

ORDINANCE NO. 2021-37

AN ORDINANCE APPROPRIATING FROM VARIOUS FUNDS TO INDIVIDUAL ACCOUNTS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES FOR THE CITY OF WOOSTER FOR THE FISCAL YEAR ENDING DECEMBER 31, 2022, AND ALLOWING FOR IMMEDIATE ENACTMENT

WHEREAS, the Charter of the City of Wooster provides, at §6.04, that no later than the second regular meeting of November, the Mayor will prepare and present to the City Council for adoption an annual Appropriation Ordinance providing for the expenses of the municipal government for the coming fiscal year.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WOOSTER, OHIO:

SECTION 1. That to provide for the current expenses and other expenditures of the City of Wooster for the Fiscal Year ending December 31, 2022, the following appropriations (detailed copy attached hereto) are hereby authorized.

SECTION 2. The budget approved by Council and the appropriation of funds to implement the budget represent the estimated expenditures needed to administer programs approved for the coming fiscal year. The budget is a work plan estimating the future needs for a given program as determined by Council when the budget is adopted.

In adopting the budget, Council recognizes that conditions may change during the fiscal year that may call for staff reductions or increases depending upon the facts in each instance.

In recognition of this fluid, constantly changing condition, the Mayor shall review requests for additional positions and for filling vacant positions within the limitations of the budget. After making a study of each request, he shall have the authority to approve, disallow or postpone such requests for additional personnel. In addition, he shall be responsible for resolving questions related to the staffing pattern of each department and division as determined by Council action on the annual budget.

Personnel requests in excess of the annual budget shall be studied and recommendations developed for the consideration of Council.

The Mayor shall be responsible for ascertaining that personnel requirements do not exceed those included or implied in the budget and/or Appropriation Ordinances.


SECTION 3. This Council finds and declares that all formal actions concerning and relating to the adoption of this Ordinance occurred in an open meeting of this Council or its committees, in compliance with law.

SECTION 4. This Ordinance is hereby declared to be necessary to the immediate preservation of the public health, peace, safety and welfare of the City; wherefore, this Ordinance shall be in full force and effect from and immediately after its passage and approval by the Mayor; provided it receives the affirmative vote of at least three-fourths of the members of Council; otherwise it shall take effect and be in force from and after the earliest period allowed by law.

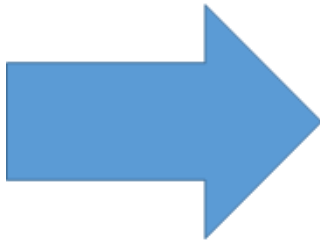
1st reading 11-15-21 2nd reading 12-6-21 3rd reading 12-20-21

Passed: 12-20, 2021 Vote: 6-0

Attest:  Clerk of Council  President of Council

Approved: December 21, 2021  Mayor

Introduced by: Jon Ansel



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**CITY OF WOOSTER, OHIO
Appropriations Budget
For the year ended December 31, 2022**

Prepared by Finance Department

CITY OFFICIALS

MAYOR

Robert F. Breneman
Fourth Term Expires 12-31-23

CITY COUNCIL

Mike Buytendyk President Third Term as President Expires 12-31-23	Craig Sanders Term Expires 12-31-23 Third Term – At Large
David Silvestri Term Expires 12-31-23 Fourth Term – Ward 3	Mark Cavin Term Expires 12-31-23 Third Term – Ward 1
Jennifer Warden Term Expires 12-31-21 First Term – Ward 2	Bill Bostancic Term Expires 12-31-21 First Term – At Large
Jon Ansel Term Expires 12-31-21 Fourth Term – At Large	Scott Myers Term Expires 12-31-21 Second Term – Ward 4

DIRECTOR OF FINANCE

Andrei A. Dordea, CPA – 19 years of service

DIRECTOR OF LAW

John Scavelli – 3.25 years of service

DIRECTOR OF ADMINISTRATION

Joel Montgomery, P.E. – 10 years of service as Director

WOOSTER COMMUNITY HOSPITAL ADMINISTRATOR

William Sheron – 27 years of service

WOOSTER COMMUNITY HOSPITAL, CHIEF FINANCIAL & OPERATING OFFICER

Scott Boyes. CPA – 22 years of service

BASIS OF ACCOUNTING:

The modified accrual basis of accounting is used for budget preparation. Under the modified accrual basis of accounting, certain revenues are recognized when susceptible to accrual by being both measurable and available.

- “Measurable” means the amount of the transaction can be determined.
- “Available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.
- Expenditures are generally recorded when the related fund liability is incurred.

BALANCED BUDGET: DEFINITION

There are three scenarios under which the City considers a budget to be “balanced”:

Scenario One: Revenues = Expenditures

Current year revenues are equal to current year expenditures.

Scenario Two: Revenues > Expenditures

Current year revenues exceed current year expenditures, resulting in a surplus.

Scenario Three: Revenues + Surplus Balances = Expenditures

Previous years’ surplus balances added to current year revenues equal current year expenditures. This scenario is used for one-time or non-routine expenditures which usually fund infrastructure or large capital purchases. Such purchases will not result in on-going expenditures or legacy costs.

For calendar year 2022, the City’s budget is balanced under the third scenario.

BALANCED BUDGET SCENARIOS

Scenario One: Revenues = Expenditures

Scenario Two: Revenues > Expenditures = Surplus

Scenario Three: Revenues + Surplus Balances =
Expenditures

The City of Wooster Mission

The mission of the City of Wooster is to partner with our community to deliver services, conserve resources, protect quality of life, and plan for the future. We will endeavor to accomplish this mission in the most efficient and fiscally responsible manner possible, and in accordance to the City of Wooster's Core Values.

City of Wooster - Core Values

Accountability – We accept responsibility for our personal and organizational decisions and actions. We will deliver cost effective and efficient services with the objective of doing our work right the first time. We are concerned about our natural, historic, economic and aesthetic resources and endeavor to enhance their sustainability for future generations.

Continuous Improvement – We provide the highest quality service with the resources available by promoting innovation and flexibility to meet the changing needs in the community.

Leadership & Management – We value the importance of serving as a role model and mentor within the organization and community. We make decisions that show responsible management of all our resources.

Respect & Communication – We are honest and treat our coworkers and the public with courtesy and dignity. We promote professional and friendly communication while providing excellent customer service at all times.

Honesty & Integrity – We set high standards for our personal, professional, and organizational conduct and act with integrity as we strive to attain our mission.

Stewardship & Trust – We understand our responsibility to use public funds wisely. We will faithfully deliver services and make decisions that will meet the citizen's needs. We commit to our core values and will openly communicate with the public and solicit feedback in order to achieve our goals.

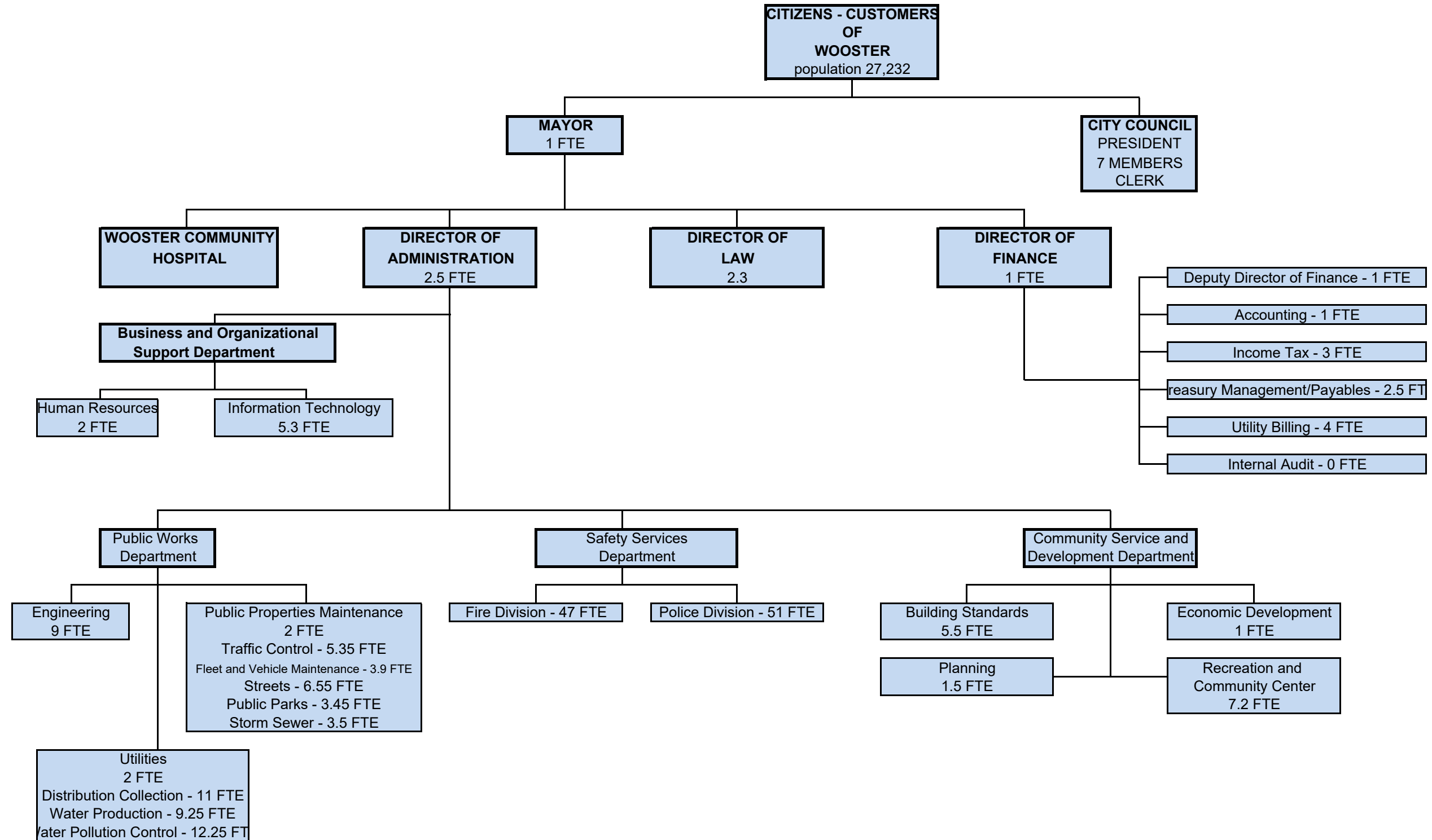
Safety – We use education, prevention, and enforcement methods to protect life and property in our business and residential neighborhoods. Our safety awareness will maintain our infrastructure and facilities to provide a safe environment in which to live and work.

Organizational Operations: We endeavor to continually review City policies and procedures for cost-reducing measures while evaluating alternate revenue sources for operations and special projects. To coordinate efforts among City departments/divisions to ensure efficient procedures and effective results in accordance with the goals listed below.

ORGANIZATIONAL GOALS

- **PUBLIC SERVICE** - To serve the public in an atmosphere of courtesy, friendliness and respect, consistently treating everyone fairly within the policies, rules and regulations of Wooster. To provide the highest quality municipal services in an effective, creative and fiscally responsible manner.
- **PUBLIC SAFETY** - To assure that residents will be safe in their homes and neighborhoods. To be prepared for disasters and provide for the protection of life and property in such event.
- **ECONOMIC DEVELOPMENT** - To recognize that high quality City services are to a large extent dependent on a strong business community. To provide and further enhance a strong economic base by encouraging revenue-producing, high quality, retail, commercial and industrial development that is compatible with our community.
- **QUALITY OF LIFE** - To provide a pleasing community atmosphere and a level of maintenance of public streets, parks, rights-of-way and other public facilities that is consistent with the level of maintenance our citizens provide to their private property. To recognize and promote individual property rights while ensuring that the rights of others are not infringed upon. To provide quality parks, recreation opportunities, and other information services, and programs to our citizens.
- **PUBLIC INFRASTRUCTURE** - To protect, maintain and enhance the City's public infrastructure. To anticipate the long-term needs of the infrastructure and take prudent steps to provide for those needs.
- **PUBLIC PARTICIPATION** - To educate the community on City programs and operations as well as their role in the governmental process.

FUNCTIONAL ORGANIZATION CHART with Full-Time Equivalent (FTE) Positions



**CITY OF WOOSTER, OHIO
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES
LAST TEN YEARS**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	filled and vacant positions 2021	budgeted positions 2022.00	
Governmental Services:												
Safety services:												
Police Division	39.5	36.8	43.0	44.0	44.7	45.0	50.0	50.0	51.0	51.0	51.00	
Fire Division	42.0	42.0	46.0	46.0	46.0	46.0	46.0	47.0	47.0	47.0	47.00	
Traffic Control	2.0	2.3	2.6	2.7	2.7	2.7	2.7	2.7	3.9	4.6	5.40	(2)
Total Safety Services	83.5	81.0	91.6	92.7	93.4	93.7	98.7	99.7	101.9	102.6	103.40	
Leisure services	8.9	10.2	9.4	9.1	9.1	9.1	10.1	10.1	10.3	11.8	11.80	(4)
Environment and development	9.5	7.0	11.2	11.2	11.2	11.2	11.2	11.2	11.2	11.2	11.15	
Transportation services	15.0	11.3	11.2	10.8	10.5	11.7	12.7	12.7	11.5	10.9	11.00	
Administrative services	15.9	17.3	16.5	17.5	19.5	18.4	19.4	19.8	19.5	19.6	21.60	(1)
Total Governmental Services	132.8	126.8	139.9	141.3	143.7	144.1	152.1	153.5	154.4	156.1	158.95	
Business-type services (Note 2):												
Water - Treatment & Distribution	14.1	18.3	19.4	18.0	18.5	17.6	16.8	18.8	18.4	18.7	19.15	(3)
Water Pollution Control - Collection & Treatment	16.1	15.9	19.6	20.7	21.2	22.0	22.8	22.3	23.5	22.1	22.60	(3)
Storm Drainage - Collection	2.5	3.8	3.8	4.6	4.9	5.3	5.3	5.3	6.3	5.9	6.35	(2)
Total Business-type Services	32.7	38.0	42.8	43.3	44.6	44.9	44.9	46.4	48.2	46.6	48.10	
TOTAL PRIMARY GOVERNMENT	165.50	164.75	182.70	184.60	188.30	188.90	197.00	199.90	202.60	202.65	207.05	

Source: City Human Resources Division and Finance Department payroll and budget offices.

Note 1 - Maintenance and Engineering employees are allocated to transportation services, water, water pollution control and storm drainage based on estimated time worked in that activity.

Note 2 - The City contracts with a private waste hauler for refuse collection and disposal and therefore there are no city employees for that service.

Variance Guide:

- (1) - Two new positions are proposed: An Account Clerk in Income Tax (Finance) as well as a Deputy Director of Administration.
- (2) - An additional tradesperson has been proposed in PPM's Traffic Control Division. This position is split between Traffic Control and Storm Sewer.
- (3) - A new Utility Operator Trainee position is proposed for the Distribution and Collection Division (Utilities). This position is split 50/50 between water and sewer.
- (4) - Increase in 2021 was the result of succession planning for the retirement of the Recreation Manager; the duplicate manager position has been eliminated in 2022.
An additional Parks position has been requested (PPM) for 2022.

Please refer to manager-written budget narratives to learn more about these proposed staffing changes.

PROGRAM NARRATIVE 2022 BUDGET

This narrative is organized by organizational chart structure. The activities (divisions or departments) under each heading include a mission statement, one or more 2022 objective(s) and significant changes in the personnel and operations portions of the budget. These narratives are authored by the responsible manager. The Wooster Community Hospital is not included in this program narrative.

Director of Administration

Service Pledge

City services are a valuable piece of what makes Wooster great. Providing those services in the most cost-effective way possible is one of the primary goals of the Administration. Maintaining our infrastructure, parks, and equipment requires a considerable investment in any year, and adding the additional costs of catching up after years of capital deferment during the recession is even more challenging. The Administration is dedicated to maintaining these services and protecting our quality of life, while staying within our means.

The City's administration and staff share a commitment to the City's Core Values of Stewardship, Trust, and Accountability. We desire to be good stewards of the public's resources, deliver costs effective and efficient services, and make decisions that meet the desires and needs of our citizens. We continue to fully fund our capital improvements as required by our charter, completing and planning for many capital & infrastructure improvements.

We also continue to be frugal and reasonable with our spending. The Administration and management of the City evaluate every line item in the operations and capital budgets only proceed with the request or expenditure if deemed necessary for operations and maintaining services. We promised to move forward with balanced budgets, and we intend to keep that promise.

2021 Summary and 2022 Narrative

2021 continued to present some lingering challenges that affected expenditures and operations for the entire City organization. The COVID-19 pandemic and associated policies enacted by the State and Federal Government continued to have an impact on our financial projections and operational planning. Most 2021 revenues exceeded

2020 revenues through three quarters of 2021, except for lodging, or bed taxes. Those revenues were still lower through the first two quarters compared to 2020, but by the 3rd quarter were approaching levels seen in 2019 prior to the pandemic.

The CARES Act funds received in 2020 had a significant effect on the expenditures and can be seen when comparing 2021 actual expenditures to the previous year. The CARES Act funds were required to be booked as reductions in expenditures for 2020. Expenditures for 2021 were mostly back to pre-pandemic levels, with overall General Fund expenditures between 3% to 4% below the budgeted amounts.

In addition, the Federal Government authorized funds for municipalities through the American Rescue Plan Act (ARPA). These funds are budgeted as additional revenues for specific projects in 2022 and 2023 that are eligible based on the published criteria. These funds were directed towards projects which will meet the greatest needs within the organization, as well as community programs serving targeted populations and most impacted by the COVID pandemic. The result will be to reduce allocations to some major sewer and treatment projects, safety facility upgrades, and Community Center improvements, as well as funding programs such as the Subsidized Transportation program. These are one-time funds and are therefore not being proposed for any ongoing operation or maintenance functions.

Workforce

The City as an organization focused on maintaining services to our citizens, regardless of the challenges faced during 2020/2021. While we believe we attained that goal, workforce challenges appear to be an ongoing issue to be addressed. Like many industries nationwide in 2021, the City struggled to hire and replace many positions and has had more open positions throughout the year than at any time in the past 10 years, taking longer to fill due to lack of applicants. In addition, succession planning will be a significant endeavor over the next two to three years as there is multiple staff eligible for retirement within that time frame.

This process will involve evaluating organizational structure and positions, as well as conducting needs analyses to facilitate continued service as our City grows. As much as possible we will attempt to create a system and structure to identify internal candidates for leadership positions and providing paths for gaining experience, training, and promotions. Backfilling positions will be evaluated based on needs and the City's steady, healthy growth.

The City has maintained a very flat level of staff for more than a decade, with one less FTE in 2020 than we had in 2009. Since 2000, the City has grown by more than 11% in population, 10% in area, and 14% in roadway and utility infrastructure. In addition, federal and state mandates and regulations have only increased, increasing

associated workloads. We would anticipate the need for some additional staffing in various divisions across the organization over the next several years.

Analysis and evaluation include benchmarking with other comparable municipalities and addressing regulatory requirements. In addition, span of control for reporting, communications, and functional efficiency will be evaluated.

As always, a focus on capital and service delivery will be primary in all operations and personnel management and budgeting.

SAFETY FORCES

Fire

Mission Statement: To prepare for, respond to, and mitigate all calls for duty in an efficient and cost-effective manner. This will occur by providing an all-hazards approach to emergency services requested by the citizens, visitors, and businesses of the City of Wooster.

To meet this mission, we will aggressively provide fire suppression, emergency medical services, rescue operations, fire prevention, code enforcement, emergency preparedness, and training activities.

Executive Summary:

The dynamic environment created by the COVID-19 pandemic extended into 2021 and has continued to challenge the Fire Division. Yet, the resilience and dedication of Wooster's Bravest continue to shine through. The fire department made the best of every situation thrown at them and continued to work hard to meet our mission, vision and serve the public.

2021 presented multiple opportunities to work hand in hand with our public health organizations to impact the battle against COVID-19 positively. WFD assisted in countywide mass testing and vaccination programs in conjunction with the Wayne County Health Dept. These opportunities allowed us to step outside of our typical day-to-day operation to focus on the bigger picture of enhancing the public's safety.

During the 4th quarter of 2021, formal training opportunities returned after most professional development opportunities had been canceled or delayed since 2019. Fortunately, our dedicated fire and EMS instructors focused on providing company training to hone their skills.

WFD responded to the uncertain environment by focusing on our goals & objectives and working on projects within our circle of influence. This approach allowed us to place a new medic unit & mechanical CPR devices in service and started the design phase of the Fire Station #1 renovation.

With most of the 2021's goals & objectives stifled by the ongoing pandemic. The GOAL of the FY2022 budget is to accomplish what we were unable to in 2021 and focuses on continuous improvement, culture change, facility upgrades, and advanced training for our staff members.

FY2022 Personnel:

The Fire Division will have one forecasted retirement in 2022, which will require hiring a probationary firefighter to fill the vacant position and the promotion of one officer position. The rapid appointment of this position is critical to ensure we can maintain our current staffing levels, reduce officer OT, and handle the growing call volume.

As additional industrial and residential growth continues to occur within the City, the demand for fire & EMS services will increase. These increased demands will have a direct impact on WFD's ability to maintain service levels. The Fire Administration will continue to evaluate and plan to increase staffing based on our Standard of Cover document.

In the fall of 2021, the City and Wooster Firefighters L-764 began to negotiate the collective bargaining agreement. At this time, the full impact of the negotiation process is not known.

The Fire Division plans to continue its goal of increasing the professional development of our staff members and expand our cooperative approach County-wide for special operations. This will result in additional training overtime costs for advanced training in rope rescue, confined space rescue, fire investigations, leadership, and community risk reduction.

FY2022 Operations:

To meet our FY2022 goals, the fire division's operations section will focus on two broad objectives. 1) Professional development and 2) Continuing the Accreditation Process by the Center for Public Safety Excellence. These objectives and their related tasks will allow us to continuously improve, identify, and correct gaps in our service levels.

As the Fire Division continues to see a steady increase in annual call volume, the fire administration will continue to utilize analytics to develop staffing & operational models. As additional growth in the City and call volume increases occur, additional staff will be needed. We can quantify the need for additional staffing as our response times increase to maintain the current level of service being provided to the community.

FY2022 Capital Improvement:

The focus of the 2022 Capital Improvement plan is to begin the construction phase of the Fire Station 1 renovation project. This project was initially delayed, but the design team is currently working through the design and concept phase and should move forward with the construction phase in 2022. This project will focus on the future needs of the community. Fire station one will be renovated to provide sufficient functional space for a progressive fire division.

Additionally, Ladder 138 is slated for replacement in 2022. This unique piece of firefighting apparatus is twenty-five years old and at the end of its service life. This ladder truck is the only 100-foot ladder in our County and is critical to our ISO rating of "2".

These projects are extensive projects that will span multiple budget years, as both will have construction/build times of over one year.

I continue to look forward to serving the public and providing the highest level of service possible with the resources given to us by the community.

Police

Our mission is to provide lawful police services and develop partnerships to affirmatively promote a feeling of security and safety for every member of our community.

Police strive to preserve life, protect persons and property, and advance a collective sense of security and safety. The public's trust and support of its police rest on the integrity of agency members to honor their duties along with social and professional values. In police service, all employees must honor the values and work ethics of the organization. They must be self-disciplined, motivated, and willing to be loyal, subordinate, competent, available, productive, adaptable, responsible, and respectful. All members are responsible and are held accountable for honoring and complying with these directives.

2022 Objectives:

- To provide the best possible service to the community with the resources we have.
- Educate the public and foster relationships through community involvement and programs like our Citizen's Police Academy.
- Continue to build a culture of accountability.
- To remain transparent in our interactions with the public and community we serve.
- To focus on hiring, retention, and officer mental health.
- Provide the highest level of service to our citizens.

Personnel:

- Recruitment and hiring remain a top priority as fewer and fewer people are looking for a law enforcement career.
- Attempt to shift from a reactive policing approach to a proactive approach as staffing numbers increase.
- As we proceed with hiring, we hope to get both our Community Relations and Community Impact Unit re-staffed as soon as possible.

As we are currently down multiple positions, this causes a significant variance in our budget as those unfilled positions are fully budgeted each year. Without people in those positions, we are spending less money, but as we look to 2022 and budget for a fully staffed agency, it appears that our numbers are excessively high when in reality, they are not. We will continue to work with the City's Human Resources Department and our Department Recruiting Team to develop new and innovative methods to recruit and retain quality employees at the Wooster Police Department.

Operations:

- Review equipment that will increase the safety and efficiency of the department before purchase.
- Continue community outreach programs like our Citizen's Police Academy and Stuff a Cruiser to foster relationships and educate the community.
- Examine and revise training on a department-wide basis to provide current, up-to-date, and required training on various topics.

COMMUNITY SERVICES AND DEVELOPMENT

Building Standards

Purpose: The budget narrative supplements the information provided in the budget spreadsheet. Together, the budget narrative and budget spreadsheets should provide a complete financial and qualitative description that supports the mission.

Mission: The mission of the Building Standards Division of the City of Wooster is to protect the public from hazards incidental to the design, erection, repair, demolition or use and occupancy of all buildings or structures and to ensure the safe and sanitary maintenance of existing buildings using effective code enforcement while providing open communication, courtesy and respect.

2022 Objectives: During 2021 new personnel was trained to handle all residential building code enforcement including plan reviews, application approvals, and inspections. Existing employees added required State certifications and took additional training to facilitate the reorganization. 2022 will require further reorganization and training as a new City Planner will come on board.

Personnel: With the reorganization of the department and a new employee coming on board, it will be important to continue employee training.

Operations: Construction activity from 2017 – 2019 continued record levels not seen before for number of permits, value of construction, inspections and fee collection. In 2020, the governor declared our work to be part of essential business and operations that must continue during the pandemic. During 2021, we have been able to continue without interruption due to the fact that the planning that took place as a result of the increase in activity moved us to an entirely online operation at the start of 2017. During 2020, we added virtual inspections for occupied residential projects and other inspections. For 2021, we continued to refine our virtual inspection activity and precautions for in-person inspections during the pandemic. For 2022, we again are budgeting more for code enforcement as we now have 1 ½ FTE performing code enforcement along with the assistance of the Deputy Law Director. We will continue to direct more resources to code enforcement than at any previous time.

Economic Development

Mission: “Works to cultivate economic opportunities for prosperity for Wooster’s current and future residents and businesses.” The Department exists to encourage and support strategic economic and community growth within the city of Wooster by focusing on the retention and expansion of local enterprises as well as assisting new business ventures that correspond with Wooster community values, interests and needs, while striving to further enhance quality of life for Wooster residents and businesses.

2022 Objectives: To continue on-going community and economic development efforts and projects throughout the City of Wooster by researching, applying for, and securing financial resources and programs that are vital components to the completion of impactful projects. These efforts include administration of on-going Community Development Block Grant projects (including supporting expanded program by the Salvation Army Day Center Program to support Wooster’s homeless residents, and support for the Viola Startzman Clinic to provide free medical care for low-to-moderate income residents, as well as the administration and management of a Community Housing Impact and Preservation grant program on behalf of Wayne County, which is credited with saving approximately 10 homes in the City each year), the City’s Community Reinvestment Area program (hosting the third-largest commercial project portfolio in the State of Ohio and responsible for fostering reinvestment and basic-sector job creation), along with programs geared toward basic-sector job creation including its Local Job Creation Tax Credit program, and Enterprise Zone program. Additionally, the office works to support other departments in the pursuit of unique grants for special projects, such the Wooster Bike Trail Loop, Clear Creek Park, the Wooster Innovation Park to support basic sector business retention and job growth, and roadway grants.

The office serves as a point of contact for business expansions and general inquiries, being responsible for coordinating with other departments and agencies to timely provide information, access to programs, and project management. These efforts require synchronization with the City of Wooster's economic development partners to concentrate on building closer relationships with area firms to acclimate and inform city administration of current and/or anticipated future issues that employers may face with doing business in the city of Wooster. In particular, 2022 will require a continued focus on refining programs and tools to aid businesses in expansions, supporting the creation of new housing opportunities, and establishing the City's newest community-owned industrial site, the Ohio Wooster Innovation Site.

This Department also provides project management support for Wooster Growth on real estate and economic development incentive efforts to secure business expansions within the community. The Office also supports the Wooster Opportunity Loan Fund and manages a portfolio of City and/or Wooster Growth-owned real estate holdings. Outreach and education on economic development, including growth in entrepreneurship, remains a key goal, with this office providing economic impact analyses of various real estate development and economic policy proposals, both those of the City of Wooster and those proposed by private developers, to aid in decision-making on projects and policies.

Working in collaboration with stakeholders, this office also creates outreach tools, provides information to area firms and prospective firms on City programs and business climate, and develops procedures to improve marketing of Wooster to potential new businesses and markets.

A special request for 2022 is the inclusion of funding for an economic development strategic plan, which is proposed to be matched with funding through a JobsOhio Inclusive Planning Grant. In addition to continuing to refine its own economic development programs, our community coordinates with multiple governmental and independent sector organizations to facilitate job creation, reinvestment, and new construction. An economic strategic plan would serve to assess the community's needs and better focus the community's programs, tools, and other resources toward meeting the City's goals, while ensuring that staff and partners are working effectively. Such a plan would incorporate an outside consultant to independently evaluate conditions and opportunities. The community last undertook an economic strategic study in 2005 with Poggemeyer Design Group, as the Enterprise Zone and CRA programs were launched. Since that time, the City has undergone many changes with the welcomed addition of new enterprise, expansion of territory, and changing environment.

This office will continue to provide oversight as well as initiate a new application for the CDBG program and administration of a newly proposed CHIP program (with Wayne Metropolitan Housing Authority) in order to repair older homes for needy families and stabilize neighborhoods. Additional efforts include facilitating Tax Increment Financing, or TIF, for public infrastructure expansion in order to support strategic private investment that aids in basic-sector job creation, community reinvestment, and other community goals as permitted by law. TIF is an inter-

governmental financing mechanism (typically requiring the cooperation of partnering county and school district governments) which allows cities to recover their costs, over a period of years, of constructing and maintaining new public infrastructure by redirecting the incremental new tax revenues created from private real estate development resulting from the infrastructure investment.

Operations: To serve businesses, entrepreneurs, and residents through the economic and community development efforts of the City of Wooster by providing a professional, informational, analytical, and action resource for all aspects related to the betterment of Wooster's business community and to increasing of opportunities for prosperity for all Wooster residents and businesses.

Planning and Zoning

Mission: The mission of the Planning and Zoning Division is to guide the use of land, growth, and development in the City of Wooster through the implementation of adopted codes, policies and plans. The division strives to promote a vibrant, attractive and prosperous community through cooperation and coordination with elected officials, appointed boards and commissions, city departments, citizens, and developers.

2021 Goals Accomplished:

- OpenGov permitting software agreement was evaluated. No cost change was incurred due to the increase in applications submitted.
- A new hybrid laptop was acquired.

Staffing Changes: No staff changes are anticipated for the division in 2022.

Operation Notes: No operational changes are anticipated for the division in 2022.

2022 Goals:

- Conduct a land use analysis including an inventory of existing land, impediments to development, projected growth areas, and recommendations on future actions. The study will provide a valuable foundation for the update of the Comprehensive Plan scheduled, to begin in 2023.
- Attend training opportunities which have not been available the past two years due to the Covid-19 pandemic.

Recreation and Community Center

Recreation and Community Center

Mission: The mission of the Wooster Recreation and Community Center is to enrich the lives of our community members through parks, programs and play!

2022 Objective:

- Provide additional access to and educate the public on online membership & reservations.
- Increase & deliver innovative and flexible programming to meet the changing needs of the community.
- Use creative forms of publicity and take advantage of the many available free advertising resources. Continue to work on internal cooperation between City departments to conserve resources. Promote and continue to establish partnerships with outside organizations to increase efficiency and reduce expenses. Increase presence of social media.
- Continue to find innovative ways to increase use of space available and reduce expenses.
- Select an Architect for the design of the Wooster Community addition
- Put together a steering committee made-up of Wooster citizens, businesses and other groups to help transition the new Community Center into a viable community asset.

Personnel: No additional positions. Hiring three Recreation Coordinators to fill vacant positions.

Operations: Provide and implement as many quality programs and services as possible using the Community Center and other area facilities.

Pools

Mission: To provide safe and compliant aquatic facilities that offer opportunities and features that will attract customers and provide a positive experience at our pools and sprayground.

2022 Objective:

- Maintain and update aquatic facilities for safe and enjoyable use for all participants.
- Evaluate ADA accessible initiatives.
- Establish partnerships that will increase revenue and reduce expenses.

Personnel: The City will be seeking to contract with the YMCA to schedule staff and manage daily operations of the pools in 2022. Continue to work with the YMCA to reduce expenses and deliver quality aquatic programs for our community. City

employees and contractors will provide maintenance and oversight as has been done in the past.

Operations: Days of operation will not change in 2022 for Freedlander Pool, Christmas Run Pool and Knights Field Sprayground, unless COVID 19 issues and guidelines persist. Through our contract with the YMCA, both City of Wooster pool pass holders and YMCA of Wooster members will have access to Freedlander Pool, Christmas Run Pool, Knights Field Sprayground and the Ellen Shapiro Natatorium beginning Memorial Day weekend through December 31st.

BUSINESS ORGANIZATION AND SUPPORT

Human Resources

Mission

Our mission is to provide exceptional customer service through all aspects of the human resources profession for all city of Wooster employees and external customers.

2021 Goals Accomplished:

- Transitioned from manual benefits enrollment for all City staff to electronic enrollment in November 2021 in order to streamline process, reduce costs and reduce errors.
- Implemented a seasonal employee safety orientation in spring 2021 in order to increase safety awareness and reduce Workers Compensation costs. All seasonal employees completed a one day safety and IT orientation prior working in the department. We had no work related incidents or injuries in 2021.
- Implement in house 1095 tracking and reporting in December 2021. System is updated and accurate with 2021 changes and the system is capable of in house on-line filing of all 1095s for 2021.
- Kept abreast of the evolving changes to federal, state and local health department requirements relating to Covid19 and responded timely to division concerns, quarantines, isolations to reduce the impact to manpower and operations.

2022 Objectives:

- Create a new hire orientation manual to be used during the new hire process for all new employees.
- Implement employee safety orientation for full-time hires to increase safety awareness and reduce Workers Compensation costs.

Information Technology

Mission: To provide leadership in information technology and systems, with a focus on providing strategic direction on technology issues, leading technology innovation initiatives, facilitating reliable, timely and easy access to information for employees and citizens, while responsibly managing the City of Wooster's technology infrastructure and applications and maintaining the highest level of reliable service and support.

2021 Objective: To upgrade/replace some of the older systems, increase redundancy and decrease cutover times to increase overall business continuity for the departments we support.

Operations: Continued focus on achieving 99.9% uptime of all mission-critical systems and providing support services to our end users within accepted service level agreements.

PUBLIC WORKS

Engineering

Mission: Our mission in the City of Wooster, Division of Engineering is to serve the public by providing professional engineering services for safe, quality and sustainable infrastructure and development. This is accomplished as we plan, advise, administer, oversee implementation of and document all public works improvements and subdivision development with the aim of providing these services cost effectively and timely while protecting the public health, safety and welfare. Success is measured by the stewardship of the public funds and public trust.

