

RESOLUTION NO. 2023-36

A RESOLUTION PROVIDING FOR THE ANNUAL
TAX BUDGET FOR FISCAL YEAR BEGINNING
JANUARY 1, 2024

WHEREAS, pursuant to the Ohio Revised Code Section 5705.28, the City of Wooster is required to adopt an annual tax budget for the next succeeding fiscal year on or before July 15, 2023; and

WHEREAS, pursuant to the Ohio Revised Code, the annual tax budget must be filed with the Wayne County Auditor on or before July 20, 2023.

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

SECTION 1. That the annual tax budget of the City of Wooster, Ohio, for the fiscal year beginning January 1, 2024, as set forth in “Exhibit A” attached hereto and incorporated herein by reference, detailing the nature and amounts of funds needed by the City of Wooster, is hereby adopted.

SECTION 2. That the Director of Finance be and is hereby authorized and directed to certify said annual tax budget to the Auditor of Wayne County, Ohio.

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

SECTION 4. This Resolution shall take effect and be in full force from and after the earliest date allowed by law.

1st reading _____ 2nd reading _____ 3rd reading _____

Passed: _____, 2023 Vote: _____

Attest: _____
Clerk of Council President of Council

Approved: _____, 2023
Mayor

Introduced by: Craig Sanders

Exhibit A - Resolution 2023 - 36

City of Wooster
Wayne County, Ohio
May 15, 2023

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To Auditor of said County:

The following Budget year beginning January 1, 2024, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed: 
 Andrei A. Dordea
 Title: Director of Finance

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES

For Municipal Use		For Budget Commission Use		For County Auditor Use	
FUND <small>(Include only those funds which are requesting general property tax revenue)</small>	Budget Year Amount Requested of Budget Commission Inside/Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's Estimate of Tax Rate to be Levied	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
GOVERNMENT FUNDS					
GENERAL FUND - 001	\$ 2,347,200				
PROPRIETARY FUNDS					
POLICE PENSION - 111	200,889				
FIRE PENSION - 112	200,889				
FIDUCIARY FUNDS					
TOTAL ALL FUNDS	\$ 2,748,978				

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2021 Actual (2)	For 2022 Actual (3)	Current Year Budget For 2023 (4)	Budget Year Estimate for 2024 (5)
REVENUES				
Local Taxes				
General Property Tax - Real Estate	\$ 2,386,112	\$ 2,408,976	\$ 2,347,200	\$ 2,347,200
Tangible Personal Property Tax	-	-	-	-
Municipal Income Tax	21,968,544	20,506,498	22,060,000	22,446,050
Other Local Taxes	155,078	179,809	174,250	208,000
Total Local Taxes	24,509,734	23,095,282	24,581,450	25,001,250
Intergovernmental Revenues				
State Shared Taxes And Permits				
Local Government	760,343	759,639	854,611	854,611
Local Government State	121,629	124,585	122,000	122,000
Estate Tax	908	86,848	-	-
Cigarette Tax	1,242	1,114	1,100	1,100
Liquor and Beer Permits	27,574	60,628	25,000	25,000
Total State Shared Taxes & Perm	911,695	1,032,813	1,002,711	1,002,711
Federal Grants or Aid	-	29,878	-	-
State Grants or Aid	26,610	18,617	-	-
Other Grants or Aid	11,112	24,916	4,500	8,000
Total Intergovernmental Revenues	949,417	1,106,225	1,007,211	1,010,711
Special Assessments	-	-	-	-
Charges for Services	1,628,441	1,788,981	1,685,000	1,731,338
Fines, Licenses, and Permits	874,441	986,186	786,700	808,334
Miscellaneous	112,334	(411,065)	446,300	446,300
Other Financing Sources:				
Proceeds from Sale of Debt	-	-	-	-
Transfers	-	-	-	-
Advances	-	-	-	-
Other Sources	1,489,367	1,500,000	1,300,000	1,300,000
TOTAL REVENUE	\$ 29,563,735	\$ 28,065,609	\$ 29,806,661	\$ 30,297,933

