

City of Wooster
Wayne County, Ohio
May 20, 2024

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

To Auditor of said County:

The following Budget year beginning January 1, 2025, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed: _____
Andrei A. Dordea
Title: Director of Finance

SCHEDULE A

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

For Municipal Use		For Budget Commission Use		For County Auditor Use	
FUND <small>(Include only those funds which are requesting general property tax revenue)</small>	Budget Year Amount Requested of Budget Commission Inside/Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's Estimate of Tax Rate to be Levied	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
GOVERNMENT FUNDS					
GENERAL FUND - 001	\$ 2,911,600				
PROPRIETARY FUNDS					
POLICE PENSION - 111	247,600				
FIRE PENSION - 112	247,600				
FIDUCIARY FUNDS					
TOTAL ALL FUNDS	\$ 3,406,800				

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2022 Actual (2)	For 2023 Actual (3)	Current Year Budget For 2024 (4)	Budget Year Estimate for 2025 (5)
REVENUES				
Local Taxes				
General Property Tax - Real Estate	\$ 2,408,976	\$ 2,404,191	\$ 3,146,000	\$ 2,911,600
Tangible Personal Property Tax	-	-	-	-
Municipal Income Tax	22,998,639	24,605,369	24,052,415	24,473,332
Other Local Taxes	192,763	184,279	7,500	7,500
Total Local Taxes	25,600,378	27,193,839	27,205,915	27,392,432
Intergovernmental Revenues				
State Shared Taxes And Permits				
Local Government	826,159	828,842	812,304	812,304
Local Government State	124,585	142,306	123,830	123,830
Estate Tax	86,847	-	-	-
Cigarette Tax	1,114	1,202	1,100	1,100
Liquor and Beer Permits	60,628	39,633	35,000	35,000
Total State Shared Taxes & Perm	1,099,333	1,011,983	972,234	972,234
Federal Grants or Aid	29,878	-	-	-
State Grants or Aid	18,617	-	-	-
Other Grants or Aid	-	-	-	-
Total Intergovernmental Revenues	1,147,828	1,011,983	972,234	972,234
Special Assessments	-	-	-	-
Charges for Services	1,785,381	1,996,947	1,913,500	1,951,770
Fines, Licenses, and Permits	1,029,312	821,937	687,800	715,312
Miscellaneous	403,358	489,711	457,800	533,500
Other Financing Sources:				
Proceeds from Sale of Debt	-	-	-	-
Transfers	-	-	-	-
Advances	-	-	-	-
Other Sources	1,374,763	1,356,487	1,303,500	1,319,500
TOTAL REVENUE	\$ 31,341,020	\$ 32,870,904	\$ 32,540,749	\$ 32,884,748

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2022 Actual (2)	For 2023 Actual (3)	Current Year Budget For 2024 (4)	Budget Year Estimate for 2025 (5)
EXPENDITURES				
Security of Persons and Property				
Personal Services	\$ 12,788,397	\$ 13,652,601	\$ 14,496,788	\$ 14,483,357
Operations and Maintenance	2,159,659	2,338,264	2,630,150	2,262,623
Capital Outlay	18,439	208,966	605,000	920,000
Total Security of Persons and Property	14,966,495	16,199,831	17,731,938	17,665,980
Public Health Services				
Operations and Maintenance	125,208	128,632	132,000	128,250
Total Public Health Services	125,208	128,632	132,000	128,250
Leisure Time Activities				
Personal Services	849,548	1,022,403	1,129,614	1,092,482
Operations and Maintenance	1,193,555	1,257,963	1,504,700	1,520,017
Capital Outlay	-	24,560	84,000	40,000
Total Leisure Time Activities	2,043,103	2,304,926	2,718,314	2,652,499
Community Environment				
Personal Services	978,456	994,534	1,022,680	985,962
Operations and Maintenance	205,059	300,768	463,750	467,816
Capital Outlay	-	37,785	-	50,000
Total Community Environment	1,183,515	1,333,087	1,486,430	1,503,778
Basic Utility Services				
Personal Services	-	-	-	-
Operations and Maintenance	-	-	-	-
Capital Outlay	-	-	-	-
Total Basic Utility Services	-	-	-	-
Transportation				
Personal Services	758,633	660,783	835,280	756,640
Operations and Maintenance	337,600	320,611	580,010	591,610
Capital Outlay	-	-	-	-
Total Transportations	1,096,233	981,394	1,415,290	1,348,250
General Government				
Personal Services	3,111,828	3,250,536	3,776,984	3,417,209
Operations and Maintenance	1,317,215	1,619,169	2,154,991	1,664,418
Capital Outlay	-	117,227	154,850	168,000
Total General Government	4,429,043	4,986,932	6,086,825	5,249,627
Debt Service				
Redemption Principal	290,000	431,500	425,000	695,000
Interest	136,000	50,751	251,150	476,131
Other Debt Service	-	-	-	-
Total Debt Service	426,000	482,251	676,150	1,171,131
Other Uses of Funds				
Transfers	4,659,800	3,760,000	3,500,000	3,000,000
Other Uses of Funds	-	-	-	-
Total Other Use Funds	4,659,800	3,760,000	3,500,000	3,000,000
TOTAL EXPENDITURES	\$ 28,929,397	\$ 30,177,053	\$ 33,746,947	\$ 32,719,515
Revenues over/(under) Expenditures	\$ 2,411,623	\$ 2,693,851	\$ (1,206,198)	\$ 165,233
Beginning Unencumbered Balance	18,882,359	21,293,982	23,987,833	22,781,635
Ending Cash Fund Balance	21,293,982	23,987,833	22,781,635	22,946,868
Estimated Encumbrances (outstanding at year end)	2,458,304	2,825,988	2,910,768	2,998,091
Estimated Ending Unencumbered Fund Balance	\$ 18,835,679	\$ 21,161,845	\$ 19,870,868	\$ 19,948,778

