

ORDINANCE NO. 2023-28

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, 2024, AND ALLOWING FOR IMMEDIATE ENACTMENT

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

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

SECTION 1. That to provide for the current expenses and other expenditures of the City of Wooster for the Fiscal Year ending December 31, 2024, 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 the estimate of future needs for a given program as determined by Council when the budget is adopted.

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

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

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

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

SECTION 3. This Council finds and declares that all formal actions concerning and relating to the adoption of this Ordinance occurred in an open meeting of this

Council or its committees, in compliance with law.

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

1st reading 11-20-2023 2nd reading 12-4-2023 3rd reading 12-18-2023

Passed: December 18, 2023 Vote: 6-0

Attest: Amy M. Hamilton G.A. Gull
Clerk of Council President of Council, Pro Tempore

Approved: December 19, 2023 Robert F. Bracciarone
Mayor

Introduced by: Craig Sanders

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CITY OF WOOSTER, OHIO
Appropriations Budget
For the year ended December 31, 2024

Prepared by Finance Department

CITY OFFICIALS:

MAYOR

Robert F. Breneman
Fourth Term Expires 12/31/2023

MAYOR-ELECT

Bob Reynolds
First Term Begins 01/01/2024

CITY COUNCIL

President: Mike Buytendyk, Third Term Expires 12/31/2023

President-Elect: Craig Sanders, Fourth Term on Council begins 1/01/2024

Ward 1: Mark Cavin, Fourth Term Expires 12/31/2023

Ward 1-Elect: Lukas Gaffey, First Term begins 01/01/2024

Ward 2: Jennifer Warden, Second Term on Council Expires 12/31/2025

Ward 3: Jon Ansel, Fifth Term on Council Expires 12/31/2023

Ward 3-Elect: Chris Malta, First Term begins on 01/01/2024

Ward 4: Scott Myers, Third Term Expires 12/31/2025

At-Large: Barb Knapic, Third Term on Council Expires 12/31/2025

At-Large: Bob Reynold, First Term on Council Expires 12/31/2025

An appointment will be made, per City Charter Section 2.06

At-Large: Craig Sanders, Third Term Expires 12/31/2023

At-Large-Elect: Michael F. Abernathy, Jr., Term begins 01/01/2024

DIRECTOR OF FINANCE

Andrei A. Dordea, CPA – 21 years of service

DIRECTOR OF LAW

John Scavelli – 5 years of service

DIRECTOR OF ADMINISTRATION

Joel Montgomery, P.E. – 12 years of service as Director

WOOSTER COMMUNITY HOSPITAL ADMINISTRATOR

William Sheron – 29 years of service

WOOSTER COMMUNITY HOSPITAL, CHIEF FINANCIAL & OPERATING OFFICER

Scott Boyes, CPA – 24 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 2024, 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.

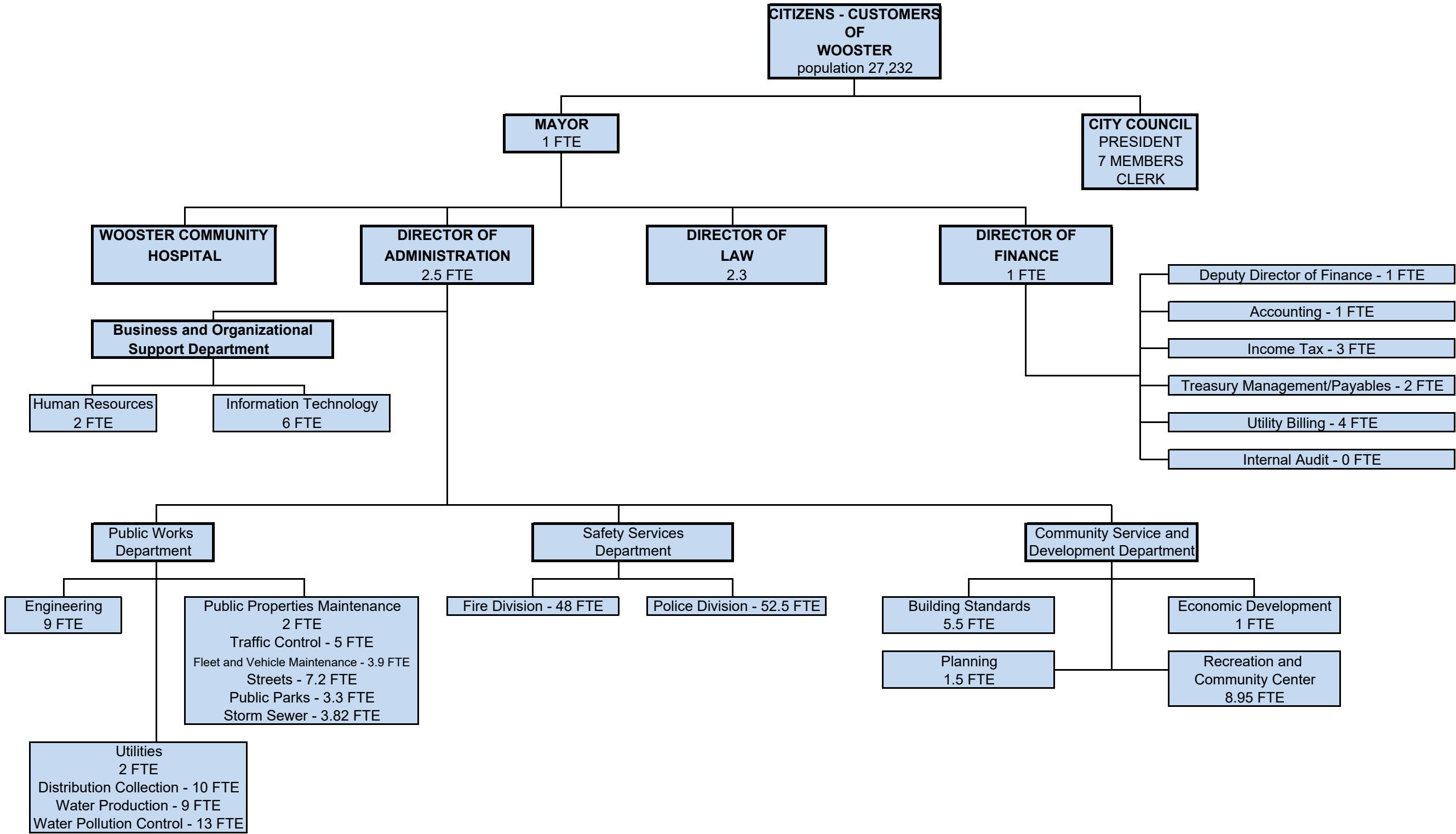
Safety – We use education, prevention, and enforcement methods to protect life and property in our business and residential neighborhoods. Our safety awareness will maintain our infrastructure and facilities to provide a safe environment in which to live and work.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	filled and vacant positions 2023	budgeted positions 2024	
Governmental Services:												
Safety services:												
Police Division	43.0	44.0	44.7	45.0	50.0	50.0	51.0	51.0	51.00	51.75	52.50	A
Fire Division	46.0	46.0	46.0	46.0	46.0	47.0	47.0	47.0	47.00	47.40	48.00	B
Traffic Control	2.6	2.7	2.7	2.7	2.7	2.7	3.9	4.6	5.40	5.10	5.10	
Total Safety Services	91.6	92.7	93.4	93.7	98.7	99.7	101.9	102.6	103.40	104.25	105.60	
Leisure services	9.4	9.1	9.1	9.1	10.1	10.1	10.3	11.8	11.80	12.20	12.75	C,D
Environment and development	11.2	11.2	11.2	11.2	11.2	11.2	11.2	11.2	11.15	11.15	11.15	
Transportation services	11.2	10.8	10.5	11.7	12.7	12.7	11.5	10.9	11.00	11.50	12.20	C,E
Administrative services	16.5	17.5	19.5	18.4	19.4	19.8	19.5	19.6	22.00	22.00	21.80	F
Total Governmental Services	139.9	141.3	143.7	144.1	152.1	153.5	154.4	156.1	159.35	161.10	163.50	
Business-type services (Note 2):												
Water - Treatment & Distribution	19.4	18.0	18.5	17.6	16.8	18.8	18.4	18.7	19.15	19.40	19.40	
Water Pollution Control - Collection & Treatment	19.6	20.7	21.2	22.0	22.8	22.3	23.5	22.1	22.60	21.85	21.85	
Storm Drainage - Collection	3.8	4.6	4.9	5.3	5.3	5.3	6.3	5.9	6.35	6.20	6.72	E
Total Business-type Services	42.8	43.3	44.6	44.9	44.9	46.4	48.2	46.6	48.10	47.45	47.97	
TOTAL PRIMARY GOVERNMENT	182.70	184.60	188.30	188.90	197.00	199.90	202.60	202.65	207.45	208.55	211.47	

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 2024 Police budget reflects an additional (third) Hospital Resource Officer position.

B - One Fire position has been added to assist with Community Risk Reduction.

C - The 2024 budget has redistributed the function and funding of positions in the Public Properties and Maintenance (PPM) Division.

D - To be as transparent as possible, seasonal Swim Team director and coach positions have been added to the FTE equivalent hours shown. This is not an increase in hired positions.

E - One position has been added to the Streets Division in Public Property Maintenance (PPM).

F - A part-time position was eliminated in the Finance Department.

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

PROGRAM NARRATIVE 2024 BUDGET

This narrative is organized by organizational chart structure. The activities (divisions or departments) under each heading include a mission statement, one or more 2024 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.

2023 Summary and 2024 Narrative

The 2023 budget year saw most revenues exceed 2022 revenues through three quarters of 2023, including lodging, or bed taxes. Income tax revenue, the primary source of General Fund revenue, was up 12.2%, or \$2,124,251, through the 3rd quarter.

Overall General Fund revenues were 13.5% over budget through the third quarter of 2023, and expenditures across all activities were 5.5% under budget for the same period.

Workforce

The City as an organization focused on maintaining services to our citizens, which includes maintaining a high-quality workforce. A continued effort incorporating workforce attraction and retention initiatives has resulted in reducing an all-time high in staff vacancies at the end of 2021, to an all-time low in vacancies currently. As of the end of September 2023, our Police force was fully staffed for the first time in over 11 years.

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. The 2024 budget includes one additional firefighter, and one additional maintenance worker. These are being added to address fire call volume increases and peak hour needs, and the increased maintenance needs to service additional road and utility facilities. Additional justification is included in the Fire and PPM narratives that follow. We have attempted to keep additional staffing to the minimum needed to maintain services, but 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 was 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. An Economic Development Strategic Plan (EDSP) was completed in 2023 that evaluated demographics and market data, as well as our programming and level of service as a City. The EDSP was presented to Council and each of our economic development partners. Plans for work groups to address the key findings and initiatives are already under way for 2024. Support for Economic Development and associated services is a key part of the City’s budget planning. The budget reflects direct allocations of economic development funds to our partners to help further these efforts.

Finally, a 10 year update of our Comprehensive Plan was initiated in 2023 and is currently wrapping up. 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, planning for the future, and feedback from the Comprehensive Planning process have resulted in a long term focus on *strategic, intentional growth*, which is seen in the 10 Year Infrastructure Strategic Plan in the budget. This plan includes continued downtown streetscape revitalization and parking improvements, significant improvements to the roads and intersections in the north end of Wooster, significant upgrades to our water and sewer system and treatment facilities, and projects to address aging pool and park 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:

FY2023 was an exciting and active year for the Fire Division. Our staff members continued to serve the community by responding to an ever-increasing call volume.

Operationally, we transitioned out of Fire Station #1 and started operating out of the Temporary Fire Station on Mechanicsburg Rd. during the Fire Station #1 renovation/expansion project. This transition demonstrated the dedication, work ethic, and commitment to the City by our staff and numerous other Divisions.

Administratively, we continued to foster a collaborative relationship with labor to facilitate mutually beneficial policies and strategic initiatives. The newly created firefighter trainee classification allowed us to expand our hiring pool and hire multiple new staff members that fit the organization's culture and values.

WFD staff members demonstrated our core values daily as we continued to complete our annual goals & objectives. This service-over-self mantra allowed us to organize, clean, and move out of Fire Station #1, which has been occupied continuously for over 60 years. While simultaneously preparing and placing the temporary station in service. These challenging projects were completed while still providing the high level of services our community demands and completing our ongoing professional development.

The GOAL of the FY2024 budget is to focus on finalizing two extensive capital facility & apparatus upgrades and begin implementing a strategic staffing program. Both will set the stage to ensure consistent and stable emergency services while the City contends with residential and commercial growth.

FY2024 Personnel:

The Fire Division will have one known retirement in early 2024. The testing process for replacing and back-filling staff members has been ongoing since the fall of 2023. This should allow us to hire, train, and mentor newly appointed staff. Ensuring positions are filled promptly is critical to maintaining our current staffing levels, minimizing OT, and handling the growing call volume.

With the current residential and commercial development within the City, the demand for fire & EMS services will only increase. These increased demands will directly impact WFD's ability to maintain service levels. To minimize the impact of the growth and call volume increases, the Division plans to conduct incremental staffing increases to manage known variables cost-effectively. This will start with adding a staff member to the Community Risk Reduction Division and then move towards adding staff during peak call volume times.

The City and Wooster Firefighters L-764 collective bargaining agreement provides a 2.5% wage increase in 2024. These raises and the related employee benefits will be reflected in the increased personnel budget within the Fire Division. Additionally, the City and Union will be sitting back down at the bargaining table in the fall of 2024.

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.

FY2024 Operations:

To meet our FY2024 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 adjustments.

FY2024 Capital Improvement:

The focus of the 2024 Capital Improvement plan is to finalize the construction of the Fire Station 1 renovation project. We plan to move into the new station in late 2024, and additional funds for FF&E will be needed to furnish the station fully.

Additional Capital Improvement projects include replacing an aging Medic Unit, replacing the Fire Inspectors vehicle, resurfacing the parking lot at Station 3, and replacing aging EMS transport equipment. These projects are needed to maintain a safe and effective emergency service and allow our staff to remain responsive to our community.

Multiple projects will span numerous budget years, as many have construction/build times of over one year.

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

Police

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

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.

2024 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.
- Focus on succession planning
- 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.
- Continue with the positive Community Relations and Community Impact Unit programs.

We are currently down one patrol position. As we look to 2024 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 Staff 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.

2024 Personnel Objectives: Each inspector maintains multiple certifications to handle workload of building, plumbing, electrical, HVAC, fire suppression and other code inspections and plan reviews. This requires mandatory training for new codes effective in March of 2024. This is the first time in 6 years that codes have been completely updated.

Operations: Construction activity from 2017 – 2023 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. During 2023, we continued to direct more resources to code enforcement and this is a trend we expect to continue in 2024.

Community Services and Economic 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.

2024 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 (Milltown Connector in 2024), State Route 585 intersection, in addition to real estate acquisition for city-infrastructure, including the North Street Parking Lot expansion. For 2024, additional project opportunities to be assessed include walkability, historic rehabilitation, and housing restoration.

Partially Through Economic Development Fund (Bed Tax):

ECONOMIC DEVELOPMENT BUDGET

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 \$370,000 in 2024 based on current trends. These funds are generated from Wooster citizen taxpayer's investments that attract and enable hotel development. For 2024, 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 2024:

- Designating 100% of Economic Development Revenues, in lieu of returning to the General Fund, to **intentionally** support the following economic development activities:
 - Direct Allocation to long-term independent sector economic development entities:
 - Wayne County Convention and Visitors Bureau
 - Main Street Wooster
 - Wooster Area Chamber of Commerce
 - Direct allocation to Wayne Economic Development Council
 - \$25,000 allocation for a second round of the Downtown Revitalization Program
 - Expansion of the Economic Development Fund ("Bed Tax") grant program for supporting unique economic development projects
 - Internal Economic Development personnel and O&M
 - Direct Allocation to Wooster Growth

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.

2024 Objectives:

- 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

INTERNAL PROGRAMMING: \$42,000

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 2024, 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: \$15,000.*

Development Outreach: For 2024, 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: \$15,000.*

Wooster Growth Corporation Project Management: The City of Wooster has incorporated Wooster Growth as a State of Ohio community improvement corporation, enabling the municipality to better manage its real estate and support economic development in city limits. With responsibilities to serve as Project Manager for Wooster Growth, and with several city assets retained through Wooster Growth, funding is recommended to support studies and services required for site management and marketing, including environmental assessments, third-party analyses, and work necessary to maintain the operation and safety of public assets. *Projection: \$12,000.*

EXTERNAL PROGRAMMING (to support partner institutions and individual external projects previously funded through a combination of general and economic Development funds): *\$328,000.*

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 2024, a third round is proposed to support up to five new projects. *Projection: \$25,000.*

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 2024, the program will continue to operate on an application basis. The total grant available per entity is \$25,000. *Projection: \$60,000.*

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, in addition to serving as an informational resource, conducting assessments, project managing programs such as programming of Public Square, the Downtown Revitalization Grant Program, conducting special research, assisting entrepreneurs, and assisting in real estate redevelopment efforts. *Projection: \$96,000.*

Wooster Area Chamber of Commerce: For 2024, funding to support investment in Wooster Area Chamber of Commerce activities that support economic development activities supporting the broad public, including workforce development and

educational outreach and programming, public event programming, and entrepreneurship support. *Projection: TBD \$59,000.*

Wayne County Visitors and Convention Bureau: For 2024, 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: \$22,000*, in addition to separate contracting opportunities.

Wayne Economic Development Council: The Wayne Economic Development Council has assisted the greater Wooster Micropolitan Region with business retention and expansion, attraction activities and site marketing. The organization remains City's conduit to state-level organizations and agencies, including special programming through the Department of Development, TeamNeo, and JobsOhio. The organization directly assists in the marketing of sites, assisting businesses in programming to aid new investment, all throughout Wooster and all of Wayne County. The City additionally maintains one seat on the Board of Trustees for the organization. *Projection: TBD/\$66,000.*

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.

2023 Goals Accomplished:

- Continued to evaluate the OpenGov permitting software. The software is efficient, user user-friendly, and streamlines the application process across multiple departments. Some minor procedural adjustments were made.
- Initiated an update to the Comprehensive Plan. The update is expected to be completed by year-end. Areas of focus will be housing opportunities, parks and recreation, growth potential, and potential gaps in service. Information gathering has included a survey, focus groups, and open houses. A steering committee has guided the efforts.
- Continued the downtown façade program.
- Continued as an active participant on the Wayne County Land Bank.
- Virtually 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 2024. Planning to retain an intern to complete downtown parking analysis.

Operation Notes: No operational changes are anticipated for the division in 2024.

2024 Goals:

- Implementation of comprehensive plan recommendations.
- Text amendments to the zoning code to reflect best practices and recommendations from the updated comprehensive plan.
- Continue to attend training opportunities.
- Oversee an intern to complete a parking analysis

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!

2024 Objective:

- Provide additional access to and educate the public on our registration, membership and reservation processes.
- 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 on 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 aquatic facilities.

2024 Objective:

- Maintain and update aquatic facilities for safe and enjoyable use for all participants.
- Establish partnerships that will increase revenue and reduce expenses.
- Continue design of Christmas Run Pool and begin Christmas Run Pool renovation project at the conclusion of the 2024 summer pool season.

Personnel: The City will be seeking to contract with the YMCA to schedule staff and manage daily operations of the pools in 2024. 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 2024 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.

2023 Goals Accomplished:

- Evaluated the Employee Handbook, updated policies as applicable to legal updates and issued an updated Handbook in January 2023.
- Completed an RFP for voluntary lines of insurance and was able to keep premiums the same for all lines of voluntary coverage.
- Coordinated Ohio Ethics Training and Drug Free Workplace and other necessary training in 2023 for all City of Wooster Employees.
- Fully staff the Police Department in September 2023.

2024 Objectives:

- Evaluate an updated HR software that provides the capability of electronic HR processes.
- Ensure that all required training is completed in 2024 for liability insurance carrier in order to receive a discounted premium.
- Update all Safety Training for City employees to a centralized training record keeping system
- Manage HR Records and ensure compliance with HR Record Retention Policy by December 2024

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, and 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.

2024 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.

2024 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, normal and emergency 811 calls, private developments, and Ohio EPA's requirements for storm water management. It may be necessary in the future to hire another inspector to alleviate the pressure on the current inspection personnel. In the past, we have hired an outside inspector to help with the workload. We are hoping to hire at least four interns during the summer.
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. We are able to cut costs in office supplies for paper and toner, as we intend to have our bid plans and books in electronic format going forward. The lease for our copier will expire at the end of 2023, and we are currently looking for a replacement to lease or buy.

3. Capital Costs: None planned for 2024

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)

2024 Objective: To continue our goal of improving and maintaining the City's highways, streets, alleys 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: Add 70% FTE - 100 Fund - Maintenance Worker I. The added position will enhance the many services PPM provides to our citizens. The position would allow three crews of three personnel to our Street Maintenance operations. The position aids in staffing our Snow and Ice Control Operations during winter months, Guardrail Maintenance and Repairs in the spring and summer months, Street Preventative Maintenance and Curb Replacements in the summer months and Pothole Filling as needed. Seasonal positions are being filled just over 50%. By adding this position helps in responding to infrastructure concerns and completing work orders more rapidly. To address these Street Maintenance operations which are behind scheduled treatments: asphalt paving and seal/chip (approx. 5 lane behind), crack filling (20 lane miles behind) and concrete replacements (hundreds of locations behind) are areas that need to be completed. PPM relies heavily on other personnel - Traffic, Parks, Urban Forestry and Mechanics - to perform many projects. Borrowing personnel means they are not able to perform their assigned work orders. As new developments and annexations increase PPM's maintenance responsibilities, it's very important to maintain a workforce to handle the day-to-day operations.

Operational Goals: Pavement Preventative Maintenance - The Preventative Maintenance Program on City streets will continue, using methods of Chip Seal, Thin Coat Overlays and Mill/Fill Asphalt Pavement. Improving the conditions of our

roadways will continue be on the forefront of our focus in 2024. 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 2024, as well. 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. It is evident that an additional mainline truck will be needed due to the expansion of the City.

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 eight times per year and PPM will mow the cloverleaf interchanges twice throughout the year.

Maintenance (Storm Drainage)

2024 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: Add 30% FTE - 100 Fund - Maintenance Worker I. The added position will enhance the many services PPM provides to our citizens. The position would allow three crews of three personnel to our Storm Water Utilities operations. The position aids in staffing our Storm Water Inlet Cleaning and Repairs, Street Sweeping Operations and Leaf Collection Operations. Finding part time workforce to assist during Leaf Collection is nearly impossible to fill. And seasonal positions are being filled just over 50%. By adding this position helps in responding to infrastructure concerns and completing work orders more rapidly. Work Orders are currently at: Storm Water Pipe cleaning (1500 man-hours) and Inlet Repairs (at least 100 each). PPM relies heavily on other personnel - Traffic, Parks, Urban Forestry and Mechanics - to perform many projects. Borrowing personnel means they are not able to perform their assigned work orders. As new developments and annexations increase PPM's maintenance responsibilities, it's very important to maintain a workforce to handle the day-to-day operations.

Operational Goals: Minimize the amount of overtime needed to perform two cycles of leaf collection and staying on schedule. Continue to repair storm water inlets and maintain City owned detention basins throughout the City.

Traffic Control/Electrical

2024 Objective: Continue to replace traffic signage and deficient equipment throughout the City to meet Ohio MUTCD Standards. To rebuild and replace 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 2024.

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. Tactics (traffic monitoring software) will be operated through the new fiber optic communication lines being installed to each signalized intersection. Cellular modems will no longer be needed. We will also be focusing on training and certifying our personnel and the efficiency of our department to improve service and maintenance in a timely manner.

Parks & Urban Forestry

2024 Objectives:

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 2024, 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 2024.

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

2024 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 2024, 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 2024 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 2024 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 back hoe with compactor. The existing back hoe is past its useful life.

- Continue to wait for new dump truck ordered in 2022 which should be delivered in 1st quarter 2024.

DCM (Distribution-Collections-Meters) Operation and Maintenance Budget shows an increase of 9.4% over the approved 2023 budget.

- The most significant variation is the increase in anticipated costs for water meters and associated materials. We are planning to increase the number of meter replacements to coincide with the MTU replacements and equal 762 of the oldest MTUs in the system. Looking ahead over the next six years, we plan to maintain an annual replacement schedule to include approximately 760 meters per year to work through the large number of meters installed in 2013 and 2014.
- The other significant cost increases are spread across material and supplies for D&C activities from repair fittings, services, valves, and restoration of excavations.

Staffing Review:

- The 2024 budget includes 10 full time personnel; 1 Supervisor, 2 Utility Techs, 2 Utility Operators, and 5 Utility Operator Trainees.

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, staff of twelve individuals, 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 2023 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. 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.

WPF 2024 Capital Budget Requests

- WPF needs to replace the Bulk Water Station due to age and condition. Plans are to purchase packaged system that includes the billing software.

- WPF needs to replace the Booster Station PLCs due to age and in order to connect to the new fiber network. Plans include abandonment of the old FM radio communication system.
- WPF needs to replace the plant manager's vehicle due to age (2014 Escape) and mileage (123,000)

WPF Operation and Maintenance Budget shows an increase of 12.7% over the approved 2023 budget.

- The 2024 budget request is in line with realistic operational costs. This increase and expenses are primarily due to increases in chemical costs, utility costs, sludge disposal costs, tank inspection costs. We expect chemicals to increase between 5% and 10%, and gas and electric costs to increase approximately 10%. The 2024 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 2024 budget includes 9 full time personnel; 1 Supervisor, 1 Mechanic, 1 Lab Tech, and 6 Plant Operators.