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2021 Actual (2)	For 2022 Actual (3)	Current Year Budget For 2023 (4)	Budget Year Estimate for 2024 (5)
EXPENDITURES				
Security of Persons and Property				
Personal Services	\$ 11,590,157	\$ 12,788,397	\$ 13,760,698	\$ 13,347,877
Operations and Maintenance	1,886,987	2,159,659	2,446,200	2,372,814
Capital Outlay	-	18,439	703,000	630,000
Total Security of Persons and Property	13,477,145	14,966,495	16,909,898	16,350,691
Public Health Services				
Operations and Maintenance	116,600	125,208	130,000	133,900
Total Public Health Services	116,600	125,208	130,000	133,900
Leisure Time Activities				
Personal Services	883,631	849,548	1,074,085	1,041,862
Operations and Maintenance	1,035,828	1,193,555	1,395,248	1,353,391
Capital Outlay	-	-	40,000	150,000
Total Leisure Time Activities	1,919,459	2,043,104	2,509,333	2,545,253
Community Environment				
Personal Services	873,025	978,456	976,200	946,914
Operations and Maintenance	177,020	205,059	451,690	438,139
Capital Outlay	-	-	50,000	51,500
Total Community Environment	1,050,045	1,183,514	1,477,890	1,436,553
Basic Utility Services				
Personal Services	-	-	-	-
Operations and Maintenance	-	-	-	-
Capital Outlay	-	-	-	-
Total Basic Utility Services	-	-	-	-
Transportation				
Personal Services	583,921	758,633	781,385	757,943
Operations and Maintenance	449,411	337,600	500,000	485,000
Capital Outlay	-	-	-	-
Total Transportations	1,033,332	1,096,233	1,281,385	1,242,943
General Government				
Personal Services	2,801,734	3,111,828	3,622,245	3,513,578
Operations and Maintenance	1,530,712	1,317,215	1,927,399	1,869,577
Capital Outlay	-	-	80,000	150,000
Total General Government	4,332,446	4,429,043	5,629,644	5,533,155
Debt Service				
Redemption Principal	280,000	290,000	310,000	580,000
Interest	150,000	136,000	122,000	495,963
Other Debt Service	-	-	-	-
Total Debt Service	430,000	426,000	432,000	1,075,963
Other Uses of Funds				
Transfers	7,131,149	4,659,800	3,500,000	3,000,000
Other Uses of Funds	-	-	-	-
Total Other Use Funds	7,131,149	4,659,800	3,500,000	3,000,000
TOTAL EXPENDITURES	\$ 29,490,174	\$ 28,929,396	\$ 31,870,150	\$ 31,318,458
Revenues over/(under) Expenditures	\$ 73,560	\$ (863,788)	\$ (2,063,489)	\$ (1,020,525)
Beginning Unencumbered Balance	18,341,246	18,414,807	17,551,019	15,487,530
Ending Cash Fund Balance	18,414,807	17,551,019	15,487,530	14,467,005
Estimated Encumbrances (outstanding at year end)	2,183,236	2,439,805	2,512,999	2,588,389
Estimated Ending Unencumbered Fund Balance	\$ 16,231,570	\$ 15,111,214	\$ 12,974,531	\$ 11,878,616

FUND NAME: POLICE PENSION FUND - 111

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2021 Actual (2)	For 2022 Actual (3)	Current Year Budget For 2023 (4)	Budget Year Estimate for 2024 (5)
REVENUE				
Local Taxes				
General Property - Real Estate	\$ 201,630	\$ 204,133	\$ 198,900	\$ 200,889
Tangible Personal Property	-	-	-	-
Miscellaneous	(877)	(3,655)	2,500	2,525
TOTAL REVENUE	200,753	200,478	201,400	203,414
EXPENDITURES				
(PROGRAM) (OBJECT)				
Security of Persons and Property				
Personal Services	179,850	199,000	215,000	210,000
Contractual Services	3,120	3,203	5,000	3,500
TOTAL EXPENDITURES	\$ 182,970	\$ 202,203	\$ 220,000	\$ 213,500
Revenue Over (Under) Expenditures	\$ 17,783	\$ (1,725)	\$ (18,600)	\$ (10,086)
Beginning Unencumbered Fund Balance	23,440	41,224	39,499	20,899
Ending Cash Fund Balance	41,224	39,499	20,899	10,813
Estimated Encumbrances (outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	\$ 41,224	\$ 39,499	\$ 20,899	\$ 10,813