FUND NAME: POLICE PENSION FUND - 111

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

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

DESCRIPTION (1)	For 2022 Actual (2)	For 2023 Actual (3)	Current Year Budget For 2024 (4)	Budget Year Estimate for 2025 (5)
REVENUE				
Local Taxes				
General Property - Real Estate	\$ 204,133	\$ 204,302	\$ 199,300	\$ 247,600
Tangible Personal Property	-	-	-	-
Miscellaneous	(3,710)	5,429	2,750	6,000
TOTAL REVENUE	200,423	209,732	202,050	253,600
EXPENDITURES				
(PROGRAM) (OBJECT)				
Security of Persons and Property				
Personal Services	199,000	215,000	215,000	250,000
Contractual Services	3,203	3,190	5,000	5,000
TOTAL EXPENDITURES	\$ 202,203	\$ 218,190	\$ 220,000	\$ 255,000
Revenue Over (Under) Expenditures	\$ (1,780)	\$ (8,458)	\$ (17,950)	\$ (1,400)
Beginning Unencumbered Fund Balance	47,490	45,711	37,252	19,302
Ending Cash Fund Balance	45,711	37,252	19,302	17,902
Estimated Encumbrances (outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	\$ 45,711	\$ 37,252	\$ 19,302	\$ 17,902

FUND NAME: FIRE PENSION FUND - 112

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

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

DESCRIPTION (1)	For 2022 Actual (2)	For 2023 Actual (3)	Current Year Budget For 2024 (4)	Budget Year Estimate for 2025 (5)
REVENUE				
Local Taxes				
General Property - Real Estate	\$ 204,133	\$ 204,302	\$ 199,300	\$ 247,600
Tangible Personal Property	-	-	-	-
Miscellaneous	(3,710)	5,509	2,750	6,000
TOTAL REVENUE	200,423	209,811	202,050	253,600
EXPENDITURES				
(PROGRAM) (OBJECT)				
Security of Persons and Property				
Personal Services	199,000	215,000	215,000	250,000
Contractual Services	3,203	3,190	5,000	5,000
TOTAL EXPENDITURES	\$ 202,203	\$ 218,190	\$ 220,000	\$ 255,000
Revenue Over (Under) Expenditures	\$ (1,780)	\$ (8,379)	\$ (17,950)	\$ (1,400)
Beginning Unencumbered Fund Balance	49,442	47,663	39,284	21,334
Ending Cash Fund Balance	47,663	39,284	21,334	19,934
Estimated Encumbrances (outstanding at end of year)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	\$ 47,663	\$ 39,284	\$ 21,334	\$ 19,934