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 2023, 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. The 2024 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.

WRRF has the following capital budget requests.

- 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. These projects should be awarded at the end of 2023 and construction should carry through 2024, including:
 - Headworks facilities improvements and replacements = \$5.2M
 - VLR #1 & 2 Improvements = \$2.1M
 - Digester and Feedstock Facilities improvements = \$5.5M
- The capital infrastructure budget includes designing and installing improvements to replace the existing UV disinfection system after the 2024 summer season. = \$2.0 M

WRRF Operation and Maintenance Budget shows a decrease of 9% under the approved 2023 budget. The approved 2023 budget included some over budgeting for chemical, sludge disposal and utility costs which causes the decrease in the 2024 budget by comparison.

- The 2024 request are in line with realistic operational costs. The increases in expenditures are primarily due to increases in supplies and materials costs, utility costs, and sludge disposal. The 2024 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 2024 budget includes 13 full time personnel; 1 Supervisor, 2 Mechanics, 2 Lab Techs, and 6 Plant Operators, 1 Master Operator, and 1 Pretreatment Coordinator.

The 2024 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 2024 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 planned improvements for the WRF digester system.
- Complete construction on WRF Headworks and VLR 1&2 Improvements.
- Complete commence construction on WRF Disinfection Improvements.
- Complete filter and settling high rate study to expand the permitted capacity to 8 MGD.
- Complete wellfield capacity studies and develop long term plans for source water.
- 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 maintain non-revenue water to 15% or less.
- 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 2024**

The 2024 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 2024**

- 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)

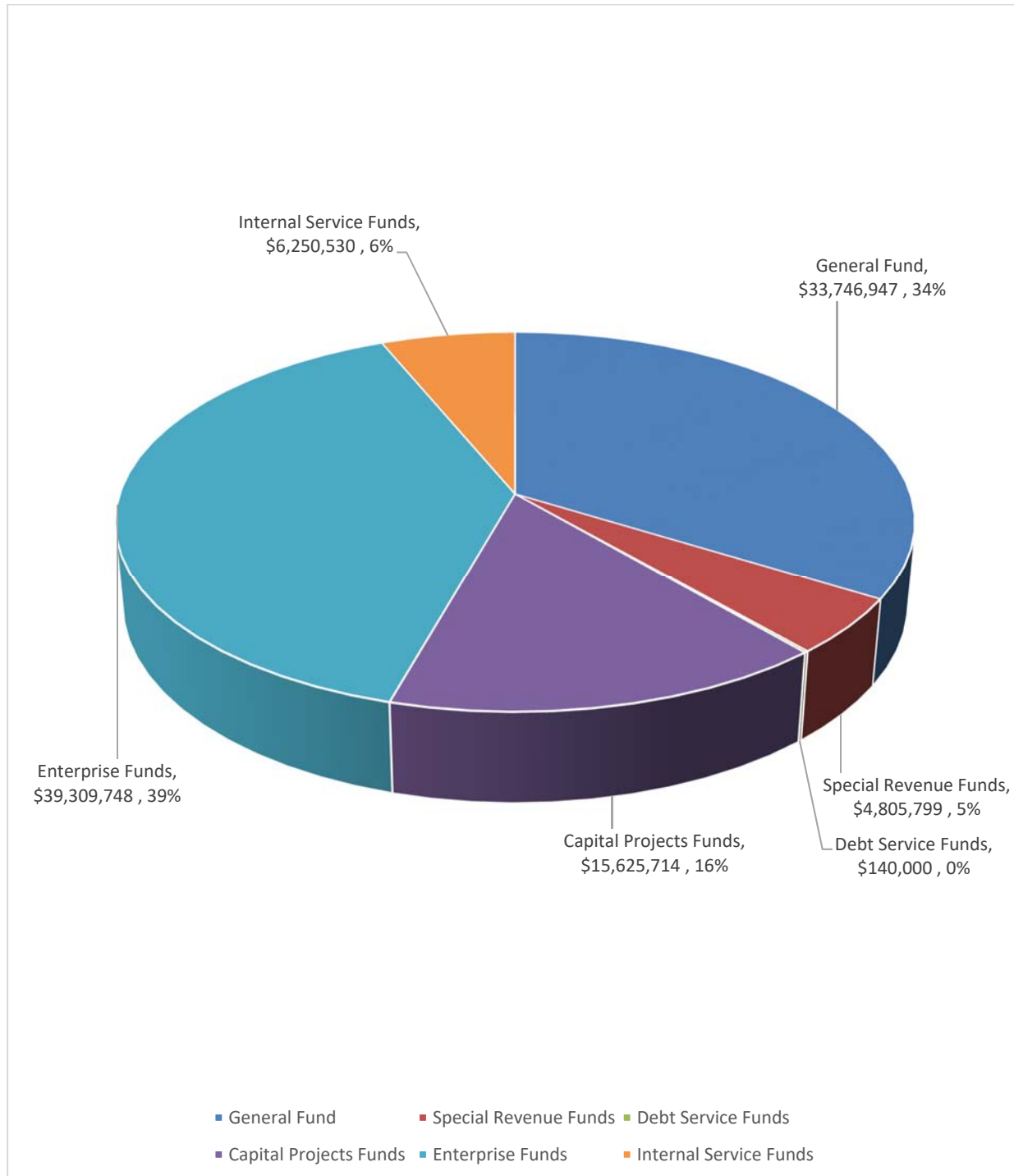
The City of Wooster's policy is to invest public funds in a manner which protects the citizens and the investors from a loss of principal while attaining a competitively high rate of return on investment and maintaining adequate liquidity. The interest revenue included in the 2024 budget has been prepared 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**

	2020	2021	2022	2023	2024
	Actual	Forecast	Budgeted	Budgeted	Budgeted
Transfer to Capital Improvements Fund	\$4,000,000	\$6,904,149	\$4,500,000	\$ 3,500,000	\$ 3,500,000
General Fund Capital Budget	\$ -	\$ -	\$ -	\$ 873,000	\$ 843,850
Principal Payment - City Hall Renovations	-	-	-	-	-
Principal Payment - Safety Service Center	270,000	280,000	290,000	310,000	425,000
				\$	\$
Total	\$4,270,000	\$7,184,149	\$4,790,000	4,683,000	4,768,850

Proposed Appropriations Budget
For the Year Ended December 31, 2024
By Fund Type



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

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Investment Fund.....	2-70

Ordinance No. 2023-28: 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	12/31/2023	12/31/2023	Repaid	Appropriation	2024	Balances	2024	2024 Approp.
GOVERNMENTAL FUND TYPE								
General Fund	\$ 23,149,137	3,118,456	-	\$ 20,030,681	32,540,749	\$ 52,571,430	33,746,947	\$ 18,824,483
Special Revenue Funds	4,147,483	2,345,100	-	1,802,383	3,294,236	5,096,619	4,805,799	290,820
Debt Service Funds	990,798	-	-	990,798	70,000	1,060,798	140,000	920,798
Capital Projects Funds	8,231,645	8,720,000	-	(488,355)	16,932,589	16,444,234	15,625,714	818,520
PROPRIETARY FUND TYPE								
Enterprise Funds	137,918,748	23,348,949	-	114,569,799	229,848,959	344,418,758	275,923,008	68,495,750
Internal Service Funds	2,232,968	-	-	2,232,968	6,044,419	8,277,387	6,250,530	2,026,857
FIDUCIARY FUND TYPE								
Trust and Custodial Funds	3,120,199	-	-	3,120,199	366,106	3,486,305	-	3,486,305
TOTAL ALL FUNDS	\$ 179,790,978	37,532,505	-	\$ 142,258,473	289,097,058	\$ 431,355,531	336,491,998	\$ 94,863,533
FUND CLASSIFICATION/NAME-SCC								
GOVERNMENTAL FUND TYPES								
General Fund - 100	\$ 23,149,137	3,118,456	-	\$ 20,030,681	32,540,749	\$ 52,571,430	33,746,947	\$ 18,824,483
SPECIAL REVENUE FUNDS								
Street Construction Maintenance & Repair Fund - 101	464,525	40,000	-	424,525	1,441,400	1,865,925	1,819,262	46,663
State Highway Fund - 102	69,944	2,600	-	67,344	110,600	177,944	141,670	36,274
Permissive Tax Fund - 103	256,205	1,000	-	255,205	288,800	544,005	518,946	25,059
Enforcement and Education Fund - 104	79,961	-	-	79,961	2,300	82,261	80,000	2,261
Mandatory Drug Fines Fund - 105	38,556	-	-	38,556	2,530	41,086	39,000	2,086
Community Development Block Grant Fund - 107	155,839	627,500	-	(471,661)	500,000	28,339	-	28,339
Economic Development Fund - 108	102,663	24,000	-	78,663	368,650	447,313	367,000	80,313
Law Enforcement Trust Fund - 110	19,530	-	-	19,530	350	19,880	19,700	180
Police Pension Fund - 111	34,403	-	-	34,403	202,050	236,453	220,000	16,453
Fire Pension Fund - 112	36,390	-	-	36,390	202,050	238,440	220,000	18,440
Federal Equitable Sharing Fund - 113	10,107	-	-	10,107	176	10,283	10,000	283
CDBG Chip Home RLF Fund - 115	23,391	-	-	23,391	230	23,621	23,621	-
Economic Development Loan Fund - 118	-	-	-	-	-	-	-	-
Law Enforcement Training Fund - 120	22,423	-	-	22,423	400	22,823	22,000	823
Recreation Supplement Fund - 122	8,523	-	-	8,523	150	8,673	8,600	73
Park Reforestation Fund - 123	30,294	-	-	30,294	550	30,844	30,000	844
American Rescue Plan Act Fund - 125	2,450,000	1,650,000	-	800,000	-	800,000	800,000	-
OneOhio Opioid Settlement Fund - 126	15,415	-	-	15,415	100,000	115,415	115,000	415
Oak Hill Incentive District TIF Fund - 130	-	-	-	-	74,000	74,000	74,000	-
Guarantee Deposit Fund - 702	329,313	-	-	329,313	-	329,313	297,000	32,313
TOTAL SPECIAL REVENUE FUNDS	4,147,483	2,345,100	-	1,802,383	3,294,236	5,096,619	4,805,799	290,820

Ordinance No. 2023-28: 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	12/31/2023	12/31/2023	Repaid	Appropriation	2024	Balances	2024	2024 Approp.
DEBT SERVICE FUNDS								
Debt Service Fund - 401	990,798	-	-	990,798	70,000	1,060,798	140,000	920,798
TOTAL DEBT SERVICE	990,798	-	-	990,798	70,000	1,060,798	140,000	920,798
Capital Project Funds								
Capital Improvements Fund - 301	8,231,645	8,720,000	-	(488,355)	16,932,589	16,444,234	15,625,714	818,520
TOTAL CAPITAL PROJECTS	8,231,645	8,720,000	-	(488,355)	16,932,589	16,444,234	15,625,714	818,520
TOTAL GOVERNMENTAL FUNDS	36,519,063	14,183,556	-	22,335,507	52,837,574	75,173,081	54,318,460	20,854,621
PROPRIETARY FUND TYPE								
Enterprise Funds								
Water Fund - 501	7,064,684	2,552,096	-	4,512,588	8,079,800	12,592,388	9,279,797	3,312,591
Water Pollution Control Fund - 502	19,537,057	12,116,000	-	7,421,057	18,817,546	26,238,603	24,791,766	1,446,837
Wooster Community Hospital Fund - 503	10,328,143	4,700,667	-	5,627,476	184,248,349	189,875,825	185,203,760	4,672,065
Wooster Community Hospital Plant Fund - 504	97,680,179	3,229,393	-	94,450,786	14,459,764	108,910,550	50,285,500	58,625,050
Wooster Community Hospital Beaverson EMS Fund - 505	175,461	-	-	175,461	15,000	190,461	172,000	18,461
Wooster Community Hospital Endowment Fund - 506	968,079	-	-	968,079	22,500	990,579	952,000	38,579
Storm Drainage Fund - 507	1,840,470	750,793	-	1,089,677	1,698,000	2,787,677	2,488,185	299,492
Water Capital Fund - 511	126,701	-	-	126,701	355,000	481,701	450,000	31,701
Sewer Capital Fund - 512	133,270	-	-	133,270	400,000	533,270	500,000	33,270
Refuse Collection Fund - 514	64,706	-	-	64,706	1,753,000	1,817,706	1,800,000	17,706
TOTAL ENTERPRISE FUNDS	137,918,748	23,348,949	-	114,569,799	229,848,959	344,418,758	275,923,008	68,495,750
INTERNAL SERVICE FUNDS								
Garage Fund - 601	39,336	-	-	39,336	755,000	794,336	755,530	38,806
Employee Benefits Fund - 602	2,193,632	-	-	2,193,632	5,179,419	7,373,051	5,385,000	1,988,051
Investment Fund - 620	-	-	-	-	110,000	110,000	110,000	-
TOTAL INTERNAL SERVICE FUNDS	2,232,968	-	-	2,232,968	6,044,419	8,277,387	6,250,530	2,026,857
TOTAL PROPRIETARY FUNDS	140,151,716	23,348,949	-	116,802,767	235,893,378	352,696,145	282,173,538	70,522,607
FIDUCIARY FUND TYPE								
CUSTODIAL FUNDS								
Clearing Fund - 705	62,987	-	-	62,987	102,000	164,987	-	164,987
Wooster Growth Corporation Fund - 719	1,401,330	-	-	1,401,330	259,106	1,660,436	-	1,660,436
Wooster-Ashland Regional Council of Govts - 725	1,655,883	-	-	1,655,883	5,000	1,660,883	-	1,660,883
TOTAL CUSTODIAL FUNDS	3,120,199	-	-	3,120,199	366,106	3,486,305	-	3,486,305
TRUST FUNDS (PPT)								
No Trust Funds								
TOTAL TRUST FUNDS	-	-	-	-	-	-	-	-
TOTAL FIDUCIARY FUNDS	3,120,199	-	-	3,120,199	366,106	3,486,305	-	3,486,305
TOTAL ALL FUNDS	\$ 179,790,978	\$ 37,532,505	\$ -	\$ 142,258,473	\$ 289,097,058	\$ 431,355,531	\$ 336,491,998	\$ 94,863,533

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				
	2020	2021	2022	2023	2023
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Taxes	\$ 20,654,669	\$ 24,280,125	\$ 25,455,550	\$ 26,483,451	\$ 24,344,307
Intergovernmental	977,938	1,167,914	1,292,656	1,245,100	1,239,854
Charges for services	1,157,722	1,628,441	1,785,381	1,878,635	1,685,000
Grants	20,630	11,112	24,916	4,013	4,500
Fines, licenses, permits	548,213	874,441	1,029,313	750,964	786,700
Interfund services provided	1,590,182	1,489,367	1,374,763	1,300,000	1,300,000
Interest income	338,336	(110,150)	(598,381)	400,000	256,000
Miscellaneous	965,378	222,484	218,819	127,484	190,300
Total Revenues	<u>26,253,068</u>	<u>29,563,735</u>	<u>30,583,017</u>	<u>32,189,647</u>	<u>29,806,661</u>
Expenditures :					
Safety services	11,728,184	13,907,145	15,392,495	16,990,327	17,341,898
Health and social services	131,480	116,600	125,208	130,000	130,000
Leisure services	1,860,654	1,919,459	2,043,104	2,176,948	2,509,333
Environment & development	1,051,721	1,050,045	1,183,514	1,211,818	1,477,890
Transportation services	1,149,347	1,033,332	1,096,233	1,099,400	1,281,385
Administrative services	4,161,575	4,332,446	4,429,143	4,743,062	5,629,644
Total Expenditures	<u>20,082,961</u>	<u>22,359,025</u>	<u>24,269,696</u>	<u>26,351,555</u>	<u>28,370,150</u>
Excess revenues over (under) expenditures	6,170,107	7,204,709	6,313,321	5,838,092	1,436,511
Transfers in	-	-	-	-	-
Transfers out [To capital fund]	<u>(4,000,000)</u>	<u>(7,131,149)</u>	<u>(4,659,800)</u>	<u>(3,500,000)</u>	<u>(3,500,000)</u>
Net change in fund balance**	2,170,107	73,560	1,653,521	2,338,092	(2,063,489)
** Positive number added to savings					
** Negative number deducted from savings					
Fund balance at beginning of year	17,870,889	20,040,996	20,114,557	21,768,077	18,118,756
Fund balance at end of year	<u>\$ 20,040,996</u>	<u>\$ 20,114,557</u>	<u>\$ 21,768,077</u>	<u>\$ 24,106,169</u>	<u>\$ 16,055,267</u>
Cash balance beginning of year				\$ 20,811,046	\$ 17,300,202
Cash balance end of year				23,149,138	15,236,713
Encumbrances				(3,118,456)	(2,458,095)
Cash available				\$ 20,030,682	\$ 12,778,618
Cost per day (Expenditures + Transfers out)				\$ 81,785	\$ 87,315
Days-in-cash				245	146

	General Fund				
	2024	2025	2026	2027	2028
	Budgeted	Forecast	Forecast	Forecast	Forecast
\$ 26,893,915	\$ 27,364,559	\$ 27,843,438	\$ 28,330,698	\$ 28,826,486	
1,284,234	1,297,076	1,310,047	1,323,148	1,336,379	
1,913,500	1,951,770	2,244,536	2,278,204	2,312,377	
3,500	-	-	-	-	
687,800	715,312	736,771	758,875	770,258	
1,300,000	1,319,500	1,339,293	1,359,382	1,379,773	
425,000	433,500	442,170	451,013	460,034	
32,800	100,000	100,000	100,000	100,000	
<u>32,540,749</u>	<u>33,181,717</u>	<u>34,016,255</u>	<u>34,601,319</u>	<u>35,185,305</u>	
18,408,088	18,020,880	18,529,966	19,028,988	19,551,706	
132,000	134,640	137,333	140,079	142,881	
2,718,314	3,048,499	3,111,949	3,177,004	3,243,706	
1,486,430	1,503,778	1,547,391	1,592,313	1,638,582	
1,415,290	1,348,450	1,382,988	1,418,443	1,454,841	
6,086,825	5,161,627	5,297,499	5,437,115	5,580,581	
<u>30,246,947</u>	<u>29,217,874</u>	<u>30,007,125</u>	<u>30,793,942</u>	<u>31,612,298</u>	
2,293,802	3,963,843	4,009,130	3,807,377	3,573,007	
-	-	-	-	-	
<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>	
(1,206,198)	(36,157)	9,130	(192,623)	(426,993)	
24,106,169	22,899,971	22,863,814	22,872,945	22,680,322	
<u>\$ 22,899,971</u>	<u>\$ 22,863,814</u>	<u>\$ 22,872,945</u>	<u>\$ 22,680,322</u>	<u>\$ 22,253,329</u>	
\$ 23,149,138	\$ 21,942,940	\$ 21,906,783	\$ 21,915,913	\$ 21,723,290	
21,942,940	21,906,783	21,915,913	21,723,290	21,296,298	
(3,149,641)	(3,244,130)	(3,341,454)	(3,441,697)	(3,544,948)	
\$ 18,793,299	\$ 18,662,653	\$ 18,574,460	\$ 18,281,593	\$ 17,751,349	
\$ 92,457	\$ 91,008	\$ 93,170	\$ 95,326	\$ 97,568	
203	205	199	192	182	

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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Expenditures :					
Personnel Services	\$ 9,370,387	\$ 11,590,157	\$ 12,788,397	\$ 13,793,673	\$ 13,760,698
Operations and Maintenance	1,764,502	1,684,416	1,967,805	1,980,154	2,271,200
Capital	-	-	18,439	610,000	703,000
Interfund	165,973	202,571	191,854	175,000	175,000
Debt Service	427,322	430,000	426,000	431,500	432,000
Total Safety services	<u>11,728,184</u>	<u>13,907,145</u>	<u>15,392,495</u>	<u>16,990,327</u>	<u>17,341,898</u>
Operations and Maintenance	131,480	116,600	125,208	130,000	130,000
Total Health and social services	<u>131,480</u>	<u>116,600</u>	<u>125,208</u>	<u>130,000</u>	<u>130,000</u>
Personnel Services	878,046	883,631	849,548	1,030,643	1,074,085
Operations and Maintenance	947,568	1,000,283	1,162,930	1,076,305	1,365,248
Capital	-	-	-	40,000	40,000
Interfund	35,040	35,545	30,625	30,000	30,000
Debt Service	-	-	-	-	-
Total Leisure services	<u>1,860,654</u>	<u>1,919,459</u>	<u>2,043,104</u>	<u>2,176,948</u>	<u>2,509,333</u>
Personnel Services	845,902	873,025	978,456	988,858	976,200
Operations and Maintenance	198,679	174,158	201,615	217,960	446,690
Capital	-	-	-	-	50,000
Interfund	7,141	2,862	3,443	5,000	5,000
Total Environment & development	<u>1,051,721</u>	<u>1,050,045</u>	<u>1,183,514</u>	<u>1,211,818</u>	<u>1,477,890</u>
Personnel Services	693,069	583,921	758,633	714,000	781,385
Operations and Maintenance	456,277	424,389	337,600	385,400	500,000
Interfund	-	25,021	-	-	-
Total Transportation services	<u>1,149,347</u>	<u>1,033,332</u>	<u>1,096,233</u>	<u>1,099,400</u>	<u>1,281,385</u>
Personnel Services	2,786,803	2,801,734	3,111,928	3,135,054	3,622,245
Operations and Maintenance	1,371,492	1,525,271	1,313,024	1,534,929	1,920,651
Capital	-	-	-	66,331	80,000
Interfund	3,281	5,441	4,191	6,748	6,748
Debt Service	-	-	-	-	-
Total Administrative services	<u>4,161,575</u>	<u>4,332,446</u>	<u>4,429,143</u>	<u>4,743,062</u>	<u>5,629,644</u>
Total Expenditures	<u>\$ 20,082,961</u>	<u>\$ 22,359,025</u>	<u>\$ 24,269,696</u>	<u>\$ 26,351,555</u>	<u>\$ 28,370,150</u>

General Fund				
2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
\$ 14,496,788	\$ 14,483,357	\$ 14,917,857	\$ 15,365,393	\$ 15,826,355
2,453,150	2,085,873	2,127,591	2,170,143	2,213,545
605,000	600,000	625,000	630,000	650,000
177,000	176,750	178,518	180,303	182,106
676,150	674,900	681,000	683,150	679,700
<u>18,408,088</u>	<u>18,020,880</u>	<u>18,529,966</u>	<u>19,028,988</u>	<u>19,551,706</u>
132,000	134,640	137,333	140,079	142,881
<u>132,000</u>	<u>134,640</u>	<u>137,333</u>	<u>140,079</u>	<u>142,881</u>
1,129,614	1,092,482	1,125,256	1,159,014	1,193,784
1,477,700	1,492,477	1,522,327	1,552,773	1,583,829
84,000	40,000	40,000	40,000	40,000
27,000	27,540	28,366	29,217	30,094
-	396,000	396,000	396,000	396,000
<u>2,718,314</u>	<u>3,048,499</u>	<u>3,111,949</u>	<u>3,177,004</u>	<u>3,243,706</u>
1,022,680	985,962	1,015,541	1,046,007	1,077,387
456,250	460,091	473,893	488,110	502,754
-	50,000	50,000	50,000	50,000
7,500	7,725	7,957	8,195	8,441
<u>1,486,430</u>	<u>1,503,778</u>	<u>1,547,391</u>	<u>1,592,313</u>	<u>1,638,582</u>
835,280	756,840	779,545	802,932	827,020
580,010	591,610	603,442	615,511	627,821
-	-	-	-	-
<u>1,415,290</u>	<u>1,348,450</u>	<u>1,382,988</u>	<u>1,418,443</u>	<u>1,454,841</u>
3,776,984	3,417,209	3,519,725	3,625,317	3,734,076
2,148,491	1,657,723	1,690,878	1,724,695	1,759,189
154,850	80,000	80,000	80,000	80,000
6,500	6,695	6,896	7,103	7,316
-	-	-	-	-
<u>6,086,825</u>	<u>5,161,627</u>	<u>5,297,499</u>	<u>5,437,115</u>	<u>5,580,581</u>
<u>\$ 30,246,947</u>	<u>\$ 29,217,874</u>	<u>\$ 30,007,125</u>	<u>\$ 30,793,942</u>	<u>\$ 31,612,298</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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Intergovernmental	\$ 1,372,414	\$ 1,659,512	\$ 1,374,978	\$ 1,366,000	\$ 1,357,000
Interest income	7,242	(1,767)	(17,830)	8,400	5,000
Miscellaneous	150,807	97,766	145,905	99,952	40,000
Total Revenues	<u>1,530,463</u>	<u>1,755,511</u>	<u>1,503,053</u>	<u>1,474,352</u>	<u>1,402,000</u>
Expenditures :					
Operations and Maintenance	841,752	997,133	897,892	721,500	956,116
Capital Outlay	-	551,616	489,028	500,000	500,000
Interfund	298,538	251,134	295,224	266,500	266,500
Debt Service	10,949	4,131	2,065	4,131	4,131
Total Expenditures	<u>1,151,238</u>	<u>1,804,014</u>	<u>1,684,210</u>	<u>1,492,131</u>	<u>1,726,747</u>
Net change in fund balance	<u>379,225</u>	<u>(48,503)</u>	<u>(181,157)</u>	<u>(17,779)</u>	<u>(324,747)</u>
Fund balance at beginning of year	495,578	874,803	826,300	645,143	1,619,521
Fund balance at end of year	<u>\$ 874,803</u>	<u>\$ 826,300</u>	<u>\$ 645,143</u>	<u>\$ 627,364</u>	<u>\$ 1,294,774</u>

