



City of Oakwood

Annual Budget

2015

Table of Contents

<u>City Officials</u>	3
Elected Officials	3
Budget Review Committee.....	4
City Administration	5
<u>Vision Statement</u>	6
<u>Budget Message</u>	7
<u>Financial Summary</u>	19
<u>Goals & Objectives</u>	37
<u>General Fund</u>	41
Council.....	45
Administration, Finance, Tax and Personnel	46
Law Department	47
Municipal Court.....	48
Regional Co-operative Endeavors	49
Citizen's Advisory	51
Government Buildings & Grounds	52
Police.....	53
Fire	54
Engineering.....	55
Beautification / Parks / Gardens	56
Contingency.....	57
Advances / Transfers.....	58
<u>Special Revenue</u>	59
Refuse	61
Bullock Endowment Trust Fund	63
Smith Memorial Gardens	64
Indigent Drivers Alcohol Treatment.....	66
Enforcement and Education.....	67
Law Enforcement.....	68
Drug Law Enforcement	69
Police Pension	70
Court Clerk Computerization Fund	71
Court Computerization Fund.....	72
Court Special Projects Fund	73
Street Maintenance and Repair	74
State Highway Improvement.....	76

Leisure Activity.....	77
Health	79
Public Safety Endowment.....	81
Special Projects	82
Electric Street Lighting.....	83
Sidewalk, Curb & Apron.....	84
<u>Capital Improvement</u>	85
Equipment Replacement	87
Capital Improvement.....	88
Issue 2 Projects	89
Public Facilities	90
<u>Debt Service</u>	92
Bond Retirement.....	94
Hatcher's Plat Sanitary Sewer	95
<u>Internal Service Funds</u>	96
Self-Funded Insurance Trust	98
Service Center	99
<u>Trust & Agency Funds</u>.....	101
Fire Insurance Trust.....	103
Contractor's Permit Fee	104
MLK Community Recognition Fund	105
<u>Enterprise Funds</u>	106
Waterworks.....	107
Water Improvement / Equipment Replacement	109
Sanitary Sewer Disposal.....	110
Sewer Improvement / Equipment Replacement	112
Stormwater Operating.....	113
Stormwater Improv. / Equipment Replacement.	115
<u>Capital Improvement Program</u>.....	116
<u>Community Information</u>	131

City of Oakwood

Elected Officials

<u>Elected Officials</u>	<u>Title</u>	<u>Term of Office</u>
William D. Duncan	Mayor	5/30/03 – 12/31/15
Steven Byington	Vice Mayor	1/1/08 – 12/31/15
Robert Stephens	Council Member	1/1/10 – 12/31/17
Anne Hilton	Council Member	1/1/10 – 12/31/17
Christopher Epley	Council Member	6/2/14 – 12/31/15

* * * * *



BUDGET REVIEW COMMITTEE

The Budget Review Committee (BRC) is appointed by City Council and advises staff and council on finance and budget matters. Responsibilities also include helping communicate to staff and council the viewpoint of Oakwood residents regarding the extent of services they desire, and their willingness to pay the cost of providing those services.

Oakwood A

**Charles Campbell
Richard Ordeman
Dan Ferneding
John Jervis
Vince Lewis**

Oakwood E

**Michael Hayes
Ella Himes
Ellen Fodge
Doug Kinsey
Jim Broz**

Oakwood B

**David Dickerson, Chair
Howard Boose
Bill Frapwell, Vice Chair
Frederick Dudding
Jamie Greer**

Oakwood F

**William Lockwood
Phil Chick
Kyle Maschino
Michael O'Connell
Susan Elliott**

Oakwood C

**Jaci Hollmeyer
Brian Huelsman
William Meyer
Terri Rubins
Leigh Turben**

Oakwood G

**John Gray
Pete Luther
Beth Ritzert
Mike Ruetschle
Rob Connelly**

Oakwood D

**Michael Vanderburgh
Steve Brooks
Jeff Woeste
Don Groff
Lee Clark**

The following Oakwood City Council Resolutions establish the BRC and define the committee's responsibilities:

Resolution No. 1238, dated May 4, 1987

Resolution No. 1280, dated April 3, 1989

Resolution No. 1333, dated February 3, 1992

Resolution No. 1715, dated November 24, 2009

City of Oakwood City Administration

Name	Title
Norbert S. Klopsch	City Manager
Jay A. Weiskircher	Deputy City Manager / Personnel Director / Zoning Official
Cindy S. Stafford, CPA	Finance Director
Alexander P. Bebris	Public Safety Director
Carol D. Collins	Leisure Services Director
Robert F. Jacques, Esq.	Law Director
Richard T. Garrison, M.D.	Health Commissioner
Linda M. Merker	Income Tax Administrator



CITY OF OAKWOOD VISION STATEMENT

IN 1997, CITY COUNCIL APPROVED A VISION STATEMENT. THE STATEMENT WAS AMENDED IN 2000. IN 2003/04 THE 25-MEMBER COMPREHENSIVE PLANNING COMMITTEE (CPC) REVIEWED THE STATEMENT – THIS IN CONJUNCTION WITH DEVELOPMENT OF THE CITY'S 2004 COMPREHENSIVE PLAN. THE CPC FOUND THE 2000 VERSION APPROPRIATE AS WRITTEN. THAT VERSION REMAINS IN AFFECT AND IS PRESENTED BELOW.

IT IS CITY COUNCIL'S VISION OF THE CITY OF OAKWOOD TO CONTINUE ITS HERITAGE AS A PREMIER RESIDENTIAL COMMUNITY:

- ***WHERE CITIZENS KNOW AND RESPECT ONE ANOTHER.***
- ***WHERE PRINCIPAL EMPHASIS IS PLACED ON NEIGHBORHOOD, SCHOOLS, RESPONSIVE CITY SERVICES AND PARKS.***
- ***WHERE CITIZENS CONTRIBUTE TO AND BENEFIT FROM STRONG, RESPONSIBLE STEWARDSHIP OF COMMUNITY RESOURCES.***
- ***WHERE A RESPONSIBLE CITIZENRY HELPS ESTABLISH AND FOLLOWS COMMUNITY STANDARDS THAT PRESERVE THE QUALITY OF INDIVIDUAL AND COMMUNITY PROPERTY.***
- ***WHERE RESIDENTS FEEL COMFORTABLE AND SECURE IN THEIR HOMES AND AS THEY MOVE ABOUT THE COMMUNITY.***
- ***WHERE EDUCATION IS A VITAL COMMUNITY TRADITION.***
- ***WHERE VIABLE BUSINESS AND PROFESSIONAL ENTERPRISES ARE CLEARLY COMPATIBLE WITH RESIDENTIAL LIVING AND NOT IN CONFLICT WITH THE RESIDENTIAL INTEGRITY OF THE COMMUNITY.***
- ***WHERE CITIZEN PARTICIPATION IS VALUED AND ENCOURAGED TO GIVE DEFINITION TO THE HIGH EXPECTATIONS OF THE COMMUNITY AND ITS RESIDENTS.***
- ***WHERE OAKWOOD BENEFITS FROM THE INVOLVEMENT OF ITS RESIDENTS AND EMPLOYEES IN A VARIETY OF REGIONAL, BUSINESS, CULTURAL AND GOVERNMENTAL ACTIVITIES.***

December 8, 2014

Dear Members of City Council:

I present to you our 2015 Oakwood City Budget. This is my 13th budget as your city manager. As in previous years, many people assisted in the preparation of this document, most notably our department heads and our finance department, led by Finance Director Cindy Stafford, CPA. The budget also reflects input and advice from our 35-member citizen Budget Review Committee (BRC). The BRC met four times during 2014.

I am not recommending any tax or utility rate increases in 2015. As a result, this budget does not include any new tax revenue nor does it include any new revenue generated by our water, sewer, stormwater or refuse utilities. We last raised taxes and fees as follows:

Income Taxes:	1984
Property Taxes:	2013
Water Rates:	1994
Sewer Rates:	2009
Stormwater Rates:	2013
Refuse Rates:	2013

Public Services: Oakwood is the premier residential community in the Miami Valley. We have this distinction because of our beautiful neighborhoods, unmatched public safety, public works, recreation and leisure offerings, excellent schools and library, and, most importantly, because of our citizens. We take pride in and understand what it takes to keep Oakwood unique. The following qualities of Oakwood are a few examples of the benefits of living in this city.

- We have the safest community in the region, with very low crime and very low fire loss. We have an extremely fast police and fire response time and we answer every call with highly trained professionals.
- We have qualified paramedics and EMTs on-duty at all times to respond to all medical emergencies. On average, help arrives in less than two minutes – unparalleled in the area.
- We have the best maintained streets, sidewalks, public trees and landscaped boulevards anywhere.
- Although most of our housing stock is over 70 years old, our homes and properties are better maintained than in any other city around and our home values prove it.
- Our city parks, public pool, community center and public natural areas are first-class.
- Our overall community ambiance is second to none.

Decade after decade, Oakwood citizens have provided the resources needed to pay for the comprehensive and first-class city services and for the other features that distinguish our community from all others.

Following are the budget highlights.

NON-ENTERPRISE FUNDS

The 2015 Non-Enterprise Funds reflect budgeted expenses about \$130,000 more than 2014 Budget, a 1% growth. This is the first time since 2008 that we are budgeting to spend more than the previous year, and it is a very small amount. Our actual annual expenses went down in each year between 2009 and 2013. Our 2014 actual spending is projected to be just 2.1% more than in 2013.

The “Non-Enterprise Funds” account for all city services and operations except the Water, Sewer and Stormwater utilities. From the standpoint of paying for our primary non-enterprise operations (excluding refuse services which are now paid entirely through user fees), the eight funds under the bullet points below provide the financial resources.

- General Fund (administration, planning & zoning, law, municipal court, regional programs & operations, government buildings & grounds, police, fire, EMS, engineering, beautification, gardens)
- Street Maintenance and Repair (roadway repairs, traffic signals)
- Leisure Activity (OCC, pool, parks, athletic facilities, recreation programs)
- Health (property inspections & maintenance, senior programs, health department)
- General Equipment Replacement (police cars, dump trucks, utility vehicles, tractors)
- Capital Improvement (roadway repaving, park upgrades, facility improvements)
- Sidewalk Repair (sidewalk, curb and driveway apron repairs)
- Service Center Operating (maintenance shop, vehicle & equipment repair, fuels)

Revenues for these funds are derived primarily through income taxes, property taxes, fees and assessments. In terms of *minimum* acceptable beginning year cash balances, six months of operating expense is the generally accepted standard for cities. Our actual 2014 expenses in these eight funds are estimated at approximately \$10.65M, so around \$5.3M is our desired *minimum* beginning year figure. Within these eight funds, we are currently projecting to start 2015 with cash balances at \$6.5M.

Loss of the Ohio Estate/Inheritance Tax: The Ohio estate/inheritance tax had been a significant and relied upon source of revenue to pay for local government services for well over a century. The tax was first enacted in 1893. Effective January 1, 2013, the Ohio Estate tax was repealed. This action drastically reduced financial resources for Oakwood and for hundreds of other Ohio cities, villages and townships. Looking back at a 10-year average, elimination of the estate tax, major cuts in the Local Government Fund (a portion of state sales tax receipts returned to local governments to pay for local

public services) and other state funding cuts created a \$3 million annual shortfall for our city.

To address this shortfall, we took the following actions:

1) *Cut spending for five consecutive years.* This was done primarily through cuts in capital spending and cuts in personnel spending. We are now operating with 13 fewer fulltime employees than we had a few years ago. This represents a 14% cut in staff. Also, 2014 is the second year in a row where all non-bargaining unit employees (administration and office staff) did not receive a pay increase. The unionized employees within the public works department, the public safety dispatchers and the public safety officers are also experiencing two consecutive years of no pay increase. We are currently negotiating with the public safety lieutenants and are asking them to also accept a second year of pay freeze.

2) *Established a stormwater utility as an enterprise fund.* In January 2013, we began billing all residential property owners a \$6 per month stormwater fee. Commercial and institutional properties pay a monthly fee based on the amount of impervious area included on their property. The monthly fee provides the revenue needed to cover all expenses related to operating and maintaining our stormwater system. These costs were previously paid from General Fund tax receipts.

3) *Made our refuse services 100% fee based.* In January 2013, we raised our monthly refuse fees to \$25 and over the past two years we cut refuse expenses by around \$200,000 annually. Through these two actions, we are now operating our refuse utility as a self-supporting operation. It is no longer subsidized with General Fund tax revenue. All refuse fees stay with the Refuse Fund and all dollars required to pay for the refuse services come from the Refuse Fund.

4) *Approved a new 3.75 mill property tax.* This 2013 tax levy generated about \$1,066,000 of new revenue in 2014. It was the first new city tax levy since 1992.

With these actions, we addressed a major portion of the financial shortfall created with the loss of the estate tax and other state funding cuts. However, we still need to take one more step to stabilize our budget. Our October 2012 newsletter sent to all Oakwood property owners outlined the actions we believed were necessary to fully address the problem. The only item we have not yet addressed is the income tax. There are two options regarding the income tax: 1) limit the tax credit; or 2) raise the tax rate.

Income Tax: Our local income tax continues to provide the single largest amount of money to pay for city services, about half of our total revenue. It is even more important now that the estate tax is gone. In 2015 we are budgeting to receive \$6.5 million. This is about \$100,000 more than we are projecting to receive in 2014. Unfortunately, the future growth of our income tax is at risk... for two reasons.

First, it is expected that the Ohio Legislature will pass Substitute House Bill 5 before the end of this year. SubHB5 is a very poorly written bill that changes the Ohio Municipal Income Tax Code. We estimate that it will result in a loss to Oakwood of around \$300,000 annually.

Second, because we give full credit for all local income taxes paid to the taxing jurisdictions where our citizens work, we lose revenue every time another community raises their tax rate. At present, about half of the total municipal taxes paid by our residents go to other cities. As an example of the problem, in May, 2014, the voters in Moraine approved a tax hike from 2.0% to 2.5%. With this increase, Moraine's tax rate is now the same as Oakwood's rate. This means that 100% of the municipal taxes paid by Oakwood residents working in Moraine go to the city of Moraine... and zero dollars come to Oakwood. In the case of an Oakwood resident working in Dayton or Kettering where the tax rates are 2.25%, Oakwood only receives 0.25% of the 2.5% total local taxes paid.

Over the past eight years, 17 jurisdictions in which Oakwood residents work have raised their income tax rates. The cumulative impact is that we lost about \$2.3 million in revenue over that time period... revenue that would have otherwise been paid to Oakwood. At present, our loss is about \$400,000 annually.