2022 Objectives & Goals:

1. To continue to manage the City's infrastructure construction and documentation in a way that will provide adequate service to residents, sustain development, and allow for intelligent infrastructure planning.
2. To continue to acquire, analyze and maintain accurate information of the City's infrastructure assets, capacity and needs and provide that information to the City Administration for City growth, economic development, and planning decisions.
3. To provide easy access to City information regarding properties, utilities, mapping, and development regulations to the general public and development community.

4. To support private development through reviewing, approving, inspecting and providing standards and guidance for all residential, commercial and industrial development activities.
5. To support and maintain close relationships with the City's development, educational and business partners, including the Wooster Community Hospital, Wooster Growth Corp, Wayne Economic Development Council, Main Street Wooster, College of Wooster, OARDC & ATI, Wooster City Schools and the Wooster Area Chamber of Commerce.
6. Provide engineering support and consulting services to other City departments and divisions.
7. To continue to review, analyze and improve Engineering Division operations and methods for quality, efficiency and cost effectiveness.

Operations Initiatives:

1. Personnel Costs: The Engineering Division continues to have an increased workload due to the increased level of management needed for complying with ODOT funded projects and Ohio EPA's requirements for storm water management. It will be necessary in the near future to hire another inspector to alleviate the backlog. In the past, we have hired an outside inspector to help with the workload and we expect it will be necessary to do the same in 2022. We will be hoping to utilize at least four interns during the summer.

2. Operations Costs: O&M costs were slightly increased for 2021 based on the historical spending trend. All employees' computers have been updated in the last two years and our other office equipment is in good condition. We are requesting funding for manhole adjustments and replacement along with concrete for storm water maintenance issues such as catch basin repairs as we did in 2021.

3. Capital Costs: We will be making a capital request for a new plotter for 2022.

Infrastructure Initiatives:

We will continue to vigorously pursue outside funding from ODOT, OPWC and OEPA to offset the high costs of infrastructure improvements.

The Division of Engineering attempts to balance the infrastructure needs of the city with the financial resources available. At the same time, current and future development and its associated demands are considered when attempting to develop a strategic plan for City growth and infrastructure improvements.

Public Properties Maintenance

Mission: Through a cost-effective manner, provide essential City services, leisure opportunities and community beautification while enhancing the quality and safety of our city, to continue to make Wooster a place that we are proud to call home.

Maintenance (Streets):

2022 Objective: To continue our goal of improving the City's infrastructure that includes streets and sidewalks by assessing the condition of the asset and forming a planned maintenance/repair work order. The methods used for Snow and Ice Control Operations will continue to improve with the increased usage of liquid de-icing and anti-icing products being applied to the roadways.

Personnel: No changes anticipated in 2022.

Operational Goals:

Pavement Preventative Maintenance - Improving the conditions of our roadways will continue be on the forefront of our focus in 2022. Chip seal some of the unimproved streets that the existing pavement can be prolonged a least 5 years before they will be in need of resurfacing. Asphalt overlays on many alleys will continue in 2022 as well. The Preventative Maintenance Program on City streets will continue using methods of Chip Seal, Thin Coat Overlays and Mill/Fill. The lowest scored streets on the PCI rating will be addressed first. PPM will also continue working with the Engineering Division in coordinating projects and maintenance issues as they arise.

Snow and Ice Control Operation - We'll continue enhancing services through improved procedures for snow and ice control. Pre-wetting of the rock salt being applied to the roadways has been very effective. All of our main frontline trucks carry and apply liquid de-icing product. Using this method of treatment we anticipate a 30% reduction of salt on these trucks. Studies will continue to improve and plan for future developments on the northern part of the City on how to manage the efficiency of the Snow and Ice Control Operations in that area.

Roadside Mowing and Vegetation Control - As part of our normal operations, two rounds being performed throughout the year. Highway mowing of the medians and shoulders will be maintained by a contractor at least six to eight times per year and PPM will mow the cloverleaf interchanges twice throughout the year.

Maintenance (Storm Drainage):

2022 Objective: Continue to provide leaf collection that is timely and efficient. Our annual inlet and pipe cleaning operations will be conducted as usual. Great effort will be made to repair/replace the storm sewer infrastructure like inlets and storm pipe especially prior to contracted pavement improvements are started. Two citywide

street sweepings – one in the spring and fall – along with many others downtown throughout the year.

Personnel: No changes anticipated in 2022.

Operational Goals: Minimize the amount of overtime needed to perform two cycles of leaf collection and other maintenance issues throughout the City.

Traffic Control

2022 Objective: Continue to replace traffic signage and deficient equipment throughout the City to meet current MUTCD Standards. To rebuild deficient intersections based on engineering assessments of intersections. Update our traffic detection system to better allow traffic patterns and to improve the flow of traffic.

Personnel: With the retirement of an Electrical/Traffic Signal Technician in 2021, a 1.0 FTE employee is being requested in 2022, if not filled in 2021. This position will be backfilled as a tradesperson which will enable the employee to start the needed education and training to obtain the required certifications to become an Electrical/Traffic Signal Technician. In addition to the backfilled position another 1.0 FTE employee is being requested. By adding these two positions helps prepare the Division for future retirements as well as maintaining and improving the rate in which traffic control devices – mainly traffic signage - need to be replaced.

Operational Goals: To focus on sign replacements tracked through the MasterMind software system. Maintaining detailed records of the changes to the in-field signage installation that is essential for PPM to properly maintain. Maximize our use of the new communication modems that have been installed and train to use them concurrently with our Tactics program. We will also be focusing on the efficiency of our department to be able to provide better service and maintenance in a timely manner.

Parks & Urban Forestry

2022 Objective:

Parks - Improve the overall aesthetics of each of our parks throughout the City. By focusing on preventative maintenance issues before they become immediate response type issues will drastically decrease the amount of call in complaints/concerns that come in each week. We will also focus attention to safety issues like installing more PIP around swings, slide, etc.

Urban Forestry - With the implementation of our Tree Plotter software we are able to keep better records of inventory, work orders and citizen concerns moving forward. Shade tree will continue to use contractors for the larger removal and maintenance projects. In 2022, a concerted effort will be made to plant nearly 100 street trees in

developments that were constructed in the 2000's that now have many of the homes built.

Downtown - Flowers and planting beds along with our varied landscape features citywide will be managed by PPM and its contractors.

Personnel: The addition of 1.0 FTE is being requested to assist in the ever increasing maintenance needs within the Parks and Urban Forestry. It is also becoming increasingly costly and difficult to hire contractor to perform maintenance repairs. The position would be filled as a Tradesperson.

Operational Goals: Our goal is to improve the timeliness of our routine maintenance that our citizens will come to appreciate even more in our wonderful parks. We will continue to monitor and assess contractor work that is performed each year that best suites the overall aesthetics of the parks. Increase our tree planting program from 150 trees to 200 trees.

Garage

2022 Objective: We will continue to look at new ways to meet the rising need of maintenance on the City's fleet and equipment.

Personnel: No additional staff changes is anticipated in 2022, but promotional change may be asked as a staff member continues to improve and becomes certified in multiple ASE principles.

Operational Goals: We will continue to complete work orders in a timely manner and lessen outsourced work to vendors.

Utilities

2022 Wooster Water Utilities Budget Narrative

Please allow this document to serve as the 2022 Wooster Water Utilities (WWU) Budget Narrative. This document will cover goals and initiatives related to operational and capital budget requests for the service vision. The Wooster Water Utilities consists of 34 individuals in three divisions to support the department's overall mission.

Distribution, Collection and Meter (DCM) Division

The Distribution, Collection, and Meter (DCM) division's work and service ensure proper service delivery to our customers. DCM assets include 171.3 miles of sanitary sewer main, 145.3 miles of water main, 1,258 fire hydrants, 2,655 water valves, 3,481 sanitary maintenance holes, metering units for the 9,918 (end of 2020) customer accounts, and a well maintained geographic information system (GIS) for the

infrastructure location. DCM assets also include a workforce of ten individuals, facilities, sanitary sewer cleaning and televising equipment, excavation equipment, fleet vehicles, and all equipment necessary for task completion.

DCM is most often the face of the department to the customers. The nature of the service wing of the department includes direct customer interaction ensuring customer delivery, including customer requests for service. DCM works close with Utility Billing to ensure timely service delivery, not limited to accurate meter reading, meter replacement, and service verification.

DCM budget includes the following capital requests.

- **Sanitary Camera System Upgrade.** The current camera vehicle and equipment have been in service since 2003. While the vehicle is stable, the camera hardware and software are past the useful life. The request includes the current camera controls, recording, and retrieval systems. Over the past five years, a total of \$89,103 has been required to service the related systems. In 2017 the camera was replaced, and at that time, a complete system upgrade should have been evaluated. The capital investment request is to replace the camera system with a new chassis. This equipment in our fleet is an example of our commitment to provide unrivaled service to citizens. The total cost estimate for the project is \$350,000 and will be a scenario where solicit bids. While the chassis is stable, it is 2003, and not wise to buy a whole new system to put on an old truck.
- A new dump truck and addition to the DCM fleet is requested. This addition will continue to improve overall response time in construction-related duties. This type of equipment is used for the removal of excavation material and backfill during mainline construction duties. The cost estimate for this addition is \$150,000.
- A new heavy-duty construction equipment transportation trailer has been requested. The request will again provide prompt service and mobilization of equipment to job sites—the addition to the fleet to streamline operations and response time. The cost estimate for this trailer is \$17,000.

DCM (Distribution-Collections-Meters) Operation and Maintenance Budget include the following variations.

- Meter 2022 request is 3.5% more than the expected close of 2021, or an additional \$6,727.84. The relative increase is based on current 2021 expense trends. The current budget represents a realistic cost of business that includes our efforts for meter and transmitter service.
- Distribution 2022 request is 6.8% or \$17,500 more than the expected close of 2021. The Distribution budget and expenses are in line with service commitments and related to system-related repairs along with capital moved to OM. The current budget represents a realistic cost of business that includes our efforts for system service.
- Collection 2022 request is 9.75% more or \$19,572.10 more than the expected close of 2021. This is due to the reality of expenses in 2021 and in line with meeting needs along with capital to OM. The relative increase is based on current 2021 expense trends and a notable rise to sewer main line repair,

resulting in fund transfers to support expenses. The current budget represents a realistic cost of business that includes our efforts for system service.

Staffing Review

- The 2022 budget request includes a request for an additional support position in DCM. Due to increased OEPA oversight for backflow prevention, a Backflow Officer or a modification of Utility Technicians to ensure responsibility of backflow support. Additional documentation to follow regarding staffing.

The 2022 budget request reflects the commitment to outstanding customer service. As a point of understanding, the focus of 2021 was "Intentional Progress." The 2021 expenses and purchase orders were specific to each category every quarter. A lean budget will continue to be the focus as we fine-tune our operations and delivery of services.

Water Production Facility (WPF)

Water Production Facility (WPF) infrastructure assets include two separate source water wellfields with nine wells, eight interceptor wells, and over four dozen groundwater monitoring wells. Additional water assets include a water treatment facility, nine finished water storage tanks, five water booster stations, 145 miles of mainline inventory, a staff of twelve individuals, facilities, and necessary equipment for the facility's function. The current OEPA Class 3 water treatment facility process includes groundwater sources, coagulation, flocculation, iron removal, softening, sedimentation, VOC removal, recarbonation, filtration, disinfection, and solids handling. The facility has been in operation since 1998.

In 2020, the Water Production Facility treated and delivered 1.0731 billion gallons of drinking water to the customers. The average daily flow production in 2020 was 2.93 million gallons or 48.03% of the facility design capacity of 6.1 million gallons per day. Compared to 2019 totals and averages, 2020 indicates a total flow decrease of 1.45% to the total and average presumably related to the pandemic onset and arguably water loss reduction. It is also important to note, while growth is observed, plumbing equipment efficiencies indicate water conservation. The facility was designed using 87 gallons per day/capital. At current flow rates, the population equivalent is 33,687. The facility's design capacity can produce enough water for a population of 70,000 people.

WPF 2022 Capital Budget Requests

- S1 Well requires a flow meter for accurate operations. This project was a 2021 request that has not been completed. The anticipated cost for this project is \$49,900.

WPF Operation and Maintenance Budget include the following variations.

- 2022 request is 10% more than the expected close of 2021, or an additional \$168,037.55. The increase is based on 2021 being realistic needs based budget and reduced funds in capital. The 2021 budget and 2022 request are in line with realistic operational costs. This increase and expenses are in line with proper

lime removal intervals, contracts on actual calendar years, and utility expenses in line without making facility power at the WRF. The 2021 budget and 2022 budget is in line with trends and actual expenditures for business needs and what it takes financially to support this service portion of the WWU for the citizens.

Staffing Review

- The 2022 budget does not include an addition to the workforce. In the event of a Supervisor appointment, the Master Operator will be filled upon vacancy.

The 2022 budget request reflects the commitment to outstanding customer service. As a point of understanding, the focus of 2021 was "Intentional Progress." The 2021 expenses and purchase orders were specific to each category every quarter. A lean budget will continue to be the focus as we fine-tune our operations and delivery of services.

Water Resource Recovery Facility (WRRF)

Water Resource Recovery Facility (WRRF) assets include 162 miles of sanitary sewer main, ten sanitary sewer lift stations, and a modern treatment facility with anaerobic digestion, including the co-generation of methane gas and electrical energy for facility operation. Additional assets include a staff of twelve individuals, facilities, and necessary equipment for the department's function. The Ohio EPA Class 4 facility consists of a vertical loop reactor system, modifying the traditional oxidation ditch activated sludge process with a storm flow mode of operation. The strategies include grit and grease removal, primary settling tanks, vertical loop reactor, final settling tanks, biological phosphorus removal, ultraviolet disinfection, post aeration, anaerobic digestion, and solids handling. The facility plays a vital role in the local water cycle to eliminate pollutants in the wastewater before discharge to the Killbuck Creek to enter back into the natural water cycle.

In 2020, the Water Resource Recovery Facility received, treated, and discharged 1.85746 billion gallons of recovered water back into the natural water cycle. The average daily flow in 2020 was 5.08 million gallons or 67.84% of the facility design capacity of 7.5 million gallons per day. Compared to 2019 totals and averages, 2020 indicates a total flow decrease of 9% with the average and total flows. This reduction could mean flow reduction as observed with water production and directly correlates with precipitation. The facility was designed with a peak high flow rate of 27 million gallons per day. The average daily flow design level was exceeded 21 times in 2020, directly related to the 34.24 inches of precipitation for the calendar year. The data collected from the OARDC weather station indicates 2020 received 10 inches less rainfall compared to 2019, thus indicative of the lower flows. Based on available data of metered water usage, nearly 40.09% of the annual flow rate is directly related to inflow and infiltration (I&I) sources. Based on traditional design data, the current facility should support a population equivalent to 70,000 people. However, specific design and

loading criteria must be evaluated as growth, regulations, and treatment technologies change.

WRRF has the following capital budget requests.

- Septic and SFD Sensor Control Project. SCADA software programming and control sensors are needed to operate the septic dosing and SFD system properly. The anticipated cost of this project is \$25,000 for reliable automation.
- Control Panel Upgrade Project aims to address station and plant panels that need updates and replacement. These areas are not slated for complete replacement but improvements to reliability. The anticipated cost for this project is \$50,000.

WPF Operation and Maintenance Budget include the following variations.

- 2022 request is 4.1% more than the expected close of 2021 or an additional \$100,517.99. 2021 is a year of actual cost understanding for the base of operations. This includes reduction of capital to OM. The 2021 budget and 2022 request are in line with realistic operational costs. This increase and expenses are in line with proper residual removal intervals, contracts on actual calendar years, and utility expenses in line without making facility power at the WRF. The 2021 budget and 2022 budget is in line with trends and actual expenditures for business needs and what it takes financially to support this service portion of the WWU for the citizens.

Staffing Review

- The 2022 budget does not include an addition to the workforce. In the event of a Supervisor appointment, the Master Operator will be filled upon vacancy.

The 2022 budget request reflects the commitment to outstanding customer service. As a point of understanding, the focus of 2021 was "Intentional Progress." The 2021 expenses and purchase orders were specific to each category every quarter. A lean budget will continue to be the focus as we fine-tune our operations and delivery of services.

Staffing

At this time, based on the 2019 Staffing and Succession Plan, we are nearing the threshold for consideration based on growth. The staffing levels at the facilities are satisfactory with current succession plans in place. However, upon successful supervisor appointments, the Master Operator positions will be filled to continue to work on succession planning goals. The immediate request for WWU allocates an individual to be the central support role for backflow prevention. The OEPA has noted increased enforcement of backflow, as indicated in the 2020 survey process. The amount of work for this program requires a staff member devoted to this daily. Additional support documents are included separately related to the request.

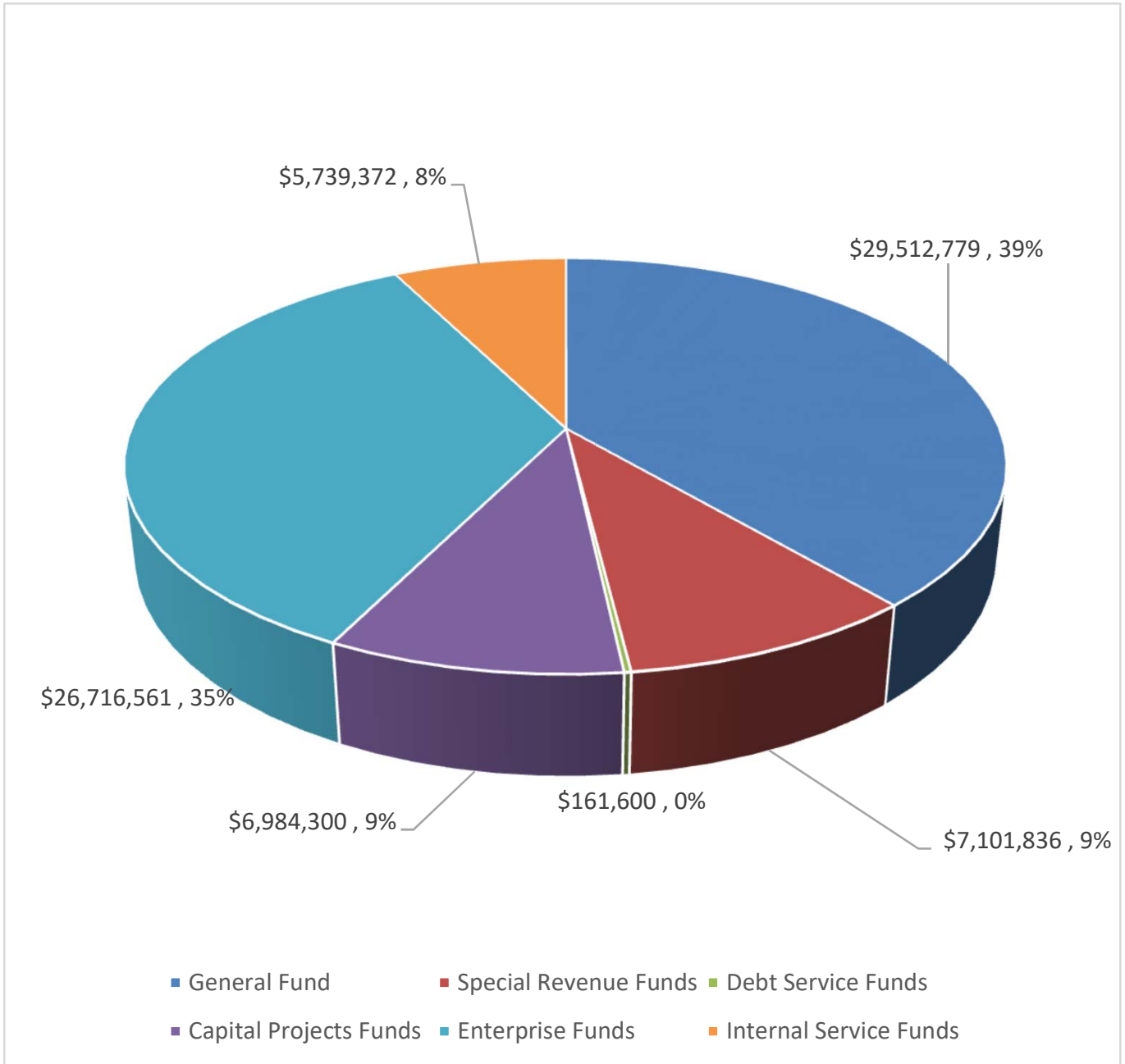
Wooster Water Utilities 2022 Goals

These goals serve as a reminder of the mission of the department not previously discussed. Each year provides a renewed focus on stewardship.

- Complete safety and code improvements for the WRF digester system.
- Complete design and construction on WRF Headworks Improvements.
- Complete design and construction on WRF Disinfection Improvements.
- Complete design and construction of media replacement at WPF.
- Complete the 2021 Annual Review to include updates to the Staffing and Succession Plan and Strategic Plan.
- Continue to provide excellent customer service in response and resolve.
- Continue to meet and exceed regulatory limits on all treated water.
- Improve operational efficiencies, reduced downtime, consistent power generation, odor management, and facilities improvement's to ensure goals.
- Participate annually in the AWWA Benchmarking Study to evaluate and contrast operations with nationwide participants.
- Continue to update and track performance data for practical use and direction.
- Update standard operating procedures and emergency plans.
- Continue active and intentional product messaging.
- Implement a "Water Fest" or open house to the public in efforts of community education. This was to happen in the fall of 2020, but due to covid19, plans were shelved.
- Investigation and repairs to reduce non-revenue water by 5%.
- Investigation and repairs to reduce sanitary inflow and infiltration.

The City of Wooster Utilities Department members has taken a solemn oath to operate and protect the public utility infrastructure and protected public health and trust through stewardship. We seek to be proactive and intentional in our efforts to meet the expectations of the regulatory community and the citizens we serve. Our mission and focus centers on serving the public as stewards and effectively and intentionally manage the treatment infrastructure in a way that honors your trust. We are devoted to our mission of service to you in our pursuit of Safety, Reliability, and Excellence!

Proposed Appropriations Budget
For the Year Ended December 31, 2022
By Fund Type



Wooster Community Hospital is not included in this pie chart.

**CITY OF WOOSTER, OHIO
MAYOR'S BUDGET DOCUMENT – PREPARED FOR WOOSTER CITY COUNCIL
FOR THE CALENDAR YEAR 2022**

The 2022 budget document for the City of Wooster has been prepared in accordance with the following policies and initiatives:

Budget Requirements and Accounting for all funds

- Yes** A. Annual budgets are adopted for all City funds. Under state law, the Mayor submits an annual budget (a preliminary financial plan often referred to as the 'tax budget') to Council for consideration and approval no later than July 15. Such budget is based on expected expenditures by program within a fund and estimated resources by source for all funds.
- Yes** B. By Charter the Mayor must submit an annual appropriation ordinance to City Council (this document). This ordinance builds upon the tax budget of the previous July and is updated for any estimate revisions as well as year-end encumbrances and may include any additional information requested by Council. Council may subsequently amend such ordinance.
- Yes** C. For day-to-day management control, expenditures plus encumbrances may not exceed budget at the expenditure-type (i.e., personal services, operations and maintenance, capital, etc.) level of each cost center (activity within a program within a fund). The Mayor may transfer unencumbered appropriations within divisions within funds.
- Yes** D. Appropriation control (City Council appropriated budget) is by fund. The Mayor may transfer amounts among accounts within a fund. By ordinance, City Council may transfer amounts between departments and/or divisions.

Financial Policies

On January 17, 1995, and amended in 1999, Council passed and the Mayor approved new financial policies for the governmental funds of the City. In part, the ordinance states:

- No** (1) The governmental funds shall be budgeted to have a rate of return on all assets greater than or equal to the rate of inflation;
- Yes** (2) Council will not provide new services unless new revenue is available or there is a cost reduction in another service;
- Yes** (3) By 1999, the General Fund shall have an unencumbered cash balance of at least 60 days of expenditures, but no more than 240 days;
- No** (4) By 2001, the Capital Improvements Fund shall have a cash balance at least equal to the value of the annual depreciation of the governmental fund assets; and,
- N/A** (5) If the General Fund cash exceeds the 240 day requirement and the Capital Improvements Fund cash requirement is achieved and the return on assets in the governmental funds is greater than the rate of inflation Council will lower either the property tax rate or the income tax rate.

In November of 1989, Council passed an ordinance that set forth the following policy regarding all enterprise funds user charges (rates).

**CITY OF WOOSTER, OHIO
MAYOR'S BUDGET DOCUMENT – PREPARED FOR WOOSTER CITY COUNCIL
FOR THE CALENDAR YEAR 2022**

- Yes** 1. Sufficient revenue must be generated by the charges to ensure high quality service for an indefinite period of time. Therefore, the return on assets must approximate inflation after consideration of gifts, donations, grants and subsidized loans.
- Yes** 2. Sufficient cash flow must be generated by the charges to ensure all expenditures, including debt service, can be paid in a timely manner.

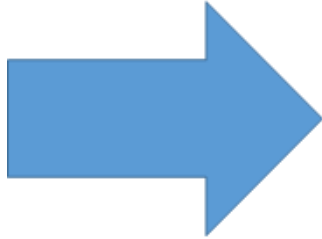
Investment Policies (summarized)

The City of Wooster's policy is to invest public funds in a manner which protects the citizens and the investors from a loss of principal while attaining a competitively high rate of return on investment and maintaining adequate liquidity. The interest revenue included in the 2022 budget has been prepared understanding that the portfolio is continuously analyzed to attain the following objectives:

- A. Preserve capital and protect investment principal in conformance with federal, state and local requirements.
- B. Maintain sufficient liquidity to meet operating requirements.
- C. Diversify the portfolio to avoid incurring unreasonable risks regarding specific security type or individual financial institutions.
- D. Attain a market rate of return throughout budgetary and economic cycles.
- E. Protect the principal of lenders.
- F. Encourage community growth.

**City of Wooster, Ohio
General Fund
Tax Dollars Used to Fund Capital & Infrastructure Investment**

	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Forecast	Budgeted
Transfer to Capital Improvements Fund	\$4,162,798	\$4,775,102	\$4,000,000	\$6,904,149	\$4,500,000
Principal Payment - City Hall Renovations	135,000	-	-	-	-
Principal Payment - Safety Service Center	300,000	305,000	270,000	280,000	290,000
Total	\$4,597,798	\$5,080,102	\$4,270,000	\$7,184,149	\$4,790,000



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4	City Capital Planning 2023 - 2027
5	2022 Wooster Community Hospital Budget
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CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES AND BALANCES

Office of Auditor, Wayne County, Ohio

Wooster, Ohio 44691

	Projected	Projected	Projected	Projected	Projected	Projected		Projected
	Cash Balance	Encumbrances	Advances	Carryover Balance	Projected	Total Amount		Amount
	as of	as of	not	Available for	Revenues	Available plus	Appropriations	Avail. Less
FUND TYPE/CLASSIFICATIONS	12/31/2021	12/31/2021	Repaid	Appropriation	2022	Balances	2022	2022 Approp.
GOVERNMENTAL FUND TYPE								
General Fund	\$ 17,300,202	2,433,757	-	\$ 14,866,445	28,490,300	\$ 43,356,745	29,512,779	\$ 13,843,966
Special Revenue Funds	\$ 3,027,291	383,648	-	\$ 2,643,643	5,057,615	\$ 7,701,258	7,101,836	\$ 599,422
Debt Service Funds	\$ 1,031,962	-	-	\$ 1,031,962	16,100	\$ 1,048,062	161,600	\$ 886,462
Capital Projects Funds	\$ 4,564,517	4,464,000	-	\$ 100,517	6,902,755	\$ 7,003,272	6,984,300	\$ 18,972
PROPRIETARY FUND TYPE								
Enterprise Funds	\$ 117,056,761	2,981,000	-	\$ 114,075,761	211,675,219	\$ 325,750,980	265,574,492	\$ 60,176,488
Internal Service Funds	\$ 1,976,608	-	-	\$ 1,976,608	5,545,000	\$ 7,521,608	5,739,372	\$ 1,782,236
FIDUCIARY FUND TYPE								
Trust and Custodial Funds	\$ 2,028,817	-	-	\$ 2,028,817	1,985,944	\$ 4,014,761	-	\$ 4,014,761
TOTAL ALL FUNDS	\$ 146,986,158	10,262,405	-	\$ 136,723,753	259,672,933	\$ 396,396,686	315,074,379	\$ 81,322,307
FUND CLASSIFICATION/NAME-SCC								
GOVERNMENTAL FUND TYPES								
General Fund - 100	\$ 17,300,202	2,433,757	-	\$ 14,866,445	28,490,300	\$ 43,356,745	29,512,779	\$ 13,843,966
SPECIAL REVENUE FUNDS								
Street Construction Maintenance & Repair Fund - 101	\$ 715,816	236,612	-	\$ 479,204	1,435,500	\$ 1,914,704	1,747,147	\$ 167,557
State Highway Fund - 102	\$ 108,420	29,000	-	\$ 79,420	114,300	\$ 193,720	183,780	\$ 9,940
Permissive Tax Fund - 103	\$ 179,488	2,900	-	\$ 176,588	283,500	\$ 460,088	178,100	\$ 281,988
Enforcement and Education Fund - 104	\$ 76,908	-	-	\$ 76,908	2,000	\$ 78,908	75,000	\$ 3,908
Mandatory Drug Fines Fund - 105	\$ 33,576	-	-	\$ 33,576	2,700	\$ 36,276	35,000	\$ 1,276
Community Development Block Grant Fund - 107	\$ 24,763	103,136	-	\$ (78,373)	1,299,136	\$ 1,220,763	1,161,000	\$ 59,763
Economic Development Fund - 108	\$ 75,293	12,000	-	\$ 63,293	139,388	\$ 202,681	202,610	\$ 71
Law Enforcement Trust Fund - 110	\$ 39,040	-	-	\$ 39,040	750	\$ 39,790	33,500	\$ 6,290
Police Pension Fund - 111	\$ 37,932	-	-	\$ 37,932	197,580	\$ 235,512	203,000	\$ 32,512
Fire Pension Fund - 112	\$ 39,858	-	-	\$ 39,858	197,580	\$ 237,438	203,000	\$ 34,438
Federal Equitable Sharing Fund - 113	\$ 10,024	-	-	\$ 10,024	160	\$ 10,184	10,000	\$ 184
CDBG Chip Home RLF Fund - 115	\$ 41,652	-	-	\$ 41,652	1,100	\$ 42,752	42,000	\$ 752
Economic Development Loan Fund - 118	\$ 2,546	-	-	\$ 2,546	40	\$ 2,586	2,500	\$ 86
Law Enforcement Training Fund - 120	\$ 4,080	-	-	\$ 4,080	61	\$ 4,141	4,000	\$ 141
Recreation Supplement Fund - 122	\$ 8,447	-	-	\$ 8,447	125	\$ 8,572	8,500	\$ 72
Park Reforestation Fund - 123	\$ 29,898	-	-	\$ 29,898	545	\$ 30,443	30,000	\$ 443
COVID-19 Response Fund - 124	\$ 1,380,596	-	-	\$ 1,380,596	1,383,150	\$ 2,763,746	2,763,746	\$ -
Guarantee Deposit Fund - 702	\$ 218,953	-	-	\$ 218,953	-	\$ 218,953	218,953	\$ -
TOTAL SPECIAL REVENUE FUNDS	\$ 3,027,291	383,648	-	\$ 2,643,643	5,057,615	\$ 7,701,258	7,101,836	\$ 599,422

Ordinance No. 2021-37

Exhibit - A

CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES AND BALANCES

Office of Auditor, Wayne County, Ohio

Wooster, Ohio 44691

	Projected	Projected	Projected	Projected		Projected		Projected
	Cash Balance	Encumbrances	Advances	Carryover Balance	Projected	Total Amount		Amount
	as of	as of	not	Available for	Revenues	Available plus	Appropriations	Avail. Less
FUND TYPE/CLASSIFICATIONS	12/31/2021	12/31/2021	Repaid	Appropriation	2022	Balances	2022	2022 Approp.
DEBT SERVICE FUNDS								
Debt Service Fund - 401	\$ 1,031,962	-	-	\$ 1,031,962	16,100	\$ 1,048,062	161,600	\$ 886,462
TOTAL DEBT SERVICE	\$ 1,031,962	-	-	\$ 1,031,962	16,100	\$ 1,048,062	161,600	\$ 886,462
Capital Project Funds								
Capital Improvements Fund - 301	\$ 4,564,517	4,464,000	-	\$ 100,517	6,902,755	\$ 7,003,272	6,984,300	\$ 18,972
TOTAL CAPITAL PROJECTS	\$ 4,564,517	4,464,000	-	\$ 100,517	6,902,755	\$ 7,003,272	6,984,300	\$ 18,972
TOTAL GOVERNMENTAL FUNDS	\$ 25,923,973	7,281,405	-	\$ 18,642,567	40,466,770	\$ 59,109,337	43,760,515	\$ 15,348,822
PROPRIETARY FUND TYPE								
Enterprise Funds								
Water Fund - 501	\$ 4,318,556	1,535,000	-	\$ 2,783,556	7,181,350	\$ 9,964,906	8,697,081	\$ 1,267,825
Water Pollution Control Fund - 502	\$ 3,745,242	1,236,000	-	\$ 2,509,242	10,522,400	\$ 13,031,642	12,878,395	\$ 153,247
Wooster Community Hospital Fund - 503	\$ 21,179,408	-	-	\$ 21,179,408	171,196,910	\$ 192,376,318	180,715,731	\$ 11,660,587
Wooster Community Hospital Plant Fund - 504	\$ 84,736,666	-	-	\$ 84,736,666	18,972,159	\$ 103,708,825	56,698,200	\$ 47,010,625
Wooster Community Hospital Beaverson EMS Fund - 505	\$ 240,215	-	-	\$ 240,215	54,000	\$ 294,215	294,000	\$ 215
Wooster Community Hospital Endowment Fund - 506	\$ 1,105,434	-	-	\$ 1,105,434	46,000	\$ 1,151,434	1,150,000	\$ 1,434
Storm Drainage Fund - 507	\$ 1,534,475	210,000	-	\$ 1,324,475	1,524,900	\$ 2,849,375	2,845,085	\$ 4,290
Water Capital Fund - 511	\$ 59,945	-	-	\$ 59,945	224,400	\$ 284,345	250,000	\$ 34,345
Sewer Capital Fund - 512	\$ 65,795	-	-	\$ 65,795	253,200	\$ 318,995	282,000	\$ 36,995
Refuse Collection Fund - 514	\$ 71,024	-	-	\$ 71,024	1,699,900	\$ 1,770,924	1,764,000	\$ 6,924
TOTAL ENTERPRISE FUNDS	\$ 117,056,761	2,981,000	-	\$ 114,075,761	211,675,219	\$ 325,750,980	265,574,492	\$ 60,176,488
INTERNAL SERVICE FUNDS								
Garage Fund - 601	\$ 72,876	-	-	\$ 72,876	700,000	\$ 772,876	726,372	\$ 46,504
Employee Benefits Fund - 602	\$ 1,903,543	-	-	\$ 1,903,543	4,675,000	\$ 6,578,543	4,843,000	\$ 1,735,543
Investment Fund - 620	\$ 189	-	-	\$ 189	170,000	\$ 170,189	170,000	\$ 189
TOTAL INTERNAL SERVICE FUNDS	\$ 1,976,608	-	-	\$ 1,976,608	5,545,000	\$ 7,521,608	5,739,372	\$ 1,782,236
TOTAL PROPRIETARY FUNDS	\$ 119,033,368	2,981,000	-	\$ 116,052,368	217,220,219	\$ 333,272,587	271,313,864	\$ 61,958,723
FIDUCIARY FUND TYPE								
CUSTODIAL FUNDS								
Clearing Fund - 705	\$ 10,818	-	-	\$ 10,818	-	\$ 10,818	-	\$ 10,818
Wooster Growth Corporation Fund - 719	\$ 1,864,802	-	-	\$ 1,864,802	195,944	\$ 2,060,746	-	\$ 2,060,746
Wooster-Ashland Regional Council of Govts - 725	\$ 153,198	-	-	\$ 153,198	1,790,000	\$ 1,943,198	-	\$ 1,943,198
TOTAL CUSTODIAL FUNDS	\$ 2,028,817	-	-	\$ 2,028,817	1,985,944	\$ 4,014,761	-	\$ 4,014,761
TRUST FUNDS (PPT)								
No Trust Funds								
TOTAL TRUST FUNDS	\$ -	-	-	\$ -	-	\$ -	-	\$ -
TOTAL FIDUCIARY FUNDS	\$ 2,028,817	-	-	\$ 2,028,817	1,985,944	\$ 4,014,761	-	\$ 4,014,761
TOTAL ALL FUNDS	\$ 146,986,158	10,262,405	-	\$ 136,723,753	259,672,933	\$ 396,396,686	315,074,379	\$ 81,322,307

MAJOR FUNDS

The City of Wooster provides an extensive range of municipal services. The following is a list of City funds with average annual revenues of \$1 million or greater with major revenue sources and major services provided.