	Street Construction, Maintenance and Repair Fund				
	2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
	\$ 1,366,000	\$ 1,366,000	\$ 1,366,000	\$ 1,366,000	\$ 1,366,000
	8,400	2,000	2,500	2,750	3,000
	67,000	67,000	67,000	67,000	67,000
	<u>1,441,400</u>	<u>1,435,000</u>	<u>1,435,500</u>	<u>1,435,750</u>	<u>1,436,000</u>
	943,631	950,000	969,000	988,380	1,008,148
	605,000	-	450,000	-	450,000
	266,500	271,830	277,267	282,812	288,468
	4,131	4,131	4,131	4,131	4,131
	<u>1,819,262</u>	<u>1,225,961</u>	<u>1,700,398</u>	<u>1,275,323</u>	<u>1,750,747</u>
	<u>(377,862)</u>	<u>209,039</u>	<u>(264,898)</u>	<u>160,427</u>	<u>(314,747)</u>
	627,364	249,502	458,541	193,644	354,071
	<u>\$ 249,502</u>	<u>\$ 458,541</u>	<u>\$ 193,644</u>	<u>\$ 354,071</u>	<u>\$ 39,324</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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Intergovernmental	\$ 111,276	\$ 114,123	\$ 111,485	\$ 109,500	\$ 109,500
Interest income	3,250	(1,101)	(2,617)	1,050	1,350
Miscellaneous	-	-	-	-	-
Total Revenues	<u>114,526</u>	<u>113,022</u>	<u>108,868</u>	<u>110,550</u>	<u>110,850</u>
Expenditures :					
Operations and Maintenance	132,513	162,849	164,867	127,850	139,835
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	<u>132,513</u>	<u>162,849</u>	<u>164,867</u>	<u>127,850</u>	<u>139,835</u>
Net change in fund balance	<u>(17,986)</u>	<u>(49,827)</u>	<u>(55,999)</u>	<u>(17,300)</u>	<u>(28,985)</u>
Fund balance at beginning of year	238,868	220,882	171,055	115,056	115,056
Fund balance at end of year	<u>\$ 220,882</u>	<u>\$ 171,055</u>	<u>\$ 115,056</u>	<u>\$ 97,756</u>	<u>\$ 86,071</u>

	State Highway Fund				
	2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
	\$ 109,500	\$ 110,595	\$ 111,701	\$ 112,818	\$ 113,946
	1,100	1,000	1,000	1,150	1,150
	-	-	-	-	-
	<u>110,600</u>	<u>111,595</u>	<u>112,701</u>	<u>113,968</u>	<u>115,096</u>
	141,670	120,000	122,000	125,000	127,500
	-	-	-	-	-
	-	-	-	-	-
	<u>141,670</u>	<u>120,000</u>	<u>122,000</u>	<u>125,000</u>	<u>127,500</u>
	<u>(31,070)</u>	<u>(8,405)</u>	<u>(9,299)</u>	<u>(11,032)</u>	<u>(12,404)</u>
	97,756	66,686	58,281	48,982	37,950
	<u>\$ 66,686</u>	<u>\$ 58,281</u>	<u>\$ 48,982</u>	<u>\$ 37,950</u>	<u>\$ 25,546</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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Taxes	\$ 169,064	\$ 183,842	\$ 178,343	\$ 182,550	\$ 184,000
Intergovernmental	196,262	115,065	112,167	84,802	100,000
Interest income	2,210	(491)	(9,283)	5,776	2,200
Miscellaneous	-	-	-	-	-
Total Revenues	<u>367,536</u>	<u>298,415</u>	<u>281,227</u>	<u>273,128</u>	<u>286,200</u>
Expenditures :					
Operations and Maintenance	6,852	4,940	6,319	6,300	18,301
Capital Outlay	300,000	200,000	0	420,000	420,000
Interfund	-	-	2,229	1,500	1,500
Debt Service	<u>53,553</u>	<u>59,432</u>	<u>53,087</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>360,406</u>	<u>264,372</u>	<u>61,635</u>	<u>427,800</u>	<u>439,801</u>
Net change in fund balance	<u>7,131</u>	<u>34,043</u>	<u>219,592</u>	<u>(154,672)</u>	<u>(153,601)</u>
Fund balance at beginning of year	<u>151,631</u>	<u>158,762</u>	<u>192,805</u>	<u>412,397</u>	<u>395,273</u>
Fund balance at end of year	<u>\$ 158,762</u>	<u>\$ 192,805</u>	<u>\$ 412,397</u>	<u>\$ 257,725</u>	<u>\$ 241,672</u>

	Permissive Tax Fund				
	2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
	\$ 183,000	\$ 184,830	\$ 186,678	\$ 188,545	\$ 190,431
	100,000	100,000	100,000	100,000	100,000
	5,800	2,000	1,100	1,150	1,250
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>288,800</u>	<u>286,830</u>	<u>287,778</u>	<u>289,695</u>	<u>291,681</u>
	17,446	20,000	30,000	30,000	30,000
	500,000	-	500,000	-	500,000
	1,500	1,500	1,500	1,500	1,500
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>518,946</u>	<u>21,500</u>	<u>531,500</u>	<u>31,500</u>	<u>531,500</u>
	<u>(230,146)</u>	<u>265,330</u>	<u>(243,722)</u>	<u>258,195</u>	<u>(239,819)</u>
	<u>257,725</u>	<u>27,579</u>	<u>292,909</u>	<u>49,187</u>	<u>307,382</u>
	<u>\$ 27,579</u>	<u>\$ 292,909</u>	<u>\$ 49,187</u>	<u>\$ 307,382</u>	<u>\$ 67,563</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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Fines, licenses, permits	\$ 1,011	\$ 935	\$ 599	\$ 1,200	\$ 600
Interest Income	1,410	455	655	1,393	700
Total Revenues	<u>2,421</u>	<u>1,390</u>	<u>1,254</u>	<u>2,593</u>	<u>1,300</u>
Expenditures :					
Operations and Maintenance	-	-	-	-	77,000
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,000</u>
Net change in fund balance	2,421	1,390	1,254	2,593	(75,700)
Fund balance at beginning of year	73,262	75,683	77,073	78,326	77,682
Fund balance at end of year	<u>\$ 75,683</u>	<u>\$ 77,073</u>	<u>\$ 78,326</u>	<u>\$ 80,919</u>	<u>\$ 1,982</u>

	Enforcement and Education Fund				
	2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
	\$ 900	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
	1,400	425	435	450	175
	<u>2,300</u>	<u>1,525</u>	<u>1,535</u>	<u>1,550</u>	<u>1,275</u>
	80,000	2,000	2,000	2,000	2,000
	<u>80,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	(77,700)	(475)	(465)	(450)	(725)
	80,919	3,219	2,744	2,279	1,829
	<u>\$ 3,219</u>	<u>\$ 2,744</u>	<u>\$ 2,279</u>	<u>\$ 1,829</u>	<u>\$ 1,104</u>

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

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

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

	Mandatory Drug Fines Fund				
	2020	2021	2022	2023	2023
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Fines, licenses, permits	\$ 2,951	\$ 1,826	\$ 1,986	\$ 3,000	\$ 2,200
Interest Income	584	225	325	525	500
Total Revenues	<u>3,535</u>	<u>2,051</u>	<u>2,311</u>	<u>3,525</u>	<u>2,700</u>
Expenditures :					
Operations and Maintenance	1,530	1,641	1,008	-	35,000
Total Expenditures	<u>1,530</u>	<u>1,641</u>	<u>1,008</u>	<u>-</u>	<u>35,000</u>
Net change in fund balance	2,005	410	1,304	3,525	(32,300)
Fund balance at beginning of year	29,229	31,234	31,644	32,948	33,153
Fund balance at end of year	<u>\$ 31,234</u>	<u>\$ 31,644</u>	<u>\$ 32,948</u>	<u>\$ 36,473</u>	<u>\$ 853</u>

Mandatory Drug Fines Fund				
2024	2025	2026	2027	2028
Budgeted	Forecast	Forecast	Forecast	Forecast
\$ 2,000	\$ 2,060	\$ 2,122	\$ 2,185	\$ 2,251
530	500	400	350	300
<u>2,530</u>	<u>2,560</u>	<u>2,522</u>	<u>2,535</u>	<u>2,551</u>
39,000	2,500	2,500	2,500	2,500
<u>39,000</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
(36,470)	60	22	35	51
<u>36,473</u>	<u>3</u>	<u>63</u>	<u>84</u>	<u>120</u>
<u>\$ 3</u>	<u>\$ 63</u>	<u>\$ 84</u>	<u>\$ 120</u>	<u>\$ 171</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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Intergovernmental	\$ 226,786	\$ 1,019,409	\$ 263,093	\$ 699,546	\$ 1,050,000
Miscellaneous	356	-	621	-	-
Total Revenues	<u>227,142</u>	<u>1,019,409</u>	<u>263,714</u>	<u>699,546</u>	<u>1,050,000</u>
Expenditures :					
Operations and Maintenance	311,704	609,750	262,291	708,610	1,050,000
Capital Outlay	77,500	247,353	-	-	-
Interfund	-	-	-	-	-
Total Expenditures	<u>389,204</u>	<u>857,103</u>	<u>262,291</u>	<u>708,610</u>	<u>1,050,000</u>
Net change in fund balance	(162,062)	162,306	1,423	(9,064)	-
Fund balance at beginning of year	(59,763)	(221,825)	(59,519)	(58,096)	(137,584)
Fund balance at end of year	<u>\$ (221,825)</u>	<u>\$ (59,519)</u>	<u>\$ (58,096)</u>	<u>\$ (67,160)</u>	<u>\$ (137,584)</u>

Community Development Block Grant Fund				
2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
\$ 500,000	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
500,000	-	-	-	-
(67,160)	432,840	432,840	432,840	432,840
<u>\$ 432,840</u>	<u>\$ 432,840</u>	<u>\$ 432,840</u>	<u>\$ 432,840</u>	<u>\$ 432,840</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					Economic Development Fund				
	2020	2021	2022	2023	2023	2024	2025	2026	2027	2028
	Actual	Actual	Actual	Forecast	Budgeted	Budgeted	Forecast	Forecast	Forecast	Forecast
Revenues :										
Taxes	\$ 67,751	\$ 143,149	\$ 177,934	\$ 177,600	\$ 161,950	\$ 368,400	\$ 372,084	\$ 375,805	\$ 379,563	\$ 383,359
Interest Income	1,491	(477)	(2,806)	200	1,000	250	450	550	650	750
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Total Revenues	<u>69,242</u>	<u>142,673</u>	<u>175,127</u>	<u>177,800</u>	<u>162,950</u>	<u>368,650</u>	<u>372,534</u>	<u>376,355</u>	<u>380,213</u>	<u>384,109</u>
Expenditures :										
Operations and Maintenance	59,712	156,849	176,961	177,800	246,896	367,000	372,084	375,805	379,563	383,359
Total Expenditures	<u>59,712</u>	<u>156,849</u>	<u>176,961</u>	<u>177,800</u>	<u>246,896</u>	<u>367,000</u>	<u>372,084</u>	<u>375,805</u>	<u>379,563</u>	<u>383,359</u>
Excess revenues over(under) expenditures	9,530	(14,176)	(1,833)	-	(83,946)	1,650	450	550	650	750
Transfers In	-	-	-	-	-	-	-	-	-	-
Net change in fund balance	9,530	(14,176)	(1,833)	-	(83,946)	1,650	450	550	650	750
Fund balance at beginning of year	129,243	138,773	124,596	122,763	137,671	122,763	124,413	124,863	125,413	126,063
Fund balance at end of year	<u>\$ 138,773</u>	<u>\$ 124,596</u>	<u>\$ 122,763</u>	<u>\$ 122,763</u>	<u>\$ 53,725</u>	<u>\$ 124,413</u>	<u>\$ 124,863</u>	<u>\$ 125,413</u>	<u>\$ 126,063</u>	<u>\$ 126,813</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				
	2020	2021	2022	2023	2023
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Intergovernmental	\$ 23,636	\$ 5,429	\$ 1,744	\$ -	\$ 1,000
Fines	6,056	2,885	6,110	-	-
Interest Income	827	100	100	343	320
Miscellaneous	-	-	-	110	-
Total Revenues	<u>30,519</u>	<u>8,414</u>	<u>7,954</u>	<u>453</u>	<u>1,320</u>
Expenditures :					
Operations and Maintenance	-	14,795	33,000	-	20,000
Total Expenditures	<u>-</u>	<u>14,795</u>	<u>33,000</u>	<u>-</u>	<u>20,000</u>
Net change in fund balance	30,519	(6,381)	(25,046)	453	(18,680)
Fund balance at beginning of year	20,236	50,755	44,374	19,328	39,472
Fund balance at end of year	<u>\$ 50,755</u>	<u>\$ 44,374</u>	<u>\$ 19,328</u>	<u>\$ 19,781</u>	<u>\$ 20,792</u>

Law Enforcement Trust Fund				
2024	2025	2026	2027	2028
Budgeted	Forecast	Forecast	Forecast	Forecast
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
350	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
350	-	-	-	-
<u>19,700</u>	<u>431</u>	<u>-</u>	<u>-</u>	<u>-</u>
19,700	431	-	-	-
(19,350)	(431)	-	-	-
19,781	431	-	-	-
<u>\$ 431</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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Taxes	\$ 157,058	\$ 182,520	\$ 184,808	\$ 185,047	\$ 179,107
Intergovernmental	17,187	19,110	19,325	19,131	19,793
Interest Income	2,320	(877)	(3,655)	2,715	2,500
Total Revenues	<u>176,565</u>	<u>200,753</u>	<u>200,478</u>	<u>206,893</u>	<u>201,400</u>
Expenditures :					
Personal Services	180,000	179,850	199,000	215,000	215,000
Operations and Maintenance	2,670	3,120	3,203	3,200	5,000
Total Expenditures	<u>182,670</u>	<u>182,970</u>	<u>202,203</u>	<u>218,200</u>	<u>220,000</u>
Net change in fund balance	(6,105)	17,783	(1,725)	(11,307)	(18,600)
Fund balance at beginning of year	31,664	25,559	43,342	41,617	40,051
Fund balance at end of year	<u>\$ 25,559</u>	<u>\$ 43,342</u>	<u>\$ 41,617</u>	<u>\$ 30,310</u>	<u>\$ 21,451</u>

	Police Pension Fund				
	2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
	\$ 180,700	\$ 181,604	\$ 182,512	\$ 183,424	\$ 184,341
	18,600	18,693	18,786	18,880	18,975
	2,750	2,000	1,750	1,500	1,250
	<u>202,050</u>	<u>202,297</u>	<u>203,048</u>	<u>203,804</u>	<u>204,566</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>
	(17,950)	(704)	(152)	404	1,066
	30,310	12,360	11,657	11,505	11,909
	<u>\$ 12,360</u>	<u>\$ 11,657</u>	<u>\$ 11,505</u>	<u>\$ 11,909</u>	<u>\$ 12,975</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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Taxes	\$ 156,103	\$ 182,510	\$ 184,809	\$ 185,047	\$ 179,107
Intergovernmental	17,187	19,110	19,325	19,131	19,793
Interest Income	2,092	(887)	(3,710)	2,749	2,200
Total Revenues	<u>175,382</u>	<u>200,733</u>	<u>200,423</u>	<u>206,927</u>	<u>201,100</u>
Expenditures :					
Personal Services	180,000	179,850	199,000	215,000	215,000
Operations and Maintenance	1,205	3,120	3,203	3,200	5,000
Total Expenditures	<u>181,205</u>	<u>182,970</u>	<u>202,203</u>	<u>218,200</u>	<u>220,000</u>
Net change in fund balance	(5,823)	17,763	(1,780)	(11,273)	(18,900)
Fund balance at beginning of year	32,722	26,899	44,662	42,882	41,390
Fund balance at end of year	<u>\$ 26,899</u>	<u>\$ 44,662</u>	<u>\$ 42,882</u>	<u>\$ 31,609</u>	<u>\$ 22,490</u>

	Fire Pension Fund				
	2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
	\$ 180,700	\$ 181,604	\$ 182,512	\$ 183,424	\$ 184,341
	18,600	18,693	18,786	18,880	18,975
	2,750	2,000	1,750	1,500	1,250
	<u>202,050</u>	<u>202,297</u>	<u>203,048</u>	<u>203,804</u>	<u>204,566</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>
	(17,950)	(704)	(152)	404	1,066
	31,609	13,659	12,956	12,803	13,208
	<u>\$ 13,659</u>	<u>\$ 12,956</u>	<u>\$ 12,803</u>	<u>\$ 13,208</u>	<u>\$ 14,274</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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	215	53	84	176	110
Total Revenues	215	53	84	176	110
Expenditures :					
Operations and Maintenance	5,000	-	-	-	10,000
Total Expenditures	5,000	-	-	-	10,000
Net change in fund balance	(4,785)	53	84	176	(9,890)
Fund balance at beginning of year	14,755	9,970	10,023	10,107	10,126
Fund balance at end of year	\$ 9,970	\$ 10,023	\$ 10,107	\$ 10,283	\$ 236

Federal Equitable Sharing Fund				
2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
\$ -	\$ -	\$ -	\$ -	\$ -
176	5	-	-	-
176	5	-	-	-
10,000	464	-	-	-
10,000	464	-	-	-
(9,824)	(459)	-	-	-
10,283	459	0	0	0
\$ 458.65	\$ 0	\$ 0	\$ 0	\$ 0

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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Intergovernmental	\$ -	\$ 2,630	\$ -	\$ 13,182	\$ 30
Interest Income	627	5	3	158	-
Total Revenues	627	2,635	3	13,340	30
Expenditures :					
Operations and Maintenance	-	-	31,449	-	10,000
Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	31,449	-	10,000
Net change in fund balance	627	2,635	(31,446)	13,340	(9,970)
Fund balance at beginning of year	38,243	38,870	41,505	10,059	41,011
Fund balance at end of year	\$ 38,870	\$ 41,505	\$ 10,059	\$ 23,399	\$ 31,041

CDBG Chip Home Revolving Loan Fund				
2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
\$ -	\$ -	\$ -	\$ -	\$ -
230	-	-	-	-
230	-	-	-	-
23,621	8	-	-	-
-	-	-	-	-
23,621	8	-	-	-
(23,391)	(8)	-	-	-
23,399	8	(0)	(0)	(0)
\$ 8	\$ (0)	\$ (0)	\$ (0)	\$ (0)

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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	50	-	-	21	25
Total Revenues	50	-	-	21	25
Expenditures :					
Operations and Maintenance	-	-	-	-	2,553
Capital Outlay	-	-	-	2,517	
Total Expenditures	-	-	-	2,517	2,553
Excess revenues over(under) expenditures	50	-	-	(2,496)	(2,528)
Proceeds from debt issue	-	-	-	-	-
Net change in fund balance	50	-	-	(2,496)	(2,528)
Fund balance at beginning of year	2,446	2,496	2,496	2,496	2,708
Fund balance at end of year	\$ 2,496	\$ 2,496	\$ 2,496	\$ -	\$ 180

Economic Development Loan Fund									
2024 Budgeted		2025 Forecast		2026 Forecast		2027 Forecast		2028 Forecast	
\$	-	\$	-	\$	-	\$	-	\$	-
	-		-		-		-		-
	-		-		-		-		-
	-		-		-		-		-
	-		-		-		-		-
	-		-		-		-		-
	-		-		-		-		-
	-		-		-		-		-
	-		-		-		-		-
\$	-	\$	-	\$	-	\$	-	\$	-

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				
	2020	2021	2022	2023	2023
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Interest Income	\$ 75	\$ (24)	\$ (615)	\$ 390	\$ 125
Intergovernmental	-	-	17,920	-	-
Total Revenues	<u>75</u>	<u>(24)</u>	<u>17,306</u>	<u>390</u>	<u>125</u>
Expenditures :					
Personal Services	-	-	-	-	-
Operations and Maintenance	-	-	-	-	22,182
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,182</u>
Excess revenues over(under) expenditures	75	(24)	17,306	390	(22,057)
Fund balance at beginning of year	<u>4,082</u>	<u>4,157</u>	<u>4,132</u>	<u>21,438</u>	<u>4,104</u>
Fund balance at end of year	<u>\$ 4,157</u>	<u>\$ 4,132</u>	<u>\$ 21,438</u>	<u>\$ 21,828</u>	<u>\$ (17,953)</u>

Law Enforcement Training Fund				
2024	2025	2026	2027	2028
Budgeted	Forecast	Forecast	Forecast	Forecast
\$ 400	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
<u>22,000</u>	<u>228</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>22,000</u>	<u>228</u>	<u>-</u>	<u>-</u>	<u>-</u>
(21,600)	(228)	-	-	-
<u>21,828</u>	<u>228</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 228</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

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

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

	Recreation Supplement Fund				
	2020	2021	2022	2023	2023
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Interest Income	\$ 147	\$ 44	\$ 67	\$ 148	\$ 80
Miscellaneous	-	700	-	-	-
Total Revenues	<u>147</u>	<u>744</u>	<u>67</u>	<u>148</u>	<u>80</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	147	744	67	148	(8,420)
Fund balance at beginning of year	7,635	7,782	8,526	8,592	8,602
Fund balance at end of year	<u>\$ 7,782</u>	<u>\$ 8,526</u>	<u>\$ 8,592</u>	<u>\$ 8,740</u>	<u>\$ 182</u>

Recreation Supplement Fund				
2024	2025	2026	2027	2028
Budgeted	Forecast	Forecast	Forecast	Forecast
\$ 150	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8,600	290	-	-	-
<u>8,600</u>	<u>290</u>	<u>-</u>	<u>-</u>	<u>-</u>
(8,450)	(290)	-	-	-
<u>8,740</u>	<u>290</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 290</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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Interest Income	\$ 561	\$ 100	\$ 100	\$ 532	\$ 275
Miscellaneous	-	-	-	-	-
Total Revenues	<u>561</u>	<u>100</u>	<u>100</u>	<u>532</u>	<u>275</u>
Expenditures :					
Operations and Maintenance	-	-	-	-	30,131
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,131</u>
Net change in fund balance	561	100	100	532	(29,856)
Fund balance at beginning of year	29,310	29,871	29,971	30,071	29,456
Fund balance at end of year	<u>\$ 29,871</u>	<u>\$ 29,971</u>	<u>\$ 30,071</u>	<u>\$ 30,603</u>	<u>\$ (400)</u>

Park Reforestation Fund				
2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
\$ 550	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>550</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
30,000	1,153	-	-	-
<u>30,000</u>	<u>1,153</u>	<u>-</u>	<u>-</u>	<u>-</u>
(29,450)	(1,153)	-	-	-
<u>30,603</u>	<u>1,153.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,153</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF WOOSTER, OHIO
AMERICAN RESCUE PLAN ACT (ARPA) 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

American Rescue Plan Act (ARPA) [125] – This fund is used to account for intergovernmental revenues from the COVID-19 Coronavirus State and Local Fiscal Recovery Funds as authorized by the American Rescue Plan Act (ARPA) to cover expenditures incurred due to the public health emergency caused by the COVID-19 pandemic.

