

ORDINANCE NO. 2022-33

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, 2023, 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. To provide for the current expenses and other expenditures of the City of Wooster for the Fiscal Year ending December 31, 2023, 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 of future estimated 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 11-21-22 2nd reading 12-5-22 3rd reading 12-19-22

Passed: 12-19, 2022 Vote: 6-0

Attest:  Clerk of Council  President of Council

Approved: December 20, 2022 
Mayor

Introduced by: Craig Sanders

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**CITY OF WOOSTER, OHIO
Appropriations Budget
For the year ended December 31, 2023**

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

Jon Ansel

Term Expires 12-31-23

Fifth Term on Council - Ward 3

Mark Cavin

Term Expires 12-31-23

Third Term – Ward 1

Jennifer Warden

Term Expires 12-31-25

Second Term – Ward 2

Barb Knapic

Term Expires 12-31-25

Second Term on Council– At Large

Bob Reynolds

Term Expires 12-31-25

First Term – At Large

Scott Myers

Term Expires 12-31-25

Third Term – Ward 4

DIRECTOR OF FINANCE

Andrei A. Dordea, CPA – 20 years of service

DIRECTOR OF LAW

John Scavelli – 4.25 years of service

DIRECTOR OF ADMINISTRATION

Joel Montgomery, P.E. – 11 years of service as Director

WOOSTER COMMUNITY HOSPITAL ADMINISTRATOR

William Sheron – 28 years of service

WOOSTER COMMUNITY HOSPITAL, CHIEF FINANCIAL & OPERATING OFFICER

Scott Boyes. CPA – 23 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 2023, 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.

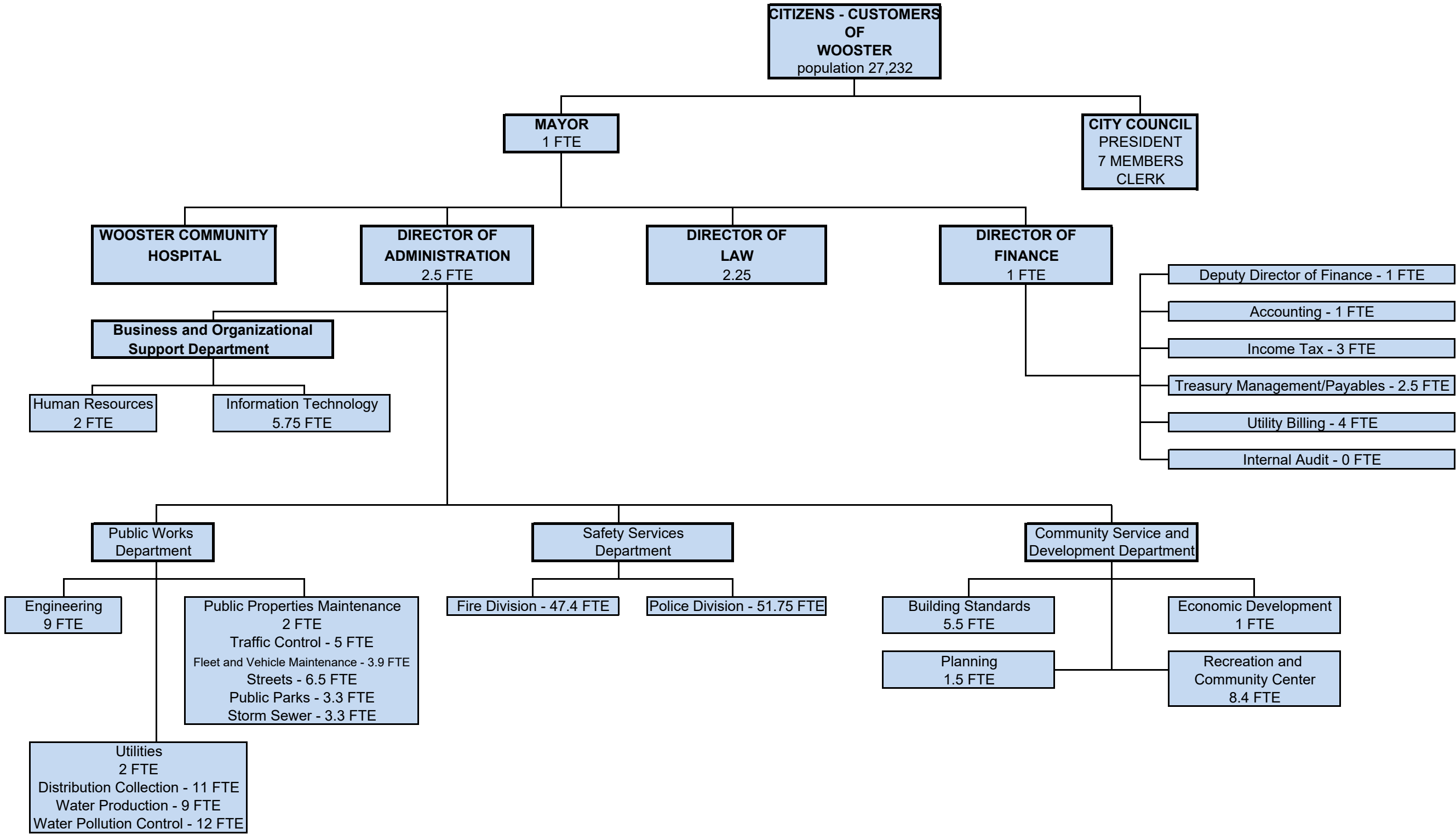
Safety – We use education, prevention, and enforcement methods to protect life and property in our business and residential neighborhoods. Our safety awareness will maintain our infrastructure and facilities to provide a safe environment in which to live and work.

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	filled and vacant positions 2022	budgeted positions 2023	
Governmental Services:												
Safety services:												
Police Division	36.8	43.0	44.0	44.7	45.0	50.0	50.0	51.0	51.0	51.00	51.75	A
Fire Division	42.0	46.0	46.0	46.0	46.0	46.0	47.0	47.0	47.0	47.00	47.40	B
Traffic Control	2.3	2.6	2.7	2.7	2.7	2.7	2.7	3.9	4.6	5.40	5.10	C
Total Safety Services	81.0	91.6	92.7	93.4	93.7	98.7	99.7	101.9	102.6	103.40	104.25	
Leisure services	10.2	9.4	9.1	9.1	9.1	10.1	10.1	10.3	11.8	11.80	12.20	C,D
Environment and development	7.0	11.2	11.2	11.2	11.2	11.2	11.2	11.2	11.2	11.15	11.15	
Transportation services	11.3	11.2	10.8	10.5	11.7	12.7	12.7	11.5	10.9	11.00	11.50	C
Administrative services	17.3	16.5	17.5	19.5	18.4	19.4	19.8	19.5	19.6	22.00	22.00	
Total Governmental Services	126.8	139.9	141.3	143.7	144.1	152.1	153.5	154.4	156.1	159.35	161.10	
Business-type services (Note 2):												
Water - Treatment & Distribution	18.3	19.4	18.0	18.5	17.6	16.8	18.8	18.4	18.7	19.15	19.40	E
Water Pollution Control - Collection & Treatment	15.9	19.6	20.7	21.2	22.0	22.8	22.3	23.5	22.1	22.60	21.85	E
Storm Drainage - Collection	3.8	3.8	4.6	4.9	5.3	5.3	5.3	6.3	5.9	6.35	6.20	C
Total Business-type Services	38.0	42.8	43.3	44.6	44.9	44.9	46.4	48.2	46.6	48.10	47.45	
TOTAL PRIMARY GOVERNMENT	164.75	182.70	184.60	188.30	188.90	197.00	199.90	202.60	202.65	207.45	208.55	

Source: City Human Resources Division and Finance Department 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:

A - The Police Chaplain position existed in previous years and was budgeted on an extremely part-time basis. For 2023, it is being budgeted for 30 hours/week.

B - One Fire position is budgeted to overlap for a partial year; there is no permanent staffing change.

C - The 2023 budget has redistributed the same number of positions in the Public Properties and Maintenance (PPM) Division across functions and funds.

E - As use of services increases, part-time employee hours are used more. The increase shown reflects cumulative part-time hours for stage/chalet rentals.

D - One position in the Distribution and Collection Division was moved to the Water Fund (meters) from an even split between Water and Sewer funds.

A part-time position split between Water and Sewer funds was eliminated (laboratory).

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

PROGRAM NARRATIVE 2023 BUDGET

This narrative is organized by organizational chart structure. The activities (divisions or departments) under each heading include a mission statement, one or more 2023 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.

2022 Summary and 2023 Narrative

2022 was a return to normal for most City operations. Most 2022 revenues exceeded 2021 revenues through three quarters of 2022, including lodging, or bed taxes. Those revenues exceeded revenues for the same period in 2021 and have now exceeded pre-pandemic levels.

Overall General Fund revenues were 8% over budget through the first half of 2022, and expenditures across all activities were down 4% for the same period. Those trends continued through the third quarter.

In addition, the American Rescue Plan Act (ARPA) funds were received and budgeted for specific projects in 2022 and 2023. 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. Some of these funds were already expended for downtown business support (façade program), design of Fire Station #1 renovations, and WRF engineering and design. 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, which includes maintaining a high-quality workforce. A significant effort was made at the close of 2021 and the beginning of 2022 on labor relations and incorporating workforce attraction and retention initiatives into our CBA's. Those efforts resulted in reducing an all-time high in staff vacancies at the end of 2021, to an all-time low in vacancies by the middle of 2022.

With recent retirements and filling of positions, we have seen over 47 new hires in 2021 and 2022 to date. Succession planning, talent identification, and leadership training opportunities have been a significant endeavor over the last year, and will continue as we seek to "raise the bar" and continuously improve our organization.

The City's current full time staff is 194. This is compared to 192 in 2020, and 182 in 2021, and 193 in 2009. While the 2023 budget does not include any increase in overall staffing, as the City continues to grow and associated service needs increase, we would anticipate the need for some additional staffing in various divisions across the organization over the next several years.

Goals & Objectives

In 2022, we began a strategic planning process for organizational and community wide economic development efforts. The goal is to learn how the City can better serve the needs of residents and businesses as our population and workforce have increased and our economy has grown more diverse and complex. We are assessing our programming and level of service as a City, and evaluating how peer communities are providing services to their businesses and the public. Support for Economic Development and associated services is a key part of the City's budget planning.

Finally, funds have been budgeted in 2023 for the initiation of our Comprehensive Plan updates, which we complete every 10 years. The Comprehensive Plan is a strategic guide for setting the City's policies, infrastructure planning, land use planning, and assessing the City's services. This plan informs organizational operations, staffing and financial support for the various services and initiatives resulting from the community vision established by the plan. The budget for each City division reflects the resources needed to maintain services and meet the service needs resulting from the comprehensive plan.

Evaluating current service needs and planning for the future have resulted in a long term focus on strategic, intentional growth, which is seen in the 10 Year Infrastructure Strategic Plan in the budget, which includes significant improvements in safety service facilities (Fire Station #1 renovations), sewer, lift station and road improvements for residential development, and improvements to our water and wastewater treatment facilities.

As always, a focus on capital and service delivery will be primary in all operations and personnel management and budgeting. Our driving purpose is serving the community with stewardship and integrity.

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:

After a few chaotic years battling the COVID-19 pandemic, the Fire Division began to see some normalcy in 2022. Operationally, our staff continued to work hard daily, responding to emergency calls and reducing the risk of fires and medical emergencies within our community. Administratively, we were able to finalize numerous labor relation issues that have positioned the organization for long-term success.

WFD staff members focused on completing our annual goals & objectives and worked hard on various projects as we continue to get caught up from the canceled trainings, delayed projects, and equipment purchases. This nose-to-the-grind stone approach allowed us to place mechanical CPR devices in service and work through the design phase for the Fire Station #1 renovation project.

The GOAL of the FY2023 budget is to focus on continuous improvement, culture change and finalizes two extensive capital purchase facility/apparatus upgrades.

FY2023 Personnel:

The Fire Division will have two forecasted retirements in 2023, requiring hiring probationary firefighters to fill the vacant positions. The rapid appointment of this position is critical to ensure we can maintain our current staffing levels, reduce OT, and handle the growing call volume. Newly crafted CBA language will be utilized to facilitate a more robust recruitment campaign.

With the residential and commercial development currently occurring within the City, the demand for fire & EMS services will increase. These increased demands will directly impact WFD's ability to maintain service levels. The need to plan for staffing increases is upon us and will allow us to keep service levels outlined within our Standard of Cover document.

The City and Wooster Firefighters L-764 finalized a new collective bargaining agreement in 2022. There was a 7% increase in 2022 & 2.5% increase in 2023. These raises and the related employee benefits will be reflected in the increased personnel budget within the Fire Division.

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 overtime costs for advanced training in rope rescue, confined space rescue, fire investigations, leadership, and community risk reduction.

FY2023 Operations:

To meet our FY2023 goals, the fire division's operations section will focus on three broad objectives. 1) Professional Development, 2) Continuing the Accreditation Process by the Center for Public Safety Excellence, and 3) Maintaining current operations out of a temporary fire station during the renovation of fire station #1. These objectives and their related tasks will allow us to continuously improve, identify, and correct gaps in our service levels and continue to provide the highest level of service possible with the funds provided to us by the community.

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. Additional staff will be needed as further growth in the City and call volume increase. We can quantify the need for additional staffing as our response times increase to maintain the current level of service provided to the community.

FY2023 Capital Improvement:

The focus of the 2023 Capital Improvement plan is to begin the construction phase of the Fire Station 1 renovation project. This project has been ongoing with conceptual design and construction document development. The scope of the project, volatile supply chain, and inflation resulted in costs estimated to exceed initial budgets. We plan to move into construction phases with approved additional funds in 2023. 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 was slated for replacement in 2022. This purchase is being budgeted for in 2023, within construction/build timeframes being approx. 1 to 1 ½ year out. This unique piece of firefighting apparatus is twenty-six 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 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.

Sincerely: Chief Barry Saley

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.

Wooster Police Mission Statement: "Strive for Excellence"

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.

2023 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.

We are currently down three positions, two patrol positions and one HRO. As we look to 2023 we will be looking to budget for a fully staffed agency.

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.

2023 Objectives: During 2022 inspectors obtained additional certifications to handle workload of building code inspections, plan reviews, and other approvals. Existing employees obtained additional State certifications for residential building inspector, commercial building inspector, and electrical safety inspector. Additional training will take place in 2023 for these new responsibilities.

Personnel: With the reorganization of the department, it will be important to continue employee training.

Operations: Construction activity from 2017 – 2022 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, continued without interruption as we moved us to an entirely online operation at the start of 2017. We added virtual inspections for occupied residential projects and other inspections and continued to refine it during the pandemic. For 2022, we budgeting more for code enforcement as we now have 1 ½ FTE performing code enforcement along with the assistance of the Deputy Law Director. In 2023, we will continue to direct more resources to code enforcement than at any previous time. We will increase our training activity as all of our inspectors now carry multiple certifications and this flexibility will enable us to cover more inspections without adding manpower.

Economic and Community Development

Community Development

Mission: The Mission of Community Development is to support Wooster residents and businesses through asset-creation to improve quality of life and business climate. These efforts include support for rehabilitation efforts and downtown redevelopment, place-making, and grant-support to develop and build new community assets.

Operations: To support City residents, institutions, organizations, and businesses in fostering a stronger quality of life through expanded communication, coordination, and serving as a professional community development resource for information, funding, and analysis.

2023 Objectives: To continue on-going community 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:

CBDG Grant Program: Administration of on-going Community Development Block Grant (CDBG) projects, including supporting the rehabilitation of Fire Station 1, support for Viola Startzman Clinic, and oversight of the City's Community Housing Impact and Preservation Program, or "CHIP".

Additionally, the program will continue to provide a Fair Housing Program in partnership with Community Action Wayne/Medina.

Grant Support for Infrastructure Development: Grant management support and project management for new community assets to enhance quality of life. Past and ongoing projects include Safe Routes to Schools, Clear Creek Park, and the Wooster Bike Loop, in addition to real estate acquisition around the Wooster Community Center campus. For 2023, additional project opportunities to be assessed include walkability, historic rehabilitation, and housing restoration.

ECONOMIC DEVELOPMENT

The City's Economic Development Fund is supported through the City's bed tax receipts. The City of Wooster levies a three percent lodging tax in accordance with ORC 5739.09, anticipated to generate \$330,000 in 2023 based on current trends. These funds are generated from Wooster citizen taxpayer's investments that attract and enable hotel development. For 2023, this fund is simply directed to fully supporting the City's Economic Development efforts, including city programming, economic development operations, and funding for external organizations supporting the City with special economic development projects and services (including Wayne Economic Development Council and Main Street Wooster).

Changes for 2023:

- Designating 52% of Economic Development Revenues, in lieu of returning to the General Fund, to **intentionally** support the following economic development activities:
 - Internal Economic Development personnel and O&M
 - Direct allocation to Wayne Economic Development Council
 - \$25,000 allocation for a second round of the Downtown Revitalization Program
- Initiate a transition from competitive grant funding for Main Street Wooster and Wayne County Visitors and Convention Bureau to a direct-funding model.

Mission: "Works to cultivate economic opportunities for prosperity for Wooster's current and future residents and businesses." The Office serves to aid civic and private strategic economic development investments, supporting job retention and creation.

Operations: To serve businesses, entrepreneurs, and residents 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.

The office serves as a point of contact for business retention assistance, expansion, 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. This Office also provides project management support for Wooster Growth on real estate and economic development incentive efforts to secure business expansions within the community.

Transitional Preparation for 2024:

- Designate **direct funding** to Main Street Wooster and Wayne County Visitor and Convention Bureau (instead of through competitive application) effective 2024.
- Continuation of competitive Economic Development Grant Fund to support individuals and organizations with economic development projects in Wooster, at a reduced amount.
- Designating \$25,000 of funds for a third round of the Downtown Revitalization Program

2023 Objectives:

INTERNAL PROGRAMMING (previously funded through general fund): **\$121,000**

Business Incentives: To support basic sector job creation and reinvestment, the Office manages the City's Community Reinvestment Area program (hosting the third-largest commercial project portfolio in Ohio), a Local Job Creation Tax Credit program, an Enterprise Zone program, Tax Incremental Financing (TIF), and coordination with other regional and state incentive resources. Recommendations for business incentives are negotiated with prospective firms on a case-by-case and "but-for" basis, in accordance with International Economic Development Council standards and recommendations. The Office also has responsibility for supporting the City's Tax Incentive Review Council and the Ohio Department of Development.

Special Projects: The Office provides analysis and impacts assessment of policies and supports procurement of community assets (including new public infrastructure). For 2023, projects will include the Oak Hill TIF Incentive District, 517 E. Liberty Street Remediation Project, an ongoing Economic Development Strategic Plan, a real estate revenue generation analysis, and management of the Wooster Innovation Park. Direct costs anticipated include the cost of due diligence studies and appraisals as may be needed for grants or projects. **Projection: \$20,000.**

Development Outreach: For 2023, to better compete with similarly growing communities Office will establish processes to more regularly communicate resources and news on economic development to the business community, as a means to actively support business retention and attraction. Direct costs include media expenses. **Projection: \$10,000.**

EXTERNAL PROGRAMMING (to support partner institutions and individual external projects previously funded through a combination of general and economic Development funds): **\$208,000 in 2023.**

Downtown Revitalization Program: The first iteration of this program, administered in 2022 through an agreement with Main Street Wooster, has resulted in substantial reinvestment and beautification throughout the Downtown, with several projects yet to be complete. The program results in a twelve-fold increase in investment that impacts property valuation, enhances safety, and adds to Downtown's quality of space of place-making. For 2023, a second round is proposed to support five new projects. ***Projection: \$25,000 in 2023, and \$25,000 in 2024.***

Economic Development Grant Fund: This mainstay program makes funding available to the public (individuals, organizations, and businesses) to support an economic development ***project*** within the City of Wooster, per Wooster City Council's discretion on a case-by-case basis. For 2023, the program will continue to operate on an application basis. The total grant available per entity is \$25,000. ***Projection: \$329,000 in 2023, PROPOSED funding of \$50,000 in 2024.***

Main Street Wooster: An Ohio Main Street Community program through Heritage Ohio, Main Street Wooster is a private downtown organization dedicated to improving all aspects of the downtown, and has been instrumental in aiding City redevelopment efforts and in obtaining grant funding. The City is a required partner on the Board of Trustees, and the organization has directly supported the City in its ability to attract grant funding and built assets. ***Projection: \$83,000 via competitive grant in 2023, PROPOSED Direct Funding Allocation in 2024.***

Wayne Economic Development Council: The Wayne Economic Development Council has assisted the greater Wooster Micropolitan Region with business retention and expansion, attraction, and entrepreneurial support. The organization remains City's conduit to state-level organizations and agencies, including special programming through the Department of Development, TeamNeo, and JobsOhio. The City additionally maintains two seats on the Board of Trustees for the organization. ***Projection: \$25,000 in 2023, \$25,000 in 2024.***

Wayne County Visitors and Convention Bureau: For 2023, the Wayne County Visitors and Convention Bureau will continue promoting the City of Wooster through its media advertising, in addition to supporting the City with a new focused marketing campaign on quality of life specific and business development opportunities specific to Wooster proper. ***Projection: \$24,000 in 2023 through competitive grant, \$15,000 in direct funding for 2024 with contracting opportunities.***

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.

2022 Goals Accomplished:

- As a new Division Manager, the OpenGov permitting software was evaluated. The software is efficient, user friendly and streamlines the application process across multiple departments. Some minor procedural adjustments were made.
- Organized a joint work session with the three boards and commissions.
- In conjunction with Main Street, implemented a downtown façade program.
- Became an active member of the Wayne County Land Bank.
- Attended the annual APA conference.
- Represent Wooster at the Northeast Four County Regional Planning and Development Organization (NEFCO).

Staffing Changes: No staff changes are anticipated for the division in 2023.

Operation Notes: No operational changes are anticipated for the division in 2023.

2023 Goals:

- Complete an update to the comprehensive plan. Areas of focus will be housing opportunities, parks and recreation, growth potential, and potential gaps in service. The update will identify goals and priorities and strategies to address them. The update will be completed by gathering public input, utilizing best practices and building consensus for the identified strategies.
- Text amendments to the zoning code to reflect best practices and recommendations from the updated comprehensive plan.
- Continue to attend training opportunities.

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!

2023 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.
- Repair, maintain and update facilities for safe and enjoyable use for all participants.
- Update survey for Community Center expansion project, distribute survey and compile results.
- 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.

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.

2023 Objective:

- Maintain and update aquatic facilities for safe and enjoyable use for all participants.
- Establish partnerships that will increase revenue and reduce expenses.
- Identify and hire an architect for Christmas Run Pool renovation project.

Personnel: The City will be seeking to contract with the YMCA to schedule staff and manage daily operations of the pools in 2023. 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 2023 for Freedlander Pool, Christmas Run Pool and Knights Field Sprayground. 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.

2022 Goals Accomplished:

- Created a new hire orientation packet to be used for all new hires during the orientation process and implemented December 2022.
- 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.
- Coordinated Ohio Ethics Training and Diversity Training in 2022 for all City of Wooster Employees.
- Trained the Police Department Command Staff on confidentiality and other federal, state and local law requirements for managers in February 2022.

2023 Objectives:

- Monitor and ensure City of Wooster compliance for possible changing Federal and Ohio laws, which impact the workplace and its employees.
- Continue to research alternative vendors to supply the City's dental, vision, group and voluntary benefits.

- Evaluate Employee Handbook and make any necessary updates and issue an updated Employee Handbook in 2023.

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.

2023 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.

2023 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 may be necessary in the future to hire another inspector to alleviate the backlog. In the past, we have hired an outside inspector to help with the workload. We are hoping to utilize at least four interns during the summer. We will also need to hire an additional engineer sometime in the spring in preparation for Roger's retirement.

2. Operations Costs: O&M costs were slightly increased for 2023 based on the rising cost of goods and services due to inflation. All employees' computers have been updated in the last few years and our other office equipment is in good condition. The lease for our copier will expire at the end of 2023, so we will be looking for a replacement to lease. 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 2022.

3. Capital Costs: None for 2023.

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):

2023 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 2023.

Operational Goals:

Pavement Preventative Maintenance - Improving the conditions of our roadways will continue be on the forefront of our focus in 2023. 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 2023, 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):

2023 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 2023.

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

Traffic Control

2023 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: No changes anticipated in 2023.

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

2023 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 2023, 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. Additional staff will be needed in the future to assist in the ever increasing maintenance needs within the Parks, Urban Forestry and downtown events. It is also becoming increasingly costly and difficult to hire contractor to perform maintenance repairs. The position would be filled as a Maintenance Worker I.

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

Personnel: No changes anticipated in 2023.

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

2023 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 2023, 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

Please allow this document to serve as the 2023 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 division responsibilities include maintenance of over 300 miles of sanitary sewer and water mains, almost 4,000 hydrants and water valves, 10,000 meters, and 3,500 sanitary manholes. 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.

The service aspect 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. The 2023 budget request reflects the

commitment to outstanding customer service and limited utility service interruption. Only those items deemed necessary to provide this service are included in the budget.

DCM budget includes the following capital requests.

- Replacement of the large utility truck with tool box. The existing truck is past its useful life.
- Replacement of a mower for utility right-of-way maintenance. An aging, small Steiner has been used for this, but has difficulty accessing the utility R/W's. These R/W's are not included in our City-wide mowing contracts.

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

- The most significant variation is the increase in anticipated supplies and materials costs for water meters and associated materials. We expect approximately 15% increase, or \$30,000.