Property Tax: We have two outside millage (voted) levies that generate property taxes to pay for city services:

- In 2013, Oakwood voters approved a new 3.75 mill property tax. The levy generates about \$1,066,000 in total revenue annually. It costs the owner of a \$200,000 home about \$230 per year. This was the first new property tax to pay for city services approved since 1992.
- In 2011, Oakwood residents approved a five year renewal of a 2.72 mill property tax levy. That levy was first approved in November, 1992 and its effective mills are now 1.55. This levy generates about \$460,000 annually.

Sugar Camp and Pointe Oakwood: Sugar Camp and Pointe Oakwood are the single largest developments in our city in over 50 years. At Pointe Oakwood, we saw two new single-family homes and two 2-unit townhomes built over the past year. Construction on two additional townhomes is expected to begin before the end of 2014. Next spring, construction is expected to begin on an 88-unit assisted living facility to be built at the corner of Far Hills Avenue and Old River Trail. In addition, the Oakwood Investment Group is scheduled to begin construction next spring on the first of three condominium buildings to be built on the northwest corner of Far Hills Avenue and W. Schantz Avenue.

At Sugar Camp, Buildings A and B are fully leased and Building D, the office building closest to W. Schantz Avenue, has been designated exclusively for use as a medical professional building. Besides the two current tenants that moved in during the past 6

months, two additional medical groups have already signed leases for occupancy beginning in January, 2015.

Also in 2015, the Oakwood Investment Group intends to convert the former gate house at the entrance to Sugar Camp to an upscale New York style deli.

I mention the Sugar Camp and Pointe Oakwood projects for two reasons. First, because they represent important new construction in our nearly fully developed city, offering land uses that complement our community. Second, with each new job added to our city and each new building constructed, we realize new revenue.

Major 2015 Expenses: The 2015 Budget includes about \$1 million for capital improvements and capital equipment. This is consistent with the level of capital outlay over the past few years. A major portion of the money (\$570,000) is for street and sidewalk improvements. Each year we continue to make significant investments in our public infrastructure and replace capital equipment as needed. With those investments, we maintain our infrastructure and equipment required to provide the comprehensive and high quality services that our citizens expect. The “Capital Improvement Fund” and “Capital Improvement Program” tabs herein provide details on our budgeted 2015 investments and on our long range capital program.

WATER UTILITY FUNDS

Our public water utility continues to serve the needs of the community. The 2015 Budget shows that our projected annual Water Utility revenue will be about \$280,000 less than budgeted expenses and includes about \$100,000 for capital items. Receipts can increase significantly, though, depending on summer weather and irrigation usage. If the shortfall occurs, we have adequate fund reserves to cover it. We last raised water rates in 1994 so will likely need to consider a rate increase sometime over the next couple of years. The 2014 regional rate survey shows Oakwood as having the 4th lowest water rate out of 66 jurisdictions in the greater Miami Valley area.

SEWER UTILITY FUNDS

The 2015 Budget reflects sewer expenses at about \$65,000 more than revenues and about \$100,000 for capital items. Our Sanitary Sewer Funds also have adequate fund reserves. About 75% of our sewer utility costs pay sewage treatment charges from the city of Dayton and Montgomery County. Our last sewer rate increase was imposed in July, 2009. We will likely need to consider a rate increase in the next couple of years. The 2014 regional rate survey showed us as having the 35th lowest rate out of 63 jurisdictions.

STORMWATER UTILITY FUNDS

2015 is the third year that we have operated our Stormwater Utility. The 2015 Budget projects that expenses will nearly match revenues. The 2015 Budget holds the stormwater fees at the initial rates set in 2013.

Those are the highlights. I thank the BRC members and my department heads for their assistance in preparing this budget.

As done each year, we include in this document the description of a few major goals and objectives. These are projects that are important in continuing to provide the finest possible service to our Oakwood community.

Oakwood remains the community of choice for those seeking the very best in residential living. It's a value proposition. Our citizens pay a premium to live in Oakwood, but do so because they realize the benefits of Oakwood living.

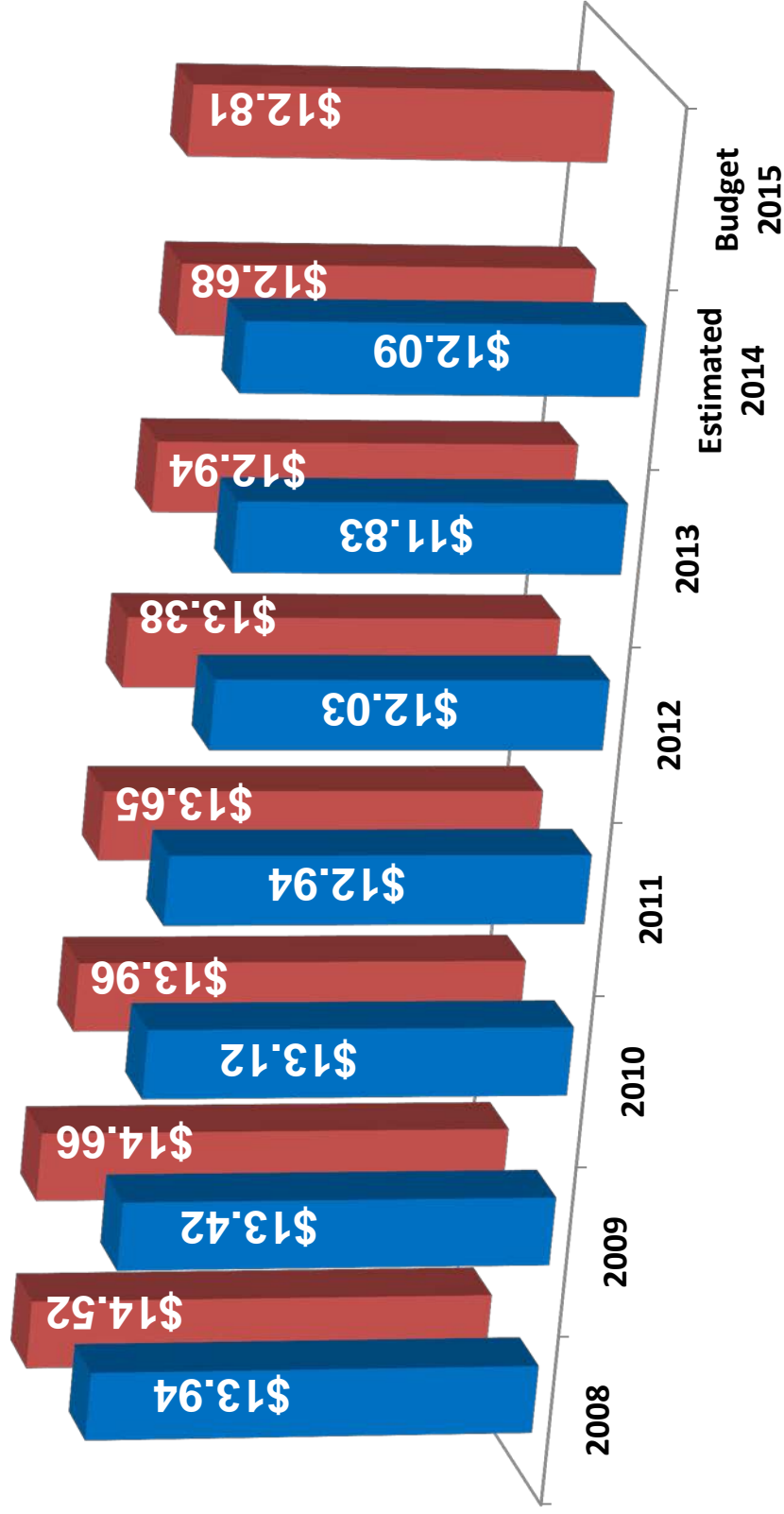
Thank you for the guidance and direction you provided as we developed this budget. I look forward to continuing my work with you in the upcoming year and beyond.

Respectfully,

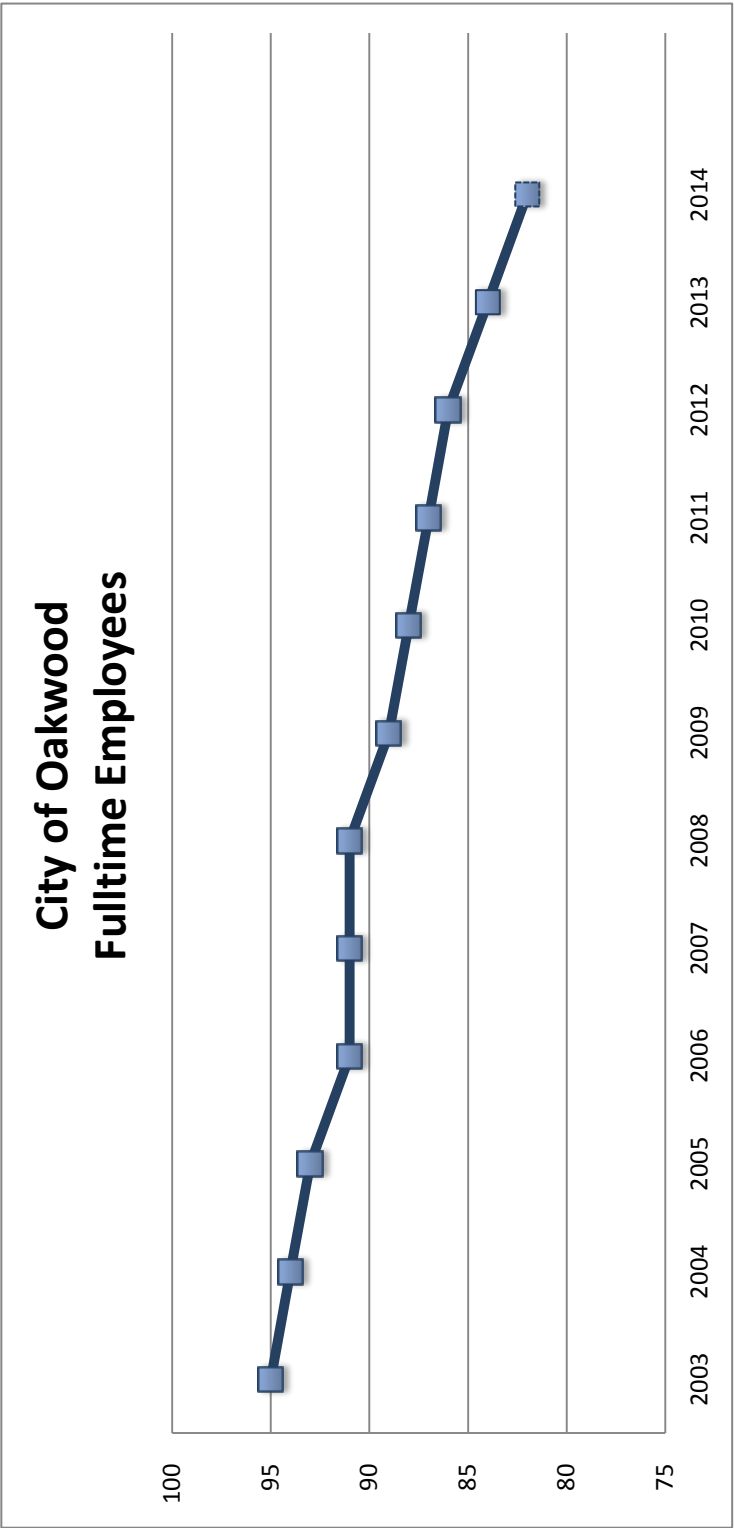
A handwritten signature in black ink, appearing to be 'N. Klopsch', written over a vertical line.

Norbert S. Klopsch
City Manager

Expenditures vs. Budgeted



The 2015 budgeted expenditures are about \$130,000 more than the 2014 budget, a 1% growth. Our expenditures dropped each year between 2009 and 2013. 2014 Expenditures are estimated to be slightly higher than 2013 expenditures.



Staff levels have been reduced from 95 in 2003 to 82 in 2014. This is a 14% cut in personnel.

City of Oakwood

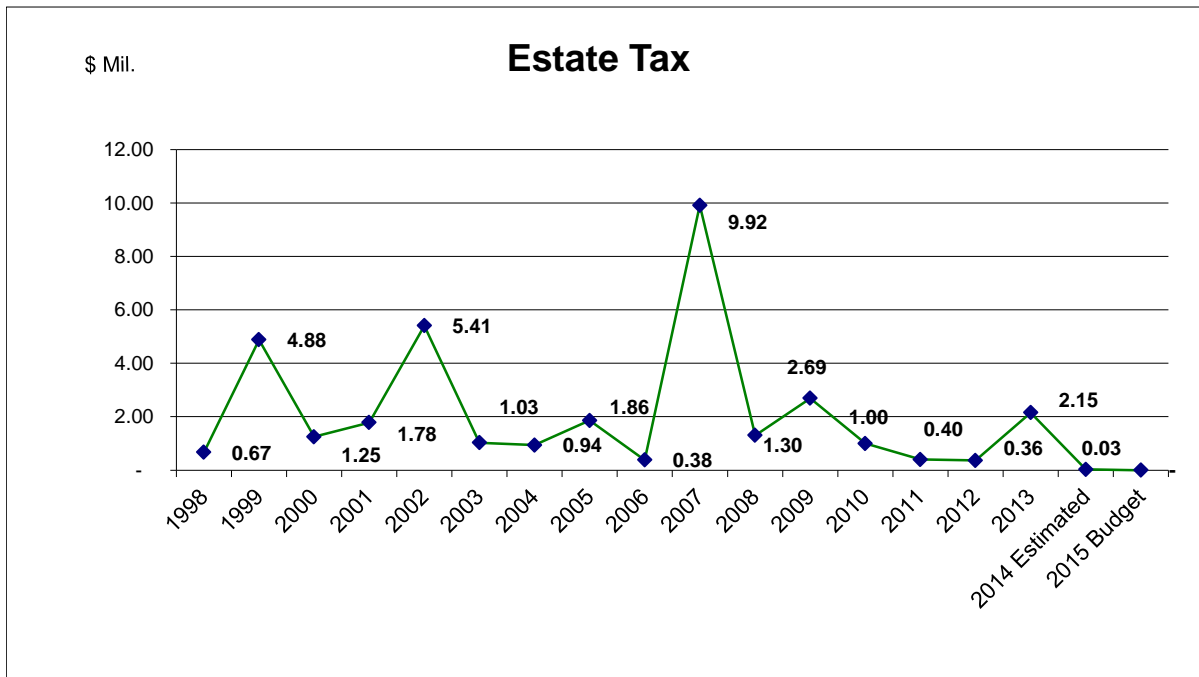
Staffing Level Comparison

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Full-time</u>													
Administration / Finance	14.0	14.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	12.0	12.0
Public Safety	38.0	38.0	38.0	38.0	38.0	39.0	39.0	37.0	36.0	36.0	35.0	35.0	34.0
Public Works	35.0	35.0	35.0	35.0	33.0	32.0	32.0	32.0	32.0	31.0	31.0	30.0	29.0
Leisure Services	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Municipal Court	2.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Full-time	<u>95.0</u>	<u>95.0</u>	<u>94.0</u>	<u>93.0</u>	<u>91.0</u>	<u>91.0</u>	<u>91.0</u>	<u>89.0</u>	<u>88.0</u>	<u>87.0</u>	<u>86.0</u>	<u>84.0</u>	<u>82.0</u>
<u>Part-time</u>													
Administration / Finance	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.9	1.9	1.9	1.0
Public Safety	1.3	1.3	1.3	1.3	1.3	1.5	1.5	2.0	2.5	2.4	1.9	1.5	1.2
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Leisure Services	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.6	2.6	2.6	2.4
Municipal Court	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.4	1.4	1.4	1.4
Total Part-time	<u>7.2</u>	<u>7.2</u>	<u>7.2</u>	<u>7.2</u>	<u>7.2</u>	<u>7.4</u>	<u>7.4</u>	<u>7.9</u>	<u>8.4</u>	<u>8.3</u>	<u>7.8</u>	<u>7.4</u>	<u>6.0</u>

The staff levels shown above reflect the number of full-time positions and full-time equivalent positions (for permanent part-time) during each respective year that were used to provide all city of Oakwood public services, including services within the water, sewer and stormwater utilities.