Fund Title	Description	Major Revenue Sources	Major Services Provided
General	The City's general operating fund used to account for all financial resources except those required to be accounted for in another fund.	<ul style="list-style-type: none"> * Income Tax * Property Tax * Emergency Medical Services * State Revenues 	<ul style="list-style-type: none"> * Public Safety * General Government * Road Maintenance * Parks & Recreation
Street Construction, Maintenance & Repair	Used to account for gasoline taxes and vehicle registration fees use for maintenance of City streets.	<ul style="list-style-type: none"> * Gasoline Tax * Vehicle Registration Fees 	<ul style="list-style-type: none"> * Street Repair * Snow & Ice Removal * Street Cleaning * Traffic Signals
COVID-19 Response Fund	Used to account for funding in responding to the economic and public health impacts of COVID-19.	* Federal funds passed through the State of Ohio	<ul style="list-style-type: none"> * Public Health * Infrastructure * Negative Economic Impacts
Capital Improvements	Used to account for capital projects and equipment financed by general fund revenues.	<ul style="list-style-type: none"> * Transfers from General Fund * Grants * Debt Proceeds 	<ul style="list-style-type: none"> * Road Construction * Road Resurfacing * Vehicle Purchases * Equipment Purchases
Water	Used to account for the operations and capital purchases of the City's water treatment plant	<ul style="list-style-type: none"> * Sales of Water * Investment Income * Grants * Debt Proceeds 	<ul style="list-style-type: none"> * Purification of Water * Maintenance of Water Lines * Utility Billing
Water Pollution Control	Used to account for the operations and capital purchases of the City's water pollution control plant.	<ul style="list-style-type: none"> * Treatment of Sewage * Investment Income * Grants * Debt Proceeds 	<ul style="list-style-type: none"> * Treatment of wastewater * Maintenance of Sewer Lines * Utility Billing
Wooster Community Hospital Operating	Used to account for the operations of the Wooster Community Hospital and related healthcare activities.	*Patient Revenue	<ul style="list-style-type: none"> * Inpatient Services * Outpatient Services * Emergency Room * Rehabilitation Services
Wooster Community Hospital Plant	Used to account for the construction of Hospital facilities and the acquisition of capital equipment.	<ul style="list-style-type: none"> * Transfers from Hospital Operating Fund * Investment Income 	<ul style="list-style-type: none"> * Facility Construction * Medical Equipment
Storm Drainage	Used to account for managing storm drainage runoff within the City.	* Charges for Services	<ul style="list-style-type: none"> * Construction and Maintenance of Storm Sewers
Employee Benefits	Used to account for the medical and prescription drug benefits for City employees on a self-insured basis.	<ul style="list-style-type: none"> * Department Charges * Employee Contributions 	<ul style="list-style-type: none"> * Medical Benefits * Prescription Drugs

General Fund Program Key

G/L Organization 100	GENERAL FUND	Description	Function, Sub Function
100.31.716	GENERAL FUND, MAINTENANCE, LANDS AND BUILDINGS	GENERAL FUND, MAINTENANCE, LANDS AND BUILDINGS	Administrative services
100.33.716	GENERAL FUND, BUILDING STANDARDS, LANDS AND BUILDINGS	GENERAL FUND, BUILDING STANDARDS, LANDS AND BUILDINGS	Administrative services
100.34.717	GENERAL FUND, ENGINEERING, ENGINEERING	GENERAL FUND, ENGINEERING, ENGINEERING	Administrative services
100.60.705	GENERAL FUND, LAW, LAW	GENERAL FUND, LAW, LAW	Administrative services
100.70.703	GENERAL FUND, FINANCE, FINANCIAL SERVICES	GENERAL FUND, FINANCE, FINANCIAL SERVICES	Administrative services
100.71.703	GENERAL FUND, ACCOUNTING, FINANCIAL SERVICES	GENERAL FUND, ACCOUNTING, FINANCIAL SERVICES	Administrative services
100.72.703	GENERAL FUND, ACCOUNTS RECEIVABLE, FINANCIAL SERVICES	GENERAL FUND, ACCOUNTS RECEIVABLE, FINANCIAL SERVICES	Administrative services
100.73.703	GENERAL FUND, TREASURY MANAGEMENT, FINANCIAL SERVICES	GENERAL FUND, TREASURY MANAGEMENT, FINANCIAL SERVICES	Administrative services
100.80.702	GENERAL FUND, DIRECTOR OF ADMINISTRATION, ADMINISTRATION	GENERAL FUND, DIRECTOR OF ADMINISTRATION, ADMINISTRATION	Administrative services
100.81.704	GENERAL FUND, PERSONNEL, PERSONNEL	GENERAL FUND, PERSONNEL, PERSONNEL	Administrative services
100.82.706	GENERAL FUND, INFORMATION TECHNOLOGY DIVISION, INFORMATION TECHNOLOGY	GENERAL FUND, INFORMATION TECHNOLOGY DIVISION, INFORMATION TECHNOLOGY	Administrative services
100.90.701	GENERAL FUND, MAYOR, MAYOR	GENERAL FUND, MAYOR, MAYOR	Administrative services
100.90.709	GENERAL FUND, MAYOR, SPECIAL EVENTS	GENERAL FUND, MAYOR, SPECIAL EVENTS	Administrative services
100.91.708	GENERAL FUND, COUNCIL, COUNCIL	GENERAL FUND, COUNCIL, COUNCIL	Administrative services
100.22.401	GENERAL FUND, ZONING, ZONING	GENERAL FUND, ZONING, ZONING	Environment and Development
100.31.606	GENERAL FUND, MAINTENANCE, STREET CLEANING	GENERAL FUND, MAINTENANCE, STREET CLEANING	Environment and Development
100.32.403	GENERAL FUND, PUBLIC PROPERTIES AND PARKS, SHADE TREE	GENERAL FUND, PUBLIC PROPERTIES AND PARKS, SHADE TREE	Environment and Development
100.33.409	GENERAL FUND, BUILDING STANDARDS, BUILDING STANDARDS	GENERAL FUND, BUILDING STANDARDS, BUILDING STANDARDS	Environment and Development
100.70.411	GENERAL FUND, FINANCE, HOME - CHIP	GENERAL FUND, FINANCE, HOME - CHIP	Environment and Development
100.80.400	GENERAL FUND, DIRECTOR OF ADMINISTRATION, ENVIRONMENT AND DEVELOPMENT	GENERAL FUND, DIRECTOR OF ADMINISTRATION, ENVIRONMENT AND DEVELOPMENT	Environment and Development
100.70.200	GENERAL FUND, FINANCE, HEALTH AND SOCIAL SERVICES	GENERAL FUND, FINANCE, HEALTH AND SOCIAL SERVICES	Health and Social Services
100.32.301	GENERAL FUND, PUBLIC PROPERTIES AND PARKS, PARKS	GENERAL FUND, PUBLIC PROPERTIES AND PARKS, PARKS	Leisure services
100.52.304	GENERAL FUND, RECREATION, COMMUNITY CENTER	GENERAL FUND, RECREATION, COMMUNITY CENTER	Leisure services
100.52.305	GENERAL FUND, RECREATION, SWIMMING POOLS	GENERAL FUND, RECREATION, SWIMMING POOLS	Leisure services
100.52.306	GENERAL FUND, RECREATION, NATATORIUM	GENERAL FUND, RECREATION, NATATORIUM	Leisure services
100.52.311	GENERAL FUND, RECREATION, RECREATION	GENERAL FUND, RECREATION, RECREATION	Leisure services
100.52.312	GENERAL FUND, RECREATION, FIELDHOUSE/ICE RINK	GENERAL FUND, RECREATION, FIELDHOUSE/ICE RINK	Leisure services
100.11.101	GENERAL FUND, POLICE, POLICE	GENERAL FUND, POLICE, POLICE	Safety services
100.12.109	GENERAL FUND, FIRE, FIRE	GENERAL FUND, FIRE, FIRE	Safety services
100.31.102	GENERAL FUND, MAINTENANCE, TRAFFIC CONTROL	GENERAL FUND, MAINTENANCE, TRAFFIC CONTROL	Safety services
100.70.725	GENERAL FUND, FINANCE, DEBT SERVICE	GENERAL FUND, FINANCE, DEBT SERVICE	Safety services
100.80.108	GENERAL FUND, DIRECTOR OF ADMINISTRATION, STREET LIGHTING	GENERAL FUND, DIRECTOR OF ADMINISTRATION, STREET LIGHTING	Safety services
100.11.643	GENERAL FUND, POLICE, PARKING	GENERAL FUND, POLICE, PARKING	Transportation services
100.31.108	GENERAL FUND, MAINTENANCE, STREET LIGHTING	GENERAL FUND, MAINTENANCE, STREET LIGHTING	Transportation services
100.31.602	GENERAL FUND, MAINTENANCE, STREET CONSTRUCTION	GENERAL FUND, MAINTENANCE, STREET CONSTRUCTION	Transportation services
100.31.607	GENERAL FUND, MAINTENANCE, SNOW REMOVAL AND SALTING	GENERAL FUND, MAINTENANCE, SNOW REMOVAL AND SALTING	Transportation services
100.52.611	GENERAL FUND, RECREATION, TAXI PROGRAM	GENERAL FUND, RECREATION, TAXI PROGRAM	Transportation services

CITY OF WOOSTER, OHIO
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST

GENERAL FUND [100] – This fund is used to account for all financial resources of the City except those required to be accounted for in another fund. The General Fund generates a majority of its revenue from taxes.

	General Fund					General Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues :										
Taxes	\$ 20,803,089	\$ 21,810,721	\$ 20,654,669	\$ 22,537,061	\$ 21,342,227	\$ 23,230,400	\$ 23,636,932	\$ 24,050,578	\$ 24,471,463	\$ 24,899,714
Intergovernmental	895,593	969,899	977,938	1,107,200	911,311	1,117,200	1,128,372	1,139,656	1,151,052	1,162,563
Charges for services	1,495,631	1,551,432	1,150,579	1,496,527	1,376,900	1,510,000	1,540,200	1,771,230	1,797,798	1,824,765
Grants	24,229	30,621	20,630	27,210	9,000	4,000	0	0	0	0
Fines, licenses, permits	758,839	717,201	548,213	781,131	627,532	741,500	771,160	794,295	818,124	830,395
Interfund services provided	2,084,042	1,511,910	1,590,182	1,500,000	1,500,000	1,500,000	1,522,500	1,545,338	1,568,518	1,592,045
Interest income	253,472	428,165	335,747	320,000	200,000	325,000	331,500	338,130	344,893	351,790
Miscellaneous	329,840	368,901	962,021	161,558	44,420	62,200	100,000	100,000	100,000	100,000
Total Revenues	<u>26,644,735</u>	<u>27,388,850</u>	<u>26,239,980</u>	<u>27,930,687</u>	<u>26,011,390</u>	<u>28,490,300</u>	<u>29,030,664</u>	<u>29,739,226</u>	<u>30,251,848</u>	<u>30,761,274</u>
Expenditures :										
Safety services	13,092,884	13,802,441	11,728,184	13,642,111	14,864,830	15,264,786	14,430,639	14,823,278	15,231,956	15,660,112
Health and social services	127,747	132,820	131,480	117,000	117,000	126,000	128,520	131,090	133,712	136,386
Leisure services	1,933,018	1,751,868	1,860,654	1,857,510	2,060,515	2,287,530	2,229,520	2,283,904	2,339,670	2,396,854
Environment & development	962,412	1,033,697	1,051,721	1,077,000	1,240,103	1,351,187	1,259,261	1,297,039	1,335,950	1,376,028
Transportation services	1,198,123	1,306,116	1,149,347	1,060,000	1,297,610	1,069,874	1,030,100	1,057,433	1,085,515	1,114,366
Administrative services	4,249,687	4,230,881	4,161,575	4,313,961	4,754,063	4,913,402	4,689,511	4,813,400	4,940,670	5,071,415
Total Expenditures	<u>21,563,870</u>	<u>22,257,823</u>	<u>20,082,960</u>	<u>22,067,582</u>	<u>24,334,121</u>	<u>25,012,779</u>	<u>23,767,550</u>	<u>24,406,144</u>	<u>25,067,473</u>	<u>25,755,161</u>
Excess revenues over (under) expenditures	5,080,865	5,131,027	6,157,019	5,863,105	1,677,269	3,477,521	5,263,114	5,333,082	5,184,375	5,006,112
Transfers in	0	0	0	0	0	0	0	0	0	0
Transfers out [To capital fund]	<u>(4,162,798)</u>	<u>(4,775,102)</u>	<u>(4,000,000)</u>	<u>(6,904,149)</u>	<u>(4,800,000)</u>	<u>(4,500,000)</u>	<u>(5,000,000)</u>	<u>(5,000,000)</u>	<u>(5,000,000)</u>	<u>(5,000,000)</u>
Net change in fund balance**	918,067	355,925	2,157,019	(1,041,044)	(3,122,731)	(1,022,479)	263,114	333,082	184,375	6,112
** Positive number added to savings										
** Negative number deducted from savings										
Fund balance at beginning of year	16,467,912	17,385,978	17,741,903	19,898,922	18,118,756	18,857,878	17,835,399	18,098,513	18,431,595	18,615,971
Fund balance at end of year	<u>\$ 17,385,978</u>	<u>\$ 17,741,903</u>	<u>\$ 19,898,922</u>	<u>\$ 18,857,878</u>	<u>\$ 14,996,025</u>	<u>\$ 17,835,399</u>	<u>\$ 18,098,513</u>	<u>\$ 18,431,595</u>	<u>\$ 18,615,971</u>	<u>\$ 18,622,083</u>
Cash balance beginning of year				\$ 18,341,246	\$ 19,362,803	\$ 17,300,202	\$ 16,277,723	\$ 16,540,837	\$ 16,873,919	\$ 17,058,294
Cash balance end of year				17,300,202	16,240,072	16,277,723	16,540,837	16,873,919	17,058,294	17,064,407
Encumbrances				(2,433,757)	(2,373,500)	(2,458,095)	(2,531,838)	(2,607,793)	(2,686,026)	(2,766,607)
Cash available				\$ 14,866,445	\$ 13,866,572	\$ 13,819,628	\$ 14,008,999	\$ 14,266,126	\$ 14,372,268	\$ 14,297,799
Cost per day (Expenditures + Transfers out)				\$ 79,375	\$ 79,820	\$ 80,857	\$ 78,815	\$ 80,565	\$ 82,377	\$ 84,261
Days-in-cash				187	174	171	178	177	174	170

The following is a break-down of expenditures by appropriation level within each activity for the General Fund

GENERAL FUND – This fund is used to account for all financial resources except those required to be accounted for in another fund.

	General Fund					General Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Expenditures :										
Personnel Services	\$ 10,740,441	\$ 11,520,184	\$ 9,370,387	\$ 11,402,111	\$ 12,237,920	\$ 12,617,186	\$ 11,972,217	\$ 12,331,383	\$ 12,701,325	\$ 13,082,364
Operations and Maintenance	1,708,145	1,649,968	1,764,502	1,655,000	2,041,910	2,066,600	1,870,372	1,907,779	1,945,935	1,984,854
Interfund	173,788	162,780	165,973	155,000	155,000	155,000	156,550	158,116	159,697	161,294
Debt Service	470,510	469,510	427,322	430,000	430,000	426,000	431,500	426,000	425,000	431,600
Total Safety services	<u>13,092,884</u>	<u>13,802,441</u>	<u>11,728,184</u>	<u>13,642,111</u>	<u>14,864,830</u>	<u>15,264,786</u>	<u>14,430,639</u>	<u>14,823,278</u>	<u>15,231,956</u>	<u>15,660,112</u>
Operations and Maintenance	127,747	132,820	131,480	117,000	117,000	126,000	128,520	131,090	133,712	136,386
Total Health and social services	<u>127,747</u>	<u>132,820</u>	<u>131,480</u>	<u>117,000</u>	<u>117,000</u>	<u>126,000</u>	<u>128,520</u>	<u>131,090</u>	<u>133,712</u>	<u>136,386</u>
Personnel Services	797,752	677,100	878,046	892,210	961,615	1,016,790	945,743	974,115	1,003,338	1,033,438
Operations and Maintenance	1,110,245	1,046,980	947,568	932,300	1,065,900	1,237,740	1,250,117	1,275,120	1,300,622	1,326,635
Interfund	25,020	27,787	35,040	33,000	33,000	33,000	33,660	34,670	35,710	36,781
Total Leisure services	<u>1,933,018</u>	<u>1,751,868</u>	<u>1,860,654</u>	<u>1,857,510</u>	<u>2,060,515</u>	<u>2,287,530</u>	<u>2,229,520</u>	<u>2,283,904</u>	<u>2,339,670</u>	<u>2,396,854</u>
Personnel Services	777,381	837,251	845,902	858,100	902,263	1,000,097	911,286	938,624	966,783	995,786
Operations and Maintenance	176,508	191,198	198,679	213,400	332,340	345,590	342,310	352,580	363,157	374,052
Interfund	8,523	5,248	7,141	5,500	5,500	5,500	5,665	5,835	6,010	6,190
Total Environment & development	<u>962,412</u>	<u>1,033,697</u>	<u>1,051,721</u>	<u>1,077,000</u>	<u>1,240,103</u>	<u>1,351,187</u>	<u>1,259,261</u>	<u>1,297,039</u>	<u>1,335,950</u>	<u>1,376,028</u>
Personnel Services	692,606	688,997	693,069	635,000	697,610	719,874	673,100	693,293	714,092	735,515
Operations and Maintenance	505,516	504,063	456,277	425,000	600,000	350,000	357,000	364,140	371,423	378,851
Interfund	0	113,056	0	0	0	0	0	0	0	0
Total Transportation services	<u>1,198,123</u>	<u>1,306,116</u>	<u>1,149,347</u>	<u>1,060,000</u>	<u>1,297,610</u>	<u>1,069,874</u>	<u>1,030,100</u>	<u>1,057,433</u>	<u>1,085,515</u>	<u>1,114,366</u>
Personnel Services	2,531,671	2,683,334	2,786,802	2,755,100	2,910,039	3,146,928	3,003,059	3,093,151	3,185,945	3,281,524
Operations and Maintenance	1,571,349	1,543,853	1,371,492	1,555,213	1,837,401	1,759,851	1,679,630	1,713,223	1,747,487	1,782,437
Interfund	7,954	3,694	3,281	3,648	6,623	6,623	6,822	7,026	7,237	7,454
Debt Service	138,713	0	0	0	0	0	0	0	0	0
Total Administrative services	<u>4,249,687</u>	<u>4,230,881</u>	<u>4,161,575</u>	<u>4,313,961</u>	<u>4,754,063</u>	<u>4,913,402</u>	<u>4,689,511</u>	<u>4,813,400</u>	<u>4,940,670</u>	<u>5,071,415</u>
Total Expenditures	<u>\$ 21,563,870</u>	<u>\$ 22,257,823</u>	<u>\$ 20,082,960</u>	<u>\$ 22,067,582</u>	<u>\$ 24,334,121</u>	<u>\$ 25,012,779</u>	<u>\$ 23,767,550</u>	<u>\$ 24,406,144</u>	<u>\$ 25,067,473</u>	<u>\$ 25,755,161</u>

**CITY OF WOOSTER, OHIO
STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

STREET CONSTRUCTION MAINTENANCE AND REPAIR [101] – This fund is required by the Ohio Revised Code to account for the portion of state gasoline tax and motor vehicle registration fees, which are to be used for maintenance of streets within the City.

	Street Construction, Maintenance and Repair Fund				
	2018	2019	2020	2021	2021
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Intergovernmental	\$ 987,547	\$ 1,179,670	\$ 1,372,414	\$ 1,640,000	\$ 1,396,840
Interest income	2,815	5,554	7,242	7,500	2,250
Miscellaneous	108,447	126,816	150,807	65,493	0
Total Revenues	<u>1,098,810</u>	<u>1,312,040</u>	<u>1,530,463</u>	<u>1,712,993</u>	<u>1,399,090</u>
Expenditures :					
Personal Services	-	81	-	1,304	1,304
Operations and Maintenance	642,952	869,402	841,752	852,600	907,506
Capital Outlay	16,791	-	-	441,100	590,000
Interfund	191,706	250,640	298,538	153,800	185,900
Debt Service	89,591	72,157	10,949	4,200	4,200
Total Expenditures	<u>941,040</u>	<u>1,192,280</u>	<u>1,151,238</u>	<u>1,453,004</u>	<u>1,688,910</u>
Net change in fund balance	<u>157,770</u>	<u>119,760</u>	<u>379,225</u>	<u>259,989</u>	<u>(289,820)</u>
Fund balance at beginning of year	702,777	860,547	980,307	1,359,532	611,469
Fund balance at end of year	<u>\$ 860,547</u>	<u>\$ 980,307</u>	<u>\$ 1,359,532</u>	<u>\$ 1,619,521</u>	<u>\$ 321,649</u>

	Street Construction, Maintenance and Repair Fund				
	2022	2023	2024	2025	2026
	Budgeted	Forecast	Forecast	Forecast	Forecast
	\$ 1,390,000	\$ 1,390,000	\$ 1,390,000	\$ 1,390,000	\$ 1,390,000
	7,500	2,000	2,500	2,750	3,000
	38,000	38,000	38,000	38,000	38,000
	<u>1,435,500</u>	<u>1,430,000</u>	<u>1,430,500</u>	<u>1,430,750</u>	<u>1,431,000</u>
	-	-	-	-	-
	895,230	913,135	931,397	950,025	969,026
	515,000	250,000	225,000	200,000	200,000
	266,125	271,448	276,876	282,414	288,062
	4,131	4,200	4,200	4,200	4,200
	<u>1,680,486</u>	<u>1,438,782</u>	<u>1,437,474</u>	<u>1,436,639</u>	<u>1,461,288</u>
	<u>(244,986)</u>	<u>(8,782)</u>	<u>(6,974)</u>	<u>(5,889)</u>	<u>(30,288)</u>
	1,619,521	1,374,535	1,365,753	1,358,779	1,352,890
	<u>\$ 1,374,535</u>	<u>\$ 1,365,753</u>	<u>\$ 1,358,779</u>	<u>\$ 1,352,890</u>	<u>\$ 1,322,602</u>

**CITY OF WOOSTER, OHIO
STATE HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

STATE HIGHWAY [102] – This fund is required by the Ohio Revised Code to account for the portion of state gasoline tax and motor vehicle registration fees which are to be used for maintenance of state highways within the City.

	State Highway Fund					State Highway Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues :										
Intergovernmental	\$ 80,070	\$ 95,650	\$ 111,276	\$ 106,711	\$ 114,000	\$ 112,000	\$ 113,120	\$ 114,251	\$ 115,394	\$ 116,548
Interest income	2,964	5,391	3,250	2,300	1,000	2,300	1,000	1,000	1,150	1,150
Miscellaneous	6,384	0	0	0	0	0	0	0	0	0
Total Revenues	<u>89,418</u>	<u>101,040</u>	<u>114,526</u>	<u>109,011</u>	<u>115,000</u>	<u>114,300</u>	<u>114,120</u>	<u>115,251</u>	<u>116,544</u>	<u>117,698</u>
Expenditures :										
Operations and Maintenance	82,547	111,710	132,513	135,000	209,125	183,780	125,000	127,000	130,000	132,000
Capital Outlay	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Total Expenditures	<u>82,547</u>	<u>111,710</u>	<u>132,513</u>	<u>135,000</u>	<u>209,125</u>	<u>183,780</u>	<u>125,000</u>	<u>127,000</u>	<u>130,000</u>	<u>132,000</u>
Net change in fund balance	6,871	(10,669)	(17,986)	(25,989)	(94,125)	(69,480)	(10,880)	(11,749)	(13,456)	(14,302)
Fund balance at beginning of year	281,529	288,399	277,730	259,743	171,532	233,754	164,274	153,394	141,646	128,189
Fund balance at end of year	<u>\$ 288,399</u>	<u>\$ 277,730</u>	<u>\$ 259,743</u>	<u>\$ 233,754</u>	<u>\$ 77,407</u>	<u>\$ 164,274</u>	<u>\$ 153,394</u>	<u>\$ 141,646</u>	<u>\$ 128,189</u>	<u>\$ 113,887</u>

**CITY OF WOOSTER, OHIO
 PERMISSIVE TAX FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
 NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

PERMISSIVE TAX [103] – This fund is required by the Ohio Revised Code to account for the portion of motor vehicle registration fees allocated to assist in maintaining those city streets designated as contributing to the effective and efficient flow of traffic through and within the county.

	Permissive Tax Fund					Permissive Tax Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues :										
Taxes	\$ 177,011	\$ 176,416	\$ 169,064	\$ 182,000	\$ 170,000	\$ 182,000	\$ 183,820	\$ 185,658	\$ 187,515	\$ 189,390
Intergovernmental	75,339	110,879	196,262	115,525	100,000	100,000	100,000	100,000	100,000	100,000
Interest income	4,150	4,373	2,210	1,500	1,000	1,500	1,000	1,100	1,150	1,250
Miscellaneous	0	0	0	0	0	0	0	0	0	0
Total Revenues	<u>256,500</u>	<u>291,668</u>	<u>367,536</u>	<u>299,025</u>	<u>271,000</u>	<u>283,500</u>	<u>284,820</u>	<u>286,758</u>	<u>288,665</u>	<u>290,640</u>
Expenditures :										
Personal Services	0	81	0	1,304	1,304	0	0	0	0	0
Operations and Maintenance	5,427	5,433	6,852	11,125	19,426	18,900	20,000	30,000	30,000	30,000
Capital Outlay	200,000	250,000	300,000	200,000	200,000	100,000	210,000	230,000	240,000	250,000
Debt Service	36,273	405	53,553	59,500	59,500	59,200	53,200	0	0	0
Total Expenditures	<u>241,700</u>	<u>255,919</u>	<u>360,406</u>	<u>271,929</u>	<u>280,230</u>	<u>178,100</u>	<u>283,200</u>	<u>260,000</u>	<u>270,000</u>	<u>280,000</u>
Net change in fund balance	14,799	35,749	7,131	27,096	(9,230)	105,400	1,620	26,758	18,665	10,640
Fund balance at beginning of year	310,498	325,298	361,047	368,177	108,303	395,273	500,673	502,293	529,052	547,716
Fund balar	<u>\$ 325,298</u>	<u>\$ 361,047</u>	<u>\$ 368,177</u>	<u>\$ 395,273</u>	<u>\$ 99,073</u>	<u>\$ 500,673</u>	<u>\$ 502,293</u>	<u>\$ 529,052</u>	<u>\$ 547,716</u>	<u>\$ 558,356</u>

**CITY OF WOOSTER, OHIO
 ENFORCEMENT AND EDUCATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
 NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

ENFORCEMENT AND EDUCATION [104] – This fund is used to account for monies from the Municipal Court designated to enforce OVI Laws (ORC 4511.19) and related educational programs.

	Enforcement and Education Fund					Enforcement and Education Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues :										
Fines, licenses, permits	\$ 1,073	\$ 1,031	\$ 1,011	\$ 1,000	\$ 1,100	\$ 1,000	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
Interest Income	972	1,847	1,410	1,000	400	1,000	425	435	450	175
Total Revenues	<u>2,044</u>	<u>2,878</u>	<u>2,421</u>	<u>2,000</u>	<u>1,500</u>	<u>2,000</u>	<u>1,525</u>	<u>1,535</u>	<u>1,550</u>	<u>1,275</u>
Expenditures :										
Operations and Maintenance	0	0	0	0	75,000	75,000	3,000	2,000	2,000	2,000
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>75,000</u>	<u>75,000</u>	<u>3,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Net change in fund balance	2,044	2,878	2,421	2,000	(73,500)	(73,000)	(1,475)	(465)	(450)	(725)
Fund balance at beginning of year	68,339	70,383	73,261	75,682	75,311	77,682	4,682	3,207	2,742	2,292
Fund balance at end of year	<u>\$ 70,383</u>	<u>\$ 73,261</u>	<u>\$ 75,682</u>	<u>\$ 77,682</u>	<u>\$ 1,811</u>	<u>\$ 4,682</u>	<u>\$ 3,207</u>	<u>\$ 2,742</u>	<u>\$ 2,292</u>	<u>\$ 1,567</u>

**CITY OF WOOSTER, OHIO
MANDATORY DRUG FINES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

MANDATORY DRUG FINES [105] - This fund is used to account for monies from the Municipal Court designated to subsidize each agency's law enforcement efforts that pertain to drug offenses.

	Mandatory Drug Fines Fund				
	2018	2019	2020	2021	2021
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Fines, licenses, permits	\$ 9,236	\$ 6,782	\$ 2,951	\$ 2,200	\$ 4,000
Interest Income	506	939	584	480	150
Total Revenues	<u>9,742</u>	<u>7,721</u>	<u>3,535</u>	<u>2,680</u>	<u>4,150</u>
Expenditures :					
Operations and Maintenance	10,040	14,990	1,530	0	30,000
Total Expenditures	<u>10,040</u>	<u>14,990</u>	<u>1,530</u>	<u>0</u>	<u>30,000</u>
Net change in fund balance	(297)	(7,269)	2,005	2,680	(25,850)
Fund balance at beginning of year	36,035	35,738	28,468	30,473	30,443
Fund balance at end of year	<u>\$ 35,738</u>	<u>\$ 28,468</u>	<u>\$ 30,473</u>	<u>\$ 33,153</u>	<u>\$ 4,593</u>

	Mandatory Drug Fines Fund				
	2022	2023	2024	2025	2026
	Budgeted	Forecast	Forecast	Forecast	Forecast
Fines, licenses, permits	\$ 2,200	\$ 2,266	\$ 2,334	\$ 2,404	\$ 2,476
Interest Income	500	150	155	160	175
Total Revenues	<u>2,700</u>	<u>2,416</u>	<u>2,489</u>	<u>2,564</u>	<u>2,651</u>
Operations and Maintenance	35,000	2,500	2,500	2,500	2,500
Total Expenditures	<u>35,000</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Net change in fund balance	(32,300)	(84)	(11)	64	151
Fund balance at beginning of year	33,153	853	769	758	822
Fund balance at end of year	<u>\$ 853</u>	<u>\$ 769</u>	<u>\$ 758</u>	<u>\$ 822</u>	<u>\$ 973</u>

**CITY OF WOOSTER, OHIO
COMMUNITY DEVELOPMENT BLOCK GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

COMMUNITY DEVELOPMENT BLOCK GRANT [107] – This fund is used to account for monies received from the federal government under the Community Development Block Grant program for providing decent housing and a suitable living environment, and expanded economic opportunities principally for persons of low and moderate income and the allowable administrative costs associated with those projects.

	Community Development Block Grant Fund					Community Development Block Grant Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues :										
Intergovernmental	\$ 682,493	\$ 715,418	\$ 226,786	\$ 928,530	\$ 926,405	\$ 1,264,136	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous	4,289	179	356	0	0	35,000	0	0	0	0
Total Revenues	<u>686,782</u>	<u>715,597</u>	<u>227,142</u>	<u>928,530</u>	<u>926,405</u>	<u>1,299,136</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures :										
Operations and Maintenance	556,122	559,499	311,704	507,049	626,405	1,161,000	552	0	0	0
Capital Outlay	322,211	50,253	77,500	397,353	300,000	0	0	0	0	0
Interfund	0	0	0	0	0	0	0	0	0	0
Total Expenditures	<u>878,333</u>	<u>609,752</u>	<u>389,204</u>	<u>904,402</u>	<u>926,405</u>	<u>1,161,000</u>	<u>552</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balance	(191,551)	105,844	(162,062)	24,128	0	138,136	(552)	0	0	0
Fund balance at beginning of year	86,057	(105,494)	351	(161,712)	351	(137,584)	552	0	0	0
Fund balance at end of year	<u>\$ (105,494)</u>	<u>\$ 351</u>	<u>\$ (161,712)</u>	<u>\$ (137,584)</u>	<u>\$ 351</u>	<u>\$ 552</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**CITY OF WOOSTER, OHIO
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

ECONOMIC DEVELOPMENT [108] – This fund is used to account for the portion of the transient occupancy tax and the Wooster Opportunities Loan Fund to be used for promoting economic development within the City.

	Economic Development Fund				
	2018	2019	2020	2021	2021
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Taxes	\$ 131,537	\$ 131,722	\$ 67,751	\$ 128,860	\$ 72,528
Interest Income	1,162	1,947	1,491	1,200	300
Miscellaneous	0	0	0	0	0
Total Revenues	<u>132,699</u>	<u>133,669</u>	<u>69,242</u>	<u>130,060</u>	<u>72,828</u>
Expenditures :					
Personal Services	0	0	0	0	0
Operations and Maintenance	129,997	140,175	59,712	131,161	74,800
Total Expenditures	<u>129,997</u>	<u>140,175</u>	<u>59,712</u>	<u>131,161</u>	<u>74,800</u>
Excess revenues over(under) expenditures	2,703	(6,506)	9,530	(1,101)	(1,972)
Transfers In	0	0	0	0	0
Net change in fund balance	2,703	(6,506)	9,530	(1,101)	(1,972)
Fund balance at beginning of year	133,046	135,748	129,242	138,772	126,782
Fund balance at end of year	<u>\$ 135,748</u>	<u>\$ 129,242</u>	<u>\$ 138,772</u>	<u>\$ 137,671</u>	<u>\$ 124,810</u>

	Economic Development Fund				
	2022	2023	2024	2025	2026
	Budgeted	Forecast	Forecast	Forecast	Forecast
Taxes	\$ 138,288	\$ 139,671	\$ 141,068	\$ 142,478	\$ 143,903
Interest Income	1,100	450	550	650	750
Miscellaneous	0	0	0	0	0
Total Revenues	<u>139,388</u>	<u>140,121</u>	<u>141,618</u>	<u>143,128</u>	<u>144,653</u>
Personal Services	0	0	0	0	0
Operations and Maintenance	202,610	139,671	141,068	142,478	143,903
Total Expenditures	<u>202,610</u>	<u>139,671</u>	<u>141,068</u>	<u>142,478</u>	<u>143,903</u>
Excess revenues over(under) expenditures	(63,222)	450	550	650	750
Transfers In	0	0	0	0	0
Net change in fund balance	(63,222)	450	550	650	750
Fund balance at beginning of year	137,671	74,449	74,899	75,449	76,099
Fund balance at end of year	<u>\$ 74,449</u>	<u>\$ 74,899</u>	<u>\$ 75,449</u>	<u>\$ 76,099</u>	<u>\$ 76,849</u>

**CITY OF WOOSTER, OHIO
LAW ENFORCEMENT TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

LAW ENFORCEMENT TRUST [110] – This fund is used to account for receipts and expenditures of funds from the sale of contraband. These funds can only be expended to pay the costs of protracted or complex investigations or prosecutions, to provide reasonable technical training or expertise, to provide matching funds to obtain federal grants to aid law enforcement, or for such other law enforcement purposes that Council determines appropriate.