Staffing Review:

- The 2023 budget does not include any additional, full time personnel requests.

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, 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.

The Water Production Facility treats and delivers over 1 billion gallons of drinking water to the customers annually. The average daily flow production in 2022 is approaching 60% of the facility design capacity of 6.1 million gallons per day. Average daily flows periodically exceed 75% of the design flow. Improvements to treatment capacities are being evaluated, designed and planned over the next several years in order to meet residential and industrial demands currently and in the future.

WPF 2023 Capital Budget Requests

- WPF needs to replace the HVAC at the Buckeye Booster Station building in order to maintain an adequate environment for all of the pumps, equipment and electrical and control devices. This equipment reduces moisture and corrosion, and reduces heat build-up caused by the pumps and equipment.
- The 2023 budget includes the annual maintenance capital for building systems and equipment including windows, doors, HVAC, and building aesthetics. The annual reservation of funds is \$40,000.

- The 2023 capital budget also includes a planned expansion of the WTP filter system. This was predicted and accounted for in the original WTP design in 1998, and was anticipated to be needed 20 years from commission. We are currently almost 25 years from that date, and the City growth and water demand now validate the need for the \$6.4 M filter expansion.

WPF Operation and Maintenance Budget include the following variations.

- 2023 request is a little more than 30% over the expected close of 2022, or an additional \$500,000. The 2023 budget request is in line with realistic operational costs. This increase and expenses are primarily due to increases in supplies and materials costs and utility costs. We expect chemicals to increase between 40% and 200%, and gas and electric costs to increase approximately 40%. The 2023 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 2023 budget does not include an addition to the workforce.

The 2023 budget request reflects the commitment to outstanding customer service and limited utility service interruption. Only those items deemed necessary to provide this service are included in the budget.

Water Resource Recovery Facility (WRRF)

Water Resource Recovery Facility (WRRF) assets include 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 2021, the Water Resource Recovery Facility received, treated, and discharged almost 2 billion gallons of recovered water back into the natural water cycle. The average daily flow in 2022 are approaching 65% of the facility design capacity of 7.5 million gallons per day, and loadings often exceed 75% of treatment capacity. The facility was designed with a peak high flow rate of 27 million gallons per day. However, specific design and loading criteria must be evaluated as growth, regulations, and treatment technologies change, as well industrial user flows and loadings. Improvements to treatment capacities are being evaluated, designed and planned over the next several years in order to meet residential and industrial demands currently and in the future.

WRRF has the following capital budget requests.

- WRF has several equipment items including replacement of samplers, pumps, and mixers ranging from \$25,000 to \$40,000 each, and are part of the normal replacement and back-up equipment schedule.
- The WRF capital infrastructure budget for 2023 contains several large projects to address major treatment components that are at or near the end of their useful life, including:
 - Headworks facilities improvements and replacements = \$4.5M
 - VLR #1 & 2 Improvements = \$1.8M
 - Digester and Feedstock Facilities improvements = \$4M
- The capital infrastructure budget also includes some major lift station and sewer replacements for the Friendsville Road Area sewer (\$1.5M) and Christmas Run Sewer (\$500K). A \$500K OPWC grant was obtained for the Friendsville Road Area Sewer project.

WPF Operation and Maintenance Budget include the following variations.

2023 request is a little more than 11% more than the expected close of 2022, or an additional \$255K. The 2023 request are in line with realistic operational costs. The increases in expenditures are primarily due to increases in supplies and materials costs and utility costs. We expect chemicals to increase approximately 100%, and gas and electric costs to increase approximately 40%. The 2023 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 2023 budget does not include an addition to the workforce.

The 2023 budget request reflects the commitment to outstanding customer service and limited utility service interruption. Only those items deemed necessary to provide this service are included in the budget.

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.

Wooster Water Utilities 2023 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 Filter expansion and media replacement at WPF.
- 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.
- Investigation and repairs to reduce non-revenue water by 5%.
- Investigation and repairs to reduce sanitary inflow and infiltration.
- Coordinate with Engineering and Fire Divisions to increase ISO ratings through testing and maintenance of the water system, reducing insurance rates for individuals and businesses.

The City of Wooster Utilities Department seeks 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.

**CITY OF WOOSTER, OHIO
MAYOR'S BUDGET DOCUMENT – PREPARED FOR WOOSTER CITY COUNCIL
FOR THE CALENDAR YEAR 2023**

The 2023 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 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;
- Yes** (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 2023

- 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)

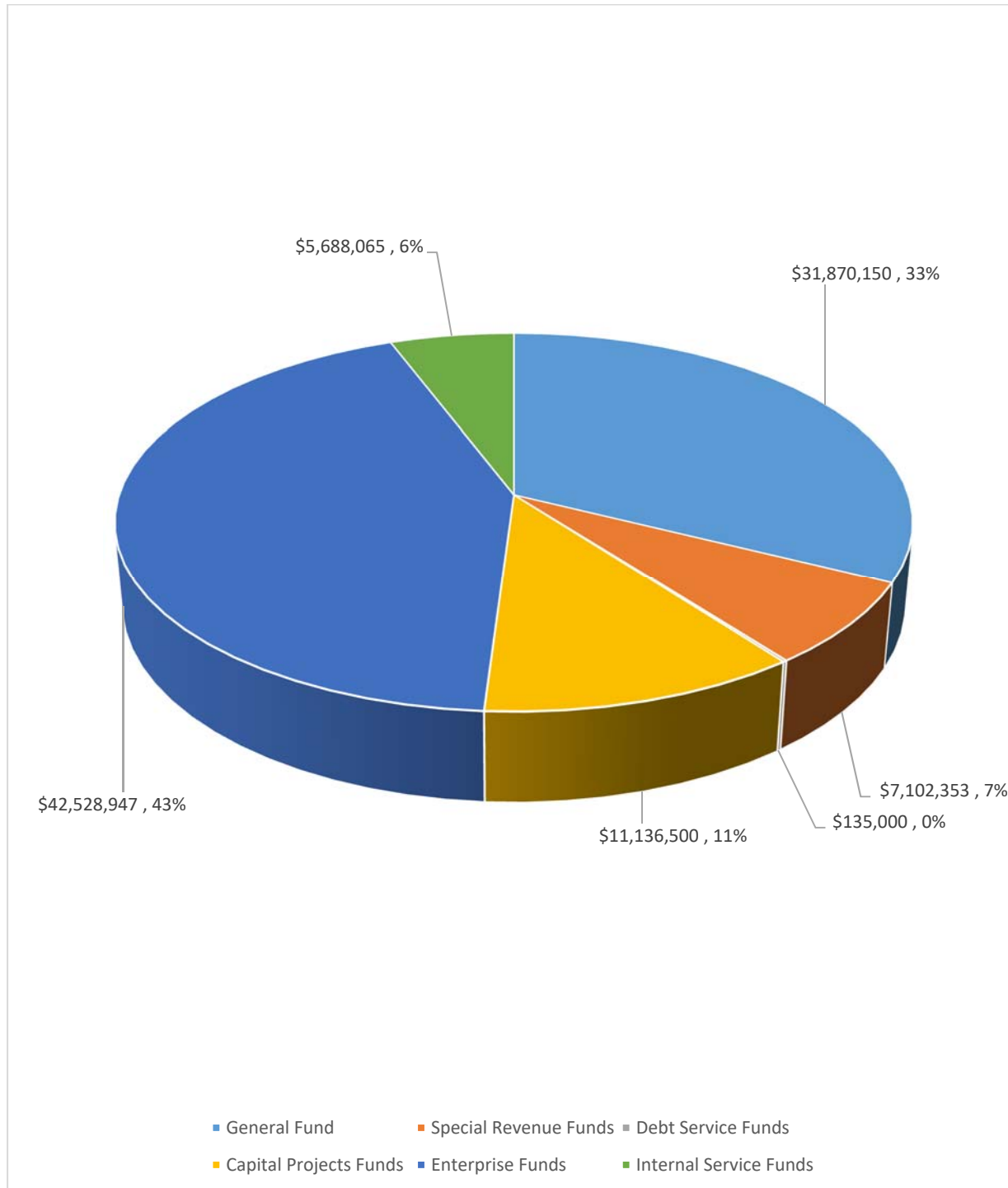
The City of Wooster's policy is to invest public funds in a manner which protects the citizens and the investors from a loss of principal while attaining a competitively high rate of return on investment and maintaining adequate liquidity. The interest revenue included in the 2023 budget has been prepared 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

	2019	2020	2021	2022	2023
	Actual	Actual	Forecast	Budgeted	Budgeted
Transfer to Capital Improvements Fund	\$4,775,102	\$4,000,000	\$6,904,149	\$4,500,000	\$ 3,500,000
General Fund Capital Budget	\$ -	\$ -	\$ -	\$ -	\$ 873,000
Principal Payment - City Hall Renovations	-	-	-	-	-
Principal Payment - Safety Service Center	305,000	270,000	280,000	290,000	310,000
Total	\$5,080,102	\$4,270,000	\$7,184,149	\$4,790,000	\$ 4,683,000

Proposed Appropriations Budget
For the Year Ended December 31, 2023
By Fund Type



Wooster Community Hospital data not included in the above pie chart.

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Ordinance No. 2022-33: 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	12/31/2022	12/31/2022	Repaid	Appropriation	2023	Balances	2023	2023 Approp.
GOVERNMENTAL FUND TYPE								
General Fund	\$ 20,127,264	2,300,000	-	\$ 17,827,264	29,806,661	\$ 47,633,925	31,870,150	\$ 15,763,775
Special Revenue Funds	4,806,388	614,136	-	4,192,252	3,505,330	7,697,582	7,102,353	595,228
Debt Service Funds	970,627	-	-	970,627	10,200	980,827	135,000	845,827
Capital Projects Funds	6,331,999	4,831,000	-	1,500,999	10,184,368	11,685,367	11,136,500	548,867
PROPRIETARY FUND TYPE								
Enterprise Funds	133,185,117	10,164,768	-	123,020,349	235,940,200	358,960,549	269,615,122	89,345,427
Internal Service Funds	2,180,938	-	-	2,180,938	5,958,998	8,139,936	5,688,065	2,451,871
FIDUCIARY FUND TYPE								
Trust and Custodial Funds	1,982,039	-	-	1,982,039	1,970,464	3,952,503	1,890,064	2,062,439
TOTAL ALL FUNDS	\$ 169,584,371	17,909,904	-	\$ 151,674,467	287,376,221	\$ 439,050,688	327,437,254	\$ 111,613,434
FUND CLASSIFICATION/NAME-SCC								
GOVERNMENTAL FUND TYPES								
General Fund - 100	\$ 20,127,264	2,300,000	-	\$ 17,827,264	29,806,661	\$ 47,633,925	31,870,150	\$ 15,763,775
SPECIAL REVENUE FUNDS								
Street Construction Maintenance & Repair Fund - 101	771,312	280,000	-	491,312	1,402,000	1,893,312	1,726,747	166,565
State Highway Fund - 102	42,487	3,000	-	39,487	110,850	150,337	139,835	10,502
Permissive Tax Fund - 103	397,019	1,000	-	396,019	286,200	682,219	439,801	242,418
Enforcement and Education Fund - 104	77,456	-	-	77,456	1,300	78,756	77,000	1,756
Mandatory Drug Fines Fund - 105	35,397	-	-	35,397	2,565	37,962	35,000	2,962
Community Development Block Grant Fund - 107	128,349	68,136	-	60,213	1,050,000	1,110,213	1,050,000	60,213
Economic Development Fund - 108	101,120	12,000	-	89,120	162,950	252,070	246,896	5,174
Law Enforcement Trust Fund - 110	20,888	-	-	20,888	1,320	22,208	20,000	2,208
Police Pension Fund - 111	41,852	-	-	41,852	201,400	243,252	220,000	23,252
Fire Pension Fund - 112	43,788	-	-	43,788	201,100	244,888	220,000	24,888
Federal Equitable Sharing Fund - 113	9,990	-	-	9,990	110	10,100	10,000	100
CDBG Chip Home RLF Fund - 115	9,971	-	-	9,971	30	10,001	10,000	1
Economic Development Loan Fund - 118	2,528	-	-	2,528	25	2,553	2,553	-
Law Enforcement Training Fund - 120	22,057	-	-	22,057	125	22,182	22,182	-
Recreation Supplement Fund - 122	8,420	-	-	8,420	80	8,500	8,500	-
Park Reforestation Fund - 123	29,856	-	-	29,856	275	30,131	30,131	-
American Rescue Plan Act Fund - 125	2,723,708	250,000	-	2,473,708	-	2,473,708	2,473,708	-
OneOhio Opioid Settlement Fund - 126	34,971	-	-	34,971	35,000	69,971	65,000	4,971
Oak Hill Incentive District TIF Fund - 130	-	-	-	-	-	-	-	-
Guarantee Deposit Fund - 702	305,218	-	-	305,218	50,000	355,218	305,000	50,218
TOTAL SPECIAL REVENUE FUNDS	4,806,388	614,136	-	4,192,252	3,505,330	7,697,582	7,102,353	595,228

Ordinance No. 2022-33: 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	12/31/2022	12/31/2022	Repaid	Appropriation	2023	Balances	2023	2023 Approp.
DEBT SERVICE FUNDS								
Debt Service Fund - 401	970,627	-	-	970,627	10,200	980,827	135,000	845,827
TOTAL DEBT SERVICE	970,627	-	-	970,627	10,200	980,827	135,000	845,827
Capital Project Funds								
Capital Improvements Fund - 301	6,331,999	4,831,000	-	1,500,999	10,184,368	11,685,367	11,136,500	548,867
TOTAL CAPITAL PROJECTS	6,331,999	4,831,000	-	1,500,999	10,184,368	11,685,367	11,136,500	548,867
TOTAL GOVERNMENTAL FUNDS	32,236,278	7,745,136	-	24,491,142	43,506,559	67,997,701	50,244,003	17,753,697
PROPRIETARY FUND TYPE								
Enterprise Funds								
Water Fund - 501	5,815,381	2,203,000	-	3,612,381	13,985,450	17,597,831	13,772,029	3,825,802
Water Pollution Control Fund - 502	7,406,484	4,182,000	-	3,224,484	25,624,700	28,849,184	24,207,144	4,642,040
Wooster Community Hospital Fund - 503	21,237,264	-	-	21,237,264	170,944,333	192,181,597	184,558,551	7,623,046
Wooster Community Hospital Plant Fund - 504	95,929,860	2,993,768	-	92,936,092	21,437,276	114,373,368	41,329,000	73,044,368
Wooster Community Hospital Beaverson EMS Fund - 505	182,824	-	-	182,824	2,000	184,824	182,824	2,000
Wooster Community Hospital Endowment Fund - 506	1,015,800	-	-	1,015,800	20,000	1,035,800	1,015,800	20,000
Storm Drainage Fund - 507	1,354,306	786,000	-	568,306	1,653,500	2,221,806	2,107,774	114,032
Water Capital Fund - 511	71,346	-	-	71,346	267,000	338,346	300,000	38,346
Sewer Capital Fund - 512	81,996	-	-	81,996	303,000	384,996	350,000	34,996
Refuse Collection Fund - 514	89,856	-	-	89,856	1,702,941	1,792,797	1,792,000	797
TOTAL ENTERPRISE FUNDS	133,185,117	10,164,768	-	123,020,349	235,940,200	358,960,549	269,615,122	89,345,427
INTERNAL SERVICE FUNDS								
Garage Fund - 601	19,985	-	-	19,985	740,000	759,985	746,065	13,920
Employee Benefits Fund - 602	2,160,953	-	-	2,160,953	5,048,998	7,209,951	4,772,000	2,437,951
Investment Fund - 620	-	-	-	-	170,000	170,000	170,000	-
TOTAL INTERNAL SERVICE FUNDS	2,180,938	-	-	2,180,938	5,958,998	8,139,936	5,688,065	2,451,871
TOTAL PROPRIETARY FUNDS	135,366,055	10,164,768	-	125,201,287	241,899,198	367,100,485	275,303,187	91,797,298
FIDUCIARY FUND TYPE								
CUSTODIAL FUNDS								
Clearing Fund - 705	18,939	-	-	18,939	36,400	55,339	-	55,339
Wooster Growth Corporation Fund - 719	1,711,090	-	-	1,711,090	44,000	1,755,090	-	1,755,090
Wooster-Ashland Regional Council of Govts - 725	252,009	-	-	252,009	1,890,064	2,142,073	1,890,064	252,009
TOTAL CUSTODIAL FUNDS	1,982,039	-	-	1,982,039	1,970,464	3,952,503	1,890,064	2,062,439
TRUST FUNDS (PPT)								
No Trust Funds								
TOTAL TRUST FUNDS	-	-	-	-	-	-	-	-
TOTAL FIDUCIARY FUNDS	1,982,039	-	-	1,982,039	1,970,464	3,952,503	1,890,064	2,062,439
TOTAL ALL FUNDS	\$ 169,584,371	\$ 17,909,904	\$ -	\$ 151,674,467	\$ 287,376,221	\$ 439,050,688	\$ 327,437,254	\$ 111,613,434

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
American Rescue Plan Act	Used to account for funding in responding to the economic and public health impacts of the COVID-19 pandemic.	* 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	* 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	Description	Function, Sub Function
100 GENERAL FUND		
100.31.716	MAINTENANCE, LANDS AND BUILDINGS	Administrative services
100.33.716	BUILDING STANDARDS, LANDS AND BUILDINGS	Administrative services
100.34.717	FUND, ENGINEERING, ENGINEERING	Administrative services
100.60.705	LAW, LAW	Administrative services
100.70.703	FINANCE, FINANCIAL SERVICES	Administrative services
100.71.703	ACCOUNTING, FINANCIAL SERVICES	Administrative services
100.72.703	ACCOUNTS RECEIVABLE, FINANCIAL SERVICES	Administrative services
100.73.703	TREASURY MANAGEMENT, FINANCIAL SERVICES	Administrative services
100.80.702	DIRECTOR OF ADMINISTRATION, ADMINISTRATION	Administrative services
100.81.704	PERSONNEL, PERSONNEL	Administrative services
100.82.706	INFORMATION TECHNOLOGY DIVISION, INFORMATION TECHNOLOGY	Administrative services
100.90.701	MAYOR, MAYOR	Administrative services
100.90.709	MAYOR, SPECIAL EVENTS	Administrative services
100.91.708	COUNCIL, COUNCIL	Administrative services
100.22.401	ZONING, ZONING	Environment and Development
100.31.606	MAINTENANCE, STREET CLEANING	Environment and Development
100.32.403	PUBLIC PROPERTIES AND PARKS, SHADE TREE	Environment and Development
100.33.409	BUILDING STANDARDS, BUILDING STANDARDS	Environment and Development
100.70.411	FINANCE, HOME - CHIP	Environment and Development
100.80.400	DIRECTOR OF ADMINISTRATION, ENVIRONMENT AND DEVELOPMENT	Environment and Development
100.70.200	FINANCE, HEALTH AND SOCIAL SERVICES	Health and Social Services
100.32.301	PUBLIC PROPERTIES AND PARKS, PARKS	Leisure services
100.52.304	RECREATION, COMMUNITY CENTER	Leisure services
100.52.305	RECREATION, SWIMMING POOLS	Leisure services
100.52.306	RECREATION, NATATORIUM	Leisure services
100.52.311	RECREATION, RECREATION	Leisure services
100.52.312	RECREATION, FIELDHOUSE/ICE RINK	Leisure services
100.11.101	POLICE, POLICE	Safety services
100.12.109	FIRE, FIRE	Safety services
100.31.102	MAINTENANCE, TRAFFIC CONTROL	Safety services
100.70.725	FINANCE, DEBT SERVICE	Safety services
100.80.108	DIRECTOR OF ADMINISTRATION, STREET LIGHTING	Safety services
100.11.643	POLICE, PARKING	Transportation services
100.31.108	MAINTENANCE, STREET LIGHTING	Transportation services
100.31.602	MAINTENANCE, STREET CONSTRUCTION	Transportation services
100.31.607	MAINTENANCE, SNOW REMOVAL AND SALTING	Transportation services
100.52.611	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				
	2019	2020	2021	2022	2022
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Taxes	\$ 21,810,721	\$ 20,654,669	\$ 20,654,669	\$ 23,797,500	\$ 23,230,400
Intergovernmental	969,899	977,938	977,938	1,207,787	1,117,200
Charges for services	1,551,432	1,150,579	1,150,579	1,671,660	1,510,000
Grants	30,621	20,630	20,630	41,486	4,000
Fines, licenses, permits	717,201	548,213	548,213	955,217	741,500
Interfund services provided	1,511,910	1,590,182	1,590,182	1,300,000	1,500,000
Interest income	428,165	335,747	335,747	220,000	325,000
Miscellaneous	368,901	962,021	962,021	244,621	62,200
Total Revenues	<u>27,388,850</u>	<u>26,239,980</u>	<u>26,239,980</u>	<u>29,438,271</u>	<u>28,490,300</u>
Expenditures :					
Safety services	13,802,441	11,728,184	13,642,111	14,904,130	15,264,786
Health and social services	132,820	131,480	117,000	125,210	126,000
Leisure services	1,933,018	1,751,868	1,860,654	1,862,133	2,287,530
Environment & development	1,033,697	1,051,721	1,077,000	1,117,950	1,351,187
Transportation services	1,306,116	1,149,347	1,060,000	1,062,790	1,069,874
Administrative services	4,230,881	4,161,575	4,313,961	4,462,154	4,913,402
Total Expenditures	<u>22,438,974</u>	<u>19,974,174</u>	<u>22,070,726</u>	<u>23,534,367</u>	<u>25,012,779</u>
Excess revenues over (under) expenditures	4,949,876	6,265,806	4,169,254	5,903,904	3,477,521
Transfers in	-	-	-	-	-
Transfers out [To capital fund]	<u>(4,162,798)</u>	<u>(4,775,102)</u>	<u>(4,000,000)</u>	<u>(4,659,000)</u>	<u>(4,500,000)</u>
Net change in fund balance**	787,078	1,490,704	169,254	1,244,904	(1,022,479)
** Positive number added to savings					
** Negative number deducted from savings					
Fund balance at beginning of year	16,467,912	17,254,990	18,745,693	18,914,947	18,118,756
Fund balance at end of year	<u>\$ 17,254,990</u>	<u>\$ 18,745,693</u>	<u>\$ 18,914,947</u>	<u>\$ 20,159,851</u>	<u>\$ 17,096,277</u>
Cash balance beginning of year				\$ 18,882,359	\$ 17,300,202
Cash balance end of year				20,127,263	16,277,723
Encumbrances				(2,300,000)	(2,458,095)
Cash available				\$ 17,827,263	\$ 13,819,628
Cost per day (Expenditures + Transfers out)				\$ 77,242	\$ 80,857
Days-in-cash				231	171

	General Fund				
	2023	2024	2025	2026	2027
	Budgeted	Forecast	Forecast	Forecast	Forecast
\$ 24,344,307	\$ 24,770,332	\$ 25,203,813	\$ 25,644,880	\$ 26,093,665	
1,239,854	1,252,253	1,264,775	1,277,423	1,290,197	
1,685,000	1,718,700	1,976,505	2,006,153	2,036,245	
4,500	-	-	-	-	
786,700	818,168	842,713	867,994	881,014	
1,300,000	1,319,500	1,339,293	1,359,382	1,379,773	
256,000	261,120	266,342	271,669	277,103	
190,300	100,000	100,000	100,000	100,000	
<u>29,806,661</u>	<u>30,240,073</u>	<u>30,993,441</u>	<u>31,527,501</u>	<u>32,057,997</u>	
17,341,898	16,357,292	16,811,036	17,264,890	17,737,922	
130,000	132,600	135,252	137,957	140,716	
2,509,333	2,302,270	2,356,350	2,411,775	2,468,582	
1,477,890	1,421,206	1,462,342	1,504,712	1,548,353	
1,281,385	1,265,557	1,298,424	1,332,175	1,366,834	
5,629,644	4,928,223	5,057,244	5,189,807	5,326,013	
<u>28,370,150</u>	<u>26,407,148</u>	<u>27,120,647</u>	<u>27,841,316</u>	<u>28,588,421</u>	
1,436,511	3,832,925	3,872,794	3,686,184	3,469,576	
-	-	-	-	-	
<u>(3,500,000)</u>	<u>(4,000,000)</u>	<u>(4,000,000)</u>	<u>(4,000,000)</u>	<u>(4,000,000)</u>	
(2,063,489)	(167,075)	(127,206)	(313,816)	(530,424)	
20,159,851	18,096,362	17,929,288	17,802,082	17,488,266	
<u>\$ 18,096,362</u>	<u>\$ 17,929,288</u>	<u>\$ 17,802,082</u>	<u>\$ 17,488,266</u>	<u>\$ 16,957,842</u>	
\$ 20,127,263	\$ 18,063,774	\$ 17,896,699	\$ 17,769,493	\$ 17,455,678	
18,063,774	17,896,699	17,769,493	17,455,678	16,925,254	
(2,323,000)	(2,392,690)	(2,464,471)	(2,538,405)	(2,614,557)	
\$ 15,740,774	\$ 15,504,009	\$ 15,305,023	\$ 14,917,273	\$ 14,310,697	
\$ 87,315	\$ 83,307	\$ 85,262	\$ 87,236	\$ 89,283	
180	186	180	171	160	