FUND	Estimated Unencumbered Fund Balance 1/1/2025	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2025
				Personal Services	Other	Total	
GOVERNMENTAL:							
SPECIAL REVENUE							
Street Const. Maint. & Repair - 101	\$ 203,888	\$ 1,440,000	\$ 1,643,888	\$ -	\$ 1,440,000	\$ 1,440,000	\$ 203,888
State Highway - 102	35,592	113,000	148,592	-	115,000	115,000	33,592
Permissive Tax - 103	53,363	280,000	275,000	-	235,000	235,000	40,000
Enforcement & Education - 104	78,759	2,300	81,059	-	80,000	80,000	1,059
Mandatory Drug Fines - 105	15,139	3,000	18,139	-	17,000	17,000	1,139
Community Development Block Grant - 107	140,310	545,000	685,310	-	545,000	545,000	140,310
Economic Development - 108	92,371	372,000	464,371	-	372,000	372,000	92,371
Law Enforcement Trust - 110	14,783	500	15,283	-	14,000	14,000	1,283
Federal Equitable Sharing Fund - 113	9,766	180	9,946	-	8,750	9,250	696
CDBG Chip Home RLF Fund - 115	9,066	120	9,186	-	9,000	9,000	186
Law Enforcement Training Fund - 120	44,661	1,500	46,161	-	45,000	45,000	1,161
Recreation Supplement - 122	5,714	200	5,914	-	5,200	5,200	714
Park Reforestation - 123	26,005	700	26,705	-	24,000	24,000	2,705
OneOhio Opioid Settlement - 126	49,934	80,000	129,934	-	80,000	80,000	49,934
Oak Hill Incentive District TIF - 130	-	617,598	617,598	-	617,598	617,598	1
Guarantee Deposit - 702	44,313	25,000	69,313	-	65,000	65,000	4,313
TOTAL SPECIAL REVENUE FUNDS	823,664	3,481,098	4,246,400	-	3,672,548	3,673,048	573,352
DEBT SERVICE FUNDS							
Debt Service - 401	1,089,782	58,000	1,147,782	-	185,723	185,723	962,059
TOTAL DEBT SERVICE FUNDS	1,089,782	58,000	1,147,782	-	185,723	185,723	962,059
CAPITAL PROJECTS FUNDS							
Capital Improvements - 301	9,745,024	15,845,371	25,590,395	-	23,150,551	23,150,551	2,439,844
TOTAL CAPITAL PROJECTS	9,745,024	15,845,371	25,590,395	-	23,150,551	23,150,551	2,439,844
PROPRIETARY:							
ENTERPRISE FUNDS							
Water - 501	6,362,312	8,300,000	14,662,312	2,550,000	5,750,000	8,300,000	6,362,312
Water Pollution Control - 502	3,388,282	9,737,000	13,125,282	2,348,000	8,400,000	10,748,000	2,377,282
Hospital - 503	11,972,959	186,000,000	197,972,959	84,870,000	101,000,000	185,870,000	12,102,959
Hospital Plant - 504	63,570,575	14,000,000	77,570,575	-	6,500,000	6,500,000	71,070,575
Hospital Beaverson EMS - 505	164,358	20,000	184,358	-	170,000	170,000	14,358
Hospital Endowment - 506	713,228	20,000	733,228	-	700,000	700,000	33,228
Storm Drainage - 507	390,734	1,775,000	2,165,734	660,000	1,012,000	1,672,000	493,734
Water Capital Fund - 511	95,871	425,000	520,871	-	450,000	450,000	70,871
Sewer Capital Fund - 512	105,499	480,000	585,499	-	500,000	500,000	85,499
Refuse Collection - 514	109,876	1,800,000	1,909,876	-	1,854,000	1,854,000	55,876
TOTAL ENTERPRISE FUNDS	86,873,695	222,557,000	309,430,695	90,428,000	126,336,000	216,764,000	92,666,695

FUND	Estimated Unencumbered Fund Balance 1/1/2025	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2025
				Personal Services	Other	Total	
INTERNAL SERVICE FUNDS							
Garage - 601	8,120	775,000	783,120	475,000	300,000	775,000	8,120
Employee Benefits - 602	2,200,310	5,900,000	8,100,310	5,987,390	-	5,987,390	2,112,920
Investment - 620	-	175,000	175,000	-	175,000	175,000	-
TOTAL INTERNAL SERVICE FUNDS	2,208,429	6,850,000	9,058,429	6,462,390	475,000	6,937,390	2,121,039
FIDUCIARY: AGENCY FUNDS							
Clearing - 705	71,319	221,000	292,319	-	231,000	231,000	61,319
Wooster Growth Corporation - 719	1,645,852	35,000	1,680,852	-	35,000	35,000	1,645,852
Wooster Ashland Regional COG - 725	430,608	1,925,000	2,355,608	1,659,845	270,000	1,929,845	425,763
TOTAL TRUST AND AGENCY FUNDS	102,109,023	247,516,371	349,625,394	98,550,235	150,748,274	249,298,509	100,326,885
TOTAL FOR MEMORANDUM ONLY	\$ 102,888,374	\$ 250,972,469	\$ 353,802,481	\$ 98,550,235	\$ 154,355,822	\$ 252,906,557	\$ 100,895,924

