

ORDINANCE NO. 2024-35

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, 2025, AND DECLARING AN EMERGENCY

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, 2025, 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



Appropriations Budget
City of Wooster, Ohio
For the year ended December 31, 2025

Prepared by the Finance Department

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CITY OFFICIALS:

MAYOR:

Bob Reynolds
First Term Ends - 01/01/2027

CITY COUNCIL:

President: Craig Sanders, Fourth Term on Council Expires 12/31/2027

Ward 1: Lukas Gaffey, First Term on Council Expires 12/31/2027

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

Ward 3: Chris Malta, First Term on Council Expires 12/31/2027

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

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

At-Large: Steven Huszai, First Term on Council Expires 12/31/2025

At-Large: Michael Abernathy, Jr., First Term on Council Expires 12/31/2027

DIRECTOR OF FINANCE

Andrei A. Dordea, CPA – 22 years of service

DIRECTOR OF LAW

John Scavelli – 6 years of service

DIRECTOR OF ADMINISTRATION

Joel Montgomery, P.E. – 24 years of service

WOOSTER COMMUNITY HOSPITAL ADMINISTRATOR

Scott Boyes – 25 years of service

WOOSTER COMMUNITY HOSPITAL CHIEF FINANCIAL OFFICER

Jason Rohr - 1st year of service

The City of Wooster's 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.

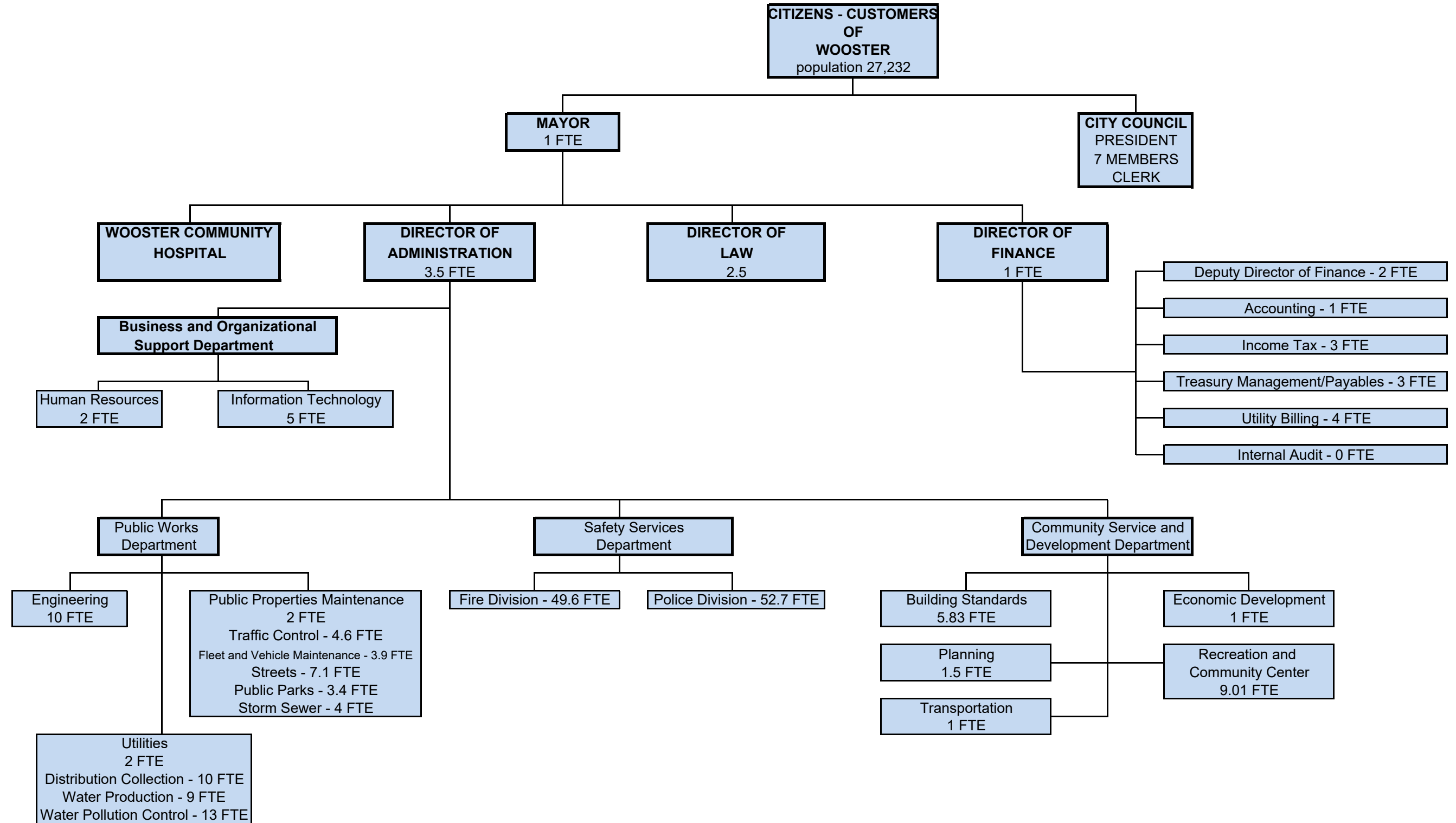
Organizational Operations:

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**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	filled and vacant positions 2024	budgeted positions 2025	
Governmental Services:												
Safety services:												
Police Division	44.0	44.7	45.0	50.0	50.0	51.0	51.0	51.00	51.75	52.50	52.70	A
Fire Division	46.0	46.0	46.0	46.0	47.0	47.0	47.0	47.00	47.40	48.00	49.60	B
Traffic Control	2.7	2.7	2.7	2.7	2.7	3.9	4.6	5.40	5.10	5.10	4.70	C
Total Safety Services	92.7	93.4	93.7	98.7	99.7	101.9	102.6	103.40	104.25	105.60	107.00	
Leisure services	9.1	9.1	9.1	10.1	10.1	10.3	11.8	11.80	12.20	12.75	12.76	C
Environment and development	11.2	11.2	11.2	11.2	11.2	11.2	11.2	11.15	11.15	11.50	11.83	D
Transportation services	10.8	10.5	11.7	12.7	12.7	11.5	10.9	11.00	11.50	13.15	13.15	C
Administrative services	17.5	19.5	18.4	19.4	19.8	19.5	19.6	22.00	22.00	24.00	24.00	
Total Governmental Services	141.3	143.7	144.1	152.1	153.5	154.4	156.1	159.35	161.10	167.00	168.74	
Business-type services (Note 2):												
Water - Treatment & Distribution	18.0	18.5	17.6	16.8	18.8	18.4	18.7	19.15	19.40	19.60	19.60	
Water Pollution Control - Collection & Treatment	20.7	21.2	22.0	22.8	22.3	23.5	22.1	22.60	21.85	22.10	22.10	
Storm Drainage - Collection	4.6	4.9	5.3	5.3	5.3	6.3	5.9	6.35	6.20	6.92	7.20	C
Total Business-type Services	43.3	44.6	44.9	44.9	46.4	48.2	46.6	48.10	47.45	48.62	48.90	
TOTAL PRIMARY GOVERNMENT	184.60	188.30	188.90	197.00	199.90	202.60	202.65	207.45	208.55	215.62	217.64	

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 2025 Police budget reflects the addition of two auxiliary police positions (part time).

B - One Fire full time equivalent (FTE) has been budgeted for two (2) potential paramedic positions, not to be hired before Q3 2025.

A part-time office (civilian) position is also included in the 2025 budget.

C - The 2025 budget reflects minor redistribution of the function and funding of positions in the Public Properties and Maintenance (PPM) Division.

D - Two retirements are anticipated in the Building Standards Division; to train new employees, two months of overlapping personal services costs were budgeted for each position.

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

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 2025, 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**

PROGRAM NARRATIVE 2025 BUDGET

This narrative is organized by organizational chart structure. The activities (divisions or departments) under each heading include a mission statement, one or more 2025 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 cost-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 and 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.

2024 Summary and 2025 Narrative

The 2024 budget year saw most revenues exceed 2023 revenues through three quarters of 2024. Lodging, or bed taxes, were up 6.5% over last year. Income tax revenue, the primary source of General Fund revenue, was up 9 %, or \$1.25M, through the 3rd quarter.

Overall General Fund revenues were 11 % over budget through the first half of 2024, and expenditures across all activities were down 3.2 % for the same period. Those trends continued through the third quarter.

Workforce

The City as an organization focuses 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 consistently low staff vacancies, and an all-time low again currently. The City Administration worked with each of our labor unions to come to contract agreements with compensation and benefits that have resulted in high employee retention and facilitate workforce attraction.

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 203. A Transportation Manager was added late in 2024 to meet federal requirements for transportation funding, but will be funded by ODOT. An historical staffing comparison is shown below:

1974 = 203
1994 = 206
2004 = 189
2014 = 172
2023 = 198

Since 1970, the City has continued to healthy growth with a sustained high quality of life, increased service demand, and quality infrastructure. This has been maintained with almost the same workforce that existed 50 years ago. During that time, the City has increased:

46% in Population (18,700 to 27,300)
86% in Area (9.4 sq.mi. to 17.5 sq.mi.)
21% in Miles of Streets (114 to 138)
86% in Housing Units (6,400 to 11,900)

The 2025 anticipates two additional EMS positions working 5, 8-hour days per week. These are being considered to address EMS call volume increase during peak hours. We intend to use Opioid settlement funds to cover these costs (received almost \$318K to date). Additional justification is included in the Fire 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

We have continued to implement strategic plans for organizational and community-wide economic development efforts. The goal was to 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 underway for 2024. Support for Economic Development and associated services is a key part of the City's budget planning. The budget reflects continued, direct allocations of economic development funds to our partners to help further these efforts.

Finally, a 10-year update of our Comprehensive Plan was completed in 2024. 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.

Housing

Given the emphasis on expanding housing in both the Wayne County Economic Development Housing Needs Analysis and the City's 2023 Comprehensive Plan, the City is committed to advancing residential development. This will involve implementing programs and incentives through Economic Development, as well as exploring initiatives such as utilizing alternative impact fees to support parks and infrastructure improvements.

Arts District

In alignment with the initiatives outlined in our Economic Development Plan and the 2023 Comprehensive Plan, the City will strategically advance programs and projects that foster the growth and expansion of the Art District. Some small budget allocations have been included to initiative and support these efforts. More details can be found in the Community Services and Development narrative.

Downtown Development

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:

FY2024 was another active year for the Fire Division. Our staff continued to serve the public with professionalism and a focus on service excellence.

Operationally; we continued our three (3) station response methodology, while operating out of the Temporary Fire Station on Mechanicsburg Rd. This response configuration continued to occur while the Fire Station #1 renovation/expansion project continued to progress to an opening in the fall. Our Community Risk Reduction Division added one (1) FTE staff member. This staff member has allow us to expand our CRR activities and reduce unwarranted/unintentional non-ems alarms for service.



Administratively, we continued to focus on increasing the amount of instructor lead fire and EMS training. The Division also continued to develop our county wide special operations / technical rescue system and have been active in the Region 5 Collapse Rescue Executive Committee. By the fall of 2024, the Wooster-Wayne County Land Based Rescue Team was operational. The City and Wooster FF Local 764 began to engage in collective bargaining in the fall and are working towards a tentative agreement. A continued focus throughout FY2024 was the Fire Station #1 renovation/expansion project. WFD and City staff continued to work diligently on the project, to provide a station that will serve the community with pride for years to come.

The **GOAL** of the FY2025 budget is to continue to enhance service levels and address any gaps in service that have been identified. We continue to look forward to the delivery of our new 100 foot ladder truck that was order in December of 2023 and should be in-service this summer.

FY2025 Personnel:

The Fire Division will have one known retirement in 2025. We currently have a valid civil service test for lateral firefighters. Once that test expires, the Division will need to administer an entry level firefighter test. So we can ensure positions are filled promptly. Recruitment activities are 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 started with adding a staff member to the Community Risk Reduction Division in 2024 and we plan to move to a single function EMS program to supplement our current Dual function service model. This program should help maintain service levels as we combat increasing EMS calls for service.

The City and Wooster Firefighters L-764 enter into collective bargaining in the fall of 2024. Pending the details of an agreement, we can forecast wage increase(s) in 2025 that are in line with regional standards. These raises and the related employee benefits will need to be reflected in the increased personnel budget within the Fire Division.

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

FY2025 Operations:

To meet our FY2025 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) Identify and correcting gaps in service. These objectives and their related tasks will allow us to continuously improve and serve the public as effectively as possible with the resources provided to us by the citizens.

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.

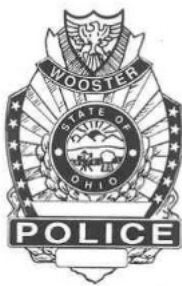
FY2025 Capital Improvement:

The focus of the 2025 Capital Improvement plan is to spec and order a new fire engine to replace an aging apparatus. Over the past 5 years, the cost and build time for specialized fire equipment / apparatus has increased significantly. A purchase of a new fire engine in 2025 should provide delivery of a new unit to the City in 2027.

Additional Capital Improvement projects include replacing a command vehicle for Chief 3 and rolling over the resurfacing of the parking lot at Station 3 from FY2024. 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 City in 2025 and providing the highest level of service possible.



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.

2025 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.
- With nearly ten officers eligible to retire or in deferred retirement, succession planning is at the forefront of our daily operations.

Operations:

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

COMMUNITY SERVICES AND DEVELOPMENT

Building Standards

Purpose: The budget narrative supplements the information provided in the budget spreadsheet. The budget narrative and spreadsheets should provide a complete financial and qualitative description supporting 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.

2025 Personnel Objectives: Each inspector maintains multiple certifications to handle the workload of building, plumbing, electrical, HVAC, fire suppression, and other code inspections and plan reviews. Certifications require mandatory training, and training in 2025 will be essential as we have inspectors who will test for additional certifications.

Succession Planning: The increase in certifications for employees is part of the succession planning for the Division. The current property maintenance inspector will be certified by the State of Ohio to conduct commercial and residential electrical, HVAC, and building code inspections. He will be qualified to do the work of the most senior inspector when that becomes necessary due to retirement. Additionally, our residential plan reviewer and residential inspector previously served as the property maintenance inspector, and he will be certified to perform commercial building and HVAC inspections. The City will have the capacity to back up and add to the property maintenance inspection programs as we backfill the position and will have three inspectors, each with experience as a property maintenance inspector. This plan will give the City a very experienced, complete, and credentialed staff as we begin a search for a new Chief Building Official in 2025 due to the coming retirement of the current building official.

Operations: Construction activity from 2017 – 2024 continued to record levels not seen before for the number of permits, construction value, inspections, and fee collection.

2017 We moved to an entirely online operation. All records, such as applications, permits, and inspection requests, use a cloud-permitting system.

2020 The governor declared our work part of essential business operations that must continue during the pandemic.

2020 – 2022 Operations continued without interruption during the pandemic, and we added virtual inspections for occupied sites. Work continued without delay or interruption.

2022 We budgeted more for code enforcement and added ½ FTE for a total of 1 ½ FTE performing code enforcement along with the Deputy Law Director acting as prosecutor for code cases.

2023 We continued to direct more resources to code enforcement, a trend we expect to continue in **2024** and with our succession planning.

Lands and Buildings, Municipal Building

Purpose: The budget narrative supplements the information provided in the budget spreadsheet.

Operations: The Repairs and Maintenance cost center (2230) includes \$80,000 budgeted for normal repairs and maintenance. It also includes \$192,474 estimated for City Hall Phase 2 window replacement. Phase 2 increased from just the North wing of City Hall to include HR and Law window replacement that was originally included in Phase 3. This cost center accounts for most of the increase in the 2025 budget.

Community Services and Economic 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.

2025 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:

CDBG Grant Program: Administration of on-going Community Development Block Grant (CDBG) projects, including an expansion of psychiatric services for homeless and low-to-moderate income residents through the Viola Startzman Clinic, a new application and oversight of the City's Community Housing Impact and Preservation Program, or "CHIP", and potential transportation services. Additionally, the program will continue to provide a Fair Housing Program in partnership with Community Action Wayne/Medina. Direct costs include contracted services for fair housing consulting.

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 2025), State Route 585 intersection, in addition to real estate acquisition for city-infrastructure,

including the North Street Parking Lot expansion. For 2025, additional project opportunities to be assessed include walkability, historic rehabilitation, and housing restoration, along with project management support for brownfield remediation.

Neighborhood Development Strategies: Evaluation of neighborhood redevelopment opportunities, including supportive analysis and programming coordination for the Arts District, East Liberty Revitalization District, and other emerging locations for revitalization. Efforts include coordinating public-private partnerships, investigating and procuring applicable grant and financing opportunities, and supportive analysis for neighborhood planning.

Partially Through Economic Development Fund (Bed Tax):

Economic Development

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.

2025 Objectives:

- Continuation of the competitive Economic Development Grant Fund to support individuals and organizations with unique and impactful economic development projects in Wooster.
- Designating funds for a third round of the Downtown Revitalization Program.
- Enhance business retention and expansion efforts, along with marketing and attraction.
- Assist regional analysis for residential and industrial long-term developable sites inventory.

- Evaluate public-private partnership models for homebuyer downpayment assistance.
- Establish new programming to support reinvestment and new construction through the creation of an Energy Special Improvement District (Council action required at a later date.)

INTERNAL PROGRAMMING:

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 impact assessments for proposed policies and supports the procurement of community assets (including new public infrastructure). For 2025, projects will include the Silver Road TIF Incentive District, Oak Hill TIF Incentive District, 517 E. Liberty Street Remediation Project, management of the Wooster Innovation Park, and evaluation of programming to establish an Energy Special Improvement District. Additional work will be conducted to support long-term site absorption and developable area needs for the community's future housing and industrial needs in collaboration with Wayne County. An evaluation will also be performed on opportunities to establish a public-private partnership down payment assistance program to encourage homeownership within the City. Direct costs anticipated include the cost of due diligence studies and appraisals as may be needed for grants or projects.

Development Outreach: For 2025, 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. Examples include traditional business and retention meeting and engagement efforts, maintaining the City's online sites database as a tool to support and aid large, small, and startup businesses, to print and digital media to support access to the community's information. Direct costs include media expenses.

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. Direct costs include contracted real estate services.

EXTERNAL PROGRAMMING (to support partner institutions and individual external projects previously funded through a combination of general and economic Development funds). External Programming is supported through the City's three percent lodging tax, in accordance with ORC 5739.09, which is anticipated to generate **\$374,000** in 2025 based on current trends. These funds are generated from Wooster citizen taxpayer's investments that attract and enable hotel development. These funds are allocated to specific funds per **Resolution No. 2023-75** as follows:

Direct Fund Projects (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 2025, a third round, in addition to other supportive funding as needed for impactful community projects, is proposed to support up to five new projects. **Allocation of 6.78%, estimated at \$27,500 for 2025.**

Competitive Grant (Economic Development Grant Fund): This 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. Recent projects include new infrastructure improvements at the Wayne Center for the Arts, the Lyric Theater, and Ohio Light Opera, in addition to a new fence at the Wayne County Fair complex which significantly enhanced the E. Liberty Street gateway into Downtown. The total grant available per entity is \$25,000. **Allocation of 16.27%, estimated at \$66,000 for 2025.**

Economic Development Direct Fund Allocations: Through Ordinance 2023-75, Wooster City Council passed a two-year automatic allocation of lodging tax revenues for independent-sector partner entities for economic development purposes. Each has provided an MOU affirming that funds are accepted under ORC 149.431 and ORC 307.07 as applicable, along with a proposal for use of the funds:

- **Main Street Wooster:** An Ohio Main Street Community program through Heritage Ohio, Main Street Wooster is a 501c3 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 organization's proposed use of the funds is for the advancement of seventeen economic development projects with

90 events, including shoppers guide, self-guided walking tours, decorative utility box wraps, business spotlights, seasonal shop hops, farmers market, and Main Street Wooster Music, among several other events. **Allocation of 26.53%, estimated at \$105,600 for 2025.**

- **Wooster Area Chamber of Commerce:** A 501c6 serving the greater Wooster region, funding for the Wooster Area Chamber of Commerce's activities that support economic development include supporting the broad public, including workforce development and educational outreach and programming, public event programming, and entrepreneurship support. The organization's proposed use of the funds is for matching sponsor investments to its comprehensive schedule of programming within the community, including the Wayne County Home and Garden Show, Wooster Area Safety Council, Leadership Wooster, Wooster Young Professionals, Let I Glow, US Small Business Administration Workshops, and Wooster fest, among several other events and programs. **Allocation of 16.33%, estimated at \$64,900 for 2025.**
- **Wayne County Visitors and Convention Bureau:** For 2025, the Wayne County Visitors and Convention Bureau, a 501c4 operating under Ohio's convention and visitor bureau's regulations in service of Wayne County, 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. The organization's proposed use of the funds is for new investments in group tour marketing and also PBS Western Reserve advert placements to encourage visits and overnight stays to Wooster. **Allocation of 8.02%, estimated at \$24,200 for 2025**, in addition to separate contracting opportunities.
- **Wayne Economic Development Council:** The Wayne Economic Development Council, a 501c4, 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. The organization's

proposed use of the funds is for matching sponsor investments to its comprehensive schedule of programming within the community.

Allocation of 18.37%, estimated at \$72,600 for 2025.

- **Wooster Growth Corporation:** The 501c3 organization's proposed use of the funds is for environmental assessment expenses for the brownfield cleanup of 517 E. Liberty Street and also for due diligence studies on the Wooster Innovation Park. **Allocation of 7.70%, estimated at \$13,200 for 2025.**



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.

2024 Goals Accomplished:

- Initiated recommendations within the Comprehensive Plan by starting a review of the Planning and Zoning Code. A committee has begun its work reviewing the current code for deficiencies and the formulation of amendments. The focus will be on residential development and how the code can function to encourage housing options.
- Expanded the downtown grant program beyond facades.
- 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). Servicing as 2024 Chair.
- Utilized the services of an intern to complete an update to the downtown parking study.
- Additional text amendments to address various best practices.

Staffing Changes: No staff changes are anticipated for the division in 2025. However, we are planning to retain a summer intern to complete research and assist with potential grant applications. The intern is to be shared with the development team.

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

2025 Goals:

- Continue to implement elements within the comprehensive plan. Especially as it is related to the focus areas.
- Continue to attend training opportunities.
- Oversee an intern that will be shared with the Development Team.
- Continue to evaluate the Planning and Zoning Code for best practices.

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!

2025 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.

2025 Objective:

- Christmas Run Pool renovation project with plan for a 2026 re-opening!
- Establish partnerships that will increase revenue and reduce expenses.

Personnel: The City will be seeking to contract with the YMCA to schedule staff and manage daily operations of the pools in 2025. 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: With the anticipation of closure of Christmas Run Pool for construction, the days & hours of operation will change in 2025 for Freedlander 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, Knights Field Sprayground during the summer season and the Ellen Shapiro Natatorium beginning Memorial Day weekend through December 31st.

Public Transportation

Residents and businesses in the City of Wooster are feeling the need for improved transportation services. The City's current model utilizes a subsidized taxi pass program along with a fixed route, one-hour bus loop that circulates the City. Riders are qualified for this program based on income, age, veteran status, or disability status. The 2024 general fund transportation budget was \$700,000. Even with additional allocations, the demand for trips is much higher and the City had to cut an hour of the bus service and ration the number of passes in order to remain within budget.

Countywide, transportation resources are under severe strain as funding dwindles and providers withdraw, further burdening Wooster's system. To address these challenges, Wooster is partnering with the Ohio Department of Transportation (ODOT) to transition into a federalized public transit provider under the Federal Transit Authority's 5311 Rural Transit Program. Participation in this program allows access to federal matching funds, covering approximately 50% of operating costs. The match for this program is comprised of a competitive State General Revenue Fund Grant, CDBG funds, local dollars, and also any contracted services with agencies such as Job and Family Services (JFS), the Developmental Disabilities (DD) Board, and educational institutions. Consequently, while total transportation expenditures are expected to increase in 2025, a substantial portion of revenue will come from sources outside of the City's general fund.