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				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Expenditures :					
Personnel Services	\$ 11,520,184	\$ 9,370,387	\$ 11,402,111	\$ 12,479,130	\$ 12,617,186
Operations and Maintenance	1,649,968	1,764,502	1,655,000	1,844,000	2,066,600
Capital	-	-	-	-	-
Interfund	162,780	165,973	155,000	155,000	155,000
Debt Service	469,510	427,322	430,000	426,000	426,000
Total Safety services	<u>13,802,441</u>	<u>11,728,184</u>	<u>13,642,111</u>	<u>14,904,130</u>	<u>15,264,786</u>
Operations and Maintenance	132,820	131,480	117,000	125,210	126,000
Total Health and social services	<u>132,820</u>	<u>131,480</u>	<u>117,000</u>	<u>125,210</u>	<u>126,000</u>
Personnel Services	797,752	677,100	878,046	804,500	1,016,790
Operations and Maintenance	1,110,245	1,046,980	947,568	1,031,300	1,237,740
Capital	-	-	-	-	-
Interfund	25,020	27,787	35,040	26,333	33,000
Total Leisure services	<u>1,933,018</u>	<u>1,751,868</u>	<u>1,860,654</u>	<u>1,862,133</u>	<u>2,287,530</u>
Personnel Services	837,251	845,902	858,100	904,150	1,000,097
Operations and Maintenance	191,198	198,679	213,400	210,800	345,590
Capital	-	-	-	-	-
Interfund	5,248	7,141	5,500	3,000	5,500
Total Environment & development	<u>1,033,697</u>	<u>1,051,721</u>	<u>1,077,000</u>	<u>1,117,950</u>	<u>1,351,187</u>
Personnel Services	688,997	693,069	635,000	712,790	719,874
Operations and Maintenance	504,063	456,277	425,000	350,000	350,000
Interfund	113,056	-	-	-	-
Total Transportation services	<u>1,306,116</u>	<u>1,149,347</u>	<u>1,060,000</u>	<u>1,062,790</u>	<u>1,069,874</u>
Personnel Services	2,683,334	2,786,802	2,755,100	2,934,620	3,146,928
Operations and Maintenance	1,543,853	1,371,492	1,555,213	1,520,867	1,759,851
Capital	-	-	-	-	-
Interfund	3,694	3,281	3,648	6,667	6,623
Debt Service	-	-	-	-	-
Total Administrative services	<u>4,230,881</u>	<u>4,161,575</u>	<u>4,313,961</u>	<u>4,462,154</u>	<u>4,913,402</u>
Total Expenditures	<u>\$ 22,438,974</u>	<u>\$ 19,974,174</u>	<u>\$ 22,070,726</u>	<u>\$ 23,534,367</u>	<u>\$ 25,012,779</u>

General Fund				
2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ 13,760,698	\$ 13,103,087	\$ 13,496,179	\$ 13,901,064	\$ 14,318,096
2,271,200	1,754,300	1,789,386	1,825,174	1,861,677
703,000	600,000	625,000	630,000	650,000
175,000	156,550	158,116	159,697	161,294
432,000	743,355	742,355	748,955	746,855
<u>17,341,898</u>	<u>16,357,292</u>	<u>16,811,036</u>	<u>17,264,890</u>	<u>17,737,922</u>
130,000	132,600	135,252	137,957	140,716
<u>130,000</u>	<u>132,600</u>	<u>135,252</u>	<u>137,957</u>	<u>140,716</u>
1,074,085	852,770	878,353	904,704	931,845
1,365,248	1,378,900	1,406,478	1,434,608	1,463,300
40,000	40,000	40,000	40,000	40,000
30,000	30,600	31,518	32,464	33,437
<u>2,509,333</u>	<u>2,302,270</u>	<u>2,356,350</u>	<u>2,411,775</u>	<u>2,468,582</u>
976,200	1,010,098	1,040,401	1,071,613	1,103,761
446,690	355,958	366,636	377,636	388,965
50,000	50,000	50,000	50,000	50,000
5,000	5,150	5,305	5,464	5,628
<u>1,477,890</u>	<u>1,421,206</u>	<u>1,462,342</u>	<u>1,504,712</u>	<u>1,548,353</u>
781,385	755,557	778,224	801,571	825,618
500,000	510,000	520,200	530,604	541,216
-	-	-	-	-
<u>1,281,385</u>	<u>1,265,557</u>	<u>1,298,424</u>	<u>1,332,175</u>	<u>1,366,834</u>
3,622,245	3,198,736	3,294,698	3,393,539	3,495,345
1,920,651	1,642,536	1,675,387	1,708,895	1,743,073
80,000	80,000	80,000	80,000	80,000
6,748	6,950	7,159	7,374	7,595
-	-	-	-	-
<u>5,629,644</u>	<u>4,928,223</u>	<u>5,057,244</u>	<u>5,189,807</u>	<u>5,326,013</u>
<u>\$ 28,370,150</u>	<u>\$ 26,407,148</u>	<u>\$ 27,120,647</u>	<u>\$ 27,841,316</u>	<u>\$ 28,588,421</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 construction and maintenance of streets within the City.

	Street Construction, Maintenance and Repair Fund				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Intergovernmental	\$ 1,179,670	\$ 1,372,414	\$ 1,659,512	\$ 1,352,966	\$ 1,390,000
Interest income	5,554	7,242	(1,271)	7,013	7,500
Miscellaneous	126,816	150,807	97,766	54,354	38,000
Total Revenues	<u>1,312,040</u>	<u>1,530,463</u>	<u>1,756,007</u>	<u>1,414,333</u>	<u>1,435,500</u>
Expenditures :					
Personal Services	81	-	-	-	-
Operations and Maintenance	869,402	841,752	997,133	749,792	895,230
Capital Outlay	-	-	551,616	489,865	515,000
Interfund	250,640	298,538	251,134	266,125	266,125
Debt Service	72,157	10,949	4,131	4,131	4,131
Total Expenditures	<u>1,192,280</u>	<u>1,151,238</u>	<u>1,804,014</u>	<u>1,509,913</u>	<u>1,680,486</u>
Net change in fund balance	<u>119,760</u>	<u>379,225</u>	<u>(48,007)</u>	<u>(95,580)</u>	<u>(244,986)</u>
Fund balance at beginning of year	375,818	495,578	874,803	826,796	1,619,521
Fund balance at end of year	<u>\$ 495,578</u>	<u>\$ 874,803</u>	<u>\$ 826,796</u>	<u>\$ 731,216</u>	<u>\$ 1,374,535</u>

	Street Construction, Maintenance and Repair Fund				
	2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
	\$ 1,357,000	\$ 1,357,000	\$ 1,357,000	\$ 1,357,000	\$ 1,357,000
	5,000	2,000	2,500	2,750	3,000
	40,000	40,000	40,000	40,000	40,000
	<u>1,402,000</u>	<u>1,399,000</u>	<u>1,399,500</u>	<u>1,399,750</u>	<u>1,400,000</u>
	-	-	-	-	-
	956,116	800,000	816,000	832,320	848,966
	500,000	250,000	225,000	200,000	200,000
	266,500	271,830	277,267	282,812	288,468
	4,131	4,131	4,131	4,131	4,131
	<u>1,726,747</u>	<u>1,325,961</u>	<u>1,322,398</u>	<u>1,319,263</u>	<u>1,341,566</u>
	<u>(324,747)</u>	<u>73,039</u>	<u>77,102</u>	<u>80,487</u>	<u>58,434</u>
	731,216	406,469	479,508	556,610	637,097
	<u>\$ 406,469</u>	<u>\$ 479,508</u>	<u>\$ 556,610</u>	<u>\$ 637,097</u>	<u>\$ 695,532</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 construction and maintenance of state highways within the City.

	State Highway Fund				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Intergovernmental	\$ 95,650	\$ 111,276	\$ 114,123	\$ 109,694	\$ 112,000
Interest income	5,391	3,250	(1,101)	1,350	2,300
Miscellaneous	-	-	-	-	-
Total Revenues	<u>101,040</u>	<u>114,526</u>	<u>113,022</u>	<u>111,044</u>	<u>114,300</u>
Expenditures :					
Operations and Maintenance	111,710	132,513	162,849	181,593	183,780
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	<u>111,710</u>	<u>132,513</u>	<u>162,849</u>	<u>181,593</u>	<u>183,780</u>
Net change in fund balance	<u>(10,669)</u>	<u>(17,986)</u>	<u>(49,827)</u>	<u>(70,549)</u>	<u>(69,480)</u>
Fund balance at beginning of year	249,537	238,868	220,881	171,055	233,754
Fund balance at end of year	<u>\$ 238,868</u>	<u>\$ 220,881</u>	<u>\$ 171,055</u>	<u>\$ 100,506</u>	<u>\$ 164,274</u>

	State Highway Fund				
	2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
	\$ 109,500	\$ 110,595	\$ 111,701	\$ 112,818	\$ 113,946
	1,350	1,000	1,000	1,150	1,150
	-	-	-	-	-
	<u>110,850</u>	<u>111,595</u>	<u>112,701</u>	<u>113,968</u>	<u>115,096</u>
	139,835	120,000	122,000	125,000	127,500
	-	-	-	-	-
	-	-	-	-	-
	<u>139,835</u>	<u>120,000</u>	<u>122,000</u>	<u>125,000</u>	<u>127,500</u>
	<u>(28,985)</u>	<u>(8,405)</u>	<u>(9,299)</u>	<u>(11,032)</u>	<u>(12,404)</u>
	100,506	71,521	63,116	53,817	42,784
	<u>\$ 71,521</u>	<u>\$ 63,116</u>	<u>\$ 53,817</u>	<u>\$ 42,784</u>	<u>\$ 30,381</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				
	2019	2020	2021	2022	2022
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Taxes	\$ 176,416	\$ 169,064	\$ 183,842	\$ 182,459	\$ 182,000
Intergovernmental	110,879	196,262	115,065	93,159	100,000
Interest income	4,373	2,210	(491)	2,155	1,500
Miscellaneous	-	-	-	-	-
Total Revenues	<u>291,668</u>	<u>367,536</u>	<u>298,415</u>	<u>277,773</u>	<u>283,500</u>
Expenditures :					
Personal Services	81	-	-	-	-
Operations and Maintenance	5,433	6,852	4,940	8,235	18,900
Capital Outlay	250,000	300,000	200,000	0	100,000
Interfund	0	0	0	0	0
Debt Service	405	53,553	59,432	59,500	59,200
Total Expenditures	<u>255,919</u>	<u>360,406</u>	<u>264,372</u>	<u>67,735</u>	<u>178,100</u>
Net change in fund balance	<u>35,749</u>	<u>7,131</u>	<u>34,043</u>	<u>210,038</u>	<u>105,400</u>
Fund balance at beginning of year	<u>115,882</u>	<u>151,631</u>	<u>158,762</u>	<u>192,805</u>	<u>395,273</u>
Fund balance at end of year	<u>\$ 151,631</u>	<u>\$ 158,762</u>	<u>\$ 192,805</u>	<u>\$ 402,843</u>	<u>\$ 500,673</u>

Permissive Tax Fund				
2023	2024	2025	2026	2027
Budgeted	Forecast	Forecast	Forecast	Forecast
\$ 184,000	\$ 185,840	\$ 187,698	\$ 189,575	\$ 191,471
100,000	100,000	100,000	100,000	100,000
2,200	1,000	1,100	1,150	1,250
-	-	-	-	-
<u>286,200</u>	<u>286,840</u>	<u>288,798</u>	<u>290,725</u>	<u>292,721</u>
-	-	-	-	-
18,301	20,000	30,000	30,000	30,000
420,000	210,000	230,000	240,000	250,000
1,500	1,500	1,500	1,500	1,500
-	-	-	-	-
<u>439,801</u>	<u>231,500</u>	<u>261,500</u>	<u>271,500</u>	<u>281,500</u>
(153,601)	55,340	27,298	19,225	11,221
<u>402,843</u>	<u>249,242</u>	<u>304,582</u>	<u>331,880</u>	<u>351,106</u>
<u>\$ 249,242</u>	<u>\$ 304,582</u>	<u>\$ 331,880</u>	<u>\$ 351,106</u>	<u>\$ 362,327</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				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Fines, licenses, permits	\$ 1,031	\$ 1,011	\$ 935	\$ 575	\$ 1,000
Interest Income	1,847	1,410	(452)	650	1,000
Total Revenues	2,878	2,421	484	1,225	2,000
Expenditures :					
Operations and Maintenance	-	-	-	-	75,000
Total Expenditures	-	-	-	-	75,000
Net change in fund balance	2,878	2,421	484	1,225	(73,000)
Fund balance at beginning of year	70,384	73,262	75,683	76,166	77,682
Fund balance at end of year	\$ 73,262	\$ 75,683	\$ 76,166	\$ 77,391	\$ 4,682

Enforcement and Education Fund				
2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ 600	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
700	425	435	450	175
1,300	1,525	1,535	1,550	1,275
77,000	3,000	1,600	1,600	1,250
77,000	3,000	1,600	1,600	1,250
(75,700)	(1,475)	(65)	(50)	25
77,391	1,691	216	151	101
\$ 1,691	\$ 216	\$ 151	\$ 101	\$ 126

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				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Fines, licenses, permits	\$ 6,782	\$ 2,951	\$ 1,826	\$ 2,200	\$ 2,200
Interest Income	939	584	(185)	350	500
Total Revenues	<u>7,721</u>	<u>3,535</u>	<u>1,641</u>	<u>2,550</u>	<u>2,700</u>
Expenditures :					
Operations and Maintenance	14,990	1,530	1,641	-	35,000
Total Expenditures	<u>14,990</u>	<u>1,530</u>	<u>1,641</u>	<u>-</u>	<u>35,000</u>
Net change in fund balance	<u>(7,269)</u>	<u>2,005</u>	<u>-</u>	<u>2,550</u>	<u>(32,300)</u>
Fund balance at beginning of year	36,498	29,229	31,234	31,234	33,153
Fund balance at end of year	<u>\$ 29,229</u>	<u>\$ 31,234</u>	<u>\$ 31,234</u>	<u>\$ 33,784</u>	<u>\$ 853</u>

Mandatory Drug Fines Fund				
2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ 2,200	\$ 2,266	\$ 2,334	\$ 2,404	\$ 2,476
500	150	155	160	175
<u>2,700</u>	<u>2,416</u>	<u>2,489</u>	<u>2,564</u>	<u>2,651</u>
35,000	2,500	2,500	2,500	2,500
<u>35,000</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<u>(32,300)</u>	<u>(84)</u>	<u>(11)</u>	<u>64</u>	<u>151</u>
33,784	1,484	1,400	1,389	1,453
<u>\$ 1,484</u>	<u>\$ 1,400</u>	<u>\$ 1,389</u>	<u>\$ 1,453</u>	<u>\$ 1,604</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				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Intergovernmental	\$ 715,418	\$ 226,786	\$ 1,019,409	\$ 294,343	\$ 1,264,136
Miscellaneous	179	356	-	-	35,000
Total Revenues	<u>715,597</u>	<u>227,142</u>	<u>1,019,409</u>	<u>294,343</u>	<u>1,299,136</u>
Expenditures :					
Operations and Maintenance	559,499	311,704	609,750	234,825	1,161,000
Capital Outlay	50,253	77,500	247,353	-	-
Interfund	-	-	-	-	-
Total Expenditures	<u>609,752</u>	<u>389,204</u>	<u>857,103</u>	<u>234,825</u>	<u>1,161,000</u>
Net change in fund balance	<u>105,845</u>	<u>(162,062)</u>	<u>162,306</u>	<u>59,518</u>	<u>138,136</u>
Fund balance at beginning of year	<u>(165,607)</u>	<u>(59,762)</u>	<u>(221,824)</u>	<u>(59,518)</u>	<u>(137,584)</u>
Fund balance at end of year	<u>\$ (59,762)</u>	<u>\$ (221,824)</u>	<u>\$ (59,518)</u>	<u>\$ -</u>	<u>\$ 552</u>

Community Development Block Grant Fund				
2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ 1,050,000	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>1,050,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,050,000	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,050,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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 (bed tax) and the Wooster Opportunities Loan Fund that is used for promoting economic development within the City.

	Economic Development Fund				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Taxes	\$ 131,722	\$ 67,751	\$ 143,149	\$ 180,886	\$ 138,288
Interest Income	1,947	1,491	(477)	800	1,100
Miscellaneous	-	-	-	-	-
Total Revenues	<u>133,669</u>	<u>69,242</u>	<u>142,673</u>	<u>181,686</u>	<u>139,388</u>
Expenditures :					
Personal Services	-	-	-	-	-
Operations and Maintenance	140,175	59,712	156,849	158,621	202,610
Total Expenditures	<u>140,175</u>	<u>59,712</u>	<u>156,849</u>	<u>158,621</u>	<u>202,610</u>
Excess revenues over(under) expenditures	(6,506)	9,530	(14,176)	23,065	(63,222)
Transfers In	-	-	-	-	-
Net change in fund balance	(6,506)	9,530	(14,176)	23,065	(63,222)
Fund balance at beginning of year	135,749	129,243	138,772	124,596	137,671
Fund balance at end of year	<u>\$ 129,243</u>	<u>\$ 138,772</u>	<u>\$ 124,596</u>	<u>\$ 147,661</u>	<u>\$ 74,449</u>

	Economic Development Fund				
	2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
	\$ 161,950	\$ 163,570	\$ 165,205	\$ 166,857	\$ 168,526
	1,000	450	550	650	750
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>162,950</u>	<u>164,020</u>	<u>165,755</u>	<u>167,507</u>	<u>169,276</u>
	-	-	-	-	-
	<u>246,896</u>	<u>163,570</u>	<u>165,205</u>	<u>166,857</u>	<u>168,526</u>
	<u>246,896</u>	<u>163,570</u>	<u>165,205</u>	<u>166,857</u>	<u>168,526</u>
	(83,946)	450	550	650	750
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(83,946)</u>	<u>450</u>	<u>550</u>	<u>650</u>	<u>750</u>
	147,661	63,715	64,165	64,715	65,365
	<u>\$ 63,715</u>	<u>\$ 64,165</u>	<u>\$ 64,715</u>	<u>\$ 65,365</u>	<u>\$ 66,115</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				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Intergovernmental	\$ -	\$ 23,636	\$ 5,429	\$ 1,744	\$ -
Fines	1,480	6,056	2,885	5,624	-
Interest Income	1,224	827	(262)	300	750
Miscellaneous	-	-	-	-	-
Total Revenues	<u>2,704</u>	<u>30,519</u>	<u>8,052</u>	<u>7,668</u>	<u>750</u>
Expenditures :					
Operations and Maintenance	<u>41,412</u>	<u>-</u>	<u>14,795</u>	<u>33,000</u>	<u>33,500</u>
Total Expenditures	<u>41,412</u>	<u>-</u>	<u>14,795</u>	<u>33,000</u>	<u>33,500</u>
Net change in fund balance	<u>(38,709)</u>	<u>30,519</u>	<u>(6,743)</u>	<u>(25,332)</u>	<u>(32,750)</u>
Fund balance at beginning of year	<u>58,945</u>	<u>20,236</u>	<u>50,756</u>	<u>44,012</u>	<u>39,472</u>
Fund balance at end of year	<u>\$ 20,236</u>	<u>\$ 50,756</u>	<u>\$ 44,012</u>	<u>\$ 18,680</u>	<u>\$ 6,722</u>

Law Enforcement Trust Fund				
2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ 1,000	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
320	-	-	-	-
-	-	-	-	-
<u>1,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20,000	-	-	-	-
<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(18,680)	-	-	-	-
18,680	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Taxes	\$ 156,186	\$ 157,058	\$ 182,520	\$ 184,807	\$ 179,578
Intergovernmental	17,334	17,187	19,110	16,000	16,002
Interest Income	2,288	2,320	(877)	1,201	2,000
Total Revenues	<u>175,808</u>	<u>176,565</u>	<u>200,753</u>	<u>202,008</u>	<u>197,580</u>
Expenditures :					
Personal Services	167,000	180,000	179,850	199,000	200,000
Operations and Maintenance	2,783	2,670	3,120	4,000	3,000
Total Expenditures	<u>169,783</u>	<u>182,670</u>	<u>182,970</u>	<u>203,000</u>	<u>203,000</u>
Net change in fund balance	6,025	(6,105)	17,783	(992)	(5,420)
Fund balance at beginning of year	25,639	31,664	25,559	43,342	40,051
Fund balance at end of year	<u>\$ 31,664</u>	<u>\$ 25,559</u>	<u>\$ 43,342</u>	<u>\$ 42,350</u>	<u>\$ 34,631</u>

	Police Pension Fund				
	2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
	\$ 179,107	\$ 180,003	\$ 180,903	\$ 181,807	\$ 182,716
	19,793	19,892	19,991	20,091	20,192
	2,500	500	600	700	800
	<u>201,400</u>	<u>200,395</u>	<u>201,494</u>	<u>202,598</u>	<u>203,708</u>
	215,000	200,000	200,000	200,000	200,000
	5,000	3,000	3,200	3,400	3,500
	<u>220,000</u>	<u>203,000</u>	<u>203,200</u>	<u>203,400</u>	<u>203,500</u>
	(18,600)	(2,606)	(1,706)	(802)	208
	42,350	23,750	21,145	19,439	18,637
	<u>\$ 23,750</u>	<u>\$ 21,145</u>	<u>\$ 19,439</u>	<u>\$ 18,637</u>	<u>\$ 18,845</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				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Taxes	\$ 156,186	\$ 156,103	\$ 182,510	\$ 184,808	\$ 179,578
Intergovernmental	17,334	17,187	19,110	16,000	16,002
Interest Income	2,323	2,092	(887)	1,201	2,000
Total Revenues	<u>175,843</u>	<u>175,382</u>	<u>200,733</u>	<u>202,009</u>	<u>197,580</u>
Expenditures :					
Personal Services	167,000	180,000	179,850	199,000	200,000
Operations and Maintenance	2,783	1,205	3,120	4,000	3,000
Total Expenditures	<u>169,783</u>	<u>181,205</u>	<u>182,970</u>	<u>203,000</u>	<u>203,000</u>
Net change in fund balance	6,060	(5,823)	17,763	(991)	(5,420)
Fund balance at beginning of year	26,662	32,722	26,899	44,662	41,390
Fund balance at end of year	<u>\$ 32,722</u>	<u>\$ 26,899</u>	<u>\$ 44,662</u>	<u>\$ 43,671</u>	<u>\$ 35,970</u>

	Fire Pension Fund				
	2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
	\$ 179,107	\$ 180,003	\$ 180,903	\$ 181,807	\$ 182,716
	19,793	19,892	19,991	20,091	20,192
	2,200	500	600	700	800
	<u>201,100</u>	<u>200,395</u>	<u>201,494</u>	<u>202,598</u>	<u>203,708</u>
	215,000	200,000	200,000	200,000	200,000
	5,000	3,000	3,200	3,400	3,500
	<u>220,000</u>	<u>203,000</u>	<u>203,200</u>	<u>203,400</u>	<u>203,500</u>
	(18,900)	(2,606)	(1,706)	(802)	208
	43,671	24,771	22,166	20,460	19,658
	<u>\$ 24,771</u>	<u>\$ 22,166</u>	<u>\$ 20,460</u>	<u>\$ 19,658</u>	<u>\$ 19,866</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 the forfeiture of property.