FUND NAME: FIRE PENSION FUND - 112

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2021 Actual (2)	For 2022 Actual (3)	Current Year Budget For 2023 (4)	Budget Year Estimate for 2024 (5)
REVENUE				
Local Taxes				
General Property - Real Estate	\$ 201,630	\$ 204,133	\$ 198,900	\$ 200,889
Tangible Personal Property	-	-	-	-
Miscellaneous	(887)	(3,710)	2,200	2,250
TOTAL REVENUE	200,743	200,423	201,100	203,139
EXPENDITURES				
(PROGRAM) (OBJECT)				
Security of Persons and Property				
Personal Services	179,850	199,000	215,000	210,000
Contractual Services	3,120	3,203	5,000	3,500
TOTAL EXPENDITURES	\$ 182,970	\$ 202,203	\$ 220,000	\$ 213,500
Revenue Over (Under) Expenditures	\$ 17,773	\$ (1,780)	\$ (18,900)	\$ (10,361)
Beginning Unencumbered Fund Balance	25,366	43,139	41,359	22,459
Ending Cash Fund Balance	43,139	41,359	22,459	12,098
Estimated Encumbrances (outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	\$ 43,139	\$ 41,359	\$ 22,459	\$ 12,098

FUND	Estimated Unencumbered Fund Balance 1/1/2024	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2024
				Personal Services	Other	Total	
GOVERNMENTAL:							
SPECIAL REVENUE							
Street Const. Maint. & Repair - 101	\$ 22,587	\$ 1,350,000	\$ 1,372,587	\$ -	\$ 1,300,000	\$ 1,300,000	\$ 72,587
State Highway - 102	21,968	110,000	131,968	-	120,000	120,000	11,968
Permissive Tax - 103	241,492	270,000	511,492	-	235,000	235,000	276,492
Enforcement & Education - 104	70,951	1,500	72,451	-	70,000	70,000	2,451
Mandatory Drug Fines - 105	31,354	2,400	33,754	-	30,000	30,000	3,754
Community Development Block Grant - 107	70,253	-	70,253	-	70,253	70,253	-
Economic Development - 108	87,150	195,000	282,150	-	195,000	195,000	87,150
Law Enforcement Trust - 110	16,690	500	17,190	-	15,000	15,000	2,190
Federal Equitable Sharing Fund - 113	9,213	10	9,223	-	8,000	8,000	1,223
CDBG Chip Home RLF Fund - 115	9,245	30	9,275	-	9,275	9,275	-
CDBG Econ. Dev. Loan - 118	1,957	25	1,982	-	1,982	1,982	-
Law Enforcement Training Fund - 120	16,447	125	16,572	-	16,500	16,500	72
Recreation Supplement - 122	5,188	80	5,268	-	5,200	5,200	68
Park Reforestation - 123	24,031	275	24,306	-	24,000	24,000	306
COVID-19 Response - 124	-	-	-	-	-	-	-
American Recovery Plan Act - 125	-	-	-	-	-	-	-
OneOhio Opioid Settlement - 126	16,475	80,000	96,475	-	80,000	80,000	16,475
Oak Hill Incentive District TIF - 130	-	350,000	350,000	-	350,000	350,000	-
Guarantee Deposit - 702	86,380	25,000	111,380	-	100,000	100,000	11,380
TOTAL SPECIAL REVENUE FUNDS	731,381	2,384,945	3,116,326	-	2,630,210	2,630,210	486,116
DEBT SERVICE FUNDS							
Debt Service - 401	960,738	55,000	1,015,738	-	165,000	165,000	850,738
TOTAL DEBT SERVICE FUNDS	960,738	55,000	1,015,738	-	165,000	165,000	850,738
CAPITAL PROJECTS FUNDS							
Capital Improvements - 301	4,054,380	4,000,000	8,054,380	-	4,536,000	4,536,000	3,518,380
TOTAL CAPITAL PROJECTS	4,054,380	4,000,000	8,054,380	-	4,536,000	4,536,000	3,518,380
PROPRIETARY:							
ENTERPRISE FUNDS							
Water - 501	4,886,518	7,460,000	12,346,518	2,350,000	5,450,000	7,800,000	4,546,518
Water Pollution Control - 502	6,359,644	9,300,000	15,659,644	2,100,000	9,825,000	11,925,000	3,734,644
Hospital - 503	12,231,306	184,000,000	196,231,306	80,000,000	104,000,000	184,000,000	12,231,306
Hospital Plant - 504	71,254,141	22,000,000	93,254,141	-	18,000,000	18,000,000	75,254,141
Hospital Beaverson EMS - 505	172,449	2,000	174,449	-	170,000	170,000	4,449
Hospital Endowment - 506	821,875	20,000	841,875	-	820,000	820,000	21,875
Storm Drainage - 507	800,041	1,650,000	2,450,041	650,000	990,000	1,640,000	810,041
Water Capital Fund - 511	41,801	267,000	308,801	-	300,000	300,000	8,801
Sewer Capital Fund - 512	37,710	303,000	340,710	-	330,000	330,000	10,710
Refuse Collection - 514	75	1,859,075	1,859,075	-	1,859,000	1,859,000	75
TOTAL ENTERPRISE FUNDS	96,605,560	226,861,000	323,466,560	85,100,000	141,744,000	226,844,000	96,622,560