	Law Enforcement Trust Fund					Law Enforcement Trust Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues :										
Intergovernmental	\$ 0	\$ 0	\$ 23,636	\$ 5,429	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fines	0	0	6,056	0	0	0	0	0	0	0
Interest Income	1,005	1,224	827	720	250	750	25	0	0	0
Miscellaneous	7,823	1,480	0	1,567	0	0	0	0	0	0
Total Revenues	8,828	2,704	30,519	7,716	250	750	25	0	0	0
Expenditures :										
Operations and Maintenance	16,700	41,412	0	19,000	45,000	33,500	6,747	0	0	0
Total Expenditures	16,700	41,412	0	19,000	45,000	33,500	6,747	0	0	0
Net change in fund balance	(7,872)	(38,709)	30,519	(11,284)	(44,750)	(32,750)	(6,722)	0	0	0
Fund balance at beginning of year	66,818	58,946	20,237	50,756	46,060	39,472	6,722	0	0	0
Fund balance at end of year	\$ 58,946	\$ 20,237	\$ 50,756	\$ 39,472	\$ 1,310	\$ 6,722	\$ 0	\$ 0	\$ 0	\$ 0

**CITY OF WOOSTER, OHIO
POLICE PENSION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

POLICE PENSION [111] – This fund is used to accumulate property taxes levied for the partial payment of the current and accrued liability for police disability and pension. Amounts collected for the police disability and pension are periodically remitted to the Ohio Police and Fire Pension Fund.

	Police Pension Fund					Police Pension Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues :										
Taxes	\$ 147,446	\$ 156,186	\$ 157,058	\$ 179,372	\$ 152,485	\$ 179,578	\$ 180,476	\$ 181,378	\$ 182,285	\$ 183,197
Intergovernmental	17,450	17,334	17,187	16,000	16,915	16,002	16,082	16,162	16,243	16,324
Interest Income	1,880	2,288	2,320	1,920	500	2,000	500	600	700	800
Total Revenues	<u>166,776</u>	<u>175,808</u>	<u>176,565</u>	<u>197,292</u>	<u>169,900</u>	<u>197,580</u>	<u>197,058</u>	<u>198,141</u>	<u>199,228</u>	<u>200,321</u>
Expenditures :										
Personal Services	160,000	167,000	180,000	180,000	180,000	200,000	200,000	200,000	200,000	200,000
Operations and Maintenance	2,579	2,783	2,670	2,800	3,000	3,000	3,000	3,200	3,400	3,500
Total Expenditures	<u>162,579</u>	<u>169,783</u>	<u>182,670</u>	<u>182,800</u>	<u>183,000</u>	<u>203,000</u>	<u>203,000</u>	<u>203,200</u>	<u>203,400</u>	<u>203,500</u>
Net change in fund balance	4,197	6,025	(6,105)	14,492	(13,100)	(5,420)	(5,942)	(5,059)	(4,172)	(3,179)
Fund balance at beginning of year	21,443	25,640	31,665	25,559	22,022	40,051	34,631	28,689	23,630	19,458
Fund balance at end of year	<u>\$ 25,640</u>	<u>\$ 31,665</u>	<u>\$ 25,559</u>	<u>\$ 40,051</u>	<u>\$ 8,922</u>	<u>\$ 34,631</u>	<u>\$ 28,689</u>	<u>\$ 23,630</u>	<u>\$ 19,458</u>	<u>\$ 16,279</u>

**CITY OF WOOSTER, OHIO
 FIRE PENSION FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
 NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

FIRE PENSION [112] – This fund is used to accumulate property taxes levied for the partial payment of the current and accrued liability for firefighter's disability and pension. Amounts collected for the firefighter's disability and pension are periodically remitted to the Ohio Police and Fire Pension Fund.

	Fire Pension Fund					Fire Pension Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues :										
Taxes	\$ 147,446	\$ 156,186	\$ 156,103	\$ 179,372	\$ 152,485	\$ 179,578	\$ 180,476	\$ 181,378	\$ 182,285	\$ 183,197
Intergovernmental	17,450	17,334	17,187	16,000	16,915	16,002	16,082	16,162	16,243	16,324
Interest Income	1,823	2,323	2,092	1,920	300	2,000	500	600	700	800
Total Revenues	<u>166,719</u>	<u>175,843</u>	<u>175,382</u>	<u>197,292</u>	<u>169,700</u>	<u>197,580</u>	<u>197,058</u>	<u>198,141</u>	<u>199,228</u>	<u>200,321</u>
Expenditures :										
Personal Services	160,000	167,000	180,000	180,000	180,000	200,000	200,000	200,000	200,000	200,000
Operations and Maintenance	2,579	2,783	1,205	2,800	3,000	3,000	3,000	3,200	3,400	3,500
Total Expenditures	<u>162,579</u>	<u>169,783</u>	<u>181,205</u>	<u>182,800</u>	<u>183,000</u>	<u>203,000</u>	<u>203,000</u>	<u>203,200</u>	<u>203,400</u>	<u>203,500</u>
Net change in fund balance	4,140	6,060	(5,823)	14,492	(13,300)	(5,420)	(5,942)	(5,059)	(4,172)	(3,179)
Fund balance at beginning of year	22,521	26,661	32,721	26,898	21,873	41,390	35,970	30,028	24,969	20,797
Fund balance at end of year	<u>\$ 26,661</u>	<u>\$ 32,721</u>	<u>\$ 26,898</u>	<u>\$ 41,390</u>	<u>\$ 8,573</u>	<u>\$ 35,970</u>	<u>\$ 30,028</u>	<u>\$ 24,969</u>	<u>\$ 20,797</u>	<u>\$ 17,618</u>

**CITY OF WOOSTER, OHIO
 FEDERAL EQUITABLE SHARING FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
 NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

FEDERAL EQUITABLE SHARING [113] – This fund is used to account for the City’s portion of federally forfeited property resulting from the Wooster Police Department’s participation with a federal agency, which resulted in forfeiture of property.

	Federal Equitable Sharing Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted
Revenues :					
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest Income	204	374	215	156	70
Total Revenues	<u>204</u>	<u>374</u>	<u>215</u>	<u>156</u>	<u>70</u>
Expenditures :					
Operations and Maintenance	0	0	5,000	0	9,500
Total Expenditures	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>9,500</u>
Net change in fund balance	204	374	(4,785)	156	(9,430)
Fund balance at beginning of year	14,177	14,381	14,755	9,970	9,895
Fund balance at end of year	<u>\$ 14,381</u>	<u>\$ 14,755</u>	<u>\$ 9,970</u>	<u>\$ 10,126</u>	<u>\$ 465</u>

	Federal Equitable Sharing Fund				
	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	160	10	0	0	0
	<u>160</u>	<u>10</u>	<u>0</u>	<u>0</u>	<u>0</u>
	10,000	296	0	0	0
	<u>10,000</u>	<u>296</u>	<u>0</u>	<u>0</u>	<u>0</u>
	(9,840)	(286)	0	0	0
	<u>10,126</u>	<u>286</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$ 286</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CITY OF WOOSTER, OHIO
 CDBG CHIP HOME REVOLVING LOAN FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
 NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST

CDBG Chip Home Revolving Loan Fund [115] – This fund is used to account for the City’s portion of program income resulting from repayment of grant funds from CHIP and HOME programs.

	CDBG Chip Home Revolving Loan Fund				
	2018	2019	2020	2021	2021
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Intergovernmental	\$ 13,771	\$ 0	\$ 0	\$ 0	\$ 0
Interest Income	910	1,747	627	156	40
Total Revenues	<u>14,681</u>	<u>1,747</u>	<u>627</u>	<u>156</u>	<u>40</u>
Expenditures :					
Operations and Maintenance	9,586	35,223	0	0	38,000
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>9,586</u>	<u>35,223</u>	<u>0</u>	<u>0</u>	<u>38,000</u>
Net change in fund balance	5,094	(33,476)	627	156	(37,960)
Fund balance at beginning of year	68,609	73,704	40,228	40,855	40,318
Fund balance at end of year	<u>\$ 73,704</u>	<u>\$ 40,228</u>	<u>\$ 40,855</u>	<u>\$ 41,011</u>	<u>\$ 2,358</u>

	CDBG Chip Home Revolving Loan Fund				
	2022	2023	2024	2025	2026
	Budgeted	Forecast	Forecast	Forecast	Forecast
	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 0
	100	5	0	0	0
	<u>1,100</u>	<u>5</u>	<u>0</u>	<u>0</u>	<u>0</u>
	42,000	116	0	0	0
	0				
	<u>42,000</u>	<u>116</u>	<u>0</u>	<u>0</u>	<u>0</u>
	(40,900)	(111)	0	0	0
	41,011	111	0	0	0
	<u>\$ 111</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**CITY OF WOOSTER, OHIO
ECONOMIC DEVELOPMENT LOANS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

ECONOMIC DEVELOPMENT LOAN [118] – This fund is used to account for the loans, repayments, and subsequent loans provided for economic development purposes and downtown revitalization. This fund was established as a result of the City's obtaining a federal grant (HUD) with the requirements for establishing the loan program.

	Economic Development Loans Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted
Revenues :					
Charges for services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest income	153	65	50	36	10
Total Revenues	<u>153</u>	<u>65</u>	<u>50</u>	<u>36</u>	<u>10</u>
Expenditures :					
Operations and Maintenance	615	0	0	0	0
Capital Outlay	4,401	0	0	0	2,536
Total Expenditures	<u>5,016</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,536</u>
Excess revenues over(under) expenditures	(4,863)	65	50	36	(2,526)
Proceeds from debt issue	0	0	0	0	0
Net change in fund balance	<u>(4,863)</u>	<u>65</u>	<u>50</u>	<u>36</u>	<u>(2,526)</u>
Fund balance at beginning of year	7,420	2,557	2,622	2,672	2,650
Fund balance at end of year	<u>\$ 2,557</u>	<u>\$ 2,622</u>	<u>\$ 2,672</u>	<u>\$ 2,708</u>	<u>\$ 124</u>

	Economic Development Loans Fund				
	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Charges for services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest income	40	5	0	0	0
Total Revenues	<u>40</u>	<u>5</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operations and Maintenance	0	0	0	0	0
Capital Outlay	2,500	253	0	0	0
Total Expenditures	<u>2,500</u>	<u>253</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess revenues over(under) expenditures	(2,460)	(248)	0	0	0
Proceeds from debt issue	0	0	0	0	0
Net change in fund balance	<u>(2,460)</u>	<u>(248)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance at beginning of year	2,708	248	0	0	0
Fund balance at end of year	<u>\$ 248</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**CITY OF WOOSTER, OHIO
LAW ENFORCEMENT TRAINING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

LAW ENFORCEMENT TRAINING FUND [120] – This fund is used to account for reimbursement from the State of Ohio for State mandated training for police officers.

	Law Enforcement Training Fund				
	2018	2019	2020	2021	2021
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Interest Income	\$ 0	\$ 102	\$ 75	\$ 60	\$ 25
Intergovernmental	0	0	0	0	0
Total Revenues	<u>0</u>	<u>102</u>	<u>75</u>	<u>60</u>	<u>25</u>
Expenditures :					
Operations and Maintenance	0	0	0	0	4,069
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,069</u>
Excess revenues over(under) expenditures	0	102	75	60	(4,044)
Transfers In	0	102	75	60	(4,044)
Fund balance at beginning of year	3,994	3,994	4,096	4,044	4,044
Fund balance at end of year	<u>\$ 3,994</u>	<u>\$ 4,096</u>	<u>\$ 4,170</u>	<u>\$ 4,104</u>	<u>\$ 0</u>

	Law Enforcement Training Fund				
	2022	2023	2024	2025	2026
	Budgeted	Forecast	Forecast	Forecast	Forecast
Interest Income	\$ 61	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0	0	0
Total Revenues	<u>61</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operations and Maintenance	4,000	165	0	0	0
Total Expenditures	<u>4,000</u>	<u>165</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess revenues over(under) expenditures	(3,939)	(165)	0	0	0
Transfers In	(3,939)	(165)	0	0	0
Fund balance at beginning of year	4,104	165	0	0	0
Fund balance at end of year	<u>\$ 165</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**CITY OF WOOSTER, OHIO
RECREATION SUPPLEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

RECREATION SUPPLEMENT [122] – This fund is used to account for financial donations from individuals and organizations that wish to specify that their gifts and donations support recreational opportunities for underprivileged youth in the community

	Recreation Supplement Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted
Revenues :					
Interest Income	\$ 0	\$ 192	\$ 147	\$ 120	\$ 30
Miscellaneous	0	260	0	700	0
Total Revenues	<u>0</u>	<u>452</u>	<u>147</u>	<u>820</u>	<u>30</u>
Expenditures :					
Operations and Maintenance	0	0	0	0	7,500
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,500</u>
Net change in fund balance	0	452	147	820	(7,470)
Fund balance at beginning of year	7,183	7,183	7,635	7,782	7,685
Fund balance at end of year	<u>\$ 7,183</u>	<u>\$ 7,635</u>	<u>\$ 7,782</u>	<u>\$ 8,602</u>	<u>\$ 215</u>

	Recreation Supplement Fund				
	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Interest Income	\$ 125	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous	0	0	0	0	0
Total Revenues	<u>125</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operations and Maintenance	8,500	227	0	0	0
Total Expenditures	<u>8,500</u>	<u>227</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balance	(8,375)	(227)	0	0	0
Fund balance at beginning of year	8,602	227	0	0	0
Fund balance at end of year	<u>\$ 227</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**CITY OF WOOSTER, OHIO
PARK REFORESTATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

PARK REFORESTATION [123] – This fund is used to collect donations intended for the reforestation of City parks.

	Park Reforestation Fund				
	2018	2019	2020	2021	2021
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Interest Income	\$ 479	\$ 743	\$ 561	\$ 420	\$ 175
Miscellaneous	0	0	0	0	0
Total Revenues	<u>479</u>	<u>743</u>	<u>561</u>	<u>420</u>	<u>175</u>
Expenditures :					
Operations and Maintenance	3,495	0	0	0	29,000
Total Expenditures	<u>3,495</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>29,000</u>
Net change in fund balance	(3,016)	743	561	420	(28,825)
Fund balance at beginning of year	30,748	27,732	28,475	29,036	28,825
Fund balance at end of year	<u>\$ 27,732</u>	<u>\$ 28,475</u>	<u>\$ 29,036</u>	<u>\$ 29,456</u>	<u>\$ 0</u>

	Park Reforestation Fund				
	2022	2023	2024	2025	2026
	Budgeted	Forecast	Forecast	Forecast	Forecast
Interest Income	\$ 435	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous	110	0	0	0	0
Total Revenues	<u>545</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operations and Maintenance	30,000	1	0	0	0
Total Expenditures	<u>30,000</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balance	(29,455)	(1)	0	0	0
Fund balance at beginning of year	29,456	1	0	0	0
Fund balance at end of year	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**CITY OF WOOSTER, OHIO
 GUARANTEED DEPOSITS FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
 NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

GUARANTEED DEPOSITS [702]– This fund is used to hold funds received to insure compliance with City ordinances.

	Guaranteed Deposits Fund				
	2018	2019	2020	2021	2021
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Interest Income	\$ 0	\$ 3,874	\$ 2,589	\$ 0	\$ 0
Miscellaneous	352	0	10,500	0	0
Total Revenues	<u>352</u>	<u>3,874</u>	<u>13,089</u>	<u>0</u>	<u>0</u>
Expenditures :					
Operations and Maintenance	0	0	0	0	205,000
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>205,000</u>
Net change in fund balance	352	3,874	13,089	0	(205,000)
Fund balance at beginning of year	201,638	201,990	205,864	218,953	205,864
Fund balance at end of year	<u>\$ 201,990</u>	<u>\$ 205,864</u>	<u>\$ 218,953</u>	<u>\$ 218,953</u>	<u>\$ 864</u>

	Guaranteed Deposits Fund				
	2022	2023	2024	2025	2026
	Budgeted	Forecast	Forecast	Forecast	Forecast
	\$ 0	\$ 0	0	0	0
	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	218,953	0	0	0	0
	<u>218,953</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	(218,953)	0	0	0	0
	<u>218,953</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**CITY OF WOOSTER, OHIO
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

DEBT SERVICE FUND [401] – This fund is used to accumulate special assessment revenues collected by the County Treasurer and remitted to the City by the County Auditor for payment of special assessment principal and interest. These debt issues were sold to finance construction of various projects that were deemed to benefit only those residents in the immediate area of the projects and are paid for by those residents through assessments against their property.

	Debt Service Fund					Debt Service Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues :										
Special Assessments	\$ 191,396	\$ 101,118	\$ 136,281	\$ 1,100	\$ 100,000	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
Interest Income	18,908	31,850	24,980	19,000	4,000	15,000	1,000	1,000	1,000	1,000
Total Revenues	<u>210,305</u>	<u>132,968</u>	<u>161,262</u>	<u>20,100</u>	<u>104,000</u>	<u>16,100</u>	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>
Expenditures :										
Operations and Maintenance	3,241	1,912	19,448	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Debt Service	236,749	132,813	6,140,243	152,000	152,000	151,600	118,300	118,500	118,600	121,700
Total Expenditures	<u>239,991</u>	<u>134,725</u>	<u>6,159,691</u>	<u>162,000</u>	<u>162,000</u>	<u>161,600</u>	<u>128,300</u>	<u>128,500</u>	<u>128,600</u>	<u>131,700</u>
Net change in fund balance	(29,686)	(1,757)	(5,998,430)	(141,900)	(58,000)	(145,500)	(126,200)	(126,400)	(126,500)	(129,600)
Proceeds from Debt Issuance	47,834	0	6,028,592	0	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0	0	0
Fund balance at beginning of year	1,138,012	1,156,160	1,154,403	1,184,566	944,103	1,042,666	897,166	770,966	644,566	518,066
Fund balance at end of year	<u>\$ 1,156,160</u>	<u>\$ 1,154,403</u>	<u>\$ 1,184,566</u>	<u>\$ 1,042,666</u>	<u>\$ 886,103</u>	<u>\$ 897,166</u>	<u>\$ 770,966</u>	<u>\$ 644,566</u>	<u>\$ 518,066</u>	<u>\$ 388,466</u>

**CITY OF WOOSTER, OHIO
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

CAPITAL IMPROVEMENTS [301] – This fund is used to account for various governmental fund type capital projects.

	Capital Improvements Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted
Revenues :					
Intergovernmental	\$ 850,499	\$ 935,969	\$ 1,493,614	\$ 1,229,063	\$ 2,498,447
Special Assessments	137,533	123,150	89,864	158,090	0
Interest Income	79,561	60,271	60,823	36,000	35,000
Miscellaneous	282,578	9,804	35,281	52,448	0
Total Revenues	<u>1,350,171</u>	<u>1,129,195</u>	<u>1,679,582</u>	<u>1,475,601</u>	<u>2,533,447</u>
Expenditures :					
Operations and Maintenance	0	0	0	0	0
Interfund	0	0	0	0	0
Capital Outlay	7,299,321	5,162,471	7,414,142	5,102,000	5,217,121
Debt Service	0	0	159,168	159,550	160,000
Total Expenditures	<u>7,299,321</u>	<u>5,162,471</u>	<u>7,573,310</u>	<u>5,102,000</u>	<u>5,377,121</u>
Excess revenues over(under) expenditures	(5,949,150)	(4,033,276)	(5,893,728)	(3,626,399)	(2,843,674)
Proceeds from debt issue	0	0	2,107,610	0	82,610
Transfers in	4,162,798	4,775,102	4,000,000	6,904,149	4,800,000
Net change in fund balance	<u>(1,786,352)</u>	<u>741,826</u>	<u>213,882</u>	<u>3,277,750</u>	<u>1,956,326</u>
Fund balance at beginning of year	4,299,889	2,513,537	3,255,363	3,469,245	3,866,678
Fund balance at end of year	<u>\$ 2,513,537</u>	<u>\$ 3,255,363</u>	<u>\$ 3,469,245</u>	<u>\$ 6,746,995</u>	<u>\$ 5,823,004</u>

	Capital Improvements Fund				
	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
	\$ 1,942,755	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
	25,000	0	0	0	0
	35,000	35,000	35,000	35,000	35,000
	0	0	0	0	0
	<u>2,002,755</u>	<u>435,000</u>	<u>435,000</u>	<u>435,000</u>	<u>435,000</u>
	0	0	0	0	0
	0	0	0	0	0
	6,894,300	5,400,000	5,400,000	5,400,000	5,400,000
	159,300	163,800	167,800	166,300	160,900
	<u>6,894,300</u>	<u>5,400,000</u>	<u>5,400,000</u>	<u>5,400,000</u>	<u>5,400,000</u>
	(4,891,545)	(4,965,000)	(4,965,000)	(4,965,000)	(4,965,000)
	400,000	0	0	0	0
	4,500,000	5,000,000	5,000,000	5,000,000	5,000,000
	<u>(391,545)</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
	6,746,995	6,355,450	6,390,450	6,425,450	6,460,450
	<u>\$ 6,355,450</u>	<u>\$ 6,390,450</u>	<u>\$ 6,425,450</u>	<u>\$ 6,460,450</u>	<u>\$ 6,495,450</u>

**CITY OF WOOSTER, OHIO
ECONOMIC DEVELOPMENT CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

ECONOMIC DEVELOPMENT CAPITAL IMPROVEMENT [302] – This fund is used to account for “one-time” revenues (revenues which are generated only one time and usually in connection with an event such as a sale of major assets, the merger or sale of a company, or insurance proceeds where the asset will not be replaced). These resources can be appropriated for capital expenditures intended to promote economic development within the community. Economic development may be defined as the retention of existing jobs or businesses; the creation of new jobs or businesses; the creation of capital investment through construction of new or the renovation of existing buildings; and the purchase of real estate, buildings or machinery.

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	Economic Development Capital Improvement Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted
Revenues :					
Interest Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures :					
Operations and Maintenance	0	0	19,187	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>19,187</u>	<u>0</u>	<u>0</u>
Net change in fund balance	0	0	(19,187)	0	0
Fund balance at beginning of year	19,187	19,187	19,187	0	0
Fund balance at end of year	<u>\$ 19,187</u>	<u>\$ 19,187</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

	Economic Development Capital Improvement Fund				
	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**CITY OF WOOSTER, OHIO
WATER FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

WATER [501] - This fund is used to account for the provision of water treatment and distribution to the residents and commercial users of the City and a limited number of county residents.

	Water Fund					Water Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues :										
Charges for services	\$ 5,658,813	\$ 6,153,774	\$ 6,466,061	\$ 6,634,600	\$ 6,641,500	\$ 6,766,900	\$ 6,936,073	\$ 7,109,474	\$ 7,287,211	\$ 7,469,391
Intergovernmental	86,748	264,020	0	357,511	400,000	0	0	0	0	0
Fines, licenses, permits	16,295	15,069	3,853	4,560	600	4,450	6,000	6,000	6,000	6,000
Interest income	37,780	80,535	65,542	57,600	20,000	55,000	20,000	22,000	25,000	28,000
Miscellaneous	138,518	107,311	177,629	108,003	101,700	105,000	90,000	90,000	90,000	90,000
Total Revenues	<u>5,938,155</u>	<u>6,620,709</u>	<u>6,713,086</u>	<u>7,162,274</u>	<u>7,163,800</u>	<u>6,931,350</u>	<u>7,052,073</u>	<u>7,227,474</u>	<u>7,408,211</u>	<u>7,593,391</u>
Expenditures :										
Personal Services	1,893,393	2,112,045	2,072,732	1,885,100	2,140,501	2,223,379	2,247,526	2,359,902	2,477,897	2,601,792
Operations and Maintenance	2,070,122	1,949,984	2,066,740	2,104,300	2,428,368	2,688,202	2,230,558	2,286,322	2,343,480	2,402,067
Capital Outlay	714,163	2,079,687	1,239,517	1,701,000	2,842,500	2,982,500	1,750,000	1,775,000	1,800,000	1,800,000
Interfund Services Used	148,935	33,949	31,158	146,500	136,500	136,500	150,163	153,917	157,764	161,709
Debt Service	753,187	747,674	4,677,141	668,407	668,500	666,500	667,520	669,200	661,800	668,000
Total Expenditures	<u>5,579,799</u>	<u>6,923,338</u>	<u>10,087,287</u>	<u>6,505,307</u>	<u>8,216,369</u>	<u>8,697,081</u>	<u>7,045,767</u>	<u>7,244,341</u>	<u>7,440,942</u>	<u>7,633,568</u>
Excess revenues over(under) expenditures	358,356	(302,629)	(3,374,202)	656,967	(1,052,569)	(1,765,731)	6,306	(16,867)	(32,731)	(40,176)
Transfers In	0	300,000	679,167	175,000	175,000	250,000	220,000	220,000	220,000	220,000
Proceeds from debt issue	0	0	3,987,660	0	0	0	0	0	0	0
Change in net position	358,356	(2,629)	1,292,625	831,967	3,542,154	(1,515,731)	226,306	203,133	187,269	179,824
Total unrestricted net position at beginning of year	1,836,253	2,194,609	2,191,980	3,484,605	1,739,085	4,316,572	2,800,841	3,027,147	3,230,281	3,417,550
Total unrestricted net position at end of year	<u>\$ 2,194,609</u>	<u>\$ 2,191,980</u>	<u>\$ 3,484,605</u>	<u>\$ 4,316,572</u>	<u>\$ 5,281,239</u>	<u>\$ 2,800,841</u>	<u>\$ 3,027,147</u>	<u>\$ 3,230,281</u>	<u>\$ 3,417,550</u>	<u>\$ 3,597,373</u>

**CITY OF WOOSTER, OHIO
WATER POLLUTION CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

WATER POLLUTION CONTROL [502] – This fund is used to account for sanitary sewer services provided to the residential and commercial users of the City and some residents of the county.

	Water Pollution Control Fund					Water Pollution Control Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues :										
Charges for services	\$ 7,469,118	\$ 8,393,932	\$ 8,977,346	\$ 8,850,500	\$ 9,071,000	\$ 8,844,900	\$ 9,066,023	\$ 9,292,673	\$ 9,524,990	\$ 9,524,990
Intergovernmental	79,910	0	0	0	0	0	0	0	0	0
Fines, licenses, permits	18,970	20,026	3,171	5,640	5,800	5,500	25,000	25,000	25,000	25,000
Interest income	52,710	126,733	95,529	85,000	27,000	85,000	50,000	50,000	50,000	50,000
Miscellaneous	61,732	22,647	86,247	5,400	0	5,000	40,000	40,000	40,000	400,000
Total Revenues	7,682,440	8,563,339	9,162,292	8,946,540	9,103,800	8,940,400	9,181,023	9,407,673	9,639,990	9,999,990
Expenditures :										
Personal Services	1,626,322	1,586,350	1,768,425	1,672,503	1,925,056	1,890,895	1,928,713	2,005,861	2,086,096	2,169,540
Operations and Maintenance	1,805,803	2,276,499	2,231,533	1,760,000	2,740,200	2,757,800	2,500,000	2,650,000	2,782,500	2,921,625
Capital Outlay	942,646	1,055,320	2,641,302	1,186,008	2,162,000	5,068,500	1,500,000	1,700,000	1,700,000	1,750,000
Interfund Services Used	1,568,829	1,108,965	1,181,137	1,281,500	1,531,500	1,231,500	1,313,538	1,346,376	1,380,035	1,414,536
Debt Service	7,059,842	2,204,015	5,796,813	2,183,950	2,184,100	1,929,700	1,663,100	1,668,000	1,663,000	1,516,000
Total Expenditures	13,003,442	8,231,148	13,619,210	8,083,961	10,542,856	12,878,395	8,905,350	9,370,237	9,611,631	9,771,701
Excess revenues over(under) expenditures	(5,321,002)	332,191	(4,456,918)	862,579	(1,439,056)	(3,937,995)	275,672	37,436	28,359	228,289
Transfers In	0	300,000	733,333	222,000	222,000	282,000	250,000	250,000	250,000	250,000
Proceeds from debt issue	4,800,000	0	3,622,173	0	0	1,300,000	0	0	0	0
Change in net position	(521,002)	632,191	(101,412)	1,084,579	(1,217,056)	(2,355,995)	525,672	287,436	278,359	478,289
Total unrestricted net position at beginning of year	3,025,299	2,504,297	3,136,487	3,035,076	3,938,616	4,119,655	1,763,660	2,289,332	2,576,767	2,855,126
Total unrestricted net position at end of year	\$ <u>2,504,297</u>	\$ <u>3,136,487</u>	\$ <u>3,035,076</u>	\$ <u>4,119,655</u>	\$ <u>2,721,560</u>	\$ <u>1,763,660</u>	\$ <u>2,289,332</u>	\$ <u>2,576,767</u>	\$ <u>2,855,126</u>	\$ <u>3,333,415</u>

**CITY OF WOOSTER, OHIO
STORM DRAINAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

STORM DRAINAGE [507] – This fund is used to account for and manage the storm drainage runoff service provided to the residential and commercial users of the City.

	Storm Drainage Fund					Storm Drainage Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues :										
Charges for services	\$ 1,538,577	\$ 1,536,597	\$ 1,541,380	\$ 1,536,333	\$ 1,544,000	\$ 1,544,300	\$ 1,544,300	\$ 1,575,186	\$ 1,606,690	\$ 1,638,824
Intergovernmental	179,546	0	0	0	0	0	0	0	0	0
Fines, licenses, permits	2,842	22,249	15,321	600	500	600	2,850	2,850	2,850	2,850
Interest income	38,758	53,646	36,278	30,000	12,000	30,000	30,000	30,000	30,000	30,000
Miscellaneous	10,212	6,069	29,150	75,515	0	(50,000)	0	0	0	0
Total Revenues	1,769,934	1,618,561	1,622,130	1,642,448	1,556,500	1,524,900	1,577,150	1,608,036	1,639,540	1,671,674
Expenditures :										
Personal Services	376,143	467,628	381,779	462,800	520,604	595,755	610,649	625,915	641,563	657,602
Operations and Maintenance	155,412	200,505	200,607	154,900	227,301	249,725	240,000	246,000	252,150	258,454
Capital Outlay	1,210,044	863,139	808,055	364,468	615,000	1,495,000	300,000	300,000	300,000	300,000
Interfund Services Used	310,923	367,352	332,026	391,875	391,875	466,875	400,000	410,000	420,250	430,756
Debt Service	196,988	37,726	18,843	37,726	37,800	37,730	37,726	36,530	35,335	35,335
Total Expenditures	2,249,510	1,936,349	1,741,310	1,411,769	1,792,580	2,845,085	1,588,375	1,618,445	1,649,298	1,682,147
Excess revenues over(under) expenditures	(479,575)	(317,788)	(119,180)	230,679	(236,080)	(1,320,185)	(11,225)	(10,409)	(9,758)	(10,474)
Proceeds from debt issue	0	0	0	0	0	0	0	0	0	0
Change in net position	(479,575)	(317,788)	(119,180)	230,679	(236,080)	(1,320,185)	(11,225)	(10,409)	(9,758)	(10,474)
Total unrestricted net position at beginning of year	2,136,644	1,657,069	1,339,281	1,220,101	773,509	1,450,780	130,595	119,370	108,961	99,202
Total unrestricted net position at end of year	\$ 1,657,069	\$ 1,339,281	\$ 1,220,101	\$ 1,450,780	\$ 537,429	\$ 130,595	\$ 119,370	\$ 108,961	\$ 99,202	\$ 88,729

**CITY OF WOOSTER, OHIO
WATER CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

WATER CAPITAL [511] - This fund is used to account for a capital charge in the City's rate structure for water services to be used for repairs, replacements, and upgrades to the water system's capital and infrastructure.

	Water Capital Fund					Water Capital Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues :										
Charges for services	\$ 149,256	\$ 179,595	\$ 180,082	\$ 222,600	\$ 179,000	\$ 224,400	\$ 224,400	\$ 224,400	\$ 224,400	\$ 224,400
Miscellaneous	0	322	0	0	0	0	0	0	0	0
Total Revenues	<u>149,256</u>	<u>179,918</u>	<u>180,082</u>	<u>222,600</u>	<u>179,000</u>	<u>224,400</u>	<u>224,400</u>	<u>224,400</u>	<u>224,400</u>	<u>224,400</u>
Expenditures :										
Capital Outlay	0	0	0	0	0	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess revenues over(under) expenditures	149,256	179,918	180,082	222,600	179,000	224,400	224,400	224,400	224,400	224,400
Transfers Out	0	(300,000)	(175,000)	(180,000)	(180,000)	(250,000)	(220,000)	(220,000)	(220,000)	(220,000)
Proceeds from debt issue	0	0	0	0	0	0	0	0	0	0
Change in net position	<u>149,256</u>	<u>(120,082)</u>	<u>5,082</u>	<u>42,600</u>	<u>(1,000)</u>	<u>(25,600)</u>	<u>4,400</u>	<u>4,400</u>	<u>4,400</u>	<u>4,400</u>
Total unrestricted net position at beginning of year	0	149,256	29,174	34,256	38,756	76,856	51,256	55,656	60,056	64,456
Total unrestricted net position at end of year	<u>\$ 149,256</u>	<u>\$ 29,174</u>	<u>\$ 34,256</u>	<u>\$ 76,856</u>	<u>\$ 37,756</u>	<u>\$ 51,256</u>	<u>\$ 55,656</u>	<u>\$ 60,056</u>	<u>\$ 64,456</u>	<u>\$ 68,856</u>

**CITY OF WOOSTER, OHIO
SEWER CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

SEWER CAPITAL [512] - This fund is used to account for a capital charge in the City's rate structure for sewer services to be used for repairs, replacements, and upgrades to the sewer system's capital and infrastructure.

	Sewer Capital Fund					Sewer Capital Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues :										
Charges for services	\$ 150,461	\$ 202,022	\$ 203,392	\$ 250,000	\$ 202,000	\$ 253,200	\$ 253,200	\$ 253,200	\$ 253,200	\$ 253,200
Miscellaneous	0	400	0	0	0	0	0	0	0	0
Total Revenues	<u>150,461</u>	<u>202,422</u>	<u>203,392</u>	<u>250,000</u>	<u>202,000</u>	<u>253,200</u>	<u>253,200</u>	<u>253,200</u>	<u>253,200</u>	<u>253,200</u>
Expenditures :										
Capital Outlay	0	0	0	0	0	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess revenues over(under) expenditures	150,461	202,422	203,392	250,000	202,000	253,200	253,200	253,200	253,200	253,200
Transfers Out	0	(300,000)	(200,000)	(222,000)	(222,000)	(282,000)	(250,000)	(250,000)	(250,000)	(250,000)
Proceeds from debt issue	0	0	0	0	0	0	0	0	0	0
Change in net position	<u>150,461</u>	<u>(97,578)</u>	<u>3,392</u>	<u>28,000</u>	<u>(20,000)</u>	<u>(28,800)</u>	<u>3,200</u>	<u>3,200</u>	<u>3,200</u>	<u>3,200</u>
Total unrestricted net position at beginning of year	0	150,461	52,883	56,275	59,275	84,275	55,475	58,675	61,875	65,075
Total unrestricted net position at end of year	<u>\$ 150,461</u>	<u>\$ 52,883</u>	<u>\$ 56,275</u>	<u>\$ 84,275</u>	<u>\$ 39,275</u>	<u>\$ 55,475</u>	<u>\$ 58,675</u>	<u>\$ 61,875</u>	<u>\$ 65,075</u>	<u>\$ 68,275</u>

**CITY OF WOOSTER, OHIO
REFUSE COLLECTION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

REFUSE COLLECTION [514] – This fund is used to account for trash collection services provided to the residential and some commercial users of the City by a third party vendor.