Full access to program resources is anticipated by July 1st. However, limited funds at ODOT may be available for Wooster's use prior to that date, contingent upon regulatory

approval and the successful completion of a federally compliant procurement process for various contracted services. During the first half of the year, the City would continue transportation services utilizing the current model of taxi passes and a bus loop. With the continuation of the cost-saving measures implemented in August, and significant resources beginning in July of 2025, the share of the transportation budget for 2025 coming from the City's general fund is approximately half of what it was in 2024. Looking ahead to 2026 and beyond, we anticipate further reducing reliance on the City's General Fund, with projections suggesting that only about a quarter—or less—of last year's expenditure will be needed from the City's general fund.

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.

2024 Goals Accomplished:

- Evaluated HR updated software and transitioned all achieved personnel files into electronic files covering 50 plus years of records, completed in June 2024.
- All employees were trained in 2024 to be fully compliant with our liability insurance carrier to receive the discounted premium for the next plan year.
- Managed HR Records Retention Policy and meet compliance requirements as of December 2024.

2025 Objectives:

- Transition all benefits and confidential active personnel files to electronic format in 2025 to increase efficiency and reduce administrative maintenance of files.
- Implement electronic new hire paperwork to being transition of complete electronic files for new hire employees in 2025.
- Ensure all required training is completed in 2025 for liability insurance carrier in order to receive a discounted premium and to meet auditing requirements.
- Successfully implement new insurance plans to all City employees resulting in a reduction of medical costs for the City.

Information Technology

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

2025 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.

2025 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, OSU Wooster, Wooster City Schools, and the Wooster Area Chamber of Commerce.

6. To work with other government entities and utility companies to coordinate development, transportation, and utility projects, such as the Wayne County Engineer's office, surrounding townships, ODOT, and the local electric, natural gas, and communications companies.

7. Provide engineering support and consulting services to other City departments and divisions.

8. 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 four interns during the summer.

2. Operations Costs: O&M costs remained steady for 2024 since we accounted for rising cost of goods and services due to inflation. All employees' computers have been updated in the last few years and our other office equipment is in good condition. The lease for our copier expired at the end of 2023, and we purchased a new copier in 2024. With two newer staff engineers and the GIS project manager that we are currently advertising for, training will be a priority and is reflected with an increase in training funds. In general, the Engineering vehicles are older. They are still in good shape, but we anticipate more unplanned repairs and have adjusted the budget accordingly.

3. Capital Costs: We plan to replace the Ford Explorer in 2025 per PPM mechanic recommendation.

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)

2025 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: No changes anticipated in 2025.

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 to be on the forefront of our focus in 2025. 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)

2025 Objective: Continue to provide leaf collection that is timely and efficient. Our annual inlet and pipe cleaning operations will be conducted as usual. Great effort will be made to repair/replace the storm sewer infrastructure like inlets and storm pipe especially prior to contracted pavement improvements are started. Two citywide street sweepings – one in the spring and fall – along with many others downtown throughout the year.

Personnel: No changes anticipated in 2025.

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

Traffic Control/Electrical

2025 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 2025.

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

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 2025, 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 2025.

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

2025 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 2025, 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 2025 Wooster Water Utilities (WWU) Budget Narrative. This document will cover goals and initiatives related to operational and capital budget requests.



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 operation, maintenance, and repair 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 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 2025

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 supervisor's vehicle due to age, mileage and condition.
- Replacement of the meter truck due to age, mileage and condition.
- Replace Steiner tractor used for easement maintenance due to age, hours, and condition.
- Replace bed on concrete truck.

DCM (Distribution-Collections-Meters) Operation and Maintenance Budget shows a decrease of 7.8% over the approved 2024 budget.

- The most significant variation is the decrease in anticipated costs for supplies and materials and elimination of the contracted root control needed for 2025 due to the sewer lining contract for 2024. 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.

Staffing Review:

- The 2025 budget includes maintaining the existing ten full time personnel; 1 Supervisor, 2 Utility Techs, 2 Utility Operator II, and 5 Utility Operator I.

Water Production Facility (WPF)

Water Production Facility (WPF) infrastructure assets include two separate source water wellfields with seven wells, five interceptor wells, and over one dozen groundwater monitoring wells. Additional water assets include a water treatment facility, nine finished water storage tanks, five water booster stations, staff of nine individuals, and necessary equipment for the facility's function. The current OEPA Class 3 water treatment facility process includes groundwater sources, coagulation, flocculation, iron and arsenic 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 2024 is approaching 60% of the facility design capacity of 6.1 million gallons per day. Peak daily flows periodically exceed 65% of the design flow. Modifications to treatment capacities are being evaluated, designed and planned over the next two years in order to expand the rated capacity of the WTP from 6.1 MGD to 8.0 MGD. The 2025 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

- Improvements planned for the HVAC system at the WPF to replace aging and nonfunctioning equipment.
- WPF will complete the Corrosion Study and install phosphate feed system to improve water stabilization through the facility and into the distribution system.
- WPF will continue improvements of the SCADA control system to better control chemical feeds and finished water quality.

- WPF plans to design and construct production well S4 to replace production well S1 to eliminate VOCs and PFAS from the raw water supplied to the plant. Wells S1 and S2 have been removed from service in early 2024 due to high levels of PFAS. Plans include siting production well S5 in late 2025 as replacement well for production well S2.
- WPF plans to replace the I-6 pump to improve capture and discharge of PFAS to protect remaining aquifer from PFAS contamination.
- WPF plans to continue rehabilitation of the four remaining wells in the North Wellfield in order to maintain reliable raw water supply.
- WPF plans to rehabilitate the Long Road Tank due to the age and condition of the interior and exterior coating. Improvements will include safety requirements for access and venting from the tank.

WPF Operation and Maintenance Budget shows a decrease of 11.5% over the approved 2024 budget.

- The 2025 budget request is in line with realistic operational costs. The decrease is due to over budgeting of utility costs and sludge disposal costs for the 2024 approved budget. We expect chemicals to increase about 10%, and gas and electric costs to increase approximately 10%. We expect production demands to increase to 3.75 MGD based on the completion of the expansion of the Daisy Brand facility.

Staffing Review

- The 2024 budget includes maintaining the existing nine 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 thirteen 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, aeration tanks, 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 2024, 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 2024 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 2025 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.

- Replacement to two aging aeration blower VFDs used to control air supplied to the system and maintain electrical efficiency.
- Replacement of secondary return sludge pumps due to age and condition.

WRRF Operation and Maintenance Budget shows an increase of 6% over the approved 2024 budget.

- The 2025 request are in line with realistic operational costs. The increases in expenditures are primarily due to increases in equipment maintenance costs. The 2025 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 2025 budget includes maintaining the existing thirteen full time personnel; 1 Supervisor, 2 Mechanics, 2 Lab Techs, and 6 Plant Operators, 1 Master Operator, and 1 Pretreatment Coordinator.

Wooster Water Utilities 2025 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 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.
- Continue to meet and exceed regulatory limits on all treated wastewater.
- 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 contingency 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 2025**

The 2025 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 major object (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, department and major object level. The Mayor may transfer amounts among sub-object 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 2025**

- 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.

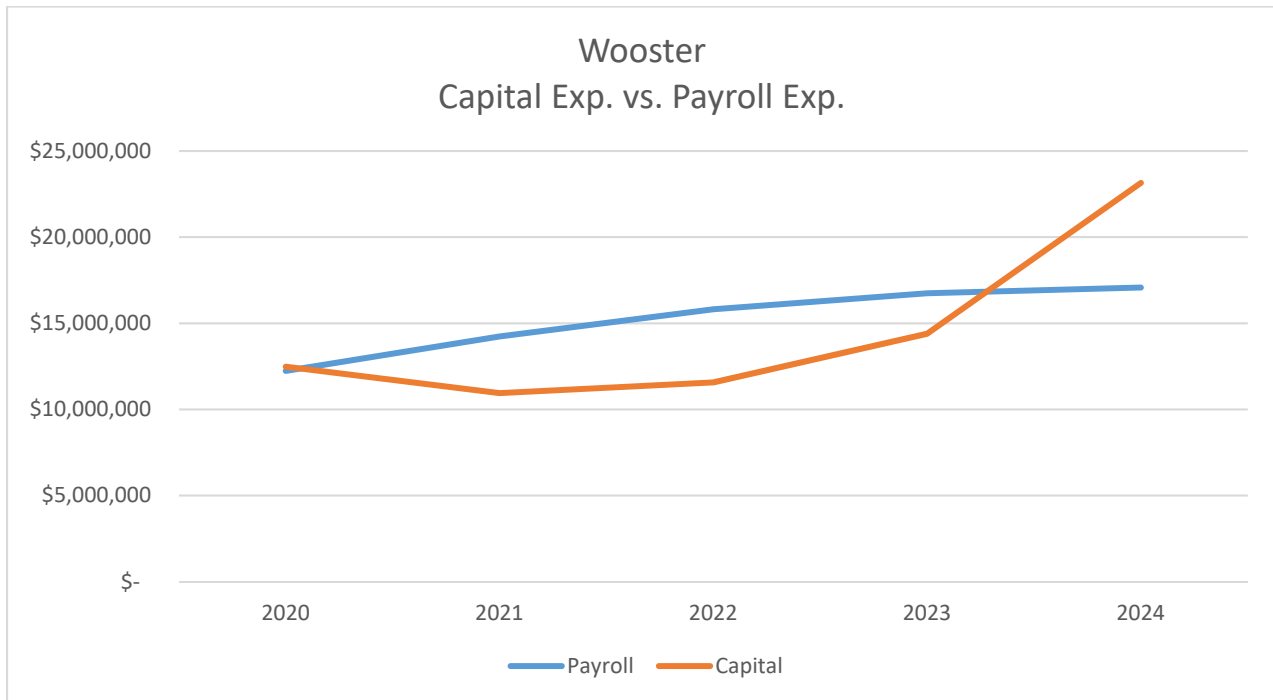
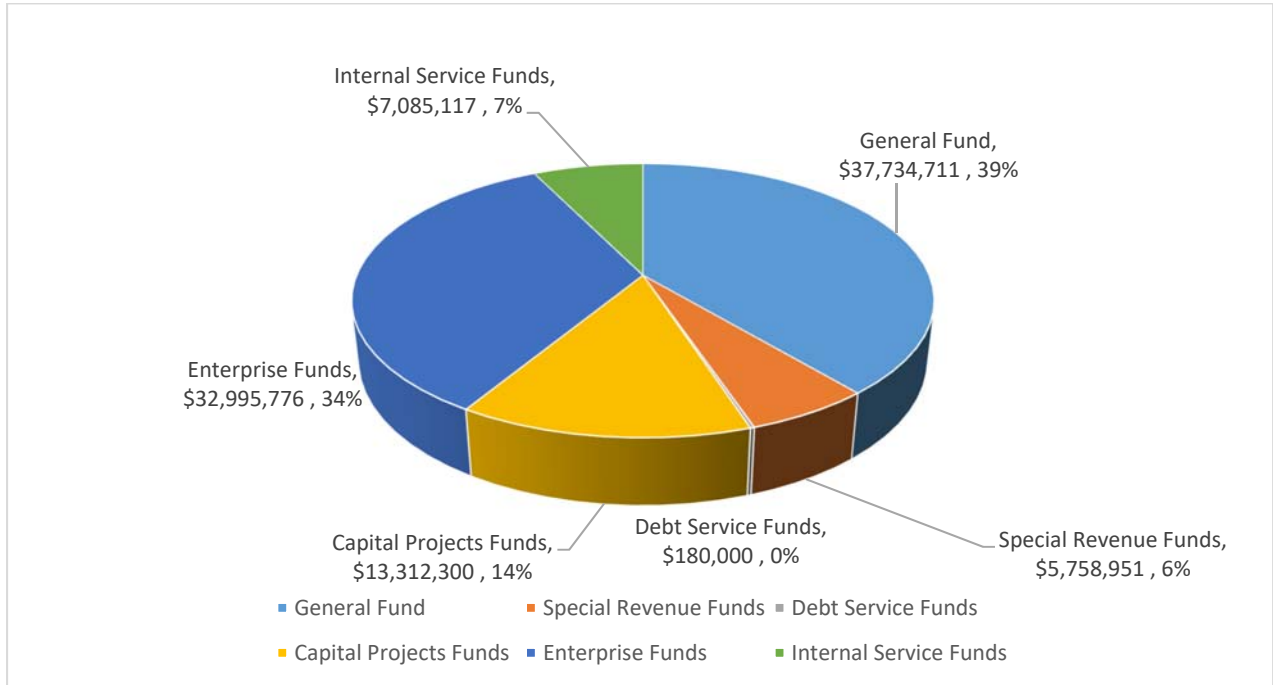
Investment Policies (summarized)

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 2025 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					
	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Forecast	Budgeted
Transfer to Capital Improvements Fund	\$ 7,131,149	\$ 4,659,800	\$ 3,760,000	\$ 3,558,000	\$ 4,000,000
General Fund Capital Budget	-	18,439	388,538	1,261,000	854,000
Principal Payment - Safety Service Center	280,000	290,000	310,000	320,000	335,000
Principal Payment - Fire Station 1 Renovations	-	-	-	105,000	110,000
Principal Payment - Christmas Run Pool	-	-	-	-	255,000
Total	\$ 7,411,149	\$ 4,968,239	\$ 4,458,538	\$ 5,244,000	\$ 5,554,000

Proposed Appropriations Budget For the Year Ended December 31, 2025 By Fund Type



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

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4	City Capital Planning 2026 - 2030
5	2025 Wooster Community Hospital Budget
6	Debt Information and Other Financing Sources
7	Glossary
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2025 Appropriations Budget

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Ordinance No. 2024-35: 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	12/31/2024	12/31/2024	Repaid	Appropriation	2025	Balances	2025	2025 Approp.
GOVERNMENTAL FUND TYPE								
General Fund	\$ 26,078,375	\$ 3,300,768	\$ -	\$ 22,777,607	\$ 35,414,240	\$ 58,191,847	\$ 37,236,236	\$ 20,955,611
Special Revenue Funds	1,315,748	159,944	-	1,155,804	5,060,708	6,216,512	5,758,951	457,561
Debt Service Funds	1,098,089	-	-	1,098,089	106,000	1,204,089	180,000	1,024,089
Capital Projects Funds	13,025,147	7,007,451	-	6,017,696	7,296,500	13,314,196	13,312,300	1,896
PROPRIETARY FUND TYPE								
Enterprise Funds	144,177,715	27,258,060	-	116,919,655	27,409,843	144,329,498	32,995,776	111,333,722
Internal Service Funds	2,276,628	-	-	2,276,628	7,084,600	9,361,228	7,085,117	2,276,111
FIDUCIARY FUND TYPE								
Trust and Custodial Funds	1,920,328	-	-	1,920,328	-	1,920,328	-	1,920,328
TOTAL ALL FUNDS	\$ 189,892,030	\$ 37,726,223	\$ -	\$ 152,165,808	\$ 82,371,891	\$ 234,537,699	\$ 96,568,380	\$ 137,969,319
FUND CLASSIFICATION/NAME-SCC								
GOVERNMENTAL FUND TYPES								
General Fund - 100	\$ 26,078,375	\$ 3,300,768	\$ -	\$ 22,777,607	\$ 35,414,240	\$ 58,191,847	\$ 37,236,236	\$ 20,955,611
SPECIAL REVENUE FUNDS								
Street Construction Maintenance & Repair Fund - 101	66,871	60,000	-	6,871	1,485,000	1,491,871	1,430,162	61,709
State Highway Fund - 102	37,726	10,000	-	27,726	115,100	142,826	136,820	6,006
Permissive Tax Fund - 103	68,647	2,500	-	66,147	296,000	362,147	299,080	63,067
Enforcement and Education Fund - 104	83,276	-	-	83,276	3,350	86,626	80,000	6,626
Mandatory Drug Fines Fund - 105	6,258	-	-	6,258	2,700	8,958	8,500	458
Community Development Block Grant Fund - 107	310	-	-	310	818,905	819,215	818,905	310
Economic Development Fund - 108	170,719	87,444	-	83,275	401,630	484,905	396,170	88,735
Law Enforcement Trust Fund - 110	5,608	-	-	5,608	450	6,058	5,000	1,058
Police Pension Fund - 111	78,077	-	-	78,077	251,600	329,677	267,000	62,677
Fire Pension Fund - 112	80,065	-	-	80,065	251,600	331,665	267,000	64,665
Federal Equitable Sharing Fund - 113	10,297	-	-	10,297	180	10,477	10,000	477
CDBG Chip Home RLF Fund - 115	22,536	-	-	22,536	500	23,036	22,049	987
Law Enforcement Training Fund - 120	23,906	-	-	23,906	400	24,306	24,000	306
Recreation Supplement Fund - 122	8,904	-	-	8,904	350	9,254	8,900	354
Park Reforestation Fund - 123	31,766	-	-	31,766	1,250	33,016	31,500	1,516
OneOhio Opioid Settlement Fund - 126	317,969	-	-	317,969	148,554	466,523	400,000	66,523
Oak Hill Incentive District TIF Fund - 130	-	-	-	-	85,000	85,000	85,000	-
Transportation Grant Fund - 131	22,500	-	-	22,500	1,198,139	1,220,639	1,196,596	24,043
Guarantee Deposit Fund - 702	280,313	-	-	280,313	-	280,313	272,269	8,044
TOTAL SPECIAL REVENUE FUNDS	1,315,748	159,944	-	1,155,804	5,060,708	6,216,512	5,758,951	457,561

Ordinance No. 2024-35: 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	12/31/2024	12/31/2024	Repaid	Appropriation	2025	Balances	2025	2025 Approp.
DEBT SERVICE FUNDS								
Debt Service Fund - 401	1,098,089	-	-	1,098,089	106,000	1,204,089	180,000	1,024,089
TOTAL DEBT SERVICE	1,098,089	-	-	1,098,089	106,000	1,204,089	180,000	1,024,089
Capital Project Funds								
Capital Improvements Fund - 301	13,025,147	7,007,451	-	6,017,696	7,296,500	13,314,196	13,312,300	1,896
TOTAL CAPITAL PROJECTS	13,025,147	7,007,451	-	6,017,696	7,296,500	13,314,196	13,312,300	1,896
TOTAL GOVERNMENTAL FUNDS	41,517,359	10,468,163	-	31,049,196	47,877,448	78,926,644	56,487,487	22,439,157
PROPRIETARY FUND TYPE								
Enterprise Funds								
Water Fund - 501	7,367,903	2,413,000	-	4,954,903	9,271,100	14,226,003	12,315,245	1,910,758
Water Pollution Control Fund - 502	20,915,203	16,825,000	-	4,090,203	13,590,743	17,680,946	16,227,688	1,453,258
Wooster Community Hospital Fund - 503	14,596,984	4,700,667	-	9,896,317	-	9,896,317	-	9,896,317
Wooster Community Hospital Plant Fund - 504	99,611,489	3,229,393	-	96,382,096	-	96,382,096	-	96,382,096
Wooster Community Hospital Beaverson EMS Fund - 505	171,054	-	-	171,054	-	171,054	-	171,054
Wooster Community Hospital Endowment Fund - 506	1,019,227	-	-	1,019,227	-	1,019,227	-	1,019,227
Storm Drainage Fund - 507	161,685	90,000	-	71,685	1,745,500	1,817,185	1,597,843	219,342
Water Capital Fund - 511	115,871	-	-	115,871	450,000	565,871	500,000	65,871
Sewer Capital Fund - 512	125,499	-	-	125,499	515,000	640,499	600,000	40,499
Refuse Collection Fund - 514	92,798	-	-	92,798	1,837,500	1,930,298	1,755,000	175,298
TOTAL ENTERPRISE FUNDS	144,177,715	27,258,060	-	116,919,655	27,409,843	144,329,498	32,995,776	111,333,722
INTERNAL SERVICE FUNDS								
Garage Fund - 601	43,459	-	-	43,459	785,000	828,459	785,517	42,942
Employee Benefits Fund - 602	2,233,169	-	-	2,233,169	6,180,000	8,413,169	6,180,000	2,233,169
Investment Fund - 620	-	-	-	-	119,600	119,600	119,600	-
TOTAL INTERNAL SERVICE FUNDS	2,276,628	-	-	2,276,628	7,084,600	9,361,228	7,085,117	2,276,111
TOTAL PROPRIETARY FUNDS	146,454,343	27,258,060	-	119,196,283	34,494,443	153,690,726	40,080,893	113,609,833
FIDUCIARY FUND TYPE								
CUSTODIAL FUNDS								
Clearing Fund - 705	73,518	-	-	73,518	-	73,518	-	73,518
Wooster Growth Corporation Fund - 719	1,365,002	-	-	1,365,002	-	1,365,002	-	1,365,002
Wooster-Ashland Regional Council of Govts - 725	481,808	-	-	481,808	-	481,808	-	481,808
TOTAL CUSTODIAL FUNDS	1,920,328	-	-	1,920,328	-	1,920,328	-	1,920,328
TRUST FUNDS (PPT)								
No Trust Funds								
TOTAL TRUST FUNDS	-	-	-	-	-	-	-	-
TOTAL FIDUCIARY FUNDS	1,920,328	-	-	1,920,328	-	1,920,328	-	1,920,328
TOTAL ALL FUNDS	\$ 189,892,030	\$ 37,726,223	\$ -	\$ 152,165,808	\$ 82,371,891	\$ 234,537,699	\$ 96,568,380	\$ 137,969,319

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
Capital Improvements	Used to account for capital projects and equipment financed by general fund revenues.	<ul style="list-style-type: none"> * Transfers from General Fund * Grants * Debt Proceeds 	<ul style="list-style-type: none"> * Road Construction * Road Resurfacing * Vehicle Purchases * Equipment Purchases
Water	Used to account for the operations and capital purchases of the City's water treatment plant	<ul style="list-style-type: none"> * Sales of Water * Investment Income * Grants * Debt Proceeds 	<ul style="list-style-type: none"> * Purification of Water * Maintenance of Water Lines * Utility Billing
Water Pollution Control	Used to account for the operations and capital purchases of the City's water pollution control plant.	<ul style="list-style-type: none"> * Treatment of Sewage * Investment Income * Grants * Debt Proceeds 	<ul style="list-style-type: none"> * Treatment of wastewater * Maintenance of Sewer Lines * Utility Billing
Wooster Community Hospital Operating	Used to account for the operations of the Wooster Community Hospital and related healthcare activities.	*Patient Revenue	<ul style="list-style-type: none"> * Inpatient Services * Outpatient Services * Emergency Room * Rehabilitation Services
Wooster Community Hospital Plant	Used to account for the construction of Hospital facilities and the acquisition of capital equipment.	<ul style="list-style-type: none"> * Transfers from Hospital Operating Fund * Investment Income 	<ul style="list-style-type: none"> * Facility Construction * Medical Equipment
Storm Drainage	Used to account for managing storm drainage runoff within the City.	* Charges for Services	<ul style="list-style-type: none"> * Construction and Maintenance of Storm Sewers
Employee Benefits	Used to account for the medical and prescription drug benefits for City employees on a self-insured basis.	<ul style="list-style-type: none"> * Department Charges * Employee Contributions 	<ul style="list-style-type: none"> * Medical Benefits * Prescription Drugs