Estate Taxes

As shown on the graph below, annual estate tax revenue varied dramatically from year to year.

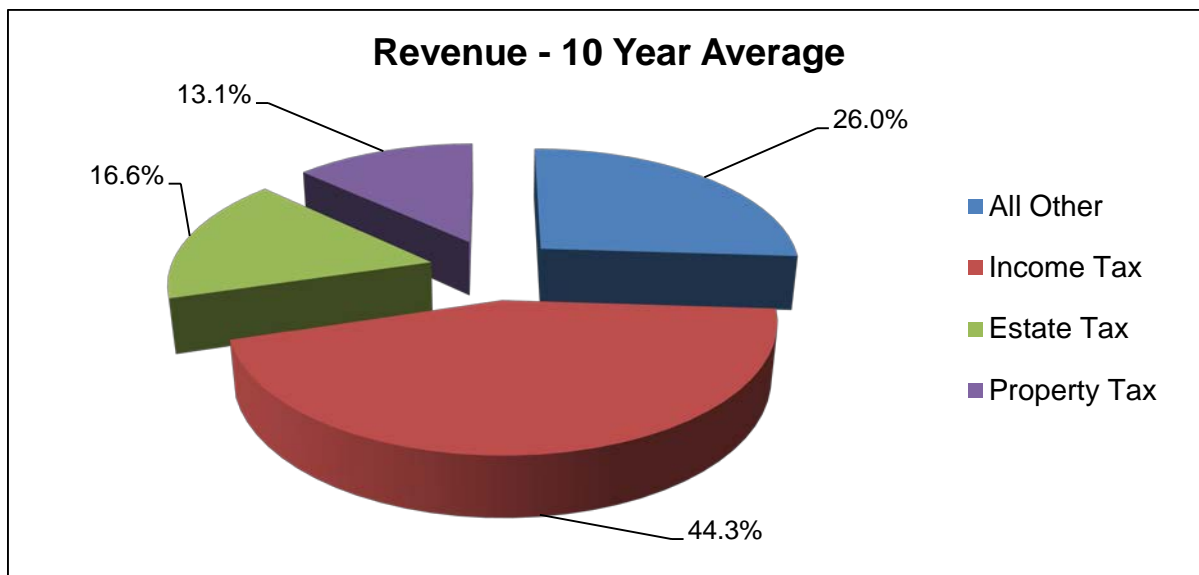
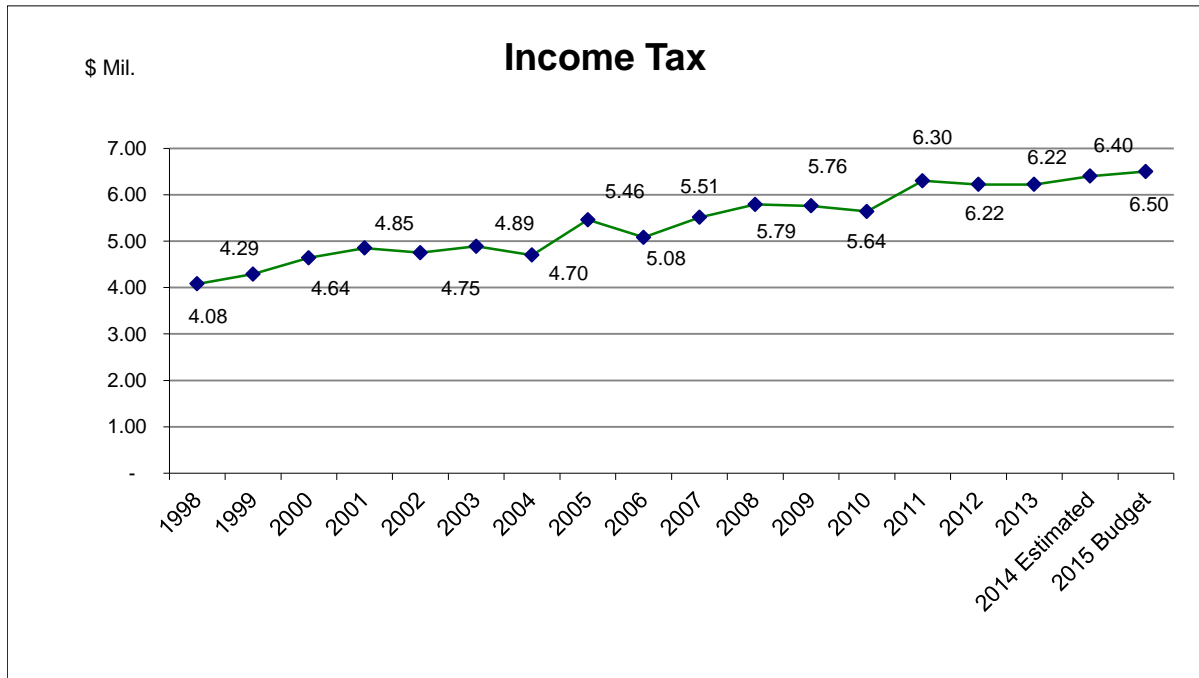


Over the years, we relied on significant annual estate tax revenue to balance our budget. Ohio estate taxes were imposed and collected by our state and 80% of those taxes were distributed to the local governments in which a person resided at their time of death.

Ohio's estate tax was eliminated effective January 1, 2013. Beginning in 2014, estate tax revenue is no longer included in the budget.

Income Taxes

Shown below are our income tax collections since 1998. Looking at a 10 year history, the income tax represented 44% of our revenue. With the loss of estate tax, the income tax now represents about 50% of our revenue. While there is a steady rate of growth in our income tax receipts, the growth would have been larger had numerous communities throughout the Miami Valley not increased their tax rates. As of this 2015 budget, Oakwood gives full credit for local taxes paid to another jurisdiction so we lose money each time another taxing jurisdiction raises their rate.



Property Taxes

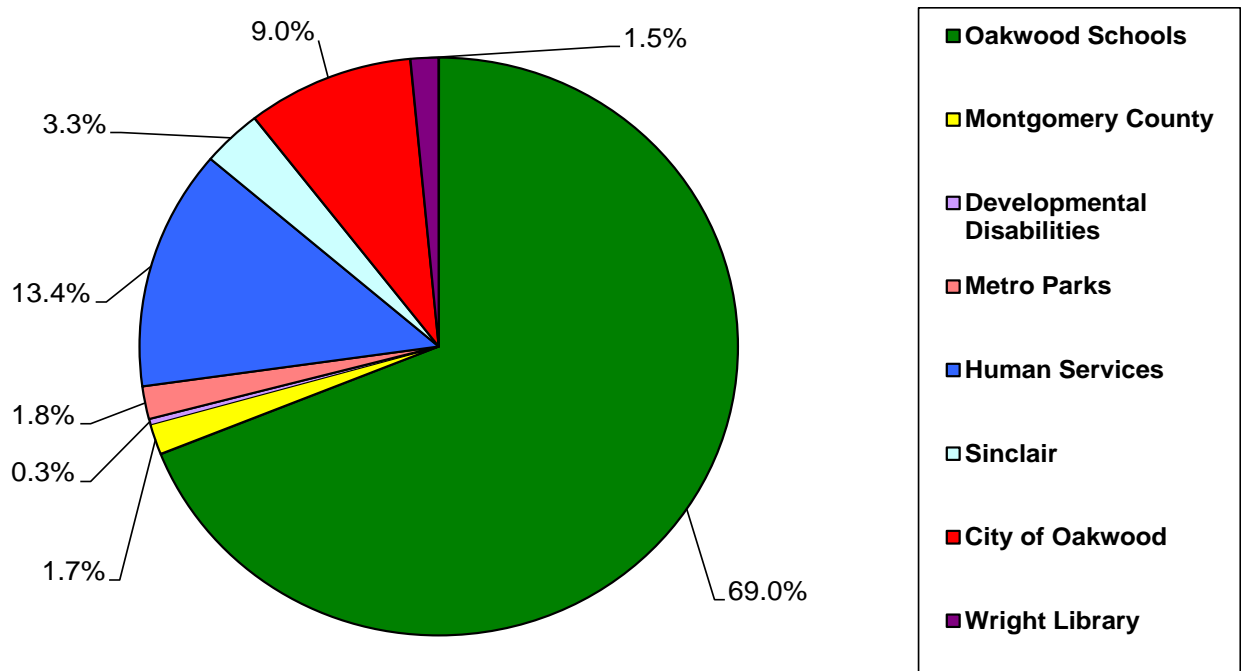
Most of our property taxes go to the Oakwood City Schools, with the second largest portion going to Montgomery County agencies. For 2014, the breakdown is as follows:

Oakwood Schools	69.0%
County Agencies	20.5%
City of Oakwood	9.0%
Wright Library	1.5%

The 2014 real estate tax calculation for a residential property with an assessed value of \$200,000 is:

<u>2014</u>	<u>Effective Rate</u>	
Oakwood Schools	67.95	\$4,212
Montgomery County	1.70	104
Developmental Disabilities	0.30	18
Metro Parks	1.80	110
Human Services	13.24	811
Sinclair	3.20	196
City of Oakwood	8.88	544
Wright Library	<u>1.50</u>	<u>92</u>
Total	98.57	\$6,087

2014 Residential Real Estate Breakdown



Note: In 2014, the percentages of property tax for the city of Oakwood and Oakwood City Schools increased as a result of two tax issues approved in 2013. In May, 2013 Oakwood voters approved a 3.75 mill levy for the city and in November, 2013 a 5.75 mill levy for the schools.

Financial Summary

The following tables, charts and graphs reflect the financial condition of the city of Oakwood as forecasted for 2015. Funds are separated into groups by function showing estimated financial activity for 2015.

Non-Enterprise Funds

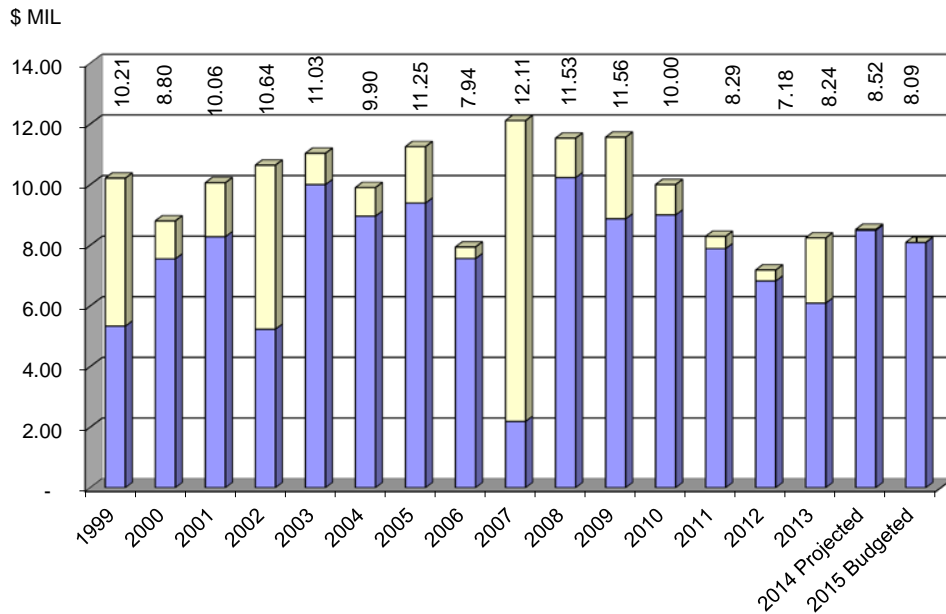
Budget Summary for 2015

Fund Classification	Estimated Balance 01/01/15	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/15
General Fund	4,425,795	9,707,388	9,596,061	4,537,122
Special Revenue	3,348,619	3,682,399	3,904,564	3,126,454
Capital Improvement	616,386	601,414	917,800	300,000
Debt Service	0	0	0	0
Internal Service	125,000	748,486	748,486	125,000
Trust & Agency	7,431	1,500	2,625	6,306
Total	<u>8,523,231</u>	<u>14,741,187</u>	<u>15,169,536</u>	<u>8,094,882</u>
<p>Note: The estimated revenues and proposed appropriations reflected above include money transfer between funds.</p>				
SUMMARY OF OPERATING EXPENSES				
	Estimated Revenue	Proposed Appropriation	Net Difference	
Total	14,741,187	15,169,536		
Less Transfers	<u>(2,359,479) ⁽¹⁾</u>	<u>(2,359,479) ⁽¹⁾</u>		
Net Total	<u>12,381,708</u>	<u>12,810,057</u>	<u>(428,349) ⁽²⁾</u>	

(1) This \$2,359,479 is the total sum of all money budgeted in 2015 for transfers between the non-enterprise funds.

(2) This is the amount of 2015 operating expenses that exceed estimated 2015 revenues. These funds will come from unbudgeted receipts or from existing cash reserves.