	American Rescue Plan Act Fund				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Intergovernmental	\$ -	\$ 1,380,270	\$ 1,393,437	\$ -	\$ -
Interest income	-	-	-	-	-
Total Revenues	-	1,380,270	1,393,437	-	-
Expenditures :					
Personal Services	-	-	-	-	-
Operations and Maintenance	-	-	50,000	1,923,708	23,708
Capital Outlay	-	-	-	-	2,450,000
Total Expenditures	-	-	50,000	1,923,708	2,473,708
Net change in fund balance	-	1,380,270	1,343,437	(1,923,708)	(2,473,708)
Fund balance at beginning of year	-	-	1,380,270	2,723,708	2,723,708
Fund balance at end of year	\$ -	\$ 1,380,270	\$ 2,723,708	\$ 800,000	\$ 250,000

American Rescue Plan Act Fund				
2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
800,000	-	-	-	-
800,000	-	-	-	-
(800,000)	-	-	-	-
800,000	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -

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				
	2020	2021	2022	2023	2023
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Intergovernmental	\$ -	\$ -	\$ 34,971	\$ 110,280	\$ 35,000
Interest income	-	-	-	-	-
Total Revenues	-	-	34,971	110,280	35,000
Expenditures :					
Operations and Maintenance	-	-	-	129,836	11,999
Capital Outlay	-	-	-	-	96,000
Total Expenditures	-	-	-	129,836	107,999
Net change in fund balance	-	-	34,971	(19,556)	(72,999)
Fund balance at beginning of year	-	-	-	34,971	-
Fund balance at end of year	\$ -	\$ -	\$ 34,971	\$ 15,415	\$ (72,999)

	OneOhio Opioid Settlement Fund				
	2024	2025	2026	2027	2028
	Budgeted	Forecast	Forecast	Forecast	Forecast
	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	-	-	-	-	-
	100,000	100,000	100,000	100,000	100,000
	115,000	100,000	100,000	100,000	100,000
	-	-	-	-	-
	115,000	100,000	100,000	100,000	100,000
	(15,000)	-	-	-	-
	15,415	415	415	415	415
	\$ 415	\$ 415	\$ 415	\$ 415	\$ 415

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				
	2020	2021	2022	2023	2023
	Actual	Actual	Actual	Forecast	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				
2024	2025	2026	2027	2028
Budgeted	Forecast	Forecast	Forecast	Forecast
\$ 74,000	\$ 750,600	\$ 835,600	\$ 834,000	\$ 834,000
-	-	-	-	-
74,000	750,600	835,600	834,000	834,000
-	-	-	-	-
-	-	-	-	-
74,000	748,900	833,200	833,200	833,200
74,000	748,900	833,200	833,200	833,200
-	1,700	2,400	800	800
-	-	1,700	4,100	4,900
\$ -	\$ 1,700	\$ 4,100	\$ 4,900	\$ 5,700

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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Interest Income	\$ 2,589	\$ 1,355	\$ (7,819)	\$ -	\$ 1,500
Miscellaneous	10,500	23,910	99,982	-	48,500
Total Revenues	<u>13,089</u>	<u>25,265</u>	<u>92,163</u>	<u>-</u>	<u>50,000</u>
Expenditures :					
Operations and Maintenance	-	-	-	35,111	305,000
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,111</u>	<u>305,000</u>
Net change in fund balance	13,089	25,265	92,163	(35,111)	(255,000)
Fund balance at beginning of year	205,864	218,953	244,218	336,381	218,953
Fund balance at end of year	<u>\$ 218,953</u>	<u>\$ 244,218</u>	<u>\$ 336,381</u>	<u>\$ 301,270</u>	<u>\$ (36,047)</u>

Guaranteed Deposits Fund				
2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
\$ -	\$ -	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
297,000	4,270	-	-	-
<u>297,000</u>	<u>4,270</u>	<u>-</u>	<u>-</u>	<u>-</u>
(297,000)	(4,270)	-	-	-
<u>301,270</u>	<u>4,270</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 4,270</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

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

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

	Debt Service Fund				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Special Assessments	\$ 136,281	\$ 90,819	\$ 76,167	\$ 168	\$ 200
Interest Income	24,980	(7,159)	(33,262)	10,000	10,000
Total Revenues	161,262	83,661	42,905	10,168	10,200
Expenditures :					
Operations and Maintenance	19,448	2,396	6,456	6,000	15,000
Debt Service	6,140,243	151,687	151,483	151,484	120,000
Total Expenditures	6,159,691	154,083	157,939	157,484	135,000
Net change in fund balance	(5,998,430)	(70,422)	(115,035)	(147,316)	(124,800)
Proceeds from Debt Issuance	6,028,592	-	-	-	-
Transfers out	-	-	-	-	-
Fund balance at beginning of year	1,154,402	1,184,564	1,114,143	999,108	1,042,666
Fund balance at end of year	\$ 1,184,564	\$ 1,114,143	\$ 999,108	\$ 851,792	\$ 917,866

Debt Service Fund				
2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
\$ 52,500	\$ 52,300	\$ 52,300	\$ 52,300	\$ 52,300
17,500	1,000	1,000	1,000	1,000
70,000	53,300	53,300	53,300	53,300
15,000	15,000	15,000	15,000	15,000
125,000	171,000	174,000	174,000	173,000
140,000	186,000	189,000	189,000	188,000
(70,000)	(132,700)	(135,700)	(135,700)	(134,700)
-	-	-	-	-
-	-	-	-	-
851,792	781,792	649,092	513,392	377,692
\$ 781,792	\$ 649,092	\$ 513,392	\$ 377,692	\$ 242,992

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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Intergovernmental	\$ 1,493,614	\$ 1,202,949	\$ 1,783,410	\$ 1,520,122	\$ 1,114,368
Special Assessments	89,864	157,253	163,240	206,075	-
Interest Income	60,823	(20,326)	(119,677)	35,000	35,000
Miscellaneous	35,281	57,462	131,567	136,466	25,000
Total Revenues	<u>1,679,582</u>	<u>1,397,337</u>	<u>1,958,541</u>	<u>1,897,663</u>	<u>1,174,368</u>
Expenditures :					
Interfund	-	-	-	-	-
Capital Outlay	7,414,142	8,500,920	8,500,920	9,003,627	10,397,500
Debt Service	159,168	159,031	159,031	159,300	739,000
Total Expenditures	<u>7,573,310</u>	<u>8,659,951</u>	<u>8,659,951</u>	<u>9,162,927</u>	<u>11,136,500</u>
Excess revenues over(under)					
expenditures	(5,893,728)	(7,262,614)	(6,701,410)	(7,265,264)	(9,962,132)
Proceeds from debt issue	2,107,610	-	560,000	560,000	5,510,000
Transfers in	4,000,000	7,131,149	4,659,800	4,659,000	3,500,000
Net change in fund balance	<u>213,882</u>	<u>(131,465)</u>	<u>(1,481,610)</u>	<u>(2,046,264)</u>	<u>(952,132)</u>
Fund balance at beginning of year	2,910,981	3,124,863	2,993,398	1,511,787	3,866,678
Fund balance at end of year	<u>\$ 3,124,863</u>	<u>\$ 2,993,398</u>	<u>\$ 1,511,787</u>	<u>\$ (534,477)</u>	<u>\$ 2,914,546</u>

Capital Projects Fund				
2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
\$ 638,589	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
90,000	90,000	90,000	90,000	90,000
115,000	35,000	35,000	35,000	35,000
15,000	-	-	-	-
<u>858,589</u>	<u>625,000</u>	<u>625,000</u>	<u>625,000</u>	<u>625,000</u>
-	-	-	-	-
14,867,559	5,000,000	4,500,000	4,500,000	4,500,000
758,155	166,300	160,900	158,200	155,500
<u>15,625,714</u>	<u>5,166,300</u>	<u>4,660,900</u>	<u>4,658,200</u>	<u>4,655,500</u>
(14,767,125)	(4,541,300)	(4,035,900)	(4,033,200)	(4,030,500)
12,574,000	-	-	-	-
3,500,000	4,000,000	4,000,000	4,000,000	4,000,000
<u>1,306,875</u>	<u>(541,300)</u>	<u>(35,900)</u>	<u>(33,200)</u>	<u>(30,500)</u>
(534,477)	772,398	231,098	195,198	161,998
<u>\$ 772,398</u>	<u>\$ 231,098</u>	<u>\$ 195,198</u>	<u>\$ 161,998</u>	<u>\$ 131,498</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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Charges for services	\$ 6,466,061	\$ 6,712,261	\$ 7,089,542	\$ 7,500,500	\$ 7,170,000
Intergovernmental	-	383,999	-	-	-
Fines, licenses, permits	3,853	9,649	17,468	17,390	15,450
Interest income	65,542	(22,843)	(160,608)	110,300	50,000
Miscellaneous	177,629	70,856	54,012	43,700	50,000
Total Revenues	<u>6,713,086</u>	<u>7,153,923</u>	<u>7,000,413</u>	<u>7,671,890</u>	<u>7,285,450</u>
Expenditures :					
Personal Services	2,072,732	1,994,022	2,243,077	2,347,200	2,536,228
Operations and Maintenance	2,066,740	2,161,897	2,276,336	2,403,600	3,027,801
Capital Outlay	1,239,517	1,735,674	1,731,214	3,268,095	7,502,500
Interfund Services Used	31,158	27,264	18,833	37,500	37,500
Debt Service	4,677,141	660,696	636,826	668,000	668,000
Total Expenditures	<u>10,087,287</u>	<u>6,579,553</u>	<u>6,906,286</u>	<u>8,724,395</u>	<u>13,772,029</u>
Excess revenues over(under) expenditures	(3,374,202)	574,369	94,127	(1,052,505)	(6,486,579)
Transfers In	679,167	180,000	250,000	250,000	300,000
Proceeds from debt issue	3,987,660	-	-	-	6,400,000
Change in net position	<u>1,292,625</u>	<u>754,369</u>	<u>344,127</u>	<u>(802,505)</u>	<u>213,421</u>
Total unrestricted net position at beginning of year	<u>709,924</u>	<u>2,002,549</u>	<u>2,756,919</u>	<u>3,101,045</u>	<u>4,316,572</u>
Total unrestricted net position at end of year	\$ <u><u>2,002,549</u></u>	\$ <u><u>2,756,919</u></u>	\$ <u><u>3,101,045</u></u>	\$ <u><u>2,298,540</u></u>	\$ <u><u>4,529,993</u></u>

	Water Fund				
	2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
	\$ 7,488,000	\$ 7,675,200	\$ 7,867,080	\$ 8,063,757	\$ 8,265,351
	-	-	-	-	-
	17,800	17,000	17,000	17,000	17,000
	100,000	75,000	60,000	48,000	45,000
	24,000	90,000	90,000	90,000	90,000
	<u>7,629,800</u>	<u>7,857,200</u>	<u>8,034,080</u>	<u>8,218,757</u>	<u>8,417,351</u>
	2,577,384	2,663,039	2,796,191	2,936,001	3,082,801
	3,400,663	2,547,816	2,611,511	2,676,799	2,743,719
	2,490,000	1,750,000	1,750,000	1,750,000	1,750,000
	142,500	146,063	149,714	153,457	157,293
	669,250	661,800	668,000	661,600	660,100
	<u>9,279,797</u>	<u>7,768,718</u>	<u>7,975,417</u>	<u>8,177,857</u>	<u>8,393,913</u>
	(1,649,997)	88,482	58,663	40,900	23,437
	450,000	350,000	350,000	350,000	350,000
	-	-	-	-	-
	<u>(1,199,997)</u>	<u>438,482</u>	<u>408,663</u>	<u>390,900</u>	<u>373,437</u>
	<u>2,298,540</u>	<u>1,098,543</u>	<u>1,537,025</u>	<u>1,945,689</u>	<u>2,336,589</u>
	\$ <u><u>1,098,543</u></u>	\$ <u><u>1,537,025</u></u>	\$ <u><u>1,945,689</u></u>	\$ <u><u>2,336,589</u></u>	\$ <u><u>2,710,026</u></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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Charges for services	\$ 8,977,346	\$ 9,030,547	\$ 8,836,686	\$ 9,218,782	\$ 9,000,700
Intergovernmental	-	-	-	-	2,500,000
Fines, licenses, permits	3,171	9,543	26,172	24,230	18,000
Interest income	95,529	(31,544)	(276,002)	300,000	90,000
Miscellaneous	86,247	8,410	27,204	2,650	63,000
Total Revenues	9,162,292	9,016,955	8,614,060	9,545,662	11,671,700
Expenditures :					
Personal Services	1,768,425	1,689,693	1,806,621	1,896,100	2,055,104
Operations and Maintenance	2,231,533	1,890,948	1,804,161	1,734,992	2,599,940
Capital Outlay	2,641,302	1,551,016	2,354,389	14,038,927	14,802,500
Interfund Services Used	1,181,137	1,281,500	1,282,000	1,239,000	1,237,000
Debt Service	5,796,813	2,183,950	1,925,247	4,068,354	3,512,600
Total Expenditures	13,619,210	8,597,107	9,172,418	22,977,373	24,207,144
Excess revenues over(under)					
expenditures	(4,456,918)	419,848	(558,358)	(13,431,711)	(12,535,444)
Transfers In	733,333	222,000	282,000	350,000	350,000
Proceeds from debt issue	3,622,173	-	1,800,000	14,780,359	13,603,000
Change in net position	(101,412)	641,848	1,523,642	1,698,648	1,417,556
Total unrestricted net position at beginning of year	1,815,447	1,714,035	2,355,883	3,879,526	3,938,616
Total unrestricted net position at end of year	\$ 1,714,035	\$ 2,355,883	\$ 3,879,526	\$ 5,578,174	\$ 5,356,172

	Water Pollution Control Fund				
	2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
	\$ 9,200,700	\$ 9,430,718	\$ 9,666,485	\$ 9,908,148	\$ 9,908,148
	1,277,604	1,500,000	-	-	-
	24,000	25,000	25,000	25,000	25,000
	250,000	50,000	50,000	50,000	50,000
	62,000	40,000	40,000	40,000	400,000
	10,814,304	11,045,718	9,781,485	10,023,148	10,383,148
	2,162,856	2,270,999	2,361,839	2,456,312	2,554,565
	2,416,910	2,500,000	2,650,000	2,782,500	2,921,625
	12,315,000	1,000,000	1,000,000	1,000,000	1,000,000
	1,337,000	1,300,000	1,332,500	1,365,813	1,399,958
	6,560,000	2,502,000	2,352,400	1,810,000	1,424,000
	24,791,766	9,572,999	9,696,739	9,414,625	9,300,148
	(13,977,462)	1,472,719	84,747	608,523	1,083,000
	500,000	400,000	400,000	400,000	400,000
	7,503,242	-	-	-	-
	(5,974,220)	1,872,719	484,747	1,008,523	1,483,000
	5,578,174	(396,046)	1,476,673	1,961,419	2,969,942
	\$ (396,046)	\$ 1,476,673	\$ 1,961,419	\$ 2,969,942	\$ 4,452,942

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				
	2020	2021	2022	2023	2023
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Charges for services	\$ 1,541,380	\$ 1,551,407	\$ 1,573,206	\$ 1,648,000	\$ 1,651,000
Intergovernmental	-	-	-	-	-
Fines, licenses, permits	15,321	11,543	80,921	2,500	(22,500)
Interest income	36,278	30,000	35,000	25,000	25,000
Miscellaneous	29,150	140,245	4,840	48,024	-
Total Revenues	<u>1,622,130</u>	<u>1,733,195</u>	<u>1,693,967</u>	<u>1,723,524</u>	<u>1,653,500</u>
Expenditures :					
Personal Services	381,779	473,502	564,344	537,474	648,184
Operations and Maintenance	200,607	164,006	143,268	244,048	244,790
Capital Outlay	808,055	440,977	1,067,738	691,135	685,000
Interfund Services Used	332,026	134,711	155,097	415,000	492,000
Debt Service	18,843	37,726	18,863	37,726	37,800
Total Expenditures	<u>1,741,310</u>	<u>1,250,922</u>	<u>1,949,310</u>	<u>1,925,383</u>	<u>2,107,774</u>
Excess revenues over(under) expenditures	(119,180)	482,273	(255,343)	(201,859)	(454,274)
Proceeds from debt issue	-	-	-	-	-
Change in net position	<u>(119,180)</u>	<u>482,273</u>	<u>(255,343)</u>	<u>(201,859)</u>	<u>(454,274)</u>
Total unrestricted net position at beginning of year	<u>993,672</u>	<u>874,492</u>	<u>1,356,765</u>	<u>1,101,422</u>	<u>1,450,780</u>
Total unrestricted net position at end of year	\$ <u><u>874,492</u></u>	\$ <u><u>1,356,765</u></u>	\$ <u><u>1,101,422</u></u>	\$ <u><u>899,563</u></u>	\$ <u><u>996,506</u></u>

	Storm Drainage Fund				
	2024	2025	2026	2027	2028
	Budgeted	Forecast	Forecast	Forecast	Forecast
\$ 1,650,000	\$ 1,650,000	\$ 1,683,000	\$ 1,716,660	\$ 1,750,993	
-	-	-	-	-	
18,000	2,850	2,850	2,850	2,850	
40,000	30,000	30,000	30,000	30,000	
(10,000)	-	-	-	-	
<u>1,698,000</u>	<u>1,682,850</u>	<u>1,715,850</u>	<u>1,749,510</u>	<u>1,783,843</u>	
654,425	670,786	687,555	704,744	722,363	
219,760	240,000	246,000	252,150	258,454	
1,225,000	300,000	300,000	300,000	300,000	
352,000	400,000	410,000	420,250	430,756	
37,000	36,600	35,500	35,400	35,400	
<u>2,488,185</u>	<u>1,647,386</u>	<u>1,679,055</u>	<u>1,712,544</u>	<u>1,746,973</u>	
(790,185)	35,464	36,795	36,966	36,870	
-	-	-	-	-	
<u>(790,185)</u>	<u>35,464</u>	<u>36,795</u>	<u>36,966</u>	<u>36,870</u>	
899,563	109,378	144,842	181,637	218,603	
\$ <u><u>109,378</u></u>	\$ <u><u>144,842</u></u>	\$ <u><u>181,637</u></u>	\$ <u><u>218,603</u></u>	\$ <u><u>255,473</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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Charges for services	\$ 180,082	\$ 224,363	\$ 268,990	\$ 353,000	\$ 267,000
Miscellaneous	-	3,573	(3,573)	-	-
Total Revenues	<u>180,082</u>	<u>227,936</u>	<u>265,417</u>	<u>353,000</u>	<u>267,000</u>
Expenditures :					
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues over(under)					
expenditures	180,082	227,936	265,417	353,000	267,000
Transfers Out	(475,000)	(180,000)	(250,000)	(300,000)	(300,000)
Proceeds from debt issue	-	-	-	-	-
Change in net position	<u>(294,918)</u>	<u>47,936</u>	<u>15,417</u>	<u>53,000</u>	<u>(33,000)</u>
Total unrestricted net position at beginning of year	<u>312,263</u>	<u>17,345</u>	<u>65,281</u>	<u>80,698</u>	<u>76,856</u>
Total unrestricted net position at end of year	\$ <u><u>17,345</u></u>	\$ <u><u>65,281</u></u>	\$ <u><u>80,698</u></u>	\$ <u><u>133,698</u></u>	\$ <u><u>43,856</u></u>

Water Capital Fund				
2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
\$ 355,000	\$ 355,000	\$ 355,000	\$ 355,000	\$ 355,000
-	-	-	-	-
<u>355,000</u>	<u>355,000</u>	<u>355,000</u>	<u>355,000</u>	<u>355,000</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
355,000	355,000	355,000	355,000	355,000
(450,000)	(350,000)	(350,000)	(350,000)	(350,000)
-	-	-	-	-
<u>(95,000)</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
<u>133,698</u>	<u>38,698</u>	<u>43,698</u>	<u>48,698</u>	<u>53,698</u>
\$ <u><u>38,698</u></u>	\$ <u><u>43,698</u></u>	\$ <u><u>48,698</u></u>	\$ <u><u>53,698</u></u>	\$ <u><u>58,698</u></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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Charges for services	\$ 203,392	\$ 253,692	\$ 303,569	\$ 400,000	\$ 303,000
Miscellaneous	-	3,953	(3,953)	-	-
Total Revenues	<u>203,392</u>	<u>257,645</u>	<u>299,615</u>	<u>400,000</u>	<u>303,000</u>
Expenditures :					
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues over(under)					
expenditures	203,392	257,645	299,615	400,000	303,000
Transfers Out	(500,000)	(222,000)	(282,000)	(350,000)	(350,000)
Proceeds from debt issue	-	-	-	-	-
Change in net position	<u>(296,608)</u>	<u>35,645</u>	<u>17,615</u>	<u>50,000</u>	<u>(47,000)</u>
Total unrestricted net position at beginning of year	<u>334,403</u>	<u>37,795</u>	<u>73,440</u>	<u>91,055</u>	<u>84,275</u>
Total unrestricted net position at end of year	\$ <u><u>37,795</u></u>	\$ <u><u>73,440</u></u>	\$ <u><u>91,055</u></u>	\$ <u><u>141,055</u></u>	\$ <u><u>37,275</u></u>

	Sewer Capital Fund				
	2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
	-	-	-	-	-
	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	400,000	400,000	400,000	400,000	400,000
	(500,000)	(400,000)	(400,000)	(400,000)	(400,000)
	-	-	-	-	-
	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	141,055	41,055	41,055	41,055	41,055
	<u>141,055</u>	<u>41,055</u>	<u>41,055</u>	<u>41,055</u>	<u>41,055</u>
	\$ <u><u>41,055</u></u>	\$ <u><u>41,055</u></u>	\$ <u><u>41,055</u></u>	\$ <u><u>41,055</u></u>	\$ <u><u>41,055</u></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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Intergovernmental	\$ 39,276	\$ 64,687	\$ 50,513	\$ 20,522	\$ 25,000
Charges for services	1,317,076	1,534,233	1,626,256	1,681,287	1,666,411
Fines, licenses, permits	599	2,252	4,865	5,200	5,000
Interest income	12,711	(4,242)	(16,059)	11,000	6,400
Miscellaneous	-	77	131	20,000	130
Total Revenues	<u>1,369,662</u>	<u>1,597,007</u>	<u>1,665,706</u>	<u>1,738,009</u>	<u>1,702,941</u>
Expenditures :					
Operations and Maintenance	1,682,054	1,578,905	1,750,302	1,750,000	1,675,000
Interfund Services Used	<u>141,052</u>	<u>134,711</u>	<u>66,480</u>	<u>-</u>	<u>117,000</u>
Total Expenditures	<u>1,823,106</u>	<u>1,713,616</u>	<u>1,816,782</u>	<u>1,750,000</u>	<u>1,792,000</u>
Change in net position	(453,445)	(116,609)	(151,075)	(11,991)	(89,059)
Total unrestricted net position at beginning of year	<u>797,826</u>	<u>344,381</u>	<u>227,772</u>	<u>76,697</u>	<u>198,263</u>
Total unrestricted net position at end of year	<u>\$ 344,381</u>	<u>\$ 227,772</u>	<u>\$ 76,697</u>	<u>\$ 64,706</u>	<u>\$ 109,204</u>

Refuse Collection Fund				
2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
1,700,000	1,836,000	1,891,080	1,947,812	1,986,769
3,000	5,000	5,000	5,000	5,000
10,000	5,000	5,000	5,000	5,000
-	-	-	-	-
<u>1,753,000</u>	<u>1,896,000</u>	<u>1,951,080</u>	<u>2,007,812</u>	<u>2,046,769</u>
1,800,000	1,854,000	1,900,350	1,947,859	1,996,555
-	150,000	142,000	144,000	147,600
<u>1,800,000</u>	<u>2,004,000</u>	<u>2,042,350</u>	<u>2,091,859</u>	<u>2,144,155</u>
(47,000)	(108,000)	(91,270)	(84,046)	(97,387)
<u>64,706</u>	<u>17,706</u>	<u>(90,294)</u>	<u>(181,564)</u>	<u>(265,610)</u>
<u>\$ 17,706</u>	<u>\$ (90,294)</u>	<u>\$ (181,564)</u>	<u>\$ (265,610)</u>	<u>\$ (362,997)</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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Interfund	\$ 616,151	\$ 648,569	\$ 631,342	\$ 725,077	\$ 740,000
Miscellaneous	31,411	585	234	-	-
Total Revenues	<u>647,562</u>	<u>649,154</u>	<u>631,576</u>	<u>725,077</u>	<u>740,000</u>
Expenditures :					
Personal Services	407,271	398,057	422,351	440,000	441,865
Operations and Maintenance	233,135	240,803	230,232	285,000	304,200
Interfund	-	-	-	-	-
Total Expenditures	<u>640,407</u>	<u>638,860</u>	<u>652,582</u>	<u>725,000</u>	<u>746,065</u>
Change in cash position	7,155	10,294	(21,007)	77	(6,065)
Total fund cash position at beginning of year	<u>37,454</u>	<u>44,609</u>	<u>54,903</u>	<u>33,896</u>	<u>81,535</u>
Total fund cash position at end of year	\$ <u><u>44,609</u></u>	\$ <u><u>54,903</u></u>	\$ <u><u>33,896</u></u>	\$ <u><u>33,973</u></u>	\$ <u><u>75,470</u></u>

	Municipal Garage Fund				
	2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
	\$ 755,000	\$ 773,875	\$ 786,222	\$ 798,946	\$ 811,925
	-	-	-	-	-
	<u>755,000</u>	<u>773,875</u>	<u>786,222</u>	<u>798,946</u>	<u>811,925</u>
	452,530	461,581	470,812	480,228	489,833
	303,000	306,030	309,090	312,181	315,303
	-	-	-	-	-
	<u>755,530</u>	<u>767,611</u>	<u>779,903</u>	<u>792,410</u>	<u>805,136</u>
	(530)	6,264	6,319	6,537	6,789
	<u>33,973</u>	<u>33,443</u>	<u>39,708</u>	<u>46,027</u>	<u>52,564</u>
	\$ <u><u>33,443</u></u>	\$ <u><u>39,708</u></u>	\$ <u><u>46,027</u></u>	\$ <u><u>52,564</u></u>	\$ <u><u>59,353</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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Interfund	\$ 4,130,046	\$ 4,142,103	\$ 4,430,989	\$ 4,638,400	\$ 4,770,998
Miscellaneous	280,179	260,203	227,653	376,600	278,000
Total Revenues	<u>4,410,225</u>	<u>4,402,306</u>	<u>4,658,641</u>	<u>5,015,000</u>	<u>5,048,998</u>
Expenditures :					
Personal Services	<u>4,778,349</u>	<u>4,394,184</u>	<u>4,706,447</u>	<u>4,928,000</u>	<u>4,772,000</u>
Total Expenditures	<u>4,778,349</u>	<u>4,394,184</u>	<u>4,706,447</u>	<u>4,928,000</u>	<u>4,772,000</u>
Change in cash position	(368,124)	8,122	(47,806)	87,000	276,998
Total fund cash position at beginning of year	<u>2,458,184</u>	<u>2,090,060</u>	<u>2,098,182</u>	<u>2,050,376</u>	<u>1,968,436</u>
Total fund cash position at end of year	<u>\$ 2,090,060</u>	<u>\$ 2,098,182</u>	<u>\$ 2,050,376</u>	<u>\$ 2,137,376</u>	<u>\$ 2,245,434</u>