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

DESCRIPTION	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
Water Line Replacement Projects	\$ 1,350,000	\$ 1,350,000	Water - 501
Sanitary Sewer Lines	350,000	350,000	Water Pollution Control - 502
Storm Sewer Projects	550,000	550,000	Storm Sewer Fund - 507
Police - Vehicles	270,000	270,000	General Fund - 100
Fire - Replace Pierce (2000) Engine 137	650,000	650,000	General Fund - 100
City Hall Window Replacement Project	168,000	168,000	General Fund - 100
Rec. - Truck Replacement	40,000	40,000	General Fund - 100
Eng. - Bike Path Phase 3	1,136,000	1,136,000	Capital Improvements Fund - 301
Eng. - Akron Rd. Widening Project	500,000	500,000	Capital Improvements Fund - 301
Eng. - Road Resurfacing	1,000,000	1,000,000	Capital Improvements Fund - 301
Rec. - Community Center Roof	150,000	150,000	Capital Improvements Fund - 301
TOTAL	\$ 6,164,000	\$ 6,164,000	

City of Wooster, Ohio
Debt Schedule Excluding Compensated Absences
For the Budget Year Ending December 31, 2025

EXHIBIT VI

<i>City of Wooster, Ohio</i>		BUDGET YEAR	
DEBT SCHEDULE: PURPOSE OF BONDS AND NOTES	Rate of Interest	Amounts Outstanding at Beginning of Budgeted Year January 1, 2025	Amount Required for Principal and Interest 1/1/2025 - 12/31/2025
Various Purpose Bonds, Series 2010			
2010 Beall Avenue Reconstruction	2.00% - 3.75%	\$ 1,035,000	\$ 191,331
Sanitary Sewerage Improvement Bonds, Series 2018			
2018 Sanitary Sewage System Improvement Bonds	2.85%	3,335,000	314,531
Various Purpose Refunding Bonds, Series 2020			
2020 Refunding 2010 Beall Ave	1.79%	880,000	155,300
2020 Refunding 2014 Water Bond	1.79%	1,570,000	194,600
2020 Refunding 2014 Sewer Bonds	1.79%	2,810,000	220,988
2020 Refunding 2015 Safety Center	1.79%	4,165,000	425,000
2020 Street Improvements	1.79%	1,000,000	116,900
2020 Park Improvements	1.79%	280,000	31,100
2020 Parking Lot Improvements	1.79%	150,000	18,300
Various Purpose Improvement Bonds, Series 2023			
Fire Station #1 Renovation	3.70%	3,270,000	249,900
Sanitary Sewer System Improvements	3.70%	10,290,000	684,113
Ohio Public Works Commission			
2003 Storm Mulberry Street Storm Sewer	0.00%	-	-
2007 Storm Grant, Clark, Walnut Storm Sewer	0.00%	29,050	8,300
2009 Sewer Larwill Street Sewer Separation	0.00%	34,866	2,179
2009 Storm Larwill Street Sewer Separation	0.00%	77,606	4,850
2009 Water Cleveland and Portage Road Waterline	0.00%	3,188	3,188
2010 Water Intermediate Water Tank	0.00%	222,060	13,879
2012 Water Burbank Road Waterline	0.00%	212,500	25,000
2013 Storm Market and Spruce Sewer Separation	0.00%	91,971	9,681
2014 Sewer Spink Street North Sewer Line	0.00%	85,417	4,167
2014 Sewer WWTP Wet Stream Improvements	0.00%	547,287	23,795
2014 Storm Spink Street North Storm Sewer	0.00%	256,250	12,500
2019 Sunset Lane & W. Highland Reconstruction	0.00%	66,088	4,131
Ohio Water Development Authority			
2005 Sewer WWTP Improvements Construction	2.67%	1,847,002	768,651
2009 Water Mindy Lane/Mechanicsburg and Buckeye Booster Station	3.36%	250,888	67,556
2009 Water Tank and Booster Station	3.36%	448,891	108,309
2010 Sewer Biotower and Sewer Line for Frito-Lay	1% (5) - 3% (11)	442,189	303,681
2010 Water Secondary Transmission Line	3.70%	79,652	17,596
2010 Water Waterline	4.14%	127,354	28,460
Ohio Dept. of Transportation State Infrastructure Bank			
2023 Oak Hill & Oldman Roundabout - TIF	3.00%	1,276,000	-
Various Purpose Improvement Bonds, Series 2024			
Melrose Drive Reconstruction Special Assessments	TBD	565,000	50,227
Oak Hill Sewer Lines - TIF	TBD	4,030,000	269,561
Oak Hill Melrose Roundabout & Street Improvements - TIF	TBD	4,655,000	348,037
Sanitary Sewer System Upgrades	TBD	3,100,000	233,760
Christmas Run Swimming Pool	TBD	5,500,000	496,231
TOTAL		\$ 52,733,260	\$ 5,405,800