History of Dec. 31 Year-End Balances Non-Enterprise Funds (Excl. Public Facilities)

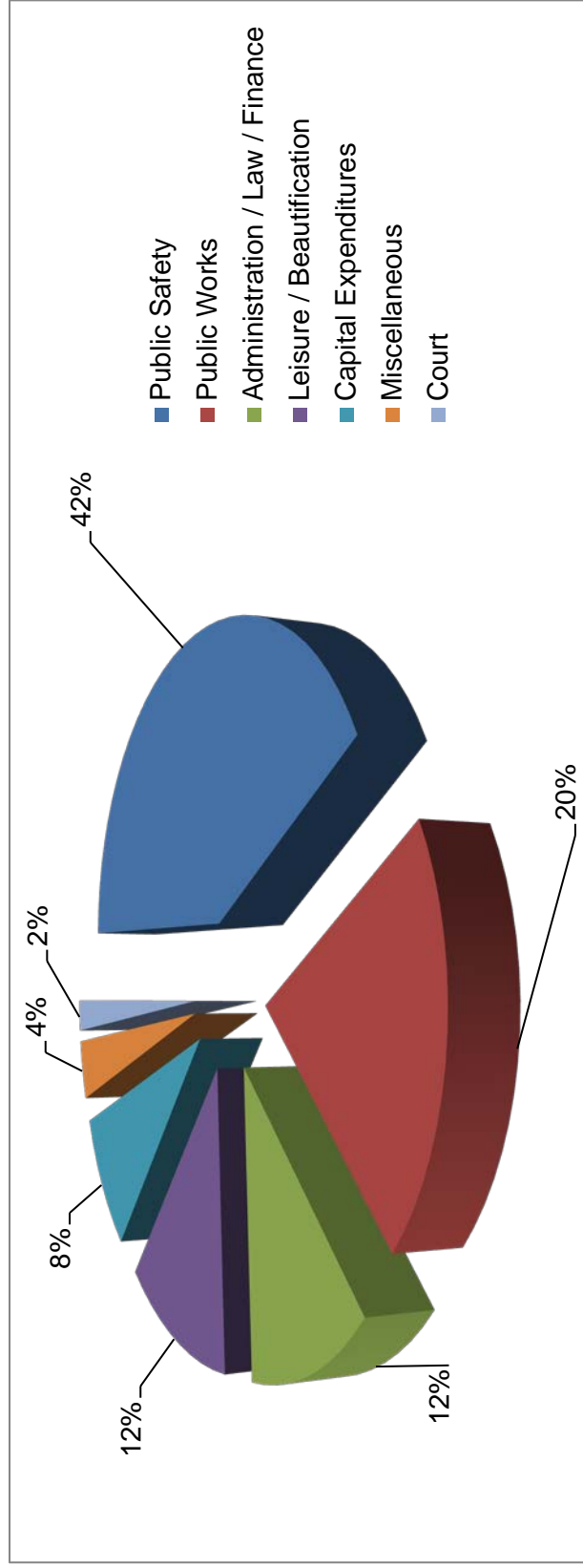


The value at the top of each two-tone bar represents the total money available at the end of each year – this is money free of any outstanding debt or encumbrance.

The light-colored band at the top of each bar represented the amount of estate tax receipts collected during that calendar year. We showed this estate tax separately to highlight the significance of this revenue source. The estate tax was eliminated effective January 1, 2013. The 2015 budget no longer includes estate tax as a source of revenue.

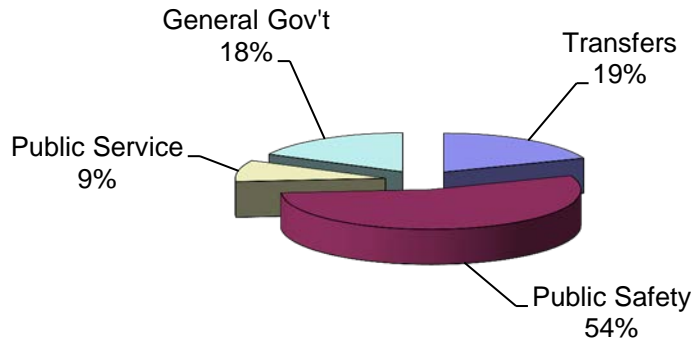
Non-Enterprise Funds - Budgeted Expenditures

The graph below depicts the distribution of total budgeted expenditures by department and functional area for 2015.



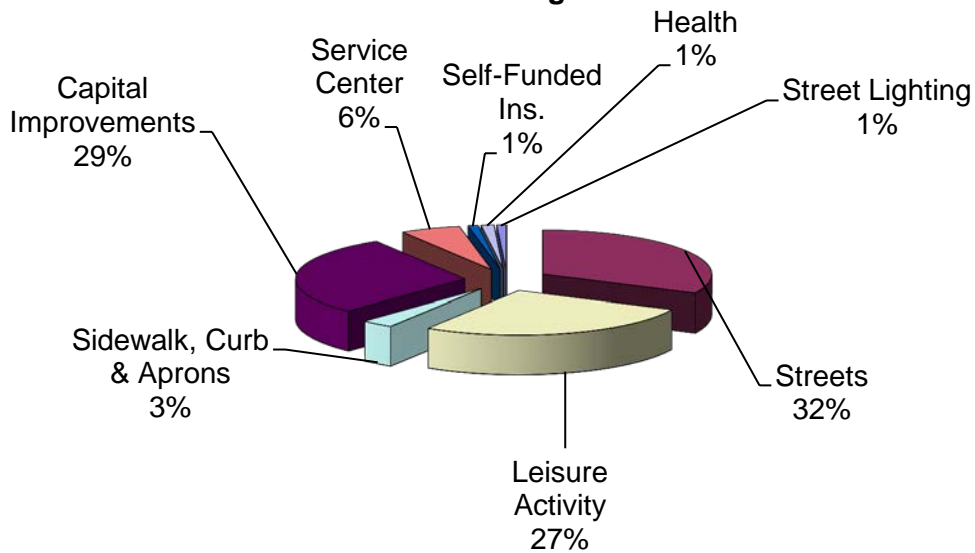
General Fund

General Fund Expenditures 2015 Budget



More than any other fund, the General Fund supports overall operations and direct governmental services to the community. In order to better track certain services, additional funds have been created and are supported by transfers from the General Fund.

General Fund Transfers 2015 Budget



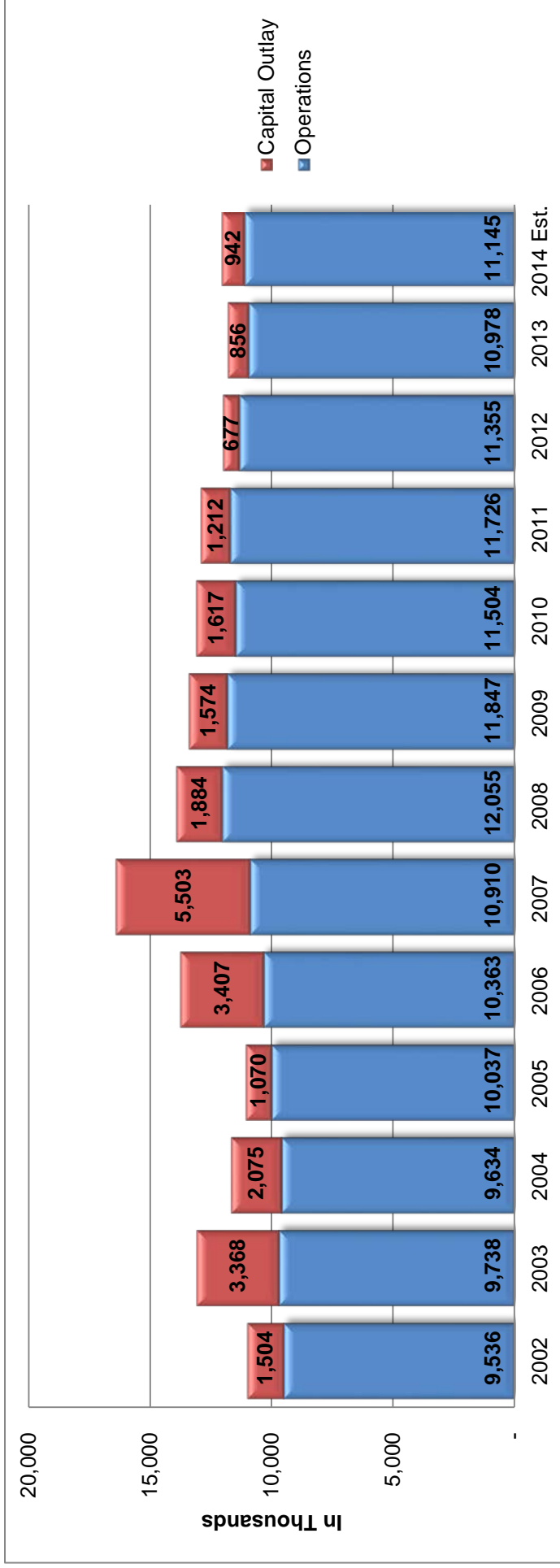
The transfer account of the General Fund supports other important service activities, particularly those relating to public works, capital improvements and leisure activities. Those activities are also supplemented by user fees, various grants and endowments.

Non-Enterprise Funds

	Budget			Actual		
	<u>Operations Appropriations</u>	<u>Capital Appropriations</u>	<u>Total Appropriations</u>	<u>Operations Expenditures</u>	<u>Capital Expenditures</u>	<u>Total Expenditures</u>
2015	11,736,257	1,073,800	12,810,057	2015	TBD	TBD
2014	11,526,925	1,152,100	12,679,025	2014 Estimated	942,025	12,086,704
2013	11,907,240	1,027,500	12,934,740	2013	856,074	11,834,152
2012	12,548,683	837,200	13,385,883	2012	677,192	12,032,502
2011	12,570,728	1,080,700	13,651,428	2011	1,211,846	12,938,241
2010	12,790,124	1,176,809	13,966,933	2010	1,617,130	13,120,643
2009	13,197,547	1,468,500	14,666,047	2009	1,574,187	13,420,708
2008	13,113,749	1,407,156	14,520,905	2008	1,883,632	13,938,232

These numbers demonstrate the degree to which our city has controlled costs over the past six years. From 2008 to 2014, we reduced our budgeted expenses by 12.7%. Our 2015 budget has a slight increase from 2014...1.0%. From 2008 to 2013, we reduced actual spending by \$2,104,080...a 15.1% drop. We are estimating 2014 spending to be 2.1% higher than 2013.

Non-Enterprise Funds - Total Expenditures



The large capital expense in 2003 relates to the city / public safety building improvements. The large capital expenses in 2006 and 2007 are attributed to the purchase of Old River Field and public infrastructure investments at Sugar Camp and Pointe Oakwood.

City of Oakwood

Changes in Cash Balances - Non-Enterprise

In thousands of dollars

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)
Revenue										
General Revenue:										
Property Tax	\$ 1,927	\$ 2,012	\$ 2,037	\$ 2,032	\$ 1,715	\$ 1,726	\$ 1,728	\$ 1,666	\$ 1,662	\$ 2,750
Income Tax	5,455	5,079	5,510	5,786	5,736	5,636	6,283	6,222	6,223	6,400
Estate Tax	1,856	376	9,922	1,302	2,689	997	396	362	2,155	31
Fines and Forfeitures	124	125	139	158	154	171	144	163	150	121
Intergovernmental	649	904	758	1,011	989	718	681	615	581	560
Investment Earnings	457	577	812	1,086	541	292	52	45	10	7
Other	324	323	349	453	240	234	375	426	566	433
Program Revenue:										
Charges for Services	1,072	1,118	1,078	1,130	1,093	1,353	1,228	1,234	1,752	1,834
Grants and Contributions	39	16	21	194	18	206	14	18	2	11
Other	59	39	65	41	35	55	34	28	30	90
Total Revenue	11,962	10,570	20,692	13,192	13,208	11,387	10,934	10,777	13,130	12,237
Expenditures:										
Personnel Services	7,371	7,429	7,868	8,387	8,672	8,684	8,989	8,959	8,788	8,647
Contractual Services	1,776	1,899	1,877	2,080	2,180	1,810	1,792	1,509	1,406	1,578
Materials and Supplies	588	682	717	821	720	740	735	640	552	708
Interest	40	73	210	116	62	71	29	28	27	-
Miscellaneous	262	281	238	650	212	199	181	219	205	212
	10,037	10,363	10,910	12,055	11,847	11,504	11,726	11,355	10,978	11,145
Capital Expenditures:										
Capital Outlay	1,070	3,407	5,503	1,884	1,574	1,617	1,212	677	856	942
Total Expenditures	11,107	13,771	16,413	13,938	13,421	13,121	12,938	12,033	11,834	12,087
Excess (Deficiency) of Revenue over Expenditures	855	(3,201)	4,279	(746)	(212)	(1,733)	(2,004)	(1,255)	1,296	150
Total Other Financing Sources and Uses	(138)	2,337	(318)	(305)	(308)	(446)	31	(10)	(2,373)	132
Net Change in Fund Balance	717	(864)	3,961	(1,051)	(521)	(2,180)	(1,974)	(1,266)	(1,078)	283
Cash Balance, Jan. 1	12,339	13,908	12,969	21,040	17,661	16,273	12,898	10,981	9,843	8,408
Prior Year Encumbrances and Expenditures	852	(76)	4,110	(2,329)	(867)	(1,195)	57	127	(357)	(48)
Cash Balance, Dec. 31	\$ 13,908	\$ 12,969	\$ 21,040	\$ 17,661	\$ 16,273	\$ 12,898	\$ 10,981	\$ 9,843	\$ 8,408	\$ 8,642

City of Oakwood

Changes in Cash Balances – Non-Enterprise

The following explain the significant changes in the end of year cash balance for the Non-Enterprise funds:

- 2006: Estate tax collections were only \$376,000 resulting in a lower cash balance in 2006. Capital outlay includes the acquisition of the NCR Sports Fields of \$2.3M; however, this expenditure is offset by the borrowing of \$2.3M which is included in total other financing sources and uses.
- 2007: The cash balance increased significantly primarily as a result of estate tax collections of \$9.9M in 2007.
- 2008: The cash balance decreased \$3.4M from 2007 as a result of cash payments of \$2.3M towards the Sugar Camp / Pointe Oakwood and Far Hills Improvement Projects and current year expenditures over revenues of \$1.1M.
- 2009: The cash balance decreased by \$1.4M primarily as a result of cash payments of \$1.2M towards the Sugar Camp / Pointe Oakwood and Far Hills Improvement Projects.
- 2010: The cash balance decreased by \$2.7M primarily as a result of current year expenditures over revenues of \$2.2M.
- 2011: The cash balance decreased by \$1.9M primarily as a result of very low estate tax receipts. The actual receipt of \$396,387 is significantly below the \$2.6M 10 year average.
- 2012: The cash balance decreased by \$1.4M as a result of low estate tax receipts and current year expenditures over revenues.
- 2013: The cash balance decreased by \$1.4M. The decrease is a result of the pay-off of the City's short-term debt totaling \$2.4M. Estate tax receipts offset some of the debt pay-off.
- Estimated 2014: The cash balance is anticipated to increase slightly by \$234,000.