General Fund Program Key

G/L Organization	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				
	2021 Actual	2022 Actual	2023 Actual	2024 Forecast	2024 Budgeted
Revenues :					
Taxes	\$ 24,280,125	\$ 25,455,550	\$ 26,962,949	\$ 28,962,562	\$ 26,893,915
Intergovernmental	1,167,914	1,292,656	1,242,873	1,259,758	1,284,234
Charges for services	1,652,709	1,785,381	1,996,947	1,978,654	1,913,500
Grants	11,112	24,916	56,487	60,544	3,500
Fines, licenses, permits	874,441	1,029,313	821,937	757,703	687,800
Interfund services provided	1,489,367	1,374,763	1,701,905	1,252,000	1,300,000
Interest income	(108,794)	(598,381)	844,756	650,000	425,000
Miscellaneous	222,126	218,819	275,368	162,671	32,800
Total Revenues	<u>29,589,000</u>	<u>30,583,017</u>	<u>33,903,221</u>	<u>35,083,892</u>	<u>32,540,749</u>
Expenditures :					
Safety services	13,907,145	15,392,495	16,682,082	18,160,150	18,408,088
Health and social services	116,600	125,208	128,632	132,000	132,000
Leisure services	1,919,459	2,043,104	2,304,926	2,655,405	2,718,314
Environment & development	1,050,045	1,183,514	1,333,087	1,482,100	1,486,430
Transportation services	1,033,332	1,096,233	981,393	1,610,000	1,415,290
Administrative services	4,332,446	4,429,043	4,987,122	5,725,600	6,086,825
Total Expenditures	<u>22,359,025</u>	<u>24,269,596</u>	<u>26,417,241</u>	<u>29,765,255</u>	<u>30,246,947</u>
Excess revenues over (under) expenditures	7,229,975	6,313,421	7,485,980	5,318,637	2,293,802
Transfers in	-	-	-	-	-
Transfers out	(7,131,149)	(4,659,800)	(3,760,000)	(3,558,000)	(3,500,000)
Net change in fund balance**	98,826	1,653,621	3,725,980	1,760,637	(1,206,198)
** Positive number added to savings					
** Negative number deducted from savings					
Fund balance at beginning of year	20,040,996	20,139,822	21,793,443	25,519,422	18,118,756
Fund balance at end of year	<u>\$ 20,139,822</u>	<u>\$ 21,793,443</u>	<u>\$ 25,519,422</u>	<u>\$ 27,280,060</u>	<u>\$ 16,912,558</u>
Cash balance beginning of year				\$ 24,317,738	\$ 17,300,202
Cash balance end of year	0			26,078,375	16,094,004
Encumbrances				(3,118,456)	(2,458,095)
Cash available				\$ 22,959,919	\$ 13,635,909
Cost per day (Expenditures + Transfers out)				\$ 91,297	\$ 92,457
Days-in-cash				251	147

General Fund				
2025	2026	2027	2028	2029
<u>Budgeted</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
\$ 29,579,189	\$ 30,096,825	\$ 30,623,519	\$ 31,159,431	\$ 31,704,721
1,258,511	1,271,096	1,283,807	1,296,645	1,309,612
1,995,800	2,035,716	2,341,073	2,376,190	2,411,832
3,500	-	-	-	-
701,200	729,248	751,125	773,659	785,264
1,300,000	1,319,500	1,339,293	1,359,382	1,379,773
450,000	459,000	468,180	477,544	487,094
126,040	100,000	100,000	100,000	100,000
<u>35,414,240</u>	<u>36,011,385</u>	<u>36,906,998</u>	<u>37,542,850</u>	<u>38,178,296</u>
19,699,647	19,123,361	19,814,302	20,344,710	20,910,143
135,000	137,700	140,454	143,263	146,128
3,346,437	3,383,734	3,462,180	3,534,694	3,608,288
1,578,766	1,690,734	1,751,612	1,802,660	1,855,240
871,884	991,900	1,031,576	1,062,523	1,094,399
7,179,502	6,093,304	6,292,446	6,498,726	6,669,780
<u>32,811,236</u>	<u>31,420,732</u>	<u>32,492,569</u>	<u>33,386,576</u>	<u>34,283,979</u>
2,603,004	4,590,653	4,414,428	4,156,275	3,894,317
-	-	-	-	-
(4,425,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)
<u>(1,821,996)</u>	<u>590,653</u>	<u>414,428</u>	<u>156,275</u>	<u>(105,683)</u>
<u>27,280,060</u>	<u>25,458,064</u>	<u>26,048,717</u>	<u>26,463,145</u>	<u>26,619,420</u>
<u>\$ 25,458,064</u>	<u>\$ 26,048,717</u>	<u>\$ 26,463,145</u>	<u>\$ 26,619,420</u>	<u>\$ 26,513,736</u>
\$ 26,078,375	\$ 24,256,379	\$ 24,847,032	\$ 25,261,460	\$ 25,417,735
24,256,379	24,847,032	25,261,460	25,417,735	25,312,051
(3,149,641)	(3,244,130)	(3,341,454)	(3,441,697)	(3,544,948)
\$ 21,106,738	\$ 21,602,902	\$ 21,920,006	\$ 21,976,037	\$ 21,767,103
\$ 102,017	\$ 97,043	\$ 99,980	\$ 102,429	\$ 104,888
207	223	219	215	208

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					
	2021 Actual	2022 Actual	2023 Actual	2024 Forecast	2024 Budgeted
Expenditures :					
Personnel Services	\$ 11,590,157	\$ 12,788,397	\$ 13,652,601	\$ 14,162,000	\$ 14,496,788
Operations and Maintenance	1,684,416	1,967,805	2,100,954	2,245,000	2,453,150
Capital	-	18,439	208,966	900,000	605,000
Interfund	202,571	191,854	237,310	177,000	177,000
Debt Service	430,000	426,000	482,251	676,150	676,150
Total Safety services	<u>13,907,145</u>	<u>15,392,495</u>	<u>16,682,082</u>	<u>18,160,150</u>	<u>18,408,088</u>
Operations and Maintenance	116,600	125,208	128,632	132,000	132,000
Total Health and social services	<u>116,600</u>	<u>125,208</u>	<u>128,632</u>	<u>132,000</u>	<u>132,000</u>
Personnel Services	883,631	849,548	1,022,403	1,154,300	1,129,614
Operations and Maintenance	1,000,283	1,162,930	1,222,563	1,240,400	1,477,700
Capital	-	-	24,560	107,000	84,000
Interfund	35,545	30,625	35,400	27,000	27,000
Debt Service	-	-	-	126,705	-
Total Leisure services	<u>1,919,459</u>	<u>2,043,104</u>	<u>2,304,926</u>	<u>2,655,405</u>	<u>2,718,314</u>
Personnel Services	873,025	978,456	994,534	1,069,400	1,022,680
Operations and Maintenance	174,158	201,615	290,512	340,200	456,250
Capital	-	-	37,785	65,000	-
Interfund	2,862	3,443	10,256	7,500	7,500
Total Environment & development	<u>1,050,045</u>	<u>1,183,514</u>	<u>1,333,087</u>	<u>1,482,100</u>	<u>1,486,430</u>
Personnel Services	583,921	758,633	660,783	910,000	835,280
Operations and Maintenance	424,389	337,600	320,611	700,000	580,010
Interfund	25,021	-	-	-	-
Total Transportation services	<u>1,033,332</u>	<u>1,096,233</u>	<u>981,393</u>	<u>1,610,000</u>	<u>1,415,290</u>
Personnel Services	2,801,734	3,111,828	3,250,536	3,616,050	3,776,984
Operations and Maintenance	1,525,271	1,313,024	1,614,978	1,914,050	2,148,491
Capital	-	-	117,227	189,000	154,850
Interfund	5,441	4,191	4,380	6,500	6,500
Debt Service	-	-	-	-	-
Total Administrative services	<u>4,332,446</u>	<u>4,429,043</u>	<u>4,987,122</u>	<u>5,725,600</u>	<u>6,086,825</u>
Total Expenditures	<u>\$ 22,359,025</u>	<u>\$ 24,269,596</u>	<u>\$ 26,417,241</u>	<u>\$ 29,765,255</u>	<u>\$ 30,246,947</u>

General Fund					
	2025	2026	2027	2028	2029
	Budgeted	Forecast	Forecast	Forecast	Forecast
\$	15,262,347	\$ 15,436,580	\$ 16,054,043	\$ 16,535,664	\$ 17,031,734
	3,167,400	2,227,011	2,271,551	2,316,982	2,363,322
	385,000	600,000	625,000	630,000	650,000
	210,000	178,770	180,558	182,363	184,187
	674,900	681,000	683,150	679,700	680,900
	<u>19,699,647</u>	<u>19,123,361</u>	<u>19,814,302</u>	<u>20,344,710</u>	<u>20,910,143</u>
	135,000	137,700	140,454	143,263	146,128
	<u>135,000</u>	<u>137,700</u>	<u>140,454</u>	<u>143,263</u>	<u>146,128</u>
	1,283,047	1,258,187	1,308,514	1,347,770	1,388,203
	1,467,740	1,541,127	1,571,950	1,603,389	1,635,456
	54,000	40,000	40,000	40,000	40,000
	26,000	26,520	27,316	28,135	28,979
	515,650	517,900	514,400	515,400	515,650
	<u>3,346,437</u>	<u>3,383,734</u>	<u>3,462,180</u>	<u>3,534,694</u>	<u>3,608,288</u>
	1,120,616	1,165,646	1,212,272	1,248,640	1,286,099
	288,150	469,938	484,036	498,557	513,513
	165,000	50,000	50,000	50,000	50,000
	5,000	5,150	5,305	5,464	5,628
	<u>1,578,766</u>	<u>1,690,734</u>	<u>1,751,612</u>	<u>1,802,660</u>	<u>1,855,240</u>
	871,884	991,900	1,031,576	1,062,523	1,094,399
	-	-	-	-	-
	-	-	-	-	-
	<u>871,884</u>	<u>991,900</u>	<u>1,031,576</u>	<u>1,062,523</u>	<u>1,094,399</u>
	4,479,886	3,941,495	4,099,154	4,263,120	4,391,014
	2,445,116	2,067,174	2,108,517	2,150,688	2,193,702
	250,000	80,000	80,000	80,000	80,000
	4,500	4,635	4,774	4,917	5,065
	-	-	-	-	-
	<u>7,179,502</u>	<u>6,093,304</u>	<u>6,292,446</u>	<u>6,498,726</u>	<u>6,669,780</u>
\$	<u><u>32,811,236</u></u>	<u><u>31,420,732</u></u>	<u><u>32,492,569</u></u>	<u><u>33,386,576</u></u>	<u><u>34,283,979</u></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					
	2021	2022	2023	2024	2024
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Intergovernmental	\$ 1,659,512	\$ 1,374,978	\$ 1,418,857	\$ 1,391,615	\$ 1,366,000
Interest income	(1,721)	(17,830)	23,000	24,557	8,400
Miscellaneous	97,766	145,905	131,338	109,577	67,000
Total Revenues	<u>1,755,557</u>	<u>1,503,053</u>	<u>1,573,195</u>	<u>1,525,749</u>	<u>1,441,400</u>
Expenditures :					
Operations and Maintenance	997,133	897,892	720,815	980,278	943,631
Capital Outlay	551,616	489,028	576,262	540,000	605,000
Interfund	251,134	295,224	308,764	229,614	266,500
Debt Service	4,131	2,065	4,131	4,131	4,131
Total Expenditures	<u>1,804,014</u>	<u>1,684,210</u>	<u>1,609,971</u>	<u>1,754,023</u>	<u>1,819,262</u>
Net change in fund balance	(48,457)	(181,157)	(36,776)	(228,274)	(377,862)
Fund balance at beginning of year	874,804	826,347	645,191	608,415	627,364
Fund balance at end of year	<u>\$ 826,347</u>	<u>\$ 645,191</u>	<u>\$ 608,415</u>	<u>\$ 380,141</u>	<u>\$ 249,502</u>

Street Construction, Maintenance and Repair Fund

2025 Budgeted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
\$ 1,380,000	\$ 1,380,000	\$ 1,380,000	\$ 1,380,000	\$ 1,380,000
20,000	15,000	15,000	15,000	15,000
85,000	85,000	85,000	85,000	85,000
<u>1,485,000</u>	<u>1,480,000</u>	<u>1,480,000</u>	<u>1,480,000</u>	<u>1,480,000</u>
805,531	825,000	830,000	835,000	840,000
-	-	-	-	-
266,500	271,830	277,267	282,812	288,468
358,131	355,881	358,381	355,381	357,131
<u>1,430,162</u>	<u>1,452,711</u>	<u>1,465,648</u>	<u>1,473,193</u>	<u>1,485,599</u>
54,838	27,289	14,352	6,807	(5,599)
380,141	434,979	462,268	476,620	483,427
<u>\$ 434,979</u>	<u>\$ 462,268</u>	<u>\$ 476,620</u>	<u>\$ 483,427</u>	<u>\$ 477,828</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				
	2021	2022	2023	2024	2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budgeted</u>
Revenues :					
Intergovernmental	\$ 114,123	\$ 111,485	\$ 115,042	\$ 113,000	\$ 109,500
Interest income	(1,101)	(2,617)	3,812	2,100	1,100
Miscellaneous	-	-	-	-	-
Total Revenues	<u>113,022</u>	<u>108,868</u>	<u>118,854</u>	<u>115,100</u>	<u>110,600</u>
Expenditures :					
Operations and Maintenance	162,849	164,867	113,940	139,251	141,670
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	<u>162,849</u>	<u>164,867</u>	<u>113,940</u>	<u>139,251</u>	<u>141,670</u>
Net change in fund balance	<u>(49,827)</u>	<u>(55,999)</u>	<u>4,913</u>	<u>(24,151)</u>	<u>(31,070)</u>
Fund balance at beginning of year	220,882	171,055	115,056	119,969	97,756
Fund balance at end of year	<u>\$ 171,055</u>	<u>\$ 115,056</u>	<u>\$ 119,969</u>	<u>\$ 95,818</u>	<u>\$ 66,686</u>

State Highway Fund

	2025 <u>Budgeted</u>	2026 <u>Forecast</u>	2027 <u>Forecast</u>	2028 <u>Forecast</u>	2029 <u>Forecast</u>
\$	113,000	\$ 114,130	\$ 115,271	\$ 116,424	\$ 117,588
	2,100	1,000	1,000	1,150	1,150
	-	-	-	-	-
	<u>115,100</u>	<u>115,130</u>	<u>116,271</u>	<u>117,574</u>	<u>118,738</u>
	136,820	115,000	116,000	117,000	118,000
	-	-	-	-	-
	-	-	-	-	-
	<u>136,820</u>	<u>115,000</u>	<u>116,000</u>	<u>117,000</u>	<u>118,000</u>
	(21,720)	130	271	574	738
	<u>95,818</u>	<u>74,098</u>	<u>74,228</u>	<u>74,500</u>	<u>75,074</u>
\$	<u><u>74,098</u></u>	<u><u>74,228</u></u>	<u><u>74,500</u></u>	<u><u>75,074</u></u>	<u><u>75,812</u></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				
	2021	2022	2023	2024	2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budgeted</u>
Revenues :					
Taxes	\$ 183,842	\$ 178,343	\$ 178,508	\$ 182,266	\$ 183,000
Intergovernmental	115,065	112,167	114,059	103,300	100,000
Interest income	(491)	(9,283)	12,157	14,500	5,800
Miscellaneous	-	-	-	-	-
Total Revenues	<u>298,415</u>	<u>281,227</u>	<u>304,724</u>	<u>300,066</u>	<u>288,800</u>
Expenditures :					
Operations and Maintenance	4,940	6,319	6,232	10,827	17,446
Capital Outlay	200,000	0	419,951	500,000	500,000
Interfund	-	2,229	1,915	2,000	1,500
Debt Service	59,432	53,087	-	-	-
Total Expenditures	<u>264,372</u>	<u>61,635</u>	<u>428,098</u>	<u>512,827</u>	<u>518,946</u>
Net change in fund balance	34,043	219,592	(123,374)	(212,761)	(230,146)
Fund balance at beginning of year	158,762	192,805	412,397	289,023	257,725
Fund balance at end of year	<u>\$ 192,805</u>	<u>\$ 412,397</u>	<u>\$ 289,023</u>	<u>\$ 76,262</u>	<u>\$ 27,579</u>

Permissive Tax Fund

	2025 <u>Budgeted</u>	2026 <u>Forecast</u>	2027 <u>Forecast</u>	2028 <u>Forecast</u>	2029 <u>Forecast</u>
\$	183,000	\$ 184,830	\$ 186,678	\$ 188,545	\$ 190,431
	100,000	100,000	100,000	100,000	100,000
	13,000	10,000	8,000	8,000	8,000
	-	-	-	-	-
	<u>296,000</u>	<u>294,830</u>	<u>294,678</u>	<u>296,545</u>	<u>298,431</u>
	17,580	20,000	30,000	30,000	30,000
	280,000	-	500,000	-	500,000
	1,500	1,500	1,500	1,500	1,500
	-	-	-	-	-
	<u>299,080</u>	<u>21,500</u>	<u>531,500</u>	<u>31,500</u>	<u>531,500</u>
	(3,080)	273,330	(236,822)	265,045	(233,069)
	76,262	73,182	346,512	109,690	374,735
\$	<u><u>73,182</u></u>	<u><u>\$ 346,512</u></u>	<u><u>\$ 109,690</u></u>	<u><u>\$ 374,735</u></u>	<u><u>\$ 141,666</u></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				
	2021	2022	2023	2024	2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budgeted</u>
Revenues :					
Fines, licenses, permits	\$ 935	\$ 599	\$ 1,137	\$ 585	\$ 900
Interest Income	<u>(452)</u>	<u>(2,179)</u>	<u>3,128</u>	<u>2,800</u>	<u>1,400</u>
Total Revenues	<u>484</u>	<u>(1,580)</u>	<u>4,266</u>	<u>3,385</u>	<u>2,300</u>
Expenditures :					
Operations and Maintenance	-	-	-	-	80,000
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,000</u>
Net change in fund balance	484	(1,580)	4,266	3,385	(77,700)
Fund balance at beginning of year	<u>75,683</u>	<u>76,167</u>	<u>74,586</u>	<u>78,852</u>	<u>80,919</u>
Fund balance at end of year	<u>\$ 76,167</u>	<u>\$ 74,586</u>	<u>\$ 78,852</u>	<u>\$ 82,237</u>	<u>\$ 3,219</u>

Enforcement and Education Fund				
<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Budgeted</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
\$ 850	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
<u>2,500</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<u>3,350</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
<u>80,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
<u>80,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
(76,650)	-	-	-	-
<u>82,237</u>	<u>5,587</u>	<u>5,587</u>	<u>5,587</u>	<u>5,587</u>
<u>\$ 5,587</u>	<u>\$ 5,587</u>	<u>\$ 5,587</u>	<u>\$ 5,587</u>	<u>\$ 5,587</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				
	2021	2022	2023	2024	2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budgeted</u>
Revenues :					
Fines, licenses, permits	\$ 1,826	\$ 1,986	\$ 2,790	\$ 1,890	\$ 2,000
Interest Income	<u>(185)</u>	<u>(979)</u>	<u>1,378</u>	<u>900</u>	<u>530</u>
Total Revenues	<u>1,641</u>	<u>1,008</u>	<u>4,168</u>	<u>2,790</u>	<u>2,530</u>
Expenditures :					
Operations and Maintenance	-	-	11,637	23,213	39,000
Total Expenditures	<u>-</u>	<u>-</u>	<u>11,637</u>	<u>23,213</u>	<u>39,000</u>
Net change in fund balance	1,641	1,008	(7,469)	(20,423)	(36,470)
Fund balance at beginning of year	<u>31,235</u>	<u>32,876</u>	<u>33,883</u>	<u>26,415</u>	<u>36,473</u>
Fund balance at end of year	<u>\$ 32,876</u>	<u>\$ 33,883</u>	<u>\$ 26,415</u>	<u>\$ 5,992</u>	<u>\$ 3</u>

Mandatory Drug Fines Fund				
2025	2026	2027	2028	2029
<u>Budgeted</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
\$ 1,900	\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,950
800	500	500	400	350
<u>2,700</u>	<u>2,450</u>	<u>2,450</u>	<u>2,350</u>	<u>2,300</u>
8,500	2,450	2,450	2,350	2,300
<u>8,500</u>	<u>2,450</u>	<u>2,450</u>	<u>2,350</u>	<u>2,300</u>
(5,800)	-	-	-	-
<u>5,992</u>	<u>192</u>	<u>192</u>	<u>192</u>	<u>192</u>
<u>\$ 192</u>	<u>\$ 192</u>	<u>\$ 192</u>	<u>\$ 192</u>	<u>\$ 192</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					
	2021	2022	2023	2024	2024
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Intergovernmental	\$ 1,019,154	\$ 263,093	\$ 547,863	\$ 1,149,534	\$ 500,000
Miscellaneous	255	621	1,551	-	-
Total Revenues	<u>1,019,409</u>	<u>263,714</u>	<u>549,414</u>	<u>1,149,534</u>	<u>500,000</u>
Expenditures :					
Operations and Maintenance	609,750	262,291	446,507	566,535	-
Capital Outlay	247,353	-	627,500	-	-
Interfund	-	-	-	-	-
Total Expenditures	<u>857,103</u>	<u>262,291</u>	<u>1,074,007</u>	<u>566,535</u>	<u>-</u>
Net change in fund balance	162,306	1,423	(524,593)	582,999	500,000
Fund balance at beginning of year	(221,825)	(59,519)	(58,097)	(582,689)	(67,160)
Fund balance at end of year	<u>\$ (59,519)</u>	<u>\$ (58,097)</u>	<u>\$ (582,689)</u>	<u>\$ 310</u>	<u>\$ 432,840</u>

Community Development Block Grant Fund

	2025 <u>Budgeted</u>	2026 <u>Forecast</u>	2027 <u>Forecast</u>	2028 <u>Forecast</u>	2029 <u>Forecast</u>
\$	818,905	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
	<u>818,905</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	818,905	310	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	<u>818,905</u>	<u>310</u>	<u>-</u>	<u>-</u>	<u>-</u>
	-	(310)	-	-	-
	310	310	-	-	-
\$	<u><u>310</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

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

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

	Economic Development Fund				
	2021	2022	2023	2024	2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budgeted</u>
Revenues :					
Taxes	\$ 143,149	\$ 177,934	\$ 188,401	\$ 391,314	\$ 368,400
Interest Income	(477)	(2,806)	3,357	4,800	250
Miscellaneous	-	-	-	-	-
Total Revenues	<u>142,673</u>	<u>175,127</u>	<u>191,758</u>	<u>396,114</u>	<u>368,650</u>
Expenditures :					
Operations and Maintenance	<u>156,849</u>	<u>176,961</u>	<u>183,703</u>	<u>316,116</u>	<u>367,000</u>
Total Expenditures	<u>156,849</u>	<u>176,961</u>	<u>183,703</u>	<u>316,116</u>	<u>367,000</u>
Excess revenues over(under) expenditures	(14,176)	(1,833)	8,055	79,998	1,650
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(14,176)	(1,833)	8,055	79,998	1,650
Fund balance at beginning of year	<u>138,771</u>	<u>124,595</u>	<u>122,761</u>	<u>130,817</u>	<u>122,763</u>
Fund balance at end of year	<u>\$ 124,595</u>	<u>\$ 122,761</u>	<u>\$ 130,817</u>	<u>\$ 210,815</u>	<u>\$ 124,413</u>

Economic Development Fund

	2025 <u>Budgeted</u>	2026 <u>Forecast</u>	2027 <u>Forecast</u>	2028 <u>Forecast</u>	2029 <u>Forecast</u>
\$	397,880	\$ 401,859	\$ 405,877	\$ 409,936	\$ 414,036
	3,750	3,000	2,750	2,500	2,250
	-	-	-	-	-
	<u>401,630</u>	<u>404,859</u>	<u>408,627</u>	<u>412,436</u>	<u>416,286</u>
	396,170	401,859	405,877	409,936	414,036
	<u>396,170</u>	<u>401,859</u>	<u>405,877</u>	<u>409,936</u>	<u>414,036</u>
	5,460	3,000	2,750	2,500	2,250
	-	-	-	-	-
	<u>5,460</u>	<u>3,000</u>	<u>2,750</u>	<u>2,500</u>	<u>2,250</u>
	<u>210,815</u>	<u>216,275</u>	<u>219,275</u>	<u>222,025</u>	<u>224,525</u>
\$	<u><u>216,275</u></u>	<u><u>219,275</u></u>	<u><u>222,025</u></u>	<u><u>224,525</u></u>	<u><u>226,775</u></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					
	2021 Actual	2022 Actual	2023 Actual	2024 Forecast	2024 Budgeted
Revenues :					
Intergovernmental	\$ 5,429	\$ 1,744	\$ -	\$ -	\$ -
Fines	2,885	6,110	110	-	-
Interest Income	(262)	(584)	928	600	350
Miscellaneous	-	-	-	-	-
Total Revenues	<u>8,052</u>	<u>7,270</u>	<u>1,038</u>	<u>600</u>	<u>350</u>
Expenditures :					
Operations and Maintenance	14,795	33,000	-	14,500	19,700
Total Expenditures	<u>14,795</u>	<u>33,000</u>	<u>-</u>	<u>14,500</u>	<u>19,700</u>
Net change in fund balance	(6,743)	(25,730)	1,038	(13,900)	(19,350)
Fund balance at beginning of year	<u>50,756.00</u>	<u>44,013</u>	<u>18,283</u>	<u>19,321</u>	<u>19,781</u>
Fund balance at end of year	<u><u>\$ 44,012.54</u></u>	<u><u>\$ 18,283</u></u>	<u><u>\$ 19,321</u></u>	<u><u>\$ 5,421</u></u>	<u><u>\$ 431</u></u>