Employee Benefits Fund				
2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
\$ 4,818,312	\$ 5,107,411	\$ 5,413,855	\$ 5,738,687	\$ 6,083,008
361,107	371,940	375,660	379,416	383,210
<u>5,179,419</u>	<u>5,479,351</u>	<u>5,789,515</u>	<u>6,118,103</u>	<u>6,466,218</u>
<u>5,385,000</u>	<u>5,879,250</u>	<u>6,278,213</u>	<u>6,592,123</u>	<u>7,022,729</u>
<u>5,385,000</u>	<u>5,879,250</u>	<u>6,278,213</u>	<u>6,592,123</u>	<u>7,022,729</u>
(205,581)	(399,899)	(488,698)	(474,020)	(556,511)
<u>2,137,376</u>	<u>1,931,795</u>	<u>1,531,896</u>	<u>1,043,198</u>	<u>569,178</u>
<u>\$ 1,931,795</u>	<u>\$ 1,531,896</u>	<u>\$ 1,043,198</u>	<u>\$ 569,178</u>	<u>\$ 12,667</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				
	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Budgeted
Revenues :					
Interest Income	\$ 91,748	\$ 135,107	\$ 97,968	\$ 110,000	\$ 170,000
Miscellaneous	-	-	-	-	-
Total Revenues	<u>91,748</u>	<u>135,107</u>	<u>97,968</u>	<u>110,000</u>	<u>170,000</u>
Expenditures :					
Operations and Maintenance	<u>91,748</u>	<u>135,107</u>	<u>97,968</u>	<u>110,000</u>	<u>170,000</u>
Total Expenditures	<u>91,748</u>	<u>135,107</u>	<u>97,968</u>	<u>110,000</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				
2024 Budgeted	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
-	-	-	-	-
<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>
<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

1	Introduction
2	2024 City Budget
3	2024 City Capital
4	City Capital Planning 2025 - 2029
5	2024 Wooster Community Hospital Budget
6	Debt Information and Other Financing Sources
7	Glossary
8	

	CAPITAL EQUIPMENT	CAPITAL FACILITIES INFRASTRUCTURE	TOTALS
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FUND LEVEL SUMMARY

FUND	FUND NAME			
100	General Fund	\$ 843,850	\$ -	\$ 843,850
101	Street Construction, Maintenance & Repair (SCMR)	\$ -	\$ 605,000	\$ 605,000
103	Permissive Tax Fund	\$ -	\$ 500,000	\$ 500,000
125	American Recovery Plan Act Fund	\$ -	\$ 800,000	\$ 800,000
301	Capital Improvements Fund	\$ 1,140,000	\$ 13,727,559	\$ 14,867,559
501	Water Fund	\$ 335,000	\$ 2,155,000	\$ 2,490,000
502	Sanitary Sewer Fund	\$ 565,000	\$ 11,750,000	\$ 12,315,000
507	Storm Sewer Fund	\$ 475,000	\$ 750,000	\$ 1,225,000
		<u>\$ 3,358,850</u>	<u>\$ 30,287,559</u>	<u>\$ 33,646,409</u>

COST CENTER LEVEL SUMMARY

FUND	ACTIVITY	ACCOUNT/FUND NAME			
100	100.11.101	Police	\$ 250,000		\$ 250,000
100	100.12.109	Fire	\$ 355,000		\$ 355,000
100	100.33.716	Lands and Buildings (City Hall)	\$ 19,850		\$ 19,850
100	100.52.304	Community Center	\$ 84,000		\$ 84,000
100	100.82.706	Information Technology	\$ 135,000		\$ 135,000
101	101.34.602	Street Construction, Maintenance & Repair (SCMR)	\$ -	\$ 605,000	\$ 605,000
103	103.34.602	Permissive Tax Fund	\$ -	\$ 500,000	\$ 500,000
125	125.70.200	American Recovery Act Fund	\$ -	\$ 800,000	\$ 800,000
301	301.80.702	Capital Improvements	\$ 1,140,000	\$ 13,727,559	\$ 14,867,559
501	501.42.504	Water Treatment Plant	\$ 255,000	\$ 200,000	\$ 455,000
501	501.34.512	Water Lines - Engineering	\$ -	\$ 1,955,000	\$ 1,955,000
501	501.44.512	Water Line Maintenance (Distribution)	\$ 80,000	\$ -	\$ 80,000
502	502.43.514	Water Pollution Control Plant	\$ 485,000	\$ -	\$ 485,000
502	502.34.513	Sewer Lines - Engineering	\$ -	\$ 11,750,000	\$ 11,750,000
502	502.44.513	Sewer Line Maintenance (Collection)	\$ 80,000	\$ -	\$ 80,000
507	507.31.500	Storm Drainage - Maintenance	\$ 475,000	\$ 200,000	\$ 675,000
507	507.34.502	Storm Sewer - Engineering	\$ -	\$ 550,000	\$ 550,000
			<u>\$ 3,358,850</u>	<u>\$ 30,287,559</u>	<u>\$ 33,646,409</u>

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	\$ 150,000	301 Capital Improvements Fund	301.80.702
2	Power Cot Replacement	Replace	\$ 75,000	100 General Fund	100.12.109
2	Replace 4 Cardiac Monitors	Replace	\$ 210,000	100 General Fund	100.12.109
2	Replace Utility 4 (Inspector) Vehicle	Replace	\$ 70,000	100 General Fund	100.12.109
3	Resurface Station 3 Parking Lot	Replace	\$ 40,000	301 Capital Improvements Fund	301.80.702
	Total Cost		\$ 545,000		
Police					
1	Cruiser Replacement (4 units)	Replace	\$ 250,000	100 General Fund	100.11.101
Community Service & Development Department					
Building Standards, City Hall Building, Public Space					
1	City Hall - HVAC Chiller Replacement	Replace	\$ 260,000	301 General Fund	301.80.702
2	City Hall - Parking Lot Lighting	Replace	\$ 19,850	100 General Fund	100.33.716
3	City Hall - Window Replacement	Replace		100 General Fund	100.33.716
3	Dumpster Enclosure and Repair	Update	\$ 40,000	301 Capital Improvements Fund	301.80.702
	Total Cost		\$ 319,850		

Priority	Description	New? Replace?	Budget Requested	Funding Source	General Ledger
<u>DEPARTMENT/DIVISION</u>					
Recreation					
1	Community Center - Flooring Renovation in Lower Level	Replace	\$ 49,000	100 General Fund	100.52.304
1	Community Center Main HVAC 2 Replacement	Replace	<u>\$ 35,000</u>	100 General Fund	100.52.304
			\$ 84,000		
Business Organization and Support					
Information Technology					
1	Storage Array Network (SAN)	Replace	\$ 100,000	100 General Fund	100.82.706
2	Vehicle Replacement (2005 Chevy Astrovan)	Replace	<u>\$ 35,000</u>	100 General Fund	100.82.706
			\$ 135,000		
Public Works Department					
Public Properties Maintenance					
	PPM Facility Generator		\$ 80,000	301 Capital Improvements Fund	301.80.702
1	10 Ton Single Axel Dump Truck		\$ 210,000	301 Capital Improvements Fund	301.80.702
2	Two (2) Pickup Trucks	New	\$ 110,000	301 Capital Improvements Fund	301.80.702
3	Sewer Jetter Vacuum Truck		\$ 400,000	507 Storm Sewer Fund	507.31.500
4	Traffic Bucket Truck		\$ 250,000	301 Capital Improvements Fund	301.80.702
6	Leaf Loader Machine (Vacuum)		<u>\$ 75,000</u>	507 Storm Sewer Fund	507.31.500
		Total Cost	\$ 1,125,000		

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
	Replace Air Conditioning Unit #1 for Administration Building		\$ 50,000	502 Sanitary Sewer Fund	502.43.514
	Replace Air Conditioning Unit #2 for Administration Building		\$ 50,000	502 Sanitary Sewer Fund	502.43.514
	Replace Primary Waste Pumps		\$ 60,000	502 Sanitary Sewer Fund	502.43.514
	Replace Secondary Waste Pumps		\$ 60,000	502 Sanitary Sewer Fund	502.43.514
	Replace Secondary RAS Pumps		\$ 200,000	502 Sanitary Sewer Fund	502.43.514
	Replace Utility Vehicle		\$ 15,000	502 Sanitary Sewer Fund	502.43.514
	Miscellaneous Capital		\$ 25,000	502 Sanitary Sewer Fund	502.43.514
	Total Cost		\$ 485,000		
Water Treatment Plant					
1	Bulk Water Fill Station	Replace	\$ 120,000	501 Water Fund	501.42.504
2	Printer/Copier/Scanner	Replace	\$ 20,000	501 Water Fund	501.42.504
2	Vehicle Replacement (2014 Ford Escape)	Replace	\$ 40,000	501 Water Fund	501.42.504
	PLC (Communications) Replacement at Four (4) Booster Stations	Replace	\$ 50,000	501 Water Fund	501.42.504
	Miscellaneous Capital		\$ 25,000	501 Water Fund	501.42.504
			\$ 255,000		

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Priority	Description	New? Replace?	Budget Requested	Funding Source	General Ledger
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DEPARTMENT/DIVISION**FUND LEVEL SUMMARY**

General Fund	\$ 843,850
Capital Improvements Fund	\$ 1,140,000
Water Fund	\$ 335,000
Sanitary Sewer Fund	\$ 565,000
Storm Sewer Fund	\$ 475,000
	<u>\$ 3,358,850</u>

COST CENTER LEVEL SUMMARY

	ACCOUNT NUMBER	AMOUNT	FUND
Police	100.11.101 -3360.01	\$ 250,000	100 General Fund
Fire	100.12.109 -3360.01	\$ 355,000	100 General Fund
Lands and Buildings (City Hall)	100.33.716 -3360.01	\$ 19,850	100 General Fund
Community Center	100.52.304 -3360.01	\$ 84,000	100 General Fund
Information Technology	100.82.706 -3360.01	\$ 135,000	100 General Fund
Capital Improvements	301.80.702 -3360.01	\$ 1,140,000	301 Capital Improvements
Water Treatment Plant	501.42.504 -3360.01	\$ 255,000	501 Water
Water Line Maintenance (Distribution)	501.44.512 -3360.01	\$ 80,000	501 Water
Sewer Line Maintenance (Collection)	502.44.513 -3360.01	\$ 80,000	502 Sanitary Sewer
Water Pollution Control Plant	502.43.514 -3360.01	\$ 485,000	502 Sanitary Sewer
Storm Sewer Maintenance	507.31.500 -3360.01	\$ 475,000	507 Storm Sewer
		<u>\$ 3,358,850</u>	

Ward	Division	Project Description	Revenue Notations	Project Notations	Budget Requested	Funding Source	General Ledger
1	Recreation	Christmas Run Pool Renovation - Engineering Design	GO Bond Debt	Construction	\$5,544,000	301 Capital Improvements	301.80.702
4	PPM	Storm Water Equipment and Materials Storage Building	Storm Drainage		\$200,000	507 Storm Sewer Fund	507.31.500
3	PPM	Freedlander Park Chalet Pavilion	Gen. Fund Trans.		\$75,000	301 Capital Improvements	301.80.702
1	PPM	Kiddie City Renovations	Gen. Fund Trans.		\$75,000	301 Capital Improvements	301.80.702
3	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	\$150,000	301 Capital Improvements	301.80.702
	PPM	Asphalt Street Resurfacing	Gen. Fund Trans.	Construction	\$475,000	301 Capital Improvements	301.80.702
	Engineering	Traffic Signal Improvements	Gen. Fund Trans.	Engineering	\$30,000	301 Capital Improvements	301.80.702
	Engineering	Updated Aerial Imagery	Gen. Fund Trans.		\$35,000	301 Capital Improvements	301.80.702
3	Engineering	Oak Hill and Milltown Road Improvements	TIF Financing	Construction	\$5,200,000	301 Capital Improvements	301.80.702
1,4	Engineering	Oak Hill (Liberty to Wayne); Palmer (Bowman to Wayne); West Liberty (Bowman to Oak Hill)	Permissive Tax ODOT Large City	Construction Construction	\$450,000 \$513,559	103 Permissive Tax Fund 301 Capital Improvements	103.34.602 301.80.702
					\$963,559		
2	Engineering	SR 585 and Dix Ramp Traffic Signal	Gen. Fund Trans.	Construction	\$145,000	301 Capital Improvements	301.80.702
			Jobs Ohio	Construction	\$55,000	301 Capital Improvements	301.80.702
					\$200,000		
2	Engineering	Paving: Fairview Circle	Gen. Fund Trans.		\$75,000	101 (SCMR)	101.34.602
2	Engineering	Paving: Allandale Drive	Gen. Fund Trans.		\$40,000	101 (SCMR)	101.34.602
2	Engineering	Paving: Little John Lane	Gen. Fund Trans.		\$35,000	101 (SCMR)	101.34.602
2	Engineering	Paving: Robinhood Drive	Gen. Fund Trans.		\$90,000	101 (SCMR)	101.34.602
2	Engineering	Paving: Friar Tuck Circle	Gen. Fund Trans.		\$105,000	101 (SCMR)	101.34.602
1	Engineering	Paving: West Henry Street (Columbus to Grant)	Gen. Fund Trans.		\$110,000	101 (SCMR)	101.34.602
2	Engineering	Paving: Rosewood	Gen. Fund Trans.		\$75,000	101 (SCMR)	101.34.602

Ward	Division	Project Description	Revenue Notations	Project Notations	Budget Requested	Funding Source	General Ledger
2	Engineering	Paving: Willoughby	Gen. Fund Trans.		\$75,000	101 (SCMR)	101.34.602
3	Engineering	Paving: Timber Lane	Gen. Fund Trans.		\$50,000	301 Capital Improvements	301.80.702
2	Engineering	Paving: Hartzler	Gen. Fund Trans.		\$50,000	301 Capital Improvements	301.80.702
4	Engineering	Paving: Meadow Lane	Gen. Fund Trans.		\$50,000	301 Capital Improvements	301.80.702
4	Engineering	Paving: Autumn Run	Gen. Fund Trans.		\$50,000	301 Capital Improvements	301.80.702
4	Engineering	Paving: Meadow Way	Gen. Fund Trans.		\$50,000	301 Capital Improvements	301.80.702
4	Engineering	Paving: Tatum	Gen. Fund Trans.		\$50,000	301 Capital Improvements	301.80.702
4	Engineering	Paving: Danberry	Gen. Fund Trans.		\$50,000	301 Capital Improvements	301.80.702
4	Engineering	Paving: Memory	Gen. Fund Trans.		\$50,000	301 Capital Improvements	301.80.702
4	Engineering	Paving: Canterbury	Gen. Fund Trans.		\$50,000	301 Capital Improvements	301.80.702
					<u>\$1,055,000</u>		
1	Engineering	Timken Road Resurfacing	Gen. Fund Trans.		\$280,000	301 Capital Improvements	301.80.702
			Wayne County		<u>\$70,000</u>	301 Capital Improvements	301.80.702
					<u>\$350,000</u>		
1	Engineering	North Buckeye Street Parking Lot Resurfacing	Gen. Fund Trans.		\$60,000	301 Capital Improvements	301.80.702
1	Engineering	South Buckeye Street Parking Lot Resurfacing	Gen. Fund Trans.		\$60,000	301 Capital Improvements	301.80.702
2	Engineering	Microsurfacing: Portage Road (Dix to SR 585)	Gen. Fund Trans.		\$90,000	301 Capital Improvements	301.80.702
1	Engineering	Microsurfacing: Palmer Street (Bowman to Pittsburgh)	Gen. Fund Trans.		\$50,000	103 Permissive Tax Fund	103.34.602
1,4	Engineering	Traffic Signal: Bowman and West Liberty	Gen. Fund Trans.		\$150,000	301 Capital Improvements	301.80.702
1	Engineering	Gasche Street (Wayne to Winter)	Gen. Fund Trans.	Engineering	\$120,000	301 Capital Improvements	301.80.702
	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
1,3	Engineering	Replace 2" Waterlines Troyer, Diller South Buckeye	Water	Construction	\$50,000	501 Water Fund	501.34.512
	Engineering	Well #S-3 Generator	Water		\$100,000	501 Water Fund	501.34.512
1	Engineering	Water Treatment Plant AEP Secondary Line Electrical Feed	Water		\$100,000	501 Water Fund	501.42.504

Ward	Division	Project Description	Revenue Notations	Project Notations	Budget Requested	Funding Source	General Ledger
1	Engineering	Waterline Replacement: Palmer Street (Bowman to Wayne)	Water	Construction	\$850,000	501 Water Fund	501.34.512
1	Engineering	Waterline Replacement: Billiar Street and Billiar Alley	Water	Construction	\$330,000	501 Water Fund	501.34.512
2	Engineering	Long Road Water Tank Painting	Water		\$400,000	501 Water Fund	501.34.512
	Engineering	Chemical Addition to S-1 Well	Water		\$100,000	501 Water Fund	501.34.512
1	Water Plant	Water Treatment Plant HVAC Replacement	Water	Engineering	\$25,000	501 Water Fund	501.42.504
	Engineering	Well #S-2 Rehabilitation	Water	Engineering	\$25,000	501 Water Fund	501.42.504
2	Engineering	Melrose Booster Station Upgrades	Water	Engineering	\$50,000	501 Water Fund	501.42.504
	Engineering	Sanitary Sewer Miscellaneous	Sanitary Sewer	Construction	\$200,000	502 Sanitary Sewer Fund	502.34.513
	Engineering	Sanitary Sewer Manhole Replacement	Sanitary Sewer	Construction	\$50,000	502 Sanitary Sewer Fund	502.34.513
	Engineering	Sanitary Sewer Lining Projects	OPWC - Grant	Construction	\$277,604	502 Sanitary Sewer Fund	502.34.513
	Engineering	Sanitary Sewer Lining Projects	OPWC - Loan	Construction	\$222,396	502 Sanitary Sewer Fund	502.34.513
	Engineering	Sanitary Sewer Lining Projects	Sanitary Sewer	Construction	\$200,000	502 Sanitary Sewer Fund	502.34.513
	Utilities	Telemetry	Sanitary Sewer		\$25,000	502 Sanitary Sewer Fund	502.34.513
	Engineering	WRRF Biosolids & Biogas System Upgrades	Sanitary Sewer	Construction	\$3,950,000	502 Sanitary Sewer Fund	502.34.513
	Engineering	WRRF Biosolids & Biogas System Upgrades <i>Phase 1: Biosolids Digestion & Gas Recovery</i>	ARPA	Construction	<u>\$800,000</u> \$4,750,000	125 ARPA	125.70.200
	Engineering	WRRF Biosolids & Biogas System Upgrades <i>Phase 2: BioGas Conditioning & CHP Generator</i>	GO Bond Debt	Construction	\$2,100,000	502 Sanitary Sewer Fund	502.34.513
	Engineering	UV System Upgrades	Sanitary Sewer	Construction	\$2,000,000	502 Sanitary Sewer Fund	502.34.513
3	Engineering	Cleveland North Lift Station Upgrades	Sanitary Sewer	Engineering	\$25,000	502 Sanitary Sewer Fund	502.34.513
			Sanitary Sewer	Construction	<u>\$400,000</u> \$425,000	502 Sanitary Sewer Fund	502.34.513

Ward	Division	Project Description	Revenue Notations	Project Notations	Budget Requested	Funding Source	General Ledger
3	Engineering	Milltown/Oak Hill Sanitary Sewer Extension	TIF Financing	Construction	\$250,000	502 Sanitary Sewer Fund	502.34.513
	Engineering	Reserve Lift Station and Sewer Improvements	TIF Financing	Construction	\$750,000	502 Sanitary Sewer Fund	502.34.513
3	Engineering	Sanitary Sewer Replacement: Melrose to Daisy	Sanitary Sewer	Construction	\$1,300,000	502 Sanitary Sewer Fund	502.34.513
	Engineering	Detention/Retention Basin Inspection	Storm Drainage	Construction	\$50,000	507 Storm Sewer Fund	507.34.502
	Engineering	Detention/Retention Improvements	Storm Drainage	Construction	\$100,000	507 Storm Sewer Fund	507.34.502
	Engineering	Storm Sewer Replacements	Storm Drainage	Construction	\$200,000	507 Storm Sewer Fund	507.34.502
1	Engineering	Culvert Replacement: East Bowman and McKinley	Storm Drainage	Construction	\$100,000	507 Storm Sewer Fund	507.34.502
4	Engineering	Oakley Pond Cleanout and Concrete Channel	Storm Drainage	Construction	\$100,000	507 Storm Sewer Fund	507.34.502
TOTAL ALL INFRASTRUCTURE REQUESTS - MEMORANDUM ONLY					\$30,287,559		

Ward	Division	Project Description	Revenue Notations	Project Notations	Budget Requested	Funding Source	General Ledger
		Capital Improvements Fund			\$13,727,559		
		Street Construction, Maintenance & Repair Fund			\$605,000		
		Permissive Tax Fund			\$500,000		
		American Recover Plan Act Fund			\$800,000		
		Water Fund			\$2,155,000		
		Sanitary Sewer Fund			\$11,750,000		
		Storm Sewer Fund			\$750,000		
					<u>\$30,287,559</u>		
		Capital Improvements	301.80.702	-3360	\$13,727,559	301	Capital Improvements
		Street Construction, Maintenance & Repair (SCMR)	101.34.602	-3360	\$605,000	101	SCMR
		Permissive Tax Fund	103.34.602	-3360	\$500,000	103	Permissive Tax Fund
		American Rescue Plan Act (ARPA) Fund	125.70.200	-3360	\$800,000	125	American Rescue Plan Act (ARPA) Fund
		Water Lines	501.34.512	-3360	\$1,955,000	501	Water
		Water Treatment Plant	501.42.504	-3360	\$200,000	501	Water
		Sewer Lines - Engineering	502.34.513	-3360	\$11,750,000	502	Sanitary Sewer
		Storm Sewer - PPM	507.31.500	-3360	\$200,000	507	Storm Drainage
		Storm Sewer - Engineering	507.34.502	-3360	\$550,000	507	Storm Drainage
					<u>\$30,287,559</u>		

1	Introduction
2	2024 City Budget
3	2024 City Capital
4	City Capital Planning 2025 - 2029
5	2024 Wooster Community Hospital Budget
6	Debt Information and Other Financing Sources
7	Glossary
8	

City of Wooster, Ohio
Planned Equipment Budget Requested
For the years 2025-2029

		Cut from						Funding	Percentage
		2024 Budget	2025	2026	2027	2028	2029	Source	Split
Fire									
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			\$ 375,000				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	
1	Replace Engine 134 - Pierce (2008)					\$ 700,000		301 Capital Improvements Fund	
		\$ -	\$ 712,500	\$ 430,000	\$ 105,000	\$ 700,000	\$ -		
Police									
1	Police Vehicle Replacements		\$ 270,000	\$ 220,000	\$ 230,000	\$ 290,000		301 Capital Improvements Fund	
Public Properties Maintenance									
	Tree Chipper Truck	\$ 165,000		\$ 165,000				301 Capital Improvements Fund	
	Christmas Run Park Restroom Renovation	\$ 100,000		\$ 100,000				301 Capital Improvements Fund	
	10 Ton Single Axel Dump Truck		\$ 215,000	\$ 215,000	\$ 220,000	\$ 220,000	\$ 450,000	301 Capital Improvements Fund	
	Crew Truck with Service Box		\$ 80,000		\$ 75,000		\$ 200,000	301 Capital Improvements Fund	
	Two (2) Pick Up Trucks		\$ 130,000		\$ 140,000			301 Capital Improvements Fund	
	Leaf Loader Machine		\$ 80,000	\$ 80,000	\$ 85,000			507 Storm Sewer Fund	
	Paint Truck		\$ 225,000					301 Capital Improvements Fund	
	Asphalt Paver			\$ 400,000				301 Capital Improvements Fund	
	Asphalt Hot Box Trailer			\$ 75,000				301 Capital Improvements Fund	
	Fork Lift			\$ 75,000				301 Capital Improvements Fund	
	Asphalt Distributor				\$ 250,000			301 Capital Improvements Fund	
	Ventrac Tractor				\$ 40,000			301 Capital Improvements Fund	
	Backhoe Loader					\$ 150,000		301 Capital Improvements Fund	
	Chipping Machine					\$ 100,000		301 Capital Improvements Fund	
	Platform Maintenance Truck					\$ 275,000		301 Capital Improvements Fund	
	Crack Fill Machine					\$ 125,000		301 Capital Improvements Fund	
	Rubber Tire Wheel Loader						\$ 300,000	301 Capital Improvements Fund	
		\$ 265,000	\$ 730,000	\$ 1,110,000	\$ 810,000	\$ 870,000	\$ 950,000		
Building Standards									
	City Hall Window Replacement		\$ 167,475	\$ 175,835				100 General Fund	
Recreation/Community Center/ Pools									
	Replace Main Roof at Community Center		\$ 150,000					301 Capital Improvements Fund	
1	Christmas Run Pool Bathhouse Renovation and Construction		\$ 2,569,000					301 Capital Improvements Fund	
1	Community Center Renovation - Engineering and Design		\$ 250,000					301 Capital Improvements Fund	