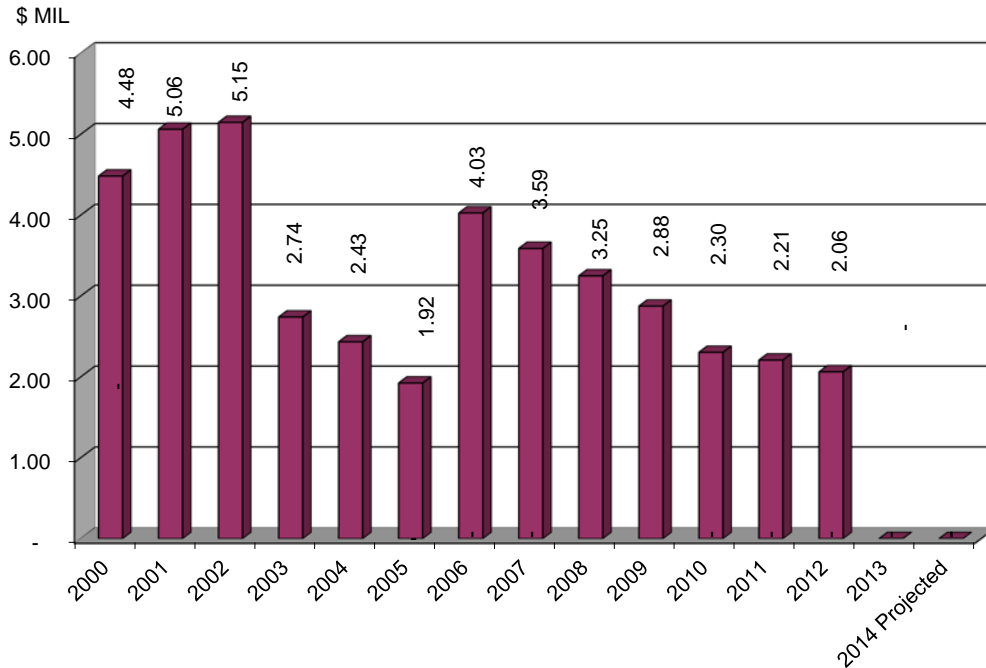
Note:

Personnel Services includes wages, salaries, life and health insurance benefits, retirement benefits, workers' compensation, unemployment, social security and Medicare taxes.

Contractual Services includes expenditures that the city outsources such as audit services, investment services, certain types of housing inspections, consultants, legal services, crime lab services, utilities, continuing education and training, tree trimming and removal, trash fees to the county, and the maintenance related to street lights.

Total Other Financing Sources and Uses includes the net of transfers in and out of the various funds and the net of short-term payments and short-term borrowings.

History of Dec. 31 Year-End Balances Public Facilities Fund



We established our Public Facilities Fund in 1991. The fund served as a reserve account in which we accumulated capital to be used for major public building or facility improvements and purchases. Our three major projects were: 1) construction of the J. David Foell Public Works Center completed in 2000; 2) the Safety/Administration Building addition and improvements completed in 2004; and 3) acquisition of the Old River athletic fields from NCR in 2006.

The Public Facilities Fund was used to hold in reserve those monies needed to service the outstanding short-term debt associated with the above projects / purchase.

In 2013, the short-term debt totaling \$2,402,000 was paid off using all assets in the public facilities fund and a \$365,955 transfer from the general fund.

Water Funds

Budget Summary for 2015

Governmental Funds	Estimated Balance 01/01/15	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/15
Waterworks	1,226,774	941,500	1,220,600	947,674
Water Improvement and Equipment Replacement	160,764	100,000	102,500	158,264
Sub-Total	1,387,538	1,041,500	1,323,100	1,105,938
Less: Internal Transfers	<u> </u>	<u>(100,000)</u>	<u>(100,000)</u>	<u> </u>
Net Total	<u><u>1,387,538</u></u>	<u><u>941,500</u></u>	<u><u>1,223,100</u></u>	<u><u>1,105,938</u></u>

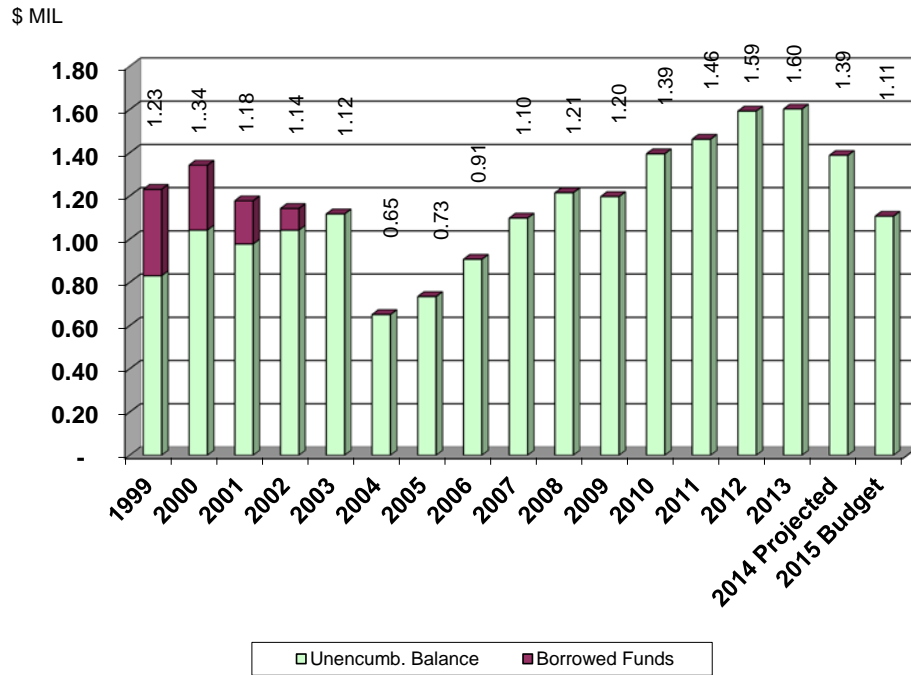
City of Oakwood

Changes in Cash Balances - Water

In thousands of dollars

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)
Revenue										
General Revenue:										
Property Tax	-	-	-	-	-	-	-	-	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	30	44	51	70	44	26	10	9	9	6
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	895	861	996	899	870	1,017	905	989	887	814
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	41	165	22	39	41	28	41	29	43	38
Total Revenue	967	1,070	1,068	1,007	955	1,070	957	1,028	940	858
Expenditures:										
Personnel Services	384	390	375	388	409	427	425	425	510	541
Contractual Services	246	198	229	210	248	208	250	259	248	248
Materials and Supplies	83	82	130	124	107	122	126	122	118	109
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	21	7	3	5	2	14	0	0	0	-
Total Expenditures	733	678	736	727	766	771	801	806	875	898
Capital Expenditures:										
Capital Outlay	5	74	20	41	94	40	16	17	-	100
Total Expenditures	738	752	756	768	860	811	818	823	875	998
Excess (Deficiency) of Revenue over Expenditures	228	318	312	240	95	259	139	205	64	(139)
Total Other Financing Sources and Uses	(153)	(157)	(149)	(158)	(154)	(70)	(72)	(76)	(73)	(75)
Net Change in Fund Balance	76	162	163	82	(60)	189	67	129	(8)	(215)
Cash Balance, Jan. 1	651	847	1,049	1,154	1,274	1,258	1,515	1,546	1,616	1,659
Prior Year Encumbrances and Expenditures	121	40	(58)	39	43	69	(36)	(59)	51	40
Cash Balance, Dec. 31	\$ 847	\$ 1,049	\$ 1,154	\$ 1,274	\$ 1,258	\$ 1,515	\$ 1,546	\$ 1,616	\$ 1,659	\$ 1,484

History of Dec. 31 Year-End Balances Water Funds



Our 2014 Projected and 2015 Budgeted year-end Water Fund balances are above the \$500,000 minimum level that allows us to safely respond to emergencies or other unexpected events. We are not planning to raise water rates in 2015. The borrowed funds reflected from 1999 through 2002 were for the construction of our water plant at 120 Springhouse Road – construction on that project was completed in 1993. We currently do not have any Water Fund debt.

We have not raised our water rates since 1994. Based on the last survey of water suppliers throughout the Miami Valley area, we rank 4th lowest of 66 suppliers. Our average quarterly water cost was \$48 lower than the 66-jurisdiction average.

Sanitary Sewer Funds

Budget Summary for 2015

[illegible]

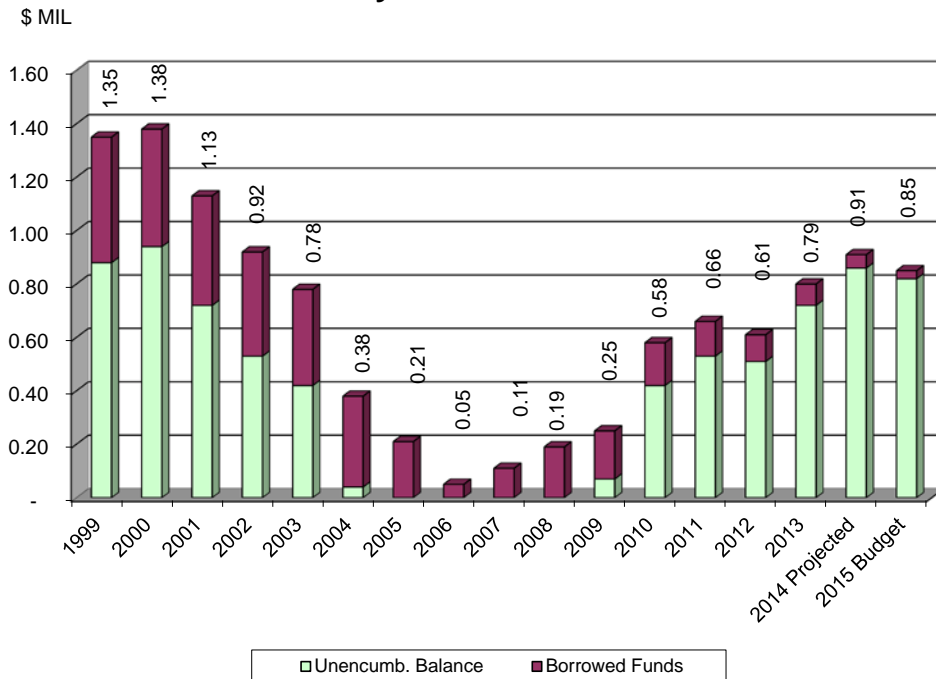
City of Oakwood

Changes in Cash Balances - Sewer

In thousands of dollars

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	15	12	8	10	10	15	7	5	6	5
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	1,170	1,146	1,377	1,362	1,400	1,650	1,514	1,566	1,484	1,476
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	25	28	13	26	35	35	54	34	45	42
Total Revenue	1,210	1,186	1,398	1,399	1,445	1,700	1,574	1,605	1,535	1,522
Expenditures:										
Personnel Services	202	205	216	225	234	224	241	245	324	347
Contractual Services	925	923	1,021	975	1,000	1,079	1,074	1,301	1,083	984
Materials and Supplies	7	6	5	7	12	4	5	5	5	8
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	8	6	1	3	5	2	1	3	-	3
	1,142	1,140	1,244	1,210	1,252	1,308	1,321	1,554	1,412	1,342
Capital Expenditures:										
Capital Outlay	155	2	-	-	25	11	115	30	-	-
Total Expenditures	1,297	1,141	1,244	1,210	1,277	1,319	1,436	1,584	1,412	1,342
Excess (Deficiency) of Revenue over Expenditures	(87)	45	154	189	169	382	138	21	123	180
Total Other Financing Sources and Uses	(85)	(216)	(109)	(113)	(113)	(59)	(60)	(62)	(60)	(61)
Net Change in Fund Balance	(172)	(171)	45	76	56	322	78	(41)	62	119
Cash Balance, Jan. 1	584	474	78	120	202	281	584	797	650	1,220
Prior Year Encumbrances and Expenditures	63	(224)	(4)	6	24	(19)	134	(106)	507	(420)
Cash Balance, Dec. 31	\$ 474	\$ 78	\$ 120	\$ 202	\$ 281	\$ 584	\$ 797	\$ 650	\$ 1,220	\$ 919

History of Dec. 31 Year-End Balances Sanitary Sewer Funds



Our 2014 Projected and 2015 Budgeted year-end Sanitary Sewer Fund balances are above the \$500,000 minimum level. We raised our sewer rates in July 2009 to address the previous shortfall. We are not planning to raise sewer rates in 2015.

We do not treat sanitary wastewater within our city and must rely on external sources for this service. The cost for this wastewater treatment service has increased significantly over the past decade. We did not raise sanitary sewer rates during a 13-year period between 1992 and 2005. However, during that period the sewage disposal fees we paid to the city of Dayton and to Montgomery County increased by over \$200,000 per year. In January 2005, we raised our rates by \$4.87 per month to begin catching up with expenses. We raised our rates by \$7.61 per month in January 2007 and an additional \$10.28 per month in July 2009 to further catch up with these escalating costs. Our current sewer rates rank 35th of 63 jurisdictions. We pay \$3 per quarter more than the area average.

We are currently carrying \$51,718 of Sanitary Sewer fund debt. This debt was incurred in 1997 when we completed construction of a major sewer improvement project in the northwest corner of the city. The debt is a zero-interest loan from the State of Ohio and is being paid off at a rate of approximately \$26,000 per year. The debt will be retired in 2016.

The dark colored band on the above bars represents the amount of Sanitary Sewer Fund debt outstanding at the end of a given year.

Stormwater Funds

Budget Summary for 2015

[illegible]

City of Oakwood

Changes in Cash Balances - Stormwater

In thousands of dollars

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	-	-	-	-	-	-	-	-	253	270
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	253	270
Expenditures:										
Personnel Services	-	-	-	-	-	-	-	-	146	182
Contractual Services	-	-	-	-	-	-	-	-	23	35
Materials and Supplies	-	-	-	-	-	-	-	-	12	15
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	0	-
	-	-	-	-	-	-	-	-	181	232
Capital Expenditures:										
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	181	232
Excess (Deficiency) of Revenue over Expenditures	-	-	-	-	-	-	-	-	73	38
Total Other Financing Sources and Uses	-	-	-	-	-	-	-	-	(22)	(22)
Net Change in Fund Balance	-	-	-	-	-	-	-	-	51	16
Cash Balance, Jan. 1	-	-	-	-	-	-	-	-	-	58
Prior Year Encumbrances and Expenditures	-	-	-	-	-	-	-	-	7	(7)
Cash Balance, Dec. 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58	\$ 66

2015 Goals & Objectives

Each year, city staff identifies goals and objectives for the upcoming year. These goals and objectives are sometimes specific onetime projects or events and other times address ongoing programs or operations. In some cases, they include large capital expenditures; in others they simply involve in-house labor.