	Refuse Collection Fund					Refuse Collection Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues :										
Intergovernmental	\$ 78,819	\$ 58,985	\$ 39,276	\$ 64,687	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Charges for services	1,144,712	1,139,540	1,317,076	1,534,826	1,536,000	1,615,200	1,744,416	1,796,748	1,850,651	1,887,664
Fines, licenses, permits	4,519	4,203	599	1,400	500	1,200	5,000	5,000	5,000	5,000
Interest income	14,370	24,702	12,711	10,200	5,000	8,500	5,000	5,000	5,000	5,000
Miscellaneous	0	0	0	0	0	25,000	0	0	0	0
Total Revenues	<u>1,242,420</u>	<u>1,227,430</u>	<u>1,369,662</u>	<u>1,611,113</u>	<u>1,591,500</u>	<u>1,699,900</u>	<u>1,804,416</u>	<u>1,856,748</u>	<u>1,910,651</u>	<u>1,947,664</u>
Expenditures :										
Operations and Maintenance	1,258,674	1,152,787	1,682,054	1,575,000	1,608,000	1,614,000	1,662,420	1,703,981	1,746,580	1,790,245
Interfund Services Used	141,716	137,185	141,052	150,000	140,000	150,000	150,000	142,000	144,000	147,600
Total Expenditures	<u>1,400,390</u>	<u>1,289,971</u>	<u>1,823,106</u>	<u>1,725,000</u>	<u>1,748,000</u>	<u>1,764,000</u>	<u>1,812,420</u>	<u>1,845,981</u>	<u>1,890,580</u>	<u>1,937,845</u>
Change in net position	(157,969)	(62,542)	(453,445)	(113,887)	(156,500)	(64,100)	(8,004)	10,768	20,071	9,819
Total unrestricted net position at beginning of year	<u>914,609</u>	<u>756,640</u>	<u>694,098</u>	<u>240,654</u>	<u>198,263</u>	<u>126,767</u>	<u>62,667</u>	<u>54,663</u>	<u>65,431</u>	<u>85,502</u>
Total unrestricted net position at end of year	<u>\$ 756,640</u>	<u>\$ 694,098</u>	<u>\$ 240,654</u>	<u>\$ 126,767</u>	<u>\$ 41,763</u>	<u>\$ 62,667</u>	<u>\$ 54,663</u>	<u>\$ 65,431</u>	<u>\$ 85,502</u>	<u>\$ 95,321</u>

**CITY OF WOOSTER, OHIO
MUNICIPAL GARAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

MUNICIPAL GARAGE [601] – This fund is used to account for the operations of the City garage which provides maintenance and repair services on City Vehicles and Equipment.

	Municipal Garage Fund					Municipal Garage Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues :										
Interfund	\$ 617,716	\$ 665,805	\$ 616,151	\$ 690,000	\$ 690,000	\$ 700,000	\$ 719,000	\$ 736,975	\$ 766,454	\$ 789,448
Miscellaneous	569	6,112	31,411	598	0	0	0	0	0	0
Total Revenues	<u>618,286</u>	<u>671,917</u>	<u>647,562</u>	<u>690,598</u>	<u>690,000</u>	<u>700,000</u>	<u>719,000</u>	<u>736,975</u>	<u>766,454</u>	<u>789,448</u>
Expenditures :										
Personal Services	365,796	407,708	407,271	389,000	399,699	422,172	430,615	439,228	448,012	456,973
Operations and Maintenance	258,623	256,388	233,135	232,000	304,200	304,200	307,242	310,314	313,418	316,552
Interfund	0	0	0	0	0	0	0	0	0	0
Total Expenditures	<u>624,419</u>	<u>664,096</u>	<u>640,407</u>	<u>621,000</u>	<u>703,899</u>	<u>726,372</u>	<u>737,857</u>	<u>749,542</u>	<u>761,430</u>	<u>773,524</u>
Change in cash position	(6,134)	7,821	7,155	69,598	(13,899)	(26,372)	(18,857)	(12,567)	5,024	15,923
Total fund cash position at beginning of year	<u>3,095</u>	<u>(3,039)</u>	<u>4,782</u>	<u>11,937</u>	<u>20,936</u>	<u>81,535</u>	<u>55,163</u>	<u>36,306</u>	<u>23,739</u>	<u>28,763</u>
Total fund cash position at end of year	<u>\$ (3,039)</u>	<u>\$ 4,782</u>	<u>\$ 11,937</u>	<u>\$ 81,535</u>	<u>\$ 7,037</u>	<u>\$ 55,163</u>	<u>\$ 36,306</u>	<u>\$ 23,739</u>	<u>\$ 28,763</u>	<u>\$ 44,686</u>

**CITY OF WOOSTER, OHIO
EMPLOYEE BENEFITS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

EMPLOYEE BENEFITS [602] – This fund is established to account for all claims filed against and paid by the city (as the employer) under the City's self-funded program of group health insurance and life, dental and optical insurance premiums.

	Employee Benefits Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted
Revenues :					
Interfund	\$ 3,751,907	\$ 4,281,305	\$ 4,130,046	\$ 4,129,048	\$ 4,095,495
Miscellaneous	430,980	509,049	280,179	291,947	238,260
Total Revenues	<u>4,182,887</u>	<u>4,790,353</u>	<u>4,410,225</u>	<u>4,420,995</u>	<u>4,333,755</u>
Expenditures :					
Personal Services	<u>3,670,671</u>	<u>3,878,638</u>	<u>4,778,349</u>	<u>4,593,000</u>	<u>4,600,000</u>
Total Expenditures	<u>3,670,671</u>	<u>3,878,638</u>	<u>4,778,349</u>	<u>4,593,000</u>	<u>4,600,000</u>
Change in cash position	512,216	911,716	(368,124)	(172,005)	(266,245)
Total fund cash position at beginning of year	<u>1,084,633</u>	<u>1,596,849</u>	<u>2,508,565</u>	<u>2,140,441</u>	<u>2,029,337</u>
Total fund cash position at end of year	<u>\$ 1,596,849</u>	<u>\$ 2,508,565</u>	<u>\$ 2,140,441</u>	<u>\$ 1,968,436</u>	<u>\$ 1,763,092</u>

	Employee Benefits Fund				
	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Interfund	\$ 4,400,000	\$ 4,664,000	\$ 4,943,840	\$ 5,240,470	\$ 5,554,899
Miscellaneous	275,000	283,250	286,083	288,943	291,833
Total Revenues	<u>4,675,000</u>	<u>4,947,250</u>	<u>5,229,923</u>	<u>5,529,414</u>	<u>5,846,731</u>
Personal Services	<u>4,843,000</u>	<u>5,085,150</u>	<u>5,339,408</u>	<u>5,606,378</u>	<u>5,886,697</u>
Total Expenditures	<u>4,843,000</u>	<u>5,085,150</u>	<u>5,339,408</u>	<u>5,606,378</u>	<u>5,886,697</u>
Change in cash position	(168,000)	(137,900)	(109,485)	(76,964)	(39,965)
Total fund cash position at beginning of year	<u>1,968,436</u>	<u>1,800,436</u>	<u>1,662,536</u>	<u>1,553,051</u>	<u>1,476,087</u>
Total fund cash position at end of year	<u>\$ 1,800,436</u>	<u>\$ 1,662,536</u>	<u>\$ 1,553,051</u>	<u>\$ 1,476,087</u>	<u>\$ 1,436,121</u>

**CITY OF WOOSTER, OHIO
 INVESTMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED,
 NEXT YEAR BUDGETED, FOUR FUTURE YEARS FORECAST**

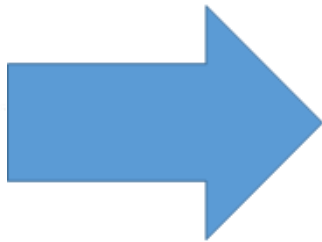
INVESTMENT [620] – This fund is established by statute to accumulate interest earnings from pooled investments and to pay expenses incurred in the handling of investments and banking matters until such time as the net proceeds can be distributed to the other funds.

	Investment Fund					Investment Fund				
	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2021 Budgeted	2022 Budgeted	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues :										
Interest Income	\$ 80,059	\$ 72,990	\$ 91,748	\$ 118,300	\$ 135,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000
Miscellaneous	0	0	0	0	0	0	0	0	0	0
Total Revenues	<u>80,059</u>	<u>72,990</u>	<u>91,748</u>	<u>118,300</u>	<u>135,000</u>	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>
Expenditures :										
Operations and Maintenance	80,059	72,990	91,748	118,300	135,000	170,000	170,000	170,000	170,000	170,000
Total Expenditures	<u>80,059</u>	<u>72,990</u>	<u>91,748</u>	<u>118,300</u>	<u>135,000</u>	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>
Change in cash position	0	0	0	0	0	0	0	0	0	0
Total fund cash position at beginning of year	0	0	0	0	0	0	0	0	0	0
Total fund cash position at end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

PREVIOUS THREE YEARS ACTUAL, CURRENT YEAR FORECAST AND BUDGETED.

COVID-19 Response [124] – This fund is used to account for intergovernmental revenues to cover expenditures incurred due to the public health emergency caused by the COVID-19 pandemic.

COVID-19 Response Fund						
	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Forecast	Budgeted	Budgeted
Revenues :						
Intergovernmental	\$ 0	\$ 0	\$ 2,208,793	\$ 1,382,400	\$ 175	\$ 1,382,400
Interest income	0	0	1,904	750	0	750
Total Revenues	<u>0</u>	<u>0</u>	<u>2,210,697</u>	<u>1,383,150</u>	<u>175</u>	<u>1,383,150</u>
Expenditures :						
Personal Services	0	0	1,976,390	0	29,000	0
Operations and Maintenance	0	0	215,034	21,826.43	0	313,746
Capital Outlay	0	0	0	0	0	2,450,000
Total Expenditures	<u>0</u>	<u>0</u>	<u>2,191,425</u>	<u>21,826</u>	<u>29,000</u>	<u>2,763,746</u>
Net change in fund balance	<u>0</u>	<u>0</u>	<u>19,273</u>	<u>1,361,323</u>	<u>(28,825)</u>	<u>(1,380,596)</u>
Fund balance at beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,273</u>	<u>28,825</u>	<u>1,380,596</u>
Fund balance at end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 19,273</u>	<u>\$ 1,380,596</u>	<u>\$ 0</u>	<u>\$ 0</u>



1	Introduction
2	2022 City Budget
3	2022 City Capital
4	City Capital Planning 2023 - 2027
5	2022 Wooster Community Hospital Budget
6	Debt Information
7	Glossary
8	

City of Wooster, Ohio
Capital Budget Summary
For the year: 2022

	CAPITAL EQUIPMENT	CAPITAL INFRASTRUCTURE	TOTALS
FUND LEVEL SUMMARY			
<u>FUND</u>			
101 Street Construction Maintenance and Repair	\$ -	\$ 515,000	\$ 515,000
124 COVID-19 Response Fund	\$ 1,400,000	\$ 800,000	\$ 2,200,000
301 Capital Improvements Fund	\$ 2,389,000	\$ 4,436,000	\$ 6,825,000
501 Water Fund	\$ 307,500	\$ 2,675,000	\$ 2,982,500
502 Sanitary Sewer Fund	\$ 333,500	\$ 4,735,000	\$ 5,068,500
507 Storm Sewer Fund	\$ 95,000	\$ 1,400,000	\$ 1,495,000
601 Garage	\$ -	\$ -	\$ -
	<u>\$ 4,525,000</u>	<u>\$ 14,561,000</u>	<u>\$ 19,086,000</u>
Less: Grants and Assessments	-	3,576,000	3,576,000
	<u>\$ 4,525,000</u>	<u>\$ 10,985,000</u>	<u>\$ 15,510,000</u>

COST CENTER LEVEL SUMMARY

<u>FUND</u>	<u>ACTIVITY</u>			
101	101.34.602 Street Construction Maintenance and Repair	\$ -	\$ 515,000	\$ 515,000
124	124.70.200 COVID-19 Response Fund	\$ 1,400,000	\$ 800,000	\$ 2,200,000
301	301.80.702 Capital Improvements	\$ 2,389,000	\$ 4,436,000	\$ 6,825,000
501	501.42.504 Water Treatment Plant	\$ 49,000	\$ 450,000	\$ 499,000
501	501.34.512 Water Lines - Engineering	\$ -	\$ 2,225,000	\$ 2,225,000
501	501.44.512 Water Line Maintenance (Distribution)	\$ 258,500	\$ -	\$ 258,500
502	502.43.514 Water Pollution Control Plant	\$ 75,000	\$ 2,750,000	\$ 2,825,000
502	502.34.513 Sewer Lines - Engineering	\$ -	\$ 1,985,000	\$ 1,985,000
502	502.44.513 Sewer Line Maintenance (Collection)	\$ 258,500	\$ -	\$ 258,500
507	507.31.502 Storm Drainage - Maintenance	\$ 95,000	\$ -	\$ 95,000
507	507.34.502 Storm Sewer - Engineering	\$ -	\$ 1,400,000	\$ 1,400,000
		<u>\$ 4,525,000</u>	<u>\$ 14,561,000</u>	<u>\$ 19,086,000</u>

City of Wooster, Ohio
Proposed Capital Equipment, Buildings, and Grounds Budget
For the year: 2022

Priority	Description	New? Replace?	Budget Requested	Funding Source	General Ledger
<u>DEPARTMENT/DIVISION</u>					
Safety					
Fire					
1	Station 1 Renovation	Renovate	\$ 1,850,000	301 Capital Improvements Fund	301.80.702
1	Station 1 Renovation	Renovate	\$ 1,400,000	124 COVID-19 Response Fund	124.70.200
		Total Cost	\$ 3,250,000		
Police					
1	Cruiser Replacement (4 units)	Replace	\$ 150,000	301 Capital Improvements Fund	301.80.702
Community Service & Development Department					
Building Standards and City Hall Building					
1	Council Chambers Renovation	Update	\$ 10,000	301 Capital Improvements Fund	301.80.702
2	Inspection Vehicle	Replace	\$ 29,000	301 Capital Improvements Fund	301.80.702
3	Dumpster Enclosure and Repair	Update	\$ 40,000	301 Capital Improvements Fund	301.80.702
4	IT Division Remodel	Update	\$ 40,000	301 Capital Improvements Fund	301.80.702
		Total Cost	\$ 119,000		
Public Works Department					
Engineering					
1	Plotter	Replacement	\$ 15,000	301 Capital Improvements Fund	301.80.702
Public Properties Maintenance					
1	Resurface Various Streets		\$ 150,000	301 Capital Improvements Fund	301.80.702
2	Drives and Parking Lot - Resurface Remaining Sections		\$ 60,000	301 Capital Improvements Fund	301.80.702
9	4x4 Backhoe/Front Loader		\$ 95,000	507 Storm Sewer Fund	507.31.500
10	Security Gates and New Facility Sign		\$ 45,000	301 Capital Improvements Fund	301.80.702
		Total Cost	\$ 350,000		

City of Wooster, Ohio
Proposed Capital Equipment, Buildings, and Grounds Budget
For the year: 2022

Priority	Description	New? Replace?	Budget Requested	Funding Source	General Ledger
DEPARTMENT/DIVISION					
Utilities Divisions					
Water Pollution Control Plant					
1	Septic and SFD Sensor and Control Project		\$ 25,000	502 Sanitary Sewer Fund	502.43.514
2	Control Panel Update Project	Update	\$ 50,000	502 Sanitary Sewer Fund	502.43.514
		Total Cost	\$ 75,000		
Water Treatment Plant					
1	S1 Well Flow Meter Project		\$ 49,000	501 Water Fund	501.42.504
Distribution and Collection					
1	Camera Van and Camera System Update	Update	\$ 175,000	501 Water Fund	501.44.512
			\$ 175,000	502 Sewer Fund	502.44.513
			\$ 350,000		
2	Dump Truck Replacement	Replace	\$ 75,000	501 Water Fund	501.44.512
			\$ 75,000	502 Sewer Fund	502.44.513
			\$ 150,000		
3	Heavy Duty Trailer	New	\$ 8,500	501 Water Fund	501.44.512
			\$ 8,500	502 Sewer Fund	502.44.513
			\$ 17,000		
		Subtotal Water	\$ 258,500	501	
		Subtotal Sanitary Sewer	\$ 258,500	502	
		Division Total	\$ 517,000		
TOTAL ALL CAPITAL REQUESTS - MEMORANDUM ONLY			\$ 4,525,000		

City of Wooster, Ohio
Proposed Capital Equipment, Buildings, and Grounds Budget
For the year: 2022

Priority	Description	New? Replace?	Budget Requested	Funding Source	General Ledger
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DEPARTMENT/DIVISION

FUND LEVEL SUMMARY

Capital Improvements Fund	\$ 2,389,000
COVID-19 Response Fund	\$ 1,400,000
Water Fund	\$ 307,500
Sanitary Sewer Fund	\$ 333,500
Storm Sewer Fund	\$ 95,000
	<u>\$ 4,525,000</u>

COST CENTER LEVEL SUMMARY

Capital Improvements	301.80.702 -3360.01	\$ 2,389,000	301 Capital Improvements
SCM&R - Maintenance	101.31.602 -3360.01	\$ -	101 SCM&R
COVID-19 Response Fund	124.70.200 -3360.01	\$ 1,400,000	124 COVID-19 Response Fund
Water Lines - Engineering	501.34.512 -3360.01	\$ -	501 Water
Water Treatment Plant	501.42.504 -3360.01	\$ 49,000	501 Water
Water Line Maintenance (Distribution)	501.44.512 -3360.01	\$ 258,500	501 Water
Sewer Lines - Engineering	502.34.513 -3360.01	\$ -	502 Sanitary Sewer
Sewer Line Maintenance (Collection)	502.44.513 -3360.01	\$ 258,500	502 Sanitary Sewer
Water Pollution Control Plant	502.43.514 -3360.01	\$ 75,000	502 Sanitary Sewer
Storm Sewer Maintenance	507.31.500 -3360.01	\$ 95,000	507 Storm Sewer
		<u>\$ 4,525,000</u>	

City of Wooster, Ohio
Budgeted Capital Infrastructure Projects
For the year: 2022

MEMO ONLY	Division	Project Description	Revenue Notations	Project Notations	Budget Requested	Funding Source	General Ledger
TOTAL	Engineering	Sidewalk Improvements	Gen. Fund Trans.	Construction	\$50,000	301 Capital Improvements	301.80.702
TOTAL	Engineering	Miscellaneous Concrete Repairs	Gen. Fund Trans.	Construction	\$50,000	301 Capital Improvements	301.80.702
TOTAL	Engineering	Traffic Signal Improvements	Engineering	Construction	\$20,000	301 Capital Improvements	301.80.702
TOTAL	Engineering	Downtown Streetscape West Liberty Street Alley to Walnut Street	Assessments	Construction	\$40,000	301 Capital Improvements	301.80.702
	Engineering	Melrose - Milltown to Smithville Western		Construction	\$1,550,000	301 Capital Improvements	301.80.702
				Water	\$200,000	501 Water Fund	501.34.512
				Storm Sewer	\$850,000	507 Storm Sewer Fund	507.34.502
				Sanitary Sewer	\$360,000	502 Sanitary Sewer Fund	502.34.513
				OPWC	\$500,000	301 Capital Improvements	301.80.702
				Assessments	\$400,000	301 Capital Improvements	301.80.702
TOTAL					\$3,860,000		
TOTAL	Engineering	Bike Path - Phase 3 - Right of Way	Gen. Fund Trans.	Right of Way	\$200,000	301 Capital Improvements	301.80.702
TOTAL	Engineering	Oak Hill/Oldman Roundabout - Right of Way	Gen. Fund Trans.	Right of Way	\$25,000	301 Capital Improvements	301.80.702
	Engineering	Paving: Christmas Run (Wayne to Highland)	Gen. Fund Trans.	Construction	\$400,000	301 Capital Improvements	301.80.702
		Morgan (Wayne to Oakley)	Gen. Fund Trans.	Construction	\$225,000	301 Capital Improvements	301.80.702
		Saunders (Wayne to Oakley)	Gen. Fund Trans.	Construction	\$200,000	301 Capital Improvements	301.80.702
		McKinley Street (Bowman to University)	Gen. Fund Trans.	Construction	\$100,000	301 Capital Improvements	301.80.702
TOTAL					\$925,000		
	Engineering	Paving: Beall (Liberty to Bloomington), Columbus (Corp to Liberty), Cleveland (Point to Point)	Gen. Fund Trans.	Construction	\$515,000	101 SCM&R	101.34.602
			ODOT Lg City - Grant	Construction	\$536,000	301 Capital Improvements	301.80.702
TOTAL					\$1,051,000		
TOTAL	Engineering	Pine Ridge Guard Rail	Gen. Fund Trans.	Construction	\$50,000	301 Capital Improvements	301.80.702
TOTAL	Engineering	Signal Inspection	Gen. Fund Trans.		\$40,000	301 Capital Improvements	301.80.702
TOTAL	Engineering	City Hall Parking Lot (north side of building)	Gen. Fund Trans.	Construction	\$50,000	301 Capital Improvements	301.80.702
TOTAL	Engineering	Water Line Replacements	Water	Construction	\$50,000	501 Water Fund	501.34.512

City of Wooster, Ohio
Budgeted Capital Infrastructure Projects
For the year: 2022

MEMO ONLY	Division	Project Description	Revenue Notations	Project Notations	Budget Requested	Funding Source	General Ledger
TOTAL	Engineering	Replace 2" Waterlines Bechtel, Troyer, Spring, Diller, Forest, Curry, South Buckeye	Water	Construction	\$50,000	501 Water Fund	501.34.512
TOTAL	Engineering	Water Line Replacements	Water	Construction	\$50,000	501 Water Fund	501.34.512
TOTAL	Water Plant	WTP: Filter Media Replacement	Water	Construction	\$200,000	501 Water Fund	501.42.504
TOTAL	Water Plant	Fencing/Security	Water	Construction	\$100,000	501 Water Fund	501.42.504
TOTAL	Water Plant	WTP Full Plant Generator	Water	Construction	\$100,000	501 Water Fund	501.42.504
TOTAL	Water Plant	WTP Well Generator	Water	Engineering	\$50,000	501 Water Fund	501.42.504
TOTAL	Engineering	Waterline Replacement: Giffin Drive	Water	Construction	\$200,000	501 Water Fund	501.34.512
TOTAL	Engineering	Waterline Replacement: Kieffer (Beall to Sandalwood)	Water	Construction	\$600,000	501 Water Fund	501.34.512
TOTAL	Engineering	Long Road Booster Station Upgrade	Water	Land Construction	\$50,000 \$400,000	501 Water Fund 501 Water Fund	501.34.512 501.34.512
TOTAL	Engineering	Waterline Replacement: Robinhood, Friar Tuck, Little John	Water	Construction	\$625,000	501 Water Fund	501.34.512
TOTAL	Engineering	Sanitary Sewer Miscellaneous	Sanitary Sewer	Construction	\$50,000	502 Sanitary Sewer Fund	502.34.513
TOTAL	Engineering	Sanitary Sewer Lining Projects	Sanitary Sewer	Construction	\$100,000	502 Sanitary Sewer Fund	502.34.513
TOTAL	Engineering	Sanitary Sewer Manhole Replacements	Sanitary Sewer	Construction	\$50,000	502 Sanitary Sewer Fund	502.34.513
TOTAL	Engineering	UV System Upgrades	Sanitary Sewer	Construction	\$300,000	502 Sanitary Sewer Fund	502.43.514
TOTAL	Engineering	Walmart Gravity Sewer	Sanitary Sewer	Engineering	\$25,000	502 Sanitary Sewer Fund	502.34.513
TOTAL	WPCP	Headworks Improvements	Sanitary Sewer		\$1,000,000	502 Sanitary Sewer Fund	502.43.514
TOTAL	WPCP	Digester Biosolids Upgrades	Sanitary Sewer ARPA	Construction Construction	\$1,200,000 \$800,000	502 Sanitary Sewer Fund 124 COVID-19 Response Fund	502.43.514 124.70.200

City of Wooster, Ohio
Budgeted Capital Infrastructure Projects
For the year: 2022

MEMO ONLY	Division	Project Description	Revenue Notations	Project Notations	Budget Requested	Funding Source	General Ledger
TOTAL	WPCP	Feedstock Receiving	Sanitary Sewer	Engineering	\$200,000	502 Sanitary Sewer Fund	502.43.514
TOTAL	Engineering	Oak Hill Sanitary Sewer	Tax Incremental Financing (TIF)	Construction	\$1,300,000	502 Sanitary Sewer Fund	502.34.513
TOTAL	Engineering	Melrose Lift Station Upgrades	Sanitary Sewer	Construction	\$50,000	502 Sanitary Sewer Fund	502.34.513
TOTAL	Engineering	Cleveland North Lift Station Upgrades	Sanitary Sewer	Construction	\$50,000	502 Sanitary Sewer Fund	502.34.513
TOTAL	WPCP	Gravity Thickening System	Sanitary Sewer	Engineering	\$50,000	502 Sanitary Sewer Fund	502.43.514
TOTAL	Engineering	Detention/Retention Basin Inspection	Storm Drainage		\$50,000	507 Storm Sewer Fund	507.34.502
TOTAL	Engineering	Detention/Retention Improvements	Storm Drainage	Construction	\$100,000	507 Storm Sewer Fund	507.34.502
TOTAL	Engineering	Storm Sewer Replacements	Storm Drainage	Construction	\$100,000	507 Storm Sewer Fund	507.34.502
TOTAL	Engineering	Storm Sewer Replacement: Friar Tuck	Storm Drainage	Construction	\$300,000	507 Storm Sewer Fund	507.34.502
TOTAL	TOTAL ALL INFRASTRUCTURE REQUESTS - MEMORANDUM ONLY				\$14,561,000		

City of Wooster, Ohio
 Budgeted Capital Infrastructure Projects
 For the year: 2022

MEMO ONLY	Division	Project Description	Revenue Notations	Project Notations	Budget Requested	Funding Source	General Ledger
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FUND LEVEL SUMMARY

See Below Recon**		Capital Improvements Fund **			\$4,436,000		
		Street Construction Maintenance and Repair Fund			\$515,000		
		COVID-19 Response Fund			\$800,000		
		Water Fund			\$2,675,000		
		Sanitary Sewer Fund **			\$4,735,000		
		Storm Sewer Fund			\$1,400,000		
					<u>\$14,561,000</u>		

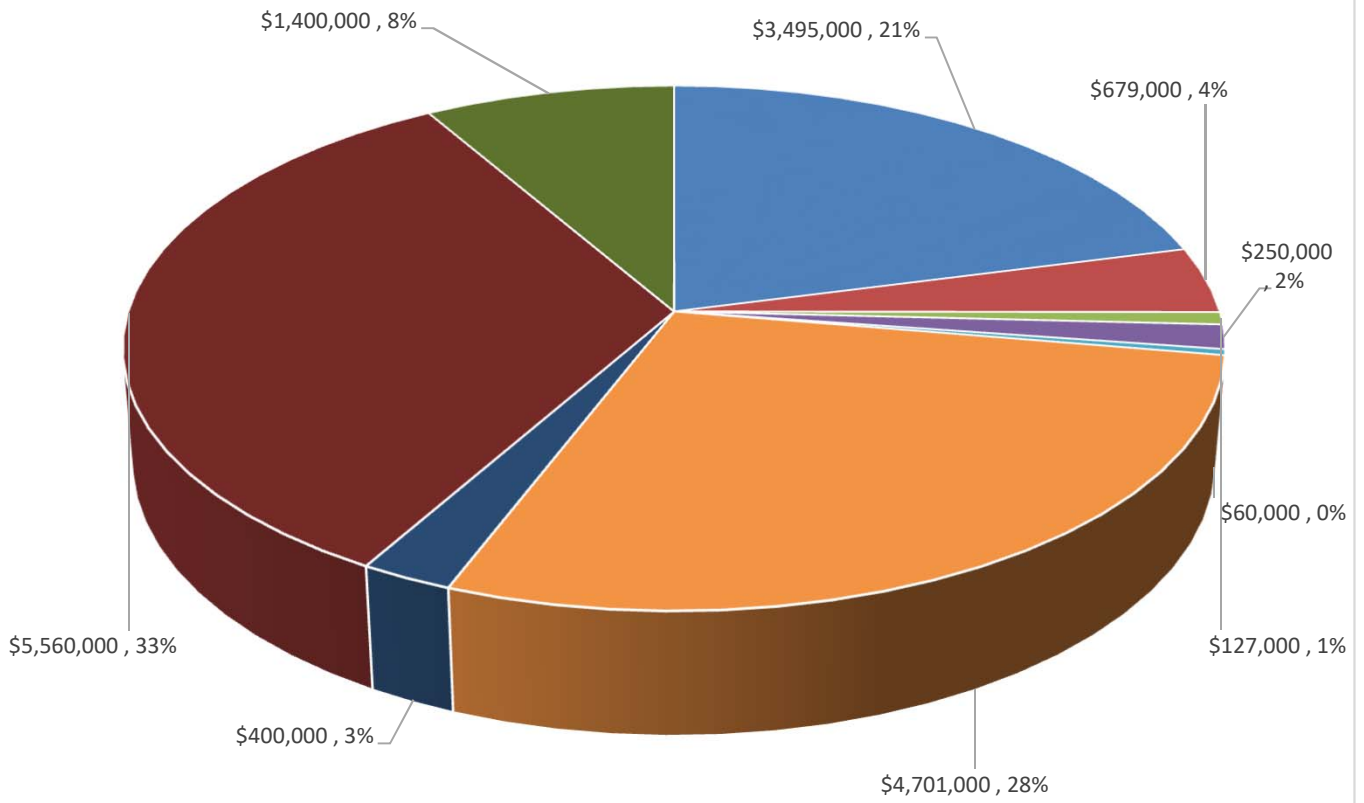
COST CENTER LEVEL SUMMARY

Capital Improvements	301.80.702 -3360	\$4,436,000	301	Capital Improvements
Street Construction Maintenance & Repair	101.34.602 -3360	\$515,000	101	SCM&R
COVID-19 Response Fund	124.70.200 -3360	\$800,000	124	COVID-19 Response Fund
Water Lines	501.34.512 -3360	\$2,225,000	501	Water
Water Treatment Plant	501.42.504 -3360	\$450,000	501	Water
Sewer Lines - Engineering	502.34.513 -3360	\$1,985,000	502	Sanitary Sewer
Water Pollution Control Plant	502.43.514 -3360	\$2,750,000	502	Sanitary Sewer
Storm Sewer - Engineering	507.34.502 -3360	\$1,400,000	507	Storm Drainage
		<u>\$14,561,000</u>		

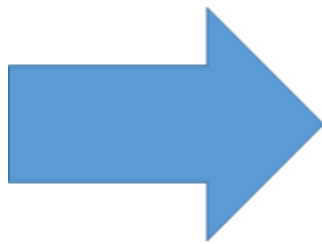
Fund Reconciliations

**Reconciliation	Capital Improvements Fund	Sanitary Sewer Fund
Total Fund Infrastructure Budgeted:	\$4,436,000	\$4,735,000
Less: Other Funding Sources		
ODOT Lg City - Grant	\$ 536,000	
OPWC	\$ 500,000	
Assessments	\$ 440,000	
Tax Incremental Financing (TIF)		\$1,300,000
ARPA		\$800,000
Net Fund Infrastructure Budgeted:	<u>\$ 2,960,000</u>	<u>\$ 2,635,000</u>
Total: Other Funding Sources	\$ 1,476,000	\$ 2,100,000

Capital Investment by Category



- Lands & Buildings ■ Vehicles ■ Equipment
- Sidewalks & Bike Paths ■ Traffic Signals ■ Road Improvements
- Water System ■ Sanitary Sewer System ■ Storm Sewer System



1	Introduction
2	2022 City Budget
3	2022 City Capital
4	City Capital Planning 2023 - 2027
5	2022 Wooster Community Hospital Budget
6	Debt Information
7	Glossary
8	

City of Wooster, Ohio
Planned Equipment Budget Requested
For the years 2023-2027

		Cut from					Funding	Percentage					
		2022 Budget	2023	2024	2025	2026	2027	Source	Split				
Police													
1	Police Vehicle Replacements	\$	175,000	\$	185,000	\$	195,000	\$	205,000	\$	215,000	301 Capital Improvements Fund	
Engineering													
	Sidewalk Replacement	\$	50,000									301 Capital Improvements Fund	
	Miscellaneous Concrete Repairs (project reduced)	\$	50,000									301 Capital Improvements Fund	
	Traffic Signal Improvements - Construction (project reduced)	\$	300,000									301 Capital Improvements Fund	
	Downtown Streetscape - Construction (project reduced)	\$	400,000									301 Capital Improvements Fund	
	Melrose - Milltown to Smithville Western Construction (project reduced)	\$	200,000									301 Capital Improvements Fund	
	Oak Hill/Milltown Roundabout - Right of Way	\$	200,000									301 Capital Improvements Fund	
	2022 Paving:												
	Ashwood Drive	\$	125,000									301 Capital Improvements Fund	
	Ridgecrest Drive	\$	100,000									301 Capital Improvements Fund	
	Linden	\$	50,000									301 Capital Improvements Fund	
	Huntington Woods	\$	165,000									301 Capital Improvements Fund	
	Deer Creek Drive	\$	200,000									301 Capital Improvements Fund	
	East Riffel Road	\$	100,000									301 Capital Improvements Fund	
	Arthur	\$	100,000									301 Capital Improvements Fund	
	Reta Circle	\$	50,000									301 Capital Improvements Fund	
	Ruth Circle	\$	50,000									301 Capital Improvements Fund	
	Shelly Blvd	\$	100,000									103 Permissive Tax	
	Right Turn Lane SR 83/Riffel Road	\$	150,000									301 Capital Improvements Fund	
	City Hall Parking Lot (west side to Walnut)	\$	75,000									301 Capital Improvements Fund	
	Waterline Replacement: Giffin Drive	\$	200,000									501 Water Fund	
	Waterline Replacement: Kieffer (project reduced)	\$	600,000									501 Water Fund	
	Waterline Replacement: Robinhood, Friar Tuck, Little John (project reduced)	\$	625,000									501 Water Fund	
	Walmart Gravity Sewer (project reduced)	\$	25,000									502 Sewer Fund	
		\$	3,915,000	\$	-	\$	-	\$	-	\$	-		
Fire													
	Replace Ladder Truck	\$	1,750,000									301 Capital Improvements Fund	
1	Replace Medic 1307 and Power Cot (2013)	\$	300,000									301 Capital Improvements Fund	
2	Replace Pick-Up Truck 1313 (2007)	\$	50,000									301 Capital Improvements Fund	
2	Replace Cardiac Monitors	\$	150,000									301 Capital Improvements Fund	
1	Replace Pick-Up Truck (Chevrolet Colorado 2010)			\$	50,000							301 Capital Improvements Fund	
2	Replace 2 Hydraulic Cots			\$	75,000							301 Capital Improvements Fund	
1	Replace Engine 137 (2000)					\$	600,000					301 Capital Improvements Fund	
2	Replace SCBA Compressor					\$	60,000					301 Capital Improvements Fund	
1	Replace Medic 1303 (2016) and Power Load							\$	315,000			301 Capital Improvements Fund	
2	Replace 1308 (2015 Explorer)							\$	50,000			301 Capital Improvements Fund	
1	Replace 1301 (2018 Explorer)									\$	50,000	301 Capital Improvements Fund	