Law Enforcement Trust Fund					
	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
	<u>Budgeted</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
\$	-	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
	450	-	-	-	-
	-	-	-	-	-
	<u>450</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	5,000	871	-	-	-
	<u>5,000</u>	<u>871</u>	<u>-</u>	<u>-</u>	<u>-</u>
	(4,550)	(871)	-	-	-
	<u>5,421</u>	<u>871</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$	<u><u>871</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				
	2021	2022	2023	2024	2024
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Taxes	\$ 182,520	\$ 184,808	\$ 185,170	\$ 231,338	\$ 180,700
Intergovernmental	19,110	19,325	19,132	24,599	18,600
Interest Income	(877)	(3,655)	5,429	7,000	2,750
Total Revenues	<u>200,753</u>	<u>200,478</u>	<u>209,732</u>	<u>262,938</u>	<u>202,050</u>
Expenditures :					
Personal Services	179,850	199,000	215,000	215,000	215,000
Operations and Maintenance	<u>3,120</u>	<u>3,203</u>	<u>3,190</u>	<u>4,533</u>	<u>5,000</u>
Total Expenditures	<u>182,970</u>	<u>202,203</u>	<u>218,190</u>	<u>219,533</u>	<u>220,000</u>
Net change in fund balance	17,783	(1,725)	(8,458)	43,405	(17,950)
Fund balance at beginning of year	<u>25,559</u>	<u>43,342</u>	<u>41,617</u>	<u>33,159</u>	<u>30,310</u>
Fund balance at end of year	<u>\$ 43,342</u>	<u>\$ 41,617</u>	<u>\$ 33,159</u>	<u>\$ 76,564</u>	<u>\$ 12,360</u>

Police Pension Fund

	2025 <u>Budgeted</u>	2026 <u>Forecast</u>	2027 <u>Forecast</u>	2028 <u>Forecast</u>	2029 <u>Forecast</u>
\$	224,413	\$ 225,535	\$ 226,663	\$ 227,796	\$ 228,935
	23,187	23,303	23,419	23,537	23,654
	4,000	2,000	1,750	1,500	1,250
	<u>251,600</u>	<u>250,838</u>	<u>251,832</u>	<u>252,833</u>	<u>253,839</u>
	260,000	260,000	260,000	260,000	260,000
	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
	<u>267,000</u>	<u>267,000</u>	<u>267,000</u>	<u>267,000</u>	<u>267,000</u>
	(15,400)	(16,162)	(15,168)	(14,167)	(13,161)
	<u>76,564</u>	<u>61,164</u>	<u>45,002</u>	<u>29,834</u>	<u>15,667</u>
\$	<u><u>61,164</u></u>	<u><u>45,002</u></u>	<u><u>29,834</u></u>	<u><u>15,667</u></u>	<u><u>2,506</u></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				
	2021	2022	2023	2024	2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budgeted</u>
Revenues :					
Taxes	\$ 182,520	\$ 184,809	\$ 185,170	\$ 231,339	\$ 180,700
Intergovernmental	19,110	19,325	19,132	24,599	18,600
Interest Income	(887)	(3,710)	5,509	7,000	2,750
Total Revenues	<u>200,743</u>	<u>200,423</u>	<u>209,811</u>	<u>262,938</u>	<u>202,050</u>
Expenditures :					
Personal Services	179,850	199,000	215,000	215,000	215,000
Operations and Maintenance	<u>3,120</u>	<u>3,203</u>	<u>3,190</u>	<u>4,533</u>	<u>5,000</u>
Total Expenditures	<u>182,970</u>	<u>202,203</u>	<u>218,190</u>	<u>219,533</u>	<u>220,000</u>
Net change in fund balance	17,773	(1,780)	(8,379)	43,406	(17,950)
Fund balance at beginning of year	<u>26,899</u>	<u>44,672</u>	<u>42,892</u>	<u>34,513</u>	<u>31,609</u>
Fund balance at end of year	<u>\$ 44,672</u>	<u>\$ 42,892</u>	<u>\$ 34,513</u>	<u>\$ 77,919</u>	<u>\$ 13,659</u>

Fire Pension Fund

	2025 <u>Budgeted</u>	2026 <u>Forecast</u>	2027 <u>Forecast</u>	2028 <u>Forecast</u>	2029 <u>Forecast</u>
\$	224,413	\$ 225,535	\$ 226,663	\$ 227,796	\$ 228,935
	23,187	23,303	23,419	23,537	23,654
	4,000	2,000	1,750	1,500	1,250
	<u>251,600</u>	<u>250,838</u>	<u>251,832</u>	<u>252,833</u>	<u>253,839</u>
	260,000	260,000	260,000	260,000	260,000
	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
	<u>267,000</u>	<u>267,000</u>	<u>267,000</u>	<u>267,000</u>	<u>267,000</u>
	(15,400)	(16,162)	(15,168)	(14,167)	(13,161)
	<u>77,919</u>	<u>62,519</u>	<u>46,357</u>	<u>31,189</u>	<u>17,022</u>
\$	<u><u>62,519</u></u>	<u><u>46,357</u></u>	<u><u>31,189</u></u>	<u><u>17,022</u></u>	<u><u>3,861</u></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				
	2021	2022	2023	2024	2024
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	(67)	(277)	585	210	176
Total Revenues	(67)	(277)	585	210	176
Expenditures :					
Operations and Maintenance	-	-	-	-	10,000
Total Expenditures	-	-	-	-	10,000
Net change in fund balance	(67)	(277)	585	210	(9,824)
Fund balance at beginning of year	9,970	9,903	9,625	10,210	10,283
Fund balance at end of year	\$ <u>9,903</u>	\$ <u>9,625</u>	\$ <u>10,210</u>	\$ <u>10,420</u>	\$ <u>459</u>

Federal Equitable Sharing Fund

2025 <u>Budgeted</u>	2026 <u>Forecast</u>	2027 <u>Forecast</u>	2028 <u>Forecast</u>	2029 <u>Forecast</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>180</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>180</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>10,000</u>	<u>605</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>10,000</u>	<u>605</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(9,820)</u>	<u>(600)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>10,420</u>	<u>600</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

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

	CDBG Chip Home Revolving Loan Fund				
	2021	2022	2023	2024	2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budgeted</u>
Revenues :					
Intergovernmental	\$ 2,630	\$ -	\$ 13,182	\$ 5,545	\$ -
Interest Income	<u>(232)</u>	<u>(691)</u>	<u>877</u>	<u>890</u>	<u>230</u>
Total Revenues	<u>2,398</u>	<u>(691)</u>	<u>14,059</u>	<u>6,435</u>	<u>230</u>
Expenditures :					
Operations and Maintenance	-	31,449	-	7,396	23,621
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>31,449</u>	<u>-</u>	<u>7,396</u>	<u>23,621</u>
Net change in fund balance	<u>2,398</u>	<u>(32,140)</u>	<u>14,059</u>	<u>(961)</u>	<u>(23,391)</u>
Fund balance at beginning of year	<u>38,870</u>	<u>41,268</u>	<u>9,128</u>	<u>23,187</u>	<u>23,399</u>
Fund balance at end of year	<u>\$ 41,268</u>	<u>\$ 9,128</u>	<u>\$ 23,187</u>	<u>\$ 22,226</u>	<u>\$ 8</u>

CDBG Chip Home Revolving Loan Fund

	2025 <u>Budgeted</u>	2026 <u>Forecast</u>	2027 <u>Forecast</u>	2028 <u>Forecast</u>	2029 <u>Forecast</u>
\$	-	\$	-	\$	-
	500	-	-	-	-
	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	22,049	677	-	-	-
	-	-	-	-	-
	<u>22,049</u>	<u>677</u>	<u>-</u>	<u>-</u>	<u>-</u>
	(21,549)	(677)	-	-	-
	<u>22,226</u>	<u>677</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$	<u><u>677</u></u>	\$	<u><u>-</u></u>	\$	<u><u>-</u></u>

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

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

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

	Economic Development Loan Fund				
	2020	2021	2022	2023	2023
	Actual	Actual	Actual	Forecast	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

**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				
	2021	2022	2023	2024	2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budgeted</u>
Revenues :					
Intergovernmental	\$ -	17,920	-	-	-
Interest Income	<u>(24)</u>	<u>\$ (615)</u>	<u>\$ 819</u>	<u>\$ 1,500</u>	<u>\$ 400</u>
Total Revenues	<u>(24)</u>	<u>17,306</u>	<u>819</u>	<u>1,500</u>	<u>400</u>
Expenditures :					
Personal Services	-	-	-	-	-
Operations and Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,000</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,000</u>
Excess revenues over(under) expenditures	(24)	17,306	819	1,500	(21,600)
Fund balance at beginning of year	<u>4,156</u>	<u>4,132</u>	<u>21,437</u>	<u>22,256</u>	<u>21,828</u>
Fund balance at end of year	<u>\$ 4,132</u>	<u>\$ 21,437</u>	<u>\$ 22,256</u>	<u>\$ 23,756</u>	<u>\$ 228</u>

Law Enforcement Training Fund				
<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Budgeted</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
-	-	-	-	-
\$ <u>400</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
<u>400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
<u>24,000</u>	<u>156</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>24,000</u>	<u>156</u>	<u>-</u>	<u>-</u>	<u>-</u>
(23,600)	(156)	-	-	-
<u>23,756</u>	<u>156</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ <u><u>156</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

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

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

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

	Recreation Supplement Fund				
	2021	2022	2023	2024	2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budgeted</u>
Revenues :					
Interest Income	\$ (44)	\$ (237)	\$ 337	\$ 400	\$ 150
Miscellaneous	700	-	-	-	-
Total Revenues	<u>656</u>	<u>(237)</u>	<u>337</u>	<u>400</u>	<u>150</u>
Expenditures :					
Operations and Maintenance	-	-	-	-	8,600
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,600</u>
Net change in fund balance	656	(237)	337	400	(8,450)
Fund balance at beginning of year	7,782	8,438	8,202	8,539	8,740
Fund balance at end of year	<u>\$ 8,438</u>	<u>\$ 8,202</u>	<u>\$ 8,539</u>	<u>\$ 8,939</u>	<u>\$ 290</u>

Recreation Supplement Fund

	2025 <u>Budgeted</u>	2026 <u>Forecast</u>	2027 <u>Forecast</u>	2028 <u>Forecast</u>	2029 <u>Forecast</u>
\$	350	\$ -	\$ -	\$ -	\$ -
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>8,900</u>	<u>389</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>8,900</u>	<u>389</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(8,550)</u>	<u>(389)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>8,939</u>	<u>389</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$	<u><u>389</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				
	2021	2022	2023	2024	2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budgeted</u>
Revenues :					
Interest Income	\$ (181)	\$ (840)	\$ 1,208	\$ 1,500	\$ 550
Miscellaneous	-	-	-	-	-
Total Revenues	<u>(181)</u>	<u>(840)</u>	<u>1,208</u>	<u>1,500</u>	<u>550</u>
Expenditures :					
Operations and Maintenance	-	-	-	-	30,000
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
Net change in fund balance	<u>(181)</u>	<u>(840)</u>	<u>1,208</u>	<u>1,500</u>	<u>(29,450)</u>
Fund balance at beginning of year	<u>29,871</u>	<u>29,690</u>	<u>28,851</u>	<u>30,059</u>	<u>30,603</u>
Fund balance at end of year	<u>\$ 29,690</u>	<u>\$ 28,851</u>	<u>\$ 30,059</u>	<u>\$ 31,559</u>	<u>\$ 1,153</u>

Park Reforestation Fund					
	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
	<u>Budgeted</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
\$	1,250	\$ -	\$ -	\$ -	\$ -
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>1,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	 31,500	 1,309	 -	 -	 -
	<u>31,500</u>	<u>1,309</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(30,250)</u>	<u>(1,309)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>31,559</u>	<u>1,309</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$	<u>1,309</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**CITY OF WOOSTER, OHIO
ONEOHIO OPIOID SETTLEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

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

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

	OneOhio Opioid Settlement Fund				
	2021	2022	2023	2024	2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budgeted</u>
Revenues :					
Miscellaneous	\$ -	\$ 34,971	\$ 119,800	\$ 307,466	\$ 100,000
Interest income	-	-	-	-	-
Total Revenues	<u>-</u>	<u>34,971</u>	<u>119,800</u>	<u>307,466</u>	<u>100,000</u>
Expenditures :					
Operations and Maintenance	-	-	11,999	39,431	115,000
Capital Outlay	-	-	92,837	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>104,836</u>	<u>39,431</u>	<u>115,000</u>
Net change in fund balance	-	34,971	14,964	268,035	(15,000)
Fund balance at beginning of year	-	-	34,971	49,934	15,415
Fund balance at end of year	<u>\$ -</u>	<u>\$ 34,971</u>	<u>\$ 49,934</u>	<u>\$ 317,969</u>	<u>\$ 415</u>

OneOhio Opioid Settlement Fund

	2025 Budgeted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
\$	148,554	\$ 111,461	\$ 111,461	\$ 121,156	\$ 121,283
	-	-	-	-	-
	<u>148,554</u>	<u>111,461</u>	<u>111,461</u>	<u>121,156</u>	<u>121,283</u>
	400,000	150,000	135,000	125,000	121,000
	-	-	-	-	-
	<u>400,000</u>	<u>150,000</u>	<u>135,000</u>	<u>125,000</u>	<u>121,000</u>
	(251,446)	(38,539)	(23,539)	(3,844)	283
	<u>317,969</u>	<u>66,523</u>	<u>27,984</u>	<u>4,445</u>	<u>601</u>
\$	<u><u>66,523</u></u>	<u><u>27,984</u></u>	<u><u>4,445</u></u>	<u><u>601</u></u>	<u><u>884</u></u>

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

Oak Hill Incentive District TIF Fund					
	2021	2022	2023	2024	2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budgeted</u>
Revenues :					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 74,000
Interest income	-	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,000</u>
Expenditures :					
Operations and Maintenance	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	74,000
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,000</u>
Net change in fund balance	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Oak Hill Incentive District TIF Fund					
	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
	<u>Budgeted</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
\$	85,000	\$ 172,000	\$ 258,000	\$ 344,000	\$ 344,000
	-	-	-	-	-
	<u>85,000</u>	<u>172,000</u>	<u>258,000</u>	<u>344,000</u>	<u>344,000</u>
	-	-	-	-	-
	-	-	-	-	-
	<u>85,000</u>	<u>39,618</u>	<u>425,584</u>	<u>236,334</u>	<u>424,334</u>
	<u>85,000</u>	<u>39,618</u>	<u>425,584</u>	<u>236,334</u>	<u>424,334</u>
	-	<u>132,382</u>	<u>(167,584)</u>	<u>107,666</u>	<u>(80,334)</u>
	-	-	<u>132,382</u>	<u>(35,202)</u>	<u>72,464</u>
\$	<u>-</u>	<u>\$ 132,382</u>	<u>\$ (35,202)</u>	<u>\$ 72,464</u>	<u>\$ (7,870)</u>

**CITY OF WOOSTER, OHIO
TRANSPORTATION 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**

Transportation Grant Fund [131] – This fund is used to account for revenues and expenditures from grants, user fees, and contributions from the City of Wooster to support public transportation.

	Transportation Grant Fund				
	2021	2022	2023	2024	2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budgeted</u>
Revenues :					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services					
Interest income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Transfers in				50,000	50,000
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
Expenditures :					
Personal Services	-	-	-	27,500	50,000
Operations and Maintenance	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,500</u>	<u>50,000</u>
Net change in fund balance	-	-	-	22,500	-
Fund balance at beginning of year	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,500</u>	<u>\$ -</u>

Transportation Grant Fund

	2025 Budgeted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
\$	659,324	\$ 862,279	\$ 948,507	\$ 1,043,358	\$ 1,147,694
	113,815	386,578	425,236	467,759	514,535
	-	-	-	-	-
	-	30,000	30,000	30,000	30,000
	425,000	134,948	145,984	157,741	170,264
	<u>1,198,139</u>	<u>1,413,805</u>	<u>1,549,727</u>	<u>1,698,858</u>	<u>1,862,493</u>
	170,073	181,978	194,717	208,347	222,931
	1,026,523	1,231,826	1,355,010	1,490,511	1,639,563
	-	-	-	-	-
	<u>1,196,596</u>	<u>1,413,804</u>	<u>1,549,727</u>	<u>1,698,858</u>	<u>1,862,494</u>
	1,543	1	-	-	(1)
	<u>22,500</u>	<u>24,043</u>	<u>24,044</u>	<u>24,044</u>	<u>24,044</u>
\$	<u><u>24,043</u></u>	<u><u>\$ 24,044</u></u>	<u><u>\$ 24,044</u></u>	<u><u>\$ 24,044</u></u>	<u><u>\$ 24,043</u></u>

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

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

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

	Guaranteed Deposits Fund				
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Forecast</u>	2024 <u>Budgeted</u>
Revenues :					
Interest Income	\$ 1,355	\$ (7,819)	\$ -	\$ -	\$ -
Miscellaneous	<u>23,910</u>	<u>99,982</u>	<u>32,000</u>	<u>58,951</u>	<u>-</u>
Total Revenues	<u>25,265</u>	<u>92,163</u>	<u>32,000</u>	<u>58,951</u>	<u>-</u>
Expenditures :					
Operations and Maintenance	<u>-</u>	<u>-</u>	<u>82,111</u>	<u>72,951</u>	<u>297,000</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>82,111</u>	<u>72,951</u>	<u>297,000</u>
Net change in fund balance	25,265	92,163	(50,111)	(14,000)	(297,000)
Fund balance at beginning of year	<u>218,953</u>	<u>244,218</u>	<u>336,381</u>	<u>286,269</u>	<u>301,270</u>
Fund balance at end of year	<u><u>\$ 244,218</u></u>	<u><u>\$ 336,381</u></u>	<u><u>\$ 286,269</u></u>	<u><u>\$ 272,269</u></u>	<u><u>\$ 4,270</u></u>

Guaranteed Deposits Fund				
2025	2026	2027	2028	2029
<u>Budgeted</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
\$ -	\$ -	-	-	-
-	54,000	54,000	54,000	54,000
<u>-</u>	<u>54,000</u>	<u>54,000</u>	<u>54,000</u>	<u>54,000</u>
272,269	54,000	54,000	54,000	54,000
<u>272,269</u>	<u>54,000</u>	<u>54,000</u>	<u>54,000</u>	<u>54,000</u>
(272,269)	-	-	-	-
<u>272,269</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>

**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				
	2021 Actual	2022 Actual	2023 Actual	2024 Forecast	2024 Budgeted
Revenues :					
Special Assessments	\$ 90,819	\$ 76,167	\$ 49,504	\$ 83,300	\$ 52,500
Interest Income	(7,159)	(33,262)	46,474	30,000	17,500
Total Revenues	<u>83,661</u>	<u>42,905</u>	<u>95,977</u>	<u>113,300</u>	<u>70,000</u>
Expenditures :					
Operations and Maintenance	2,396	6,456	5,419	3,130	15,000
Debt Service	151,687	151,483	138,857	875,955	125,000
Total Expenditures	<u>154,083</u>	<u>157,939</u>	<u>144,276</u>	<u>879,085</u>	<u>140,000</u>
Net change in fund balance	<u>(70,422)</u>	<u>(115,035)</u>	<u>(48,299)</u>	<u>(765,785)</u>	<u>(70,000)</u>
Proceeds from Debt Issuance	-	-	152,769	741,092	-
Transfers out	-	-	-	-	-
Fund balance at beginning of year	<u>1,184,565</u>	<u>1,114,143</u>	<u>999,109</u>	<u>1,103,579</u>	<u>851,792</u>
Fund balance at end of year	<u>\$ 1,114,143</u>	<u>\$ 999,109</u>	<u>\$ 1,103,579</u>	<u>\$ 1,078,886</u>	<u>\$ 781,792</u>

Debt Service Fund				
<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Budgeted</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000
20,000	17,000	15,000	13,000	11,000
<u>106,000</u>	<u>103,000</u>	<u>101,000</u>	<u>99,000</u>	<u>97,000</u>
10,000	15,000	15,000	15,000	15,000
<u>170,000</u>	<u>161,000</u>	<u>160,000</u>	<u>163,000</u>	<u>161,000</u>
<u>180,000</u>	<u>176,000</u>	<u>175,000</u>	<u>178,000</u>	<u>176,000</u>
(74,000)	(73,000)	(74,000)	(79,000)	(79,000)
-	-	-	-	-
-	-	-	-	-
<u>1,078,886</u>	<u>1,004,886</u>	<u>931,886</u>	<u>857,886</u>	<u>778,886</u>
\$ <u><u>1,004,886</u></u>	\$ <u><u>931,886</u></u>	\$ <u><u>857,886</u></u>	\$ <u><u>778,886</u></u>	\$ <u><u>699,886</u></u>

**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				
	2021	2022	2023	2024	2024
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Intergovernmental	\$ 1,202,949	\$ 1,783,410	\$ 725,648	\$ 638,589	\$ 638,589
Special Assessments	157,253	163,240	127,632	121,900	90,000
Interest Income	(20,326)	(119,677)	169,866	260,000	115,000
Miscellaneous	57,462	131,567	37,348	-	15,000
Total Revenues	<u>1,397,337</u>	<u>1,958,541</u>	<u>1,060,494</u>	<u>1,020,489</u>	<u>858,589</u>
Expenditures :					
Interfund	-	-	-	-	-
Capital Outlay	8,500,920	8,500,920	5,582,517	9,475,000	14,867,559
Debt Service	159,031	159,031	841,811	758,200	758,155
Total Expenditures	<u>8,659,951</u>	<u>8,659,951</u>	<u>6,424,328</u>	<u>10,233,200</u>	<u>15,625,714</u>
Excess revenues over(under)					
expenditures	(7,262,614)	(6,701,410)	(5,363,835)	(9,212,711)	(14,767,125)
Proceeds from debt issue	-	560,000	4,095,000	11,484,000	12,574,000
Transfers in	7,131,149	4,659,800	3,760,000	3,500,000	3,500,000
Net change in fund balance	<u>(131,465)</u>	<u>(1,481,610)</u>	<u>2,491,166</u>	<u>5,771,289</u>	<u>1,306,875</u>
Fund balance at beginning of year	3,469,247	3,337,782	1,856,172	4,347,337	(534,477)
Fund balance at end of year	<u>\$ 3,337,782</u>	<u>\$ 1,856,172</u>	<u>\$ 4,347,337</u>	<u>\$ 10,118,626</u>	<u>\$ 772,398</u>