2015 GOALS & OBJECTIVES

SUGAR CAMP / POINTE OAKWOOD DEVELOPMENT: In August 2014, the developer of Pointe Oakwood received approval on amended plans for three multi-story condominium buildings to be constructed at the northwest corner of West Schantz and Far Hills Avenue. When completed, the buildings will include 23 condominium units with floor plans ranging from 1,800-2,800 square feet, and price points projected to be from \$400,000-\$550,000. The developer intends to build the 10-unit corner building first, with an estimated completion date in the fall of 2015.

After two years of financing-related delays, design work has begun again on the 88-unit assisted living facility to be located along Far Hills Avenue immediately north of the Pointe Oakwood entrance. The project developer has hired a local architect to complete the remaining design details with the hope of breaking ground in the spring of 2015.

At Sugar Camp, Buildings A and B are now fully leased. The only vacant office space remaining is in Building D which has been designated by the developer for healthcare uses. A large family medical practice moved into the building in 2014, and a contract was recently signed with a local oncology group that is planning to move into Building D in early 2015.

Budget: In-house labor.

Issues/Elements:

- Continue to work cooperatively with all parties involved in Sugar Camp / Pointe Oakwood to ensure coordinated development consistent with approved plans that are compatible with the surrounding neighborhood.
- Continue to require that all development be characterized by high quality design, building materials and construction methods that exemplify a first-class mixed-use development.

TREE REPLACEMENT IN OAKWOOD BUSINESS DISTRICT: The trees in the Far Hills Avenue Business District are in need of replacement due to their age, environmental issues and disease. The existing tree configuration was established 40 years ago.

Budget: \$65,000 in 2015 and \$65,000 in 2016. This will pay for installation of new trees, irrigation system improvements and upgrade of planting areas and soil conditions.

Issues/Elements:

- Due to the current condition of existing trees and the removal of a number of the ash trees due to the Emerald Ash Borer, replacement is necessary.
- Removal of 155 trees, including tree cutting and stump excavation, and improvement of existing irrigation lines. The majority of the tree and stump removal will be done with in-house labor.
- Work with Landscape Architect on the tree replacement with locally grown A-1 stock.

PUBLIC SERVICE RADIO SYSTEM: In 2015, the Safety Department will spearhead a 2-year project to transition the Safety Department radios to the new countywide P25 Digital Radio system. At the same time, other city departments will begin operating a new VHF radio system. The existing dispatch console is over 20 years old and, as an analog system, will not operate on the new countywide digital system.

Budget: Staff time, \$130,000 in 2015 and \$220,000 in 2016.

Issues/Elements:

- Purchase and install new digital communications console in the Public Safety Dispatch Center.
- Obtain VHF radio frequency license from the Federal Communications Commission.
- Purchase new VHF radios for non-public safety users and build VHF radio system.
- Purchase and program new digital P25 radios for all public safety users. These radios will replace old analog radios.

WATER VALVE REPLACEMENT: Continue replacing defective water valves in critical locations to maintain water pressure and minimize service disruption during shut-down situations.

Budget: Staff time; \$50,000 capital project for valves and contractor, as needed.

Issues/Elements:

- Make decision on additional valve locations.
- Continue to test operate valves.
- Complete smaller replacements with in-house labor.
- Complete larger replacements with assistance from outside contractor.
- Update GIS map of system.

FINANCE DEPARTMENT SOFTWARE: Continue to work with our finance software vender in upgrading to their new utility product. This is the final software program to be updated on a multi-year project that began in 2010.

Budget: In-house labor.

Issues/Elements:

- Install the remaining utility software during 2015.
- Update finance procedures for the new software and cross-train staff on each major function.
- Update the procedure documentation by major job function.
- Review the documentation to streamline processes while maintaining adequate internal controls.

LAW DEPARTMENT PROCEDURES: Since its inception in 2011, the Law Department has been developing, implementing, and refining policies and procedures for the successful operation of an in-house Law Department. This has included working directly with the Clerk of Council to adjust and refine procedures for codification of the City's ordinances. Also, in 2014 Judge Margaret M. Quinn assumed office in the Oakwood Municipal Court, the first new judge since 1991. Judge Quinn is in the process of updating all court procedures and policies. The Law Department continues to work with the court to adjust and refine how prosecutions and city legal matters are handled in the court.

With this background, the Law Department has created specific goals for 2015 in two areas:

1. The Law Department will continue its ongoing comprehensive review of the Codified Ordinances (the "Code Review Project"). The dual goal of that Project is to (a) improve the overall structure and efficiency of Oakwood's Code, and (b) create a comprehensive index to the Code. The indexing will necessarily take place as a second project phase. The Code Review Project was begun in 2013 and will continue through 2015 and thereafter, as needed.
2. The Law Department will continue to work with the Oakwood Municipal Court as its new judge updates the court's administrative procedures. The dual goal of this work is to (a) maximize efficiency for the prosecution of traffic and criminal cases and for the handling of city legal matters, and (b) coordinate, to the extent possible, the court's reporting and administrative functions to ensure compatibility with the city's administrative needs.

Budget: In-house labor.

Issues/Elements:

- Continue to create and revise policies and procedures to maximize efficient legal administration.
- Work with Court to assure familiarity with the city's administrative procedures.
- Work with Court to maximize efficiency for the prosecution of traffic and criminal cases and for the handling of city legal matters.
- Review and assess existing Codified Ordinances; recommend structural and other changes as needed, including re-drafting where necessary.
- Index Codified Ordinances.

General Fund

The General Fund functions as the central depository and provides primary financial support for many of the city's services. Taxes deposited into this fund are also transferred to other funds to support various operating functions.

Governmental Funds	Estimated Balance 01/01/15	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/15
General Operating	4,425,795	9,707,388	9,596,061	4,537,122
Total	4,425,795	9,707,388	9,596,061	4,537,122

General Fund

The General Fund functions as the central depository and provides primary financial support for many of the city's services. Taxes deposited into this fund are also transferred to other funds to support various operating functions.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Property Tax	1,504,125	1,459,318	1,454,928	2,545,652	2,532,400
Income Tax	6,282,658	6,222,467	6,222,656	6,400,000	6,500,000
Estate Tax	396,387	361,785	2,154,740	30,572	-
Fines, Forfeitures and Permits	120,666	144,691	132,109	105,411	161,550
Intergovernmental	278,575	210,910	174,460	158,244	164,113
Other	346,085	292,966	536,357	406,937	349,325
Total Revenue	8,928,496	8,692,137	10,675,250	9,646,816	9,707,388
Expenditures					
Personnel Services					
Council	3,596	12,369	12,313	16,627	18,209
Administration	880,463	914,019	863,166	771,440	805,428
Law Department	50,207	108,860	94,604	85,350	89,595
Municipal Court	186,112	201,837	210,614	186,607	198,558
Buildings and Grounds	48,221	49,015	27,308	588	-
Police & Fire	4,832,588	4,643,873	4,735,874	4,689,430	4,786,470
Engineering	81,000	82,792	77,679	80,121	81,575
Beautification / Parks and Gardens	255,213	261,475	249,664	259,748	260,490
Total Personnel Services	6,337,400	6,274,240	6,271,222	6,089,911	6,240,325
Contractual Services					
Council	35,438	17,729	30,917	27,423	41,901
Administration	217,279	176,864	152,396	184,205	222,900
Law Department	147,547	25,426	13,406	9,263	35,500
Municipal Court	10,009	12,944	11,958	7,022	13,600
Regional Co-Op Endeavors	40,700	45,001	45,849	48,100	54,750
Citizens Advisory	560	820	649	767	2,500
Buildings and Grounds	210,314	178,277	194,200	225,495	233,000
Police	140,437	139,838	131,900	148,922	175,850
Fire	46,511	43,809	41,044	56,648	66,100
Engineering	4,750	12,689	1,841	1,857	10,500
Beautification / Parks and Gardens	160,703	112,068	93,462	147,031	139,200
Contingency	-	-	-	-	-
Total Contractual Services	1,014,248	765,465	717,622	856,733	995,801
Materials and Supplies					
Council	3,953	243	125	818	500
Administration	13,281	10,060	8,616	8,445	12,100
Law Department	2,708	285	520	207	700
Municipal Court	586	1,118	589	454	1,500
Regional Co-Op Endeavors	-	-	-	-	-
Citizens Advisory	1,000	1,127	1,041	2,000	3,000
Buildings and Grounds	12,255	18,040	14,270	12,738	19,100
Police	52,178	47,984	24,625	40,440	54,300
Fire	23,667	14,542	11,240	14,093	19,100
Engineering	930	1,371	906	2,364	3,000
Beautification / Parks and Gardens	61,634	39,597	32,152	48,342	54,200
Contingency	-	-	-	-	-
Total Materials and Supplies	172,192	134,367	94,084	129,901	167,500

General Fund

The General Fund functions as the central depository and provides primary financial support for many of the city's services. Taxes deposited into this fund are also transferred to other funds to support various operating functions.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Capital Outlay					
Buildings and Grounds	19,800	12,220	35,189	13,778	20,000
Total Capital Outlay	19,800	12,220	35,189	13,778	20,000
Miscellaneous					
Council	3,386	5,984	-	-	5,000
Administration	127,180	163,803	174,452	179,962	175,000
Municipal Court	-	948	-	-	100
Buildings and Grounds	-	29	-	-	100
Police	354	526	1,796	829	1,400
Fire	-	302	105	100	500
Engineering	603	233	68	156	500
Beautification / Parks and Gardens	5,760	4,468	4,240	5,772	9,500
Contingency	-	-	-	-	-
Total Miscellaneous	137,283	176,293	180,661	186,819	192,100
Total Expenditures	7,680,923	7,362,585	7,298,778	7,277,142	7,615,726
Excess (Deficiency) of Revenues over Expenditures	1,247,573	1,329,552	3,376,472	2,369,674	2,091,662
Other Financing Sources and Uses:					
Transfers In					
From Special Projects Fund	-	-	2,775,000	-	-
Police Transfers Out					
To Motor Pool	(104,083)	(110,359)	(101,205)	(115,170)	(118,470)
Fire Transfers Out					
To Motor Pool	(3,156)	(3,346)	(3,067)	(3,490)	(3,590)
Engineering Transfers Out					
To Motor Pool	(3,156)	(3,346)	(3,067)	(3,490)	(3,590)
Beautification Transfers Out					
To Motor Pool	(12,617)	(13,378)	(12,265)	(13,960)	(14,360)
General Fund Transfers Out (to various funds - see summary)	(1,658,323)	(2,496,861)	(2,406,843)	(1,759,524)	(1,840,325)
Total Other Financing Sources and Uses	(1,781,335)	(2,627,290)	248,553	(1,895,634)	(1,980,335)
Net Change in Fund Balance	(533,762)	(1,297,738)	3,625,025	474,040	111,327
Cash Balance, Jan. 1	2,181,249	1,682,013	377,260	3,980,915	4,455,795
Add: Receipts	8,928,496	8,692,137	13,450,250	9,646,816	9,707,388
Less: Disbursements	(9,427,732)	(9,996,889)	(9,846,595)	(9,171,936)	(9,596,061)
Cash Balance, Dec. 31	1,682,013	377,260	3,980,915	4,455,795	4,567,122
Less: Outstanding Encumbrances	(89,447)	(73,687)	(29,160)	(30,000)	(30,000)
Unencumbered Fund Balance, Dec. 31	1,592,566	303,573	3,951,755	4,425,795	4,537,122

Council

Council's mission is to provide a policy framework through legislation and guidance to the city manager so services are in keeping with community needs. Council consists of five citizens, elected at large and serving four-year, staggered terms.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Expenditures					
Personnel Services					
Salaries	3,288	11,475	11,172	15,111	16,440
Workers Compensation	106	86	324	306	320
Health Insurance	-	-	-	-	-
Medicare	202	808	817	1,079	1,040
Other	-	-	-	131	409
Total Personnel Services	3,596	12,369	12,313	16,627	18,209
Contractual Services					
Election Expense	244	5,137	3,509	2,834	5,000
Consultants	5,000	-	-	-	5,000
Conferences	1,610	436	474	325	5,000
Community Service Promotion	16,686	7,825	19,470	19,993	16,300
Historical Preservation	5,000	-	-	100	2,000
Comprehensive Plan Update	-	-	-	-	-
Marketing and Promotion	2,758	-	3,666	-	2,000
Other	4,140	4,331	3,798	4,171	6,601
Total Contractual Services	35,438	17,729	30,917	27,423	41,901
Materials and Supplies					
Office Supplies	3,953	243	125	818	500
Total Materials and Supplies	3,953	243	125	818	500
Miscellaneous					
Sister City Expenses	3,313	5,984	-	-	2,500
Other	73	-	-	-	2,500
Total Miscellaneous	3,386	5,984	-	-	5,000
Total Expenditures	46,373	36,325	43,355	44,868	65,610

Administration, Finance, Tax and Personnel

This work center's purpose is to provide individual and collective leadership to the various city departments in operating cost effectively in accordance with established city policy and consistent with Oakwood's proud heritage of service delivery. This account covers the operation of the city manager's office, the finance department, the personnel office and income tax collections.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Expenditures					
Personnel Services					
Salaries	688,761	730,968	654,657	595,093	608,000
Retirement	94,275	96,508	87,368	78,982	85,123
Workers Compensation	19,962	16,113	18,298	16,220	16,710
Health Insurance	64,406	57,008	89,996	68,490	82,540
Medicare	6,536	6,684	6,820	6,115	6,555
Other	6,523	6,738	6,027	6,540	6,500
Total Personnel Services	880,463	914,019	863,166	771,440	805,428
Contractual Services					
Audit Fees	23,761	24,022	26,247	29,889	32,000
Postage	15,544	14,866	9,418	12,072	15,000
Oakwood Training Academy	17,615	12,411	5,790	8,367	10,900
Inspections - Kettering	29,320	30,493	31,713	31,774	34,500
Investment Advisor	9,255	6,672	5,783	7,943	12,000
ED/GE Contribution	-	-	-	-	-
Consultants	49,005	28,311	11,215	7,476	17,500
County Auditor Fees	15,944	14,488	17,837	36,113	37,000
Memberships & Subscriptions	8,904	8,839	9,273	9,416	10,000
Conferences	2,164	1,559	1,615	2,038	2,500
Legal Advertising	10,076	3,634	2,620	4,298	4,000
Financial Software Upgrade	-	-	-	-	-
Other	35,691	31,569	30,885	34,819	47,500
Total Contractual Services	217,279	176,864	152,396	184,205	222,900
Materials and Supplies					
Office Supplies	9,728	7,845	7,351	7,018	8,600
General Equipment / Tools	3,311	2,117	1,265	1,427	2,500
Uniforms	242	98	-	-	1,000
Other	-	-	-	-	-
Total Materials and Supplies	13,281	10,060	8,616	8,445	12,100
Miscellaneous					
Income Tax Refunds	112,956	153,412	167,761	172,636	160,000
Employee Recognition	13,637	7,965	8,119	6,975	14,400
Cafeteria Benefit	428	2,361	(1,512)	-	-
Other	159	65	84	351	600
Total Miscellaneous	127,180	163,803	174,452	179,962	175,000
Total Expenditures	1,238,203	1,264,746	1,198,630	1,144,052	1,215,428