City of Wooster, Ohio
Planned Equipment Budget Requested
For the years 2023-2027

	Cut from						Funding Source	Percentage Split
	2022 Budget	2023	2024	2025	2026	2027		
2 Replace Pick-Up Truck (2014 Ford F250)						\$ 40,000	301 Capital Improvements Fund	
	\$ 1,750,000	\$ 500,000	\$ 125,000	\$ 660,000	\$ 365,000	\$ 90,000		
Finance								
ClearGov Budgeting Software	\$ 12,500						301 Capital Improvements Fund	
Public Properties Maintenance								
16 Ton Dual Axel Tandem Dump Truck	\$ 225,000						301 Capital Improvements Fund	
Two (2) Supervisor Pick-Up Trucks	\$ 100,000						301 Capital Improvements Fund	
Oak Hill Parking Lot Pavement	\$ 75,000						301 Capital Improvements Fund	
Schellin Dog Play Area Improvements	\$ 30,000						301 Capital Improvements Fund	
Christmas Run Pool Back Parking Resurfacing	\$ 40,000						301 Capital Improvements Fund	
West Storage Shed Parking Lot Resurfaced	\$ 20,000						301 Capital Improvements Fund	
Fork Lift	\$ 60,000						301 Capital Improvements Fund	
1 16 Ton Dual Axel Tandem Dump Truck	\$ 225,000						301 Capital Improvements Fund	
2 Crew Truck with Service Box	\$ 60,000						301 Capital Improvements Fund	
3 Asphalt Distributor	\$ 250,000						301 Capital Improvements Fund	
1 Garage Door Replacements	\$ 180,000						301 Capital Improvements Fund	
2 Generator	\$ 100,000						301 Capital Improvements Fund	
1 Resurface Various Streets	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000			301 Capital Improvements Fund	
1 Oak Hill Pond Dredging and Improvements	\$ 60,000						301 Capital Improvements Fund	
1 10 Ton Dual Axel Dump Truck		\$ 175,000					301 Capital Improvements Fund	
2 Crew Truck with Service Box		\$ 50,000					301 Capital Improvements Fund	
3 Tree Chipper Truck		\$ 125,000					301 Capital Improvements Fund	
1 Equipment/Materials Shed Storage		\$ 150,000					301 Capital Improvements Fund	
1 Asphalt Paver				\$ 400,000			301 Capital Improvements Fund	
2 Parks Pick-Up Truck				\$ 50,000			301 Capital Improvements Fund	
3 Leaf Machine				\$ 65,000			507 Storm Sewer Fund	
1 New Road Salt and De-Icing Storage				\$ 500,000			301 Capital Improvements Fund	
1 10 Ton Dual Axel Dump Truck					\$ 175,000		301 Capital Improvements Fund	
2 Traffic Bucket Truck					\$ 200,000		301 Capital Improvements Fund	
3 Crew Truck with Service Box					\$ 55,000		301 Capital Improvements Fund	
4 Leaf Machine					\$ 65,000		507 Storm Sewer Fund	
1 Solar Panel Field					\$ 100,000		301 Capital Improvements Fund	
	\$ 550,000	\$ 1,025,000	\$ 650,000	\$ 1,165,000	\$ 745,000	\$ -		
Building Standards								
Renovate Council Chambers - project reduced	\$ 50,000						301 Capital Improvements Fund	
City Hall HVAC Equipment Replacement (cooling)			\$ 150,000				301 Capital Improvements Fund	
Recreation/Community Center/ Pools								

City of Wooster, Ohio
Planned Equipment Budget Requested
For the years 2023-2027

	Cut from						Funding Source	Percentage Split
	2022 Budget	2023	2024	2025	2026	2027		
Community Center Renovation/Expansion - Design Work	\$ 850,000						301 Capital Improvements Fund	
Freedlander Park Sand Volleyball Courts and Parking Lot	\$ 200,000						301 Capital Improvements Fund	
Replace HVAC at Community Center		\$ 55,000					301 Capital Improvements Fund	
Replace main roof at Community Center		\$ 150,000					301 Capital Improvements Fund	
Community Center Addition		\$ 7,000,000					301 Capital Improvements Fund	
Replace Baby Pool Boiler at Freedlander Pool			\$ 15,000				301 Capital Improvements Fund	
Replace Truck			\$ 30,000				301 Capital Improvements Fund	
** Replace Wading Pool at Christmas Run				\$ 200,000			301 Capital Improvements Fund	
** Replace Filter Room at Christmas Run Pool				\$ 400,000			301 Capital Improvements Fund	
** Replace Stainless Steel Liner at Christmas un Pool				\$ 900,000			301 Capital Improvements Fund	
** Replace Deck and underground piping at Christmas Run Pool				\$ 300,000			301 Capital Improvements Fund	
** OR Replace Christmas Run Pool (\$3,500,000)							301 Capital Improvements Fund	
	\$ -	\$ 7,205,000	\$ 45,000	\$ 1,800,000	\$ -	\$ -		
Utilities								
Water Pollution Control								
Replace Vehicle					\$ 35,000		502 Sanitary Sewer Fund	
	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -		
Water Treatment								
Replace Vehicle					\$ 35,000		501 Water Fund	
	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -		
Distribution and Collection								
Vehicle Replacement			\$ 30,000.00				501 Water Fund	50.00%
			\$ 30,000.00				502 Sanitary Sewer Fund	50.00%
Total Vehicle Purchase			\$ 60,000.00					
Totals by Fund (memorandum only)	\$ 5,777,500	\$ 8,905,000	\$ 1,155,000	\$ 3,755,000	\$ 1,250,000	\$ 305,000	301 Capital Improvements Fund	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	101 SCM&R	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	102 State Highway Fund	
	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	103 Permissive Tax	
	\$ 1,425,000	\$ -	\$ 30,000	\$ -	\$ 35,000	\$ -	501 Water Fund	
	\$ 25,000	\$ -	\$ 30,000	\$ -	\$ 35,000	\$ -	502 Sewer Fund	
	\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ -	507 Storm Sewer Fund	
	\$ 7,327,500	\$ 8,905,000	\$ 1,215,000	\$ 3,820,000	\$ 1,385,000	\$ 305,000		

CITY OF WOOSTER 10-YEAR INFRASTRUCTURE STRATEGIC PLAN STREETS																		
PRIORITY	DIVISION	DESCRIPTION	TOTAL COST	FUNDING SOURCE	10-YEAR AMOUNT	CURRENT YEAR												COMMENTS
						2021	2022	2023	2024	2025	2026	2027	2028	2029	2029	Future		
Ongoing	ENGR.	Sidewalk Improvements	\$ 750,000	Capital Imp.	\$ 750,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
Ongoing	ENGR.	Sidewalk Replacement Program	\$ 950,000	Capital Imp.	\$ 950,000	\$ 200,000	\$ 100,000	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
Ongoing	ENGR.	Miscellaneous Concrete Repairs	\$ 600,000	Capital Imp.	\$ 600,000	\$ 50,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Ongoing	ENGR.	Traffic Signal Improvements	\$ 40,000	Engineering Construction	\$ 40,000	\$ 20,000	\$ 20,000											
			\$ 3,200,000		\$ 3,200,000	\$ 300,000	\$ 300,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	
Ongoing	ENGR.	Roadway Condition Rating		Capital Imp.	\$ 180,000		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Complete	ENGR.	Downtown Streetscape (Southwest Quad and West Liberty to alley)	\$ 900,000	Capital Imp. Assessments	\$ 900,000	\$ 900,000												
					\$ -													
			\$ 900,000															
	ENGR.	Downtown Streetscape (West Liberty Street Alley to Walnut Street)	\$ 440,000	Construction	\$ 400,000	\$ 40,000	\$ 40,000											
					\$ 40,000		\$ 40,000											
					\$ 440,000													
	ENGR.	Downtown Streetscape (East Liberty Street alleys to Bever Street)	\$ 850,000	Engineering	\$ 100,000		\$ 100,000											
					\$ 750,000		\$ 750,000											
					\$ -													
					\$ 850,000													
In Progress	ENGR.	Clear Creek Park	\$ 963,305	Engineering	\$ 104,200	\$ 104,200												
					\$ 42,350	\$ 42,350												
					\$ 300,000	\$ 300,000												
					\$ 79,157	\$ 79,157												
					\$ 437,598	\$ 437,598												
					\$ 963,305													
Complete	ENGR.	Daisy Way Extension	\$ 1,000,000	Engineering	\$ 375,000	\$ 375,000												
					\$ 375,000	\$ 375,000												
					\$ 250,000	\$ 250,000												
					\$ 1,000,000													
	ENGR.	Melrose - Milltown to Smithville Western	\$ 3,935,000	Engineering Right of Way	\$ 25,000	\$ 25,000												
					\$ 250,000	\$ 250,000												
					\$ 1,350,000		\$ 1,180,000											
					\$ 200,000		\$ 170,000											
					\$ 850,000		\$ 850,000											
					\$ 360,000		\$ 350,000											
					\$ 500,000		\$ 500,000											
					\$ 400,000		\$ 400,000											
					\$ 3,935,000													
	ENGR.	Grant (Henry to Larwill), Old Mansfield, Bowman (Liberty to Quinby)	\$ 315,000	Capital Imp.	\$ 315,000	\$ 315,000												
			\$ 428,241		\$ 428,241	\$ 428,241												
\$ 250,000	ENGR.	Oldman Road	\$ 250,000	General	\$ 250,000	\$ 250,000												
\$ 430,000		Winkler Drive	\$ 180,000	General	\$ 180,000	\$ 180,000												
\$ 680,000		Grant Street (Larwill to Henrietta)	\$ 250,000	General	\$ 250,000	\$ 250,000												
\$ 715,000		Henrietta (Grant to Quinby)	\$ 35,000	General	\$ 35,000	\$ 35,000												
\$ 915,000		Venture Blvd.	\$ 200,000	General	\$ 200,000	\$ 200,000												
\$ 1,065,000		Buchholz Drive	\$ 150,000	General	\$ 150,000	\$ 150,000												
\$ 1,215,000		Greensview Drive	\$ 150,000	General	\$ 150,000	\$ 150,000												
Complete	ENGR.	ODOT SR 302/US 250 Urban Paving	\$ 160,000	General	\$ 160,000	\$ 160,000												
Complete	ENGR.	Streetscape Weaver Construction	\$ 125,000	General	\$ 125,000	\$ 125,000												
Complete	ENGR.	Washington Street Pavement Repairs	\$ 200,000	General	\$ 200,000	\$ 200,000												
Complete	ENGR.	Remove Crosswalks along Beall Avenue	\$ 200,000	General	\$ 200,000	\$ 200,000												
	ENGR.	Cleveland/Beall Intersection Crosswalk	\$ 25,000	General	\$ 25,000	\$ 25,000												
	ENGR.	W. Milltown Road Turn Lanes	\$ 320,000	Right of Way Engineering	\$ 20,000	\$ 20,000												
					\$ 210,000	\$ 210,000												
					\$ 90,000	\$ 90,000												
					\$ 320,000													
\$ 100,000		Northwestern	\$ 100,000	General	\$ 100,000	\$ 100,000												
\$ 200,000		Hamilton	\$ 100,000	General	\$ 100,000	\$ 100,000												
\$ 225,000		Linden	\$ 25,000	General	\$ 25,000	\$ 25,000												
\$ 325,000		Douglas	\$ 100,000	General	\$ 100,000	\$ 100,000												
\$ 425,000		Beechwood	\$ 100,000	General	\$ 100,000	\$ 100,000												
\$ 200,000		Wildwood	\$ 200,000	General	\$ 200,000	\$ 200,000												
\$ 225,000		Jewel Cross	\$ 25,000	General	\$ 25,000	\$ 25,000												
\$ 325,000		Logan Ln	\$ 100,000	General	\$ 100,000	\$ 100,000												
\$ 375,000		Northridge	\$ 50,000	General	\$ 50,000	\$ 50,000												
\$ 350,000		Colton	\$ 25,000	General	\$ 25,000	\$ 25,000												
\$ 475,000		Wedgewood Way	\$ 100,000	General	\$ 100,000	\$ 100,000												
\$ 50,000		Brooke Way	\$ 50,000	General	\$ 50,000	\$ 50,000												
\$ 100,000		Carriage	\$ 50,000	General	\$ 50,000	\$ 50,000												
\$ 150,000		Melanie	\$ 50,000	General	\$ 50,000	\$ 50,000												
\$ 200,000		Concord	\$ 50,000	General	\$ 50,000	\$ 50,000												
\$ 250,000		Ryan Ct	\$ 50,000	General	\$ 50,000	\$ 50,000												
\$ 100,000		Rumbaugh Circle	\$ 100,000	General	\$ 100,000	\$ 100,000												
\$ 200,000		Bloomington Drive	\$ 100,000	General	\$ 100,000	\$ 100,000												
\$ 40,000		Tanglewood	\$ 40,000	General	\$ 40,000	\$ 40,000												
\$ 80,000		Townsend	\$ 40,000	General	\$ 40,000	\$ 40,000												

CITY OF WOOSTER 10-YEAR INFRASTRUCTURE STRATEGIC PLAN STREETS																	
PRIORITY	DIVISION	DESCRIPTION	TOTAL COST	FUNDING SOURCE	10-YEAR AMOUNT	CURRENT YEAR										Future	COMMENTS
						2021	2022	2023	2024	2025	2026	2027	2028	2029			
\$ 130,000		Edwards	\$ 50,000	General	Capital Imp.	\$ 50,000	\$ 50,000										
\$ 180,000		Neal Drive	\$ 50,000	General	Capital Imp.	\$ 50,000	\$ 50,000										
\$ 210,000		Lee Drive	\$ 30,000	General	Capital Imp.	\$ 30,000	\$ 30,000										
	ENGR	Bike Path Phase 3	\$ 1,386,000	Engineering	Capital Imp.	\$ 100,000	\$ 100,000										
				Right of Way	Capital Imp.	\$ 350,000		\$ 200,000	\$ 150,000								
					TRC	\$ 836,000				\$ 836,000							
					Capital Imp.	\$ 100,000				\$ 100,000							
						\$ 1,386,000											
	ENGR.	Oak Hill/Oldman Roundabout	\$ 1,825,000	Engineering	Capital Imp.	\$ 150,000	\$ 150,000									TIF	
				Right of Way	Capital Imp.	\$ 25,000		\$ 25,000									
					TIF	\$ 1,650,000			\$ 1,650,000								
						\$ 1,825,000											
	ENGR.	Oak Hill/Milltown Roundabout	\$ 1,800,000	Engineering	Capital Imp.	\$ 150,000		\$ 150,000								TIF	
				Right of Way	Capital Imp.	\$ 50,000		\$ 50,000									
					TIF	\$ 1,650,000		\$ 1,650,000									
						\$ 1,800,000											
	ENGR.	Pine Ridge Guard Rail	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
	ENGR.	Signal Inspection	\$ 40,000	General	Capital Imp.	\$ 40,000		\$ 40,000									
	ENGR.	City Hall Parking Lot (north side of building)	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
	ENGR.	City Hall Parking Lot (west side to Walnut)	\$ 75,000	General	Capital Imp.	\$ 75,000		\$ 75,000									
	ENGR.	Right Turn Lane SR83/Riffel Road	\$ 150,000	General	Capital Imp.	\$ 150,000		\$ 150,000									
\$ 400,000		Christmas Run Blvd. (Wayne to Highland)	\$ 400,000	General	Capital Imp.	\$ 400,000		\$ 400,000									
\$ 625,000		Morgan (Wayne to Oakley)	\$ 225,000	General	Capital Imp.	\$ 225,000		\$ 225,000									
\$ 825,000		Saunders (Wayne to Oakley)	\$ 200,000	General	Capital Imp.	\$ 200,000		\$ 200,000									
\$ 100,000		McKinley Street (Bowman to University)	\$ 100,000	General	Capital Imp.	\$ 100,000		\$ 100,000									
\$ 225,000		Ashwood Drive	\$ 125,000	General	Capital Imp.	\$ 125,000		\$ 125,000									
\$ 325,000		Ridgecrest Drive	\$ 100,000	General	Capital Imp.	\$ 100,000		\$ 100,000									
\$ 375,000		Linden	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
\$ 540,000		Huntington Woods	\$ 165,000	General	Capital Imp.	\$ 165,000		\$ 165,000									
\$ 740,000		Deer Creek Drive	\$ 200,000	General	Capital Imp.	\$ 200,000		\$ 200,000									
\$ 840,000		East Riffel Road	\$ 100,000	General	Capital Imp.	\$ 100,000		\$ 100,000									
\$ 100,000		Arthur	\$ 100,000	General	Capital Imp.	\$ 100,000		\$ 100,000									
\$ 150,000		Reta Circle	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
\$ 200,000		Ruth Circle	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
\$ 300,000		ShellyBlvd	\$ 100,000	General	Capital Imp.	\$ 100,000		\$ 100,000									
	ENGR.	Beall (Liberty to Bloomington), Columbus (Corp. to Liberty), Cleveland (Point to Point)	\$ 515,000		SCMR	\$ 515,000		\$ 515,000									
			\$ 536,000		ODOT Large City	\$ 536,000		\$ 536,000									
	ENGR.	Oak Hill - Oldman to Milltown	\$ 1,440,000	Engineering	Capital Imp.	\$ 100,000		\$ 100,000								TIF	
				Right of Way	Capital Imp.	\$ 50,000		\$ 50,000									
					TIF	\$ 1,000,000		\$ 1,000,000									
					Water	\$ 40,000		\$ 40,000									
					Storm	\$ 250,000		\$ 250,000									
						\$ 1,440,000											
	ENGR.	Milltown - Oak Hill to Commerce Parkway	\$ 915,000	Engineering	Capital Imp.	\$ 100,000		\$ 100,000								TIF	
				Right of Way	Capital Imp.	\$ 50,000		\$ 50,000									
					TIF	\$ 600,000		\$ 600,000									
					Water	\$ 25,000		\$ 25,000									
					Storm	\$ 140,000		\$ 140,000									
						\$ 915,000											
	ENGR.	Drive/Parking Lot to Walnut Street	\$ 90,000	General	Capital Imp.	\$ 90,000		\$ 90,000									
	ENGR.	Milltown/Melrose Roundabout	\$ 2,100,000	Engineering	Capital Imp.	\$ 150,000		\$ 150,000									
				Right of Way	Capital Imp.	\$ 100,000		\$ 100,000		\$ 100,000							
					OPWC	\$ 450,000		\$ 450,000		\$ 450,000							
					Capital Imp.	\$ 1,400,000		\$ 1,400,000		\$ 1,400,000							
						\$ 2,100,000											
	ENGR.	Timken Road Resurfacing	\$ 281,250	General	Capital Imp.	\$ 281,250		\$ 281,250									
			\$ 93,750	General	Wayne County	\$ 93,750		\$ 93,750								County \$93,750	
						\$ 375,000											
	ENGR.	W. Larwill, E. Henry, W. Smithville-Western	\$ 401,673		Capital Imp.	\$ 401,673		\$ 401,673									
		E. South, Geysers Chapel, Back Orrville rd	\$ 428,241		ODOT Large City	\$ 428,241		\$ 428,241									
\$ 60,000		Fairview Circle	\$ 60,000	General	Capital Imp.	\$ 60,000		\$ 60,000									
\$ 90,000		Allendale Drive	\$ 30,000	General	Capital Imp.	\$ 30,000		\$ 30,000									
\$ 115,000		Little John Ln	\$ 25,000	General	Capital Imp.	\$ 25,000		\$ 25,000									
\$ 190,000		Robinhood Drive	\$ 75,000	General	Capital Imp.	\$ 75,000		\$ 75,000									
\$ 270,000		Friar Tuck Circle	\$ 80,000	General	Capital Imp.	\$ 80,000		\$ 80,000									
\$ 370,000		Henry St. (Columbus to Grant)	\$ 100,000	General	Capital Imp.	\$ 100,000		\$ 100,000									
\$ 50,000		Meadow Lane	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
\$ 100,000		Autumn Run	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
\$ 150,000		Meadow Way	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
\$ 200,000		Tatum	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
\$ 250,000		Danberry	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
\$ 300,000		Memory	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
\$ 350,000		Meadow lane	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
\$ 400,000		Canterbury	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
\$ 450,000		Rosewood	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
\$ 500,000		Willoughby	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									

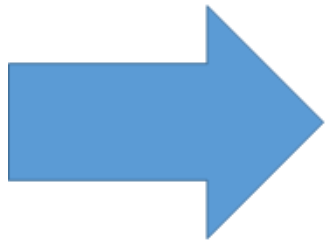
CITY OF WOOSTER 10-YEAR INFRASTRUCTURE STRATEGIC PLAN STREETS																		
PRIORITY	DIVISION	DESCRIPTION	TOTAL COST	FUNDING SOURCE	10-YEAR AMOUNT	CURRENT YEAR										Future	COMMENTS	
						2021	2022	2023	2024	2025	2026	2027	2028	2029	2029			
	ENGR.	Akron Road Widening	\$ 385,000	Engineering Const. Cost	Capital Imp. \$ 35,000 Capital Imp. \$ 350,000				\$ 35,000			\$ 350,000						
	ENGR.	Peanut Roundabout	\$ 2,870,000	Engineering Right of Way Utility Relocation	Capital Imp. \$ 320,000 Capital Imp. \$ 150,000 Capital Imp. \$ 150,000 Water \$ 200,000 Sanitary \$ 100,000 Storm \$ 200,000 OPWC \$ 500,000 Capital Imp. \$ 1,250,000 \$ 2,870,000				\$ 320,000		\$ 150,000	\$ 150,000	\$ 200,000	\$ 100,000	\$ 200,000	\$ 500,000	\$ 1,250,000	
	ENGR.	Oak Hill (Liberty to Wayne), Palmer (Bowman to Wayne), W. Liberty (Bowman to Oak Hill) (Oak Hill to SR 302)	\$ 400,000 \$ 428,241	SCMR ODOT Large City	\$ 400,000 \$ 428,241				\$ 400,000 \$ 428,241									
	ENGR.	Palmer - Bowman to Wayne	\$ 1,920,000	Engineering Right of Way	Capital Imp. \$ 120,000 Capital Imp. \$ 150,000 Water \$ 250,000 Storm \$ 200,000 Assessments \$ 200,000 Capital Imp. \$ 1,000,000 \$ 1,920,000					\$ 120,000	\$ 150,000	\$ 250,000	\$ 200,000	\$ 200,000	\$ 1,000,000			
	ENGR.	University - Gasche to Palmer	\$ 1,370,000	Engineering Right of Way	Capital Imp. \$ 45,000 Capital Imp. \$ 50,000 Water \$ 50,000 Sanitary \$ 125,000 Storm \$ 150,000 OPWC \$ 400,000 Capital Imp. \$ 400,000 Assessments \$ 150,000 \$ 1,370,000				\$ 45,000	\$ 50,000	\$ 50,000	\$ 125,000	\$ 150,000	\$ 400,000	\$ 400,000	\$ 150,000		
	ENGR.	Riffel Road Extension	\$ 3,000,000	Engineering Right of Way	Capital Imp. \$ 150,000 Capital Imp. \$ 50,000 Water \$ 450,000 Storm \$ 500,000 Sanitary \$ 350,000 OPWC \$ 500,000 Capital Imp. \$ 1,000,000 \$ 3,000,000							\$ 150,000	\$ 50,000.00	\$ 450,000.00	\$ 500,000.00	\$ 350,000.00	\$ 500,000.00	\$ 1,000,000.00
	ENGR.	Bloomington Avenue Reconstruction	\$ 800,000	Engineering Right of Way	Capital Imp. \$ - Capital Imp. \$ 50,000 OPWC \$ 250,000 Capital Imp. \$ 500,000 \$ 800,000							\$ 50,000	\$ 50,000	\$ 250,000	\$ 500,000			
	ENGR.	Extra Lane SR83/Friendsville Road	\$ 385,000	Engineering Const. Cost	Capital Imp. \$ 35,000 Capital Imp. \$ 350,000 \$ 385,000							\$ 35,000	\$ 350,000					
GRAND TOTAL					\$ 44,841,701	\$ 8,581,546	\$ 8,266,000	\$ 7,134,914	\$ 4,524,241	\$ 1,335,000	\$ 2,690,000	\$ 2,095,000	\$ 4,455,000	\$ 1,120,000	\$ 1,320,000	\$ 3,320,000		
* Monies already expended.																		
					Water	\$ -	\$ 170,000	\$ -	\$ 65,000	\$ -	\$ -	\$ 50,000	\$ 450,000	\$ -	\$ -	\$ 450,000		
					Sanitary	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 100,000	\$ -	\$ -	\$ 350,000		
					Storm	\$ -	\$ 850,000	\$ -	\$ 390,000	\$ -	\$ -	\$ 150,000	\$ 400,000	\$ -	\$ -	\$ 500,000		
					Capital Imp.	\$ 6,571,550	\$ 4,805,000	\$ 3,262,923	\$ 755,000	\$ 1,285,000	\$ 2,190,000	\$ 1,170,000	\$ 2,755,000	\$ 1,070,000	\$ 1,020,000	\$ 1,470,000		
					Permissive Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
					SCMR	\$ -	\$ 515,000	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
					CDBG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
					ODOT Large City	\$ 428,241	\$ 536,000	\$ 428,241	\$ 428,241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
					Jobs Ohio	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
					OPWC	\$ 437,598	\$ 500,000	\$ -	\$ -	\$ -	\$ 450,000	\$ 400,000	\$ 500,000	\$ -	\$ 250,000	\$ 500,000		
					TID	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
					ODOT Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
					TIF	\$ -	\$ -	\$ 3,300,000	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
					Nature Works	\$ 79,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
					ODNR	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
					TRC	\$ -	\$ -	\$ -	\$ 836,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
					Wayne County Assessments	\$ -	\$ -	\$ 93,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
					Federal	\$ 375,000	\$ 440,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -		
					Total	\$ 8,531,546	\$ 8,166,000	\$ 7,084,914	\$ 4,474,241	\$ 1,285,000	\$ 2,640,000	\$ 1,870,000	\$ 3,655,000	\$ 1,070,000	\$ 1,270,000	\$ 2,470,000		

CITY OF WOOSTER 10-YEAR INFRASTRUCTURE STRATEGIC PLAN WATER															
PRIORITY/ STATUS	DIVISION	DESCRIPTION	ITEM	10-YEAR AMOUNT	CURRENT YEAR										COMMENTS
					2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
Ongoing	ENGR.	Water Line Replacements		\$ 1,500,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 300,000	
Ongoing	ENGR.	Replace 2" Waterlines Bechtel, Troyer, Spring, Diller, Curry, S. Buckeye	Construction	\$ 200,000	\$ 50,000	\$ 50,000	\$ 100,000								
Ongoing	ENGR.	WTP Filter Media Replacement		\$ 400,000		\$ 200,000	\$ 200,000								
In Progress	ENGR.	Various W/L Replacements (Washington, McKinley, W. Henery (Grant to Columbus))	Construction	\$ 1,100,000	\$ 1,100,000										\$400,000 OPWC
	ENGR.	South Street Waterline Replacement	Construction	\$ 305,000	\$ 305,000										
	ENGR.	IP Tank Painting	Construction	\$ 400,000	\$ 400,000										
	ENGR.	Giffin Drive W/L Replacement	Construction	\$ 200,000		\$ 200,000									
	ENGR.	Bauer Road W/L Replacement	Construction	\$ 185,000	\$ 185,000										
	ENGR.	Keiffer W/L Replacement (Beall to Sandalwood)	Construction	\$ 600,000		\$ 600,000									
	ENGR.	Fencing/Security	Construction	\$ 100,000		\$ 100,000									
	ENGR.	WTP Full Plant Generator	Engineering Construction	\$ 100,000		\$ 100,000		\$ 800,000							
	ENGR.	Long Road Booster Station Upgrade	Engineering Land Construction	\$ 50,000 \$ 50,000 \$ 400,000	\$ 50,000	\$ 50,000 \$ 400,000									
	ENGR.	Robinhood, Friar Tuck, Little John W/L Replacement	Construction	\$ 625,000		\$ 625,000									
	ENGR.	Gasche, Thorne W/L Replacement	Construction	\$ 400,000			\$ 400,000								
	ENGR.	WTP Well Generator	Engineering Construction	\$ 50,000		\$ 50,000		\$ 800,000							
	ENGR.	Long Road Tank Painting	Construction	\$ 400,000			\$ 400,000								
	ENGR.	West Wayne W/L (CC Culvert to Christmas Run)	Construction	\$ 350,000			\$ 350,000								
	ENGR.	Madison Booster Station Upgrades	Engineering Construction	\$ 50,000			\$ 50,000		\$ 350,000						
	ENGR.	Chemical Addition at S-1	Construction	\$ 100,000			\$ 100,000								
	ENGR.	Bloomington W/L	Construction	\$ 130,000			\$ 130,000								
	ENGR.	WTP Filter Addition	Engineering Construction	\$ 150,000 \$ 1,500,000			\$ 150,000		\$ 1,500,000						
	ENGR.	Palmer (Bowman to Wayne)	Construction	\$ 375,000			\$ 375,000								
	ENGR.	Back Orville Road Water Line Looping	Construction	\$ 250,000			\$ 250,000								
	ENGR.	New Well South Well Field	Engineering Construction	\$ 25,000 \$ 150,000			\$ 25,000		\$ 150,000						
	ENGR.	Grant Street - Park to Quinby	Construction	\$ 300,000						\$ 300,000					
	ENGR.	Stibbs Replacement Buckeye to Beall													
	ENGR.	New North Well Field Well	Construction	\$ 250,000			\$ 250,000								
	ENGR.	Prairie Lane Water Line (WTP to Timken Road)	Engineering Permits Construction	\$ 30,000 \$ 6,000 \$ 290,000						\$ 30,000 \$ 6,000 \$ 290,000					
	ENGR.	750,000 Gallon WTP Clearwell Addition	Construction	\$ 1,500,000								\$ 1,500,000			
	ENGR.	West Wayne W/L (.Christmas Run to Quinby)		\$ 250,000							\$ 250,000				
	ENGR.	E. Highland Ave. W/L (Portage to curve)		\$ 200,000									\$ 200,000		
	ENGR.	Robinson/Biohio W/L loop		\$ 200,000									\$ 200,000		
SHEET TOTAL				\$ 15,121,000	\$ 2,140,000	\$ 2,425,000	\$ 2,400,000	\$ 900,000	\$ 1,730,000	\$ 1,850,000	\$ 826,000	\$ 450,000	\$ 1,700,000	\$ 700,000	
TOTAL FROM STREETS				\$ -	\$ 170,000	\$ -	\$ 65,000	\$ -	\$ -	\$ 50,000	\$ 450,000	\$ -	\$ -	\$ -	
SUBTOTAL				\$ 2,140,000	\$ 2,595,000	\$ 2,400,000	\$ 965,000	\$ 1,730,000	\$ 1,850,000	\$ 876,000	\$ 900,000	\$ 1,700,000	\$ 700,000		
GRANT FUNDS				\$ 300,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
GRAND TOTAL WATER FUND				\$ 14,756,000	\$ 1,840,000	\$ 1,795,000	\$ 2,400,000	\$ 965,000	\$ 1,730,000	\$ 1,850,000	\$ 876,000	\$ 900,000	\$ 1,700,000	\$ 700,000	

CITY OF WOOSTER															
10-YEAR INFRASTRUCTURE STRATEGIC PLAN															
SANITARY SEWER															
PRIORITY	DIVISION	DESCRIPTION	ITEM	10-YEAR AMOUNT	CURRENT YEAR										COMMENTS
					2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
ONGOING	ENGR	Sanitary Sewer Misc.		\$ 1,450,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	
ONGOING	ENGR	Sanitary Sewer Lining Projects		\$ 2,050,000	\$ 300,000	\$ 300,000	\$ 50,000	\$ 100,000	\$ 200,000	\$ 300,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	
ONGOING	ENGR	Sanitary Sewer Manhole Replacement		\$ 500,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
ONGOING	ENGR	CHP Engine Rebuild		\$ 1,200,000	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	
ONGOING	ENGR & WRRF	CSO Abatement Projects		\$ 200,000	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
Complete	ENGR	Sluge Tank Storage	Engineering	\$ 25,000	\$ 25,000										
			Construction	\$ 2,000,000	\$ 2,000,000										
In Progress	ENGR	W. Henry Sewer Improvements	Construction	\$ 75,000	\$ 75,000										
In Progress	ENGR	N. Walnut Street Sanitary Sewer	Construction	\$ 55,000	\$ 55,000										
	ENGR	UV System Upgrades	Engineering	\$ 37,500	\$ 37,500										
			Construction	\$ 300,000		\$ 300,000									
	ENGR	Wal-Mart Gravity Sewer	Engineering	\$ 25,000		\$ 25,000									
			Construction	\$ 1,400,000		\$ 1,400,000									\$500,000 OPWC
	ENGR	WRRF Headworks Improvements	Engineering	\$ 120,000	\$ 120,000										
			Construction	\$ 1,000,000		\$ 1,000,000									
	ENGR	WRRF Disester Upgrades	Engineering	\$ 160,000	\$ 160,000										
			Construction	\$ 2,000,000		\$ 2,000,000									
	ENGR	WRRF Feedstock Receiving	Engineering	\$ 200,000		\$ 200,000									
			Construction	\$ 1,600,000		\$ 1,600,000									
	ENGR	WRRF Sludge Dewatering	Engineering	\$ 260,000				\$ 260,000							
			Construction	\$ 3,400,000				\$ 3,400,000							
	ENGR	Oak Hill Sanitary Sewer - TIF	Engineering	\$ 45,000	\$ 45,000										
			Construction	\$ 1,300,000		\$ 1,300,000									TIF
	ENGR	Melrose Lift Station Upgrades	Construction	\$ 50,000		\$ 50,000									
	ENGR	Cleveland North Lift Station Upgrades	Construction	\$ 50,000		\$ 50,000									
	ENGR	Stibbs (west of Gasche)	Construction	\$ 150,000	\$ 150,000										
	ENGR	Palmer/Pittsburg Sewer Improvements	Construction	\$ 150,000		\$ 150,000									
	ENGR	Miller Blvd Sanitary Upgrades	Construction	\$ 75,000	\$ 75,000										
	ENGR	Gravity Thickening System	Engineering	\$ 50,000		\$ 50,000									
			Construction	\$ 300,000		\$ 300,000									
	ENGR	CHP Generator	Construction	\$ 750,000		\$ 750,000									
	ENGR	W. Lincoln Way Sanitary Sewer	Construction	\$ 150,000		\$ 150,000									
	ENGR	Membrane Replacement	Construction	\$ 150,000		\$ 50,000	\$ 50,000	\$ 50,000							
	ENGR	Mechanicsburg Rd - Bell & Howell	Engineering	\$ 200,000				\$ 200,000							
	ENGR	Cleveland Road Lift Station Upgrades (Force main)	Engineering	\$ 25,000				\$ 25,000							
			Construction	\$ 400,000				\$ 400,000							
	ENGR	SFD Roofing Cover	Engineering	\$ 20,000					\$ 20,000						
			Construction	\$ 200,000					\$ 200,000						
	ENGR	Feedstock Tank Heat Exchangers	Engineering	\$ 20,000					\$ 20,000						
			Construction	\$ 115,000					\$ 115,000						
	ENGR	Lab Electrical Upgrade		\$ 185,000						\$ 35,000	\$ 150,000				