FUND	Estimated Unencumbered Fund Balance 1/1/2024	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2024
				Personal Services	Other	Total	
INTERNAL SERVICE FUNDS							
Garage - 601	3	758,000	758,003	450,000	300,000	750,000	8,003
Employee Benefits - 602	2,087,220	5,200,000	7,287,220	5,230,000	-	5,230,000	2,057,220
Investment - 620	-	175,000	175,000	-	175,000	175,000	-
TOTAL INTERNAL SERVICE FUNDS	2,087,223	6,133,000	8,220,223	5,680,000	475,000	6,155,000	2,065,223
FIDUCIARY:							
AGENCY FUNDS							
Cleaning - 705	17,164	35,000	52,164	-	35,000	35,000	17,164
Wooster Growth Corporation - 719	1,520,829	49,000	1,569,829	-	35,000	35,000	1,534,829
Wooster Ashland Regional COG - 725	288,033	1,925,000	2,213,033	1,655,210	270,000	1,925,210	287,823
TOTAL TRUST AND AGENCY FUNDS	105,620,307	239,083,000	344,703,307	92,435,210	147,360,000	239,795,210	104,908,097
TOTAL FOR MEMORANDUM ONLY	\$ 106,265,308	\$ 241,442,945	\$ 347,708,253	\$ 92,435,210	\$ 149,890,210	\$ 242,325,420	\$ 105,382,833

STATEMENT OF PERMANENT IMPROVEMENTS
 (Do Not Include Expense to be Paid from Bond Issues)
 (Section 7505.29 Revised Code)

DESCRIPTION	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
Water Line Replacement Projects	\$ 950,000	\$ 950,000	Water - 501
WTP - Full Plant Generator	1,000,000	1,000,000	Water - 501
WPCP - Sludge Dewatering	260,000	260,000	Water Pollution Control - 502
Sanitary Sewer Lines	450,000	450,000	Water Pollution Control - 502
Storm Sewer Projects	580,000	580,000	Storm Sewer Fund - 507
Police - Vehicles	230,000	230,000	General Fund - 100
Fire - Replace Medic 1307 & Power Cot	325,000	325,000	General Fund - 100
Fire - 2-Hydraulic Cots	75,000	75,000	General Fund - 100
DBS - HVAC City Hall	150,000	150,000	General Fund - 100
Eng. - Bike Path Phase 3	1,136,000	1,136,000	Capital Improvements Fund - 301
Eng. - Downtown Streetscape	850,000	850,000	Capital Improvements Fund - 301
Eng. - Road Resurfacing	2,000,000	2,000,000	Capital Improvements Fund - 301
PPM - Tree Chipper Truck	125,000	125,000	Capital Improvements Fund - 301
PPM - Replace 16 Ton Double Axle Dump	225,000	225,000	Capital Improvements Fund - 301
PPM - Traffic Bucket Truck	200,000	200,000	Capital Improvements Fund - 301
Rec. - Community Center Roof	150,000	150,000	General Fund - 100
TOTAL	\$ 8,706,000	\$ 8,706,000	