	Federal Equitable Sharing Fund				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	374	215	(67)	100	160
Total Revenues	<u>374</u>	<u>215</u>	<u>(67)</u>	<u>100</u>	<u>160</u>
Expenditures :					
Operations and Maintenance	-	5,000	-	-	10,000
Total Expenditures	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance	374	(4,785)	(67)	100	(9,840)
Fund balance at beginning of year	14,381	14,755	9,970	9,902	10,126
Fund balance at end of year	<u>\$ 14,755</u>	<u>\$ 9,970</u>	<u>\$ 9,902</u>	<u>\$ 10,002</u>	<u>\$ 286</u>

Federal Equitable Sharing Fund				
2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ -	\$ -	\$ -	\$ -	\$ -
110	10	-	-	-
<u>110</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>
10,000	122	-	-	-
<u>10,000</u>	<u>122</u>	<u>-</u>	<u>-</u>	<u>-</u>
(9,890)	(112)	-	-	-
<u>10,002</u>	<u>112</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 112</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Intergovernmental	\$ -	\$ -	\$ 2,630	\$ -	\$ 1,000
Interest Income	1,747	627	(232)	65	100
Total Revenues	<u>1,747</u>	<u>627</u>	<u>2,398</u>	<u>65</u>	<u>1,100</u>
Expenditures :					
Operations and Maintenance	35,223	-	-	31,449	42,000
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>35,223</u>	<u>-</u>	<u>-</u>	<u>31,449</u>	<u>42,000</u>
Net change in fund balance	<u>(33,476)</u>	<u>627</u>	<u>2,398</u>	<u>(31,384)</u>	<u>(40,900)</u>
Fund balance at beginning of year	71,806	38,330	38,956	41,354	41,011
Fund balance at end of year	<u>\$ 38,330</u>	<u>\$ 38,956</u>	<u>\$ 41,354</u>	<u>\$ 9,970</u>	<u>\$ 111</u>

CDBG Chip Home Revolving Loan Fund				
2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ 30	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>30</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
10,000	-	-	-	-
-	-	-	-	-
<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(9,970)	-	-	-	-
<u>9,970</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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 Loan Fund				
	2019	2020	2021	2022	2022
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	65	50	(19)	21	40
Total Revenues	65	50	(19)	21	40
Expenditures :					
Operations and Maintenance	-	-	-	-	-
Capital Outlay	-	-	-	-	2,500
Total Expenditures	-	-	-	-	2,500
Excess revenues over(under) expenditures	65	50	(19)	21	(2,460)
Proceeds from debt issue	-	-	-	-	-
Net change in fund balance	65	50	(19)	21	(2,460)
Fund balance at beginning of year	2,410	2,476	2,526	2,507	2,708
Fund balance at end of year	\$ 2,476	\$ 2,526	\$ 2,507	\$ 2,528	\$ 248

Economic Development Loan Fund				
2023	2024	2025	2026	2027
Budgeted	Forecast	Forecast	Forecast	Forecast
\$ -	\$ -	\$ -	\$ -	\$ -
25	-	-	-	-
25	-	-	-	-
2,553	-	-	-	-
2,553	-	-	-	-
(2,528)	-	-	-	-
-	-	-	-	-
(2,528)	-	-	-	-
2,528	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -

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				
	2019	2020	2021	2022	2022
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Interest Income	\$ 102	\$ 75	\$ (24)	\$ 120	\$ 61
Intergovernmental	-	-	-	17,920	-
Total Revenues	<u>102</u>	<u>75</u>	<u>(24)</u>	<u>18,040</u>	<u>61</u>
Expenditures :					
Personal Services	-	-	-	-	-
Operations and Maintenance	-	-	-	-	4,000
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>
Excess revenues over(under) expenditures	102	75	(24)	18,040	(3,939)
Fund balance at beginning of year	<u>3,865</u>	<u>3,967</u>	<u>4,041</u>	<u>4,017</u>	<u>4,104</u>
Fund balance at end of year	<u>\$ 3,967</u>	<u>\$ 4,041</u>	<u>\$ 4,017.06</u>	<u>\$ 22,057</u>	<u>\$ 165</u>

Law Enforcement Training Fund				
2023	2024	2025	2026	2027
Budgeted	Forecast	Forecast	Forecast	Forecast
\$ 125	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
<u>22,182</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>22,182</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(22,057)	-	-	-	-
<u>22,057</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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				
	2019	2020	2021	2022	2022
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Interest Income	\$ 192	\$ 147	\$ (44)	\$ 75	\$ 125
Miscellaneous	260	-	700	-	-
Total Revenues	<u>452</u>	<u>147</u>	<u>656</u>	<u>75</u>	<u>125</u>
Expenditures :					
Operations and Maintenance	-	-	-	-	8,500
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,500</u>
Net change in fund balance	452	147	656	75	(8,375)
Fund balance at beginning of year	7,183	7,635	7,782	8,438	8,602
Fund balance at end of year	<u>\$ 7,635</u>	<u>\$ 7,782</u>	<u>\$ 8,438</u>	<u>\$ 8,513</u>	<u>\$ 227</u>

Recreation Supplement Fund				
2023	2024	2025	2026	2027
Budgeted	Forecast	Forecast	Forecast	Forecast
\$ 80	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>80</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8,500	93	-	-	-
<u>8,500</u>	<u>93</u>	<u>-</u>	<u>-</u>	<u>-</u>
(8,420)	(93)	-	-	-
<u>8,513</u>	<u>93</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 93</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Interest Income	\$ 743	\$ 561	\$ (181)	\$ 260	\$ 435
Miscellaneous	-	-	-	-	110
Total Revenues	<u>743</u>	<u>561</u>	<u>(181)</u>	<u>260</u>	<u>545</u>
Expenditures :					
Operations and Maintenance	-	-	-	-	30,000
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
Net change in fund balance	<u>743</u>	<u>561</u>	<u>(181)</u>	<u>260</u>	<u>(29,455)</u>
Fund balance at beginning of year	28,567	29,310	29,871	29,690	29,456
Fund balance at end of year	<u>\$ 29,310</u>	<u>\$ 29,871</u>	<u>\$ 29,690</u>	<u>\$ 29,950</u>	<u>\$ 1</u>

Park Reforestation Fund				
2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ 275	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>275</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
30,131	94	-	-	-
<u>30,131</u>	<u>94</u>	<u>-</u>	<u>-</u>	<u>-</u>
(29,856)	(94)	-	-	-
<u>29,950</u>	<u>94</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 94</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF WOOSTER, OHIO
ONEOHIO OPIOID SETTLEMENT 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

OneOhio Opioid Settlement [126] – This fund is used to account for revenues derived from the 2021 settlement with the three largest distributors of opioids for the prevention, treatment, and support recovery from opioid addiction.

	OneOhio Opioid Settlement Fund				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	34,971	-
Total Revenues	-	-	-	34,971	-
Expenditures :					
Personal Services	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net change in fund balance	-	-	-	34,971	-
Fund balance at beginning of year	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ 34,971	\$ -

OneOhio Opioid Settlement Fund				
2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ -	\$ -	\$ -	\$ -	\$ -
35,000	35,000	35,000	35,000	35,000
35,000	35,000	35,000	35,000	35,000
-	-	-	-	-
65,000	39,971	35,000	35,000	35,000
-	-	-	-	-
65,000	39,971	35,000	35,000	35,000
(30,000)	(4,971)	-	-	-
34,971	4,971	-	-	-
\$ 4,971	\$ -	\$ -	\$ -	\$ -

CITY OF WOOSTER, OHIO
OAK HILL INCENTIVE DISTRICT TIF 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

Oak Hill Incentive District TIF [130] – This fund is used to account for revenues and expenditures derived from the creation of the Oak Hill Tax Increment Financing Incentive Districts as authorized pursuant to Ordinance No. 2022-25.

	Oak Hill Incentive District TIF Fund				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	-
Total Revenues	-	-	-	-	-
Expenditures :					
Operations and Maintenance	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net change in fund balance	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -

	Oak Hill Incentive District TIF Fund				
	2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ -	\$ 350,600	\$ 734,000	\$ 734,000	\$ 734,000	\$ 734,000
-	-	-	-	-	-
-	350,600	734,000	734,000	734,000	734,000
-	-	-	-	-	-
-	-	-	-	-	-
-	350,547	733,958	733,958	733,958	733,958
-	350,547	733,958	733,958	733,958	733,958
-	53	42	42	42	42
-	-	53	95	137	137
\$ -	\$ 53	\$ 95	\$ 137	\$ 179	\$ 179

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					Guaranteed Deposits Fund				
	2019	2020	2021	2022	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Forecast	Budgeted	Budgeted	Forecast	Forecast	Forecast	Forecast
Revenues :										
Interest Income	\$ 3,874	\$ 2,589	\$ 1,356	\$ -	\$ -	\$ 1,500	\$ -	-	-	-
Miscellaneous	-	10,500	23,910	95,000	-	48,500	-	-	-	-
Total Revenues	<u>3,874</u>	<u>13,089</u>	<u>25,266</u>	<u>95,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures :										
Operations and Maintenance	-	-	-	34,000	218,953	305,000	50,219	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,000</u>	<u>218,953</u>	<u>305,000</u>	<u>50,219</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>3,874</u>	<u>13,089</u>	<u>25,266</u>	<u>61,000</u>	<u>(218,953)</u>	<u>(255,000)</u>	<u>(50,219)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at beginning of year	<u>201,990</u>	<u>205,864</u>	<u>218,953</u>	<u>244,219</u>	<u>218,953</u>	<u>305,219</u>	<u>50,219</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 205,864</u>	<u>\$ 218,953</u>	<u>\$ 244,219</u>	<u>\$ 305,219</u>	<u>\$ -</u>	<u>\$ 50,219</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Special Assessments	\$ 101,118	\$ 136,281	\$ 90,819	\$ 168	\$ 1,100
Interest Income	31,850	24,980	(7,159)	10,000	15,000
Total Revenues	132,968	161,262	83,661	10,168	16,100
Expenditures :					
Operations and Maintenance	1,912	19,448	2,396	6,000	10,000
Debt Service	132,813	6,140,243	151,687	151,484	151,600
Total Expenditures	134,725	6,159,691	154,083	157,484	161,600
Net change in fund balance	(1,757)	(5,998,430)	(70,422)	(147,316)	(145,500)
Proceeds from Debt Issuance	-	6,028,592	-	-	-
Transfers out	-	-	-	-	-
Fund balance at beginning of year	1,156,159	1,154,402	1,184,564	1,114,143	1,042,666
Fund balance at end of year	\$ 1,154,402	\$ 1,184,564	\$ 1,114,143	\$ 966,827	\$ 897,166

Debt Service Fund				
2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ 200	\$ 52,300	\$ 52,300	\$ 52,300	\$ 52,300
10,000	1,000	1,000	1,000	1,000
10,200	53,300	53,300	53,300	53,300
15,000	15,000	15,000	15,000	15,000
120,000	171,000	171,000	174,000	174,000
135,000	186,000	186,000	189,000	189,000
(124,800)	(132,700)	(132,700)	(135,700)	(135,700)
-	-	-	-	-
-	-	-	-	-
966,827	842,027	709,327	576,627	440,927
\$ 842,027	\$ 709,327	\$ 576,627	\$ 440,927	\$ 305,227

CITY OF WOOSTER, OHIO
CAPITAL PROJECTS 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 PROJECTS [301] – This fund is used to account for various governmental fund type capital projects.

	Capital Projects Fund				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Intergovernmental	\$ 935,969	\$ 1,493,614	\$ 1,202,949	\$ 1,520,122	\$ 1,942,755
Special Assessments	123,150	89,864	157,253	206,075	25,000
Interest Income	60,271	60,823	(20,326)	35,000	35,000
Miscellaneous	9,804	35,281	57,462	136,466	-
Total Revenues	<u>1,129,195</u>	<u>1,679,582</u>	<u>1,397,337</u>	<u>1,897,663</u>	<u>2,002,755</u>
Expenditures :					
Operations and Maintenance	-	-	-	-	-
Interfund	-	-	-	-	-
Capital Outlay	5,162,471	7,414,142	8,500,920	9,003,627	6,894,300
Debt Service	-	159,168	159,031	159,300	159,300
Total Expenditures	<u>5,162,471</u>	<u>7,573,310</u>	<u>8,659,951</u>	<u>9,162,927</u>	<u>7,053,600</u>
Excess revenues over(under)					
expenditures	(4,033,276)	(5,893,728)	(7,262,614)	(7,265,264)	(5,050,845)
Proceeds from debt issue	-	2,107,610	-	560,000	400,000
Transfers in	4,775,102	4,000,000	7,131,149	4,659,000	4,500,000
Net change in fund balance	<u>741,826</u>	<u>213,882</u>	<u>(131,465)</u>	<u>(2,046,264)</u>	<u>(150,845)</u>
Fund balance at beginning of year	2,513,538	3,255,364	3,469,246	3,337,781	3,866,678
Fund balance at end of year	<u>\$ 3,255,364</u>	<u>\$ 3,469,246</u>	<u>\$ 3,337,781</u>	<u>\$ 1,291,517</u>	<u>\$ 3,715,833</u>

	Capital Projects Fund				
	2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ 1,114,368	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
-	-	-	-	-	-
35,000	35,000	35,000	35,000	35,000	35,000
25,000	-	-	-	-	-
<u>1,174,368</u>	<u>435,000</u>	<u>435,000</u>	<u>435,000</u>	<u>435,000</u>	<u>435,000</u>
-	-	-	-	-	-
-	-	-	-	-	-
10,397,500	8,625,000	4,000,000	4,000,000	4,000,000	4,000,000
739,000	167,800	166,300	160,900	158,200	158,200
<u>11,136,500</u>	<u>8,792,800</u>	<u>4,166,300</u>	<u>4,160,900</u>	<u>4,158,200</u>	
(9,962,132)	(8,357,800)	(3,731,300)	(3,725,900)	(3,723,200)	
5,510,000	4,625,000	-	-	-	
3,500,000	3,800,000	3,800,000	3,800,000	3,800,000	
<u>(952,132)</u>	<u>67,200</u>	<u>68,700</u>	<u>74,100</u>	<u>76,800</u>	
1,291,517	339,385	406,585	475,285	549,385	
<u>\$ 339,385</u>	<u>\$ 406,585</u>	<u>\$ 475,285</u>	<u>\$ 549,385</u>	<u>\$ 626,185</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				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Charges for services	\$ 6,153,774	\$ 6,466,061	\$ 6,712,261	\$ 7,144,267	\$ 6,766,900
Intergovernmental	264,020	-	383,999	-	-
Fines, licenses, permits	15,069	3,853	9,649	15,000	4,450
Interest income	80,535	65,542	(22,843)	50,000	55,000
Miscellaneous	107,311	177,629	70,856	52,528	105,000
Total Revenues	<u>6,620,709</u>	<u>6,713,086</u>	<u>7,153,923</u>	<u>7,261,795</u>	<u>6,931,350</u>
Expenditures :					
Personal Services	2,112,045	2,072,732	1,999,022	2,158,000	2,223,379
Operations and Maintenance	1,949,984	2,066,740	2,161,897	2,511,500	2,688,202
Capital Outlay	2,079,687	1,239,517	1,735,674	2,041,140	2,982,500
Interfund Services Used	33,949	31,158	27,264	26,500	136,500
Debt Service	747,674	4,677,141	660,696	666,358	666,500
Total Expenditures	<u>6,923,338</u>	<u>10,087,287</u>	<u>6,584,553</u>	<u>7,403,498</u>	<u>8,697,081</u>
Excess revenues over(under) expenditures	(302,629)	(3,374,202)	569,369	(141,703)	(1,765,731)
Transfers In	300,000	679,167	180,000	250,000	250,000
Proceeds from debt issue	-	3,987,660	-	-	-
Change in net position	(2,629)	1,292,625	749,369	108,297	(1,515,731)
Total unrestricted net position at beginning of year	<u>712,553</u>	<u>709,924</u>	<u>2,002,549</u>	<u>2,751,919</u>	<u>4,316,572</u>
Total unrestricted net position at end of year	<u>\$ 709,924</u>	<u>\$ 2,002,549</u>	<u>\$ 2,751,919</u>	<u>\$ 2,860,216</u>	<u>\$ 2,800,841</u>

	Water Fund				
	2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
	\$ 7,170,000	\$ 7,349,250	\$ 7,532,981	\$ 7,721,306	\$ 7,914,338
	-	-	-	-	-
	15,450	6,000	6,000	6,000	6,000
	50,000	20,000	22,000	25,000	28,000
	50,000	90,000	90,000	90,000	90,000
	<u>7,285,450</u>	<u>7,465,250</u>	<u>7,650,981</u>	<u>7,842,306</u>	<u>8,038,338</u>
	2,536,228	2,334,548	2,451,275	2,573,839	2,702,531
	3,027,801	2,662,190	2,728,745	2,796,963	2,866,887
	7,502,500	1,500,000	1,500,000	1,500,000	1,500,000
	37,500	38,438	39,398	40,383	41,393
	668,000	1,266,512	1,259,100	1,265,400	1,259,000
	<u>13,772,029</u>	<u>7,801,687</u>	<u>7,978,519</u>	<u>8,176,586</u>	<u>8,369,812</u>
	(6,486,579)	(336,437)	(327,537)	(334,280)	(331,473)
	300,000	300,000	300,000	300,000	300,000
	6,400,000	-	-	-	-
	<u>213,421</u>	<u>(36,437)</u>	<u>(27,537)</u>	<u>(34,280)</u>	<u>(31,473)</u>
	<u>2,860,216</u>	<u>3,073,637</u>	<u>3,037,199</u>	<u>3,009,662</u>	<u>2,975,382</u>
	<u>\$ 3,073,637</u>	<u>\$ 3,037,199</u>	<u>\$ 3,009,662</u>	<u>\$ 2,975,382</u>	<u>\$ 2,943,909</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				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Charges for services	\$ 8,393,932	\$ 8,977,346	\$ 9,030,547	\$ 8,983,373	\$ 8,844,900
Intergovernmental	-	-	-	-	-
Fines, licenses, permits	20,026	3,171	9,543	24,580	5,500
Interest income	126,733	95,529	(31,544)	90,000	85,000
Miscellaneous	22,647	86,247	8,410	25,940	5,000
Total Revenues	<u>8,563,339</u>	<u>9,162,292</u>	<u>9,016,955</u>	<u>9,123,893</u>	<u>8,940,400</u>
Expenditures :					
Personal Services	1,586,350	1,768,425	1,689,693	1,750,000	1,890,895
Operations and Maintenance	2,276,499	2,231,533	1,890,948	1,435,000	2,757,800
Capital Outlay	1,055,320	2,641,302	1,551,016	5,202,445	5,468,500
Interfund Services Used	1,108,965	1,181,137	1,281,500	1,239,000	1,231,500
Debt Service	2,204,015	5,796,813	2,183,950	1,940,648	1,929,700
Total Expenditures	<u>8,231,148</u>	<u>13,619,210</u>	<u>8,597,107</u>	<u>11,567,093</u>	<u>13,278,395</u>
Excess revenues over(under)					
expenditures	332,191	(4,456,918)	419,848	(2,443,200)	(4,337,995)
Transfers In	300,000	733,333	222,000	282,000	282,000
Proceeds from debt issue	-	3,622,173	-	1,800,000	1,300,000
Change in net position	<u>632,191</u>	<u>(101,412)</u>	<u>641,848</u>	<u>(361,200)</u>	<u>(2,755,995)</u>
Total unrestricted net position at beginning of year	<u>1,183,256</u>	<u>1,815,447</u>	<u>1,714,035</u>	<u>2,355,883</u>	<u>3,938,616</u>
Total unrestricted net position at end of year	<u>\$ 1,815,447</u>	<u>\$ 1,714,035</u>	<u>\$ 2,355,883</u>	<u>\$ 1,994,683</u>	<u>\$ 1,182,621</u>

	Water Pollution Control Fund				
	2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
	\$ 9,000,700	\$ 9,225,718	\$ 9,456,360	\$ 9,692,769	\$ 9,692,769
	2,500,000	-	-	-	-
	18,000	25,000	25,000	25,000	25,000
	90,000	50,000	50,000	50,000	50,000
	63,000	40,000	40,000	40,000	400,000
	<u>11,671,700</u>	<u>9,340,718</u>	<u>9,571,360</u>	<u>9,807,769</u>	<u>10,167,769</u>
	2,055,104	2,096,206	2,180,054	2,267,256	2,357,947
	2,599,940	2,500,000	2,650,000	2,782,500	2,921,625
	14,802,500	3,000,000	1,700,000	1,700,000	1,750,000
	1,237,000	1,269,975	1,301,724	1,334,267	1,367,624
	3,512,600	2,412,200	2,407,400	2,260,400	1,716,000
	<u>24,207,144</u>	<u>11,278,381</u>	<u>10,239,179</u>	<u>10,344,424</u>	<u>10,113,196</u>
	(12,535,444)	(1,937,664)	(667,818)	(536,655)	54,574
	350,000	300,000	300,000	300,000	300,000
	13,603,000	1,500,000	-	-	-
	<u>1,417,556</u>	<u>(137,664)</u>	<u>(367,818)</u>	<u>(236,655)</u>	<u>354,574</u>
	1,994,683	3,412,239	3,274,575	2,906,757	2,670,103
	<u>\$ 3,412,239</u>	<u>\$ 3,274,575</u>	<u>\$ 2,906,757</u>	<u>\$ 2,670,103</u>	<u>\$ 3,024,676</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				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Charges for services	\$ 1,536,597	\$ 1,541,380	\$ 1,551,407	\$ 1,648,000	\$ 1,544,000
Intergovernmental	-	-	-	-	-
Fines, licenses, permits	22,249	15,321	11,543	2,500	600
Interest income	53,646	36,278	(11,628)	25,000	30,000
Miscellaneous	6,069	29,150	140,245	48,024	(50,000)
Total Revenues	<u>1,618,561</u>	<u>1,622,130</u>	<u>1,691,567</u>	<u>1,723,524</u>	<u>1,524,600</u>
Expenditures :					
Personal Services	467,628	381,779	473,502	537,474	595,755
Operations and Maintenance	200,505	200,607	164,006	244,048	249,725
Capital Outlay	863,139	808,055	440,977	691,135	1,495,000
Interfund Services Used	367,352	332,026	60,036	415,000	466,875
Debt Service	37,726	18,843	37,726	37,726	37,730
Total Expenditures	<u>1,936,349</u>	<u>1,741,310</u>	<u>1,176,247</u>	<u>1,925,383</u>	<u>2,845,085</u>
Excess revenues over(under) expenditures	(317,788)	(119,180)	515,320	(201,859)	(1,320,485)
Proceeds from debt issue	-	-	-	-	-
Change in net position	<u>(317,788)</u>	<u>(119,180)</u>	<u>515,320</u>	<u>(201,859)</u>	<u>(1,320,485)</u>
Total unrestricted net position at beginning of year	<u>2,136,644</u>	<u>1,818,856</u>	<u>1,699,676</u>	<u>2,214,996</u>	<u>1,450,780</u>
Total unrestricted net position at end of year	\$ <u><u>1,818,856</u></u>	\$ <u><u>1,699,676</u></u>	\$ <u><u>2,214,996</u></u>	\$ <u><u>2,013,137</u></u>	\$ <u><u>130,295</u></u>

	Storm Drainage Fund				
	2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ 1,651,000	\$ 1,651,000	\$ 1,684,020	\$ 1,717,700	\$ 1,752,054	
-	-	-	-	-	
(22,500)	2,850	2,850	2,850	2,850	
25,000	30,000	30,000	30,000	30,000	
-	-	-	-	-	
<u>1,653,500</u>	<u>1,683,850</u>	<u>1,716,870</u>	<u>1,750,550</u>	<u>1,784,904</u>	
648,184	664,389	680,998	698,023	715,474	
244,790	240,000	246,000	252,150	258,454	
685,000	300,000	300,000	300,000	300,000	
492,000	400,000	410,000	420,250	430,756	
37,800	36,600	35,500	35,400	35,400	
<u>2,107,774</u>	<u>1,640,989</u>	<u>1,672,498</u>	<u>1,705,823</u>	<u>1,740,084</u>	
(454,274)	42,861	44,372	44,727	44,821	
-	-	-	-	-	
<u>(454,274)</u>	<u>42,861</u>	<u>44,372</u>	<u>44,727</u>	<u>44,821</u>	
2,013,137	1,558,863	1,601,724	1,646,096	1,690,823	
\$ <u><u>1,558,863</u></u>	\$ <u><u>1,601,724</u></u>	\$ <u><u>1,646,096</u></u>	\$ <u><u>1,690,823</u></u>	\$ <u><u>1,735,644</u></u>	

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				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Charges for services	\$ 179,595	\$ 180,082	\$ 224,363	\$ 266,667	\$ 224,400
Miscellaneous	322	-	3,573	(4,700)	-
Total Revenues	<u>179,918</u>	<u>180,082</u>	<u>227,936</u>	<u>261,967</u>	<u>224,400</u>
Expenditures :					
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues over(under)					
expenditures	179,918	180,082	227,936	261,967	224,400
Transfers Out	(300,000)	(175,000)	(180,000)	(250,000)	(250,000)
Proceeds from debt issue	-	-	-	-	-
Change in net position	<u>(120,082)</u>	<u>5,082</u>	<u>47,936</u>	<u>11,967</u>	<u>(25,600)</u>
Total unrestricted net position at beginning of year	<u>126,443</u>	<u>6,361</u>	<u>11,443</u>	<u>59,379</u>	<u>76,856</u>
Total unrestricted net position at end of year	\$ <u>6,361</u>	\$ <u>11,443</u>	\$ <u>59,379</u>	\$ <u>71,346</u>	\$ <u>51,256</u>

	Water Capital Fund				
	2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
	\$ 267,000	\$ 267,000	\$ 267,000	\$ 267,000	\$ 267,000
	-	-	-	-	-
	<u>267,000</u>	<u>267,000</u>	<u>267,000</u>	<u>267,000</u>	<u>267,000</u>
	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	267,000	267,000	267,000	267,000	267,000
	(300,000)	(275,000)	(275,000)	(275,000)	(275,000)
	-	-	-	-	-
	<u>(33,000)</u>	<u>(8,000)</u>	<u>(8,000)</u>	<u>(8,000)</u>	<u>(8,000)</u>
	71,346	38,346	30,346	22,346	14,346
	<u>71,346</u>	<u>38,346</u>	<u>30,346</u>	<u>22,346</u>	<u>14,346</u>
	\$ <u>38,346</u>	\$ <u>30,346</u>	\$ <u>22,346</u>	\$ <u>14,346</u>	\$ <u>6,346</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				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Charges for services	\$ 202,022	\$ 203,392	\$ 253,692	\$ 302,667	\$ 253,200
Miscellaneous	400	-	3,953	(5,300)	-
Total Revenues	<u>202,422</u>	<u>203,392</u>	<u>257,645</u>	<u>297,367</u>	<u>253,200</u>
Expenditures :					
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues over(under)					
expenditures	202,422	203,392	257,645	297,367	253,200
Transfers Out	(300,000)	(200,000)	(222,000)	(282,000)	(282,000)
Proceeds from debt issue	-	-	-	-	-
Change in net position	<u>(97,578)</u>	<u>3,392</u>	<u>35,645</u>	<u>15,367</u>	<u>(28,800)</u>
Total unrestricted net position at beginning of year	<u>125,170</u>	<u>27,592</u>	<u>30,984</u>	<u>66,629</u>	<u>84,275</u>
Total unrestricted net position at end of year	<u>\$ 27,592</u>	<u>\$ 30,984</u>	<u>\$ 66,629</u>	<u>\$ 81,996</u>	<u>\$ 55,475</u>