Capital Projects Fund

	2025 <u>Budgeted</u>	2026 <u>Forecast</u>	2027 <u>Forecast</u>	2028 <u>Forecast</u>	2029 <u>Forecast</u>
\$	2,305,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
	69,000	75,000	75,000	75,000	75,000
	97,500	65,000	60,000	55,000	50,000
	-	-	-	-	-
	<u>2,471,500</u>	<u>640,000</u>	<u>635,000</u>	<u>630,000</u>	<u>625,000</u>
	-	-	-	-	-
	13,146,000	5,000,000	4,500,000	4,500,000	4,500,000
	166,300	160,900	158,200	155,500	162,800
	<u>13,312,300</u>	<u>5,160,900</u>	<u>4,658,200</u>	<u>4,655,500</u>	<u>4,662,800</u>
	(10,840,800)	(4,520,900)	(4,023,200)	(4,025,500)	(4,037,800)
	825,000	-	-	-	-
	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
	<u>(6,015,800)</u>	<u>(520,900)</u>	<u>(23,200)</u>	<u>(25,500)</u>	<u>(37,800)</u>
	10,118,626	4,102,826	3,581,926	3,558,726	3,533,226
\$	<u><u>4,102,826</u></u>	<u><u>\$ 3,581,926</u></u>	<u><u>\$ 3,558,726</u></u>	<u><u>\$ 3,533,226</u></u>	<u><u>\$ 3,495,426</u></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				
	2021 Actual	2022 Actual	2023 Actual	2024 Forecast	2024 Budgeted
Revenues :					
Charges for services	\$ 6,712,261	\$ 7,089,542	\$ 7,596,883	\$ 8,079,500	\$ 7,488,000
Intergovernmental	383,999	-	-	-	-
Fines, licenses, permits	9,649	17,468	18,128	17,155	17,800
Interest income	(22,843)	(160,608)	227,950	175,000	100,000
Miscellaneous	70,856	54,012	51,762	45,000	24,000
Total Revenues	<u>7,153,923</u>	<u>7,000,413</u>	<u>7,894,723</u>	<u>8,316,655</u>	<u>7,629,800</u>
Expenditures :					
Personal Services	1,994,022	2,243,077	2,319,751	2,347,200	2,577,384
Operations and Maintenance	2,161,897	2,276,336	2,476,919	2,403,600	3,400,663
Capital Outlay	1,735,674	1,731,214	1,461,408	3,268,095	2,490,000
Interfund Services Used	27,264	18,833	25,878	37,500	142,500
Debt Service	660,696	636,826	661,453	663,940	669,250
Total Expenditures	<u>6,579,553</u>	<u>6,906,286</u>	<u>6,945,409</u>	<u>8,720,335</u>	<u>9,279,797</u>
Excess revenues over(under) expenditures	574,369	94,127	949,314	(403,680)	(1,649,997)
Transfers In	180,000	250,000	300,000	450,000	450,000
Proceeds from debt issue	-	-	-	-	-
Change in net position	<u>754,369</u>	<u>344,127</u>	<u>1,249,314</u>	<u>46,320</u>	<u>(1,199,997)</u>
Total unrestricted net position at beginning of year	<u>3,302,455</u>	<u>4,056,824</u>	<u>4,400,951</u>	<u>5,650,265</u>	<u>2,298,540</u>
Total unrestricted net position at end of year	<u>\$ 4,056,824</u>	<u>\$ 4,400,951</u>	<u>\$ 5,650,265</u>	<u>\$ 5,696,585</u>	<u>\$ 1,098,543</u>

Water Fund					
	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
	<u>Budgeted</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
\$	8,065,000	\$ 8,266,625	\$ 8,473,291	\$ 8,685,123	\$ 8,902,251
	308,018	-	-	-	
	17,100	17,000	17,000	17,000	17,000
	150,000	75,000	60,000	48,000	45,000
	39,000	90,000	90,000	90,000	90,000
	<u>8,579,118</u>	<u>8,448,625</u>	<u>8,640,291</u>	<u>8,840,123</u>	<u>9,054,251</u>
	2,593,858	2,706,253	2,841,566	2,983,644	3,132,826
	3,328,887	2,643,960	2,710,059	2,777,810	2,847,256
	5,585,000	1,750,000	1,750,000	2,250,000	2,325,000
	147,500	151,188	154,967	158,841	162,812
	660,000	674,300	668,800	668,300	545,800
	<u>12,315,245</u>	<u>7,925,701</u>	<u>8,125,392</u>	<u>8,838,596</u>	<u>9,013,694</u>
	(3,736,127)	522,924	514,899	1,527	40,556
	500,000	475,000	475,000	475,000	475,000
	191,982	-	-	-	-
	<u>(3,044,145)</u>	<u>997,924</u>	<u>989,899</u>	<u>476,527</u>	<u>515,556</u>
	<u>5,696,585</u>	<u>2,652,440</u>	<u>3,650,365</u>	<u>4,640,263</u>	<u>5,116,790</u>
\$	<u><u>2,652,440</u></u>	<u><u>3,650,365</u></u>	<u><u>4,640,263</u></u>	<u><u>5,116,790</u></u>	<u><u>5,632,347</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					
	2021	2022	2023	2024	2024
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Charges for services	\$ 9,030,547	\$ 8,836,686	\$ 9,136,820	\$ 10,024,915	\$ 9,200,700
Intergovernmental	-	-	300,000	1,372,918	1,277,604
Fines, licenses, permits	9,543	26,172	24,135	21,373	24,000
Interest income	(31,544)	(276,002)	420,557	400,000	250,000
Miscellaneous	8,410	27,204	3,944	6,041	62,000
Total Revenues	9,016,955	8,614,060	9,885,455	11,825,247	10,814,304
Expenditures :					
Personal Services	1,689,693	1,806,621	1,924,359	2,141,000	2,162,856
Operations and Maintenance	1,890,948	1,804,161	1,978,621	1,891,600	2,416,910
Capital Outlay	1,551,016	2,354,389	3,341,064	4,777,066	12,315,000
Interfund Services Used	1,281,500	1,282,000	1,342,427	1,337,000	1,337,000
Debt Service	2,183,950	1,925,247	4,058,962	6,711,000	6,560,000
Total Expenditures	8,597,107	9,172,418	12,645,434	16,857,666	24,791,766
Excess revenues over(under) expenditures	419,848	(558,358)	(2,759,978)	(5,032,419)	(13,977,462)
Transfers In	222,000	282,000	350,000	500,000	500,000
Proceeds from debt issue	-	1,800,000	14,780,359	7,130,000	7,503,242
Change in net position	641,848	1,523,642	12,370,380	2,597,581	(5,974,220)
Total unrestricted net position at beginning of year	2,675,752	3,317,600	4,841,242	17,211,623	5,578,174
Total unrestricted net position at end of year	\$ 3,317,600	\$ 4,841,242	\$ 17,211,623	\$ 19,809,204	\$ (396,046)

Water Pollution Control Fund

	2025 Budgeted	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
\$	10,015,000	\$ 10,265,375	\$ 10,522,009	\$ 10,785,060	\$ 10,785,060
	982,997	1,500,000	-	-	-
	20,350	25,000	25,000	25,000	25,000
	250,000	50,000	50,000	50,000	50,000
	-	40,000	40,000	40,000	400,000
	<u>11,268,347</u>	<u>11,880,375</u>	<u>10,637,009</u>	<u>10,900,060</u>	<u>11,260,060</u>
	2,301,598	2,416,678	2,513,345	2,613,879	2,718,434
	2,548,090	2,624,533	2,782,005	2,921,105	3,067,160
	7,175,000	2,500,000	2,000,000	2,000,000	2,000,000
	1,337,000	1,377,110	1,411,538	1,446,826	1,482,997
	2,866,000	2,762,000	2,269,500	1,882,700	1,882,500
	<u>16,227,688</u>	<u>11,680,321</u>	<u>10,976,387</u>	<u>10,864,510</u>	<u>11,151,091</u>
	(4,959,341)	200,054	(339,378)	35,550	108,969
	600,000	500,000	550,000	575,000	575,000
	1,722,396	-	-	-	-
	<u>(2,636,945)</u>	<u>700,054</u>	<u>210,622</u>	<u>610,550</u>	<u>683,969</u>
	<u>19,809,204</u>	<u>17,172,259</u>	<u>17,872,313</u>	<u>18,082,935</u>	<u>18,693,485</u>
\$	<u><u>17,172,259</u></u>	<u><u>17,872,313</u></u>	<u><u>18,082,935</u></u>	<u><u>18,693,485</u></u>	<u><u>19,377,453</u></u>

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

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

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

Storm Drainage Fund					
	2021	2022	2023	2024	2024
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Charges for services	\$ 1,521,182	\$ 1,573,206	\$ 1,624,716	\$ 1,701,000	\$ 1,650,000
Intergovernmental	-	-	-	-	-
Fines, licenses, permits	153,443	80,921	36,445	39,500	18,000
Interest income	(11,628)	(76,517)	108,419	64,000	40,000
Miscellaneous	28,570	4,840	2,945	400	(10,000)
Total Revenues	<u>1,691,567</u>	<u>1,582,450</u>	<u>1,772,526</u>	<u>1,804,900</u>	<u>1,698,000</u>
Expenditures :					
Personal Services	473,502	564,344	565,426	594,600	654,425
Operations and Maintenance	164,006	143,268	191,855	211,430	219,760
Capital Outlay	440,977	1,067,738	346,127	1,766,000	1,225,000
Interfund Services Used	318,604	356,228	357,364	352,000	352,000
Debt Service	37,726	18,863	37,684	36,530	37,000
Total Expenditures	<u>1,434,814</u>	<u>2,150,441</u>	<u>1,498,456</u>	<u>2,960,560</u>	<u>2,488,185</u>
Excess revenues over(under) expenditures	256,752	(567,991)	274,070	(1,155,660)	(790,185)
Proceeds from debt issue	-	-	-	-	-
Change in net position	256,752	(567,991)	274,070	(1,155,660)	(790,185)
Total unrestricted net position at beginning of year	<u>1,268,671</u>	<u>1,525,423</u>	<u>957,433</u>	<u>1,231,502</u>	<u>899,563</u>
Total unrestricted net position at end of year	<u>\$ 1,525,423</u>	<u>\$ 957,433</u>	<u>\$ 1,231,502</u>	<u>\$ 75,842</u>	<u>\$ 109,378</u>

Storm Drainage Fund					
	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
	<u>Budgeted</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
\$	1,702,000	\$ 1,719,020	\$ 1,736,210	\$ 1,770,934	\$ 1,806,353
	-	-	-	-	-
	3,500	2,850	2,850	2,850	2,850
	40,000	30,000	30,000	30,000	30,000
	-	-	-	-	-
	<u>1,745,500</u>	<u>1,751,870</u>	<u>1,769,060</u>	<u>1,803,784</u>	<u>1,839,203</u>
	739,903	776,898	807,974	828,173	848,878
	219,940	240,000	246,000	252,150	258,454
	250,000	300,000	300,000	300,000	300,000
	352,000	352,000	360,800	369,820	379,066
	36,000	36,000	36,000	27,100	27,100
	<u>1,597,843</u>	<u>1,704,898</u>	<u>1,750,774</u>	<u>1,777,243</u>	<u>1,813,497</u>
	147,657	46,972	18,286	26,541	25,706
	-	-	-	-	-
	<u>147,657</u>	<u>46,972</u>	<u>18,286</u>	<u>26,541</u>	<u>25,706</u>
	<u>75,842</u>	<u>223,499</u>	<u>270,471</u>	<u>288,757</u>	<u>315,298</u>
\$	<u><u>223,499</u></u>	<u><u>270,471</u></u>	<u><u>288,757</u></u>	<u><u>315,298</u></u>	<u><u>341,004</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				
	2021	2022	2023	2024	2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budgeted</u>
Revenues :					
Charges for services	\$ 224,363	\$ 268,990	\$ 356,809	\$ 445,000	\$ 355,000
Miscellaneous	<u>3,573</u>	<u>(3,573)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>227,936</u>	<u>265,417</u>	<u>356,809</u>	<u>445,000</u>	<u>355,000</u>
Expenditures :					
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues over(under) expenditures	227,936	265,417	356,809	445,000	355,000
Transfers Out	(180,000)	(250,000)	(300,000)	(450,000)	(450,000)
Proceeds from debt issue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	47,936	15,417	56,809	(5,000)	(95,000)
Total unrestricted net position at beginning of year	<u>17,345</u>	<u>65,281</u>	<u>80,698</u>	<u>137,507</u>	<u>133,698</u>
Total unrestricted net position at end of year	<u>\$ 65,281</u>	<u>\$ 80,698</u>	<u>\$ 137,507</u>	<u>\$ 132,507</u>	<u>\$ 38,698</u>

Water Capital Fund					
	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
	<u>Budgeted</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
\$	450,000	\$ 459,000	\$ 468,180	\$ 477,544	\$ 487,094
	-	-	-	-	-
	<u>450,000</u>	<u>459,000</u>	<u>468,180</u>	<u>477,544</u>	<u>487,094</u>
	-	-	-	-	-
	-	-	-	-	-
	450,000	459,000	468,180	477,544	487,094
	(500,000)	(475,000)	(475,000)	(475,000)	(475,000)
	-	-	-	-	-
	<u>(50,000)</u>	<u>(16,000)</u>	<u>(6,820)</u>	<u>2,544</u>	<u>12,094</u>
	<u>132,507</u>	<u>82,507</u>	<u>66,507</u>	<u>59,687</u>	<u>62,231</u>
\$	<u><u>82,507</u></u>	<u><u>66,507</u></u>	<u><u>59,687</u></u>	<u><u>62,231</u></u>	<u><u>74,325</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				
	2021	2022	2023	2024	2024
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Charges for services	\$ 253,692	\$ 303,569	\$ 402,017	\$ 500,000	\$ 400,000
Miscellaneous	3,953	(3,953)	-	-	-
Total Revenues	<u>257,645</u>	<u>299,615</u>	<u>402,017</u>	<u>500,000</u>	<u>400,000</u>
Expenditures :					
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues over(under) expenditures	257,645	299,615	402,017	500,000	400,000
Transfers Out	(222,000)	(282,000)	(350,000)	(500,000)	(500,000)
Proceeds from debt issue	-	-	-	-	-
Change in net position	<u>35,645</u>	<u>17,615</u>	<u>52,017</u>	<u>-</u>	<u>(100,000)</u>
Total unrestricted net position at beginning of year	<u>37,795</u>	<u>73,440</u>	<u>91,055</u>	<u>143,073</u>	<u>141,055</u>
Total unrestricted net position at end of year	<u>\$ 73,440</u>	<u>\$ 91,055</u>	<u>\$ 143,073</u>	<u>\$ 143,073</u>	<u>\$ 41,055</u>

Sewer Capital Fund				
<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Budgeted</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
\$ 515,000	\$ 525,300	\$ 535,806	\$ 546,522	\$ 557,453
-	-	-	-	-
<u>515,000</u>	<u>525,300</u>	<u>535,806</u>	<u>546,522</u>	<u>557,453</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
515,000	525,300	535,806	546,522	557,453
(600,000)	(500,000)	(550,000)	(575,000)	(575,000)
-	-	-	-	-
<u>(85,000)</u>	<u>25,300</u>	<u>(14,194)</u>	<u>(28,478)</u>	<u>(17,547)</u>
<u>143,073</u>	<u>58,073</u>	<u>83,373</u>	<u>69,179</u>	<u>40,701</u>
\$ <u>58,073</u>	\$ <u>83,373</u>	\$ <u>69,179</u>	\$ <u>40,701</u>	\$ <u>23,153</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				
	2021	2022	2023	2024	2024
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Intergovernmental	\$ 64,687	\$ 50,513	\$ 24,716	\$ 16,654	\$ 40,000
Charges for services	1,534,233	1,626,256	1,684,526	1,700,000	1,700,000
Fines, licenses, permits	2,252	4,865	5,226	4,500	3,000
Interest income	(4,242)	(16,059)	23,440	30,000	10,000
Miscellaneous	77	131	27,841	28,000	-
Total Revenues	<u>1,597,006</u>	<u>1,665,706</u>	<u>1,765,749</u>	<u>1,779,154</u>	<u>1,753,000</u>
Expenditures :					
Operations and Maintenance	1,578,905	1,750,302	1,696,406	1,755,000	1,800,000
Interfund Services Used	132,959	66,480	-	-	-
Total Expenditures	<u>1,711,864</u>	<u>1,816,782</u>	<u>1,696,406</u>	<u>1,755,000</u>	<u>1,800,000</u>
Change in net position	(114,858)	(151,075)	69,343	24,154	(47,000)
Total unrestricted net position at beginning of year	267,911	153,054	1,978	71,322	64,706
Total unrestricted net position at end of year	<u>\$ 153,054</u>	<u>\$ 1,978</u>	<u>\$ 71,322</u>	<u>\$ 95,476</u>	<u>\$ 17,706</u>

Refuse Collection Fund

	2025 <u>Budgeted</u>	2026 <u>Forecast</u>	2027 <u>Forecast</u>	2028 <u>Forecast</u>	2029 <u>Forecast</u>
\$	44,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	1,764,000	1,764,000	1,781,640	1,835,089	1,871,791
	4,500	5,000	5,000	5,000	5,000
	25,000	20,000	15,000	13,000	12,000
	-	-	-	-	-
	<u>1,837,500</u>	<u>1,814,000</u>	<u>1,826,640</u>	<u>1,878,089</u>	<u>1,913,791</u>
	1,755,000	1,807,650	1,852,841	1,899,162	1,946,641
	-	-	-	-	-
	<u>1,755,000</u>	<u>1,807,650</u>	<u>1,852,841</u>	<u>1,899,162</u>	<u>1,946,641</u>
	82,500	6,350	(26,201)	(21,073)	(32,850)
	95,476	177,976	184,326	158,124	137,051
\$	<u><u>177,976</u></u>	<u><u>184,326</u></u>	<u><u>158,124</u></u>	<u><u>137,051</u></u>	<u><u>104,201</u></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				
	2021	2022	2023	2024	2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budgeted</u>
Revenues :					
Interfund	\$ 648,569	\$ 631,342	\$ 702,822	\$ 736,800	\$ 755,000
Miscellaneous	585	234	1,406	800	-
Total Revenues	<u>649,154</u>	<u>631,576</u>	<u>704,228</u>	<u>737,600</u>	<u>755,000</u>
Expenditures :					
Personal Services	398,057	422,351	440,821	455,000	452,530
Operations and Maintenance	240,803	230,232	259,108	282,600	303,000
Interfund	-	-	-	-	-
Total Expenditures	<u>638,860</u>	<u>652,582</u>	<u>699,930</u>	<u>737,600</u>	<u>755,530</u>
Change in cash position	10,294	(21,007)	4,298	-	(530)
Total fund cash position at beginning of year	<u>10,777</u>	<u>21,071</u>	<u>64</u>	<u>4,362</u>	<u>33,973</u>
Total fund cash position at end of year	<u>\$ 21,071</u>	<u>\$ 64</u>	<u>\$ 4,362</u>	<u>\$ 4,362</u>	<u>\$ 33,443</u>

Municipal Garage Fund

	2025 <u>Budgeted</u>	2026 <u>Forecast</u>	2027 <u>Forecast</u>	2028 <u>Forecast</u>	2029 <u>Forecast</u>
\$	785,000	\$ 816,400	\$ 829,810	\$ 871,301	\$ 873,727
	-	-	-	-	-
	<u>785,000</u>	<u>816,400</u>	<u>829,810</u>	<u>871,301</u>	<u>873,727</u>
	482,517	506,643	526,909	537,447	548,196
	303,000	306,030	309,090	312,181	315,303
	-	-	-	-	-
	<u>785,517</u>	<u>812,673</u>	<u>835,999</u>	<u>849,628</u>	<u>863,499</u>
	(517)	3,727	(6,189)	21,673	10,228
	<u>4,362</u>	<u>3,845</u>	<u>7,572</u>	<u>1,384</u>	<u>23,056</u>
\$	<u><u>3,845</u></u>	<u><u>7,572</u></u>	<u><u>1,384</u></u>	<u><u>23,056</u></u>	<u><u>33,284</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 expenses related to health, vision, dental, life and disability insurances as well as employee flexible spending accounts and related employer and employee contributions.

	Employee Benefits Fund				
	2021	2022	2023	2024	2024
	Actual	Actual	Actual	Forecast	Budgeted
Revenues :					
Interfund	\$ 4,113,925	\$ 4,409,383	\$ 4,650,381	\$ 5,142,000	\$ 4,818,312
Miscellaneous	309,738	298,670	376,125	582,700	361,107
Total Revenues	<u>4,423,663</u>	<u>4,708,053</u>	<u>5,026,506</u>	<u>5,724,700</u>	<u>5,179,419</u>
Expenditures :					
Personal Services	<u>4,394,184</u>	<u>4,706,447</u>	<u>4,918,669</u>	<u>5,706,000</u>	<u>5,385,000</u>
Total Expenditures	<u>4,394,184</u>	<u>4,706,447</u>	<u>4,918,669</u>	<u>5,706,000</u>	<u>5,385,000</u>
Change in cash position	29,478	1,605	107,837	18,700	(205,581)
Total fund cash position at beginning of year	<u>2,075,548</u>	<u>2,105,027</u>	<u>2,106,632</u>	<u>2,214,469</u>	<u>2,137,376</u>
Total fund cash position at end of year	<u>\$ 2,105,027</u>	<u>\$ 2,106,632</u>	<u>\$ 2,214,469</u>	<u>\$ 2,233,169</u>	<u>\$ 1,931,795</u>

Employee Benefits Fund				
<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Budgeted</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
\$ 5,600,000	\$ 6,020,000	\$ 6,501,600	\$ 7,086,744	\$ 7,724,551
580,000	620,600	664,042	710,525	760,262
<u>6,180,000</u>	<u>6,640,600</u>	<u>7,165,642</u>	<u>7,797,269</u>	<u>8,484,813</u>
<u>6,180,000</u>	<u>6,723,840</u>	<u>7,315,538</u>	<u>7,959,305</u>	<u>8,659,724</u>
<u>6,180,000</u>	<u>6,723,840</u>	<u>7,315,538</u>	<u>7,959,305</u>	<u>8,659,724</u>
-	(83,240)	(149,896)	(162,036)	(174,911)
<u>2,233,169</u>	<u>2,233,169</u>	<u>2,149,929</u>	<u>2,000,033</u>	<u>1,837,997</u>
<u>\$ 2,233,169</u>	<u>\$ 2,149,929</u>	<u>\$ 2,000,033</u>	<u>\$ 1,837,997</u>	<u>\$ 1,663,085</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				
	2021	2022	2023	2024	2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budgeted</u>
Revenues :					
Interest Income	\$ 135,107	\$ 97,968	\$ 87,077	\$ 110,000	\$ 110,000
Miscellaneous	-	-	-	-	-
Total Revenues	<u>135,107</u>	<u>97,968</u>	<u>87,077</u>	<u>110,000</u>	<u>110,000</u>
Expenditures :					
Operations and Maintenance	<u>135,107</u>	<u>97,968</u>	<u>87,077</u>	<u>110,000</u>	<u>110,000</u>
Total Expenditures	<u>135,107</u>	<u>97,968</u>	<u>87,077</u>	<u>110,000</u>	<u>110,000</u>
Change in cash position	-	-	-	-	-
Total fund cash position at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund cash position at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Investment Fund					
	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
	<u>Budgeted</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
\$	119,600	\$ 119,600	\$ 119,600	\$ 119,600	\$ 119,600
	-	-	-	-	-
	<u>119,600</u>	<u>119,600</u>	<u>119,600</u>	<u>119,600</u>	<u>119,600</u>
	 119,600	 119,600	 119,600	 119,600	 119,600
	<u>119,600</u>	<u>119,600</u>	<u>119,600</u>	<u>119,600</u>	<u>119,600</u>
	<u>119,600</u>	<u>119,600</u>	<u>119,600</u>	<u>119,600</u>	<u>119,600</u>
	-	-	-	-	-
	-	-	-	-	-
\$	<u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

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	CAPITAL EQUIPMENT	CAPITAL FACILITIES INFRASTRUCTURE	TOTALS
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FUND LEVEL SUMMARY