City of Wooster, Ohio
Planned Equipment Budget Requested
For the years 2025-2029

		Cut from							Funding	Percentage
		2024 Budget	2025	2026	2027	2028	2029		Source	Split
Recreation/Community Center/Pools, continued										
1	Replace Truck		\$ 40,000						301 Capital Improvements Fund	
2	Soccer Parking Lot Repairs and Renovate Landscape Islands		\$ 30,000						301 Capital Improvements Fund	
2	Replace Baby Pool Boiler at Freedlander			\$ 15,000					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	Community Center Renovation and Construction					\$ 7,000,000			301 Capital Improvements Fund	
1	Replace Explorer						\$ 40,000		301 Capital Improvements Fund	
5		\$ -	\$ 3,039,000	\$ 215,000	\$ 2,500,000	\$ 7,000,000	\$ 40,000			
Utilities										
Water Pollution Control										
	Replace Secondary RAS Pump		\$ 200,000						502 Sanitary Sewer Fund	
	Replace Crane Truck			\$ 150,000					502 Sanitary Sewer Fund	
	Replace Maintenance Truck				\$ 75,000				502 Sanitary Sewer Fund	
		\$ -	\$ 200,000	\$ 150,000	\$ 75,000	\$ -	\$ -			
Water Treatment										
	Replace Vehicle			\$ 40,000					501 Water Fund	
Distribution and Collection										
	Purchase Concrete Truck Bed		\$ 12,500						501 Water Fund	50.00%
			\$ 12,500						502 Sanitary Sewer Fund	50.00%
	Total Replace Concrete Truck Bed		\$ 25,000							
	Replace UT-1		\$ 35,250						501 Water Fund	50.00%
			\$ 35,250						502 Sanitary Sewer Fund	50.00%
	Total Replace UT-1		\$ 70,500							
	Replace Dump Truck			\$ 80,000					501 Water Fund	50.00%
				\$ 80,000					502 Sanitary Sewer Fund	50.00%
	Total Replace Dump Truck			\$ 160,000						
	Distribution and Collection Totals		\$ 95,500	\$ 160,000						
Totals by Fund (memorandum only)										
		\$ -	\$ 167,475	\$ 175,835	\$ -	\$ -	\$ -		100 General Fund	
		\$ 265,000	\$ 4,671,500	\$ 1,895,000	\$ 3,560,000	\$ 8,860,000	\$ 990,000		301 Capital Improvements Fund	
		\$ -	\$ 47,750	\$ 120,000	\$ -	\$ -	\$ -		501 Water Fund	
		\$ -	\$ 247,750	\$ 230,000	\$ 75,000	\$ -	\$ -		502 Sewer Fund	
		\$ -	\$ 80,000	\$ 80,000	\$ 85,000	\$ -	\$ -		507 Storm Sewer Fund	
		\$ 265,000	\$ 5,214,475	\$ 2,500,835	\$ 3,720,000	\$ 8,860,000	\$ 990,000			

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		CITY OF WOOSTER 10-YEAR INFRASTRUCTURE PLAN STREETS															
PRIORITY	DIVISION	DESCRIPTION	TOTAL COST		FUNDING SOURCE	10-YEAR AMOUNT	CURRENT YEAR 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	COMMENTS
Ongoing	ENGR.	Sidewalk Improvements	\$ 675,000		Capital Imp.	\$ 675,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
Ongoing	ENGR.	Sidewalk Replacement Program	\$ 650,000		Capital Imp.	\$ 650,000	\$ 200,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Ongoing	ENGR.	Miscellaneous Concrete Repairs	\$ 450,000		Capital Imp.	\$ 450,000		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Ongoing	ENGR.	Curb Ramp Upgrades	\$ 1,350,000		Capital Imp.	\$ 1,350,000		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	
Ongoing	PPM	Asphalt Street Resurfacing	\$ 4,650,000		Capital Imp.	\$ 4,650,000	\$ 475,000	\$ 475,000	\$ 300,000	\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	
Ongoing	ENGR.	Traffic Signal Improvements	\$ 290,000	Engineering Construction	Capital Imp.	\$ 290,000	\$ 20,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	
			\$ 3,100,000		Capital Imp.	\$ 3,100,000	\$ 300,000		\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Ongoing	ENGR.	Updated Aerial Imagery (Every 3 years)	\$ 120,000		Capital Imp.	\$ 120,000		\$ 35,000			\$ 40,000				\$ 45,000		
Ongoing	ENGR.	Roadway Condition Rating	\$ 110,000		Capital Imp.	\$ 110,000			\$ 50,000						\$ 60,000		
Completed	ENGR.	E. Henry, W. Smithville-Western Geyers Chapel, Back Orrville rd W. Larwill, E. South	\$ 308,265 \$ 571,735 \$ 270,000		Capital Imp. ODOT Large City Permissive Tax	\$ 308,265 \$ 571,735 \$ 270,000	\$ 308,265 \$ 571,735 \$ 270,000										
In Progress	ENGR.	Downtown Streetscape (West Liberty Street Alley to Walnut Street)	\$ 520,000	Construction	Capital Imp. Assessments	\$ 500,000 \$ 20,000	\$ 500,000 \$ 20,000										
						\$ 520,000											
In Progress	ENGR.	Oak Hill Curb Ramp Project	\$ 30,000	Engineering	Capital Imp.	\$ 30,000	\$ 30,000										
			\$ 125,000	Construction	Capital Imp.	\$ 125,000	\$ 125,000										
In Progress	ENGR.	Bike Path Phase 3	\$ 1,436,000	Engineering	Capital Imp.	\$ 100,000	\$ 100,000										
				Right of Way	Capital Imp. TRC	\$ 200,000 \$ 836,000	\$ 200,000		\$ 836,000								ODOT TRC
					Capital Imp.	\$ 300,000		\$ 300,000									
						\$ 1,436,000											
In Progress	ENGR.	Oak Hill/Oldman Roundabout	\$ 1,400,000	Right of Way	Capital Imp.	\$ -											
				Construction	TIF	\$ 1,400,000	\$ 1,400,000										TIF
						\$ 1,400,000											
Completed	ENGR.	E. South (Bever to Pittsburg)	\$ 75,000	General	Permissive Tax	\$ 75,000	\$ 75,000										
Completed	ENGR.	E. Henry (Bever to Minerva)	\$ 150,000	General	SCMR	\$ 150,000	\$ 150,000										
Completed	ENGR.	Winter (Beall to Gasche)	\$ 100,000	General	SCMR	\$ 100,000	\$ 100,000										
Completed	ENGR.	Wayne (Quinby to Bever)	\$ 75,000	General	Permissive Tax	\$ 75,000	\$ 75,000										
Completed	ENGR.	Reta Circle	\$ 75,000	General	SCMR	\$ 75,000	\$ 75,000										
Completed	ENGR.	Ruth Circle	\$ 75,000	General	SCMR	\$ 75,000	\$ 75,000										
Completed	ENGR.	Arthur	\$ 100,000	General	SCMR	\$ 100,000	\$ 100,000										
In Progress	ENGR.	Oak Hill & Milltown Improvements	\$ 5,350,000	Right of Way	Capital Imp.	\$ 150,000	\$ 150,000										
					TIF	\$ 5,200,000		\$ 5,200,000									TIF
						\$ 5,350,000											
	ENGR.	Oak Hill (Liberty to Wayne), Palmer (Bowman to Wayne), W. Liberty (Bowman to Oak Hill)	\$ 450,000 \$ 513,559	General General	Permissive Tax ODOT Large City	\$ 450,000 \$ 513,559		\$ 450,000 \$ 513,559									ODOT Large City
	ENGR.	SR585 and Dix Ramp Traffic Signal	\$ 145,000	General	Capital Imp.	\$ 145,000		\$ 145,000									
			\$ 55,000	General	Jobs Ohio	\$ 55,000		\$ 55,000									Jobs Ohio
	ENGR.	Fairview Circle	\$ 75,000	General	Capital Imp.	\$ 75,000		\$ 75,000									
		Allandale Drive	\$ 40,000	General	Capital Imp.	\$ 40,000		\$ 40,000									
		Little John Ln	\$ 35,000	General	Capital Imp.	\$ 35,000		\$ 35,000									
		Robinhood Drive	\$ 90,000	General	Capital Imp.	\$ 90,000		\$ 90,000									
		Friar Tuck Circle	\$ 105,000	General	Capital Imp.	\$ 105,000		\$ 105,000									
		W. Henry St. (Columbus to Grant)	\$ 110,000	General	Capital Imp.	\$ 110,000		\$ 110,000									
	ENGR.	Rosewood	\$ 75,000	General	Capital Imp.	\$ 75,000		\$ 75,000									
		Willoughby	\$ 75,000	General	Capital Imp.	\$ 75,000		\$ 75,000									
		Timber Lane	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
		Hartzler	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
		Meadow Lane	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
		Autumn Run	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
		Meadow Way	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
		Tatum	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
		Danberry	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
		Memory	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
		Canterbury	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000									
	ENGR.	Timken Road Resurfacing	\$ 280,000	General	Capital Imp.	\$ 280,000		\$ 280,000									
			\$ 70,000	General	Wayne County	\$ 70,000		\$ 70,000									County \$70,000
						\$ 350,000											
	PPM	N. Buckeye St Parking Lot Resurfacing	\$ 60,000	General	Capital Imp.	\$ 60,000		\$ 60,000									

		CITY OF WOOSTER													
		10-YEAR INFRASTRUCTURE PLAN													
		WATER													
					CURRENT										
				10-YEAR	YEAR										
PRIORITY/ STATUS	DIVISION	DESCRIPTION	ITEM	AMOUNT	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	COMMENTS
Ongoing	ENGR.	Waterline Replacements		\$ 1,550,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 300,000	
Ongoing	ENGR.	Telemetry		\$ 100,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000							
Ongoing	ENGR.	2" Waterline Replacements (Troyer, Diller, S. Buckeye)	Construction	\$ 200,000	\$ 50,000	\$ 50,000	\$ 100,000								
Complete	ENGR.	Giffin Drive W/L Replacement	Construction	\$ 200,000	\$ 200,000										
In Progress	ENGR.	Long Road Booster Station Upgrade	Engineering	\$ -											
			Construction	\$ 400,000	\$ 400,000										
In Progress	ENGR.	Palmer Street RR Bridge W/L Replacement	Construction	\$ 175,000	\$ 175,000										
In Progress	ENGR.	Robinhood, Friar Tuck, Little John W/L Replacement	Construction	\$ 725,000	\$ 725,000										
In Progress	ENGR.	Well #S-3 Generator	Engineering	\$ 25,000	\$ 25,000										
			Construction	\$ 100,000		\$ 100,000									
In Progress	ENGR.	WTP AEP Ohio Secondary Electric Feed	Engineering	\$ 60,000	\$ 60,000										
			Construction	\$ 100,000		\$ 100,000									
	ENGR.	Palmer W/L Replacement (Bowman to Wayne)	Construction	\$ 850,000		\$ 850,000									
	ENGR.	Billiar Street and Billiar Alley W/L Replacement	Construction	\$ 330,000		\$ 330,000									
	ENGR.	Long Road Tank Painting	Construction	\$ 400,000		\$ 400,000									
	ENGR.	Chemical Addition at S-1	Construction	\$ 100,000		\$ 100,000									
	ENGR.	WTP HVAC Replacement	Engineering	\$ 25,000		\$ 25,000									
			Construction	\$ 250,000			\$ 250,000								
	ENGR.	Well #S-2 Rehabilitation	Engineering	\$ 25,000		\$ 25,000									
			Construction	\$ 250,000			\$ 250,000								
	ENGR.	Robinson Road W/L Extension	Construction	\$ 180,000			\$ 180,000								
	ENGR.	Madison Booster Station Upgrades	Engineering	\$ 50,000		\$ 50,000									
			Construction	\$ 350,000			\$ 350,000								
	ENGR.	Gasche, Thorne W/L Replacement	Construction	\$ 1,300,000			\$ 1,300,000								
	ENGR.	S. Columbus W/L Replacement (Henry to Liberty)	Construction	\$ 400,000			\$ 400,000								
	ENGR.	Oldman Tank Painting	Construction	\$ 400,000				\$ 400,000							
	ENGR.	Bloomington W/L	Construction	\$ 250,000				\$ 250,000							
	ENGR.	Back Orrville Road Water Line Looping	Construction	\$ 400,000				\$ 400,000							
	ENGR.	New Well (South Well Field)	Engineering	\$ 25,000				\$ 25,000							
			Construction	\$ 250,000					\$ 250,000						
	ENGR.	N. Grant Street W/L Replacement (Park to Quinby)	Construction	\$ 650,000						\$ 650,000					
	ENGR.	New Well (North Well Field)	Construction	\$ 250,000					\$ 250,000						
	ENGR.	Prairie Lane W/L (WTP to Timken Road)	Construction	\$ 850,000						\$ 850,000					
	ENGR.	750,000 Gallon WTP Clearwell Addition	Construction	\$ 1,500,000						\$ 1,500,000					
	ENGR.	Hemlock W/L Replacement and Extension to W. Wayne	Construction	\$ 150,000							\$ 150,000				
	ENGR.	N. Grant Street Alley 16" W/L Valve Replacements	Construction	\$ 150,000								\$ 150,000			
	ENGR.	E. Highland Ave., Allandale, Fairview W/L Replacement	Construction	\$ 750,000										\$ 750,000	
		SHEET TOTAL		\$ 13,770,000	\$ 1,710,000	\$ 2,155,000	\$ 2,955,000	\$ 1,200,000	\$ 600,000	\$ 850,000	\$ 2,550,000	\$ 350,000	\$ 350,000	\$ 1,050,000	
		TOTAL FROM STREETS			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 650,000	
		SUBTOTAL			\$ 1,710,000	\$ 2,155,000	\$ 2,955,000	\$ 1,200,000	\$ 600,000	\$ 850,000	\$ 2,600,000	\$ 350,000	\$ 350,000	\$ 1,700,000	
		GRANT FUNDS													
		GRAND TOTAL WATER FUND		\$ 14,470,000	\$ 1,710,000	\$ 2,155,000	\$ 2,955,000	\$ 1,200,000	\$ 600,000	\$ 850,000	\$ 2,600,000	\$ 350,000	\$ 350,000	\$ 1,700,000	

		CITY OF WOOSTER													
		10-YEAR INFRASTRUCTURE PLAN													
		SANITARY SEWER													
					CURRENT										
					YEAR										
PRIORITY	DIVISION	DESCRIPTION	ITEM	10-YEAR AMOUNT	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	COMMENTS
ONGOING	ENGR	Sanitary Sewer Misc.		\$ 1,550,000	\$ 100,000	\$ 200,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	
ONGOING	ENGR	Sanitary Sewer Lining Projects		\$ 1,750,000	\$ 300,000		\$ 50,000	\$ 100,000	\$ 200,000	\$ 300,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	
ONGOING	ENGR	Sanitary Sewer Manhole Replacement		\$ 500,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Ongoing	ENGR	Telemetry		\$ 225,000		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
Ongoing	ENGR & WRRF	CSO Abatement Projects		\$ 200,000	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
In Progress	ENGR	Wal-Mart Gravity Sewer	Engineering	\$ 25,000	\$ 25,000										
			Construction	\$ 1,500,000	\$ 1,500,000										\$500,000 OPWC, \$250,000 ARPA
In Progress	ENGR	Christmas Run Sewer Replacement	Construction	\$ 1,500,000	\$ 1,500,000										TIF
In Progress	ENGR	Melrose Lift Station Upgrades	Construction	\$ 400,000	\$ 400,000										\$98,000 Private Developers
In Progress	ENGR	Oak Hill Sanitary Sewer	Engineering	\$ -											
			Construction	\$ 1,900,000	\$ 1,900,000										TIF
In Progress	ENGR	WRRF Headworks Improvements	Engineering	\$ 120,000	\$ 120,000										
			Construction	\$ 4,500,000	\$ 4,500,000										
In Progress	ENGR	WRRF VLR #5 Improvements/Clarifiers 5/6	Engineering	\$ 120,000	\$ 120,000										
			Construction	\$ 1,000,000	\$ 1,000,000										
In Progress	ENGR	WRRF VLR #1/#2 Improvements	Engineering	\$ 120,000	\$ 120,000										
			Construction	\$ 1,800,000	\$ 1,800,000										
In Progress	ENGR	WRRF Biosolids & Biogas System Upgrades	Engineering	\$ 300,000	\$ 300,000										
		Phase 1: Biosolids Digestion & Gas Recovery	Construction	\$ 4,750,000		\$ 4,750,000									
In Progress	ENGR	WRRF Biosolids & Biogas System Upgrades	Engineering	\$ 200,000	\$ 200,000										
		Phase 2: BioGas Conditioning & CHP Generator	Construction	\$ 2,100,000		\$ 2,100,000									
In Progress	ENGR	UV System Upgrades	Evaluation	\$ 37,500	\$ 37,500										
			Engineering	\$ 200,000	\$ 200,000										
			Construction	\$ 2,000,000		\$ 2,000,000									
	ENGR	WRRF Biosolids & Biogas System Upgrades	Engineering	\$ 260,000			\$ 260,000								
		Phase 3: Biosolids Dewatering & Disposal	Construction	\$ 3,400,000				\$ 3,400,000							
	ENGR.	Sanitary Sewer Lining	Construction	\$ 700,000		\$ 700,000									OPWC Funding
	ENGR	Cleveland North Lift Station Upgrades	Engineering	\$ 25,000		\$ 25,000									
			Construction	\$ 400,000		\$ 400,000									
	ENGR	Milltown/Oak Hill Sanitary Sewer Extension	Construction	\$ 250,000		\$ 250,000									TIF
	ENGR	Reserve Lift Station and Sewer Improvements	Construction	\$ 750,000		\$ 750,000									TIF
	ENGR	Melrose to Daisy Sanitary Sewer Replacement	Construction	\$ 1,300,000		\$ 1,300,000									
	ENGR	Septage Receiving Improvements	Engineering	\$ 50,000			\$ 50,000								
			Construction	\$ 250,000				\$ 250,000							
	ENGR	Palmer and Pittsburgh Sewer Improvements	Construction	\$ 350,000			\$ 350,000								
	ENGR	W. Lincoln Way Sanitary Sewer	Construction	\$ 150,000			\$ 150,000								
	ENGR	Mechanicsburg Rd to old Bell & Howell	Construction	\$ 500,000						\$ 500,000					
	ENGR	Cleveland Road Lift Station Upgrades	Engineering	\$ 25,000						\$ 25,000					
		(Force main)	Construction	\$ 400,000						\$ 400,000					
	ENGR	SFD Roofing Cover	Engineering	\$ 20,000							\$ 20,000				
			Construction	\$ 200,000							\$ 200,000				
	ENGR	Lab Electrical Upgrade	Construction	\$ 185,000							\$ 35,000	\$ 150,000			

		CITY OF WOOSTER 10-YEAR INFRASTRUCTURE PLAN SANITARY SEWER													
PRIORITY	DIVISION	DESCRIPTION	ITEM	10-YEAR AMOUNT	CURRENT YEAR 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	COMMENTS
	WRRF	CSO Regulators	Construction	\$ 150,000								\$ 150,000			
	WRRF	CSO Disinfection	Construction	\$ 100,000								\$ 100,000			
	ENGR	Oak Hill Road Sewer (Highland to Skylark)	Engineering	\$ 25,000									\$ 25,000		
			Construction	\$ 400,000									\$ 400,000		
	ENGR & WRRF	Secondary Interceptor Sewer (Bever Swirl to WRRF)	Construction	\$ 1,000,000									\$ 1,000,000		
	ENGR	Wayne Ave. Sewer Extension (Christmas Run to Thoreau)	Construction	\$ 50,000									\$ 50,000		
	ENGR	Geyers Chapel Sewer Extension (South of Long Road)	Construction	\$ 300,000									\$ 300,000		
	ENGR	Miller Lakes Sewer Rehab/Replacement	Construction	\$ 100,000									\$ 100,000		
		SHEET TOTAL		\$ 38,137,500	\$ 14,172,500	\$ 12,550,000	\$ 860,000	\$ 4,100,000	\$ 400,000	\$ 1,525,000	\$ 755,000	\$ 900,000	\$ 2,375,000	\$ 500,000	
		TOTAL FROM STREETS			\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 650,000	\$ 250,000	\$ -	\$ 450,000	
		GRAND TOTAL SANITARY SEWER FUND		\$ 39,887,500	\$ 14,172,500	\$ 12,550,000	\$ 860,000	\$ 4,500,000	\$ 400,000	\$ 1,525,000	\$ 1,405,000	\$ 1,150,000	\$ 2,375,000	\$ 950,000	

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2	2024 City Budget
3	2024 City Capital
4	City Capital Planning 2025 - 2029
5	2024 Wooster Community Hospital Budget
6	Debt Information and Other Financing Sources
7	Glossary
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Raising the Bar

2024 Budget Workshop

November 10, 2023




**Wooster
Community
Hospital**

HEALTH SYSTEM

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WOOSTER COMMUNITY HOSPITAL

SERVICE DEMAND AND BUDGET ASSUMPTIONS FOR BUDGET YEAR ENDING DECEMBER 31, 2024

	Actual '20	Actual '21	Actual '22	Projected '23	Budget '24
SERVICE DEMAND					
1 Acute Inpatient Admissions	5,017	5,476	5,043	5,430	5,430
2 Inpatient Rehab Admissions	156	138	140	142	145
3 Transitional Care Admissions	344	390	405	388	396
4 Total Admissions	5,517	6,004	5,588	5,960	5,971
5 % Occupancy (135 Open Beds)	48.0%	53.7%	49.5%	54.0%	54.3%
6 Acute Inpatient Patient Days	14,528	17,191	15,270	17,194	17,194
7 Inpatient Rehab Patient Days	2,350	2,142	2,105	2,372	2,421
8 Transitional Care Patient Days	6,849	7,108	7,005	7,047	7,209
9 Total Patient Days	23,727	26,441	24,380	26,613	26,824
10 Observation Days	1,779	2,192	2,448	2,102	2,169
11 Births	1,245	1,218	1,188	1,208	1,208
12 Acute Average Length Of Stay	2.90	3.20	3.03	3.17	3.17
13 Inpatient Rehab Average Length Of Stay	15.20	15.10	15.40	16.70	16.70
14 Transitional Care Average Length Of Stay	19.80	18.00	17.50	18.16	18.20
15 Total Average Length Of Stay	4.30	4.40	4.36	4.47	4.49
16 Average Daily Census	65	72	67	73	73
17 Surgical Cases:					
18 Inpatient - including c-sections	1,055	1,074	1,075	1,203	1,203
19 Outpatient	3,343	3,523	3,175	3,124	3,191
20 Total	4,398	4,597	4,250	4,327	4,394
21 Emergency Room Visits	27,126	30,258	30,353	31,117	31,361
22 Home Health Admissions	647	737	726	724	738
23 Total Outpatient Registrations	138,919	151,508	141,822	144,188	151,043
24 Adjusted Patient Days	69,262	76,052	72,828	74,763	75,513
ASSUMPTIONS					
25 FTEs (including HH & Contract)	806	839	826	852	856
26 Manhours Per APD	24.29	22.95	23.60	23.69	23.68
27 FTEs/Adjusted Patient Day	4.26	4.03	4.14	4.16	4.15
28 Across Wage Grades	n/a	05/09/21	01/01/22	04/23/23	04/07/24
29 Salary Increase	No Increase	All 2.0%	All 1.5%	All 3.0%	All 3.0%
Salary Increase \$ Impact:					
30 Est'd Budget Year Impact	\$0	\$712,547	\$830,758	\$1,212,507	\$1,307,541
31 Dates of Rate Increase	01-Jan-20	01-Jan-21	01-Jan-22	01-Jan-23	01-Jan-24
32 Rate Increase Percentage	5%	5%	5%	5%	5%
33 Income from Operations	17,450,408	22,882,858	16,412,229	21,030,529	17,209,589
34 Non-Operating Income	1,951,215	(622,662)	(3,362,359)	2,164,898	3,037,101
35 Non-Operating Expenses	(12,090,000)	(14,040,000)	(13,740,000)	(19,185,000)	(16,165,000)
36 Net Income	7,311,623	8,220,196	(690,130)	4,010,427	4,081,690
37 EBIDA	17,338,924	18,035,130	9,033,503	13,277,513	13,504,353
38 Operating Cash Margin %	18.2%	20.0%	16.0%	17.5%	15.1%
39 Operating Margin	11.5%	14.0%	10.0%	12.1%	9.7%
40 NOTE: Above \$'s include PRF - all sources.	\$14,580,813	\$3,050,158	\$4,718,176	\$3,417,950	\$500,000

WOOSTER COMMUNITY HOSPITAL
2024 BUDGET VOLUME ASSUMPTIONS

Inpatient

- Med/Surg - Peds - PCU	Constant	35.1 ADC
- ICU	1% Increase	5.4 ADC
- Women's Pavilion	Constant	6.4 ADC
- Inpatient Rehab	5% Increase	6.6 ADC
- Transitional Care Unit	Constant	19.7 ADC
Total Adult & Pediatric Patient Days	1.5% Increase	73.3 ADC
- Nursery	Constant	5.2 ADC
Total Patient Days		78.5 ADC
* Inpatient Surgery Cases	Constant	1,203
Outpatient Surgery Cases	2% Increase	3,191
Emergency Visits	1% Increase	31,361

* Includes C-Sections

Outpatient	Increase / (Decrease) Activity
MRI	5.0%
Endoscopy	5.0%
Wound Clinic	5.0%
Laboratory	5.0%
Speech Therapy	5.0%
Milltown Lab	5.0%
Occupational Therapy	5.0%
Physical Therapy	5.0%
PET	4.0%
Radiation Oncology	4.0%
Radiology-Milltown	4.0%
Special Procedures	3.0%
Bone Densitometry	3.0%
Outreach Lab	3.0%
Ultrasound	2.6%
Sleep Center	2.6%
Nuclear Medicine	2.6%
CT Scan	2.4%
Infusion Services	2.3%
Radiology-Main Campus	2.2%
Behavioral Health	2.0%
PAT	2.0%
Breast Imaging	2.0%
Home Health	2.0%
Medical Outpatient	-2.0%