City of Wooster, Ohio
Debt Schedule Excluding Compensated Absences
For the Budget Year Ending December 31, 2024

EXHIBIT VI

<i>City of Wooster, Ohio</i>	BUDGET YEAR		
	Rate of Interest	Amounts Outstanding at Beginning of Budgeted Year January 1, 2024	Amount Required for Principal and Interest 1/1/2024 - 12/31/2024
DEBT SCHEDULE: PURPOSE OF BONDS AND NOTES			
Various Purpose Bonds, Series 2010			
2010 Beall Avenue Reconstruction	2.00% - 3.75%	\$ 1,185,000	\$ 191,206
Sanitary Sewerage Improvement Bonds, Series 2018			
2018 Sanitary Sewage System Improvement Bonds	2.85%	3,550,000	313,831
Various Purpose Refunding Bonds, Series 2020			
2020 Refunding 2010 Beal Ave	1.79%	1,010,000	156,800
2020 Refunding 2014 Water Bond	1.79%	1,725,000	197,350
2020 Refunding 2014 Sewer Bonds	1.79%	2,960,000	218,488
2020 Refunding 2015 Safety Center	1.79%	4,485,000	426,000
2020 Street Improvements	1.79%	1,090,000	116,400
2020 Park Improvements	1.79%	305,000	32,350
2020 Parking Lot Improvements	1.79%	165,000	19,050
Various Purpose Improvement Bonds, Series 2023			
Fire Station #1 Renovation	3.70%	3,420,000	234,725
Sanitary Sewer System Improvements	3.70%	10,575,000	649,963
Ohio Public Works Commission			
2003 Storm Mulberry Street Storm Sewer	0.00%	1,197	1,197
2007 Storm Grant, Clark, Walnut Storm Sewer	0.00%	37,350	8,300
2009 Sewer Larwill Street Sewer Separation	0.00%	37,046	2,179
2009 Storm Larwill Street Sewer Separation	0.00%	82,456	4,850
2009 Water Cleveland and Portage Road Waterline	0.00%	9,564	6,376
2010 Water Intermediate Water Tank	0.00%	235,939	13,879
2012 Water Burbank Road Waterline	0.00%	237,500	25,000
2013 Storm Market and Spruce Sewer Separation	0.00%	101,652	9,681
2014 Sewer Spink Street North Sewer Line	0.00%	89,583	4,167
2014 Sewer WWTP Wet Stream Improvements	0.00%	571,082	23,795
2014 Storm Spink Street North Storm Sewer	0.00%	268,750	12,500
2019 Sunset Lane & W. Highland Reconstruction	0.00%	70,219	4,131
Ohio Water Development Authority			
2005 Sewer WWTP Improvements Construction	2.67%	2,552,186	768,651
2009 Water Mindy Lane/Mechanicsburg and Buckeye Booster Station	3.36%	308,556	67,556
2009 Water Tank and Booster Station	3.36%	53,983	108,319
2010 Sewer Biotower and Sewer Line for Frito-Lay	1% (5) - 3% (11)	726,198	311,681
2010 Water Secondary Transmission Line	3.70%	93,904	17,596
2010 Water Waterline	4.14%	149,841	28,460
Ohio Dept. of Transportation State Infrastructure Bank			
2023 Oak Hill & Oldman Roundabout	3.00%	1,406,000	-
General Obligation Notes			
2023 Melrose Drive Reconstruction Special Assessments	4.00%	560,000	582,400
2023 Oak Hill Sanitary Sewer	4.00%	1,800,000	1,872,000
TOTAL		\$ 39,863,006	\$ 6,428,880