CITY OF WOOSTER															
10-YEAR INFRASTRUCTURE STRATEGIC PLAN															
SANITARY SEWER															
PRIORITY	DIVISION	DESCRIPTION	ITEM	10-YEAR AMOUNT	CURRENT YEAR										COMMENTS
					2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
	WRRF	CSO Regulators		\$ 150,000								\$ 150,000			
	WRRF	CSO Disinfection		\$ 100,000								\$ 100,000			
	ENGR	Oak Hill Sewer - Highland to Skylark	Engineering	\$ 25,000									\$ 25,000		
			Construction	\$ 400,000									\$ 400,000		
	ENGR & WRRF	Cleveland Road North Lift Sta. Repl.		\$ 400,000									\$ 400,000		
	ENGR & WRRF	Secondary Interceptor Sewer (Bever Swirl to WPCP)	Construction	\$ 1,000,000									\$ 1,000,000		
	ENGR	Wayne Ave. Sewer Extension (Christmas Run to Thoreau)	Construction	\$ 50,000									\$ 50,000		
	ENGR	Geyers Chapel Sewer Extension (South of Long Road)	Construction	\$ 300,000									\$ 300,000		
	ENGR	Miller Lakes Sewer Rehab/Replacement	Construction	\$ 100,000									\$ 100,000		
SHEET TOTAL				\$ 24,967,500	\$ 3,192,500	\$ 5,575,000	\$ 4,575,000	\$ 735,000	\$ 4,600,000	\$ 1,115,000	\$ 1,025,000	\$ 625,000	\$ 2,900,000	\$ 625,000	
TOTAL FROM STREETS				\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 100,000	\$ -	\$ -	
GRAND TOTAL SANITARY SEWER FUND				\$ 25,542,500	\$ 3,192,500	\$ 5,925,000	\$ 4,575,000	\$ 735,000	\$ 4,600,000	\$ 1,115,000	\$ 1,150,000	\$ 725,000	\$ 2,900,000	\$ 625,000	

CITY OF WOOSTER 10-YEAR INFRASTRUCTURE STRATEGIC PLAN STORM SEWER															
CURRENT YEAR															
PRIORITY/ STATUS	DIVISION	DESCRIPTION	ITEM	10-YEAR AMOUNT	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	COMMENTS
Ongoing	ENGR	Detention/Retention Basin Inspection		\$ 300,000		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000				EPA Mandate for 5 years
Ongoing	ENGR	Detention/Retention Improvements		\$ 615,000		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 5,000	\$ 5,000	\$ 5,000	
Ongoing	ENGR	Storm Sewer Replacements		\$ 3,800,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	
In Progress	ENGR	Dix Culvert Replacements	Construction	\$ 150,000	\$ 150,000										
	ENGR	Friar Tuck Storm Sewer Replacements	Construction	\$ 300,000		\$ 300,000									
	ENGR	Gasche to Barbara Storm Replacement (Along Fence Line)	Construction	\$ 30,000			\$ 30,000								
	ENGR	Woodcrest Stream Stabilization	Construction	\$ 200,000			\$ 200,000								
SHEET TOTAL				\$ 5,395,000	\$ 350,000	\$ 650,000	\$ 580,000	\$ 350,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 505,000	\$ 505,000	\$ 505,000	
TOTAL FROM STREETS					\$ -	\$ 850,000	\$ -	\$ 390,000	\$ -	\$ -	\$ 150,000	\$ 400,000	\$ -	\$ -	
SUBTOTAL					\$ 350,000	\$ 1,500,000	\$ 580,000	\$ 740,000	\$ 650,000	\$ 650,000	\$ 800,000	\$ 905,000	\$ 505,000	\$ 505,000	
STATE -ODOT							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
GRAND TOTAL STORM SEWER FUND				\$ 7,185,000	\$ 350,000	\$ 1,500,000	\$ 580,000	\$ 740,000	\$ 650,000	\$ 650,000	\$ 800,000	\$ 905,000	\$ 505,000	\$ 505,000	



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2	2022 City Budget
3	2022 City Capital
4	City Capital Planning 2023 - 2027
5	2022 Wooster Community Hospital Budget
6	Debt Information
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2022 Budget Workshop

Wooster Community Hospital Health System

November 15, 2021

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WOOSTER COMMUNITY HOSPITAL

**SERVICE DEMAND AND BUDGET ASSUMPTIONS
FOR BUDGET YEAR ENDING DECEMBER 31, 2022**

	Actual '19	Actual '20	Projected '21	Budget '22
<u>SERVICE DEMAND</u>				
1 Acute Inpatient Admissions	5,575	5,017	5,391	5,194
2 Inpatient Rehab Admissions	151	156	137	146
3 Transitional Care Admissions	378	344	379	379
4 Total Admissions	6,104	5,517	5,907	5,719
5 % Occupancy (2019 135 Open Beds)	50.3%	48.0%	51.1%	49.7%
6 Acute Inpatient Patient Days	15,459	14,528	16,003	15,166
7 Inpatient Rehab Patient Days	2,267	2,350	2,145	2,285
8 Transitional Care Patient Days	7,071	6,849	7,045	7,045
9 Total Patient Days	24,797	23,727	25,193	24,496
10 Observation Days	2,554	1,779	2304	2403
11 Births	1,355	1,245	1216	1275
12 Acute Average Length Of Stay	2.77	2.90	2.97	2.92
13 Inpatient Rehab Average Length Of Stay	15.01	15.06	15.66	15.65
14 Transitional Care Average Length Of Stay	18.71	19.91	18.59	18.59
15 Total Average Length Of Stay	4.06	4.30	4.26	4.28
16 Average Daily Census	68	65	69	67
17 Surgical Cases:				
18 Inpatient - including c-sections	1,327	1,055	1095	1,105
19 Outpatient	4,019	3,343	3499	3,648
20 Total	5,346	4,398	4,594	4,753
21 Emergency Room Visits	33,510	27,126	29,577	30,100
22 Home Health Admissions	781	647	730	769
23 Total Outpatient Registrations	143,110	138,919	151,493	154,434
24 Adjusted Patient Days	74,451	69,262	74,607	76,377
<u>ASSUMPTIONS</u>				
25 FTEs (including HH & Contract)	864	806	842	854
26 Manhours Per Patient Day	72.47	70.89	69.50	72.49
27 FTEs/Occupied Bed	12.72	12.43	12.20	12.72
28 Manhours Per APD	24.14	24.29	23.47	23.25
29 FTEs/Adjusted Patient Day	4.24	4.26	4.12	4.08
30 Across Wage Grades	01/06/19	n/a	05/09/21	01/01/22
31 Salary Increase	All 2.0%	No Increase	All 2.0%	All 1.5%
32 Est'd Budget Year Impact	\$1,046,912	\$0	\$688,412	\$837,545
33 Dates of Rate Increase	01-Jan-19	01-Jan-20	01-Jan-21	01-Jan-22
34 Rate Increase Percentage	5%	5%	5%	5%
		<i>(w/o PRF)</i>		
35 Income from Operations	13,008,367	2,869,595	16,966,514	17,271,022
36 Non-Operating Income	2,283,466	1,951,215	741,295	723,440
37 Non-Operating Expenses	(11,390,000)	(12,090,000)	(13,492,500)	(13,500,000)
38 Net Income	3,901,833	(7,269,190)	4,215,309	4,494,462
39 EBIDA	13,816,258	2,758,111	14,259,180	14,743,181
40 Operating Cash Margin %	15.2%	9.4%	17.5%	16.8%
41 Operating Margin	8.6%	2.1%	11.0%	10.5%

NOTE: Dollars do not include Care Act Stimulus monies

WOOSTER COMMUNITY HOSPITAL
2022 BUDGET VOLUME ASSUMPTIONS

Inpatient

- Med/Surg - Peds - PCU	5.7% Decrease	29.2
- ICU	11.2% Decrease	5.8
- Women's Pavilion	2.8% Increase	6.6
- Inpatient Rehab	6.5% Increase	6.3
- Transitional Care Unit	Constant	<u>19.3</u>
Total Adult & Pediatric Patient Days	2.8% Decrease	<u>67.1</u>
- Nursery	2.8% Increase	<u>5.3</u>
Total Patient Days		<u>72.4</u>
* Inpatient Surgery Cases	3.5% Increase	1,105
Outpatient Surgery Cases	3.7% Increase	3,648
Emergency Visits	1.8% Increase	30,100

* Includes C-Sections

Outpatient **Increase/(Decrease) Activity**

Endoscopy	70%
Radiation Oncology	20%
Wound Clinic	18%
Ambulatory Care	10%
Home Health	5%
Cardiovascular	4%
Behavioral Health	4%
Ultrasound	4%
Sleep Center	3%
Infusion Services	3%
PET	3%
CT Scan	2%
Outreach Lab	2%
Special Procedures	2%
Nutritional Services	2%
Nuclear Medicine	2%
Occupational Therapy	2%
Radiology-Main Campus	1%
Physical Therapy	1%
MRI	1%
Breast Imaging	1%
Radiology-Milltown	1%
Speech Therapy	1%
Physician Phlebotomist	-2%
Pulmonary/ Neurology	-2%
Laboratory	-3%
Medical Outpatient	-15%

Remaining Activities - same level as 2021

Bone Densitometry	
Cardiac Rehab	
Milltown Lab	
Radiology-Healthpoint	BMS

WOOSTER COMMUNITY HOSPITAL
CURRENT YEAR COMPARED TO BUDGET

	<u>BUDGET</u> 2021	<u>PROJECTED</u> 2021	<u>BUDGET</u> 2022	<u>INCREASE/ (DECREASE)</u>
1	ROUTINE INPATIENT SERVICES	30,187,623	30,582,895	(298,141)
2	ANCILLARY INPATIENT SERVICES	85,549,651	81,949,171	1,514,222
3	TOTAL INPATIENT REVENUE	<u>115,737,274</u>	<u>112,532,066</u>	1,216,081
4	OUTPATIENT SERVICES	233,205,438	220,722,640	20,188,317
5	GROSS PATIENT REVENUE	<u>348,942,712</u>	<u>333,254,706</u>	21,404,398
REVENUE DEDUCTIONS				
6	CONTRACTUAL DEDUCTIONS	185,851,856	177,207,165	12,346,423
7	CHARITY DEDUCTIONS	979,482	524,204	43,251
8	OTHER DEDUCTIONS	210,195	280,887	18,041
9	BAD DEBT	8,653,779	7,492,802	(187,919)
10	TOTAL REVENUE DEDUCTIONS	<u>195,695,312</u>	<u>185,505,058</u>	12,219,796
11	NET PATIENT REVENUE	<u>153,247,400</u>	<u>147,749,648</u>	9,184,602
12	OTHER REVENUE	6,496,781	6,807,685	339,379
13	TOTAL NET REVENUE	<u>159,744,181</u>	<u>154,557,333</u>	9,523,981
OPERATING EXPENSES				
14	SALARIES AND WAGES	55,867,273	54,070,816	2,603,030
15	BENEFITS	19,110,903	17,250,807	2,085,570
16	FEES-PHYSICIANS & OTHER	15,271,494	15,478,553	1,326,264
17	SUPPLIES	32,895,291	31,582,352	1,747,100
18	UTILITIES	2,165,498	2,105,339	93,863
19	REPAIRS & MAINTENANCE	5,791,133	5,212,939	60,518
20	LEASES AND RENTALS	507,067	491,563	695,369
21	TAXES, INSURANCE & RISK MANAGEMENT	1,340,329	859,340	364,172
22	OTHER EXPENSE	664,573	495,239	38,739
23	TOTAL OPERATING EXPENSES	<u>133,613,561</u>	<u>127,546,948</u>	9,014,625
24	DEPRECIATION	10,128,842	10,043,871	204,848
25	TOTAL OPERATING COSTS	<u>143,742,403</u>	<u>137,590,819</u>	9,219,473
26	OPERATING INCOME	<u>16,001,778</u>	<u>16,966,514</u>	304,508
NON-OPERATING INCOME & EXPENSES				
27	INTEREST INCOME-OPERATING	228,554	223,338	(107,871)
28	INTEREST INCOME-PLANT	610,636	517,957	90,016
29	OTHER EXPENSE	(13,250,000)	(13,492,500)	7,500
30	TOTAL NON-OPERATING INCOME	<u>(12,410,810)</u>	<u>(12,751,205)</u>	(25,355)
31	NET INCOME	<u>3,590,968</u>	<u>4,215,309</u>	279,153

WOOSTER COMMUNITY HOSPITAL
EXPENSES BY CATEGORY

	2021 PROJECTED	2022 BUDGET
1 SALARIES & WAGES		
2 SALARIES & WAGES	53,174,447	55,754,792
3 GAIN SHARING EXPENSE	896,369	919,054
4 TOTAL SALARIES & WAGES	54,070,816	56,673,846
5 BENEFITS		
6 PERS	7,308,677	7,783,623
7 WORKER'S COMPENSATION	121,411	145,920
8 MEDICARE	757,860	798,473
9 QHR	186,807	194,526
10 UNEMPLOYMENT	20,369	2,500
11 HEALTH & DENTAL INSURANCE	8,504,182	10,028,869
12 LIFE INSURANCE	28,009	29,686
13 DISABILITY INSURANCE	228,650	244,253
14 EDUCATIONAL ASSISTANCE	57,069	70,000
15 EMPLOYEE HEALTH	509	900
16 EMPLOYEE RELATIONS	37,264	37,627
17 TOTAL BENEFITS	17,250,807	19,336,377
18 FEES-OTHER		
19 FEES- PHYSICIAN & OTHER	130,974	129,149
20 ADVERTISING	183,174	193,181
21 AUDITING	26,356	31,000
22 MANAGEMENT FEES-QUORUM	403,872	421,844
23 LEGAL FEES	74,672	79,661
24 PURCHASED SECURITY	476,563	515,358
25 OUTSIDE SERVICES	14,047,922	15,269,341
26 COMPLIANCE	135,020	165,283
27 TOTAL FEES-OTHER	15,478,553	16,804,817
28 SUPPLIES		
29 OFFICE SUPPLIES	47,632	48,585
30 COPIER SUPPLIES	9,939	10,138
31 CHARGEABLE SUPPLIES	10,894,399	11,727,695
32 DIRECT DEPT SUPPLIES	5,527,763	5,763,896
33 CONTRAST MEDIA	388,310	424,745
34 PRINTING FORMS	41,215	42,039
35 OXYGEN & OTHER SUPPLIES	30,585	24,074
36 DRUGS	2,918,081	2,214,281
37 CHEMOTHERAPY	6,675,942	7,350,512

WOOSTER COMMUNITY HOSPITAL
EXPENSES BY CATEGORY

	2021 PROJECTED	2022 BUDGET
38 SUPPLIES - CONTINUED		
39 RETAIL PHARMACY	3,227,992	3,793,245
40 FOOD	445,827	500,000
41 UNIFORM REPLACEMENT	599	7,123
42 MINOR EQUIPMENT	551,755	589,876
43 BLOOD PROCESSING	552,367	568,953
44 FREIGHT	269,946	264,290
45 TOTAL SUPPLIES	<u>31,582,352</u>	<u>33,329,452</u>
46 UTILITIES		
47 ELECTRICITY	1,185,606	1,221,174
48 FUEL	431,228	474,351
49 WATER	201,417	207,862
50 SEWER	162,363	167,234
51 TELEPHONE	124,725	128,581
52 TOTAL UTILITIES	<u>2,105,339</u>	<u>2,199,202</u>
53 REPAIRS AND MAINTENANCE		
54 REPAIR AND MAINTENANCE	282,196	309,370
55 MAINTENANCE CONTRACTS	4,912,760	4,945,811
56 VEHICLE	17,983	18,276
57 TOTAL REPAIRS & MAINTENANCE	<u>5,212,939</u>	<u>5,273,457</u>
58 LEASE/RENTAL	491,563	1,186,932
59 TAXES & INSURANCE		
60 PROPERTY & LIABILITY & RISK MNGT	767,024	951,108
61 REAL ESTATE & FRANCHISE BED TAXES	92,316	272,404
62 TOTAL TAXES & INSURANCE	<u>859,340</u>	<u>1,223,512</u>
63 OTHER EXPENSES		
64 EDUCATION & TRAVEL	163,561	201,841
65 DUES AND SUBSCRIPTIONS	251,473	247,686
66 POSTAGE	46,981	60,451
67 SCHOLARSHIPS	33,224	24,000
68 TOTAL OTHER EXPENSE	<u>495,239</u>	<u>533,978</u>
69 SUBTOTAL OPERATING EXPENSES W/O DEPR.	<u>127,546,948</u>	<u>136,561,573</u>
70 DEPRECIATION	<u>10,043,871</u>	<u>10,248,719</u>
71 TOTAL OPERATING EXPENSE	<u>137,590,819</u>	<u>146,810,292</u>
72 NON-OPERATING OTHER EXPENSE	13,492,500	13,500,000
73 TOTAL EXPENSES	<u>151,083,319</u>	<u>160,310,292</u>

**WOOSTER COMMUNITY HOSPITAL
EXPLANATION OF INCREASES/DECREASES
2022 BUDGET COMPARED TO CURRENT YEAR**

	Increase (Decrease)
<u>Patient Revenue</u>	
<u>Routine Inpatient Services:</u> The proposed 5% price increase will be slightly offset by the 2.8% decrease in inpatient volume.	(298,141)
<u>Ancillary Inpatient Services:</u> The proposed 5% price increase plus the inflationary impact on Pharmaceutical and Medical Surgical charges as they directly correlate to their respective costs.	1,514,222
<u>Total Inpatient Revenue</u>	1,216,081
<u>Outpatient Revenue:</u> In addition to the proposed 5% rate increase, this increase is attributable to fluctuations in activity levels. Please refer to page 2 for key volume assumptions.	20,188,317
<u>Total Patient Revenue:</u>	21,404,398
<u>Revenue Deductions:</u>	
<u>Contractual allowances:</u> The increase in contractual allowances is due to the increase in patient revenue. Contractual assumptions also reflect the Federal Fiscal Year 2022 Final Rules, a shift in payer mix and improved denial management.	12,346,423
<u>Charity Deductions:</u> Increase corresponds to changes in patient revenue due to price and overall volume increases.	43,251
<u>Other Deductions:</u> Increase corresponds to changes in patient revenue due to price and overall volume increases.	18,041
<u>Bad Debt</u> Decrease corresponds to changes in patient revenue due to price and overall volume increases offset by an anticipated increase in collections due to customer service analytical software implementation.	(187,919)
<u>Total Revenue Deductions:</u>	12,219,796
<u>Net Patient Revenue:</u>	9,184,602
<u>Other Revenue:</u> Increase is primarily due to a projected volume increase in Retail Pharmacy.	339,379
<u>Total Net Revenue:</u>	9,523,981

**WOOSTER COMMUNITY HOSPITAL
EXPLANATION OF INCREASES/DECREASES
2022 BUDGET COMPARED TO CURRENT YEAR**

	Increase (Decrease)
<u>Operating Expenses:</u>	
<u>Salaries & Wages:</u> Increase is due to anticipated wage, merit and remaining step level increases in 2022 and increased FTE's. Gainsharing is budgeted at 5% of the projected operating margin.	2,603,030
<u>Benefits:</u> Increase is primarily due to OPERS, Medicare, Worker's Compensation and Health Insurance expenses which are partially offset by a reduction in Unemployment expenses. Worker's Compensation, OPERS and Medicare expenses increase proportionately to the increase in salaries and wages for 2022.	2,085,570
<u>Fees Physician & Other:</u> Increase is primarily due to changes in Hospital based physician contracts and the cost of the new collection system.	1,326,264
<u>Supplies:</u> Increase in supplies is due to anticipated increases in overall volume and inflation assumptions.	1,747,100
<u>Utilities:</u> Increase in cost is primarily due to inflation.	93,863
<u>Repairs & Maintenance:</u> Increase is primarily due to equipment maintenance for Surgery and Special Procedures which is partially offset by a decrease in Information Systems.	60,518
<u>Leases & Rentals:</u> Increase is primarily due to the lease of a new Davinci Robot for Surgery.	695,369
<u>Taxes & Insurance:</u> Increase is due to Property & Liability Insurance premiums and Real Estate taxes.	364,172
<u>Other Expenses:</u> Increase is mainly due to Education & Travel. Education & Travel was lower in 2021 due to Covid 19. In 2022, we anticipate leadership attending conferences and seminars.	38,739
<u>Depreciation:</u> The increase is due to construction projects and new capital items purchased in 2021 that will have a full year of depreciation in 2022 and new 2022 capital purchases which is partially offset by items that will be fully depreciated in 2021.	204,848
<u>Total Operating Costs:</u>	9,219,473
<u>Operating Income:</u>	304,508

**WOOSTER COMMUNITY HOSPITAL
EXPLANATION OF INCREASES/DECREASES
2022 BUDGET COMPARED TO CURRENT YEAR**

	Increase (Decrease)
<u>Non-Operating Income Expenses:</u>	
<u>Interest Income - Operating Fund</u> Decrease is due to the anticipated yield and decrease in the cash balance as a result of a transfer of cash from the Operating Fund to the Plant Fund.	(107,871)
<u>Interest Income - Plant Fund</u> Increase is due to the anticipated yield and increase in the cash balance from the transfer of funds from the Operating Fund to the Plant Fund.	90,016
<u>Other Expenses:</u> This account is used to transfer funds to the Wooster Community Hospital Foundation for ongoing recruitment, transportation program and required support of physician employment model.	7,500
<u>Net Income:</u>	279,153

COMPARISON OF REVENUES AND EXPENSES BY DEPARTMENT BUDGET 2022

NET PATIENT SERVICE REVENUE:	\$156,934,250
DIRECT PATIENT CARE EXPENSE:	
IV THERAPY	120,120
INFUSION SERVICES	972,542
MEDICAL OUTPATIENTS	-
WOUND CENTER	2,024,409
FLOAT	489,996
PCU	3,981,653
MED/SURG-2&3	4,172,186
ICU	2,505,976
WOMEN'S PAVILION	5,794,417
SCN- AKRON CHILDRENS COLLABORATION	16,204
INPATIENT REHAB	1,203,920
SURGERY	13,489,803
AMBULATORY CARE / P.A.C.U.	1,824,989
ANESTHESIA	1,354,072
ENDOSCOPY	874,949
MEDICAL SUPPLIES EXPENSE	197
EMERGENCY DEPARTMENT	4,806,410
SANE NURSE PROGRAM	49,339
LABORATORY	6,675,153
MILLTOWN LABORATORY	74,931
PHYSICIAN PHLEBOTOMY SERVICES	324,486
LABORATORY OUTREACH	157,631
WOMENS HEALTH BONE DENSITOMETRY	73,146
RADIOLOGY	1,996,740
MILLTOWN RADIOLOGY	90,338
HEALTHPOINT RADIOLOGY	105,031
ULTRASOUND	669,023
NUCLEAR MEDICINE	587,684
CAT SCAN	1,177,726
WOMENS BREAST HEALTH CENTER	537,302
MRI	507,530
PET/CT	288,907
RADIATION ONCOLOGY	1,223,940
PHARMACY	5,457,932
PHARMACY ONCOLOGY	8,024,740
SLEEP LAB	415,788
PULMONARY/NEUROLOGY	2,712,527
PHYSICAL THERAPY OUTPATIENT	2,220,271
PHYSICAL THERAPY ACUTE	313,168
PHYSICAL THERAPY REHAB	210,228
PHYSICAL THERAPY TCU	267,298

COMPARISON OF REVENUES AND EXPENSES BY DEPARTMENT BUDGET 2022

DIRECT PATIENT CARE EXPENSE - CONTINUED:	
SPEECH THERAPY OUTPATIENT	318,151
SPEECH THERAPY ACUTE	88,851
SPEECH THERAPY REHAB	116,878
SPEECH THERAPY TCU	130,358
OCCUPATIONAL THERAPY OUTPATIENT	448,611
OCCUPATIONAL THERAPY ACUTE	311,531
OCCUPATIONAL THERAPY REHAB	162,953
OCCUPATIONAL THERAPY TCU	354,735
CARDIAC REHAB	200,669
CARDIOVASCULAR	1,239,240
SPECIAL PROCEDURES	3,994,737
INTENSIVE OUTPATIENT PSYCHIATRIC THERAPY	516,667
NUTRITIONAL SERVICES INPT	271,353
NUTRITIONAL SERVICES OUTPT	308,626
HOME HEALTH	2,086,948
TRANSITIONAL CARE UNIT	2,432,033
CARE COORDINATION/SOCIAL SERVICES	1,611,073
UTILIZATION REVIEW	742,864
QUALITY MANAGEMENT	981,179
	94,110,159
DIRECT PATIENT CARE CONTRIBUTION MARGIN	62,824,091
OTHER OPERATING REVENUE:	7,147,064
OTHER OPERATING SUPPORTING DEPARTMENT EXPENSES:	
ED-EMS	107,124
AMERICAN HEART CLASSES	164,743
RETAIL PHARMACY	4,157,640
HEALTHPOINT HEALTH & WELLNESS	973,850
PRIVATE DUTY	93,526
MILLTOWN PROFESSIONAL BUILDING	460,439
ON CAMPUS MEDICAL OFFICE BUILDING	205,376
EAGLE PASS BUILDING	80,299
HEALTHPOINT BUILDING	716,840
	6,959,837
OTHER OPERATIONS CONTRIBUTION MARGIN	187,227
OVERHEAD & SUPPORT SERVICE EXPENSES:	
NURSING ADMINISTRATION	1,796,088
ADVANCED PRACTICE NURSING	663,662
STERILE PROCESSING	798,327

COMPARISON OF REVENUES AND EXPENSES BY DEPARTMENT BUDGET 2022

OVERHEAD & SUPPORT SERVICE EXPENSES - CONTINUED:

HEALTH INFORMATION MANAGEMENT	1,602,343
FOOD SERVICE	2,427,001
PLANT OPERATIONS	8,826,838
SECURITY	566,273
MAINTENANCE	639,105
ENVIRONMENTAL SERVICES	3,872,728
ACCOUNTING	723,439
CREDIT AND COLLECTION	1,420,276
REGISTRATION	2,225,629
ED REGISTRATION	400,007
PATIENT FINANCIAL SERVICES	1,435,469
COMMUNICATIONS	334,075
TELEHEALTH	31,564
TELECOMMUNICATIONS	255,920
INFORMATION SYSTEMS	6,151,444
COMMUNITY CARE NETWORK/ACO	377,915
EMPLOYEE HEALTH	117,402
ADMINISTRATION	5,978,835
HUMAN RESOURCES	1,192,479
MEDICAL STAFF SERVICES	165,148
MATERIALS MANAGEMENT	690,253
MARKETING/TRANSPORTATION	932,688
PHYSICIAN PRACTICE MANAGEMENT	(402,356)
DEVELOPMENT	335,459
VOLUNTEER SERVICES	107,936
INSURANCE	736,610
GAIN SHARING	919,054
LEGAL & TREASURY ALLOCATION	72,000
BEALL PROFESSIONAL CENTER	279,582
1839 & 1861 BEALL	29,302
PROPERTY 708 WINTER STREET	10,882
PROPERTY 720 WINTER STREET	9,114
FRIENDSVILLE ROAD PROPERTY	7,093
1734 GASCHE STREET	4,537
1710 GASCHE STREET	6,175
	45,740,296
OPERATING MARGIN:	17,271,022
INVESTMENT INCOME	723,440
WCH FOUNDATION	(13,500,000)
	(12,776,560)
NET INCOME	4,494,462

2022 SALARY BUDGET (HOSPITAL SUMMARY)
BUDGET YEAR LABOR DATA PROJECTIONS

	2021 THRU 9/30/21				2022 BUDGETED FTEs			
	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs
NURSING SERVICES - SHELLY HUFF								
NURSING ADMINISTRATION	9.07	10.35	1.79	12.14	8.94	10.21	1.79	12.00
ADVANCE PRACTICE RN	3.06	3.73	0.00	3.73	3.12	3.80	0.00	3.80
INFUSION SERVICES	6.78	7.90	0.19	8.09	6.69	7.80	0.19	7.99
MEDICAL OUTPATIENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FLOAT NURSE	3.46	5.03	0.00	5.03	3.72	5.40	0.00	5.40
PCU	38.26	41.85	0.06	41.91	37.12	40.61	0.06	40.67
MED/SURG - 2 & 3	36.30	42.67	0.00	42.67	35.91	42.21	0.36	42.57
ICU	19.03	21.97	0.61	22.58	17.75	20.49	0.61	21.10
WOMEN'S PAVILION	42.25	48.60	0.00	48.60	41.78	48.05	0.00	48.05
INPATIENT REHAB	10.51	11.77	0.00	11.77	11.07	12.40	0.00	12.40
SURGERY	24.05	28.70	0.00	28.70	24.47	29.20	0.00	29.20
AMBULATORY CARE/PACU	14.25	16.12	0.00	16.12	13.35	15.10	0.00	15.10
ENDOSCOPY	3.24	3.66	0.00	3.66	3.54	4.00	0.00	4.00
STERILE PROCESSING	5.95	6.73	0.00	6.73	6.63	7.50	0.00	7.50
AMERICAN HEART	0.81	0.84	0.00	0.84	1.34	1.40	0.00	1.40
EMERGENCY DEPARTMENT	36.66	40.79	0.00	40.79	38.81	43.18	0.00	43.18
SANE NURSE	0.17	0.17	0.00	0.17	0.18	0.18	0.00	0.18
EMERGENCY - EMS	0.37	0.41	0.00	0.41	0.41	0.45	0.00	0.45
PHARMACY	17.56	19.58	0.00	19.58	18.75	20.90	0.00	20.90
ONCOLOGY PHARMACY	1.81	2.16	0.00	2.16	1.91	2.28	0.00	2.28
RETAIL PHARMACY	4.37	4.72	0.00	4.72	4.55	4.91	0.00	4.91
CARDIAC REHAB	1.75	1.87	0.00	1.87	1.74	1.86	0.00	1.86
CARDIO/VASCULAR	8.35	9.76	0.00	9.76	7.89	9.22	0.00	9.22
SPECIAL PROCEDURES	8.37	9.56	0.00	9.56	7.85	8.97	0.00	8.97
HOME HEALTH	15.50	17.35	0.00	17.35	17.01	19.03	0.00	19.03
TRANSITIONAL CARE UNIT	23.98	26.05	0.00	26.05	24.33	26.44	0.00	26.44
COMMUNITY CARE NETWORK/ACO	3.37	3.80	0.20	4.00	3.73	4.20	0.20	4.40
TOTAL NURSING SERVICES FTEs	339.29	386.14	2.85	388.99	342.59	389.79	3.21	393.00

2022 SALARY BUDGET (HOSPITAL SUMMARY)
BUDGET YEAR LABOR DATA PROJECTIONS

	2021 THRU 9/30/21				2022 BUDGETED FTEs			
	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs
CLINICAL SERVICES - SHELLY HUFF								
WOUND CARE	2.04	2.41	5.25	7.66	2.01	2.37	5.25	7.62
LABORATORY	31.30	34.55	0.00	34.55	32.78	36.18	0.00	36.18
MILLTOWN LABORATORY	0.80	0.94	0.00	0.94	1.11	1.30	0.00	1.30
PHYSICIAN PHLEBOTOMIST	5.30	6.24	0.00	6.24	4.76	5.61	0.00	5.61
OUTREACH LAB	1.29	1.43	0.00	1.43	2.16	2.40	0.00	2.40
WSC BONE DENSITOMETRY	0.47	0.69	0.00	0.69	0.41	0.60	0.00	0.60
RADIOLOGY	16.85	19.32	0.00	19.32	15.70	18.00	0.00	18.00
MILLTOWN RADIOLOGY	0.98	1.03	0.00	1.03	0.96	1.01	0.00	1.01
HEALTHPOINT RADIOLOGY	0.95	1.04	0.00	1.04	1.00	1.10	0.00	1.10
ULTRASOUND	4.73	5.31	0.00	5.31	4.68	5.25	0.00	5.25
NUCLEAR MEDICINE	1.80	2.16	0.00	2.16	1.76	2.11	0.00	2.11
CAT SCAN	8.12	9.45	0.00	9.45	8.10	9.43	0.00	9.43
WSC BREAST IMAGING	2.56	2.86	0.00	2.86	2.68	3.00	0.00	3.00
MRI	3.03	3.32	0.00	3.32	3.44	3.77	0.00	3.77
RADIATION ONCOLOGY	2.88	3.30	0.00	3.30	2.90	3.33	0.00	3.33
SLEEP LAB	3.19	3.32	0.00	3.32	3.12	3.25	0.00	3.25
PULMONARY/NEUROLOGY	22.25	25.22	0.00	25.22	21.74	24.64	0.00	24.64
NUTRITIONAL SERVICES OUTPATIENT	5.20	5.71	0.00	5.71	3.11	3.41	0.00	3.41
NUTRITIONAL SERVICES INPATIENT	0.00	0.00	0.00	0.00	2.51	2.75	0.00	2.75
FOOD SERVICES	20.82	23.44	1.72	25.16	22.12	24.90	4.70	29.60
ENVIRONMENTAL SERVICES	36.06	40.41	0.77	41.18	38.98	43.68	0.77	44.45
MILLTOWN ENVIRONMENTAL SERVICES	1.93	2.10	0.00	2.10	0.00	0.00	0.00	0.00
HEALTHPOINT ENVIRONMENTAL SERVICES	2.72	2.92	0.00	2.92	1.87	2.00	0.00	2.00
TOTAL CLINICAL SERVICES FTEs	175.27	197.17	7.74	204.91	177.88	200.09	10.72	210.81