Remaining Activities - same level as 2023

Cardiac Rehab
Cardiovascular
Diabetic Education
Massage Therapy
Nutritional Services
Physician Phlebotomist
Pulmonary Rehab
Pulmonary/ Neurology

WOOSTER COMMUNITY HOSPITAL
CURRENT YEAR COMPARED TO BUDGET

	BUDGET 2023	PROJECTED 2023	BUDGET 2024	INCREASE/ (DECREASE)
1 ROUTINE INPATIENT SERVICES	31,693,185	36,009,498	37,485,044	1,475,546
2 ANCILLARY INPATIENT SERVICES	90,177,502	101,903,120	107,686,698	5,783,578
3 TOTAL INPATIENT REVENUE	121,870,687	137,912,618	145,171,742	7,259,124
4 OUTPATIENT SERVICES	247,539,911	248,578,015	263,503,754	14,925,739
5 GROSS PATIENT REVENUE	369,410,598	386,490,633	408,675,496	22,184,863
REVENUE DEDUCTIONS				
6 CONTRACTUAL DEDUCTIONS	198,571,274	215,964,728	231,487,707	15,522,979
7 CHARITY DEDUCTIONS	697,943	1,307,500	1,483,492	175,992
8 OTHER DEDUCTIONS	240,509	279,876	295,941	16,065
9 BAD DEBT	7,535,976	8,096,330	8,146,946	50,616
10 TOTAL REVENUE DEDUCTIONS	207,045,702	225,648,434	241,414,086	15,765,652
11 NET PATIENT REVENUE	162,364,896	160,842,199	167,261,410	6,419,211
12 OTHER REVENUE	8,159,641	12,496,841	9,689,939	(2,806,902)
13 TOTAL NET REVENUE	170,524,537	173,339,040	176,951,349	3,612,309
OPERATING EXPENSES				
14 SALARIES AND WAGES	60,131,364	59,307,756	62,128,336	2,820,580
15 BENEFITS	20,572,385	20,282,620	20,997,115	714,495
16 FEES-PHYSICIANS & OTHER	18,495,715	19,301,568	20,092,707	791,139
17 SUPPLIES	35,573,176	34,039,483	36,467,320	2,427,837
18 UTILITIES	2,833,032	2,638,494	2,679,926	41,432
19 REPAIRS & MAINTENANCE	5,307,648	4,776,789	5,178,426	401,637
20 LEASES AND RENTALS	942,473	836,447	782,355	(54,092)
21 TAXES, INSURANCE & RISK MANAGEMENT	1,168,016	1,165,481	1,231,463	65,982
22 OTHER EXPENSE	697,262	692,787	761,449	68,662
23 TOTAL OPERATING EXPENSES	145,721,071	143,041,425	150,319,097	7,277,672
24 DEPRECIATION	10,661,480	9,267,086	9,422,663	155,577
25 TOTAL OPERATING COSTS	156,382,551	152,308,511	159,741,760	7,433,249
26 OPERATING INCOME	14,141,986	21,030,529	17,209,589	(3,820,940)
NON-OPERATING INCOME & EXPENSES				
27 INTEREST INCOME-OPERATING	419,796	389,964	304,798	(85,166)
28 INTEREST INCOME-PLANT	1,356,000	1,774,934	2,732,303	957,369
29 OTHER EXPENSE	(13,100,000)	(19,185,000)	(16,165,000)	(3,020,000)
30 TOTAL NON-OPERATING INCOME	(11,324,204)	(17,020,102)	(13,127,899)	3,892,203
31 NET INCOME	2,817,782	4,010,427	4,081,690	71,263

WOOSTER COMMUNITY HOSPITAL

EXPENSES BY CATEGORY

	2023 PROJECTED	2024 BUDGET
1 SALARIES & WAGES		
2 SALARIES & WAGES	58,474,640	61,430,277
3 GAIN SHARING EXPENSE	833,116	698,059
4 TOTAL SALARIES & WAGES	59,307,756	62,128,336
 5 BENEFITS		
6 PERS	8,094,761	8,424,003
7 WORKER'S COMPENSATION	84,667	85,724
8 MEDICARE	806,185	853,731
9 QHR	188,482	198,971
10 UNEMPLOYMENT	6,563	8,905
11 HEALTH & DENTAL INSURANCE	10,730,091	11,042,004
12 LIFE INSURANCE	30,160	30,095
13 DISABILITY INSURANCE	222,520	226,747
14 EDUCATIONAL ASSISTANCE	25,220	28,672
15 EMPLOYEE HEALTH	1,275	1,486
16 EMPLOYEE RELATIONS	92,696	96,777
17 TOTAL BENEFITS	20,282,620	20,997,115
 18 FEES-OTHER		
19 FEES- PHYSICIAN & OTHER	139,900	146,434
20 ADVERTISING	152,052	155,308
21 AUDITING	29,520	30,110
22 MANAGEMENT FEES-OVATION	365,696	371,951
23 LEGAL FEES	166,335	164,699
24 PURCHASED SECURITY	489,140	389,523
25 OUTSIDE SERVICES	17,874,872	18,726,945
26 COMPLIANCE	84,053	107,737
27 TOTAL FEES-OTHER	19,301,568	20,092,707
 28 SUPPLIES		
29 OFFICE SUPPLIES	50,678	51,501
30 COPIER SUPPLIES	18,429	18,709
31 CHARGEABLE SUPPLIES	11,996,311	12,139,183
32 DIRECT DEPT SUPPLIES	5,039,497	5,371,520
33 CONTRAST MEDIA	534,312	591,187
34 PRINTING FORMS	33,986	45,081
35 OXYGEN & OTHER SUPPLIES	14,909	17,890
36 DRUGS	1,777,470	2,449,992
37 CHEMOTHERAPY	7,408,877	7,970,740

WOOSTER COMMUNITY HOSPITAL

EXPENSES BY CATEGORY

	2023 PROJECTED	2024 BUDGET
38 SUPPLIES - CONTINUED		
39 RETAIL PHARMACY	4,778,303	5,305,360
40 FOOD	603,854	630,644
41 UNIFORM REPLACEMENT	753	3,378
42 MINOR EQUIPMENT	810,138	902,541
43 BLOOD PROCESSING	678,195	668,005
44 FREIGHT	293,771	301,589
45 TOTAL SUPPLIES	34,039,483	36,467,320
46 UTILITIES		
47 ELECTRICITY	1,337,791	1,546,638
48 FUEL	777,212	602,006
49 WATER	222,390	225,464
50 SEWER	176,983	178,808
51 TELEPHONE	124,118	127,010
52 TOTAL UTILITIES	2,638,494	2,679,926
53 REPAIRS AND MAINTENANCE		
54 REPAIR AND MAINTENANCE	386,186	398,769
55 MAINTENANCE CONTRACTS	4,367,447	4,755,158
56 VEHICLE	23,156	24,499
57 TOTAL REPAIRS & MAINTENANCE	4,776,789	5,178,426
58 LEASE/RENTAL	836,447	782,355
59 TAXES & INSURANCE		
60 PROPERTY & LIABILITY & RISK MNGT	1,058,602	1,113,863
61 REAL ESTATE & FRANCHISE BED TAXES	106,879	117,600
62 TOTAL TAXES & INSURANCE	1,165,481	1,231,463
63 OTHER EXPENSES		
64 EDUCATION & TRAVEL	342,061	386,654
65 DUES AND SUBSCRIPTIONS	250,814	275,915
66 POSTAGE	74,509	77,343
67 SCHOLARSHIPS	25,403	21,537
68 TOTAL OTHER EXPENSE	692,787	761,449
69 SUBTOTAL OPERATING EXPENSES W/O DEPR.	143,041,425	150,319,097
70 DEPRECIATION	9,267,086	9,422,663
71 TOTAL OPERATING EXPENSE	152,308,511	159,741,760
72 NON-OPERATING OTHER EXPENSE	19,185,000	16,165,000
73 TOTAL EXPENSES	171,493,511	175,906,760

WOOSTER COMMUNITY HOSPITAL

EXPLANATION OF INCREASES/DECREASES

2024 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 0.8% increase in inpatient volume.	1,475,546
<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.	5,783,578
<u>Total Inpatient Revenue</u>	7,259,124
<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.	14,925,739
<u>Total Patient Revenue:</u>	22,184,863
<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 2024 Final Rules, a shift in payer mix, improved denial management and tactics to offset Medicare Advantage practices.	15,522,979
<u>Charity Deductions:</u> Increase corresponds to changes in patient revenue due to price and overall volume increases.	175,992
<u>Other Deductions:</u> Increase corresponds to changes in patient revenue due to price and overall volume increases.	16,065
<u>Bad Debt</u> Increase corresponds to changes in patient revenue due to price and overall volume increases.	50,616
<u>Total Revenue Deductions:</u>	15,765,652
<u>Net Patient Revenue:</u>	6,419,211
<u>Other Revenue:</u> Decrease due anticipated significant reduction in ARPA/Workforce Relief dollars slightly offset by the 15% increase in projected volume for the Retail Pharmacy.	(2,806,902)
<u>Total Net Revenue:</u>	3,612,309

WOOSTER COMMUNITY HOSPITAL

EXPLANATION OF INCREASES/DECREASES

2024 BUDGET COMPARED TO CURRENT YEAR

	Increase (Decrease)
<u>Operating Expenses:</u>	
<u>Salaries & Wages:</u> Increase is due to anticipated wage; merit; widening of wage grades and remaining step level increases in 2024; and increased FTE's. Gainsharing is budgeted at 4% of the projected operating margin.	2,820,580
<u>Benefits:</u> Increase is primarily due to OPERS, Medicare, Worker's Compensation and Health Insurance expenses which are partially offset by the elimination of Quantum Fees. Worker's Compensation, OPERS and Medicare expenses increase proportionately to the increase in salaries and wages for 2024.	714,495
<u>Fees Physician & Other:</u> Increase is primarily due to full-year impact to changes in Hospital based physician contracts. In addition, Hospital added Physician Information Technology role to assist with EMR utilization.	791,139
<u>Supplies:</u> Increase in supplies is due to anticipated increases in overall volume and inflation. In addition, 340B Settlement funding anticipated to be received in 2023 will not be replicated in 2024.	2,427,837
<u>Utilities:</u> Net increase is anticipated as a result of the hedging strategies Hospital is using to mitigate increases in both the natural gas and electricity commodity markets.	41,432
<u>Repairs & Maintenance:</u> Increase is primarily due to Informatin Systems adding Cloudwave (Disaster Recovery Site) whose implementation was delayed in 2023 with 2024 reflecting full-year impact.	401,637
<u>Leases & Rentals:</u> Decrease primarily due to the purchase of lithotripter shockwave therapy system previously rented.	(54,092)
<u>Taxes & Insurance:</u> Increase is due to Property & Liability Insurance premiums.	65,982
<u>Other Expenses:</u> Increase is mainly due to Education & Travel with a primary focus on Medical Staff Leadership Development. In addition, Maintenance is planning to use cloudbased AEM software to help coordinate and provide references for the vast amount of systems/equipmet they are responsible to maintain.	68,662
<u>Depreciation:</u> The increase is due to construction projects and new capital items purchased in 2023 that will have a full year of depreciation in 2024 and new 2024 capital purchases which is partially offset by items that will be fully depreciated in 2023.	155,577
<u>Total Operating Costs:</u>	7,433,249
<u>Operating Income:</u>	(3,820,940)

WOOSTER COMMUNITY HOSPITAL

EXPLANATION OF INCREASES/DECREASES

2024 BUDGET COMPARED TO CURRENT YEAR

	Increase (Decrease)
<u>Non-Operating Income Expenses:</u>	
<u>Interest Income - Operating Fund</u> Decrease is due to additional transfers to Plant Fund offset by the anticipated continued higher yields from the Federal Reserve rate strategy.	(85,166)
<u>Interest Income - Plant Fund</u> Increase is due to the anticipated continued higher yield from Federal Reserve increasing Fed Fund Rate.	957,369
<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 decrease is primarily due to the anticipated IRS ERC in 2024.	(3,020,000)
<u>Net Income:</u>	71,263

WOOSTER COMMUNITY HOSPITAL

COMPARISON OF REVENUES AND EXPENSES BY DEPARTMENT

BUDGET 2024

NET PATIENT SERVICE REVENUE: \$167,261,410

DIRECT PATIENT CARE EXPENSE:

IV THERAPY	127,780
INFUSION SERVICES	1,098,083
DIALYSIS	187,426
MEDICAL OUTPATIENTS	3,048
WOUND CENTER	1,020,597
FLOAT	951,009
PCU	4,679,299
MED/SURG-2&3	4,330,730
ICU	3,085,598
WOMEN'S PAVILION	5,836,635
SCN- AKRON CHILDRENS COLLABORATION	11,622
INPATIENT REHAB	1,265,891
SURGERY	13,193,438
AMBULATORY CARE / P.A.C.U.	2,244,987
ANESTHESIA	1,994,412
ENDOSCOPY	1,181,670
MEDICAL SUPPLIES EXPENSE	1,175
EMERGENCY DEPARTMENT	4,687,141
SANE NURSE PROGRAM	4,189
LABORATORY	7,170,551
MILLTOWN LABORATORY	59,340
PHYSICIAN PHLEBOTOMY SERVICES	312,111
LABORATORY OUTREACH	149,836
WOMENS HEALTH BONE DENSITOMETRY	77,380
RADIOLOGY	2,608,426
MILLTOWN RADIOLOGY	95,997
HEALTHPOINT RADIOLOGY	100,292
ULTRASOUND	748,999
NUCLEAR MEDICINE	564,637
CAT SCAN	1,375,224
WOMENS BREAST HEALTH CENTER	482,001
MRI	682,811
PET/CT	564,802
RADIATION ONCOLOGY	1,465,272
PHARMACY	5,717,743
PHARMACY ONCOLOGY	8,384,260
SLEEP LAB	560,232
PULMONARY/NEUROLOGY	2,992,082
PHYSICAL THERAPY OUTPATIENT	2,536,170
PHYSICAL THERAPY ACUTE	357,189
PHYSICAL THERAPY REHAB	219,084
PHYSICAL THERAPY TCU	275,932

WOOSTER COMMUNITY HOSPITAL

COMPARISON OF REVENUES AND EXPENSES BY DEPARTMENT

BUDGET 2024

DIRECT PATIENT CARE EXPENSE - CONTINUED:

SPEECH THERAPY OUTPATIENT	330,404
SPEECH THERAPY ACUTE	169,477
SPEECH THERAPY REHAB	129,273
SPEECH THERAPY TCU	91,831
OCCUPATIONAL THERAPY OUTPATIENT	561,310
OCCUPATIONAL THERAPY ACUTE	350,736
OCCUPATIONAL THERAPY REHAB	186,608
OCCUPATIONAL THERAPY TCU	307,047
CARDIAC REHAB	292,264
CARDIOVASCULAR	1,397,323
SPECIAL PROCEDURES	4,943,243
INTENSIVE OUTPATIENT PSYCHIATRIC THERAPY	576,905
NUTRITIONAL SERVICES INPT	178,118
NUTRITIONAL SERVICES OUTPT	227,847
HOME HEALTH	1,970,037
TRANSITIONAL CARE UNIT	2,676,075
CARE COORDINATION/SOCIAL SERVICES	1,614,957
UTILIZATION REVIEW	1,075,709
QUALITY MANAGEMENT	1,325,696
	<hr/>
	101,809,961

DIRECT PATIENT CARE CONTRIBUTION MARGIN	<hr/>	65,451,449	<hr/>
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OTHER OPERATING REVENUE:	9,689,939
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OTHER OPERATING SUPPORTING DEPARTMENT EXPENSES:

ED-EMS	134,770
AMERICAN HEART CLASSES	27,818
RETAIL PHARMACY	6,228,543
HEALTHPOINT HEALTH & WELLNESS	748,140
PRIVATE DUTY	98,978
MILLTOWN PROFESSIONAL BUILDING	479,068
ON CAMPUS MEDICAL OFFICE BUILDING	184,307
EAGLE PASS BUILDING	78,953
HEALTHPOINT BUILDING	569,313
MILLTOWN ENVIRONMENTAL SERVICES	82,859
ON-CAMPUS ENVIRONMENTAL SERVICES	1,285
HEALTHPOINT ENVIRONMENTAL SERVICES	131,290
	<hr/>
	8,765,324

OTHER OPERATIONS CONTRIBUTION MARGIN	<hr/>	924,615	<hr/>
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OVERHEAD & SUPPORT SERVICE EXPENSES:

NURSING ADMINISTRATION	1,851,486
ADVANCED PRACTICE NURSING	628,710
STERILE PROCESSING	897,106

WOOSTER COMMUNITY HOSPITAL

COMPARISON OF REVENUES AND EXPENSES BY DEPARTMENT BUDGET 2024

OVERHEAD & SUPPORT SERVICE EXPENSES - CONTINUED:

HEALTH INFORMATION MANAGEMENT	1,536,394
FOOD SERVICE	2,871,590
PLANT OPERATIONS	9,526,153
SECURITY	626,070
MAINTENANCE	703,235
ENVIRONMENTAL SERVICES	3,594,690
ACCOUNTING	824,872
CREDIT AND COLLECTION	1,407,951
REGISTRATION	2,175,046
ED REGISTRATION	365,629
PATIENT FINANCIAL SERVICES	1,723,679
COMMUNICATIONS	344,326
TELEHEALTH	189
TELECOMMUNICATIONS	315,560
INFORMATION SYSTEMS	6,620,650
COMMUNITY CARE NETWORK/ACO	389,414
EMPLOYEE HEALTH	204,915
ADMINISTRATION	6,776,479
HUMAN RESOURCES	1,643,475
MEDICAL STAFF SERVICES	177,235
MATERIALS MANAGEMENT	756,929
MARKETING/TRANSPORTATION	1,108,141
PHYSICIAN PRACTICE MANAGEMENT	(511,217)
DEVELOPMENT	347,126
VOLUNTEER SERVICES	110,134
INSURANCE	945,377
GAIN SHARING	698,059
LEGAL & TREASURY ALLOCATION	72,000
BEALL PROFESSIONAL CENTER	372,902
1839 & 1861 BEALL	31,693
PROPERTY 708 WINTER STREET	9,096
PROPERTY 720 WINTER STREET	8,394
FRIENDSVILLE ROAD PROPERTY	8,054
1734 GASCHE STREET	4,112
1710 GASCHE STREET	821
	<hr/> 49,166,475
OPERATING MARGIN:	<hr/> 17,209,589 <hr/>
INVESTMENT INCOME	3,037,101
WCH FOUNDATION	(16,165,000)
	<hr/> (13,127,899) <hr/>
NET INCOME	<hr/> 4,081,690 <hr/>

**2024 SALARY BUDGET (HOSPITAL SUMMARY)
BUDGET YEAR LABOR DATA PROJECTIONS**

	2023 THRU 9/30/23				2024 BUDGETED FTEs			
	WORKED	PAID	CONTRACT	TOTAL	WORKED	PAID	CONTRACT	TOTAL
	FTEs	FTEs	FTEs	PAID FTEs	FTEs	FTEs	FTEs	PAID FTEs
<u>NURSING SERVICES - SHELLY HUFF</u>								
NURSING ADMINISTRATION	8.78	10.25	0.00	10.25	8.15	9.52	0.00	9.52
ADVANCE PRACTICE RN	2.99	3.90	0.00	3.90	2.99	3.90	0.00	3.90
INFUSION SERVICES	7.12	7.82	0.08	7.90	7.58	8.32	0.08	8.40
DIALYSIS	0.00	0.00	0.00	0.00	1.44	1.00	0.00	1.00
FLOAT NURSE	8.05	9.89	0.00	9.89	7.55	9.27	0.00	9.27
PCU	42.01	46.82	0.00	46.82	41.27	46.00	0.00	46.00
MED/SURG - 2 & 3	35.93	41.23	0.00	41.23	35.73	41.00	0.00	41.00
ICU	16.54	18.91	2.31	21.22	16.54	18.91	2.31	21.22
WOMEN'S PAVILION	43.25	48.47	0.00	48.47	42.74	47.90	0.00	47.90
INPATIENT REHAB	10.15	11.51	0.00	11.51	10.15	11.51	0.00	11.51
SURGERY	26.48	30.21	0.00	30.21	28.05	32.00	0.00	32.00
AMBULATORY CARE/PACU	14.63	17.41	0.00	17.41	14.62	17.40	0.00	17.40
ENDOSCOPY	3.66	3.94	0.00	3.94	3.72	4.00	0.00	4.00
STERILE PROCESSING	6.03	6.82	0.00	6.82	6.19	7.00	0.00	7.00
AMERICAN HEART	0.05	0.05	0.00	0.05	0.05	0.05	0.00	0.05
EMERGENCY DEPARTMENT	37.18	41.01	0.00	41.01	37.17	41.00	0.00	41.00
SANE NURSE	0.03	0.03	0.00	0.03	0.00	0.00	0.00	0.00
EMERGENCY - EMS	0.13	0.15	0.00	0.15	0.58	0.60	0.00	0.60
PHARMACY	18.73	20.72	0.00	20.72	18.73	20.72	0.00	20.72
ONCOLOGY PHARMACY	1.84	2.10	0.00	2.10	1.84	2.10	0.00	2.10
RETAIL PHARMACY	5.69	6.20	0.00	6.20	5.97	6.50	0.00	6.50
CARDIAC REHAB	2.50	2.69	0.00	2.69	2.49	2.68	0.00	2.68

**2024 SALARY BUDGET (HOSPITAL SUMMARY)
BUDGET YEAR LABOR DATA PROJECTIONS**

	2023 THRU 9/30/23				2024 BUDGETED FTEs			
	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs
CARDIO/VASCULAR	8.34	9.48	0.00	9.48	8.34	9.48	0.00	9.48
SPECIAL PROCEDURES	8.43	9.66	0.00	9.66	8.43	9.66	0.00	9.66
HOME HEALTH	15.18	16.96	0.00	16.96	15.18	16.96	0.00	16.96
TRANSITIONAL CARE UNIT	25.36	27.15	0.00	27.15	25.36	27.15	0.00	27.15
COMMUNITY CARE NETWORK/ACO	3.87	4.23	0.00	4.23	3.87	4.23	0.00	4.23
TOTAL NURSING SERVICES FTEs	352.95	397.61	2.39	400.00	354.72	398.86	2.39	401.25
CLINICAL SERVICES - SHELLY HUFF								
WOUND CARE	3.33	3.63	1.13	4.76	4.37	4.76	0.00	4.76
LABORATORY	33.57	36.74	0.00	36.74	33.57	36.74	0.00	36.74
MILLTOWN LABORATORY	1.08	1.15	0.00	1.15	1.00	1.06	0.00	1.06
PHYSICIAN PHLEBOTOMIST	4.65	5.11	0.00	5.11	4.52	4.97	0.00	4.97
OUTREACH LAB	1.99	2.04	0.00	2.04	1.84	1.89	0.00	1.89
WSC BONE DENSITOMETRY	0.52	0.64	0.00	0.64	0.59	0.73	0.00	0.73
RADIOLOGY	16.73	18.89	0.00	18.89	16.73	18.89	0.00	18.89
MILLTOWN RADIOLOGY	0.97	1.18	0.00	1.18	0.86	1.05	0.00	1.05
HEALTHPOINT RADIOLOGY - BMS	0.97	0.97	0.00	0.97	0.97	0.97	0.00	0.97
ULTRASOUND	5.18	5.91	0.00	5.91	5.18	5.91	0.00	5.91
NUCLEAR MEDICINE	2.01	2.37	0.00	2.37	1.98	2.34	0.00	2.34
CAT SCAN	8.35	9.58	0.00	9.58	8.32	9.55	0.00	9.55
WSC BREAST IMAGING	2.61	2.88	0.00	2.88	2.61	2.88	0.00	2.88
MRI	3.39	3.75	0.00	3.75	3.62	4.00	0.00	4.00
RADIATION ONCOLOGY	2.73	3.20	0.00	3.20	2.73	3.20	0.00	3.20
SLEEP LAB	4.39	4.54	0.00	4.54	4.36	4.51	0.00	4.51