FUND	FUND NAME			
100	General Fund	\$ 854,000	\$ -	\$ 854,000
103	Permissive Tax Fund	\$ -	\$ 280,000	\$ 280,000
301	Capital Improvements Fund	\$ 1,935,000	\$ 11,211,000	\$ 13,146,000
501	Water Fund	\$ 160,000	\$ 5,425,000	\$ 5,585,000
502	Sanitary Sewer Fund	\$ 480,000	\$ 6,695,000	\$ 7,175,000
507	Storm Sewer Fund	\$ -	\$ 250,000	\$ 250,000
		\$ 3,429,000	\$ 23,861,000	\$ 27,290,000

COST CENTER LEVEL SUMMARY

FUND	ACTIVITY	DEPARTMENT/DIVISION			
100	100.11.101	Police	\$ 320,000	\$ -	\$ 320,000
100	100.12.109	Fire	\$ 65,000	\$ -	\$ 65,000
100	100.33.716	Lands and Buildings (City Hall)	\$ 125,000	\$ -	\$ 125,000
100	100.33.409	Building Standards	\$ 90,000	\$ -	\$ 90,000
100	100.52.311	Recreation	\$ 54,000	\$ -	\$ 54,000
100	100.82.706	Information Technology	\$ 200,000	\$ -	\$ 200,000
103	103.34.602	Permissive Tax Fund	\$ -	\$ 280,000	\$ 280,000
301	301.80.702	Capital Improvements	\$ 1,935,000	\$ 11,211,000	\$ 13,146,000
501	501.42.504	Water Treatment Plant	\$ 55,000	\$ 400,000	\$ 455,000
501	501.34.512	Water Lines - Engineering	\$ -	\$ 5,025,000	\$ 5,025,000
501	501.44.512	Water Line Maintenance (Distribution)	\$ 105,000	\$ -	\$ 105,000
502	502.43.514	Water Pollution Control Plant	\$ 375,000	\$ -	\$ 375,000
502	502.34.513	Sewer Lines - Engineering	\$ -	\$ 6,695,000	\$ 6,695,000
502	502.44.513	Sewer Line Maintenance (Collection)	\$ 105,000	\$ -	\$ 105,000
507	507.31.500	Storm Drainage - Maintenance	\$ -	\$ -	\$ -
507	507.34.502	Storm Sewer - Engineering	\$ -	\$ 250,000	\$ 250,000
			\$ 3,429,000	\$ 23,861,000	\$ 27,290,000

Priority	Description	New? Replace?	Budget Requested	Fund	General Ledger
<u>DEPARTMENT/DIVISION</u>					
Safety					
Fire					
1	Replace Engine 4 (137)	Replace	\$ 1,100,000	301 Capital Improvements Fund	301.80.702
2	Replace Chief 3 - Command SUV	Replace	<u>\$ 65,000</u>	100 General Fund	100.12.109
		Total Cost	\$ 1,165,000		
Police					
1	Cruiser Replacement (3 units)	Replace	\$ 180,000	100 General Fund	100.11.101
1	Cruiser Upfit (4 units)	Replace	\$ 80,000	100 General Fund	100.11.101
1	Cruiser Upfit (3 units)	Replace	<u>\$ 60,000</u>	100 General Fund	100.11.101
		Total Cost	\$ 320,000		
Community Service & Development Department					
Building Standards, City Hall Building, Public Space					
1	2 New Vehicles, Inspection/Admin	Replace	\$ 90,000	100 General Fund	100.33.409
2	City Hall - Lower level bath	Update	\$ 110,000	301 Capital Improvements Fund	301.80.702
3	Finance Division Remodel	Update	\$ 50,000	100 General Fund	100.33.716
4	City Hall 2nd Floor Bathroom Remodel	Update	<u>\$ 75,000</u>	100 General Fund	100.33.716
		Total Cost	\$ 325,000		

Priority	Description	New? Replace?	Budget Requested	Fund	General Ledger
DEPARTMENT/DIVISION					
Recreation/Community Center					
2	Replace Truck	Replace	\$ 40,000	100 General Fund	100.52.311
3	Miscellaneous Capital	Replace	\$ 14,000	100 General Fund	100.52.311
			\$ 54,000		
Business Organization and Support					
Information Technology					
1	Storage Array Network (SAN)	Replace	\$ 200,000	100 General Fund	100.82.706
			\$ 200,000		
Public Works Department					
Public Properties Maintenance					
1	10 Ton Single Axel Dump Truck	Replace	\$ 225,000	301 Capital Improvements Fund	301.80.702
2	Asphalt Distributor	Replace	\$ 250,000	301 Capital Improvements Fund	301.80.702
3	Tree Chipper Truck	Replace	\$ 165,000	301 Capital Improvements Fund	301.80.702
4	Crew Truck w/Service Box	Replace	\$ 85,000	301 Capital Improvements Fund	301.80.702
		Total Cost	\$ 725,000		

Priority	Description	New? Replace?	Budget Requested	Fund	General Ledger
DEPARTMENT/DIVISION					
Utilities Divisions					
Water Pollution Control Plant					
1	Replace 2 Fine Air Blower VFDs	Replace	\$ 150,000	502 Sanitary Sewer Fund	502.43.514
2	Replace 2 Secondary RAS Pumps	Replace	\$ 200,000	502 Sanitary Sewer Fund	502.43.514
3	Miscellaneous Capital	Replace	\$ 25,000	502 Sanitary Sewer Fund	502.43.514
		Total Cost	\$ 375,000		
Water Treatment Plant					
1	Interceptor Well I-6 Pump Replacement	Replace	\$ 30,000	501 Water Fund	501.42.504
	Miscellaneous Capital	Replace	\$ 25,000	501 Water Fund	501.42.504
			\$ 55,000		
Distribution and Collection					
1	Replace UT-21 Vehicle	Replace	\$ 32,500	501 Water Fund	501.44.512
			\$ 32,500	502 Sanitary Sewer Fund	502.44.513
			\$ 65,000		
2	Replace UT-1 Vehicle	Replace	\$ 32,500	501 Water Fund	501.44.512
			\$ 32,500	502 Sanitary Sewer Fund	502.44.513
			\$ 65,000		
3	Purchase Concrete Truck Bed	New	\$ 12,500	501 Water Fund	501.44.512
			\$ 12,500	502 Sanitary Sewer Fund	502.44.513
			\$ 25,000		

Priority	Description	New? Replace?	Budget Requested	Fund	General Ledger
<u>DEPARTMENT/DIVISION</u>					
4	Replace Steiner Mower	Replace	\$ 15,000	501 Water Fund	501.44.512
			<u>\$ 15,000</u>	502 Sanitary Sewer Fund	502.44.513
			\$ 30,000		
5	Miscellaneous Capital		\$ 12,500	501 Water Fund	501.44.512
			<u>\$ 12,500</u>	502 Sanitary Sewer Fund	502.44.513
			\$ 25,000		
			Subtotal Water	\$ 105,000	501 Water Fund
			Subtotal Sanitary Sewer	\$ 105,000	502 Sanitary Sewer Fund
			Division Total	\$ 210,000	
TOTAL ALL CAPITAL REQUESTS - MEMORANDUM ONLY			\$ 3,429,000		

FUND LEVEL SUMMARY	
General Fund	\$ 854,000
Capital Improvements Fund	\$ 1,935,000
Water Fund	\$ 160,000
Sanitary Sewer Fund	<u>\$ 480,000</u>
	<u>\$ 3,429,000</u>

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

COST CENTER LEVEL SUMMARY

DIVISION/DEPARTMENT	ACCOUNT NUMBER	AMOUNT	FUND
Police	100.11.101 -3360.01	\$ 320,000	100 General Fund
Fire	100.12.109 -3360.01	\$ 65,000	100 General Fund
Lands and Buildings (City Hall)	100.33.716 -3360.01	\$ 125,000	100 General Fund
Recreation	100.52.311 -3360.01	\$ 54,000	100 General Fund
Information Technology	100.82.706 -3360.01	\$ 200,000	100 General Fund
Capital Improvements	301.80.702 -3360.01	\$ 1,935,000	301 Capital Improvements
Water Treatment Plant	501.42.504 -3360.01	\$ 55,000	501 Water Fund
Water Line Maintenance (Distribution)	501.44.512 -3360.01	\$ 105,000	501 Water Fund
Sewer Line Maintenance (Collection)	502.44.513 -3360.01	\$ 105,000	502 Sanitary Sewer
Water Pollution Control Plant	502.43.514 -3360.01	\$ 375,000	502 Sanitary Sewer
Storm Sewer Maintenance	507.31.500 -3360.01	\$ -	507 Storm Sewer
		\$ 3,429,000	

Ward	Division	Project Description	Revenue Notations	Project Notations	Budget Requested	Fund	General Ledger
1	Recreation	Christmas Run Pool and Bathhouse Renovations	Gen. Fund Trans.	Engineering	\$ 200,000	301	Capital Improvements 301.80.702
1	Recreation	Christmas Run Pool and Bathhouse Renovations	Bond Issued in 2024	Construction	\$ 5,544,000	301	Capital Improvements 301.80.702
	Water	WTP HVAC Replacement	Water	Construction	\$ 400,000	501	Water 501.42.504
4	PPM	PPM Facility Generator	Gen. Fund Trans.	Construction	\$ 80,000	301	Capital Improvements 301.80.702
	Parks	Pickleball Court Lighting (Lower Christmas Run Park)	ODNR NatureWorks Grant	Construction	\$ 60,000	301	Capital Improvements 301.80.702
1	Parks	Christmas Run Parking Lot Resurfacing	ODNR NatureWorks Grant	Construction	\$ 75,000	301	Capital Improvements 301.80.702
4	Parks	Oak Hill Pond Dredging and Improvements	Gen. Fund Trans.	Construction	\$ 60,000	301	Capital Improvements 301.80.702
	Engineering	Sidewalk Improvements	Gen. Fund Trans.		\$ 50,000	301	Capital Improvements 301.80.702
	Engineering	Sidewalk Replacement Program	Gen. Fund Trans.		\$ 50,000	301	Capital Improvements 301.80.702
	Engineering	Miscellaneous Concrete Repairs	Gen. Fund Trans.		\$ 95,000	301	Capital Improvements 301.80.702
	Engineering	Traffic Signal Improvements	Gen. Fund Trans.	Engineering	\$ 30,000	301	Capital Improvements 301.80.702
	Engineering	Bike Path Phase 3	ODOT Safety		\$ 1,400,000	301	Capital Improvements 301.80.702
	Engineering	Bike Path Phase 3	ODOT Large City		\$ 350,000	301	Capital Improvements 301.80.702
	Engineering	Bike Path Phase 3	Gen. Fund Trans.		\$ 200,000	301	Capital Improvements 301.80.702
3	Engineering	Winkler/Oldman/Burbank Roundabout	TIF Oak	Right of Way	\$ 100,000	301	Capital Improvements 301.80.702
1	Engineering	SR302 Pedestrian Improvements	ODOT Safety	Engineering	\$ 90,000	301	Capital Improvements 301.80.702
1	Engineering	SR302 Pedestrian Improvements	Gen. Fund Trans.		\$ 10,000	301	Capital Improvements 301.80.702
4	Engineering	Silver Road and/or Mechanicsburg Road Improvements	TIF Silver Note/Loan	Right of Way	\$ 25,000	301	Capital Improvements 301.80.702
4	Engineering	Silver Road and/or Mechanicsburg Road Improvements	TIF Silver Note/Loan	Construction	\$ 800,000	301	Capital Improvements 301.80.702
1,2,4	Engineering	Curb Ramps for FY26 Paving	Gen. Fund Trans.	General	\$ 600,000	301	Capital Improvements 301.80.702
1	Engineering	The Lyric Streetscape	Gen. Fund Trans.	Construction	\$ 210,000	301	Capital Improvements 301.80.702
1	Engineering	The Lyric Streetscape	Assessments	Construction	\$ 40,000	301	Capital Improvements 301.80.702
3	Engineering	2025 Wooster Streets Resurfacing - Beechwood Ave	Gen. Fund Trans.	General	\$ 90,000	301	Capital Improvements 301.80.702
2	Engineering	2025 Wooster Streets Resurfacing - Melrose Dr (south of Portage	Gen. Fund Trans.	General	\$ 60,000	301	Capital Improvements 301.80.702
4	Engineering	2025 Wooster Streets Resurfacing - Westridge Drive (E. of Oak H	Gen. Fund Trans.	General	\$ 105,000	301	Capital Improvements 301.80.702
2	PPM	2025 PPM Street Resurfacing - Gasche St (University to Wayne)	Gen. Fund Trans.	General	\$ 42,000	301	Capital Improvements 301.80.702
1	PPM	2025 PPM Street Resurfacing - Western Dr	Gen. Fund Trans.	General	\$ 25,000	301	Capital Improvements 301.80.702
1	PPM	2025 PPM Street Resurfacing - Emerick St.	Gen. Fund Trans.	General	\$ 50,000	301	Capital Improvements 301.80.702

Ward	Division	Project Description	Revenue Notations	Project Notations	Budget Requested	Fund	General Ledger
	Engineering	Traffic Signal Replacements	Gen. Fund Trans.	Engineering	\$ 75,000	301 Capital Improvements	301.80.702
2	Engineering	Gasche Street - Wayne to Winter	Gen. Fund Trans.	Right of Way	\$ 150,000	301 Capital Improvements	301.80.702
3	Engineering	Akron Road Widening	Permissive Tax	General	\$ 280,000	103 Permissive Tax Fund	103.34.602
			Gen. Fund Trans.	General	\$ 40,000	301 Capital Improvements	301.80.702
			ODOT TID	General	\$ 330,000	301 Capital Improvements	301.80.702
1	Engineering	Downtown Streetscape (E. Liberty and Beall)	Gen. Fund Trans.	Engineering	\$ 150,000	301 Capital Improvements	301.80.702
1	Engineering	Downtown Streetscape Phase 5 (N. Market Street)	Gen. Fund Trans.	Engineering	\$ 25,000	301 Capital Improvements	301.80.702
	Engineering	Waterline Replacements	Water		\$ 100,000	501 Water	501.34.512
1,2	Engineering	2" Waterline Replacements (Troyer, Diller, S. Buckeye)	Water	Construction	\$ 100,000	501 Water	501.34.512
2	Engineering	Long Road Tank Painting	Water	Engineering	\$ 25,000	501 Water	501.34.512
			Water	Construction	\$ 750,000	501 Water	501.34.512
	Engineering	Well S-4 Construction	Water	Construction	\$ 1,000,000	501 Water	501.34.512
3	Engineering	Milltown Tank Control Valve Vault	Water	Construction	\$ 100,000	501 Water	501.34.512
1	Engineering	Madison Booster Station Upgrades	Water	Construction	\$ 750,000	501 Water	501.34.512
2	Engineering	Gasche Street W/L Replacement	Water	Construction	\$ 1,050,000	501 Water	501.34.512
2	Engineering	Gasche Street W/L Replacement	OPWC Grant	Construction	\$ 248,784	501 Water	501.34.512
2	Engineering	Gasche Street W/L Replacement	OPWC Loan	Construction	\$ 155,062	501 Water	501.34.512
3	Engineering	Melrose Tank to Daisy Secondary Waterline	Water	Construction	\$ 250,000	501 Water	501.34.512
1	Engineering	S. Columbus W/L Replacement (Henry to Liberty)	Water	Construction	\$ 250,000	501 Water	501.34.512
1	Engineering	S. Columbus W/L Replacement (Henry to Liberty)	OPWC Grant	Construction	\$ 59,234	501 Water	501.34.512
1	Engineering	S. Columbus W/L Replacement (Henry to Liberty)	OPWC Loan	Construction	\$ 36,920	501 Water	501.34.512
	Engineering	Well S-5 Construction	Water	Engineering	\$ 150,000	501 Water	501.34.512
	Engineering	Sanitary Sewer Misc.	Sanitary Sewer		\$ 50,000	502 Sanitary Sewer	502.34.513
	Engineering	Sanitary Sewer Manhole Replacement	Sanitary Sewer		\$ 50,000	502 Sanitary Sewer	502.34.513
	ENGR & WRRII&I	Reduction Program	Sanitary Sewer	Engineering	\$ 100,000	502 Sanitary Sewer	502.34.513
	Engineering	WRRF Biosolids & Biogas System Upgrades					
	Engineering	Phase 2: BioGas Conditioning & CHP Generator	Sanitary Sewer	Construction	\$ 3,000,000	502 Sanitary Sewer	502.34.513

Ward	Division	Project Description	Revenue Notations	Project Notations	Budget Requested	Fund	General Ledger
3	Engineering	Reserve Lift Station and Sewer Improvements	TIF Financing	Construction	\$ 1,000,000	502 Sanitary Sewer	502.34.513
3	Engineering	Melrose to Daisy Sanitary Sewer Replacement	Sanitary Sewer	Construction	\$ 1,750,000	502 Sanitary Sewer	502.34.513
3	Engineering	Oldman Road Sanitary Sewer (Weaver)	TIF Financing	Construction	\$ 375,000	502 Sanitary Sewer	502.34.513
1	Engineering	Diamond Alley Sanitary Sewer Replacement	Sanitary Sewer	Construction	\$ 150,000	502 Sanitary Sewer	502.34.513
	Engineering	SFD Roofing Cover	Sanitary Sewer	Engineering	\$ 20,000	502 Sanitary Sewer	502.34.513
	Engineering	SFD Roofing Cover	Sanitary Sewer	Construction	\$ 200,000	502 Sanitary Sewer	502.34.513
	Engineering	Detention/Retention Basin Inspection	Storm Drainage		\$ 50,000	507 Storm Sewer	507.34.502
	Engineering	Detention/Retention Improvements	Storm Drainage		\$ 100,000	507 Storm Sewer	507.34.502
	Engineering	Storm Sewer Replacements	Storm Drainage		\$ 100,000	507 Storm Sewer	507.34.502
TOTAL ALL INFRASTRUCTURE REQUESTS - MEMORANDUM ONLY					\$23,861,000		

Capital Improvements Fund	\$11,211,000
Street Construction, Maintenance & Repair Fund	\$0
Permissive Tax Fund	\$280,000
Water Fund	\$5,425,000
Sanitary Sewer Fund	\$6,695,000
Storm Sewer Fund	\$250,000
Total	<u>\$23,861,000</u>

Capital Improvements	301.80.702 -3360	\$11,211,000	301	Capital Improvements
Permissive Tax Fund	103.34.602 -3360	\$280,000	103	Permissive Tax Fund
Water Lines	501.34.512 -3360	\$5,025,000	501	Water
Water Treatment Plant	501.42.504 -3360	\$400,000	501	Water
Sewer Lines - Engineering	502.34.513 -3360	\$6,695,000	502	Sanitary Sewer
Storm Sewer - Engineering	507.34.502 -3360	\$250,000	507	Storm Drainage
Total		<u>\$23,861,000</u>		

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City of Wooster, Ohio
Planned Equipment Budget Requested
For the years 2026-2030

	Cut from						Funding	Percentage
	2025	2026	2027	2028	2029	2030	Source	Split
Fire								
Replace Horton- 1303 (2016) Medic Unit & Power Load		400,000					301 Capital Improvements Fund	
Replace Ford F550 Utility Truck - TROT		Grant					301 Capital Improvements Fund	
Replace 2018 Explorer- 1301 (C1)			65,000				301 Capital Improvements Fund	
Replace Road Rescue- 1305 (2018) Medic Unit & Power Load				\$ 425,000			301 Capital Improvements Fund	
Replace Engine 134- Pierce (2008)				1,200,000			301 Capital Improvements Fund	
Replace 2018 Explorer- 1302 (C2)				65,000			301 Capital Improvements Fund	
Replace 2014 Ford F-250 (U3)					\$ 65,000		301 Capital Improvements Fund	
Replace SCBA Compressor					\$ 70,000		301 Capital Improvements Fund	
Replace Ford F150 (Bat. 1)						\$ 70,000	301 Capital Improvements Fund	
Replace RoadRescue- 1306 & Power Loader						\$ 425,000	301 Capital Improvements Fund	
	\$ -	\$ 400,000	\$ 65,000	\$ 1,690,000	\$ 135,000	\$ 495,000		
Police								
Police Vehicle Replacements - 4		\$ 320,000					301 Capital Improvements Fund	
Police Vehicle Replacements - 3			\$ 250,000				301 Capital Improvements Fund	
Police Vehicle Replacements - 3				\$ 255,000			301 Capital Improvements Fund	
Police Vehicle Replacements - 4					\$ 340,000		301 Capital Improvements Fund	
	\$ -	\$ 320,000	\$ 250,000	\$ 255,000	\$ 340,000	\$ -		
Public Properties Maintenance								
Tree Chipper Truck							301 Capital Improvements Fund	
Christmas Run Park Restroom Renovation							301 Capital Improvements Fund	
Kiddie City Renovations	\$ 75,000						301 Capital Improvements Fund	
Storm Water Equipment and Materials Storage Building	\$ 300,000						507 Storm Sewer Fund	
PPM Facility Garage Door Replacements	\$ 300,000						301 Capital Improvements Fund	
PPM Facility Electrical Upgrades	\$ 200,000						301 Capital Improvements Fund	
Two (2) Pickup Trucks	\$ 130,000						301 Capital Improvements Fund	
Hydraulic Hammer Attachment	\$ 20,000						507 Storm Sewer Fund	
Leaf Loader Machine (Vacuum)	\$ 85,000						507 Storm Sewer Fund	
UTV	\$ 25,000						301 Capital Improvements Fund	
Pavement Marking Eraser	\$ 15,000						301 Capital Improvements Fund	
Salt and De-Icing Storage Building	\$ 50,000						101 Street Construction Maintenance and Repa	
Fleet & Equipment Maintenance Addition	\$ 75,000						301 Capital Improvements Fund	
Salt Stacker	\$ 100,000						301 Capital Improvements Fund	
10 Ton Single Axel Dump Truck		\$ 225,000	\$ 230,000	\$ 230,000	\$ 235,000	\$ 235,000	301 Capital Improvements Fund	
Crew Truck with Service Box				\$ 75,000			301 Capital Improvements Fund	
Two (2) Pick Up Trucks			\$ 140,000	\$ 140,000		\$ 100,000	301 Capital Improvements Fund	
Two (2) Pick Up Trucks						\$ 150,000	301 Capital Improvements Fund	
Leaf Loader Machine		\$ 90,000	\$ 95,000	\$ 85,000			507 Storm Sewer Fund	
Paint Truck		\$ 220,000					301 Capital Improvements Fund	
Asphalt Paver		\$ 400,000					301 Capital Improvements Fund	