	Sewer Capital Fund				
	2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
	\$ 303,000	\$ 303,000	\$ 303,000	\$ 303,000	\$ 303,000
	-	-	-	-	-
	<u>303,000</u>	<u>303,000</u>	<u>303,000</u>	<u>303,000</u>	<u>303,000</u>
	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	303,000	303,000	303,000	303,000	303,000
	(350,000)	(310,000)	(310,000)	(310,000)	(310,000)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(47,000)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>(7,000)</u>
	81,996	34,996	27,996	20,996	13,996
	<u>81,996</u>	<u>34,996</u>	<u>27,996</u>	<u>20,996</u>	<u>13,996</u>
	<u>\$ 34,996</u>	<u>\$ 27,996</u>	<u>\$ 20,996</u>	<u>\$ 13,996</u>	<u>\$ 6,996</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				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted	2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Revenues :										
Intergovernmental	\$ 58,985	\$ 39,276	\$ 64,687	\$ 37,000	\$ 50,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Charges for services	1,139,540	1,317,076	1,534,233	1,618,672	1,536,000	1,666,411	1,799,724	1,853,716	1,909,327	1,947,514
Fines, licenses, permits	4,203	599	2,252	5,040	500	5,000	5,000	5,000	5,000	5,000
Interest income	24,702	12,711	(4,242)	6,000	5,000	6,400	5,000	5,000	5,000	5,000
Miscellaneous	-	-	77	130	-	130	-	-	-	-
Total Revenues	<u>1,227,430</u>	<u>1,369,662</u>	<u>1,597,007</u>	<u>1,666,842</u>	<u>1,591,500</u>	<u>1,702,941</u>	<u>1,859,724</u>	<u>1,913,716</u>	<u>1,969,327</u>	<u>2,007,514</u>
Expenditures :										
Operations and Maintenance	1,152,787	1,682,054	1,578,905	1,646,000	1,608,000	1,675,000	1,725,250	1,768,381	1,812,591	1,857,906
Interfund Services Used	<u>137,185</u>	<u>141,052</u>	<u>134,711</u>	<u>130,000</u>	<u>140,000</u>	<u>117,000</u>	<u>150,000</u>	<u>142,000</u>	<u>144,000</u>	<u>147,600</u>
Total Expenditures	<u>1,289,971</u>	<u>1,823,106</u>	<u>1,713,616</u>	<u>1,776,000</u>	<u>1,748,000</u>	<u>1,792,000</u>	<u>1,875,250</u>	<u>1,910,381</u>	<u>1,956,591</u>	<u>2,005,506</u>
Change in net position	(62,542)	(453,445)	(116,609)	(109,158)	(156,500)	(89,059)	(15,526)	3,334	12,736	2,008
Total unrestricted net position at beginning of year	<u>914,609</u>	<u>852,068</u>	<u>398,623</u>	<u>282,014</u>	<u>198,263</u>	<u>172,856</u>	<u>83,797</u>	<u>68,271</u>	<u>71,605</u>	<u>84,342</u>
Total unrestricted net position at end of year	<u>\$ 852,068</u>	<u>\$ 398,623</u>	<u>\$ 282,014</u>	<u>\$ 172,856</u>	<u>\$ 41,763</u>	<u>\$ 83,797</u>	<u>\$ 68,271</u>	<u>\$ 71,605</u>	<u>\$ 84,342</u>	<u>\$ 86,350</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				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted	2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Revenues :										
Interfund	\$ 665,805	\$ 616,151	\$ 648,569	\$ 647,000	\$ 700,000	\$ 740,000	\$ 758,500	\$ 770,463	\$ 782,872	\$ 795,529
Miscellaneous	6,112	31,411	585	-	-	-	-	-	-	-
Total Revenues	<u>671,917</u>	<u>647,562</u>	<u>649,154</u>	<u>647,000</u>	<u>700,000</u>	<u>740,000</u>	<u>758,500</u>	<u>770,463</u>	<u>782,872</u>	<u>795,529</u>
Expenditures :										
Personal Services	407,708	407,271	398,057	417,000	422,172	441,865	450,702	459,716	468,911	478,289
Operations and Maintenance	256,388	233,135	240,803	230,000	304,200	304,200	307,242	310,314	313,418	316,552
Interfund	-	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>664,096</u>	<u>640,407</u>	<u>638,860</u>	<u>647,000</u>	<u>726,372</u>	<u>746,065</u>	<u>757,944</u>	<u>770,031</u>	<u>782,328</u>	<u>794,841</u>
Change in cash position	7,821	7,155	10,294	-	(26,372)	(6,065)	556	432	544	689
Total fund cash position at beginning of year	<u>(5,285)</u>	<u>2,536</u>	<u>9,691</u>	<u>19,985</u>	<u>81,535</u>	<u>19,985</u>	<u>13,920</u>	<u>14,475</u>	<u>14,907</u>	<u>15,451</u>
Total fund cash position at end of year	\$ <u><u>2,536</u></u>	\$ <u><u>9,691</u></u>	\$ <u><u>19,985</u></u>	\$ <u><u>19,985</u></u>	\$ <u><u>55,163</u></u>	\$ <u><u>13,920</u></u>	\$ <u><u>14,475</u></u>	\$ <u><u>14,907</u></u>	\$ <u><u>15,451</u></u>	\$ <u><u>16,139</u></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				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Interfund	\$ 4,281,305	\$ 4,130,046	\$ 4,142,103	\$ 4,508,000	\$ 4,400,000
Miscellaneous	509,049	280,179	260,203	235,000	275,000
Total Revenues	<u>4,790,353</u>	<u>4,410,225</u>	<u>4,402,306</u>	<u>4,743,000</u>	<u>4,675,000</u>
Expenditures :					
Personal Services	<u>3,878,638</u>	<u>4,778,349</u>	<u>4,394,184</u>	<u>4,687,074</u>	<u>4,843,000</u>
Total Expenditures	<u>3,878,638</u>	<u>4,778,349</u>	<u>4,394,184</u>	<u>4,687,074</u>	<u>4,843,000</u>
Change in cash position	911,716	(368,124)	8,122	55,926	(168,000)
Total fund cash position at beginning of year	<u>1,553,313</u>	<u>2,465,029</u>	<u>2,096,905</u>	<u>2,105,027</u>	<u>1,968,436</u>
Total fund cash position at end of year	<u>\$ 2,465,029</u>	<u>\$ 2,096,905</u>	<u>\$ 2,105,027</u>	<u>\$ 2,160,953</u>	<u>\$ 1,800,436</u>

Employee Benefits Fund				
2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ 4,770,998	\$ 5,057,258	\$ 5,360,693	\$ 5,682,335	\$ 6,023,275
278,000	286,340	289,203	292,095	295,016
<u>5,048,998</u>	<u>5,343,598</u>	<u>5,649,897</u>	<u>5,974,430</u>	<u>6,318,291</u>
 4,772,000	 5,235,600	 5,602,380	 5,882,499	 6,277,624
<u>4,772,000</u>	<u>5,235,600</u>	<u>5,602,380</u>	<u>5,882,499</u>	<u>6,277,624</u>
276,998	107,998	47,517	91,931	40,667
 2,160,953	 2,437,951	 2,545,949	 2,593,465	 2,685,397
<u>2,160,953</u>	<u>2,437,951</u>	<u>2,545,949</u>	<u>2,593,465</u>	<u>2,685,397</u>
 \$ 2,437,951	 \$ 2,545,949	 \$ 2,593,465	 \$ 2,685,397	 \$ 2,726,064
<u>\$ 2,437,951</u>	<u>\$ 2,545,949</u>	<u>\$ 2,593,465</u>	<u>\$ 2,685,397</u>	<u>\$ 2,726,064</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 other funds.

	Investment Fund				
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Budgeted
Revenues :					
Interest Income	\$ 72,990	\$ 91,748	\$ 135,107	\$ 155,000	\$ 170,000
Miscellaneous	-	-	-	-	-
Total Revenues	<u>72,990</u>	<u>91,748</u>	<u>135,107</u>	<u>155,000</u>	<u>170,000</u>
Expenditures :					
Operations and Maintenance	<u>72,990</u>	<u>91,748</u>	<u>135,107</u>	<u>155,000</u>	<u>170,000</u>
Total Expenditures	<u>72,990</u>	<u>91,748</u>	<u>135,107</u>	<u>155,000</u>	<u>170,000</u>
Change in cash position	-	-	-	-	-
Total fund cash position at beginning of year	-	-	-	-	-
Total fund cash position at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Investment Fund				
2023 Budgeted	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000
-	-	-	-	-
<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>
<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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2023 City Budget

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2023 City Capital

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**City Capital Planning
2024 - 2028**

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**2023 Wooster Community
Hospital Budget**

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**Debt Information
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		CAPITAL EQUIPMENT	CAPITAL FACILITIES INFRASTRUCTURE	TOTALS
FUND LEVEL SUMMARY				
FUND	FUND NAME			
100	General Fund	\$ 873,000	\$ -	\$ 873,000
101	Street Construction, Maintenance & Repair (SCMR)	\$ -	\$ 500,000	\$ 500,000
103	Permissive Tax Fund	\$ -	\$ 420,000	\$ 420,000
107	CDBG	\$ -	\$ 627,500	\$ 627,500
125	American Recovery Plan Act Fund	\$ -	\$ 2,450,000	\$ 2,450,000
301	Capital Improvements Fund	\$ 2,495,000	\$ 7,902,500	\$ 10,397,500
501	Water Fund	\$ 202,500	\$ 7,300,000	\$ 7,502,500
502	Sanitary Sewer Fund	\$ 252,500	\$ 14,550,000	\$ 14,802,500
507	Storm Sewer Fund	\$ 225,000	\$ 460,000	\$ 685,000
		\$ 4,048,000	\$ 34,210,000	\$ 38,258,000

COST CENTER LEVEL SUMMARY

FUND	ACTIVITY	ACCOUNT/FUND NAME			
100	100.11.101	Police	\$ 313,000		\$ 313,000
100	100.12.109	Fire	\$ 390,000		\$ 390,000
100	100.33.716	Lands and Buildings (City Hall)	\$ 80,000		\$ 80,000
100	100.33.409	Building Standards	\$ 50,000		\$ 50,000
100	100.52.304	Community Center	\$ 40,000		\$ 40,000
101	101.34.602	Street Construction, Maintenance & Repair (SCMR)	\$ -	\$ 500,000	\$ 500,000
103	103.34.602	Permissive Tax Fund	\$ -	\$ 420,000	\$ 420,000
107	107.83.412	CDBG Allocation	\$ -	\$ 127,500	\$ 127,500
107	107.83.414	Critical Infrastructure	\$ -	\$ 500,000	\$ 500,000
125	125.70.200	American Recovery Act Fund	\$ -	\$ 2,450,000	\$ 2,450,000
301	301.80.702	Capital Improvements	\$ 2,495,000	\$ 7,902,500	\$ 10,397,500
501	501.42.504	Water Treatment Plant	\$ 120,000	\$ 6,550,000	\$ 6,670,000
501	501.34.512	Water Lines - Engineering	\$ -	\$ 750,000	\$ 750,000
501	501.44.512	Water Line Maintenance (Distribution)	\$ 82,500	\$ -	\$ 82,500
502	502.43.514	Water Pollution Control Plant	\$ 170,000	\$ 12,650,000	\$ 12,820,000
502	502.34.513	Sewer Lines - Engineering	\$ -	\$ 1,900,000	\$ 1,900,000
502	502.44.513	Sewer Line Maintenance (Collection)	\$ 82,500	\$ -	\$ 82,500
507	507.31.500	Storm Drainage - Maintenance	\$ 225,000	\$ -	\$ 225,000
507	507.34.502	Storm Sewer - Engineering	\$ -	\$ 460,000	\$ 460,000
			\$ 4,048,000	\$ 34,210,000	\$ 38,258,000

Priority	Description	New? Replace?	Budget Requested	Funding Source	General Ledger
<u>DEPARTMENT/DIVISION</u>					
Safety					
Fire					
1	Station 1 Renovation - Furniture, Fixtures and Equipment	Renovate	\$ 120,000	100 General Fund	100.12.109
1	Replace Ladder Truck	Replacement	\$ 1,750,000	301 Capital Improvements Fund	301.80.702
2	Replace Utility 2 - F-150 Lightening EV	Replacement	\$ 60,000	100 General Fund	100.12.109
3	Replace Four Cardiac Monitors	Replacement	\$ 210,000	100 General Fund	100.12.109
	Total Cost		\$ 2,140,000		
Police					
1	Cruiser Replacement (4 units)	Replace	\$ 220,000	100 General Fund	100.11.101
2	MX908 Drug Testing Equipment	New	\$ 93,000	100 General Fund	100.11.101
	Total Cost		\$ 313,000		
Community Service & Development Department					
Building Standards and City Hall Building					
1	Council Chambers Renovation	Update	\$ 80,000	100 General Fund	100.33.716
2	Inspection Vehicle	Replace	\$ 50,000	100 General Fund	100.33.409
3	Dumpster Enclosure and Repair	Update	\$ 40,000	301 Capital Improvements Fund	301.80.702
	Total Cost		\$ 170,000		
Recreation					
1	Community Center Main HVAC Replacement	Replace	\$ 40,000	100 General Fund	100.52.304
Public Works Department					
Public Properties Maintenance					
1	16 Ton Dual Axel Tandem Dump Truck		\$ 225,000	507 Storm Sewer Fund	507.31.500
1	Resurface Various Streets		\$ 475,000	301 Capital Improvements Fund	301.80.702
2	Two (2) Crew Trucks with Service Boxes		\$ 130,000	301 Capital Improvements Fund	301.80.702
3	Two (2) Pickup Trucks		\$ 100,000	301 Capital Improvements Fund	301.80.702
	Total Cost		\$ 930,000		

Priority	Description	New? Replace?	Budget Requested	Funding Source	General Ledger
<u>DEPARTMENT/DIVISION</u>					
Utilities Divisions					
Water Pollution Control Plant					
	Control Panel Update		\$ 25,000	502 Sanitary Sewer Fund	502.43.514
	Two (2) Pretreatment Samplers		\$ 40,000	502 Sanitary Sewer Fund	502.43.514
	Backup Maizzi DO Pump		\$ 20,000	502 Sanitary Sewer Fund	502.43.514
	Bio-Phos Mixer Replacement (Mixer 1)		\$ 20,000	502 Sanitary Sewer Fund	502.43.514
	Bio-Phos Mixer Replacement (Mixer 2)		\$ 20,000	502 Sanitary Sewer Fund	502.43.514
	Hydrant for Bever Swirl (CSO)		\$ 20,000	502 Sanitary Sewer Fund	502.43.514
	Miscellaneous Capital		<u>\$ 25,000</u>	502 Sanitary Sewer Fund	502.43.514
	Total Cost		\$ 170,000		
Water Treatment Plant					
1	Buckeye Booster Station HVAC		\$ 80,000	501 Water Fund	501.42.504
2	Miscellaneous Capital		<u>\$ 40,000</u>	501 Water Fund	501.42.504
			\$ 120,000		
Distribution and Collection					
1	Large Truck with Utility Box	Replace	\$ 37,500	501 Water Fund	501.44.512
			<u>\$ 37,500</u>	502 Sewer Fund	502.44.513
			\$ 75,000		
2	Parking Lot Paving		\$ 25,000	501 Water Fund	501.44.512
			<u>\$ 25,000</u>	502 Sewer Fund	502.44.513
			\$ 50,000		
3	Right of Way Mower		\$ 20,000	501 Water Fund	501.44.512
			<u>\$ 20,000</u>	502 Sewer Fund	502.44.513
			\$ 40,000		
	Subtotal Water		\$ 82,500	501	
	Subtotal Sanitary Sewer		\$ 82,500	502	
	Division Total		\$ 165,000		
TOTAL ALL CAPITAL REQUESTS - MEMORANDUM ONLY			\$ 4,048,000		

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

FUND LEVEL SUMMARY

General Fund	\$ 873,000
Capital Improvements Fund	\$ 2,495,000
Water Fund	\$ 202,500
Sanitary Sewer Fund	\$ 252,500
Storm Sewer Fund	\$ 225,000
	<u>\$ 4,048,000</u>

COST CENTER LEVEL SUMMARY

	ACCOUNT NUMBER	AMOUNT	FUND
Police	100.11.101 -3360.01	\$ 313,000	100 General Fund
Fire	100.12.109 -3360.01	\$ 390,000	100 General Fund
Lands and Buildings (City Hall)	100.33.716 -3360.01	\$ 80,000	100 General Fund
Building Standards	100.33.409 -3360.01	\$ 50,000	100 General Fund
Community Center	100.52.304 -3360.01	\$ 40,000	100 General Fund
Capital Improvements	301.80.702 -3360.01	\$ 2,495,000	301 Capital Improvements
Water Treatment Plant	501.42.504 -3360.01	\$ 120,000	501 Water
Water Line Maintenance (Distribution)	501.44.512 -3360.01	\$ 82,500	501 Water
Sewer Line Maintenance (Collection)	502.44.513 -3360.01	\$ 82,500	502 Sanitary Sewer
Water Pollution Control Plant	502.43.514 -3360.01	\$ 170,000	502 Sanitary Sewer
Storm Sewer Maintenance	507.31.500 -3360.01	\$ 225,000	507 Storm Sewer
		<u>\$ 4,048,000</u>	

Division	Project Description	Revenue Notations	Project Notations	Budget Requested	Funding Source	General Ledger
Fire	Fire Station #1 Renovation	Debt	Construction	\$3,372,500	301 Capital Improvements	301.80.702
		CDBG		\$500,000	107 Critical Infrastructure	107.83.414
		CDBG		\$127,500	107 CDBG Allocation	107.83.412
		ARPA		\$1,400,000	125 ARPA	125.70.200
				<u>\$5,400,000</u>		
Recreation	Christmas Run Pool Renovation - Engineering Design	Gen. Fund Trans.	Design	\$250,000	301 Capital Improvements	301.80.702
PPM	West Storage Shed Parking Lot Resurfaced	Gen. Fund Trans.		\$30,000	301 Capital Improvements	301.80.702
PPM	Chalet Entry and Patio Improvements	Gen. Fund Trans.		\$100,000	301 Capital Improvements	301.80.702
PPM	Clear Creek Park Playground	Gen. Fund Trans.		\$10,000	301 Capital Improvements	301.80.702
		Other Funding		\$45,000	301 Capital Improvements	301.80.702
		Nature Works		\$45,000	301 Capital Improvements	301.80.702
				<u>\$100,000</u>		
PPM	Pickleball Courts	Gen. Fund Trans.		\$25,000	301 Capital Improvements	301.80.702
		Other Funding		\$25,000	301 Capital Improvements	301.80.702
		Nature Works		\$75,000	301 Capital Improvements	301.80.702
				<u>\$125,000</u>		
Engineering	Sidewalk Improvements	Gen. Fund Trans.	Construction	\$50,000	301 Capital Improvements	301.80.702
Engineering	Sidewalk Replacement Program	Gen. Fund Trans.	Construction	\$50,000	301 Capital Improvements	301.80.702
Engineering	Miscellaneous Concrete Repairs	Gen. Fund Trans.	Construction	\$50,000	301 Capital Improvements	301.80.702
Engineering	Curb Ramp Upgrades	Gen. Fund Trans.	Construction	\$50,000	301 Capital Improvements	301.80.702
Engineering	Traffic Signal Communication	Gen. Fund Trans.		\$25,000	301 Capital Improvements	301.80.702
Engineering	Traffic Signal Improvements	Gen. Fund Trans.	Construction	\$20,000	301 Capital Improvements	301.80.702
		Gen. Fund Trans.	Construction	\$350,000	301 Capital Improvements	301.80.702
				<u>\$370,000</u>		
Engineering	Downtown Streetscape West Liberty Street Alley to Walnut Street	Gen. Fund Trans.	Construction	\$500,000	301 Capital Improvements	301.80.702
		Special Assessments	Construction	\$20,000	301 Capital Improvements	301.80.702
				<u>\$520,000</u>		

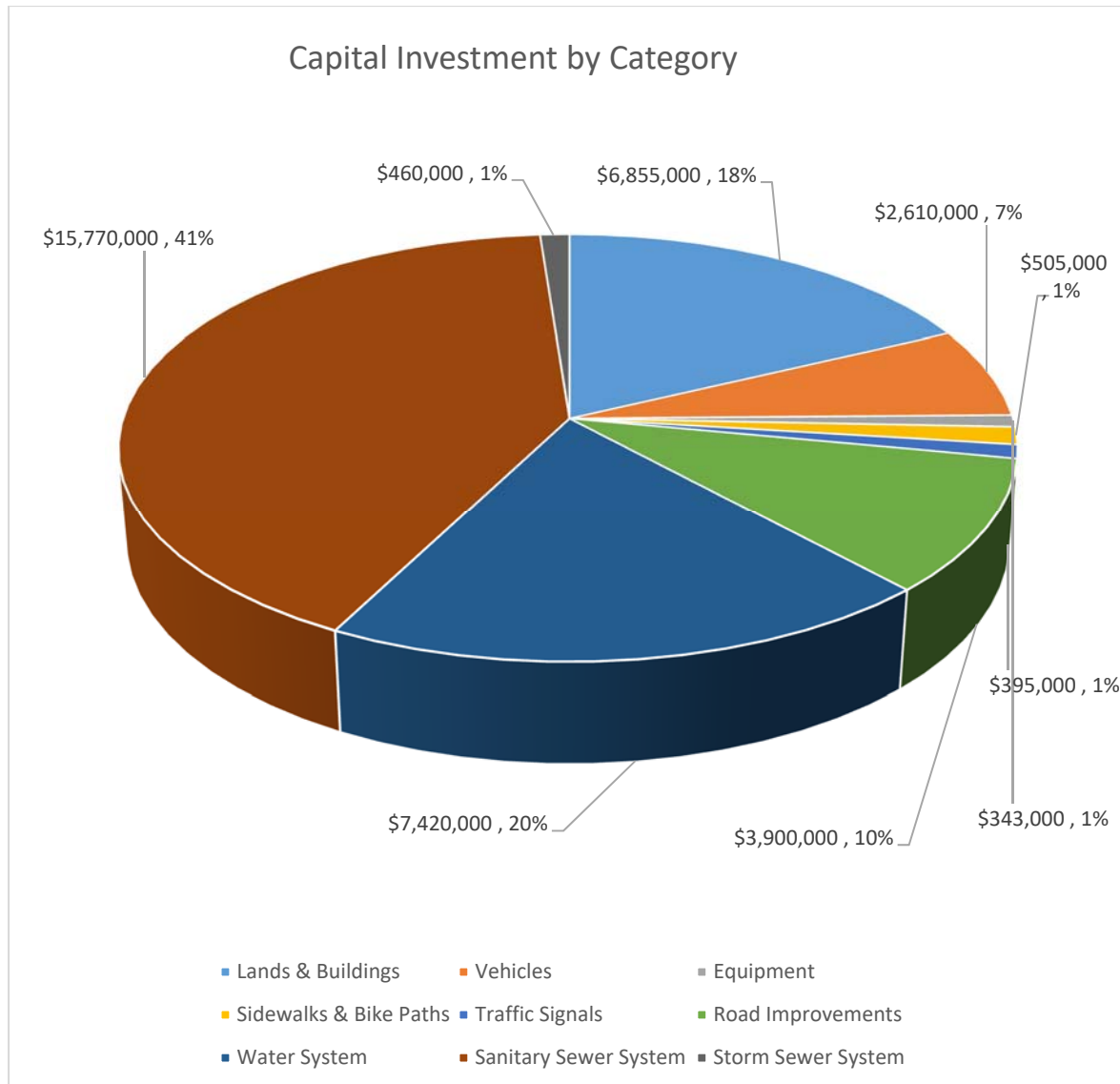
Division	Project Description	Revenue Notations	Project Notations	Budget Requested	Funding Source	General Ledger
Engineering	Bike Path - Phase 3 - Right of Way	Gen. Fund Trans.	Right of Way	\$200,000	301 Capital Improvements	301.80.702
Engineering	Oak Hill/Oldman Roundabout	Gen. Fund Trans.	Right of Way	\$25,000	301 Capital Improvements	301.80.702
		Debt Paid by TIF	Construction	<u>\$1,400,000</u>	301 Capital Improvements	301.80.702
				\$1,425,000		
Engineering	Paving: E South Street (Bever to Tracks)	Permissive Tax	Construction	\$75,000	103 Permissive Tax Fund	103.34.602
	E Henry Street (Bever to Minerva)	Gen. Fund Trans.	Construction	\$150,000	101 Capital Improvements	101.34.602
	Winter Street (Beall to Gasche)	Gen. Fund Trans.	Construction	\$100,000	101 Capital Improvements	101.34.602
	Wayne Avenue (Quinby to Bever)	Permissive Tax	Construction	\$75,000	103 Permissive Tax Fund	103.34.602
	Reta Circle	SCMR	Construction	\$75,000	101 SCM&R	101.34.602
	Ruth Circle	SCMR	Construction	\$75,000	101 SCM&R	101.34.602
	Arthur Drive	SCMR	Construction	<u>\$100,000</u>	101 SCM&R	101.34.602
				\$650,000		
Engineering	Oak Hill/Milltown Roundabout	Debt Paid by TIF	Right of Way	\$50,000	301 Capital Improvements	301.80.702
Engineering	Oak Hill (Oldman to Milltown)	Debt Paid by TIF	Right of Way	\$50,000	301 Capital Improvements	301.80.702
Engineering	Milltown (Oak Hill to Commerce Parkway)	Debt Paid by TIF	Right of Way	\$50,000	301 Capital Improvements	301.80.702
Engineering	Paving: West Larwill, East Henry, West Smithville-Western,	Gen. Fund Trans.	Construction	\$308,265	301 Capital Improvements	301.80.702
		Permissive Tax	Construction	\$270,000	103 Permissive Tax Fund	103.34.602
	East South, Geyers Chapel, Back Orrville	ODOT Lg City - Grant	Construction	<u>\$571,735</u>	301 Capital Improvements	301.80.702
				\$1,150,000		
Engineering	Oak Hill Curb Ramp Project	Gen. Fund Trans.	Engineering	\$30,000	301 Capital Improvements	301.80.702
		Gen. Fund Trans.	Construction	<u>\$125,000</u>	301 Capital Improvements	301.80.702
				\$155,000		
Engineering	Water Line Replacements	Water	Construction	\$100,000	501 Water Fund	501.34.512
Engineering	Telemetry	Water		\$25,000	501 Water Fund	501.34.512
Engineering	Replace 2" Waterlines	Water	Construction			
	Bechtel, Troyer, Spring, Diller, Forest, Curry, South Buckeye			\$50,000	501 Water Fund	501.34.512
Engineering	Long Road Booster Station Upgrade	Water	Construction	\$400,000	501 Water Fund	501.34.512