**2024 SALARY BUDGET (HOSPITAL SUMMARY)
BUDGET YEAR LABOR DATA PROJECTIONS**

	2023 THRU 9/30/23				2024 BUDGETED FTEs			
	WORKED	PAID	CONTRACT	TOTAL	WORKED	PAID	CONTRACT	TOTAL
	FTEs	FTEs	FTEs	PAID FTEs	FTEs	FTEs	FTEs	PAID FTEs
PULMONARY/NEUROLOGY	22.56	25.40	0.00	25.40	22.56	25.40	0.00	25.40
NUTRITIONAL SERVICES OUTPATIENT	2.10	2.67	0.00	2.67	1.75	2.23	0.00	2.23
NUTRITIONAL SERVICES INPATIENT	2.12	2.51	0.00	2.51	2.51	2.49	0.00	2.49
FOOD SERVICES	20.79	24.38	2.00	26.38	20.79	24.38	2.00	26.38
ENVIRONMENTAL SERVICES	34.44	38.91	1.25	40.16	35.33	39.91	1.25	41.16
HEALTHPOINT ENVIRONMENTAL SERVICES	0.85	1.01	0.00	1.01	0.85	1.01	0.00	1.01
OUTPATIENT PSYCHIATRIC THERAPY	4.66	5.27	0.00	5.27	4.69	5.30	0.00	5.30
TOTAL CLINICAL SERVICES FTEs	179.99	202.73	4.38	207.11	181.73	204.17	3.25	207.42
CLINICAL SERVICES - WILLIAM SHERON								
HEALTHPOINT PHYSICAL THERAPY	18.35	20.79	0.00	20.79	18.14	20.55	0.00	20.55
PHYSICAL THERAPY INPATIENT ACUTE	2.82	3.06	0.00	3.06	2.77	3.01	0.00	3.01
PT INPT REHAB	1.52	1.62	0.00	1.62	1.57	1.67	0.00	1.67
PT TCU	2.27	2.53	0.00	2.53	2.32	2.59	0.00	2.59
HEALTHPOINT SPEECH THERAPY	2.53	2.75	0.00	2.75	2.56	2.78	0.00	2.78
SPEECH THERAPY INPATIENT ACUTE	1.10	1.26	0.00	1.26	1.14	1.31	0.00	1.31
SPEECH IP REHAB	0.75	0.83	0.00	0.83	0.80	0.89	0.00	0.89
SPEECH TCU	0.61	0.70	0.00	0.70	0.62	0.71	0.00	0.71
HEALTHPOINT OCCUPATIONAL THERAPY	4.17	4.73	0.00	4.73	4.33	4.91	0.00	4.91
OCCUPATIONAL THERAPY INPATIENT ACU	2.84	3.14	0.00	3.14	2.80	3.10	0.00	3.10
OT INPT REHAB	1.20	1.51	0.00	1.51	1.30	1.64	0.00	1.64
OT TCU	2.63	2.89	0.00	2.89	2.63	2.89	0.00	2.89
HEALTHPOINT HEALTH & WELLNESS	8.54	9.58	0.26	9.84	8.45	9.48	0.26	9.74
TOTAL CLINICAL SERVICES FTEs	49.33	55.39	0.26	55.65	49.44	55.53	0.26	55.79

**2024 SALARY BUDGET (HOSPITAL SUMMARY)
BUDGET YEAR LABOR DATA PROJECTIONS**

**2023
THRU 9/30/23**

**2024
BUDGETED FTEs**

FISCAL SERVICES - SCOTT BOYES

	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs
HEALTH INFORMATION MANAGEMENT	11.67	12.86	0.00	12.86	11.62	12.80	0.00	12.80
PLANT OPERATIONS	5.98	6.85	1.07	7.92	7.76	8.89	1.07	9.96
SECURITY	0.00	0.00	4.17	4.17	3.77	4.30	0.00	4.30
MAINTENANCE	8.48	9.61	0.00	9.61	7.82	8.86	0.00	8.86
ACCOUNTING	7.10	8.42	0.00	8.42	6.72	7.97	0.00	7.97
REGISTRATION	28.09	32.03	0.00	32.03	29.38	33.50	0.00	33.50
ED REGISTRATION	6.23	7.02	0.00	7.02	5.59	6.30	0.00	6.30
PATIENT FINANCIAL SERVICES	15.11	16.59	0.00	16.59	15.04	16.51	0.00	16.51
CREDIT/COLLECTION	3.09	3.69	0.00	3.69	3.13	3.74	0.00	3.74
COMMUNICATIONS	4.62	5.01	0.00	5.01	4.70	5.10	0.00	5.10
MATERIALS MANAGEMENT	4.87	6.36	0.00	6.36	6.59	6.00	0.00	6.00
UTILIZATION REVIEW	5.39	6.26	0.00	6.26	6.37	7.23	0.00	7.23
TOTAL FISCAL SERVICES FTEs	100.63	114.70	5.24	119.94	108.49	121.20	1.07	122.27

**2024 SALARY BUDGET (HOSPITAL SUMMARY)
BUDGET YEAR LABOR DATA PROJECTIONS**

	2023 THRU 9/30/23				2024 BUDGETED FTEs			
	WORKED	PAID	CONTRACT	TOTAL	WORKED	PAID	CONTRACT	TOTAL
	FTEs	FTEs	FTEs	PAID FTEs	FTEs	FTEs	FTEs	PAID FTEs
ADMINISTRATIVE SERVICES - WILLIAM SHERON								
ADMINISTRATION	5.00	5.71	1.00	6.71	5.15	5.88	1.00	6.88
DEVELOPMENT	0.90	1.00	0.00	1.00	0.90	1.00	0.00	1.00
MARKETING	6.58	7.05	0.00	7.05	6.61	7.08	0.00	7.08
PHYSICIAN PRACTICE	0.93	1.00	0.00	1.00	0.93	1.00	0.00	1.00
PRIVATE DUTY	0.79	0.90	0.00	0.90	0.88	1.00	0.00	1.00
MEDICAL STAFF	0.93	1.03	0.00	1.03	0.93	1.03	0.00	1.03
DISASTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATIVE SERVICES	15.13	16.69	1.00	17.69	15.39	16.99	1.00	17.99
QUALITY MANAGEMENT - TARA RAUDEBAUGH								
SOCIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
QUALITY MANAGEMENT	4.26	4.90	0.00	4.90	5.13	5.90	0.00	5.90
CARE COORDINATION/CDI	12.37	13.93	0.00	13.93	15.00	14.50	0.00	14.50
TOTAL QUALITY MANAGEMENT FTE'S	16.63	18.83	0.00	18.83	20.13	20.40	0.00	20.40

**2024 SALARY BUDGET (HOSPITAL SUMMARY)
BUDGET YEAR LABOR DATA PROJECTIONS**

	2023 THRU 9/30/23				2024 BUDGETED FTEs			
	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs	WORKED FTEs	PAID FTEs	CONTRACT FTEs	TOTAL PAID FTEs
INFORMATION TECHNOLOGY - ERIC GASSER								
TELECOMMUNICATIONS	0.58	0.61	0.00	0.61	0.95	1.00	0.00	1.00
INFORMATION SERVICES	18.82	20.99	0.14	21.13	20.94	23.35	0.14	23.49
TOTAL INFO TECHNOLOGY FTE'S	19.40	21.60	0.14	21.74	21.89	24.35	0.14	24.49
HUMAN RESOURCES - TINA MYERS								
EMPLOYEE HEALTH	1.21	1.29	0.00	1.29	1.21	1.29	0.00	1.29
HUMAN RESOURCES	3.60	4.11	0.00	4.11	3.94	4.50	0.00	4.50
RETURN TO WORK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VOLUNTEER SERVICES	0.88	1.03	0.00	1.03	0.85	1.00	0.00	1.00
TOTAL HUMAN RESOURCES FTEs	5.69	6.43	0.00	6.43	6.01	6.79	0.00	6.79
TOTAL NURSING SERVICES FTEs	352.95	397.61	2.39	400.00	354.72	398.86	2.39	401.25
TOTAL CLINICAL SERVICES FTEs	229.32	258.12	4.64	262.76	231.18	259.70	3.51	263.21
TOTAL FISCAL SERVICES FTEs	100.63	114.70	5.24	119.94	108.49	121.20	1.07	122.27
TOTAL ADMINISTRATIVE FTEs	15.13	16.69	1.00	17.69	15.39	16.99	1.00	17.99
TOTAL QUALITY MNGT FTE'S	16.63	18.83	0.00	18.83	20.13	20.40	0.00	20.40
TOTAL IT FTE'S	19.40	21.60	0.14	21.74	21.89	24.35	0.14	24.49
TOTAL HUMAN RESOURCES FTEs	5.69	6.43	0.00	6.43	6.01	6.79	0.00	6.79
TOTAL HOSPITAL FTEs	739.75	833.98	13.41	847.39	757.81	848.29	8.11	856.40

WOOSTER COMMUNITY HOSPITAL

2024 - 2028 CAPITAL REQUESTS

	<u>2024</u>	<u>2025</u>	<u>2026</u>
2023 CARRYOVER CAPITAL ITEMS			
DIETARY			
Main Dish Washer	\$44,500		
INFORMATION SYSTEMS			
Badge Reader Access for Data Closets	\$42,000		
INTENSIVE CARE UNIT			
Patient Temperature Management System	\$31,500		
NURSING ADMINISTRATION			
IV Pump Fleet Replacement	\$463,500		
PHARMACY			
Anesthesia Medication Carts	\$556,500		
Packaging System Manager Software	\$90,000		
PLANT OPERATIONS			
PCU Data Room Fire Suppression	\$100,000		
Dumpster Enclosure Replacement - North Campus	\$75,000		
Locker Room & Pool Renovation - Healthpoint	\$50,000		
Trash Compactor Concrete Base Replacement	\$45,000		
HVAC Updates - Milltown Prof. Building	\$20,000		
Ground Floor Corridor Update	\$15,000		
Biomedical Office Renovation	\$10,000		
Dietary Dishroom Renovation	\$5,500		
Cardiac Rehab Update	\$5,000		
PROGRESSIVE CARE UNIT			
Telemetry Box Replacement	\$21,500		
SPECIAL PROCEDURES LAB			
Monitor Replacement/Upgrade	\$330,000		
Pacemaker Temporary Unit	\$15,000		
SURGERY			
Monitors for O.R. Scheduling	\$4,000		
WOMENS PAVILION			
Fetal Monitors	\$39,000		
STRATEGIC & FACILITY PLAN			
Patient Access & Emergency Center Project	\$27,272,000		
TOTAL 2023 CARRYOVER	<u>\$29,235,000</u>		

WOOSTER COMMUNITY HOSPITAL

2024 - 2028 CAPITAL REQUESTS

	<u>2024</u>	<u>2025</u>	<u>2026</u>
2024- 2026 Capital Budget Itemized Request/Projections - REGULAR CAPITAL			
AMBULATORY CARE/PACU			
Eye Stretchers (2)	\$18,000		
Ambulatory Care Unit Update	\$10,000		
CARDIAC REHAB			
Recumbent Cross Trainer	\$16,000		
CARDIOVASCULAR			
Nurse Call System Replacement/Upgrade			\$85,000
DIETARY			
Main Dish Washer - Additional Funds	\$25,000		
Reach-In Refrigerator	\$3,000		
ENVIRONMENTAL SERVICES			
20" Walk-Behind Floor Scrubber	\$9,000		
HEALTH & WELLNESS			
Screen Half Wall with Decorative Glass	\$15,000		
Spa Equipment Laser		\$50,000	
IMAGING SERVICES			
MRI Unit	\$1,581,500		
X-Ray Fluoro Room	\$692,500		
MRI Monitor	\$68,000		
MRI Door Entry Alert	\$30,500		
MRI Power Injector	\$29,500		
Patient Vital Signs Monitor	\$8,000		
Stat Sensor	\$4,500		
Mammography System		\$450,000	
Radiation Oncology Linear Accelerator (LINAC)			\$1,775,000
X-Ray Room at HealthPoint			\$350,000
INFORMATION SYSTEMS			
Philips Patient Monitoring System Update	\$400,000	\$594,000	
Sophos Internet Traffic Firewalls	\$145,000		
Network Equipment Contingency	\$70,000		
Badge Reader Access for Data Closets	\$70,000		
Network Switches Upgrade (7)	\$63,000		
E-911 System	\$48,000		
Uninterruptible Power Supply - Eaton 9PX	\$36,000		
Interfaces	\$15,000		
Power Distribution Unit Upgrade	\$5,000		
Storage Area Network		\$300,000	
Phone System Replacement		\$300,000	
Computer Traffic Auditing/Activity Monitoring System		\$124,000	
Data Traffic Manager Software - Citrix Netscalers		\$20,000	

WOOSTER COMMUNITY HOSPITAL

2024 - 2028 CAPITAL REQUESTS

	<u>2024</u>	<u>2025</u>	<u>2026</u>
INTENSIVE CARE UNIT			
Tele-ICU Mobile Video System	\$14,500		
LABORATORY			
Molecular Diagnostic Testing Addit'l 4-Bay Module	\$35,000		
Histology Staining System		\$100,000	
Tissue Processor		\$78,500	
Drying Oven		\$5,000	
MARKETING			
Patient Transport Van	\$32,000	\$32,000	
PATIENT ACCESS			
Patient Access Kiosk	\$50,000		
PHARMACY			
Drug Dispensing Small Cabinet for Wom. Pavilion	\$33,500		
PLANT OPERATIONS			
OP Pavilion Shell Space Build-Out - MRI and Shielding	\$1,540,000		
Boiler Plant/Surgery Area Roof Replacement	\$350,000		
Parking Lot D Extension - Paving	\$250,000		
HP Locker Room Shower/Pool Dec Renovation	\$250,000		
BPC Build-Out Furniture and Equipment Allowance	\$200,000		
HP Spa/Peds Design and Renovation	\$166,000	\$1,490,000	
Medical Vacuum Pump	\$140,000		
Multi-Specialty MOB Suite Renovation	\$100,000		
HP Milling & Paving	\$80,000		
Fire Alarm Upgrades	\$50,000		
HP Sauna	\$50,000		
Dishroom Renovation	\$50,000		
Shelving for Paper Record Retention	\$40,000		
Unit Refresh - Women Pavilion	\$40,000		
HP Concrete Replacement	\$35,000		
Security Camera & Panic Button Equipment Expansion	\$35,000		
PCU Badge Reader/Intercom Installation	\$25,000		
Cardiac Rehab Remodel	\$20,000		
MRI Radio/Intercom Installation	\$7,000		
Elevator #5 Upgrade - Service Elevator		\$500,000	
Parking Lot A - Lighting & Repaving		\$300,000	
Domestic Hot Water East Tower Upgrades		\$250,000	
Annex Building Feasibility/Design and Renovation		\$200,000	\$1,000,000
Marc's Radio Coverage for Emergency Responders		\$200,000	
Maintenance Garage Replacement		\$100,000	
Building Automation System Upgrades		\$90,000	
MOB Boilers		\$60,000	
MOB Windows		\$50,000	
Auditorium Remodel		\$50,000	

WOOSTER COMMUNITY HOSPITAL

2024 - 2028 CAPITAL REQUESTS

	<u>2024</u>	<u>2025</u>	<u>2026</u>
PLANT OPERATIONS - CONT'D			
Milltown Prof. Bldg. Shell Space Suite Buildout			\$985,000
70's Building Restoration			\$800,000
Birthing Suite			\$750,000
HP RTU #1			\$250,000
4th Floor Windows			\$200,000
HP Pool Pac Replacement			\$85,000
Misc. Projects	\$300,000	\$300,000	\$300,000
PULMONARY NEUROLOGY			
EKG Devices (3)	\$54,000	\$36,000	\$36,000
Bipap (Non-Invasive Ventilation) Machine (2)	\$40,000	\$60,000	\$60,000
Pulmonary Rehab Equipment		\$17,000	\$17,000
Nerve Conduction/EMG Machine			\$32,000
SLEEP CENTER			
Transcutaneous CO2 Monitoring Device		\$34,000	
Bariatric Bed			\$15,000
SPECIAL PROCEDURES LAB			
Percutaneous Ventricular Assist Device (Impella Pump)	\$80,000		
Balloon Pump		\$110,000	
STERILE PROCESSING			
Endoscopy Scopes/Cameras	\$203,000		
Hydrogen Peroxide Gas Plasma Sterilizer System	\$42,500		
Case Carts	\$30,000		
DaVinci Robotic System Scopes		\$50,000	
SURGICAL SERVICES			
Microscope for Micro Hand/Spine Procedures	\$350,000		
Intraoperative Fluorescence Imaging System	\$145,000		
Urology Laser	\$104,000		
Urology Scopes	\$68,000		
Lithotripter System	\$35,500		
Bone Mill System		\$17,500	
WOMEN'S PAVILION			
Patient Room Couches (11)	\$33,000	\$30,000	
Patient Postpartum Beds (3)	\$16,000		
Provider Sleep Room Beds	\$12,000		
Fetal Monitors		\$193,500	
WOUND HEALING CENTER			
Patient Transport Stretchers	\$5,000		
Blood Pressure Machines	\$8,500		
Instrument Stands	\$1,500		

WOOSTER COMMUNITY HOSPITAL

2024 - 2028 CAPITAL REQUESTS

	<u>2024</u>	<u>2025</u>	<u>2026</u>
CONTINGENCY EQUIPMENT	\$300,000	\$300,000	\$300,000
2024 - 2026 ITEMIZED REGULAR CAPITAL BUDGET	<u>\$8,783,500</u>	<u>\$6,491,500</u>	<u>\$7,040,000</u>
2024 - 2026 Capital Budget - STRATEGIC & FACILITY PLAN ITEMS			
Patient Access & Emergency Center	\$11,967,000		
House Purchase	\$300,000		
Surgical Services Expansion			\$2,500,000
2024 - 2026 STRATEGIC & FACILITY PLAN ITEMS	<u>\$12,267,000</u>	<u>\$0</u>	<u>\$2,500,000</u>
GRAND TOTALS 2024 - 2026	\$50,285,500	\$6,491,500	\$9,540,000
Year 2027	\$9,000,000		
Year 2028	\$9,000,000		

**2024 CASH FLOW PROJECTIONS
OPERATING FUND**

<u>Cash Balance December 31, 2023</u>	5,627,476
<u>Cash provided by Operations</u>	
Operating Income	17,209,589
Depreciation	9,422,663
Interest Income	3,037,101
<u>Net Cash Increase from Operating Activities</u>	29,669,353
<u>Other</u>	
Transfer to Plant Fund - Funded Depreciation	(9,422,663)
Interest Income	(3,037,101)
Additional Transfer to Plant Fund	(2,000,000)
Payments to WCH Foundation	(16,165,000)
<u>Cash Balance December 31, 2024</u>	4,672,065

WOOSTER COMMUNITY HOSPITAL

2024 CASH FLOW PROJECTIONS

PLANT FUND

Cash Balance December 31, 2023	94,450,786
Transfer from Operating Fund	
Funded Depreciation	9,422,663
Interest Income	3,037,101
Transfer from Operations	2,000,000
Funds Available	108,910,550
Less:	
2023 Carry forward & 2024 Capital *	(10,891,760)
PAEC Cash Draws	(14,532,051)
Cash Balance December 31, 2024	83,486,739

* Represents anticipated cash outflow associated with the items included in the 2024 Capital Budget.

WOOSTER COMMUNITY HOSPITAL

2024 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 2024, the following cash payments and transfers are anticipated:

Operating Fund

2024 Operating Budget	\$159,741,760
Plus: Transfer to WCH Foundation	\$16,165,000
Hospital Franchise Fee Assessment	\$4,047,000
Patient/Insurance Refunds	\$3,000,000
Operating Transfer to Plant Fund	\$2,000,000
Care Assurance Assessment	\$750,000

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

2024 Capital Budget	\$50,285,500
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Restricted Funds

Endowment Fund	
Balance as of 9/30/23	\$951,339
Beaverson Fund	
Balance as of 9/30/23	\$171,886

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City of Wooster, Ohio
Outstanding Debt

Issue	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028
Various Purpose Bonds, Series 2010					
2010 Beall Avenue Reconstruction	\$444,745	\$388,448	\$330,275	\$268,348	\$204,545
2010 Beall Avenue Reconstruction	\$289,621	\$252,960	\$215,077	\$174,750	\$133,201
2010 Water Refund 2003 Beall Avenue Waterline	\$296,250	\$258,750	\$220,000	\$178,750	\$136,250
2010 Sewer Refund 2003 Beall Avenue Sewer Line	<u>\$154,384</u>	<u>\$134,842</u>	<u>\$114,648</u>	<u>\$93,151</u>	<u>\$71,004</u>
Subtotal: VP 2010	\$1,185,000	\$1,035,000	\$880,000	\$715,000	\$545,000
Sanitary Sewerage Improvement Bonds, Series 2018					
2018 Sanitary Sewage System Improvement Bonds	\$3,550,000	\$3,335,000	\$3,115,000	\$2,890,000	\$2,660,000
Various Purpose Refunding Bonds, Series 2020					
2020 Refunding 2010 Beal Ave	\$1,010,000	\$880,000	\$745,000	\$600,000	\$455,000
2020 Refunding 2014 Water Bond	\$1,725,000	\$1,570,000	\$1,410,000	\$1,240,000	\$1,070,000
2020 Refunding 2014 Sewer Bonds	\$2,960,000	\$2,810,000	\$2,650,000	\$2,480,000	\$2,315,000
2020 Refunding 2015 Safety Center	\$4,485,000	\$4,165,000	\$3,830,000	\$3,475,000	\$3,115,000
2020 Street Improvements	\$1,090,000	\$1,000,000	\$905,000	\$810,000	\$715,000
2020 Park Improvements	\$305,000	\$280,000	\$255,000	\$230,000	\$205,000
2020 Parking Lot Improvements	<u>\$165,000</u>	<u>\$150,000</u>	<u>\$135,000</u>	<u>\$120,000</u>	<u>\$105,000</u>
Subtotal: VP 2020	\$11,740,000	\$10,855,000	\$9,930,000	\$8,955,000	\$7,980,000
Various Purpose Bonds, Series 2023					
2023 Fire Station #1 Renovation	\$3,375,000	\$3,270,000	\$3,160,000	\$3,045,000	\$2,920,000
2023 Sanitary Sewer System Improvements	<u>\$9,870,000</u>	<u>\$9,635,000</u>	<u>\$9,385,000</u>	<u>\$9,125,000</u>	<u>\$9,505,000</u>
Subtotal: VP 2023	\$13,245,000	\$12,905,000	\$12,545,000	\$12,170,000	\$12,425,000
Various Purpose Bonds, Series 2024					
Oak Hill TIF Improvements - 2023	\$4,331,000	\$4,241,700	\$4,147,800	\$4,049,200	\$3,945,500
Melrose Street Improvement Special Assessments	\$560,000	\$533,700	\$506,000	\$477,000	\$447,000
Biosolids Phase 2	<u>\$2,100,000</u>	<u>\$2,056,700</u>	<u>\$2,011,200</u>	<u>\$1,963,300</u>	<u>\$1,913,000</u>
Subtotal: VP 2024	\$6,991,000	\$6,832,100	\$6,665,000	\$6,489,500	\$6,305,500
Ohio Public Works Commission					
2003 Storm Mulberry Street Storm Sewer	\$1,197	\$0	\$0	\$0	\$0
2007 Storm Grant, Clark, Walnut Storm Sewer	\$37,350	\$29,050	\$20,750	\$12,450	\$4,150
2009 Sewer Larwill Street Sewer Separation	\$37,046	\$34,866	\$32,687	\$30,508	\$28,329
2009 Storm Larwill Street Sewer Separation	\$82,456	\$77,606	\$72,756	\$67,905	\$63,055
2009 Water Cleveland and Portage Road Waterline	\$9,564	\$3,188	\$0	\$0	\$0
2010 Water Intermediate Water Tank	\$235,939	\$222,060	\$208,181	\$194,302	\$180,424
2012 Water Burbank Road Waterline	\$237,500	\$212,500	\$187,500	\$162,500	\$137,500
2013 Storm Market and Spruce Sewer Separation	\$101,652	\$91,971	\$82,290	\$72,608	\$62,927
2014 Sewer Spink Street North Sewer Line	\$89,583	\$85,417	\$81,250	\$77,083	\$72,917
2014 Sewer WWTP Wet Stream Improvements	\$571,082	\$547,287	\$523,492	\$499,696	\$475,901
2014 Storm Spink Street North Storm Sewer	\$268,750	\$256,250	\$243,750	\$231,250	\$218,750
2019 Sunset Lane & W. Highland Reconstruction	\$70,219	\$66,088	\$61,958	\$57,827	\$53,697
2024 Sewer Lining Projects	<u>\$0</u>	<u>\$222,396</u>	<u>\$214,983</u>	<u>\$207,570</u>	<u>\$200,157</u>
Subtotal OPWC	\$1,742,337	\$1,848,678	\$1,729,596	\$1,613,701	\$1,497,807
Ohio Water Development Authority					
2005 Sewer WWTP Improvements Construction	\$2,552,186	\$1,847,002	\$1,122,864	\$379,263	\$0
2009 Water Mindy Lane and Buckeye Booster Station	\$308,556	\$250,888	\$191,265	\$129,622	\$65,891
2009 Water Tank and Booster Station	\$539,830	\$448,891	\$354,872	\$257,667	\$157,168
2010 Sewer Biotower and Sewer Line for Frito-Lay	\$726,198	\$442,189	\$149,596	\$0	\$0
2010 Water Secondary Transmission Line	\$93,904	\$79,652	\$64,868	\$49,532	\$33,622
2010 Water Waterline	<u>\$149,841</u>	<u>\$127,354</u>	<u>\$103,927</u>	<u>\$79,520</u>	<u>\$54,092</u>
Subtotal OWDA	\$4,370,516	\$3,195,977	\$1,987,392	\$895,603	\$310,773
State Infrastructure Bank					
Oak Hill and Oldman Roads Roundabout	\$1,266,000	\$1,266,000	\$1,219,000	\$1,170,000	\$1,120,000
General Obligation Notes					
V.P. Melrose Special Assessments	\$565,000	\$0	\$0	\$0	\$0
V.P. Sanitary Sewer Line & Lift Stations	<u>\$4,030,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal GO Notes	\$4,595,000	\$0	\$0	\$0	\$0
Total Bonds	\$36,711,000	\$34,962,100	\$33,135,000	\$31,219,500	\$29,915,500
Total Loans	\$7,378,853	\$6,310,655	\$4,935,988	\$3,679,304	\$2,928,580
Total Notes	<u>\$4,595,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Grand Total Bonds, Loans, and Notes	\$48,684,853	\$41,272,755	\$38,070,988	\$34,898,804	\$32,844,080

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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.