**2022 SALARY BUDGET (HOSPITAL SUMMARY)
BUDGET YEAR LABOR DATA PROJECTIONS**

	2021 THRU 9/30/21				2022 BUDGETED FTEs			
	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs
CLINICAL SERVICES - WILLIAM SHERON								
HEALTHPOINT PHYSICAL THERAPY	15.68	18.24	0.00	18.24	15.83	18.42	0.00	18.42
PHYSICAL THERAPY INPATIENT ACUTE	2.77	2.98	0.00	2.98	2.51	2.70	0.00	2.70
PT INPT REHAB	1.44	1.76	0.00	1.76	1.39	1.70	0.00	1.70
PT TCU	2.40	2.60	0.00	2.60	2.40	2.60	0.00	2.60
HEALTHPOINT SPEECH THERAPY	2.10	2.34	0.00	2.34	2.38	2.65	0.00	2.65
SPEECH THERAPY INPATIENT ACUTE	0.72	0.72	0.00	0.72	0.67	0.67	0.00	0.67
SPEECH IP REHAB	0.78	1.02	0.00	1.02	0.77	1.00	0.00	1.00
SPEECH TCU	0.56	0.73	0.00	0.73	0.82	1.07	0.00	1.07
HEALTHPOINT OCCUPATIONAL THERAPY	3.67	4.14	0.00	4.14	3.71	4.19	0.00	4.19
OCCUPATIONAL THERAPY INPATIENT ACUTE	2.02	2.20	0.00	2.20	2.56	2.80	0.00	2.80
OT INPT REHAB	1.25	1.42	0.00	1.42	1.21	1.38	0.00	1.38
OT TCU	3.32	3.57	0.00	3.57	3.33	3.58	0.00	3.58
HEALTHPOINT HEALTH & WELLNESS	9.41	10.74	0.16	10.90	11.24	12.82	0.16	12.98
TOTAL CLINICAL SERVICES FTEs	46.10	52.46	0.16	52.62	48.81	55.58	0.16	55.74
FISCAL SERVICES - SCOTT BOYES								
HEALTH INFORMATION MANAGEMENT	11.22	12.67	0.00	12.67	11.12	12.56	0.00	12.56
PLANT OPERATIONS	6.06	6.67	2.04	8.71	7.80	8.58	2.04	10.62
SECURITY	0.84	1.00	4.70	5.70	0.42	0.50	4.70	5.20
MAINTENANCE	7.02	8.03	0.00	8.03	7.39	8.45	0.00	8.45
GENERAL ACCOUNTING	7.29	8.10	0.00	8.10	7.35	8.16	0.00	8.16
REGISTRATION	27.11	31.36	0.00	31.36	31.71	36.68	0.00	36.68
ED REGISTRATION	6.41	7.04	0.00	7.04	6.83	7.50	0.00	7.50
PATIENT FINANCIAL SERVICES	13.26	15.03	0.00	15.03	12.81	14.52	0.00	14.52
COLLECTION	4.14	4.82	0.00	4.82	4.29	5.00	0.00	5.00
COMMUNICATIONS	4.51	5.08	0.00	5.08	4.44	5.00	0.00	5.00
MATERIALS MANAGEMENT	4.62	5.58	0.00	5.58	4.29	5.18	0.00	5.18
TOTAL FISCAL SERVICES FTEs	92.49	105.38	6.74	112.12	98.45	112.13	6.74	118.87

2022 SALARY BUDGET (HOSPITAL SUMMARY)
BUDGET YEAR LABOR DATA PROJECTIONS

	2021 THRU 9/30/21				2022 BUDGETED FTEs			
	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs
ADMINISTRATIVE SERVICES - WILLIAM SHERON			5.12					
ADMINISTRATION	4.22	4.95	1.00	5.95	4.26	5.00	1.00	6.00
DEVELOPMENT	0.88	1.01	0.00	1.01	0.87	1.00	0.00	1.00
MARKETING	6.52	6.98	0.00	6.98	6.82	7.30	0.00	7.30
PHYSICIAN PRACTICE	0.91	1.00	0.00	1.00	0.91	1.00	0.00	1.00
PRIVATE DUTY	0.85	1.00	0.00	1.00	0.85	1.00	0.00	1.00
DISASTER	2.70	2.70	0.00	2.70	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATIVE SERVICES	16.08	17.64	1.00	18.64	13.71	15.30	1.00	16.30
QUALITY MANAGEMENT - KATHY SIFFERLIN								
SOCIAL SERVICES	7.35	8.37	0.00	8.37	6.53	7.44	0.00	7.44
OUTPATIENT PSYCHIATRIC THERAPY	4.08	4.82	0.00	4.82	4.40	5.20	0.00	5.20
QUALITY MANAGEMENT	6.70	7.90	0.00	7.90	3.82	4.50	0.00	4.50
CARE COORDINATION/CDI	5.11	5.76	0.00	5.76	6.79	7.65	0.00	7.65
UTILIZATION REVIEW					4.32	4.90	0.00	4.90
MEDICAL STAFF	0.87	1.03	0.00	1.03	0.84	1.00	0.00	1.00
TOTAL QUALITY MANAGEMENT FTE'S	24.10	27.88	0.00	27.88	26.69	30.69	0.00	30.69
INFORMATION TECHNOLOGY - ERIC GASSER								
TELECOMMUNICATIONS	0.76	0.82	0.00	0.82	0.65	0.70	0.00	0.70
INFORMATION SERVICES	17.45	19.15	0.00	19.15	19.73	21.65	0.00	21.65
TOTAL INFORMATION TECHNOLOGY FTE'S	18.21	19.97	0.00	19.97	20.37	22.35	0.00	22.35

2022 SALARY BUDGET (HOSPITAL SUMMARY)
BUDGET YEAR LABOR DATA PROJECTIONS

	2021 THRU 9/30/21				2022 BUDGETED FTEs			
	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs
HUMAN RESOURCES - TINA MYERS								
EMPLOYEE HEALTH	1.11	1.20	0.00	1.20	0.93	1.00	0.00	1.00
HUMAN RESOURCES	3.53	4.09	0.00	4.09	3.46	4.00	0.00	4.00
RETURN TO WORK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VOLUNTEER SERVICES	0.92	1.03	0.00	1.03	0.89	1.00	0.00	1.00
TOTAL HUMAN RESOURCES FTEs	5.57	6.32	0.00	6.32	5.28	6.00	0.00	6.00
TOTAL NURSING SERVICES FTEs	339.29	386.14	2.85	388.99	342.59	389.79	3.21	393.00
TOTAL CLINICAL SERVICES FTEs	221.37	249.63	7.90	257.53	226.70	255.67	10.88	266.55
TOTAL FISCAL SERVICES FTEs	92.49	105.38	6.74	112.12	98.45	112.13	6.74	118.87
TOTAL ADMINISTRATIVE FTEs	16.08	17.64	1.00	18.64	13.71	15.30	1.00	16.30
TOTAL QUALITY MANAGEMENT FTE'S	24.10	27.88	0.00	27.88	26.69	30.69	0.00	30.69
TOTAL INFORMATION TECHNOLOGY FTE'S	18.21	19.97	0.00	19.97	20.37	22.35	0.00	22.35
TOTAL HUMAN RESOURCES FTEs	5.57	6.32	0.00	6.32	5.28	6.00	0.00	6.00
TOTAL HOSPITAL FTEs	717.10	812.96	18.49	831.45	733.79	831.93	21.83	853.76

WOOSTER COMMUNITY HOSPITAL

2022 - 2026 CAPITAL REQUESTS - DRAFT SUMMARY NOVEMBER 15^H

2022 2023 2024

2021 CARRYOVER CAPITAL ITEMS

ANESTHESIA		
Electronic Medical Record (Interface/System)	\$15,000	
DIETARY		
Griddle & Oven	\$9,500	
ED REGISTRATION		
Mobile Computer Cart Units	\$11,000	
INFORMATION SYSTEMS		
Security Camera Surveillannc System	\$14,500	
Active Directory Audit Manager	\$12,000	
INTENSIVE CARE UNIT		
Patient Temperature Management System	\$72,500	
PLANT OPERATIONS		
Surgical Services Renovation	\$800,000	
Milltown Prof. Building Physician Suite Renovation	\$454,000	
Elevator Upgrade (Car 5) in 1970 Tower	\$400,000	
Beall Professional Center Build-Out Furniture	\$215,000	
Sprinkler System in Mechanical Room - Ground Floor	\$20,000	
Milltown Prof. Building Carport Enhancement	\$16,000	
HealthPoint Pool/Locker Room Floor Resurfacing	\$10,000	
AMBULATORY CARE		
Cardiac/Vital Sign Monitoring System Upgrade	\$49,500	
SURGERY		
Instrument Sterilizer	\$187,000	
Substerile Door Replacement	\$32,000	
WOMENS PAVILION		
Nurse Call System Upgrade	\$155,500	
TOTAL 2020 CARRYOVER	\$2,473,500	

2022- 2024 Capital Budget Itemized Request/Projections - REGULAR CAPITAL

AMERICAN HEART ASSOCIATION - ED		
Defibrillator Code Management Module	\$18,000	
ANESTHESIA		
Electronic Medical Record (Interface/System)	\$400,000	
Glidescopes	\$22,000	\$22,000
CARDIAC REHAB		
Department Remodeling	\$20,000	

WOOSTER COMMUNITY HOSPITAL

2022 - 2026 CAPITAL REQUESTS - DRAFT SUMMARY NOVEMBER 15^H

	<u>2022</u>	<u>2023</u>	<u>2024</u>
CARDIOVASCULAR			
Cardiac Ultrasound System	\$531,000		
Cardiology PACS Update	\$90,000		
Arterial Blood Flow System	\$36,000		
Department Remodeling		\$75,000	
CVS Nurse Call System Update		\$75,000	
DIETARY			
Dual Wax Pellet Heater	\$8,500		
Four Burner Range/Griddle	\$8,000		
Wax Plate Bases	\$6,000		
Plate Heater Device	\$5,500		
Dish Washer		\$19,000	
Double-Door Steamer Cooking Unit		\$19,000	
Double Door Refrigerator		\$7,000	
Two-Door Undercounter Refrigerator/Freezer		\$5,000	
Two-Door Undercounter Refrigerator		\$5,000	
Dual Stock Pot Range		\$3,000	
EMERGENCY DEPARTMENT			
Weighted Transfer Device	\$3,500		
Ice/Water Machine	\$3,000		
Cardiac Monitoring System			\$400,000
ENDOSCOPY DEPARTMENT			
Endoscopy Equipment in support of Renovation	\$676,000		
Endo Cart	\$45,000		
ENVIRONMENTAL SERVICES			
Auto Floor Scrubber - T550	\$13,500		
Auto Floor Scrubber - T300	\$8,500		
Auto Clave		\$350,000	
Commercial Dryer		\$60,000	
IMAGING SERVICES			
Ultrasound Unit RS85	\$188,500		
MRI Power Injector	\$26,500		
Linear Accelerator (Rad Onc)		\$4,000,000	
3T MRI		\$1,502,500	
Digital CT Scanner		\$712,000	
X-Ray R/F Low Dose System		\$495,000	\$495,000
Nuclear SPECT Camera		\$323,000	
Digital Radiography (X-Ray) Unit		\$130,000	
CT with Fluoroscopy			\$675,000
3D Mammography			\$229,000
INFORMATION SYSTEMS			
IDF Switch Refresh	\$580,500		
Network Access Control	\$126,000		
Wireless Access Point Reconciliation	\$81,500		
Data Closets Lenel	\$70,000		
Beall UPS Batteries	\$54,000		
VDI Hosts and Licensing	\$46,500	\$46,500	
Security Camera Reconciliation	\$41,000		

WOOSTER COMMUNITY HOSPITAL

2022 - 2026 CAPITAL REQUESTS - DRAFT SUMMARY NOVEMBER 15th

	<u>2022</u>	<u>2023</u>	<u>2024</u>
INFORMATION SYSTEMS - CONTINUED			
IDF UPS	\$31,500		
Interface Needs	\$30,000	\$30,000	
Patient Self Service -Online and Kiosk	\$20,000		
VMWare Host Refresh		\$295,000	
Application Whitelisting		\$150,000	
EMC Unity Expansion			\$150,000
INPATIENT REHAB			
Hi/Low Beds	\$15,000	\$15,000	\$15,000
INTENSIVE CARE UNIT			
Bladder Ultrasound Scanner		\$11,000	
LABORATORY			
Blood Bank Analyzer	\$100,500		
Tissue Precision Instrumentation	\$24,000	\$24,000	
Molecular Diagnostic Platform		\$64,000	
Tissue Embedding System		\$15,500	
Lab Automated Line			\$1,000,000
Centrifuge			\$5,500
MARKETING			
Patient Transport Van			\$32,000
MATERIALS MANAGEMENT			
Courier Vehicle		\$25,000	
PHARMACY			
Automated Drug Dispensing System	127,500		
Drug Dispensing System Server	195,500		
IV Workflow System		30,500	22,500
PLANT OPERATIONS			
MRI Buildout	\$1,300,000		
Endo Renovation	\$1,235,000		
NowClinic Relocation	\$500,000		
50's Exterior Restoration	\$350,000		
Milltown Physician Suite Renovation 2nd Floor	\$266,000		
Resurface Pool/Locker Room Flooring	\$200,000		
Inpatient Pharmacy USP 797/800 Rework	\$80,000		
Air Handler 6/7 HVAC Upgrades	\$60,000		
Healthpoint Asphalt Replacement	\$60,000		
Milltown Profession Gutter Replacement	\$50,000		
50's Building Water Main Replacement	\$50,000		
New Truck	\$49,000		
Barn Stabilization	\$49,000		
Healthpoint Caulking and Masonry Repair	\$35,000		
Sprinkler System - Gr FI Mechanical Room	\$30,000		
Retire Remaining Hubman Keypad System	\$30,000		
Milltown Professional HVAC Replacements	\$20,000		
Lab/Volunteer Storage Phase 3	\$20,000		
Auto Door w/Badge Reader for Auto Clave Room	\$17,000		
Generator Site Deck	\$15,000		
North Campus Dumpster Gates	\$15,000		

WOOSTER COMMUNITY HOSPITAL

2022 - 2026 CAPITAL REQUESTS - DRAFT SUMMARY NOVEMBER 15^H

	<u>2022</u>	<u>2023</u>	<u>2024</u>
PLANT OPERATIONS - CONTINUED			
Beall Professional Soffit Caulking	\$15,000		
Main Campus Concrete Repairs	\$15,000		
Surgery Door w/Opener w/Lenel	\$15,000		
Beall Professional HVAC Updates	\$15,000		
1734 Gasche St Driveway & Sidewalk Replacement	\$14,000		
Switching the Walk-In Freezer/Refrigerator	\$12,000		
Biomedical Office Renovation	\$10,000		
Plumbing and HVAC Tools	\$6,000		
Eagle Pass Landscaping	\$5,000		
Sidewalk Sweeper	\$5,000		
Milltown Carport/Canopy Updates	\$4,000		
Relocate Wound Center		\$1,071,000	
Window Replacement - 4th Floor		\$200,000	
Re-Surface Lot A Asphalt		\$200,000	
Milltown Elevator Upgrades		\$200,000	
Elevator #6 - Surgery Upgrade		\$150,000	
Loan Max Building Razing		\$80,000	
MARCS Radio Upgrade		\$60,000	
Boiler Upgrade-Multi Specialty Bldg		\$55,000	
Ground Floor Restroom Renovation		\$50,000	
Auditorium Updates		\$50,000	
Replace Maintenance Garage		\$50,000	
Healthpoint North Sidewalk Extension		\$35,000	
Re-Work Material Mgt Loading Dock Drain Concrete		\$35,000	
1950's Heating Loop Re-Work		\$30,000	
Boiler Upgrade - Beall Professional		\$30,000	
Window Repairs-Multi Specialty Phys Ctr		\$25,000	
Annex Exterior Updates		\$22,000	
Healthpoint Lenel		\$18,000	
Add New 75 Space Parking Lot (Big Lots)			\$350,000
Healthpoint Rotunda Renovation			\$250,000
Miscellaneous Projects	\$300,000	\$300,000	\$300,000
PULMONARY NEUROLOGY			
Ventilator	\$44,000		
EKG Machine	\$36,000	\$54,000	\$54,000
EEG Machine	\$30,000		
Nerve Conduction Machine	\$29,000		
Pulmonary Function Testing Equipment		\$120,000	
Pulmonary Rehab Equipment		\$24,000	\$17,000
REHAB (PT,OT,SP) & HEALTH & WELLNESS			
Balance Machine	\$145,000		
Musculoskeletal Ultrasound Imaging System	\$50,000		
Fiberoptic Endoscopic Swallowing System		\$85,000	
SLEEP CENTER			
Sleep Collection System	\$140,000		
Home Sleep Study Monitors		\$10,500	

WOOSTER COMMUNITY HOSPITAL

2022 - 2026 CAPITAL REQUESTS - DRAFT SUMMARY NOVEMBER 15TH

	<u>2022</u>	<u>2023</u>	<u>2024</u>
SPECIAL PROCEDURES LAB			
Ultrasound Endovascular System (EKOS)	\$48,000		
Heart Pump (Impella)		\$150,000	
Electrophysiology Lab Equipment/Renovation			\$1,500,000
Balloon Pump Replacments			\$120,000
STERILE PROCESSING			
Instrumentation Washer	\$68,500		
Rigid Instrumentation Containers	\$46,500	\$46,500	
SURGICAL DAY CARE			
Ambulatory Care/PACU Remodeling	\$40,000		
SURGICAL SERVICES			
DaVinci Xi Instruments	\$136,500		
OR Lights	\$101,500		
Headlights	\$15,500		
Suction D&C Machine	\$5,000		
Monitors for OR Schedule	\$4,000		
Insufflation System		\$29,500	
TRANSITIONAL CARE UNIT			
TCU Expansion Beds	\$400,000		
Vital Sign Monitor	\$3,500		
WOMEN'S PAVILION			
Newborn Physiologic Monitors	\$131,500		
Patient Glider Chair/Recliner	\$40,000		
Patient Beds	\$21,000	\$21,000	
Room Stool/Chair	\$12,000		
Bedside Stand	\$11,000		
Overbed Table	\$10,500		
Chairs	\$4,000		
WOUND CENTER			
HBO Chamber	\$225,000		\$225,000
CONTINGENCY EQUIPMENT			
	\$300,000	\$300,000	\$300,000
2022 - 2024 ITEMIZED REGULAR CAPITAL BUDGET	<u>\$10,598,000</u>	<u>\$12,010,500</u>	<u>\$6,140,000</u>

2022 - 2024 Capital Budget - STRATEGIC & FACILITY PLAN ITEMS

Patient Access & Emergency Center	\$25,000,000		
House Purchase	\$300,000		
Surgical Services Expansion			\$4,000,000
2022 - 2024 STRATEGIC & FACILITY PLAN ITEMS	<u>\$25,300,000</u>	<u>\$0</u>	<u>\$4,000,000</u>

GRAND TOTALS 2022 - 2024	\$38,371,500	\$12,010,500	\$10,140,000
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Year 2025	\$10,250,000
Year 2026	\$10,250,000

**2022 CASH FLOW PROJECTIONS
OPERATING FUND**

<u>Cash Balance December 31, 2021</u>	21,179,408
<u>Cash provided by Operations</u>	
Operating Income	17,271,022
Depreciation	10,248,719
Interest Income	723,440
<u>Net Cash Increase from Operating Activities</u>	28,243,181
<u>Other</u>	
Transfer to Plant Fund - Funded Depreciation	(10,248,719)
Interest Income	(723,440)
Additional Transfer to Plant Fund	(8,000,000)
Payments to WCH Foundation	(13,500,000)
Repayment Of Advance Medicare Funding	(5,289,843)
<u>Cash Balance December 31, 2022</u>	11,660,587

WOOSTER COMMUNITY HOSPITAL
2022 CASH FLOW PROJECTIONS
PLANT FUND

<u>Cash Balance December 31, 2021</u>	84,736,666
<u>Transfer from Operating Fund</u>	
Funded Depreciation	10,248,719
Interest Income	723,440
Transfer from Operations	8,000,000
<u>Funds Available</u>	103,708,825
Less:	
2021 Carry forward & 2022 Capital *	(17,826,700)
<u>Cash Balance December 31, 2022</u>	85,882,125

* Represents anticipated cash outflow associated with the items included in the 2022 Capital Budget.

WOOSTER COMMUNITY HOSPITAL
2022 APPROPRIATION REQUEST

Once the Board of Governors passes the Hospital's annual Operating and Capital Budget, we forward these figures to the City of Wooster to be incorporated into the City Appropriation Budget. For the purposes of the City Budget, we need to identify all cash payments or transfers that will be made in or out of the hospital's four cash funds. For 2022, the following cash payments and transfers are anticipated:

Operating Fund

2022 Operating Budget	\$146,810,292
Plus: Transfer to WCH Foundation	13,500,000
Operating Transfer to Plant Fund	\$8,000,000
Repayment Of Medicare Advance Funding	\$5,289,843
Hospital Franchise Fee Assessment	\$4,003,488
Patient/Insurance Refunds	3,309,912
Care Assurance Assessment	\$612,108

Operating Fund Contingency	\$2,500,000
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Plant Fund

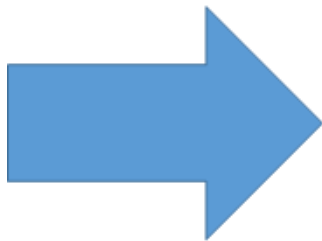
2022 Capital Budget	\$38,371,500
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Restricted Funds

Endowment Fund	
Balance as of 9/30/21	\$1,108,492

Beaverson Fund	
Balance as of 9/30/21 Plus Anticipated Donation In 2022	\$247,249

1	Introduction
2	2022 City Budget
3	2022 City Capital
4	City Capital Planning 2023 - 2027
5	2022 Wooster Community Hospital Budget
6	Debt Information
7	Glossary
8	



Outstanding Debt by Fund

Fund	1/1/2022 Principal Outstanding	1/1/2023 Principal Outstanding	1/1/2024 Principal Outstanding	1/1/2025 Principal Outstanding	1/1/2026 Principal Outstanding
General Fund	\$ 5,085,000	\$ 4,795,000	\$ 4,485,000	\$ 4,165,000	\$ 3,830,000
SCMR	78,480	74,349	70,219	66,088	61,958
Permissive Tax	56,971	-	-	-	-
Capital Projects	1,790,000	1,680,000	1,560,000	1,430,000	1,295,000
Special Assessment	943,248	824,225	734,366	641,408	545,352
Water	5,646,441	5,136,948	4,606,384	4,053,283	3,485,613
Sewer	13,596,165	12,006,913	10,640,479	9,236,603	7,789,537
Storm	566,857	529,131	491,405	454,877	419,545
Total Principal	\$ 27,763,162	\$ 25,046,567	\$ 22,587,853	\$ 20,047,259	\$ 17,427,005

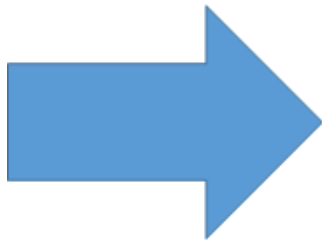
Outstanding Debt by Issue/Purpose

Issue/Purpose	1/1/2022 Principal Outstanding	1/1/2023 Principal Outstanding	1/1/20024 Principal Outstanding	1/1/2025 Principal Outstanding	1/1/2026 Principal Outstanding
Street Improvement Bonds, Series 2007					
2007 Street Imp. Bonds E. Milltown Phase 2	\$ 44,836	\$ -	\$ -	\$ -	\$ -
2007 Street Imp. Bonds E. Milltown Phase 2	29,164	-	-	-	-
Various Purpose Bonds, Series 2010					
2010 Beall Avenue Reconstruction	553,586	499,165	444,745	388,448	330,275
2010 Beall Avenue Reconstruction	360,499	325,060	289,621	252,960	215,077
2010 Water Refund 2003 Beall Avenue Waterline	368,750	332,500	296,250	258,750	220,000
2010 Sewer Refund 2003 Beall Avenue Sewer Line	192,165	173,275	154,384	134,842	114,648
Sanitary Sewerage Improvement Bonds, Series 2018					
2018 Sanitary Sewage System Improvement Bonds	3,975,000	3,765,000	3,550,000	3,335,000	3,115,000
Various Purpose Refunding Bonds, Series 2020					
2020 Refunding 2010 Beal Ave	1,250,000	1,135,000	1,010,000	880,000	745,000
2020 Refunding 2014 Water Bond	2,010,000	1,870,000	1,725,000	1,570,000	1,410,000
2020 Refunding 2014 Sewer Bonds	3,240,000	3,100,000	2,960,000	2,810,000	2,650,000
2020 Refunding 2015 Safety Center	5,085,000	4,795,000	4,485,000	4,165,000	3,830,000
2020 Street Improvements	1,255,000	1,175,000	1,090,000	1,000,000	905,000
2020 Park Improvements	350,000	330,000	305,000	280,000	255,000
2020 Parking Lot Improvements	185,000	175,000	165,000	150,000	135,000
Subtotal Bonds	18,899,000	17,675,000	16,475,000	15,225,000	13,925,000
Ohio Public Works Commission (OPWC)					
1998 SR 585/Akron Rd Improvement Phase 1	-	-	-	-	-
2003 Storm Mulberry Street Storm Sewer	5,986	3,592	1,197	-	-
2007 E Milltown Rd Reconstruction Phase 2	12,135	-	-	-	-
2007 Storm Grant, Clark, Walnut Storm Sewer	53,950	45,650	37,350	29,050	20,750
2009 Sewer Larwill Street Sewer Separation	41,404	39,225	37,046	34,866	32,687
2009 Storm Larwill Street Sewer Separation	92,157	87,307	82,456	77,606	72,756
2009 Water Cleveland and Portage Road Waterline	22,315	15,939	9,564	3,188	-
2010 Water Intermediate Water Tank	263,696	249,817	235,939	222,060	208,181
2012 Water Burbank Road Waterline	287,500	262,500	237,500	212,500	187,500
2013 Storm Market and Spruce Sewer Separation	121,014	111,333	101,652	91,971	82,290
2014 Sewer Spink Street North Sewer Line	97,917	93,750	89,583	85,417	81,250
2014 Sewer WWTP Wet Stream Improvements	618,672	594,877	571,082	547,287	523,492
2014 Storm Spink Street North Storm Sewer	293,750	281,250	268,750	256,250	243,750
2019 Sunset Lane & W. Highland Reconstruction	78,480	74,349	70,219	66,088	61,958
Subtotal OPWC	1,988,975	1,859,589	1,742,337	1,626,282	1,514,613
Ohio Water Development Authority (OWDA)					
2005 Sewer WWTP Improvements Construction	3,907,663	3,238,912	2,552,186	1,847,002	1,122,864
2005 Sewer WWTP Improvements Equipment	253,881	-	-	-	-

Outstanding Debt by Issue/Purpose

Issue/Purpose	1/1/2022 Principal Outstanding	1/1/2023 Principal Outstanding	1/1/20024 Principal Outstanding	1/1/2025 Principal Outstanding	1/1/2026 Principal Outstanding
2009 Water Mindy Lane/Mechanicsburg and Buckeye Booster Station	418,286	364,335	308,556	250,888	191,265
2009 Water Tank and Booster Station	712,863	627,788	539,830	448,891	354,872
2010 Sewer Biotower and Sewer Line for Frito-Lay	1,269,463	1,001,875	726,198	442,189	149,596
2010 Water Secondary Transmission Line	120,888	107,643	93,904	79,652	64,868
2010 Water Waterline	192,142	171,425	149,841	127,354	103,927
Subtotal OWDA	6,875,187	5,511,978	4,370,516	3,195,977	1,987,392
Total all Bonds and Loans	\$ 27,763,162	\$ 25,046,567	\$ 22,587,853	\$ 20,047,259	\$ 17,427,005

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GLOSSARY

Account: A record of public funds showing receipts, disbursements, and the balance.

Accounting Basis: The rules that determine recognition of income, expense, assets, liabilities and equity (cash basis and accrual basis are the most widely known). The City of Wooster employs the accrual basis of accounting.

Accrual Accounting: A generally accepted accounting method where revenue is recognized when earned and expenses when incurred. These revenues and expenses are recorded at the end of an accounting period even if cash has not been received or paid.

Amortization: Spreading out the cost of an intangible asset or debt over the useful life of the asset.

Annual Comprehensive Financial Report (ACFR): The official annual financial report of the City. It includes financial statements prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and illustrative information about the city.

Appropriation: An expenditure authorization granted by the City Council to incur obligations for specific purposes. Appropriations are usually limited by amount, purpose and time.

Approved Budget: The budget as formally adopted by City Council with legal appropriations for the upcoming fiscal year.

Balanced budget: A budget in which expenditures are funded by revenues and/or reserves.

Budget: A policy setting document that outlines a financial plan for a time period that matches all planned revenues with expenditures for various municipal services. The City of Wooster budgets for one calendar year period at a time.

Budget Transfer: An administrative measure to move budget resources from one budget account or project account to another.

Capital Asset: A long-term tangible piece of property, owned and used for public purpose. For the City's purposes, capital assets must cost \$10,000 or more and have an estimated useful life of two (2) years or more. Buildings, land, equipment and infrastructure are examples of capital assets.

Capital Outlay: Expenditures that result in the acquisition of or addition to capital assets.

Capital Projects: Projects for the purchase or construction of capital assets.

Community Development Block Grant (CDBG): A federal funding source that allows local officials and residents flexibility in designing their own programs within a wide-range of eligible activities. The CDBG program encourages more broadly conceived community development projects, and expanded housing opportunities for people living in low and moderate-income households.

Charges for Service: Fees charged for various government operations that are based on a cost recovery model, specifically in enterprise funds. Examples include refuse collection, water and sanitary sewer use as well as storm sewer fees.

Capital Improvement Plan: The budget document presents proposed capital expenditures for the current period. Also included is the Capital Improvement Plan, which outlines five-year projections for equipment and 10-year infrastructure plans, which documents proposed expenditures by fund for future capital needs.

Contractual Service: Service provided by an outside entity that is mutually agreed upon between the City and the service provider, documented in a legal agreement.

Debt Service: The annual payment of principal and interest on the city's indebtedness.

Deficit: The excess of expenditures or expenses over revenues during a single budget year. The excess of an entity's or fund's liabilities over its assets (see Fund Balance).

Depreciation: The portion of a capital asset's value which is charged as an expense during a particular period for reporting purposes in proprietary funds. The capital outlay, rather than the periodic depreciation expense, is recorded under the modified accrual basis of budgeting and accounting.

Encumbrance: An obligation against appropriated funds in the form of a purchase order, contract, salary commitment or other reservation of available funds.

Enterprise Fund: A separate fund used to account for operations financed and operated similar to private business enterprises. Enterprise fund expenses, including the cost of depreciation and the cost of providing services, are to be financed or recovered primarily through user charges. The City's enterprise funds are the Water Fund, Water Pollution Control Fund, Storm Drainage Fund and the Refuse Fund. Financial activity of the Wooster Community Hospital is also reported as an enterprise fund.

Expenditure: Payment made to secure a good or service.

Fiduciary Funds: Funds used to account for resources held for the benefit of parties outside the city.

Financial Policy: The City's policy in respect to fund balance, budgeting and investing, as related to the provision of City services, programs and capital investment.

Fines and Forfeitures: Revenue received by the City from court fines, forfeitures, and parking fines.

Fiscal Year (FY): A 12-month period the annual operating budget applies to. At the end of the period, the City determines its financial position and results of its operations. The City's fiscal year is a calendar year, January 1 – December 31.

Fringe Benefits: A non-salary component of the Personal Services appropriation level, which is included in total compensation of City employees. Some benefits are legally required, such as Medicare. Other benefits, such as health insurance, are not legally mandated.

Full-Time Equivalent (FTE): The percentage of a full-time position, typically based upon 2,080 worked per year. Outside of the Fire Division, full-time position scheduled for 2,080 annual hours is equal to one (1) FTE. A position that has been budgeted to work less than full-time will work the number of hours which equate to that budgeted FTE amount; for example, a half FTE (0.5) budgeted position can work 40 hours a week for six months, or 20 hours a week for one year.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording its assets, liabilities, fund balances, and revenues and expenditures/expenses.

Fund Balances: In the context of the City's budget discussions, fund balance refers to the undesignated General Fund Balance. This is the accumulated total of all prior years' actual General Fund revenues in excess of expenditures not appropriated by City Council and has not been designated for other uses.

General Fund: The operating fund which finances the necessary day-to-day actions within the city through taxes, fees, and other revenue sources. This fund includes all revenues and expenditures not accounted for in specific purpose funds.

Generally Accepted Accounting Principles (GAAP): The common set of accounting principles, standards, and procedures that are used to complete financial statements.

General Obligation Bonds: Bonds pledging the full faith and credit of the City.

Goal: A long-range desirable development attained by time phased objectives and designed to carry out a strategy.

Governmental Funds: Funds used to account for tax-supported activities. The City uses four different types of governmental funds: the general fund, special revenue funds, debt service funds and capital project funds. Government funds are reported using the current financial resources and the modified accrual basis of accounting.

Grant: A non-repayable fund disbursed by one party (grant makers), generally a government department, corporation, foundation or trust, to a recipient, for a specific project or purpose. There is typically an application process to qualify and be approved for a grant.

Insurance: A contract to pay a premium in return for which the insurer will pay compensation in certain eventualities such as fire, theft, motor accident. The premiums are calculated so that, on average, they are sufficient to pay compensation for the policyholders who will make a claim together with a margin to cover administration cost and profit. In effect, insurance spreads the risk so that the loss by policyholder is compensated at the expense of all those who insure against it.

Internal Service Funds: Funds accounting for the financing of goods and services supplied to other funds of the City and other governmental units on a cost-reimbursement basis. The City has two Internal Service Funds: the Garage Fund and the Employee Benefits Fund.

Maintenance: The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic repairs, replacement of parts or structural components, and other activities needed to maintain the asset to provide normal services and achieve its optimal life.

Modified Accrual Basis: The basis of accounting under which revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred.

Net assets: Total assets minus total liabilities of an individual or entity.

One-time: a nonrecurring revenue or expenditure within the current fiscal year.

Operating Budget: An Operating Budget is the annual financial plan of operating expenditures encompassing all the fund types within the City. It is the approved means by which most of the financing, acquisition, spending and service delivery activities of a government are planned and controlled.

Operations and Maintenance (O&M): An appropriation level within the budget that includes expenditures for supplies, contracted services, and equipment maintenance.

Operating Revenues and Expenditures: Operating revenues and expenditures result from providing regularly scheduled services.

Ordinance: A formal legislative enactment by the City Council, which has the full force and effect of law within the boundaries of the City.

Personnel Services: Compensation for direct labor of persons in the employment of the city and/or salaries and wages paid to employees for full-time, part-time, and temporary work, including overtime, shift differential, and similar compensation. The personnel services account group also includes fringe benefits paid for employees. Personnel Services is an appropriation level recognized by the City.

Proposed Budget: The budget formally submitted by the Mayor to City Council for its consideration and approval.

Proprietary Fund: A fund that accounts for operations similar to those in the private sector. This includes the enterprise funds and internal service funds. The focus is on determination of net income, financial position and changes in financial position.

Real Property Taxes: Revenue derived from the tax assessed on residential, commercial or industrial property.

Revenue: The yield from various sources of income such as taxes the City collects and receives into the treasury for public use.

Service: The on-going sequence of specific tasks and activities representing a continuous and distinct benefit provided to internal and external customers.

Special Revenue Fund: An account established to collect money that must be used for a specific purpose, the existence of which enhance transparency and accountability. The City uses multiple Special Revenue funds including: Street Construction Maintenance and Repair, State Highway, Permissive Tax, Enforcement and Education, Mandatory Drug Fines, Community Development Block Grant (CDBG), Economic Development, Law Enforcement Trust, Police Pension, Fire Pension, Federal Equitable Sharing, CDBG CHIP Home Revolving Loan, Economic/Downtown Loan, Shade Tree, Law Enforcement Professional Training, Lillian Long Estate, Recreation Supplement and Christmas Run Park Restoration.

Strategic Planning: The continuous and systematic process whereby guiding members of the City make decisions about its future, and develop procedures and operations to achieve future objectives.

Surplus: The excess of an entity's or fund's assets over its liabilities (see also fund balance). The excess of revenues and fund balance over expenditures or expenses.

Tax Base: All forms of income which are taxable under the City's jurisdiction.

Vision: An objective statement that describes an entity's most desirable future. An organization's vision employs the skills, knowledge, innovation and foresight of management and the workforce to communicate effectively the desired future state.

Working Capital: Current assets minus current liabilities. Working capital measures how much in liquid assets an entity has available to build its business or activity.