Law Department

The law director is charged with providing legal advice to both the city manager and city council and is also the city's prosecutor. He is responsible for drafting legislation, advising staff on laws and rendering timely legal opinions. The law director is appointed by the city manager and his account includes all consultant legal services and expenditures for assistant prosecutors. The law director also provides legal advice in litigation matters and reviews charges for services billed by outside legal experts.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Expenditures					
Personnel Services					
Salaries	37,670	81,238	68,803	63,910	66,005
Retirement	4,958	11,164	9,619	8,053	9,240
Workers Compensation	1,009	978	2,186	1,799	1,850
Health Insurance	5,737	13,241	12,348	9,905	10,750
Medicare	541	1,134	954	889	960
Other	292	1,105	694	794	790
Total Personnel Services	50,207	108,860	94,604	85,350	89,595
Contractual Services					
Legal Services	143,253	17,388	3,938	-	20,000
Conferences	428	658	1,015	1,054	2,500
Court Filing Fees	-	2,789	4,193	3,737	6,000
Other	3,866	4,591	4,260	4,472	7,000
Total Contractual Services	147,547	25,426	13,406	9,263	35,500
Materials and Supplies					
Office Supplies	970	285	393	207	500
General Equipment / Tools	1,738	-	127	-	200
Other	-	-	-	-	-
Total Materials and Supplies	2,708	285	520	207	700
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	200,462	134,571	108,530	94,820	125,795

Municipal Court

A municipal court is established under the laws of Ohio and is operated as part of the state court system. It has both civil and criminal jurisdiction. The court staff currently consists of a part-time judge, a portion of the law director's salary as the city prosecutor, one full-time clerk, one part-time bookkeeper and a part-time bailiff. The city is required to provide office space and to pay all expenses of the court, less receipts for fines, forfeitures and filing fees. The Ohio Supreme Court pays the first \$30,150 of the Judge's salary. The balance of the Judge's salary, and the salaries of the clerk and bailiff, are shared by the City (60%) and Montgomery County (40%).

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Expenditures					
Personnel Services					
Salaries	141,128	148,534	153,436	151,538	159,165
Retirement	20,011	21,560	21,733	20,524	22,390
Workers Compensation	3,706	3,593	4,026	3,989	4,110
Health Insurance	18,185	24,558	28,028	7,727	9,970
Medicare	1,921	2,046	2,113	2,154	2,308
Other	1,161	1,546	1,278	675	615
Total Personnel Services	186,112	201,837	210,614	186,607	198,558
Contractual Services					
Service Contracts	535	716	391	743	3,000
Telephone Equipment Lease	1,189	1,189	1,189	974	1,200
Telephone	450	2,308	1,612	1,166	1,800
Law Library	1,096	3,207	3,767	629	1,000
Other	6,739	5,524	4,999	3,510	6,600
Total Contractual Services	10,009	12,944	11,958	7,022	13,600
Materials and Supplies					
Office Supplies	83	998	485	314	1,000
General Equipment / Tools	83	120	104	9	500
Other	420	-	-	131	-
Total Materials and Supplies	586	1,118	589	454	1,500
Miscellaneous					
Other	-	948	-	-	100
Total Miscellaneous	-	948	-	-	100
Total Expenditures	196,707	216,847	223,161	194,083	213,758

Regional Co-operative Endeavors

Oakwood has a rich history of participating in various regional efforts. A primary purpose behind our active participation is the realization of cost savings and operating efficiencies that come from working cooperatively.

The **Miami Valley Communications Council (MVCC)** is a cooperative venture established as a Council of Governments to support activities that affect the communities of Centerville, Germantown, Kettering, Miamisburg, Moraine, Oakwood, Springboro and West Carrollton. This collaborative is funded by cable franchise fees. 80% of the cable franchise fees paid by Oakwood residents are committed to the MVCC.

The City of Oakwood contributes money to the following regional organizations:

- The **Miami Valley Regional Planning Commission (MVRPC)** is the area's primary planning organization for transportation and water resource issues. This is a multi-county organization that touches most municipalities in the six county Miami Valley area.
- The **Montgomery County Office of Emergency Management** assumes responsibility for the coordination of responses to disasters that may occur within Montgomery County. It is also the umbrella agency for the Regional Hazardous Materials Team.
- The **Miami Valley Regional Crime Lab** is the area's forensic crime facility supported by Montgomery County and most of the incorporated areas.
- The **Haz Mat (Hazardous Materials) Response Team** is a regional task force comprised of regional fire department personnel who are specifically trained in the proper method of containing and neutralizing a chemical or hazardous materials disaster.
- The **Bureau of Alcoholism and Drug Abuse** supports the Regional Alcoholic Rehabilitation Center and receives a subsidy of ten percent of liquor permit fees received by the city.
- The **Tactical Crime Suppression Unit (TCSU)** is a cooperative group consisting of representatives from member cities of Miami Valley Communications Council. TCSU investigates crimes that cross jurisdictional lines.
- The **Montgomery County Public Defender Commission** provides legal counsel to indigent persons charged with violating the city's municipal ordinances.
- The **Ombudsman Program** acts as a citizen's advocate in areas of consumer complaints.
- The **Miami Valley USAR (Urban Search and Rescue) Task Force** consists of regional fire department personnel who are specially trained to respond to incidents that would overwhelm a local department.
- The **Fire/EMS Alliance** is a venture supported by the Montgomery County Mayors and Managers Association. It is designed to bring cost efficiencies to the fire/EMS service through regional cooperation.
- **Montgomery County GIS (Geographical Information Systems)** is a property, buildings, and infrastructure database compiled and maintained by Montgomery County as a resource for local jurisdictions within the county.
- The **First Suburbs Consortium** was established in 2005 to address issues concerning first ring suburb communities.
- The **Dayton Development Coalition** is an organization charged with promoting the Miami Valley area to private business and industry.
- The **South Suburban Coalition** is an organization of school and governmental leaders in seven communities formed in response to citizen concern over widespread use and accessibility of alcohol and drugs among the youth in their communities.

Regional Co-operative Endeavors

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Expenditures					
Contractual Services					
Miami Valley Reg. Planning Comm.	4,239	4,239	4,233	4,233	4,300
Montgomery County Emergency Mgmt.	1,840	1,840	1,840	1,840	1,900
Miami Valley Regional Crime Lab	16,700	16,700	16,956	17,295	18,000
Haz Mat Response Team Allocation	1,790	1,788	1,788	1,788	1,800
Bureau of Alcoholism & Drug Abuse	278	273	-	1,136	300
Tactical Crime Suppression Unit	6,522	11,052	11,230	11,686	14,500
Mont. Co. Public Defender Comm.	869	1,150	1,843	2,164	2,000
Ombudsman Program	-	-	-	-	450
Miami Valley USAR Task Force	500	-	-	-	500
Fire / EMS Alliance	2,212	2,209	2,209	2,208	2,250
Montgomery County GIS	-	-	-	-	-
First Suburbs Consortium	250	250	250	250	250
Dayton Development Coalition	5,500	5,500	5,500	5,500	5,500
South Suburban Coalition	-	-	-	-	3,000
Total Contractual Services	40,700	45,001	45,849	48,100	54,750
Total Expenditures	40,700	45,001	45,849	48,100	54,750

Citizen's Advisory

Oakwood has always prided itself on the degree of volunteerism offered by its citizens. This account, while projecting only very modest expenditures, primarily recognizes the contributions of the environmental committee.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Expenditures					
Contractual Services					
Environmental Committee	560	820	649	767	2,500
Other					
Total Contractual Services	560	820	649	767	2,500
Materials and Supplies					
Environmental Committee	1,000	1,127	1,041	2,000	3,000
Other	-	-	-	-	-
Total Materials and Supplies	1,000	1,127	1,041	2,000	3,000
Miscellaneous					
Citizens' Advisory	-	-	-	-	-
Youth Commission	-	-	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	1,560	1,947	1,690	2,767	5,500

Government Buildings and Grounds

The function of this account is to provide the financial support necessary for the upkeep of municipally-owned buildings and grounds. Activities not accounted for in other areas and which are generally concerned with facility maintenance and overhead are charged to this account.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Expenditures					
Personnel Services					
Salaries	40,371	41,019	22,779	-	-
Retirement	5,309	5,414	2,857	-	-
Workers Compensation	1,143	988	1,079	588	-
Health Insurance	-	-	-	-	-
Medicare	564	573	320	-	-
Other	834	1,021	273	-	-
Total Personnel Services	48,221	49,015	27,308	588	-
Contractual Services					
Telephone Equipment Lease	5,304	5,304	5,304	4,375	5,500
Telephone Service	6,644	8,103	7,156	5,662	7,200
Service Contracts	15,777	14,778	11,370	14,461	16,000
Postage	778	1,469	1,802	1,206	2,500
Utilities	72,810	69,410	79,577	82,469	85,000
Newsletter, Annual Reports	10,878	14,363	12,158	12,163	18,000
Buildings & Grounds Maintenance	70,090	38,116	40,638	60,790	43,000
Property Tax Assessments	2,129	1,325	1,101	1,248	1,400
Multi-Peril Insurance	16,076	16,498	16,578	17,107	19,500
Other	9,828	8,911	18,516	26,014	34,900
Total Contractual Services	210,314	178,277	194,200	225,495	233,000
Materials and Supplies					
Office Supplies	2,898	3,295	2,298	2,084	4,000
Janitorial Supplies	916	1,291	1,564	737	1,600
Building Supplies	7,964	7,940	5,711	5,885	8,000
General Equipment / Tools	95	5,514	4,522	4,032	5,000
Other	382	-	175	-	500
Total Materials and Supplies	12,255	18,040	14,270	12,738	19,100
Capital Outlay					
Wonderly Avenue Apartment Bldg	19,800	12,220	35,189	13,778	20,000
Total Capital Outlay	19,800	12,220	35,189	13,778	20,000
Miscellaneous					
Other	-	29	-	-	100
Total Miscellaneous	-	29	-	-	100
Total Expenditures	290,590	257,581	270,967	252,599	272,200

Police

The Police function is provided to preserve and protect life and property by preventing crime, apprehending criminals, recovering lost and stolen property and by the fair and impartial enforcement of the ordinances of the city of Oakwood, and the laws of Ohio and the United States.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Expenditures					
Personnel Services					
Salaries	3,613,707	3,428,951	3,387,669	3,413,259	3,453,000
Retirement	590,777	575,874	672,630	662,653	674,820
Police Liability	-	-	-	-	-
Workers Compensation	100,880	85,975	88,475	84,348	87,000
Health Insurance	446,136	470,349	510,255	449,516	490,350
Medicare	49,106	47,486	47,267	46,594	50,000
Other	31,982	35,238	29,578	33,060	31,300
Total Personnel Services	4,832,588	4,643,873	4,735,874	4,689,430	4,786,470
Contractual Services					
Service Contracts	52,398	49,189	47,307	59,417	60,000
Telephone Service	13,686	15,963	11,471	11,371	15,000
Telephone Equipment Lease	11,029	11,029	11,029	9,037	12,000
Radio Systems Maint. & LEADS	13,292	15,739	15,439	15,485	20,000
Uniform Cleaning and Repair	423	1,647	2,142	2,433	2,500
Consultants	-	-	6,189	9,028	9,000
Pre-Employment Exams, Tests	4,020	913	516	2,661	2,000
Conferences	99	431	102	-	2,500
Basic Certification	6,773	4,360	2,863	2,917	5,000
Multi-Peril Insurance	25,007	25,663	25,789	26,582	30,300
Other	13,710	14,904	9,053	9,991	17,550
Total Contractual Services	140,437	139,838	131,900	148,922	175,850
Materials and Supplies					
Youth Service, Volunteer Programs	2,147	1,688	1,792	2,000	5,000
Bicycle Program	-	434	35	500	2,000
Office Supplies	12,162	10,215	5,785	4,091	10,000
Police Equipment, Ammunition	9,758	12,646	10,506	10,145	12,500
General Equipment / Tools	7,863	7,548	2,173	6,019	8,000
Uniforms	19,212	14,729	3,640	17,207	15,000
Other	1,036	724	694	478	1,800
Total Materials and Supplies	52,178	47,984	24,625	40,440	54,300
Miscellaneous					
Other	354	526	1,796	829	1,400
Total Miscellaneous	354	526	1,796	829	1,400
Total Expenditures	5,025,557	4,832,221	4,894,195	4,879,621	5,018,020
Other Financing Uses:					
Police Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	104,083	110,359	101,205	115,170	118,470
Total Transfers Out	104,083	110,359	101,205	115,170	118,470
Total Expenditures and Transfers	5,129,640	4,942,580	4,995,400	4,994,791	5,136,490

Fire

The fire function is provided to preserve and protect life and property by the prevention and extinguishing of fires and the rapid treatment and removal of sick and injured persons.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Expenditures					
Contractual Services					
Service Contracts	3,715	4,794	4,796	5,983	6,000
EMS Billing Services	9,936	10,624	11,947	9,623	12,000
Preventive Maint. - Engine, Medic	3,802	7,631	4,206	5,000	6,000
Bunker Gear Cleaning and Repair	1,237	651	1,250	1,665	6,000
Consultants	-	-	-	-	-
Training	6,853	1,285	805	12,756	8,750
Multi-Peril Insurance	13,218	13,565	13,815	14,212	16,200
Other	7,750	5,259	4,225	7,409	11,150
Total Contractual Services	46,511	43,809	41,044	56,648	66,100
Materials and Supplies					
Ambulance Equipment	1,930	2,734	2,285	2,455	4,500
General Equipment / Tools	12,576	2,724	4,877	2,367	5,000
Uniforms	-	5,839	777	6,191	6,000
Other	9,161	3,245	3,301	3,080	3,600
Total Materials and Supplies	23,667	14,542	11,240	14,093	19,100
Miscellaneous					
Other	-	302	105	100	500
Total Miscellaneous	-	302	105	100	500
Total Expenditures	70,178	58,653	52,389	70,841	85,700
Other Financing Uses:					
Fire Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	3,156	3,346	3,067	3,490	3,590
Total Transfers Out	3,156	3,346	3,067	3,490	3,590
Total Expenditures and Transfers	73,334	61,999	55,456	74,331	89,290

Engineering

The Engineering account provides professional engineering services that include the management of city projects through design, plan preparation, administration and construction engineering, and inspection. It also includes developing and maintaining a capital improvement plan, including infrastructure inventory and assessment, maintenance plan and long range project schedule.