Division	Project Description	Revenue Notations	Project Notations	Budget Requested	Funding Source	General Ledger
Engineering	Palmer Water Line Over Bridge	Water	Construction	\$175,000	501 Water Fund	501.34.512
Water Plant	WTP: Filter Addition	Debt	Construction	\$6,400,000	501 Water Fund	501.42.504
Water Plant	WTP Full Plant Generator	Water	Construction	\$100,000	501 Water Fund	501.42.504
Water Plant	WTP Well Generator (Well #2)	Water	Engineering	\$50,000	501 Water Fund	501.42.504
Engineering	Sanitary Sewer Miscellaneous	Sanitary Sewer	Construction	\$50,000	502 Sanitary Sewer Fund	502.34.513
Engineering	UV Systems Upgrade	Debt	Construction	\$200,000	502 Sanitary Sewer Fund	502.43.514
Engineering	Walmart Gravity Sewer	Debt	Construction	\$750,000	502 Sanitary Sewer Fund	502.34.513
		OPWC	Construction	\$500,000	502 Sanitary Sewer Fund	502.34.513
		ARPA	Construction	\$250,000	125 ARPA	125.70.200
				<u>\$1,500,000</u>		
Engineering	Christmas Run Sewer Replacement	Debt Paid by TIF	Construction	\$500,000	502 Sanitary Sewer Fund	502.34.513
WPCP	Headworks Improvements	Debt	Construction	\$4,000,000	502 Sanitary Sewer Fund	502.43.514
		OPWC	Construction	\$500,000	502 Sanitary Sewer Fund	502.43.514
				<u>\$4,500,000</u>		
Engineering	W. Milltown Sanitary Sewer	Debt Paid by TIF	Construction	\$1,750,000	502 Sanitary Sewer Fund	502.43.514
WPCP	Sewer Plant VLR #1/#2 Improvements	Debt	Construction	\$1,800,000	502 Sanitary Sewer Fund	502.43.514
WPCP	Digester Upgrades	Debt	Construction	\$842,105	502 Sanitary Sewer Fund	502.43.514
		IRA Credit	Construction	\$757,895	502 Sanitary Sewer Fund	502.43.514
		ARPA	Construction	\$800,000	125 ARPA	125.70.200
				<u>\$2,400,000</u>		
WPCP	Feedstock Receiving	Debt	Construction	\$1,094,737	502 Sanitary Sewer Fund	502.43.514
		IRA Credit	Construction	\$505,263	502 Sanitary Sewer Fund	502.43.514
				<u>\$1,600,000</u>		

Division	Project Description	Revenue Notations	Project Notations	Budget Requested	Funding Source	General Ledger
WPCP	CHP Generator	Debt	Engineering	\$513,158	502 Sanitary Sewer Fund	502.43.514
		IRA Credit	Engineering	<u>\$236,842</u>	502 Sanitary Sewer Fund	502.43.514
				\$750,000		
Engineering	Melrose Lift Station Upgrades	Debt	Engineering	\$338,000	502 Sanitary Sewer Fund	502.43.514
		Other Funding	Engineering	<u>\$62,000</u>	502 Sanitary Sewer Fund	502.43.514
				\$400,000		
Engineering	Cleveland North Lift Station Upgrades	Sanitary Sewer	Engineering	\$25,000	502 Sanitary Sewer Fund	502.34.513
		Sanitary Sewer	Construction	<u>\$75,000</u>	502 Sanitary Sewer Fund	502.34.513
				\$100,000		
WPCP	Septage Receiving Improvements	Sanitary Sewer	Engineering	\$50,000	502 Sanitary Sewer Fund	502.43.514
Engineering	Detention/Retention Basin Inspection	Storm Drainage		\$50,000	507 Storm Sewer Fund	507.34.502
Engineering	Detention/Retention Improvements	Storm Drainage	Construction	\$60,000	507 Storm Sewer Fund	507.34.502
Engineering	Storm Sewer Replacements	Storm Drainage	Construction	\$50,000	507 Storm Sewer Fund	507.34.502
Engineering	Bever Street Sewer Separation	Storm Drainage	Construction	\$250,000	507 Storm Sewer Fund	507.34.502
Engineering	Oakley Pond Cleanout and Concrete Channel	Storm Drainage	Construction	\$50,000	507 Storm Sewer Fund	507.34.502
TOTAL ALL INFRASTRUCTURE REQUESTS - MEMORANDUM ONLY				\$34,210,000		

Division	Project Description	Revenue Notations	Project Notations	Budget Requested	Funding Source	General Ledger
	Capital Improvements Fund			\$7,902,500		
	Street Construction, Maintenance & Repair Fund			\$500,000		
	Permissive Tax Fund			\$420,000		
	CDBG Fund			\$627,500		
	American Recover Plan Act Fund			\$2,450,000		
	Water Fund			\$7,300,000		
	Sanitary Sewer Fund			\$14,550,000		
	Storm Sewer Fund			\$460,000		
				<u>\$34,210,000</u>		
	Capital Improvements	301.80.702 -3360		\$7,902,500	301	Capital Improvements
	Street Construction, Maintenance & Repair (SCMR)	101.34.602 -3360		\$500,000	101	SCMR
	State Highway Fund	102.31.602 -3360		\$0	102	State Highway
	Permissive Tax Fund	103.34.602 -3360		\$420,000	103	Permissive Tax Fund
	CDBG Allocation	107.83.412 -3360		\$127,500	107	CDBG
	CDBG Critical Infrastructure	107.83.414 -3360		\$500,000	107	CDBG
	COVID-19 Response Fund	125.70.200 -3360		\$2,450,000	125	COVID-19 Response Fund
	Water Lines	501.34.512 -3360		\$750,000	501	Water
	Water Treatment Plant	501.42.504 -3360		\$6,550,000	501	Water
	Sewer Lines - Engineering	502.34.513 -3360		\$1,900,000	502	Sanitary Sewer
	Water Pollution Control Plant	502.43.514 -3360		\$12,650,000	502	Sanitary Sewer
	Storm Sewer - Engineering	507.34.502 -3360		\$460,000	507	Storm Drainage
	Storm Sewer - PPM	507.31.502 -3360		\$0	507	Storm Drainage
				<u>\$34,210,000</u>		

City of Wooster, Ohio – 2023 Appropriations Budget



Category	Budget \$	Budget %
Lands & Buildings	\$ 6,855,000	17.9%
Vehicles	2,610,000	6.8%
Equipment	343,000	0.9%
Sidewalks & Bike Paths	505,000	1.3%
Traffic Signals	395,000	1.0%
Road Improvements	3,900,000	10.2%
Water System	7,420,000	19.4%
Sanitary Sewer System	15,770,000	41.2%
Storm Sewer System	460,000	1.2%
Total	\$ 38,258,000	100%

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City of Wooster, Ohio
Planned Equipment Budget Requested
For the years 2024-2028

		Cut from								Funding	Percentage
		2023 Budget	2024	2025	2026	2027	2028			Source	Split
Fire											
1	Replace Medic 1307 & Power Cot (2013)		325,000							301 Capital Improvements Fund	
2	Replace Chevy Colorado- U4 (2010)		60,000							301 Capital Improvements Fund	
2	Replace 2 Hydraulic cots		75,000							301 Capital Improvements Fund	
1	Replace Engine 137- Pierce (2000)			650,000						301 Capital Improvements Fund	
2	Replace SCBA Compressor			62,500						301 Capital Improvements Fund	
1	Replace Horton- 1303 (2016) Medic Unit & Power Load				330,000					301 Capital Improvements Fund	
2	Replace 2015 Explorer- 1308 (C3)				55,000					301 Capital Improvements Fund	
1	Replace 2018 Explorer- 1301 (C1)					55,000				301 Capital Improvements Fund	
2	Replace 2014 Ford F250 (U3)					50,000				301 Capital Improvements Fund	
		\$ -	\$ 460,000	\$ 712,500	\$ 385,000	\$ 105,000	\$ -				
Police											
1	Police Vehicle Replacements		\$ 230,000	\$ 185,000	\$ 195,000	\$ 260,000	\$ 215,000			301 Capital Improvements Fund	
Engineering											
	Sanitary Sewer Manholes	\$ 50,000								502 Sanitary Sewer Fund	
	Telemetry	\$ 25,000								502 Sanitary Sewer Fund	
		\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Public Properties Maintenance											
	Reduced: Resurface Various Streets	\$ 25,000								301 Capital Improvements Fund	
	HVAC system	\$ 75,000								301 Capital Improvements Fund	
	Kiddie City Play Area	\$ 75,000								301 Capital Improvements Fund	
	Generator	\$ 100,000								301 Capital Improvements Fund	
	Storage Building	\$ 200,000								507 Storm Sewer Fund	
1	16 Ton Dual Axel Tandem Dump Truck	\$ 225,000								301 Capital Improvements Fund	
2	Tree Chipper Truck	\$ 125,000								301 Capital Improvements Fund	
3	Traffic Bucket Truck	\$ 200,000								301 Capital Improvements Fund	
1	10 Ton Dual Axel Dump Truck			\$ 175,000						301 Capital Improvements Fund	
2	Crew Truck with Service Box			\$ 65,000						301 Capital Improvements Fund	
1	Three (3) Pickup Trucks			\$ 180,000						301 Capital Improvements Fund	
1	Fork Lift			\$ 75,000						301 Capital Improvements Fund	
1	10 Ton Dual Axel Dump Truck				\$ 175,000					301 Capital Improvements Fund	
2	Asphalt Paver				\$ 400,000					301 Capital Improvements Fund	

City of Wooster, Ohio
Planned Equipment Budget Requested
For the years 2024-2028

		Cut from					Funding	
		2023 Budget	2024	2025	2026	2027	2028	Source
								Percentage Split
3	Leaf Machine				\$ 65,000			507 Storm Sewer Fund
1	10 Ton Dual Axel Dump Truck					\$ 175,000		507 Storm Sewer Fund
1	Asphalt Distributor					\$ 250,000		301 Capital Improvements Fund
2	Crew Truck with Service Box					\$ 55,000		301 Capital Improvements Fund
3	Leaf Machine					\$ 65,000		507 Storm Sewer Fund
1	Resurface Various Streets	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000			301 Capital Improvements Fund
1	Garage Door Replacement	\$ 300,000						301 Capital Improvements Fund
1	New Road Salt and De-icing Storage			\$ 500,000				301 Capital Improvements Fund
1	Solar Panel Field				\$ 150,000			301 Capital Improvements Fund
1	Asphalt Paving					\$ 100,000		301 Capital Improvements Fund
1	Freedlanded Pavilion	\$ 75,000						301 Capital Improvements Fund
2	Schilling Dog Play Area Improvements	\$ 30,000						301 Capital Improvements Fund
1	Christmas Run Pool Back Parking Resurfacing			\$ 40,000				301 Capital Improvements Fund
2	Oak Hill Pond Dredging and Improvements			\$ 60,000				301 Capital Improvements Fund
1	Freedlander Playground Replacement				\$ 200,000			301 Capital Improvements Fund
1	Knights Field Playground Replacement					\$ 100,000		301 Capital Improvements Fund
		\$ 475,000	\$ 1,105,000	\$ 1,245,000	\$ 1,140,000	\$ 895,000	\$ -	

Building Standards

City Hall HVAC Equipment Replacement (cooling)	\$ 150,000	301 Capital Improvements Fund
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Recreation/Community Center/ Pools

1	Christmas Run Pool Renovation and Construction	\$ 3,500,000	301 Capital Improvements Fund
1	Replace two (2) smaller HVAC Units at Community Center	\$ 35,000	301 Capital Improvements Fund
1	Replace Main Roof at Community Center	\$ 150,000	301 Capital Improvements Fund
1	Design/Engineering Fees for Freedlander Pool Renovation	\$ 200,000	301 Capital Improvements Fund
1	Freedlander Pool Renovation and Construction	\$ 2,500,000	301 Capital Improvements Fund
1	Design Fees for Community Center Addition	\$ 250,000	301 Capital Improvements Fund
1	Replace Baby Pool Boiler at Freedlander	\$ 15,000	301 Capital Improvements Fund
1	Commnity Center Renovation and Construction	\$ 4,500,000	301 Capital Improvements Fund
5	Replace Truck	\$ 30,000	301 Capital Improvements Fund
5	Build Sand Volleyball Courts and add Parking Lot at Freedlander Park	\$ 200,000	301 Capital Improvements Fund
		\$ - \$ 3,885,000 \$ 2,765,000 \$ 4,500,000 \$ 230,000 \$ -	

Utilities

Water Pollution Control

3&4 RAS Pump Replacement (Pump 2)	\$ 80,000	502 Sanitary Sewer Fund
3&4 RAS Pump Replacement (Pump 3)	\$ 90,000	502 Sanitary Sewer Fund
Waste Pump Replacement	\$ 50,000	502 Sanitary Sewer Fund

City of Wooster, Ohio
Planned Equipment Budget Requested
For the years 2024-2028

	Cut from						Funding	Percentage
	2023 Budget	2024	2025	2026	2027	2028	Source	Split
Replace Vehicle (Crane Truck)				\$ 100,000			502 Sanitary Sewer Fund	
	\$ -	\$ 130,000	\$ 90,000	\$ 100,000	\$ -	\$ -		
Water Treatment								
S1 Well Flow Meter		\$ 30,000					501 Water Fund	
Replace West End Basement HVAC		\$ 80,000					501 Water Fund	
Replace Vehicle				\$ 40,000			501 Water Fund	
	\$ -	\$ 110,000	\$ -	\$ 40,000	\$ -	\$ -		
Distribution and Collection								
Replace Backhoe		\$ 37,500					501 Water Fund	50.00%
		\$ 37,500					502 Sanitary Sewer Fund	50.00%
Total Replace Backhoe		\$ 75,000						
Replace Concrete Truck		\$ 20,000					501 Water Fund	50.00%
		\$ 20,000					502 Sanitary Sewer Fund	50.00%
Total Replace Concrete Truck		\$ 40,000						
Replace Two (2) F-150 Trucks			\$ 30,000				501 Water Fund	50.00%
			\$ 30,000				502 Sanitary Sewer Fund	50.00%
Total Replace Two (2) F-150 Trucks			\$ 60,000					
Replace Dump Truck				\$ 80,000			501 Water Fund	50.00%
				\$ 80,000			502 Sanitary Sewer Fund	50.00%
Total Vehicle Purchase				\$ 160,000				
Distribution and Collection Totals		\$ 115,000	\$ 60,000	\$ 160,000				
Totals by Fund (memorandum only)	\$ 275,000	\$ 5,830,000	\$ 4,907,500	\$ 6,155,000	\$ 1,250,000	\$ 215,000	301 Capital Improvements Fund	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	103 Permissive Tax	
	\$ -	\$ 167,500	\$ 30,000	\$ 120,000	\$ -	\$ -	501 Water Fund	
	\$ 75,000	\$ 187,500	\$ 120,000	\$ 180,000	\$ -	\$ -	502 Sewer Fund	
	\$ 200,000	\$ -	\$ -	\$ 65,000	\$ 240,000	\$ -	507 Storm Sewer Fund	
	\$ 550,000	\$ 6,185,000	\$ 5,057,500	\$ 6,520,000	\$ 1,490,000	\$ 215,000		

		CITY OF WOOSTER 10-YEAR INFRASTRUCTURE STRATEGIC PLAN Large Facilities			CURRENT YEAR										
PRIORITY/ STATUS	DIVISION	DESCRIPTION	ITEM	10-YEAR AMOUNT	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	COMMENTS
	Fire	Fire Station #1 Renovation		\$ 5,900,000	\$ 500,000	\$ 5,400,000									
	Recreation	Christmas Run Pool Renovation	Engineering Construction	\$ 250,000 \$ 3,700,000		\$ 250,000	\$ 3,700,000								
	Recreation	Freedlanders Pool Renovation	Engineering Construction	\$ 200,000 \$ 2,500,000			\$ 200,000	\$ 2,500,000							
	Recreation	Community Center Renovation	Engineering Construction	\$ 250,000 \$ 7,000,000			\$ 250,000	\$ 7,000,000							
	Fire	Fire Station #4 New Construction	Construction	\$ 5,000,000					\$ 5,000,000						
	Maintenance	Storage Building	Construction	\$ 500,000				\$ 500,000							
	Parks	Miscellaneous	Construction	\$ 200,000				\$ 200,000							
		SHEET TOTAL		\$ 25,500,000	\$ 500,000	\$ 5,650,000	\$ 4,150,000	\$ 9,500,000	\$ 700,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	
		GRAND TOTAL STORM SEWER FUND		\$ 25,500,000	\$ 500,000	\$ 5,650,000	\$ 4,150,000	\$ 9,500,000	\$ 700,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	

Final 2023_Infrastructure Strategic Plan 11 03 2022, Water

		CITY OF WOOSTER 10-YEAR INFRASTRUCTURE STRATEGIC PLAN SANITARY SEWER													

[illegible]

		CITY OF WOOSTER 10-YEAR INFRASTRUCTURE STRATEGIC PLAN			CURRENT YEAR										
		STORM SEWER													
PRIORITY/ STATUS	DIVISION	DESCRIPTION	ITEM	10-YEAR AMOUNT	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	COMMENTS
Ongoing	ENGR	Detention/Retention Basin Inspection		\$ 350,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000				EPA Mandate for 5 years
Ongoing	ENGR	Detention/Retention Improvements		\$ 715,000	\$ 100,000	\$ 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	Bever Street Sewer Separation	Construction	\$ 250,000		\$ 250,000									
	ENGR	Oakley Pond Cleanout and Concrete Channel	Construction	\$ 200,000		\$ 200,000									
	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		\$ 5,995,000	\$ 800,000	\$ 800,000	\$ 580,000	\$ 350,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 505,000	\$ 505,000	\$ 505,000	
		TOTAL FROM STREETS			\$ 850,000	\$ -	\$ -	\$ -	\$ 150,000	\$ 400,000	\$ 300,000	\$ 200,000	\$ -	\$ -	
		SUBTOTAL			\$ 1,650,000	\$ 800,000	\$ 580,000	\$ 350,000	\$ 800,000	\$ 1,050,000	\$ 950,000	\$ 705,000	\$ 505,000	\$ 505,000	
		STATE -ODOT					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		GRAND TOTAL STORM SEWER FUND		\$ 7,895,000	\$ 1,650,000	\$ 800,000	\$ 580,000	\$ 350,000	\$ 800,000	\$ 1,050,000	\$ 950,000	\$ 705,000	\$ 505,000	\$ 505,000	

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November 10, 2022



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WOOSTER COMMUNITY HOSPITAL
SERVICE DEMAND AND BUDGET ASSUMPTIONS
FOR BUDGET YEAR ENDING DECEMBER 31, 2023

	Actual '19	Actual '20	Actual '21	Projected '22	Budget '23
<u>SERVICE DEMAND</u>					
1 Acute Inpatient Admissions	5,575	5,017	5,476	5,025	5,137
2 Inpatient Rehab Admissions	151	156	138	132	150
3 Transitional Care Admissions	378	344	390	398	398
4 Total Admissions	6,104	5,517	6,004	5,555	5,685
5 % Occupancy (135 Open Beds)	50.3%	48.0%	53.7%	48.8%	49.7%
6 Acute Inpatient Patient Days	15,459	14,528	17,191	14,831	15,066
7 Inpatient Rehab Patient Days	2,267	2,350	2,142	2,067	2,274
8 Transitional Care Patient Days	7,071	6,849	7,108	7,140	7,140
9 Total Patient Days	24,797	23,727	26,441	24,038	24,480
10 Observation Days	2,554	1,779	2,192	2,433	2,392
11 Births	1,355	1,245	1,218	1,212	1,212
12 Acute Average Length Of Stay	2.77	2.90	3.20	2.95	2.93
13 Inpatient Rehab Average Length Of Stay	14.53	15.20	15.10	15.66	15.16
14 Transitional Care Average Length Of Stay	18.86	19.80	18.00	17.94	17.94
15 Total Average Length Of Stay	4.06	4.30	4.40	4.33	4.31
16 Average Daily Census	68	65	72	66	67
17 Surgical Cases:					
18 Inpatient - including c-sections	1,327	1,055	1,074	1,083	1,121
19 Outpatient	4,019	3,343	3,523	3,187	3,287
20 Total	5,346	4,398	4,597	4,270	4,408
21 Emergency Room Visits	33,510	27,126	30,258	29,618	29,618
22 Home Health Admissions	781	647	737	690	704
23 Total Outpatient Registrations	143,110	138,919	151,508	142,320	146,678
24 Adjusted Patient Days	74,451	69,262	76,052	72,877	74,203
<u>ASSUMPTIONS</u>					
25 FTEs (including HH & Contract)	864	806	839	845	871
26 Manhours Per Patient Day	72.47	70.89	66.02	73.11	74.04
27 FTEs/Occupied Bed	12.72	12.43	11.59	12.83	12.99
28 Manhours Per APD	24.14	24.29	22.95	24.12	24.43
29 FTEs/Adjusted Patient Day	4.24	4.26	4.03	4.23	4.29
30 Across Wage Grades	01/06/19	n/a	05/09/21	01/01/22	04/23/23
31 Salary Increase	All 2.0%	No Increase	All 2.0%	All 1.5%	All 3.0%
32 Est'd Budget Year Impact	\$1,046,912	\$0	\$712,547	\$831,899	\$1,212,507
33 Dates of Rate Increase	01-Jan-19	01-Jan-20	01-Jan-21	01-Jan-22	01-Jan-23
34 Rate Increase Percentage	5%	5%	5%	5%	5%
		{w/o PRF}	{w/o PRF}	{w/o PRF}	
35 Income from Operations	13,008,367	2,869,595	19,832,700	11,971,585	14,141,986
36 Non-Operating Income	2,283,466	1,951,215	(622,662)	986,385	1,775,796
37 Non-Operating Expenses	(11,390,000)	(12,090,000)	(14,040,000)	(13,340,000)	(13,100,000)
38 Net Income	3,901,833	(7,269,190)	5,170,038	(382,030)	2,817,782
39 EBIDA	13,816,258	2,758,111	14,984,972	9,381,147	13,479,262
40 Operating Cash Margin %	15.2%	9.4%	18.5%	13.6%	14.6%
41 Operating Margin	8.6%	2.1%	12.4%	7.5%	8.3%

NOTE: Dollars do not include Care Act Stimulus monies

WOOSTER COMMUNITY HOSPITAL
2023 BUDGET VOLUME ASSUMPTIONS

Inpatient

- Med/Surg - Peds - PCU	1.2% Increase	31.0 ADC
- ICU	7.8% Increase	4.0 ADC
- Women's Pavilion	Constant	6.4 ADC
- Inpatient Rehab	10.0% Increase	6.2 ADC
- Transitional Care Unit	Constant	19.6 ADC
Total Adult & Pediatric Patient Days	1.8% Increase	67.1 ADC
- Nursery	Constant	5.3 ADC
Total Patient Days		72.3 ADC
* Inpatient Surgery Cases	3.5% Increase	1,121
Outpatient Surgery Cases	3.1% Increase	3,287
Emergency Visits	Constant	29,618

* Includes C-Sections

Outpatient	Increase / (Decrease) Activity
Cardiovascular	10.0%
PET	9.0%
Radiation Oncology	8.0%
Special Procedures	6.5%
MRI	5.0%
Behavioral Health	4.0%
Endoscopy	4.0%
Wound Clinic	4.0%
PAT	4.0%
Bone Densitometry	3.5%
CT Scan	3.5%
Nutritional Services	3.5%
Diabetic Education	3.5%
Radiology-Main Campus	3.0%
Ultrasound	3.0%
Sleep Center	2.5%
Breast Imaging	2.0%
Home Health	2.0%
Infusion Services	2.0%
Laboratory	1.3%
Nuclear Medicine	1.0%
Radiology-Milltown	1.0%
Pulmonary/ Neurology	0.5%
Pulmonary Rehab	0.5%
Speech Therapy	0.5%
Outreach Lab	0.3%

Remaining Activities - same level as 2022

Cardiac Rehab
Medical Outpatient
Milltown Lab
Occupational Therapy
Physical Therapy
Physician Phlebotomist
Massage Therapy