City of Wooster, Ohio
Planned Equipment Budget Requested
For the years 2026-2030

	Cut from						Funding Source	Percentage Split
	2025	2026	2027	2028	2029	2030		
Asphalt Hot Box Trailer		\$ 75,000					301 Capital Improvements Fund	
Fork Lift			\$ 75,000				301 Capital Improvements Fund	
Ventrac Tractor			\$ 40,000	\$ 40,000			301 Capital Improvements Fund	
Chip Box Spreader			\$ 20,000				301 Capital Improvements Fund	
Digital Printer			\$ 50,000				301 Capital Improvements Fund	
Backhoe Loader			\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000	301 Capital Improvements Fund	
V-Box Salt Spreader			\$ 60,000	\$ 60,000			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	
Street Sweeper						\$ 275,000	301 Capital Improvements Fund	
	\$ 1,375,000	\$ 1,010,000	\$ 860,000	\$ 780,000	\$ 885,000	\$ 920,000		
Building Standards								
City Hall Window Replacement		\$ 150,835					100 General Fund	
Add two dumpster enclosures for the Downtown Program		\$ 50,000					100 General Fund	
	\$ -	\$ 200,835	\$ -	\$ -	\$ -	\$ -		
Recreation/Community Center/ Pools								
Freedlander Park Chalet Pavilion	\$ 75,000						301 Capital Improvements Fund	
Sand Volleyball Courts at Schellin Park	\$ 75,000						301 Capital Improvements Fund	
Main Roof at Community Center	\$ 100,000						301 Capital Improvements Fund	
Replace Baby Pool Boiler at Freedlander		\$ 15,000					301 Capital Improvements Fund	
Replace Explorer				\$ 40,000			301 Capital Improvements Fund	
Replace Escape					\$ 30,000		301 Capital Improvements Fund	
	\$ 250,000	\$ 15,000	\$ -	\$ 40,000	\$ 30,000	\$ -		
Engineering								
E. Liberty Streetscape (Sandra Way to Buckeye St)	\$ 250,000						301 Capital Improvements Fund	
E. Liberty Streetscape (Sandra Way to Buckeye St)	\$ 100,000						301 Capital Improvements Fund	
2025 Wooster Streets Resurfacing - Young Dr	\$ 80,000						301 Capital Improvements Fund	
2025 Wooster Streets Resurfacing - Williams Way	\$ 140,000						301 Capital Improvements Fund	
2025 Wooster Concrete Pavement Replacement - Benden Dr	\$ 50,000						301 Capital Improvements Fund	
2025 Wooster Concrete Pavement Replacement - Benden Dr - Eaç	\$ 75,000						301 Capital Improvements Fund	
2025 Wooster Concrete Pavement Replacement - Benden Dr - Eaç	\$ 50,000						301 Capital Improvements Fund	
2025 Wooster Concrete Pavement Replacement - Benden Dr - Eaç	\$ 100,000						301 Capital Improvements Fund	
North Street Parking Lot Expansion	\$ 300,000						301 Capital Improvements Fund	
Traffic Signal Replacements - E. Bowman St & Spink St	\$ 250,000						301 Capital Improvements Fund	
Traffic Signal Replacements - E. Bowman St & Palmer St Traffic Sig	\$ 250,000						301 Capital Improvements Fund	
Traffic Signal Replacements - S. Market St, Madison Ave, & Spruce	\$ 250,000						301 Capital Improvements Fund	
2025 Wooster Streets Resurfacing - Commerce Pkwy	\$ 80,000						301 Capital Improvements Fund	
Curb Ramp Upgrades	\$ 150,000						301 Capital Improvements Fund	
Downtown Streetscape Phase 6 (S. Market Street)	\$ 100,000						301 Capital Improvements Fund	
N. Market Street Storm Sewer	\$ 700,000						507 Storm Sewer Fund	

City of Wooster, Ohio
Planned Equipment Budget Requested
For the years 2026-2030

	Cut from						Funding Source	Percentage Split
	2025	2026	2027	2028	2029	2030		
Walnut and Mulberry Area Alley Sewer Separation	\$ 200,000						507 Storm Sewer Fund	
							301 Capital Improvements Fund	
	\$ 3,125,000	\$ -	\$ -	\$ -	\$ -	\$ -		
Utilities								
Water Pollution Control								
Replace Fine Air Blower VFD (one 2026, one 2027)		\$ 75,000	\$ 75,000				502 Sanitary Sewer Fund	
Replace Crane Truck		\$ 150,000					502 Sanitary Sewer Fund	
Replace Maintenance Truck			\$ 75,000				502 Sanitary Sewer Fund	
	\$ -	\$ 225,000	\$ 150,000	\$ -	\$ -	\$ -		
Water Treatment								
Replace Vehicle			\$ 40,000				501 Water Fund	
Replace Copier			\$ 20,000				501 Water Fund	
	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -		
Distribution and Collection								
Replace Dump Truck (50% Water and 50% Sanitary)				\$ 80,000			501 Water Fund	50.00%
				\$ 80,000			502 Sanitary Sewer Fund	50.00%
Distribution and Collection Totals	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ -		
Totals by Fund (memorandum only)								
	\$ -	\$ 200,835	\$ -	\$ -	\$ -	\$ -	100 General Fund	
	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	101 Street Construction Maintenance and Repa	
	\$ 3,395,000	\$ 1,655,000	\$ 1,080,000	\$ 2,680,000	\$ 1,390,000	\$ 1,415,000	301 Capital Improvements Fund	
	\$ -	\$ -	\$ 60,000	\$ 80,000	\$ -	\$ -	501 Water Fund	
	\$ -	\$ 225,000	\$ 150,000	\$ 80,000	\$ -	\$ -	502 Sewer Fund	
	\$ 1,305,000	\$ 90,000	\$ 95,000	\$ 85,000	\$ -	\$ -	507 Storm Sewer Fund	
	\$ 4,750,000	\$ 2,170,835	\$ 1,385,000	\$ 2,925,000	\$ 1,390,000	\$ 1,415,000		

CITY OF WOOSTER 10-YEAR INFRASTRUCTURE PLAN Large Facilities					CURRENT YEAR			
PRIORITY/ STATUS	DIVISION	DESCRIPTION	ITEM	FUNDING SOURCE	10-YEAR AMOUNT	2024	2025	2026
In Progress	Fire	Fire Station #1 Renovation	Construction	Capital Imp.	\$ -			
In Progress	General	City Hall HVAC Replacement	Construction	Capital Imp.	\$ 260,000	\$ 260,000		
In Progress	Fire	Fire Station #3 Parking Lot Resurfacing	Construction	Capital Imp.	\$ 40,000	\$ 40,000		
In Progress	Recreation	Christmas Run Pool and Bathhouse Renovations	Engineering Construction	Capital Imp. Capital Imp.	\$ 399,000 \$ 8,113,000	\$ 199,000	\$ 200,000 \$ 5,544,000	\$ 2,569,000
	Water	WTP HVAC Replacement	Engineering Construction	Water Water	\$ 25,000 \$ 800,000	\$ 25,000	\$ 400,000	\$ 400,000
	General	City Hall Basement Offices and Bathroom Remodel	Construction	Capital Imp.	\$ 110,000		\$ 110,000	
	General	City Hall Finance Division Remodeling	Construction	Capital Imp.	\$ 60,000		\$ 60,000	
	PPM	Stormwater Equipment and Materials Storage Building	Construction	Storm	\$ 300,000		\$ 300,000	
	PPM	PPM Facility Generator	Construction	Capital Imp.	\$ 80,000		\$ 80,000	
	Parks	Freedlander Park Chalet Pavilion	Construction	Capital Imp.	\$ 75,000		\$ 75,000	
	PPM	Kiddie City Renovations	Construction	Capital Imp.	\$ 75,000		\$ 75,000	
	PPM	Brine Maker	Construction	Capital Imp.	\$ 100,000		\$ 100,000	
	PPM	PPM Facility Garage Door Replacements	Construction	Capital Imp.	\$ 300,000		\$ 300,000	
	PPM	PPM Facility Electrical Upgrades	Construction	Capital Imp.	\$ 200,000		\$ 200,000	
	PPM	Salt Stacker	Construction	SCMR	\$ 175,000		\$ 175,000	
	Parks	Sand Volleyball Courts at Schellin Park	Construction	Capital Imp.	\$ 75,000		\$ 75,000	
	Parks	Pickleball Court Lighting (Lower Christmas Run Park)	Construction	Capital Imp.	\$ 60,000		\$ 60,000	
	Parks	Christmas Run Parking Lot Resurfacing	Construction	Capital Imp.	\$ 75,000		\$ 75,000	
	Parks	Oak Hill Pond Dredging and Improvements	Construction	Capital Imp.	\$ 60,000		\$ 60,000	
	Recreation	Community Center Renovation	Engineering Construction	Capital Imp. Capital Imp.	\$ 500,000 \$ 7,000,000			
	PPM	Salt and De-Icing Storage Building	Engineering Construction	SCMR SCMR	\$ 50,000 \$ 500,000		\$ 50,000	\$ 500,000
	PPM	Fleet & Equipment Maintenance Addition	Engineering Construction	Capital Imp. Capital Imp.	\$ 75,000 \$ 1,000,000		\$ 75,000	\$ 1,000,000
	General	Downtown Refuse Program (Two Enclosures)	Construction	Capital Imp.	\$ 50,000			\$ 50,000
	Parks	Freedlander Park Playground Replacement	Construction	Capital Imp.	\$ 300,000			\$ 300,000
	Parks	Freedlander Pool Entry Improvements	Construction	Capital Imp.	\$ 100,000			\$ 100,000
	Parks	Freedlander Park Playground Restroom Renovation	Construction	Capital Imp.	\$ 30,000			\$ 30,000
	Parks	Christmas Run Park Finn Restroom Renovation	Construction	Capital Imp.	\$ 100,000			\$ 100,000
	Recreation	Freedlander Pool Renovation	Engineering Construction	Capital Imp. Capital Imp.	\$ 200,000 \$ 2,500,000			\$ 200,000
	Fire	Fire Station #4 New Construction	Engineering Construction	Capital Imp. Capital Imp.	\$ 500,000 \$ 5,000,000			
	Parks	Knights Field Park Playground Replacement	Construction	Capital Imp.	\$ 100,000			
	Parks	Schellin Park Dog Play Area Improvements	Construction	Capital Imp.	\$ 30,000			
	PPM	Maintenance Facility Asphalt Paving	Construction	Capital Imp.	\$ 150,000			
SHEET TOTAL					\$ 29,567,000	\$ 524,000	\$ 8,014,000	\$ 5,249,000

2027	2028	2029	2030	2031	2032	2033	WARD	COMMENTS
							1	
							1	
							2	
							1	
							4	
							4	
							3	Apply for ODNR NatureWorks Grant
							1	Apply for ODNR NatureWorks Grant
							4	
							4	
							4	
							4	
								Apply for ODNR NatureWorks Grant
								Apply for ODNR NatureWorks Grant
							1	Apply for ODNR NatureWorks Grant
							4	
\$ 500,000		\$ 7,000,000					1	
							4	
							1	
							3	Apply for ODNR NatureWorks Grant
							3	Apply for ODNR NatureWorks Grant
							3	
							1	
							3	
\$ 2,500,000								
\$ 500,000	\$ 5,000,000							
\$ 100,000							1	Apply for ODNR NatureWorks Grant
	\$ 30,000						1	Apply for ODNR NatureWorks Grant
	\$ 150,000						4	
\$ 3,600,000	\$ 5,180,000	\$ 7,000,000	\$ -	\$ -	\$ -	\$ -		

CITY OF WOOSTER									
10-YEAR INFRASTRUCTURE PLAN									
STREETS									
PRIORITY	DIVISION	DESCRIPTION	TOTAL COST		FUNDING SOURCE	10-YEAR AMOUNT	CURRENT YEAR 2024	2025	2026
Ongoing	ENGR.	Sidewalk Improvements	\$ 775,000		Capital Imp.	\$ 775,000	\$ 50,000	\$ 50,000	\$ 75,000
Ongoing	ENGR.	Sidewalk Replacement Program	\$ 550,000		Capital Imp.	\$ 550,000	\$ 50,000	\$ 50,000	\$ 50,000
Ongoing	ENGR.	Miscellaneous Concrete Repairs	\$ 550,000		Capital Imp.	\$ 550,000	\$ 50,000	\$ 50,000	\$ 50,000
Ongoing	ENGR.	Curb Ramp Upgrades	\$ 1,650,000		Capital Imp.	\$ 1,650,000	\$ 150,000	\$ 150,000	\$ 150,000
Ongoing	PPM	Asphalt Street Resurfacing	\$ 3,650,000		Capital Imp.	\$ 3,650,000			
Ongoing	ENGR.	Resurfacing and Concrete Pavement Replacements	\$ 13,750,000		Capital Imp.	\$ 13,750,000			
Ongoing	ENGR.	Traffic Signal Improvements	\$ 420,000	Engineering Construction	Capital Imp.	\$ 420,000	\$ 30,000	\$ 30,000	\$ 30,000
			\$ 3,700,000		Capital Imp.	\$ 3,700,000			\$ 350,000
Ongoing	ENGR.	Updated Aerial Imagery (Every 3 years)	\$ 170,000		Capital Imp.	\$ 170,000	\$ 35,000		
In Progress	ENGR.	Bike Path Phase 3	\$ 2,100,000	Engineering Right of Way	Capital Imp.	\$ -			
					Capital Imp.	\$ 150,000	\$ 150,000		
					ODOT Safety	\$ 1,400,000		\$ 1,400,000	
					ODOT Large City	\$ 350,000		\$ 350,000	
					Capital Imp.	\$ 200,000		\$ 200,000	
						\$ 2,100,000			
In Progress	ENGR.	Oak Hill & Milltown Improvements	\$ 5,200,000	Right of Way	Capital Imp. TIF	\$ -	\$ 5,200,000	\$ 5,200,000	
						\$ 5,200,000			
	ENGR.	Oak Hill (Liberty to Wayne), Palmer (Bowman to Wayne), W. Liberty (Bowman to Oak Hill)	\$ 450,000	General	Permissive Tax	\$ 450,000	\$ 450,000		
			\$ 513,559	General	ODOT Large City	\$ 513,559	\$ 513,559		
	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		
	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		
	PPM	N. Buckeye St Parking Lot Resurfacing	\$ 60,000	General	Capital Imp.	\$ 60,000	\$ 60,000		
	PPM	S. Buckeye St Parking Lot Resurfacing	\$ 60,000	General	Capital Imp.	\$ 60,000	\$ 60,000		
	ENGR.	Microsurfacing: Portage (Dix to SR585)	\$ 225,000	General	Capital Imp.	\$ 225,000	\$ 225,000		
	ENGR.	W. Bowman and W. Liberty Street Traffic Signal	\$ 100,000	General	Capital Imp.	\$ 100,000	\$ 100,000		
	ENGR.	Winkler/Oldman/Burbank Roundabout	\$ 4,230,000	Engineering Right of Way Construction	TIF TIF TIF	\$ 130,000	\$ 130,000	\$ 100,000	\$ 4,000,000
						\$ 100,000			
						\$ 4,000,000			
						\$ 4,230,000			
	ENGR.	SR302 Pedestrian Improvements	\$ 950,000	Engineering Right of Way Construction	ODOT Safety	\$ 90,000		\$ 90,000	
					Capital Imp.	\$ 10,000		\$ 10,000	
					ODOT Safety	\$ 225,000			\$ 225,000
					Capital Imp.	\$ 25,000			\$ 25,000
					ODOT Safety	\$ 540,000			
					Capital Imp.	\$ 60,000			
						\$ 950,000			
	ENGR.	Silver Road and/or Mechanicsburg Road Improvements	\$ 875,000	Engineering Right of Way Construction	Capital Imp. TIF TIF	\$ 50,000	\$ 50,000	\$ 25,000	\$ 800,000
						\$ 25,000		\$ 25,000	
						\$ 800,000		\$ 800,000	
						\$ 875,000			
	ENGR.	Curb Ramps for FY26 Paving	\$ 600,000	General	Capital Imp.	\$ 600,000		\$ 600,000	
	ENGR.	The Lyric Streetscape	\$ 210,000	Construction	Capital Imp.	\$ 210,000		\$ 210,000	
			\$ 40,000		Assessments	\$ 40,000		\$ 40,000	
						\$ 250,000			
	ENGR.	E. Liberty Streetscape (Sandra Way to Buckeye St)	\$ 250,000	Construction	Capital Imp.	\$ 250,000		\$ 250,000	
			\$ 100,000		Assessments	\$ 100,000		\$ 100,000	
						\$ 350,000			
	ENGR.	2025 Wooster Streets Resurfacing							
		Commerce Pkwy	\$ 80,000	General	Capital Imp.	\$ 80,000		\$ 80,000	
		Westridge Drive (E. of Oak Hill)	\$ 105,000	General	Capital Imp.	\$ 105,000		\$ 105,000	
		Beechwood Ave	\$ 90,000	General	Capital Imp.	\$ 90,000		\$ 90,000	
		Young Dr	\$ 80,000	General	Capital Imp.	\$ 80,000		\$ 80,000	

2027	2028	2029	2030	2031	2032	2033	2034	WARD	COMMENTS
\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000		
\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		
\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		
\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000		
\$ 400,000	\$ 400,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 500,000	\$ 500,000	\$ 500,000		
\$ 1,000,000	\$ 1,500,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000		
\$ 30,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000		
\$ 350,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000		
\$ 40,000			\$ 45,000			\$ 50,000			
									ODOT Safety ODOT Large City
								3,4	TIF
								1,2,4	ODOT Large City
								2	Jobs Ohio
								2	
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								2	
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\$ 540,000									ODOT Safety
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									3
									4
									4
									3

CITY OF WOOSTER									
10-YEAR INFRASTRUCTURE PLAN									
STREETS									
PRIORITY	DIVISION	DESCRIPTION	TOTAL COST	GENERAL	FUNDING SOURCE	10-YEAR AMOUNT	CURRENT YEAR		
							2024	2025	2026
		Melrose Dr (south of Portage)	\$ 60,000	General	Capital Imp.	\$ 60,000		\$ 60,000	
		Williams Way	\$ 140,000	General	Capital Imp.	\$ 140,000		\$ 140,000	
						\$ 555,000			
ENGR.		2025 Wooster Concrete Pavement Replacement							
		Benden Dr	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000	
		Eagle Pass	\$ 75,000	General	Capital Imp.	\$ 75,000		\$ 75,000	
		Gateway Dr	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000	
		Springwood Dr	\$ 100,000	General	Capital Imp.	\$ 100,000		\$ 100,000	
						\$ 275,000			
PPM		2025 PPM Street Resurfacing							
		Gasche St (University to Wayne)	\$ 42,000	General	Capital Imp.	\$ 42,000		\$ 42,000	
		Western Dr	\$ 25,000	General	Capital Imp.	\$ 25,000		\$ 25,000	
		Emerick St.	\$ 50,000	General	Capital Imp.	\$ 50,000		\$ 50,000	
						\$ 117,000			
ENGR.		North Street Parking Lot Expansion	\$ 300,000	General	Capital Imp.	\$ 300,000		\$ 300,000	
		Traffic Signal Replacements	\$ 75,000	Engineering	Capital Imp.	\$ 75,000		\$ 75,000	
ENGR.		E. Bowman St & Spink St	\$ 250,000	General	Capital Imp.	\$ 250,000		\$ 250,000	
ENGR.		E. Bowman St & Palmer St Traffic Signal Replacement	\$ 250,000	General	Capital Imp.	\$ 250,000		\$ 250,000	
ENGR.		S. Market St, Madison Ave, & Spruce St	\$ 250,000	General	Capital Imp.	\$ 250,000		\$ 250,000	
						\$ 825,000			
ENGR.		Gasche Street - Wayne to Winter	\$ 1,210,000	Right of Way	Capital Imp.	\$ 150,000		\$ 150,000	
					Storm	\$ 300,000			\$ 300,000
					Assessments	\$ 10,000			\$ 10,000
					Capital Imp.	\$ 750,000			\$ 750,000
						\$ 1,210,000			
ENGR.		WAY-585-2.73 (Geyers Chapel) Roundabout	\$ -	General	N/A	\$ -		\$ -	
ENGR.		Akron Road Widening	\$ 280,000	General	Permissive Tax	\$ 280,000		\$ 280,000	
			\$ 40,000	General	Capital Imp.	\$ 40,000		\$ 40,000	
			\$ 330,000	General	TID	\$ 330,000		\$ 330,000	
ENGR.		Downtown Streetscape (E. Liberty and Beall)	\$ 5,700,000	Engineering	Capital Imp.	\$ 150,000		\$ 150,000	
					Federal RAISE Grant	\$ 300,000			\$ 300,000
				Construction	Capital Imp.	\$ -			
					Federal RAISE Grant	\$ 5,000,000			
					Assessments	\$ 250,000			
						\$ 5,700,000			
ENGR.		WAY-VAR Wooster Streets FY26 Paving							
		Burbank Road (Quinby to Elm)	\$ 250,000	General	Capital Imp.	\$ 250,000			\$ 250,000
		W. Liberty Street (Oak Hill to Larwill)	\$ 150,000	General	Capital Imp.	\$ 150,000			\$ 150,000
		E. Larwill Street (Market to Beall)	\$ 150,000	General	Capital Imp.	\$ 150,000			\$ 150,000
		E. Wayne Ave (Beall to Palmer)	\$ 250,000	General	Capital Imp.	\$ 250,000			\$ 250,000
		Prairie Lane (RR Tracks to Old Columbus)	\$ 200,000	General	Capital Imp.	\$ 200,000			\$ 200,000
					Capital Imp.	\$ 500,000			\$ 500,000
					ODOT Large City	\$ 500,000			\$ 500,000
ENGR.		2026 Wooster Streets Resurfacing							
		Peabody Pl	\$ 70,000	General	Capital Imp.	\$ 70,000			\$ 70,000
		Church Hill Ct	\$ 50,000	General	Capital Imp.	\$ 50,000			\$ 50,000
		Spring Brook Way	\$ 70,000	General	Capital Imp.	\$ 70,000			\$ 70,000
		Pintail Ln (West)	\$ 90,000	General	Capital Imp.	\$ 90,000			\$ 90,000
		McDonald St	\$ 70,000	General	Capital Imp.	\$ 70,000			\$ 70,000
		College Ave (Bowman to Pine)	\$ 115,000	General	Capital Imp.	\$ 115,000			\$ 115,000
		E. Pine St (Bever to College)	\$ 40,000	General	Capital Imp.	\$ 40,000			\$ 40,000
						\$ 505,000			
PPM		2026 PPM Street Resurfacing							
		Grosjean Rd	\$ 75,000	General	Capital Imp.	\$ 75,000			\$ 75,000
		Freedlander Rd	\$ 77,000	General	Capital Imp.	\$ 77,000			\$ 77,000
						\$ 152,000			
ENGR.		W. Highland Ave Resurfacing and Turn Lane	\$ 200,000	General	Capital Imp.	\$ 200,000			
			\$ 50,000	General	Wayne County	\$ 50,000			
						\$ 250,000			
ENGR.		Milltown Road Shared Use Path (Commerce to F-ville)	\$ 400,000	General	Capital Imp.	\$ 400,000			
ENGR.		2027 Wooster Streets Resurfacing							
		Pintail Ln (East)	\$ 45,000	General	Capital Imp.	\$ 45,000			
		Reserve Dr	\$ 15,000	General	Capital Imp.	\$ 15,000			
		Stone Creek Dr	\$ 65,000	General	Capital Imp.	\$ 65,000			
		Whitetail Xing	\$ 40,000	General	Capital Imp.	\$ 40,000			
		Inverness Dr	\$ 70,000	General	Capital Imp.	\$ 70,000			
		Back Orrville Rd (IFO CVS)	\$ 50,000	General	Capital Imp.	\$ 50,000			
		Enterprise Pkwy	\$ 135,000	General	Capital Imp.	\$ 135,000			
		Merit Dr	\$ 20,500	General	Capital Imp.	\$ 20,500			
						\$ 440,500			
ENGR.		Downtown Streetscape Phase 5 (N. Market Street)	\$ 25,000	Engineering	Capital Imp.	\$ 25,000		\$ 25,000	
			\$ 500,000	Construction	Capital Imp.	\$ 500,000			\$ 500,000
			\$ 100,000		Assessments	\$ 100,000			\$ 100,000
						\$ 625,000			
ENGR.		Downtown Streetscape Phase 6 (S. Market Street)	\$ 100,000	Engineering	Capital Imp.	\$ 100,000		\$ 100,000	
			\$ 700,000	Construction	Capital Imp.	\$ 700,000			\$ 700,000
			\$ 150,000		Assessments	\$ 150,000			\$ 150,000
						\$ 950,000			
ENGR.		Downtown Streetscape Phase 7 (Arts District)	\$ 75,000	Engineering	Capital Imp.	\$ 75,000			\$ 75,000
			\$ 750,000	Construction	Capital Imp.	\$ 750,000			

2027	2028	2029	2030	2031	2032	2033	2034	WARD	COMMENTS
								2	
								2	
								2	
								2	
								2	
								3	
								2	
								1	
								1	
								1	
								1,2	
								1,2	
								1	
								2	
								3	
								3	
									ODOT TID
								1	
\$ 5,000,000									
\$ 250,000									
								4	
								1	
								1	
								2	
								1	
								3	
								3	
								3	
								3	
								1	
								2	
								2	
								1	
								1	
\$ 200,000								4	
\$ 50,000									County \$50,000
\$ 400,000								3	
\$ 45,000								3	
\$ 15,000								3	
\$ 65,000								3	
\$ 40,000								3	
\$ 70,000								3	
\$ 50,000								2	
\$ 135,000								2	
\$ 20,500								2	
								1	
								1	
								1	
\$ 750,000									