WOOSTER COMMUNITY HOSPITAL
CURRENT YEAR COMPARED TO BUDGET

	BUDGET 2022	PROJECTED 2022	BUDGET 2023	INCREASE/ (DECREASE)
1 ROUTINE INPATIENT SERVICES	30,284,754	29,515,312	31,693,185	2,177,873
2 ANCILLARY INPATIENT SERVICES	83,463,393	82,721,690	90,177,502	7,455,812
3 TOTAL INPATIENT REVENUE	113,748,147	112,237,002	121,870,687	9,633,685
4 OUTPATIENT SERVICES	240,910,957	228,035,932	247,539,911	19,503,979
5 GROSS PATIENT REVENUE	354,659,104	340,272,934	369,410,598	29,137,664
REVENUE DEDUCTIONS				
6 CONTRACTUAL DEDUCTIONS	189,553,588	180,525,210	198,571,274	18,046,064
7 CHARITY DEDUCTIONS	567,455	574,677	697,943	123,266
8 OTHER DEDUCTIONS	298,928	221,539	240,509	18,970
9 BAD DEBT	7,304,883	6,955,466	7,535,976	580,510
10 TOTAL REVENUE DEDUCTIONS	197,724,854	188,276,892	207,045,702	18,768,810
11 NET PATIENT REVENUE	156,934,250	151,996,042	162,364,896	10,368,854
12 OTHER REVENUE	7,147,064	12,645,620	8,159,641	(4,485,979)
13 TOTAL NET REVENUE	164,081,314	164,641,662	170,524,537	5,882,875
OPERATING EXPENSES				
14 SALARIES AND WAGES	56,673,846	56,291,831	60,131,364	3,839,533
15 BENEFITS	19,336,377	20,131,667	20,572,385	440,718
16 FEES-PHYSICIANS & OTHER	16,804,817	17,811,178	18,495,715	684,537
17 SUPPLIES	33,329,452	33,902,774	35,573,176	1,670,402
18 UTILITIES	2,199,202	2,624,173	2,833,032	208,859
19 REPAIRS & MAINTENANCE	5,273,457	4,864,956	5,307,648	442,692
20 LEASES AND RENTALS	1,186,932	909,380	942,473	33,093
21 TAXES, INSURANCE & RISK MANAGEMENT	1,223,512	1,069,715	1,168,016	98,301
22 OTHER EXPENSE	533,978	586,711	697,262	110,551
23 TOTAL OPERATING EXPENSES	136,561,573	138,192,385	145,721,071	7,528,686
24 DEPRECIATION	10,248,719	9,763,177	10,661,480	898,303
25 TOTAL OPERATING COSTS	146,810,292	147,955,562	156,382,551	8,426,989
26 OPERATING INCOME	17,271,022	16,686,100	14,141,986	(2,544,114)
NON-OPERATING INCOME & EXPENSES				
27 INTEREST INCOME-OPERATING	115,467	322,318	419,796	97,478
28 INTEREST INCOME-PLANT	607,973	664,067	1,356,000	691,933
29 OTHER EXPENSE	(13,500,000)	(13,340,000)	(13,100,000)	(240,000)
30 TOTAL NON-OPERATING INCOME	(12,776,560)	(12,353,615)	(11,324,204)	1,029,411
31 NET INCOME	4,494,462	4,332,485	2,817,782	(1,514,703)

WOOSTER COMMUNITY HOSPITAL

EXPENSES BY CATEGORY

	2022 PROJECTED	2023 BUDGET
1 SALARIES & WAGES		
2 SALARIES & WAGES	55,497,255	59,387,049
3 GAIN SHARING EXPENSE	794,576	744,315
4 TOTAL SALARIES & WAGES	56,291,831	60,131,364
5 BENEFITS		
6 PERS	7,619,246	8,153,278
7 WORKER'S COMPENSATION	26,196	28,076
8 MEDICARE	790,951	840,834
9 QHR	182,014	192,172
10 UNEMPLOYMENT	33,297	35,167
11 HEALTH & DENTAL INSURANCE	11,112,022	10,949,423
12 LIFE INSURANCE	33,062	33,570
13 DISABILITY INSURANCE	231,576	233,753
14 EDUCATIONAL ASSISTANCE	32,441	33,831
15 EMPLOYEE HEALTH	1,739	1,774
16 EMPLOYEE RELATIONS	69,123	70,507
17 TOTAL BENEFITS	20,131,667	20,572,385
18 FEES-OTHER		
19 FEES- PHYSICIAN & OTHER	169,387	176,161
20 ADVERTISING	148,516	151,488
21 AUDITING	29,520	30,110
22 MANAGEMENT FEES-QUORUM	413,271	365,400
23 LEGAL FEES	147,644	150,597
24 PURCHASED SECURITY	441,409	526,987
25 OUTSIDE SERVICES	16,343,249	16,977,132
26 COMPLIANCE	118,182	117,840
27 TOTAL FEES-OTHER	17,811,178	18,495,715
28 SUPPLIES		
29 OFFICE SUPPLIES	49,635	51,532
30 COPIER SUPPLIES	13,467	14,237
31 CHARGEABLE SUPPLIES	12,479,745	12,899,854
32 DIRECT DEPT SUPPLIES	5,258,248	5,177,811
33 CONTRAST MEDIA	363,237	380,056
34 PRINTING FORMS	16,147	17,284
35 OXYGEN & OTHER SUPPLIES	35,374	36,616
36 DRUGS	2,705,482	2,879,104
37 CHEMOTHERAPY	7,236,200	7,807,082

WOOSTER COMMUNITY HOSPITAL
EXPENSES BY CATEGORY

	2022 PROJECTED	2023 BUDGET
38 SUPPLIES - CONTINUED		
39 RETAIL PHARMACY	3,841,382	4,277,469
40 FOOD	586,914	598,323
41 UNIFORM REPLACEMENT	812	858
42 MINOR EQUIPMENT	579,593	658,592
43 BLOOD PROCESSING	467,198	496,935
44 FREIGHT	269,340	277,423
45 TOTAL SUPPLIES	33,902,774	35,573,176
46 UTILITIES		
47 ELECTRICITY	1,167,562	1,168,093
48 FUEL	941,186	1,132,175
49 WATER	211,842	221,880
50 SEWER	168,709	175,459
51 TELEPHONE	134,874	135,425
52 TOTAL UTILITIES	2,624,173	2,833,032
53 REPAIRS AND MAINTENANCE		
54 REPAIR AND MAINTENANCE	389,254	425,578
55 MAINTENANCE CONTRACTS	4,434,020	4,839,609
56 VEHICLE	41,682	42,461
57 TOTAL REPAIRS & MAINTENANCE	4,864,956	5,307,648
58 LEASE/RENTAL	909,380	942,473
59 TAXES & INSURANCE		
60 PROPERTY & LIABILITY & RISK MNGT	786,584	884,176
61 REAL ESTATE & FRANCHISE BED TAXES	283,131	283,840
62 TOTAL TAXES & INSURANCE	1,069,715	1,168,016
63 OTHER EXPENSES		
64 EDUCATION & TRAVEL	267,872	354,785
65 DUES AND SUBSCRIPTIONS	268,564	283,197
66 POSTAGE	38,775	47,549
67 SCHOLARSHIPS	11,500	11,731
68 TOTAL OTHER EXPENSE	586,711	697,262
69 SUBTOTAL OPERATING EXPENSES W/O DEPR.	138,192,385	145,721,071
70 DEPRECIATION	9,763,177	10,661,480
71 TOTAL OPERATING EXPENSE	147,955,562	156,382,551
72 NON-OPERATING OTHER EXPENSE	13,340,000	13,100,000
73 TOTAL EXPENSES	161,295,562	169,482,551

WOOSTER COMMUNITY HOSPITAL

EXPLANATION OF INCREASES/DECREASES

2023 BUDGET COMPARED TO CURRENT YEAR

	Increase (Decrease)
<u>Patient Revenue</u>	
<u>Routine Inpatient Services:</u> The proposed 5% price increase along with the projected 1.8% increase in inpatient volume.	2,177,873
<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.	7,455,812
<u>Total Inpatient Revenue</u>	9,633,685
<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.	19,503,979
<u>Total Patient Revenue:</u>	29,137,664
<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 2023 Final Rules, a shift in payer mix and improved denial management.	18,046,064
<u>Charity Deductions:</u> Increase corresponds to changes in patient revenue due to price and overall volume increases.	123,266
<u>Other Deductions:</u> Increase corresponds to changes in patient revenue due to price and overall volume increases.	18,970
<u>Bad Debt</u> Increase corresponds to changes in patient revenue due to price and overall volume increases.	580,510
<u>Total Revenue Deductions:</u>	18,768,810
<u>Net Patient Revenue:</u>	10,368,854
<u>Other Revenue:</u> Decrease due to CARES Act funding no longer available slightly offset by the increase in projected volume in the Retail Pharmacy.	(4,485,979)
<u>Total Net Revenue:</u>	5,882,875

WOOSTER COMMUNITY HOSPITAL

EXPLANATION OF INCREASES/DECREASES

2023 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 2023 and increased FTE's. Gainsharing is budgeted at 5% of the projected operating margin.	3,839,533
<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 TPA & PBM expenses. Worker's Compensation, OPERS and Medicare expenses increase proportionately to the increase in salaries and wages for 2023.	440,718
<u>Fees Physician & Other:</u> Increase is primarily due to full-year impact to changes in Hospital based physician contracts.	684,537
<u>Supplies:</u> Increase in supplies is due to anticipated increases in overall volume and inflation	1,670,402
<u>Utilities:</u> Increase in cost is primarily due to inflation with fuel expense.	208,859
<u>Repairs & Maintenance:</u> Increase is primarily due to Informatin Systems adding Cloudwave (Disaster Recovery Site) plus managed engine. In addition, Maintenance has had formal parking lot maintenance program.	442,692
<u>Leases & Rentals:</u> Increase is primarily due to inflation albeit GASB 87 not reflected in budgeting for lease accounting.	33,093
<u>Taxes & Insurance:</u> Increase is due to Property & Liability Insurance premiums.	98,301
<u>Other Expenses:</u> Increase is mainly due to Education & Travel. Education & Travel was lower in 2020 & 2021 due to Covid 19. In 2023, we anticipate leadership attending conferences and seminars.	110,551
<u>Depreciation:</u> The increase is due to construction projects and new capital items purchased in 2022 that will have a full year of depreciation in 2023 and new 2023 capital purchases which is partially offset by items that will be fully depreciated in 2022.	898,303
<u>Total Operating Costs:</u>	8,426,989
<u>Operating Income:</u>	(2,544,114)

WOOSTER COMMUNITY HOSPITAL

EXPLANATION OF INCREASES/DECREASES

2023 BUDGET COMPARED TO CURRENT YEAR

	Increase (Decrease)
<u>Non-Operating Income Expenses:</u>	
<u>Interest Income - Operating Fund</u> Increase is due to the anticipated higher yield from Federal Reserve increasing Fed Fund Rate.	97,478
<u>Interest Income - Plant Fund</u> Increase is due to the anticipated higher yield from Federal Reserve increasing Fed Fund Rate.	691,933
<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. The budgeted need is less than projected 2022 cash demand.	(240,000)
<u>Net Income:</u>	(1,514,703)

WOOSTER COMMUNITY HOSPITAL

COMPARISON OF REVENUES AND EXPENSES BY DEPARTMENT

BUDGET 2023

NET PATIENT SERVICE REVENUE:	\$162,364,896
DIRECT PATIENT CARE EXPENSE:	
IV THERAPY	119,519
INFUSION SERVICES	1,089,902
MEDICAL OUTPATIENTS	3,048
WOUND CENTER	1,626,730
FLOAT	946,262
PCU	4,309,694
MED/SURG-2&3	4,340,212
ICU	2,452,168
WOMEN'S PAVILION	5,958,816
SCN- AKRON CHILDRENS COLLABORATION	17,496
INPATIENT REHAB	1,018,745
SURGERY	14,395,597
AMBULATORY CARE / P.A.C.U.	2,027,608
ANESTHESIA	1,358,663
ENDOSCOPY	1,050,180
MEDICAL SUPPLIES EXPENSE	626
EMERGENCY DEPARTMENT	4,928,353
SANE NURSE PROGRAM	36,856
LABORATORY	6,945,546
MILLTOWN LABORATORY	73,456
PHYSICIAN PHLEBOTOMY SERVICES	376,384
LABORATORY OUTREACH	171,057
WOMENS HEALTH BONE DENSITOMETRY	71,961
RADIOLOGY	2,256,975
MILLTOWN RADIOLOGY	93,736
HEALTHPOINT RADIOLOGY	104,704
ULTRASOUND	732,531
NUCLEAR MEDICINE	540,290
CAT SCAN	1,267,888
WOMENS BREAST HEALTH CENTER	533,923
MRI	532,729
PET/CT	291,261
RADIATION ONCOLOGY	1,550,639
PHARMACY	6,427,572
PHARMACY ONCOLOGY	8,332,685
SLEEP LAB	462,697
PULMONARY/NEUROLOGY	2,814,799
PHYSICAL THERAPY OUTPATIENT	2,318,304
PHYSICAL THERAPY ACUTE	315,358
PHYSICAL THERAPY REHAB	213,505
PHYSICAL THERAPY TCU	270,762

WOOSTER COMMUNITY HOSPITAL

COMPARISON OF REVENUES AND EXPENSES BY DEPARTMENT

BUDGET 2023

DIRECT PATIENT CARE EXPENSE - CONTINUED:

SPEECH THERAPY OUTPATIENT	336,269
SPEECH THERAPY ACUTE	88,379
SPEECH THERAPY REHAB	133,726
SPEECH THERAPY TCU	97,268
OCCUPATIONAL THERAPY OUTPATIENT	547,846
OCCUPATIONAL THERAPY ACUTE	265,719
OCCUPATIONAL THERAPY REHAB	175,250
OCCUPATIONAL THERAPY TCU	373,528
CARDIAC REHAB	210,160
CARDIOVASCULAR	1,371,929
SPECIAL PROCEDURES	4,262,591
INTENSIVE OUTPATIENT PSYCHIATRIC THERAPY	565,622
NUTRITIONAL SERVICES INPT	223,283
NUTRITIONAL SERVICES OUTPT	319,884
HOME HEALTH	2,102,901
TRANSITIONAL CARE UNIT	2,606,524
CARE COORDINATION/SOCIAL SERVICES	1,670,146
UTILIZATION REVIEW	1,018,752
QUALITY MANAGEMENT	1,194,591
	<hr/>
	99,943,605

DIRECT PATIENT CARE CONTRIBUTION MARGIN	<hr/>	62,421,291
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OTHER OPERATING REVENUE:	8,159,641
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OTHER OPERATING SUPPORTING DEPARTMENT EXPENSES:

ED-EMS	74,187
AMERICAN HEART CLASSES	151,284
RETAIL PHARMACY	4,989,271
HEALTHPOINT HEALTH & WELLNESS	932,912
PRIVATE DUTY	92,581
MILLTOWN PROFESSIONAL BUILDING	449,845
ON CAMPUS MEDICAL OFFICE BUILDING	213,410
EAGLE PASS BUILDING	83,084
HEALTHPOINT BUILDING	668,386
	<hr/>
MILLTOWN ENVIRONMENTAL SERVICES	72,207
ON-CAMPUS ENVIRONMENTAL SERVICES	1,192
HEALTHPOINT ENVIRONMENTAL SERVICES	162,540
	7,890,899

OTHER OPERATIONS CONTRIBUTION MARGIN	<hr/>	268,742
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OVERHEAD & SUPPORT SERVICE EXPENSES:

NURSING ADMINISTRATION	1,851,277
ADVANCED PRACTICE NURSING	550,839
STERILE PROCESSING	878,468

WOOSTER COMMUNITY HOSPITAL

COMPARISON OF REVENUES AND EXPENSES BY DEPARTMENT

BUDGET 2023

OVERHEAD & SUPPORT SERVICE EXPENSES - CONTINUED:

HEALTH INFORMATION MANAGEMENT	1,615,138
FOOD SERVICE	2,787,431
PLANT OPERATIONS	10,156,427
SECURITY	618,197
MAINTENANCE	651,578
ENVIRONMENTAL SERVICES	3,689,297
ACCOUNTING	822,304
CREDIT AND COLLECTION	1,480,691
REGISTRATION	2,094,582
ED REGISTRATION	447,692
PATIENT FINANCIAL SERVICES	1,567,532
COMMUNICATIONS	336,300
TELEHEALTH	6,564
TELECOMMUNICATIONS	280,339
INFORMATION SYSTEMS	6,226,661
COMMUNITY CARE NETWORK/ACO	365,495
EMPLOYEE HEALTH	152,985
ADMINISTRATION	7,116,249
HUMAN RESOURCES	1,120,429
MEDICAL STAFF SERVICES	172,489
MATERIALS MANAGEMENT	656,493
MARKETING/TRANSPORTATION	1,085,573
PHYSICIAN PRACTICE MANAGEMENT	(484,495)
DEVELOPMENT	316,788
VOLUNTEER SERVICES	131,724
INSURANCE	693,851
GAIN SHARING	744,315
LEGAL & TREASURY ALLOCATION	72,000
BEALL PROFESSIONAL CENTER	290,299
1839 & 1861 BEALL	25,078
PROPERTY 708 WINTER STREET	9,693
PROPERTY 720 WINTER STREET	8,224
FRIENDSVILLE ROAD PROPERTY	4,423
1734 GASCHE STREET	3,815
1710 GASCHE STREET	1,302
	<hr/> 48,548,047
 OPERATING MARGIN:	 <hr/> 14,141,986
 INVESTMENT INCOME	 1,775,796
WCH FOUNDATION	(13,100,000)
	<hr/> (11,324,204)
 NET INCOME	 <hr/> <hr/> 2,817,782

**2023 SALARY BUDGET (HOSPITAL SUMMARY)
BUDGET YEAR LABOR DATA PROJECTIONS**

	2022 THRU 9/30/22				2023 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	8.52	9.90	0.50	10.40	8.66	10.06	0.50	10.56
ADVANCE PRACTICE RN	2.83	3.53	0.00	3.53	2.32	2.90	0.00	2.90
INFUSION SERVICES	6.93	8.23	0.11	8.34	7.13	8.47	0.00	8.47
FLOAT NURSE	7.46	9.75	0.00	9.75	8.29	10.83	0.00	10.83
PCU	40.04	44.26	0.02	44.28	38.63	42.70	0.00	42.70
MED/SURG - 2 & 3	36.98	42.62	0.01	42.63	37.09	42.75	0.00	42.75
ICU	13.04	16.59	0.70	17.29	17.14	21.80	0.00	21.80
WOMEN'S PAVILION	41.92	49.06	0.00	49.06	41.64	48.73	0.00	48.73
INPATIENT REHAB	10.69	11.96	0.00	11.96	10.92	12.22	0.00	12.22
SURGERY	25.43	30.18	0.00	30.18	27.65	32.82	0.00	32.82
AMBULATORY CARE/PACU	15.09	17.07	0.00	17.07	15.03	17.00	0.00	17.00
ENDOSCOPY	3.43	3.73	0.00	3.73	3.68	4.00	0.00	4.00
STERILE PROCESSING	5.84	6.63	0.00	6.63	7.49	8.50	0.00	8.50
AMERICAN HEART	0.80	0.92	0.00	0.92	0.78	0.90	0.00	0.90
EMERGENCY DEPARTMENT	38.90	43.79	0.00	43.79	38.95	43.85	0.00	43.85
SANE NURSE	0.20	0.20	0.00	0.20	0.18	0.18	0.00	0.18
EMERGENCY - EMS	0.24	0.25	0.00	0.25	0.29	0.30	0.00	0.30
PHARMACY	17.94	20.66	0.00	20.66	19.71	22.70	0.00	22.70
ONCOLOGY PHARMACY	1.78	2.04	0.00	2.04	2.01	2.30	0.00	2.30
RETAIL PHARMACY	5.07	5.65	0.00	5.65	5.20	5.80	0.00	5.80
CARDIAC REHAB	1.82	1.95	0.00	1.95	1.83	1.96	0.00	1.96
CARDIO/VASCULAR	7.83	9.06	0.00	9.06	8.70	10.07	0.00	10.07
SPECIAL PROCEDURES	7.69	9.10	0.00	9.10	7.83	9.27	0.00	9.27
HOME HEALTH	15.65	17.28	0.00	17.28	15.20	16.78	0.00	16.78
TRANSITIONAL CARE UNIT	24.81	27.28	0.00	27.28	24.30	26.72	0.00	26.72
COMMUNITY CARE NETWORK/ACO	3.63	4.38	0.00	4.38	3.56	4.30	0.00	4.30

2023 SALARY BUDGET (HOSPITAL SUMMARY)
BUDGET YEAR LABOR DATA PROJECTIONS

	2022 THRU 9/30/22				2023 BUDGETED FTEs			
	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs
TOTAL NURSING SERVICES FTEs	344.56	396.07	1.34	397.41	354.22	407.91	0.50	408.41
CLINICAL SERVICES - SHELLY HUFF								
WOUND CARE	1.97	2.31	4.90	7.21	4.62	5.42	0.00	5.42
LABORATORY	32.66	36.56	0.00	36.56	33.28	37.25	0.00	37.25
MILLTOWN LABORATORY	0.71	0.88	0.00	0.88	0.97	1.20	0.00	1.20
PHYSICIAN PHLEBOTOMIST	4.66	5.35	0.00	5.35	5.58	6.41	0.00	6.41
OUTREACH LAB	1.52	1.58	0.00	1.58	2.31	2.40	0.00	2.40
WSC BONE DENSITOMETRY	0.61	0.72	0.00	0.72	0.59	0.70	0.00	0.70
RADIOLOGY	16.56	19.72	0.00	19.72	16.06	19.12	0.00	19.12
MILLTOWN RADIOLOGY	0.95	0.99	0.00	0.99	0.96	1.00	0.00	1.00
HEALTHPOINT RADIOLOGY - BMS	0.75	0.76	0.00	0.76	0.99	1.00	0.00	1.00
ULTRASOUND	4.95	5.50	0.00	5.50	5.22	5.80	0.00	5.80
NUCLEAR MEDICINE	1.79	2.09	0.00	2.09	1.75	2.04	0.00	2.04
CAT SCAN	8.28	9.67	0.00	9.67	8.39	9.80	0.00	9.80
WSC BREAST IMAGING	2.48	2.84	0.00	2.84	2.62	3.00	0.00	3.00
MRI	3.31	3.67	0.00	3.67	3.61	4.00	0.00	4.00
RADIATION ONCOLOGY	2.36	3.08	0.00	3.08	2.49	3.25	0.00	3.25
SLEEP LAB	3.39	3.63	0.00	3.63	3.36	3.60	0.00	3.60
PULMONARY/NEUROLOGY	21.69	25.18	0.00	25.18	21.41	24.85	0.00	24.85
NUTRITIONAL SERVICES OUTPATIENT	2.95	3.63	0.00	3.63	2.76	3.40	0.00	3.40
NUTRITIONAL SERVICES INPATIENT	1.91	2.09	0.00	2.09	2.51	2.25	0.00	2.25
FOOD SERVICES	22.07	24.73	1.56	26.29	23.07	25.85	3.00	28.85
ENVIRONMENTAL SERVICES	35.21	40.00	1.23	41.23	36.69	41.68	1.23	42.91
HEALTHPOINT ENVIRONMENTAL SERVICES	1.26	1.51	0.00	1.51	1.67	2.00	0.00	2.00
OUTPATIENT PSYCHIATRIC THERAPY	4.46	5.27	0.00	5.27	4.56	5.39	0.00	5.39
TOTAL CLINICAL SERVICES FTEs	176.50	201.76	7.69	209.45	185.46	211.41	4.23	215.64

**2023 SALARY BUDGET (HOSPITAL SUMMARY)
BUDGET YEAR LABOR DATA PROJECTIONS**

	2022 THRU 9/30/22				2023 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	16.43	18.58	0.00	18.58	16.67	18.85	0.00	18.85
PHYSICAL THERAPY INPATIENT ACUTE	2.62	2.92	0.00	2.92	2.42	2.70	0.00	2.70
PT INPT REHAB	1.60	1.82	0.00	1.82	1.51	1.72	0.00	1.72
PT TCU	2.24	2.51	0.00	2.51	2.28	2.55	0.00	2.55
HEALTHPOINT SPEECH THERAPY	2.44	2.99	0.00	2.99	2.49	3.05	0.00	3.05
SPEECH THERAPY INPATIENT ACUTE	0.41	0.41	0.00	0.41	0.65	0.65	0.00	0.65
SPEECH IP REHAB	1.15	1.37	0.00	1.37	0.84	1.00	0.00	1.00
SPEECH TCU	0.69	0.80	0.00	0.80	0.79	0.92	0.00	0.92
HEALTHPOINT OCCUPATIONAL THERAPY	3.87	4.28	0.00	4.28	4.09	4.52	0.00	4.52
OCCUPATIONAL THERAPY INPATIENT ACUTE	2.06	2.32	0.00	2.32	1.90	2.14	0.00	2.14
OT INPT REHAB	1.18	1.52	0.00	1.52	1.16	1.50	0.00	1.50
OT TCU	2.95	3.27	0.00	3.27	3.26	3.61	0.00	3.61
HEALTHPOINT HEALTH & WELLNESS	9.85	10.95	0.19	11.14	10.66	11.85	0.19	12.04
TOTAL CLINICAL SERVICES FTES				53.93	48.72	55.06	0.19	55.25
FISCAL SERVICES - SCOTT BOYES								
HEALTH INFORMATION MANAGEMENT	11.30	12.61	0.00	12.61	11.39	12.71	0.00	12.71
PLANT OPERATIONS	6.73	7.33	1.81	9.14	7.88	8.58	1.81	10.39
SECURITY	0.00	0.00	4.86	4.86	0.88	1.00	4.86	5.86
MAINTENANCE	8.03	9.78	0.00	9.78	7.04	8.58	0.00	8.58
MAINTENANCE - HEALTHPOINT	0.46	0.86	0.00	0.86	0.00	0.00	0.00	0.00
ACCOUNTING	7.33	8.32	0.00	8.32	7.40	8.40	0.00	8.40
REGISTRATION	25.28	29.13	0.00	29.13	27.42	31.60	0.00	31.60
ED REGISTRATION	6.90	7.58	0.00	7.58	7.19	7.90	0.00	7.90
PATIENT FINANCIAL SERVICES	13.24	14.67	0.00	14.67	13.61	15.08	0.00	15.08
CREDIT/COLLECTION	4.58	5.10	0.00	5.10	4.36	4.86	0.00	4.86
COMMUNICATIONS	5.05	5.73	0.00	5.73	4.32	4.90	0.00	4.90
MATERIALS MANAGEMENT	4.77	5.48	0.00	5.48	6.59	6.59	0.00	6.59

2023 SALARY BUDGET (HOSPITAL SUMMARY)
BUDGET YEAR LABOR DATA PROJECTIONS

	2022 THRU 9/30/22				2023 BUDGETED FTEs			
	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs
UTILIZATION REVIEW	4.33	4.86	0.00	4.86	7.05	8.00	0.00	8.00
TOTAL FISCAL SERVICES FTEs	98.00	111.45	6.67	118.12	105.14	118.20	6.67	124.87
ADMINISTRATIVE SERVICES - WILLIAM SHERON								
ADMINISTRATION	4.43	5.17	1.00	6.17	4.57	5.33	1.00	6.33
DEVELOPMENT	0.89	1.00	0.00	1.00	0.89	1.00	0.00	1.00
MARKETING	6.81	7.53	0.00	7.53	6.98	7.72	0.00	7.72
PHYSICIAN PRACTICE	0.84	1.00	0.00	1.00	0.84	1.00	0.00	1.00
PRIVATE DUTY	0.88	0.98	0.00	0.98	0.92	1.02	0.00	1.02
MEDICAL STAFF	0.84	1.03	0.00	1.03	0.85	1.04	0.00	1.04
DISASTER	0.85	0.82	0.00	0.82	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATIVE SERVICES	15.54	17.53	1.00	18.53	15.04	17.11	1.00	18.11
QUALITY MANAGEMENT - TARA RAUDEBAUGH								
SOCIAL SERVICES	2.18	2.47	0.00	2.47	0.00	0.00	0.00	0.00
QUALITY MANAGEMENT	3.83	5.08	0.00	5.08	3.69	4.90	0.00	4.90
CARE COORDINATION/CDI	10.26	11.64	0.00	11.64	15.00	15.00	0.00	15.00
TOTAL QUALITY MANAGEMENT FTE'S	16.27	19.19	0.00	19.19	18.69	19.90	0.00	19.90

**2023 SALARY BUDGET (HOSPITAL SUMMARY)
BUDGET YEAR LABOR DATA PROJECTIONS**

	2022 THRU 9/30/22				2023 BUDGETED FTEs			
	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs
INFORMATION TECHNOLOGY -								
TELECOMMUNICATIONS	0.81	0.90	0.00	0.90	0.63	0.70	0.00	0.70
INFORMATION SERVICES	17.48	20.14	0.00	20.14	18.28	21.06	0.00	21.06
TOTAL INFORMATION TECHNOLOGY FTE'S	18.29	21.04	0.00	21.04	18.91	21.76	0.00	21.76
HUMAN RESOURCES - TINA MYERS								
EMPLOYEE HEALTH	1.11	1.18	0.00	1.18	1.14	1.21	0.00	1.21
HUMAN RESOURCES	3.79	5.09	0.00	5.09	3.91	5.25	0.00	5.25
RETURN TO WORK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VOLUNTEER SERVICES	0.86	1.03	0.00	1.03	0.87	1.04	0.00	1.04
TOTAL HUMAN RESOURCES FTEs	5.76	7.30	0.00	7.30	5.92	7.50	0.00	7.50
TOTAL NURSING SERVICES FTEs	344.56	396.07	1.34	397.41	354.22	407.91	0.50	408.41
TOTAL CLINICAL SERVICES FTEs	223.99	255.50	7.88	263.38	234.18	266.47	4.42	270.89
TOTAL FISCAL SERVICES FTEs	98.00	111.45	6.67	118.12	105.14	118.20	6.67	124.87
TOTAL ADMINISTRATIVE FTEs	15.54	17.53	1.00	18.53	15.04	17.11	1.00	18.11
TOTAL QUALITY MANAGEMENT FTE'S	16.27	19.19	0.00	19.19	18.69	19.90	0.00	19.90
TOTAL INFORMATION TECHNOLOGY FTE'S	18.29	21.04	0.00	21.04	18.91	21.76	0.00	21.76
TOTAL HUMAN RESOURCES FTEs	5.76	7.30	0.00	7.30	5.92	7.50	0.00	7.50
TOTAL HOSPITAL FTEs	722.41	828.08	16.89	844.97	752.10	858.85	12.59	871.44

WOOSTER COMMUNITY HOSPITAL2023 - 2027 CAPITAL REQUESTS - DRAFT SUMMARY NOVEMBER 10TH202320242025**2022 CARRYOVER CAPITAL ITEMS****ANESTHESIA**

Glidescopes \$22,000

ENDOSCOPY DEPARTMENT

Surgery/Endo Renovation - Equipment \$580,000

Endoscopy Cart \$45,000

INFORMATION SYSTEMS

Virtual Desktop Infrastructure (VDI) Hosts & Licensing \$46,500

Active Directory Audit Manager \$12,000

INTENSIVE CARE UNIT

Patient Temperature Management System \$42,500

LABORATORY

Centrifuge \$10,500

PLANT OPERATIONS

Resurface Pool/Locker Room Flooring \$200,000

Inpatient Pharmacy USP 797/800 Rework \$80,000

HealthPoint Caulking & Masonry Repair \$35,000

Lab/Volunteer Storage Phase 3 \$20,000

Cardiac Rehab Remodeling \$20,000

North Campus Dumpster Gates \$15,000

Biomedical Office Renovation \$10,000

SURGERY

Instrument Sterilizer \$187,000

Instrument Sterilizer Project Construction \$75,000

Monitors for O.R. Scheduling \$4,000

SPECIAL PROCEDURES LAB

Ultrasound Endovascular System \$48,000

SURGICAL DAY CARE

Ambulatory Care/PACU Remodeling \$40,000

WOMENS PAVILION

Patient Beds \$21,000

Room Stool/Chair \$11,000

Chairs \$4,000

STRATEGIC & FACILITY PLAN

Patient Access & Emergency Center Project \$25,000,000

TOTAL 2022 CARRYOVER\$26,528,500

WOOSTER COMMUNITY HOSPITAL

2023 - 2027 CAPITAL REQUESTS - DRAFT SUMMARY NOVEMBER 10TH

2023

2024

2025

2023- 2025 Capital Budget Itemized Request/Projections - REGULAR CAPITAL

ANESTHESIA

Ultrasound \$39,000

CARDIOVASCULAR

Stretcher/Bed \$9,000
Nurse Call System Update \$85,000
Renovation/Refresh \$10,000

DIETARY

Main Dish Washer \$69,500
Steamer \$24,500
Oven \$12,500
Oven \$45,000

EMERGENCY DEPARTMENT

Bladder Scanner \$11,500
Cardiac Monitoring System \$400,000

ENDOSCOPY DEPARTMENT

Enteroscope & Processor \$84,000
Endoscopic Ultrasound Scope \$14,000

ENVIRONMENTAL SERVICES

Auto Clave \$350,000
Dryer \$60,000

HOME HEALTH

Meditech Home Health Module \$204,000

IMAGING SERVICES

Nuc Med SPECT/CT System \$286,500
Cardiac Package Add-On \$118,000
Sectra PACS Upgrade \$33,500
3T MRI \$1,568,500
LINAC High Energy Upgrade \$91,000
MRI Expression Patient Monitor \$70,000
MRI Power Injector \$25,500
MRI Radio/Intercom \$7,500

INFORMATION SYSTEMS

Additional VDI/Esx Hosts and Licensing \$236,000
Network Equipment Contingency \$70,000
Lenel Access for IDF \$70,000
Switch Optics \$33,000
Interfaces \$15,000

WOOSTER COMMUNITY HOSPITAL

2023 - 2027 CAPITAL REQUESTS - DRAFT SUMMARY NOVEMBER 10TH

	<u>2023</u>	<u>2024</u>	<u>2025</u>
INPATIENT REHAB			
Bladder Scanner	\$11,500		
INTENSIVE CARE UNIT			
Patient Temperature Management System	\$31,500		
Continuous Rental Replacement Therapy Device	\$30,500		
Bladder Scanner	\$11,500		
LABORATORY			
Blood Culture Analyzer	\$135,000		
Molecular Diagnostic System	\$103,500		
Tissue Embedding System	\$15,500		
Lab Automation - Laboratory Automatic Line		\$1,000,000	
Cryostat System		\$22,500	
Refrigerated Micro Centrifuge System		\$10,500	
MARKETING			
Patient Transport Van	\$28,500	\$32,000	
MATERIALS MANAGEMENT			
Courier Vehicle	\$34,000		
MED/SURG PATIENT CARE UNIT			
Bladder Scanner	\$11,500		
NURSING ADMINISTRATION			
IV Pump Fleet Replacement	\$463,500		
PACU			
Patient Stretcher	\$12,000		
Toddler Bed	\$7,000		
PROGRESSIVE CARE UNIT			
Telemetry Box Replacement	\$21,500		
PHARMACY			
Anesthesia Medication Carts	\$556,500		
Central Pharmacy Manager Software for Packaging	\$90,000		
RFI IV Tracing System	\$8,500		
IV Workflow Automated System	\$8,000		
PLANT OPERATIONS			
Wound Center Relocation	\$1,486,000		
Physician Suite Buildout	\$850,000		
Lot D Replacement	\$500,000		
Elevator #5 Upgrade	\$500,000		
Barn Preliminary Restoration	\$150,000		
PCU Data Room FM 200	\$100,000		
MOB Suite Renovation	\$100,000		
Former Loan Max Building Razing	\$80,000		

WOOSTER COMMUNITY HOSPITAL

2023 - 2027 CAPITAL REQUESTS - DRAFT SUMMARY NOVEMBER 10TH

	<u>2023</u>	<u>2024</u>	<u>2025</u>
PLANT OPERATIONS - CONT'D			
North Campus Dumpster Enclosure Replacement	\$60,000		
HealthPoint Locker/Pool Room Reno	\$50,000		
Trash Compactor Concrete Rework	\$45,000		
Sidewalk Replacement	\$40,000		
Kitchen Rework for Meal Preparation Changes	\$35,000		
Dishroom Renovation	\$35,000		
Security Cameras/Panic Alarms	\$30,000		
Volunteer/Lab Storage	\$30,000		
CT1 Dehumidifier Upgrade	\$25,000		
Fixed Asset System Upgrades	\$25,000		
Healthpoint Lenel Updates	\$25,000		
Milltown HVAC Updates	\$20,000		
1950's Building Ground Floor Corridor Updates	\$15,000		
Cardiac Rehab Updates	\$5,000		
Outpatient Pavilion MRI Build Out		\$1,650,000	
Annex Renovation to Vacated Wound Center Space		\$500,000	
Relocate Sleep Lab		\$350,000	
Lot A Lighting & Paving		\$250,000	
WP Nurse Call Updates		\$155,000	
MOB Boiler Updates		\$60,000	
Aditorium Update		\$50,000	
Maintenance Update		\$50,000	
OR Stanley Operator Replacement		\$40,000	
MOB Window Replacement		\$40,000	
Annex Exterior Updates		\$30,000	
50's Building Fancoil Heating Loop Controls		\$30,000	
HealthPoint Rotunda Improvement			\$1,200,000
Renovate/Relocate IP Rehab			\$750,000
Parking Lot - 75 spots			\$400,000
1970 Tower - 4th Floor Window Replacement			\$200,000
MARC Radio Coverage Project			\$150,000
Misc. Projects	\$300,000	\$300,000	\$300,000
PULMONARY NEUROLOGY			
Pulmonary Function Testing Equipment	\$175,000		
EKG Machine (2)	\$36,000	\$54,000	\$54,000
Bipap Device		\$60,000	\$60,000
Misc. Pulmonary Rehab Equipment		\$24,000	\$17,000
REHAB (PT,OT,SP) & HEALTH & WELLNESS			
Fiberoptic Evaluation of Swallowing (FEES)	\$85,000		
Precor Bike	\$8,000		
SLEEP CENTER			
Bipap Machine	\$10,000		
Home Sleep Study Monitors		\$10,500	

WOOSTER COMMUNITY HOSPITAL

2023 - 2027 CAPITAL REQUESTS - DRAFT SUMMARY NOVEMBER 10TH

	<u>2023</u>	<u>2024</u>	<u>2025</u>
SPECIAL PROCEDURES LAB			
Monitor Replacement/Upgrade	\$330,000		
Zero Gravity Lead System	\$112,000		
Impella	\$80,000		
Temporary Pacemaker Units	\$15,000		
Balloon Pump			\$110,000
STERILE PROCESSING			
Ergonomic Assembly Tables	\$17,500		
Drying Cabinet	\$16,500		
Case Carts	\$15,500	\$15,500	
Borescopes	\$10,000		
SURGICAL SERVICES			
Surgical Power Tools - Ortho/Pod/Spine	\$374,000		
Spine Table	\$82,000		
Gamma Detection System	\$44,500		
Surgical Stirrups	\$21,500		
Microscope		\$15,500	
TRANSITIONAL CARE UNIT			
Bladder Scanner	\$11,500		
WOMEN'S PAVILION			
Physiologic Patient Monitors	\$214,000		
Central Station	\$63,000		
Fetal Monitors	\$39,000	\$39,000	
Patient Beds	\$21,000	\$21,000	
Room Stool/Chair	\$12,000		
Chairs	\$4,000		
Nurse Call System Upgrade		\$155,000	
Syringe Pumps		\$9,000	
Hearing Screener			\$21,000
CONTINGENCY EQUIPMENT	\$300,000	\$300,000	\$300,000
2022 - 2024 ITEMIZED REGULAR CAPITAL BUDGET	<u>\$9,500,500</u>	<u>\$7,953,500</u>	<u>\$3,607,000</u>
2022 - 2024 Capital Budget - STRATEGIC & FACILITY PLAN ITEMS			
Patient Access & Emergency Center	\$5,000,000		
House Purchase	\$300,000		
Surgical Services Expansion			\$5,500,000
2022 - 2024 STRATEGIC & FACILITY PLAN ITEMS	<u>\$5,300,000</u>	<u>\$0</u>	<u>\$5,500,000</u>
GRAND TOTALS 2022 - 2024	\$41,329,000	\$7,953,500	\$9,107,000
Year 2025	\$10,250,000		
Year 2026	\$10,250,000		

**2023 CASH FLOW PROJECTIONS
OPERATING FUND**

<u>Cash Balance December 31, 2022</u>	15,581,060
<u>Cash provided by Operations</u>	
Operating Income	14,141,986
Depreciation	10,661,480
Interest Income	1,775,796
<u>Net Cash Increase from Operating Activities</u>	26,579,262
<u>Other</u>	
Transfer to Plant Fund - Funded Depreciation	(10,661,480)
Interest Income	(1,775,796)
Additional Transfer to Plant Fund	(9,000,000)
Payments to WCH Foundation	(13,100,000)
<u>Cash Balance December 31, 2023</u>	7,623,046

WOOSTER COMMUNITY HOSPITAL
2023 CASH FLOW PROJECTIONS
PLANT FUND

<u>Cash Balance December 31, 2022</u>	92,936,092
<u>Transfer from Operating Fund</u>	
Funded Depreciation	10,661,480
Interest Income	1,775,796
Transfer from Operations	9,000,000
<u>Funds Available</u>	114,373,368
Less:	
2021 Carry forward & 2022 Capital *	(19,329,000)
<u>Cash Balance December 31, 2023</u>	95,044,368

* Represents anticipated cash outflow associated with the items included in the 2023 Capital Budget.

WOOSTER COMMUNITY HOSPITAL
2023 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 2023, the following cash payments and transfers are anticipated:

Operating Fund

2023 Operating Budget	\$156,382,551
Plus: Transfer to WCH Foundation	13,100,000
Operating Transfer to Plant Fund	\$9,000,000
Hospital Franchise Fee Assessment	\$2,876,000
Patient/Insurance Refunds	3,000,000
Care Assurance Assessment	\$700,000

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

2023 Capital Budget	\$41,329,000
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Restricted Funds

Endowment Fund	
Balance as of 9/30/22	\$1,015,800
Beaverson Fund	
Balance as of 9/30/22	\$182,824

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2023 City Budget

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2023 City Capital

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**City Capital Planning
2024 - 2028**

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**2023 Wooster Community
Hospital Budget**

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**Debt Information
and Other Financing Sources**

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City of Wooster, Ohio
Outstanding Debt by Fund

Fund	1/1/2023 Principal Outstanding	1/1/2024 Principal Outstanding	1/1/2025 Principal Outstanding	1/1/2026 Principal Outstanding	1/1/2027 Principal Outstanding
General	\$ 4,795,000	\$ 7,885,000	\$ 7,405,706	\$ 6,903,580	\$ 6,373,544
SCMR	74,349	70,219	66,088	61,958	57,827
Oak Hill Incentive District TIF	1,800,000	5,600,000	5,600,000	11,544,074	11,354,365
Capital Projects	1,680,000	1,560,000	1,430,000	1,295,000	1,160,000
Special Assessment	1,384,225	1,294,366	1,175,171	1,051,605	920,506
Water	5,136,948	11,006,384	10,153,436	9,271,362	8,347,974
Sewer	12,006,913	20,240,479	18,541,790	16,785,599	15,121,631
Storm	<u>529,131</u>	<u>491,405</u>	<u>454,877</u>	<u>419,545</u>	<u>384,214</u>
Total Principal	\$ 27,406,566	\$ 48,147,853	\$ 44,827,068	\$ 47,332,723	\$ 43,720,061

Outstanding Debt by Issue/Purpose

Issue/Purpose	1/1/2023 Principal Outstanding	1/1/20024 Principal Outstanding	1/1/2025 Principal Outstanding	1/1/2026 Principal Outstanding
Various Purpose Bonds, Series 2010				
2010 Beall Avenue Reconstruction	\$ 499,165	\$ 444,745	\$ 388,448	\$ 330,275
2010 Beall Avenue Reconstruction	325,060	289,621	252,960	215,077
2010 Water Refund 2003 Beall Avenue Waterline	332,500	296,250	258,750	220,000
2010 Sewer Refund 2003 Beall Avenue Sewer Line	173,275	154,384	134,842	114,648
Sanitary Sewerage Improvement Bonds, Series 2018				
2018 Sanitary Sewage System Improvement Bonds	3,765,000	3,550,000	3,335,000	3,115,000
Various Purpose Refunding Bonds, Series 2020				
2020 Refunding 2010 Beal Ave	1,135,000	1,010,000	880,000	745,000
2020 Refunding 2014 Water Bond	1,870,000	1,725,000	1,570,000	1,410,000
2020 Refunding 2014 Sewer Bonds	3,100,000	2,960,000	2,810,000	2,650,000
2020 Refunding 2015 Safety Center	4,795,000	4,485,000	4,165,000	3,830,000
2020 Street Improvements	1,175,000	1,090,000	1,000,000	905,000
2020 Park Improvements	330,000	305,000	280,000	255,000
2020 Parking Lot Improvements	175,000	165,000	150,000	135,000
Various Purpose Improvement Notes				
2022 Oak Hill TIF Improvements	1,800,000	5,600,000	5,600,000	11,544,074
2022 Melrose Reconstruction Special Assessments	560,000	560,000	533,763	506,253
2023 Fire Station No. 1 Renovation	-	3,400,000	3,240,706	3,073,580
2023 Water Plant Filter Addition	-	6,400,000	6,100,153	5,785,749
2023 Water Pollution Control Plant Improvements	-	9,600,000	9,305,187	8,996,062
Subtotal Bonds/Notes	20,035,000	42,035,000	40,004,809	43,830,718
Ohio Public Works Commission (OPWC)				
2003 Storm Mulberry Street Storm Sewer	3,592	1,197	-	-
2007 Storm Grant, Clark, Walnut Storm Sewer	45,650	37,350	29,050	20,750
2009 Sewer Larwill Street Sewer Separation	39,225	37,046	34,866	32,687
2009 Storm Larwill Street Sewer Separation	87,307	82,456	77,606	72,756
2009 Water Cleveland and Portage Road Waterline	15,939	9,564	3,188	-
2010 Water Intermediate Water Tank	249,817	235,939	222,060	208,181
2012 Water Burbank Road Waterline	262,500	237,500	212,500	187,500
2013 Storm Market and Spruce Sewer Separation	111,333	101,652	91,971	82,290
2014 Sewer Spink Street North Sewer Line	93,750	89,583	85,417	81,250
2014 Sewer WWTP Wet Stream Improvements	594,877	571,082	547,287	523,492
2014 Storm Spink Street North Storm Sewer	281,250	268,750	256,250	243,750
2019 Sunset Lane & W. Highland Reconstruction	74,349	70,219	66,088	61,958
Subtotal OPWC	1,859,589	1,742,337	1,626,282	1,514,613
Ohio Water Development Authority (OWDA)				
2005 Sewer WWTP Improvements Construction	3,238,912	2,552,186	1,847,002	1,122,864
2009 Water Mindy Lane/Mechanicsburg and Buckeye Booster Station	364,335	308,556	250,888	191,265
2009 Water Tank and Booster Station	627,788	539,830	448,891	354,872
2010 Sewer Biotower and Sewer Line for Frito-Lay	1,001,875	726,198	442,189	149,596
2010 Water Secondary Transmission Line	107,643	93,904	79,652	64,868
2010 Water Waterline	171,425	149,841	127,354	103,927
Subtotal OWDA	5,511,978	4,370,516	3,195,977	1,987,392
Total all Bonds and Loans	\$ 27,406,567	\$ 48,147,853	\$ 44,827,068	\$ 47,332,723

Outstanding Debt by Issue/Purpose

Issue/Purpose	1/1/2023 Principal Outstanding	1/1/20024 Principal Outstanding	1/1/2025 Principal Outstanding	1/1/2026 Principal Outstanding
Various Purpose Bonds, Series 2010				
2010 Beall Avenue Reconstruction	\$ 499,165	\$ 444,745	\$ 388,448	\$ 330,275
2010 Beall Avenue Reconstruction	325,060	289,621	252,960	215,077
2010 Water Refund 2003 Beall Avenue Waterline	332,500	296,250	258,750	220,000
2010 Sewer Refund 2003 Beall Avenue Sewer Line	173,275	154,384	134,842	114,648
Sanitary Sewerage Improvement Bonds, Series 2018				
2018 Sanitary Sewage System Improvement Bonds	3,765,000	3,550,000	3,335,000	3,115,000
Various Purpose Refunding Bonds, Series 2020				
2020 Refunding 2010 Beal Ave	1,135,000	1,010,000	880,000	745,000
2020 Refunding 2014 Water Bond	1,870,000	1,725,000	1,570,000	1,410,000
2020 Refunding 2014 Sewer Bonds	3,100,000	2,960,000	2,810,000	2,650,000
2020 Refunding 2015 Safety Center	4,795,000	4,485,000	4,165,000	3,830,000
2020 Street Improvements	1,175,000	1,090,000	1,000,000	905,000
2020 Park Improvements	330,000	305,000	280,000	255,000
2020 Parking Lot Improvements	175,000	165,000	150,000	135,000
Various Purpose Improvement Notes				
2022 Oak Hill TIF Improvements	1,800,000	5,600,000	5,600,000	11,544,074
2022 Melrose Reconstruction Special Assessments	560,000	560,000	533,763	506,253
2023 Fire Station No. 1 Renovation	-	3,400,000	3,240,706	3,073,580
2023 Water Plant Filter Addition	-	6,400,000	6,100,153	5,785,749
2023 Water Pollution Control Plant Improvements	-	9,600,000	9,305,187	8,996,062
Subtotal Bonds/Notes	20,035,000	42,035,000	40,004,809	43,830,718
Ohio Public Works Commission (OPWC)				
2003 Storm Mulberry Street Storm Sewer	3,592	1,197	-	-
2007 Storm Grant, Clark, Walnut Storm Sewer	45,650	37,350	29,050	20,750
2009 Sewer Larwill Street Sewer Separation	39,225	37,046	34,866	32,687
2009 Storm Larwill Street Sewer Separation	87,307	82,456	77,606	72,756
2009 Water Cleveland and Portage Road Waterline	15,939	9,564	3,188	-
2010 Water Intermediate Water Tank	249,817	235,939	222,060	208,181
2012 Water Burbank Road Waterline	262,500	237,500	212,500	187,500
2013 Storm Market and Spruce Sewer Separation	111,333	101,652	91,971	82,290
2014 Sewer Spink Street North Sewer Line	93,750	89,583	85,417	81,250
2014 Sewer WWTP Wet Stream Improvements	594,877	571,082	547,287	523,492
2014 Storm Spink Street North Storm Sewer	281,250	268,750	256,250	243,750
2019 Sunset Lane & W. Highland Reconstruction	74,349	70,219	66,088	61,958
Subtotal OPWC	1,859,589	1,742,337	1,626,282	1,514,613
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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.