CITY OF WOOSTER									
10-YEAR INFRASTRUCTURE PLAN									
STREETS									
PRIORITY	DIVISION	DESCRIPTION	TOTAL COST	FUNDING SOURCE	10-YEAR AMOUNT	CURRENT YEAR			
						2024	2025	2026	
			\$ 150,000	Assessments	\$ 150,000				
					\$ 975,000				
	ENGR.	City Hall Drive/Parking Lot to Walnut Street	\$ 200,000	General	Capital Imp.	\$ 200,000			
	ENGR.	Burbank Road (SR83) Curbing	\$ 75,000	Engineering	Capital Imp.	\$ 75,000			
			\$ 400,000	Construction	Capital Imp.	\$ 400,000			
						\$ 475,000			
	ENGR.	Geyers Chapel Road (Back Orrville to SR585)	\$ 1,300,000	Engineering	Capital Imp.	\$ 100,000			
				Right of Way	Capital Imp.	\$ 100,000			
					Storm	\$ 200,000			
					Wayne Township	\$ 450,000			
					Capital Imp.	\$ 450,000			
						\$ 1,300,000			
	ENGR.	Mechanicsburg Road On-Road Bike Path	\$ 150,000	Right of Way	Capital Imp.	\$ 150,000			
			\$ 200,000	Engineering	Capital Imp.	\$ 200,000			
			\$ 750,000	Construction	Capital Imp.	\$ 750,000			
						\$ 1,100,000			
	ENGR.	Bowman Street On-Road Bike Path	\$ 75,000	Engineering	Capital Imp.	\$ 75,000			
			\$ 300,000	Construction	Capital Imp.	\$ 300,000			
						\$ 375,000			
	ENGR.	Palmer Street RR Bridge Painting	\$ 250,000	Construction	Capital Imp.	\$ 250,000			
	ENGR.	Cleveland-Beall Roundabout	\$ 6,075,000	Engineering	Capital Imp.	\$ 375,000			
				Right of Way	Capital Imp.	\$ 200,000			
				Utilitie Rel.	Capital Imp.	\$ 500,000			
					Water	\$ 200,000			
					Sanitary	\$ 100,000			
					Storm	\$ 200,000			
					OPWC	\$ 500,000			
					Capital Imp.	\$ 4,000,000			
						\$ 6,075,000			
	ENGR.	Smithville-Western Road On-Road Bike Path	\$ 150,000	Right of Way	Capital Imp.	\$ 150,000			
			\$ 200,000	Engineering	Capital Imp.	\$ 200,000			
			\$ 750,000	Construction	Capital Imp.	\$ 750,000			
						\$ 1,100,000			
	ENGR.	Riffel Road Extension	\$ 3,750,000	Engineering	Capital Imp.	\$ 150,000			
				Right of Way	Capital Imp.	\$ 50,000			
					Water	\$ 450,000			
					Storm	\$ 500,000			
					Sanitary	\$ 350,000			
					OPWC	\$ 500,000			
					Capital Imp.	\$ 1,750,000			
						\$ 3,750,000			
	ENGR.	W. Highland Ave Reconstruction (M'burg to Oak Hill)		Engineering	Capital Imp.	\$ 250,000			
				Right of Way	Capital Imp.	\$ 200,000			
	ENGR.	Melrose & Milltown Intersection Improvements		Engineering	TIF	\$ 250,000			
				Right of Way	TIF	\$ 200,000			
GRAND TOTAL						\$ 66,578,059	\$ 8,838,559	\$ 7,652,000	\$ 10,497,000
				Water		\$ -	\$ -	\$ -	
				Sanitary		\$ -	\$ -	\$ -	
				Storm		\$ -	\$ -	\$ 300,000	
				Capital Imp.		\$ 2,490,000	\$ 4,137,000	\$ 4,912,000	
				Permissive Tax		\$ 450,000	\$ 280,000	\$ -	
				SCMR		\$ -	\$ -	\$ -	
				CDBG		\$ -	\$ -	\$ -	
				ODOT Large City		\$ 513,559	\$ 350,000	\$ 500,000	
				Jobs Ohio		\$ 55,000	\$ -	\$ -	
				OPWC		\$ -	\$ -	\$ -	
				TID		\$ -	\$ 330,000	\$ -	
				ODOT Safety		\$ -	\$ 1,490,000	\$ 225,000	
				TIF		\$ 5,330,000	\$ 925,000	\$ 4,000,000	
				Nature Works		\$ -	\$ -	\$ -	
				ODNR		\$ -	\$ -	\$ -	
				TRC		\$ -	\$ -	\$ -	
				Wayne County		\$ -	\$ -	\$ -	
				Wayne Township		\$ -	\$ -	\$ -	
				Assessments		\$ -	\$ 140,000	\$ 260,000	
				Federal RAISE Grant		\$ -	\$ -	\$ 300,000	
				Other		\$ -	\$ -	\$ -	
TOTALS:						\$ 8,838,559	\$ 7,652,000	\$ 10,497,000	

2027	2028	2029	2030	2031	2032	2033	2034	WARD	COMMENTS
\$ 150,000									
\$ 200,000									
\$ 75,000								3	
	\$ 400,000								
\$ 100,000								3	
	\$ 100,000								
		\$ 200,000							
		\$ 450,000							
		\$ 450,000							
\$ 150,000								4	
	\$ 200,000								
		\$ 750,000							
\$ 75,000								1,2	
	\$ 300,000								
		\$250,000							1
			\$ 375,000					2,4	
				\$ 200,000					
					\$ 500,000				
					\$ 200,000				
					\$ 100,000				
					\$ 200,000				
					\$ 500,000				
					\$ 4,000,000				
		\$ 150,000							4
			\$ 200,000						
				\$ 750,000					
			\$ 150,000						3
				\$ 50,000					
					\$ 450,000				
					\$ 500,000				
					\$ 350,000				
					\$ 500,000				
					\$ 1,750,000				
						\$ 250,000			4
							\$ 200,000		
						\$ 250,000			4 TIF
							\$ 200,000		TIF
\$10,585,500	\$ 3,915,000	\$ 4,965,000	\$ 3,735,000	\$ 4,020,000	\$12,370,000	\$ 3,870,000	\$ 3,720,000		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ -	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ -		
\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 700,000	\$ -	\$ -		
\$ 4,595,500	\$ 3,915,000	\$ 4,315,000	\$ 3,735,000	\$ 4,020,000	\$ 9,570,000	\$ 3,620,000	\$ 3,520,000		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
\$ 540,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 200,000	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$10,585,500	\$ 3,915,000	\$ 4,965,000	\$ 3,735,000	\$ 4,020,000	\$11,270,000	\$ 3,870,000	\$ 3,720,000		

CITY OF WOOSTER							
10-YEAR INFRASTRUCTURE PLAN							
WATER							
PRIORITY/ STATUS	DIVISION	DESCRIPTION	ITEM	10-YEAR AMOUNT	CURRENT YEAR		
					2024	2025	2026
Ongoing	ENGR.	Waterline Replacements		\$ 1,800,000	\$ 100,000	\$ 100,000	\$ 100,000
	ENGR.	Water Treatment Plant Equipment Replacements	Construction	\$ 3,000,000			\$ 300,000
Ongoing	ENGR.	2" Waterline Replacements (Troyer, Diller, S. Buckeye)	Construction	\$ 350,000	\$ 50,000	\$ 100,000	\$ 100,000
In Progress	ENGR.	Long Road Booster Station Upgrade	Engineering	\$ -			
			Construction	\$ 900,000	\$ 900,000		
In Progress	ENGR.	Well #S-3 Generator	Engineering	\$ -			
			Construction	\$ 170,000	\$ 170,000		
In Progress	ENGR.	WTP New Electric Service	Engineering	\$ -			
			Construction	\$ 275,000	\$ 275,000		
Complete	ENGR.	Palmer W/L Replacement (Bowman to Wayne)	Construction	\$ 800,000	\$ 800,000		
In Progress	ENGR.	Billiar Street and Billiar Alley W/L Replacement	Construction	\$ 330,000	\$ 330,000		
In Progress	ENGR.	North Well Field N-3 and N-4 Abandonment	Construction	\$ 30,000	\$ 30,000		
	ENGR.	Long Road Tank Painting	Engineering	\$ 25,000		\$ 25,000	
			Construction	\$ 750,000		\$ 750,000	
	ENGR.	Well S-4 Construction	Engineering	\$ 250,000	\$ 250,000		
			Construction	\$ 1,000,000		\$ 1,000,000	
	ENGR.	Milltown Tank Control Valve Vault	Construction	\$ 100,000		\$ 100,000	
	ENGR.	Madison Booster Station Upgrades	Engineering	\$ 50,000	\$ 50,000		
			Construction	\$ 750,000		\$ 750,000	
	ENGR.	Gasche Street W/L Replacement	Construction	\$ 1,300,000		\$ 1,300,000	
	ENGR.	Melrose Tank to Daisy Secondary Waterline	Construction	\$ 250,000		\$ 250,000	
	ENGR.	S. Columbus W/L Replacement (Henry to Liberty)	Construction	\$ 500,000		\$ 500,000	
	ENGR.	Well S-5 Construction	Engineering	\$ 150,000		\$ 150,000	
			Construction	\$ 1,000,000			\$ 1,000,000
	ENGR.	Oldman Tank Painting	Construction	\$ 500,000			\$ 500,000
	ENGR.	Allandale Drive W/L	Construction	\$ 250,000			\$ 250,000
	ENGR.	North Well Field N-5, N-6, N-7, N-8 Rehabilitation	Engineering	\$ 25,000			\$ 25,000
			Construction	\$ 200,000			\$ 200,000
	ENGR.	New Well (North Well Field)	Construction	\$ 250,000			
	ENGR.	Mechanicsburg and Buckeye Booster Rehabilitation	Engineering	\$ 75,000			\$ 75,000
			Construction	\$ 800,000			
	ENGR.	W. Bowman W/L Replacement (N'western to Woodland)	Construction	\$ 150,000			
	ENGR.	E. Highland W/L (Portage to curve)	Construction	\$ 400,000			
	ENGR.	N. Grant Street W/L Replacement (Park to Quinby)	Construction	\$ 650,000			
	ENGR.	Robinson Road or Perkins Road W/L Looping	Construction	\$ 200,000			
	ENGR.	Thorne W/L Replacement	Construction	\$ -			
	ENGR.	Well S-3 Rehabilitation	Construction	\$ 150,000			
	ENGR.	Back Orrville Road Water Line Looping	Construction	\$ 400,000			
	ENGR.	Prairie Lane W/L (WTP to Timken Road)	Construction	\$ 850,000			
	ENGR.	750,000 Gallon WTP Clearwell Addition	Construction	\$ 1,500,000			
	ENGR.	Hemlock W/L Replacement and Extension to W. Wayne	Construction	\$ 150,000			
	ENGR.	N. Grant Street Alley 16" W/L Valve Replacements	Construction	\$ 150,000			
	ENGR.	E. Highland Ave and Fairview W/L Replacement	Construction	\$ 750,000			
		SHEET TOTAL		\$ 19,580,000	\$ 2,955,000	\$ 5,025,000	\$ 2,550,000
		TOTAL FROM STREETS		\$ -	\$ -	\$ -	\$ -
		SUBTOTAL		\$ 2,955,000	\$ 5,025,000	\$ 2,550,000	
		GRANT FUNDS					

2027	2028	2029	2030	2031	2032	2033	WARD	COMMENTS
\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 300,000	\$ 300,000		
\$ 300,000	\$ 350,000	\$ 350,000	\$ 400,000	\$ 400,000	\$ 450,000	\$ 450,000		
\$ 100,000							1,2	
							2	
							2	
							1	
								Ohio EPA Grant Funded
							2	
							3	
							1	
							2	Portion to be paid by OPWC Grant/Loan
							3	
							1	Portion to be paid by OPWC Grant/Loan
							3	
							2	
\$ 250,000								
							4	
\$ 800,000								
	\$ 150,000						1	
	\$ 400,000						2,3	
	\$ 650,000						1,4	
		\$ 200,000					1	
							2	
			\$ 150,000					
			\$ 400,000				2,3	
				\$ 850,000			1	
				\$ 1,500,000				
					\$ 150,000		4	
						\$ 150,000	1	
						\$ 750,000	2,3	
\$ 1,550,000	\$ 1,750,000	\$ 750,000	\$ 1,150,000	\$ 2,950,000	\$ 900,000	\$ 1,650,000		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ -	
\$ 1,550,000	\$ 1,750,000	\$ 750,000	\$ 1,150,000	\$ 2,950,000	\$ 1,550,000	\$ 1,650,000		

CITY OF WOOSTER							
10-YEAR INFRASTRUCTURE PLAN							
WATER							
					CURRENT YEAR		
PRIORITY/ STATUS	DIVISION	DESCRIPTION	ITEM	10-YEAR AMOUNT	2024	2025	2026
GRAND TOTAL WATER FUND				\$ 20,230,000	\$ 2,955,000	\$ 5,025,000	\$ 2,550,000

2027	2028	2029	2030	2031	2032	2033	WARD	COMMENTS
\$ 1,550,000	\$ 1,750,000	\$ 750,000	\$ 1,150,000	\$ 2,950,000	\$ 1,550,000	\$ 1,650,000		

CITY OF WOOSTER 10-YEAR INFRASTRUCTURE PLAN SANITARY SEWER							
PRIORITY	DIVISION	DESCRIPTION	ITEM	10-YEAR AMOUNT	CURRENT YEAR		
					2024	2025	2026
Ongoing	ENGR	Sanitary Sewer Misc.		\$ 1,450,000	\$ 200,000	\$ 50,000	\$ 100,000
Ongoing	ENGR	Sanitary Sewer Lining Projects		\$ 1,750,000			\$ 400,000
Ongoing	ENGR	Sanitary Sewer Manhole Replacement		\$ 450,000	\$ 50,000	\$ 50,000	\$ 50,000
Ongoing	ENGR & WRRF	I&I Reduction Program	Engineering	\$ 1,350,000	\$ -	\$ 100,000	\$ 100,000
Complete	ENGR	Wal-Mart Gravity Sewer	Engineering	\$ -			
			Construction	\$ 1,500,000	\$ 1,500,000		
Complete	ENGR	Christmas Run Sewer Replacement	Construction	\$ 1,000,000	\$ 1,000,000		
In Progress	ENGR	Melrose Lift Station Upgrades	Construction	\$ 400,000	\$ 400,000		
In Progress	ENGR	WRRF Headworks Improvements	Engineering	\$ -			
			Construction	\$ 5,370,000	\$ 5,370,000		
In Progress	ENGR	WRRF VLR #1/#2 Improvements	Engineering	\$ -			
			Construction	\$ 2,229,000	\$ 2,229,000		
In Progress	ENGR	WRRF Biosolids & Biogas System Upgrades Phase 1: Biosolids Digestion & Gas Recovery	Engineering	\$ -			
			Construction	\$ 4,500,000	\$ 4,500,000		
	ENGR	UV System Upgrades	Engineering	\$ -			
			Construction	\$ 2,500,000	\$ 2,500,000		
	ENGR.	Sanitary Sewer Lining	Construction	\$ 800,000	\$ 800,000		
	ENGR	Cleveland North Lift Station Upgrades	Engineering	\$ 25,000	\$ 25,000		
			Construction	\$ 75,000	\$ 75,000		
In Progress	ENGR	Twichell Property Sanitary Sewer Extension	Construction	\$ 250,000	\$ 250,000		
	ENGR	WRRF Biosolids & Biogas System Upgrades Phase 2: BioGas Conditioning & CHP Generator	Engineering	\$ -			
			Construction	\$ 3,000,000		\$ 3,000,000	
	ENGR	Reserve Lift Station and Sewer Improvements	Construction	\$ 1,000,000		\$ 1,000,000	
	ENGR	Melrose to Daisy Sanitary Sewer Replacement	Construction	\$ 1,750,000		\$ 1,750,000	
	ENGR	Oldman Road Sanitary Sewer (Weaver)	Construction	\$ 375,000		\$ 375,000	
	ENGR	Diamond Alley Sanitary Sewer Replacement	Construction	\$ 150,000		\$ 150,000	
	ENGR	SFD Roofing Cover	Engineering	\$ 20,000		\$ 20,000	
			Construction	\$ 200,000		\$ 200,000	
	ENGR	WRRF Biosolids & Biogas System Upgrades Phase 3: Biosolids Dewatering & Disposal	Engineering	\$ 260,000			\$ 260,000
			Construction	\$ 3,400,000			
	ENGR	Septage Receiving Improvements	Engineering	\$ 50,000			\$ 50,000
			Construction	\$ 250,000			
	ENGR	Palmer and Pittsburgh Sewer Improvements	Construction	\$ 350,000			\$ 350,000
	ENGR	W. Lincoln Way Sanitary Sewer	Construction	\$ 150,000			
	ENGR	Mechanicsburg Rd to old Bell & Howell	Construction	\$ 500,000			
	ENGR	Cleveland Road Lift Station Upgrades (Force main)	Engineering	\$ 25,000			
			Construction	\$ 400,000			
	ENGR	Lab Electrical Upgrade	Construction	\$ 185,000			
	WRRF	CSO Regulators	Construction	\$ 150,000			
	WRRF	CSO Disinfection	Construction	\$ 100,000			
	ENGR	Oak Hill Road Sewer (Highland to Skylark)	Engineering	\$ 25,000			
			Construction	\$ 400,000			
	ENGR & WRRF	Secondary Interceptor Sewer	Construction	\$ 1,000,000			

2028	2029	2030	2031	2032	2033	WARD	COMMENTS
\$ 50,000	\$ 50,000	\$ 50,000					
\$ 100,000	\$ 100,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 125,000		
\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000		
						1,2	
						1	
						1	
						1	
						4	
\$ 650,000	\$ 650,000	\$ 650,000	\$ 625,000	\$ 625,000	\$ 625,000		
\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 700,000		
\$ 650,000	\$ 650,000	\$ 850,000	\$ 625,000	\$ 625,000	\$ 1,325,000		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
\$ 650,000	\$ 650,000	\$ 850,000	\$ 625,000	\$ 625,000	\$ 1,325,000		

1	Introduction
2	2025 City Budget
3	2025 City Capital
4	City Capital Planning 2026 - 2030
5	2025 Wooster Community Hospital Budget
6	Debt Information and Other Financing Sources
7	Glossary
8	

The 2025 Wooster
Community Hospital budget
will be available after
November 27, 2024.

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City of Wooster, Ohio
Outstanding Debt

Issue	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029
Various Purpose Bonds, Series 2010					
2010 Beall Avenue Reconstruction	\$ 388,448	\$ 330,275	\$ 268,348	\$ 204,545	\$ 138,866
2010 Beall Avenue Reconstruction	252,960	215,077	174,750	133,201	90,430
2010 Water Refund 2003 Beall Avenue Waterline	258,750	220,000	178,750	136,250	92,500
2010 Sewer Refund 2003 Beall Avenue Sewer Line	<u>134,842</u>	<u>114,648</u>	<u>93,151</u>	<u>71,004</u>	<u>48,204</u>
Subtotal: Various Purpose Bonds, Series 2010	1,035,000	880,000	715,000	545,000	370,000
Sanitary Sewerage Improvement Bonds, Series 2018					
2018 Sanitary Sewerage System Improvement Bonds	3,335,000	3,115,000	2,890,000	2,660,000	2,425,000
Various Purpose Refunding Bonds, Series 2020					
2020 Refunding 2010 Beall Ave	880,000	745,000	600,000	455,000	305,000
2020 Refunding 2014 Water Bond	1,570,000	1,410,000	1,240,000	1,070,000	900,000
2020 Refunding 2014 Sewer Bonds	2,810,000	2,650,000	2,480,000	2,315,000	2,145,000
2020 Refunding 2015 Safety Center	4,165,000	3,830,000	3,475,000	3,115,000	2,750,000
2020 Street Improvements	1,000,000	905,000	810,000	715,000	620,000
2020 Park Improvements	280,000	255,000	230,000	205,000	180,000
2020 Parking Lot Improvements	<u>150,000</u>	<u>135,000</u>	<u>120,000</u>	<u>105,000</u>	<u>90,000</u>
Subtotal: Various Purpose Refunding Bonds, Series 2020	10,855,000	9,930,000	8,955,000	7,980,000	6,990,000
Various Purpose Bonds, Series 2023					
2023 Fire Station #1 Renovation	3,270,000	3,160,000	3,045,000	2,920,000	2,790,000
2023 Sanitary Sewer System Improvements	<u>10,290,000</u>	<u>10,040,000</u>	<u>9,780,000</u>	<u>9,505,000</u>	<u>9,220,000</u>
Subtotal: Various Purpose Bonds, Series 2023	13,560,000	13,200,000	12,825,000	12,425,000	12,010,000
Various Purpose Bonds, Series 2024					
2024 Melrose Drive Special Assessments	425,000	405,000	385,000	365,000	340,000
2024 Oak Hill TIF Sewer Projects	4,030,000	3,940,000	3,850,000	3,755,000	3,655,000
2024 Oak Hill TIF: Oak Hill/Milltown + Roundabout	4,655,000	4,510,000	4,360,000	4,200,000	4,035,000
2024 Sewer Plant: Biosolids 2 + Digester \$1mm	3,100,000	3,005,000	2,905,000	2,800,000	2,690,000
2024 Christmas Run Pool	<u>5,500,000</u>	<u>5,245,000</u>	<u>4,975,000</u>	<u>4,695,000</u>	<u>4,400,000</u>
Various Purpose Bonds, Series 2024	17,710,000	17,105,000	16,475,000	15,815,000	15,120,000
Ohio Public Works Commission					
2007 Storm Grant, Clark, Walnut Storm Sewer	24,900	16,600	8,300	-	-
2009 Sewer Larwill Street Sewer Separation	33,777	31,598	29,419	27,239	25,060
2009 Storm Larwill Street Sewer Separation	75,181	70,330	65,480	60,630	55,779
2010 Water Intermediate Water Tank	215,121	201,242	187,363	173,484	159,606
2012 Water Burbank Road Waterline	200,000	175,000	150,000	125,000	100,000
2013 Storm Market and Spruce Sewer Separation	87,130	77,449	67,768	58,087	48,406
2014 Sewer Spink Street North Sewer Line	83,333	79,167	75,000	70,833	66,667
2014 Sewer WWTP Wet Stream Improvements	547,287	523,492	499,696	475,901	452,106
2014 Storm Spink Street North Storm Sewer	250,000	237,500	225,000	212,500	200,000
2019 Sunset Lane & W. Highland Reconstruction	68,153	64,023	59,892	55,762	51,631
2024 North End Sanitary Sewer Replacement	195,000	185,000	175,000	165,000	155,000
2024 Sewer Lining Projects	222,396	214,983	207,570	200,156	192,743
2005 Sewer WWTP Improvements Construction	1,847,002	1,122,864	379,263	-	-
2009 Booster Stations	250,888	191,265	129,622	65,891	-
2009 Water Tank and Booster Station	448,891	354,872	257,667	157,168	53,264
2010 Sewer Biotower and Sewer Line for Frito-Lay	442,189	149,596	-	-	-
2010 Water Secondary Transmission Line	79,652	64,868	49,532	33,622	17,119
2010 Water Waterline	<u>127,354</u>	<u>103,927</u>	<u>79,520</u>	<u>54,092</u>	<u>27,600</u>
Subtotal: Ohio Public Works Commission	5,198,254	3,863,775	2,646,091	1,935,366	1,604,982
State Infrastructure Bank Loan					
2023 Oak Hill & Oldman Roundabout	1,066,473	1,066,473	1,026,855	986,039	943,989
Ohio EPA Water Pollution Control Loan Fund					
2024 Ultraviolet Disinfection	1,635,157	1,635,157	1,635,157	1,571,804	1,506,800
Total Outstanding Debt	\$ 54,394,884	\$ 95,774,180	\$ 88,784,193	\$ 82,618,576	\$ 77,065,753

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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.