Engineering staff also spends considerable time managing water, sewer and stormwater projects. Accordingly, a percentage of engineer costs are charged to the water, sewer and stormwater funds.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Expenditures					
Personnel Services					
Salaries	57,378	58,526	53,333	54,545	56,500
Retirement	8,021	8,181	7,523	7,577	7,910
Workers Compensation	1,683	1,428	1,554	1,365	1,410
Health Insurance	12,296	12,883	13,802	15,072	14,025
Medicare	807	817	738	720	820
Other	815	957	729	842	910
Total Personnel Services	81,000	82,792	77,679	80,121	81,575
Contractual Services					
Telephone	408	582	255	142	300
Consultants	2,000	10,000	-	-	5,000
GIS Implementation	-	-	-	-	1,000
Conferences	6	115	431	61	1,000
Other	2,336	1,992	1,155	1,654	3,200
Total Contractual Services	4,750	12,689	1,841	1,857	10,500
Materials and Supplies					
Office Supplies	69	438	333	158	500
General Equipment / Tools	523	429	312	2,000	2,000
Uniforms	338	504	261	206	500
Other	-	-	-	-	-
Total Materials and Supplies	930	1,371	906	2,364	3,000
Miscellaneous					
Other	603	233	68	156	500
Total Miscellaneous	603	233	68	156	500
Total Expenditures	87,283	97,085	80,494	84,498	95,575
Other Financing Uses:					
Engineering Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	3,156	3,346	3,067	3,490	3,590
Total Transfers Out	3,156	3,346	3,067	3,490	3,590
Total Expenditures and Transfers	90,439	100,431	83,561	87,988	99,165

Beautification / Parks / Gardens

This account is provided to support the care and enhancement of community ambiance by offering a variety of trees, shrubs, flowers and other plant material in the city's various boulevards, islands and other public areas. Tree maintenance is also a part of the beautification mission.

This special account is available for designated distributions from such sources as the Oakwood Parks and Gardens Fund of the Dayton Foundation. Expenditures from donations to the Mary R. Huffman Park are assigned to this account.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Expenditures					
Personnel Services					
Salaries	186,861	186,356	173,164	189,780	182,600
Retirement	25,934	25,822	24,388	23,906	25,555
Workers Compensation	5,346	4,788	5,070	4,564	4,700
Health Insurance	29,303	30,163	34,648	28,357	34,500
Medicare	2,121	2,102	1,881	2,086	2,085
Other	5,648	12,244	10,513	11,055	11,050
Total Personnel Services	255,213	261,475	249,664	259,748	260,490
Contractual Services					
Tree Removing, Trimming	35,931	27,209	27,926	42,244	35,000
Irrigation System Maintenance	5,629	6,997	5,666	8,660	6,000
Tree Pruning	30,000	19,946	7,314	12,629	25,000
Stump Removal	9,944	9,122	6,110	7,457	12,000
Fertilizing and Spraying Trees	57,850	30,240	30,157	38,308	38,000
Parks, Blvd. - Weed / Feed	15,480	12,213	10,570	18,099	16,000
Equipment Maintenance & Repair	575	782	662	873	1,500
Multi-Peril Insurance	3,930	4,033	4,053	4,211	4,800
Other	1,364	1,526	1,004	14,550	900
Total Contractual Services	160,703	112,068	93,462	147,031	139,200
Materials and Supplies					
Fertilizer, Top Soil, Sod, Seed	4,949	7,360	4,131	8,050	8,000
General Equipment / Tools	4,568	1,154	919	5,705	4,250
Community Decorations	-	-	-	1,000	1,000
Decorative Holiday Lighting	21,998	-	-	3,000	3,000
Blvd. and Basket Planting	17,715	16,558	14,144	14,221	15,000
Johnny Appleseed Program	11,625	11,186	11,905	14,000	15,000
Plant Material Replaced on Blvds.	-	2,000	534	-	5,000
Other	779	1,339	519	2,366	2,950
Total Materials and Supplies	61,634	39,597	32,152	48,342	54,200
Miscellaneous					
Beautification Awards	945	12	612	-	1,500
Park Maint. - Loy, Houk, Eliz.	2,736	2,890	2,227	4,620	5,000
Mary R. Huffman Park	1,681	1,262	945	599	1,500
Other	398	304	456	553	1,500
Total Miscellaneous	5,760	4,468	4,240	5,772	9,500
Total Expenditures	483,310	417,608	379,518	460,893	463,390
Other Financing Uses:					
Beautification Transfers Out					
To Motor Pool	12,617	13,378	12,265	13,960	14,360
Total Transfers Out	12,617	13,378	12,265	13,960	14,360
Total Expenditures and Transfers	495,927	430,986	391,783	474,853	477,750

Contingency

The purpose of this account is to set aside money for dealing with completely unanticipated emergencies and events. Throughout the budget, we have made efforts to avoid projecting expenditures we do not intend to pursue. We have maintained this account beginning with the 1993 budget to better protect against unanticipated costs. We will only access this account when obvious and significant events demand it.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Expenditures					
Miscellaneous					
Contingency	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	-	-	-	-	-

Advances / Transfers

This account is used to facilitate the advances and transfers of money from the General Fund to other separate funds that support specific departmental operations and important city functions.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Expenditures					
Advances					
Stormwater	-	-	100,000	-	-
Total Advances	-	-	100,000	-	-
Transfers					
Refuse	612,795	751,606	187,058	-	-
Smith Memorial Gardens	36,300	37,354	32,430	-	36,661
Court Clerk Computerization	-	-	-	-	-
Street Maintenance & Repair	495,584	529,587	426,704	518,377	590,558
State Highway	-	-	-	-	-
Leisure Activity	279,559	377,829	567,043	424,466	457,684
Health	9,531	17,608	26,522	3,978	22,477
Special Projects	-	-	-	-	-
General Equipment Replacement	-	58,419	56,515	88,740	20,971
Capital Improvement	-	543,052	450,708	540,732	516,443
Issue 2	-	-	-	-	-
Public Facilities	-	-	365,955	-	-
Electric Street Lighting	-	-	-	10,303	15,800
Sidewalk, Curb & Apron	121,800	69,192	84,667	64,091	56,200
Self-Funded Insurance	10,081	15,600	14,484	16,030	17,900
Service Center Operating	92,673	96,614	94,757	92,807	105,631
Total Transfers	1,658,323	2,496,861	2,306,843	1,759,524	1,840,325
Total Advances and Transfers	1,658,323	2,496,861	2,406,843	1,759,524	1,840,325

Special Revenue

Special Revenue Funds receive money that is designated to be used for a specific purpose. Some Special Revenue Funds are supported by the General Fund.

Special Revenue Funds

Budget Summary for 2015

Governmental Funds	Estimated Balance 01/01/15	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/15
Refuse	635,840	1,119,100	1,319,311	435,629
Bullock Endowment Trust	50,648	250	500	50,398
Smith Memorial Gardens	404,779	88,661	93,440	400,000
Indigent Drivers Alcohol	22,075	1,000	1,500	21,575
Enforcement and Education	8,923	0	1,500	7,423
Law Enforcement	9,766	0	0	9,766
Drug Law Enforcement	0	0	0	0
Police Pension	15,362	89,200	91,525	13,037
Court Clerk Computerization	21,280	8,000	10,000	19,280
Court Computerization	32,453	4,500	4,000	32,953
Court Special Projects	29,501	4,500	7,000	27,001
Street Maintenance and Repair	600,000	966,058	966,058	600,000
State Highway Improvement	54,037	31,000	32,300	52,737
Leisure Activity	550,000	982,225	982,225	550,000
Health	25,000	122,705	122,705	25,000
Public Safety Endowment	256,285	1,200	10,000	247,485
Special Projects	332,670	1,500	0	334,170
Electric Street Lighting	100,000	140,800	140,800	100,000
Sidewalk, Curb & Apron	200,000	121,700	121,700	200,000
Total	3,348,619	3,682,399	3,904,564	3,126,454

Refuse

The purpose of this fund is to provide the finest and most comprehensive refuse collection and disposal program. Primary services include back door residential trash collection and recycling.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Annual Disposal Fees	542,938	546,464	1,041,183	1,076,834	1,075,000
Dumpster Disposal Fees	4,361	4,395	4,356	6,318	4,500
Dumpster Use Fees	3,500	4,350	6,800	9,500	6,000
Special Assessments	14,403	12,936	14,805	20,744	13,600
Other	18,583	15,037	16,309	44,044	20,000
Total Revenue	583,785	583,182	1,083,453	1,157,440	1,119,100
Expenditures					
Personnel Services					
Salaries	691,408	686,621	564,602	622,469	639,100
Retirement	95,783	96,332	79,188	76,459	89,470
Workers Compensation	20,103	17,231	18,078	14,131	14,560
Health Insurance	153,500	174,566	156,029	151,168	162,600
Medicare	8,940	8,653	7,346	7,946	8,600
Other	10,058	11,740	6,924	9,368	9,350
Total Personnel Services	979,792	995,143	832,167	881,541	923,680
Contractual Services					
Landfill Contract	8,442	7,155	9,615	5,653	12,000
County Tipping Fee	141,187	130,400	130,000	129,726	130,000
Recycling Program	16,332	16,600	15,035	5,609	16,000
Leaf Disposal	55,260	26,538	18,000	16,609	20,000
Other	8,978	8,908	5,817	6,861	13,700
Total Contractual Services	230,199	189,601	178,467	164,458	191,700
Materials and Supplies					
Office Supplies	1,590	2,099	1,086	1,256	3,000
General Equipment / Tools	2,350	5,366	2,412	1,324	2,750
Uniforms	2,802	7,753	2,188	6,831	8,000
Other	-	-	-	-	-
Total Materials and Supplies	6,742	15,218	5,686	9,411	13,750
Miscellaneous					
Reserve for Damages	2,716	784	113	247	800
Other	155	999	532	282	1,000
Total Miscellaneous	2,871	1,783	645	529	1,800
Total Expenditures	1,219,604	1,201,745	1,016,965	1,055,939	1,130,930
Excess (Deficiency) of Revenues over Expenditures	(635,819)	(618,563)	66,488	101,501	(11,830)

Refuse

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	612,795	751,606	187,058	-	-
Transfers Out					
To Capital Equipment	-	-	-	-	(64,000)
To Service Center	(61,483)	(64,091)	(50,387)	(49,351)	(56,171)
To Motor Pool	(66,235)	(70,232)	(58,272)	(66,310)	(68,210)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	485,077	617,283	78,399	(115,661)	(188,381)
Net Change in Fund Balance	(150,742)	(1,280)	144,887	(14,160)	(200,211)
Cash Balance, Jan. 1	666,862	515,933	517,239	668,259	650,840
Add: Receipts	1,196,580	1,334,788	1,270,511	1,157,440	1,119,100
Less: Disbursements	(1,347,509)	(1,333,482)	(1,119,491)	(1,174,859)	(1,319,311)
Cash Balance, Dec. 31	515,933	517,239	668,259	650,840	450,629
Less: Outstanding Encumbrances	(15,933)	(17,239)	(18,259)	(15,000)	(15,000)
Unencumbered Fund Balance, Dec. 31	500,000	500,000	650,000	635,840	435,629

Bullock Endowment Trust Fund

This fund was established by Ordinance No. 1552 on May 6, 2002 to hold in safekeeping the original donation of \$50,000 from former Mayor Gretchen Bullock which may not be expended. Only the interest earned is to be expended for trees and / or plant materials that contribute to the ambiance of the City. This fund was subsequently amended by Resolution No. 1580 dated October 20, 2003, to permit other purchases that enhance the community ambiance as may be specifically approved by Gretchen Bullock.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Donation	-	-	-	-	-
Interest	358	308	283	208	250
Total Revenue	358	308	283	208	250
Expenditures					
Contractual Services					
Community Improvements					
Total Contractual Services	-	-	-	-	-
Materials and Supplies					
Plant Material Replacement	553	-	-	1,000	500
Total Materials and Supplies	553	-	-	1,000	500
Total Expenditures	553	-	-	1,000	500
Excess (Deficiency) of Revenues over Expenditures	(195)	308	283	(792)	(250)
Net Change in Fund Balance	(195)	308	283	(792)	(250)
Cash Balance, Jan. 1	51,044	50,849	51,157	51,440	50,648
Add: Receipts	358	308	283	208	250
Less: Disbursements	(553)	-	-	(1,000)	(500)
Cash Balance, Dec. 31	50,849	51,157	51,440	50,648	50,398
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	50,849	51,157	51,440	50,648	50,398

Smith Memorial Gardens

Smith Memorial Gardens was donated to the citizens of Oakwood by the late Carlton N. and Jeannette H. Smith. The garden was officially accepted by the Oakwood City Council in 1975 and has since been maintained by the city. The purpose of Smith Gardens is to provide a quiet area with a variety of plant life to be enjoyed by residents and friends.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Membership	21,620	19,804	32,840	24,840	25,000
Grants	10,856	10,142	-	10,717	10,000
Interest	7,190	6,520	6,923	4,549	5,000
Other	14,044	9,918	11,130	43,470	12,000
Total Revenue	53,710	46,384	50,893	83,576	52,000
Expenditures					
Personnel Services					
Salaries	41,918	36,994	38,852	43,243	42,175
Retirement	5,813	5,161	5,427	5,540	5,905
Workers Compensation	1,571	1,069	989	1,014	1,040
Health Insurance	7,299	7,546	8,450	6,823	8,700
Medicare	388	346	369	424	425
Other	1,735	3,071	2,634	2,772	2,800
Total Personnel Services	58,724	54,187	56,721	59,816	61,045
Contractual Services					
Postage	-	1,400	1,100	1,467	1,500
Utilities	2,552	2,046	2,372	2,647	3,000
Tree Trimming and Pruning	1,770	-	400	-	1,000
Promotional Expenses - Concerts	3,768	2,972	2,655	2,593	4,000
Buildings and Grounds Maint.	7,854	1,446	384	572	2,050
Vendor Sales Tax	-	-	-	-	-
Other	2,100	2,403	1,997	685	1,445
Total Contractual Services	18,044	10,267	8,908	7,964	12,995
Materials and Supplies					
Annuals, Perennials, Bulbs	8,907	7,468	6,473	6,772	8,000
Plant Material for Resale	7,214	6,932	7,240	7,100	8,000
Landscaping, Trees, Shrubs	1,556	1,061	836	-	1,000
General Equipment / Tools	-	-	-	1,000	1,000
Other	916	514	127	412	1,000
Total Materials and Supplies	18,593	15,975	14,676	15,284	19,000
Miscellaneous					
Other	-	-	-	15	400
Total Miscellaneous	-	-	-	15	400
Total Expenditures	95,361	80,429	80,305	83,079	93,440
Excess (Deficiency) of Revenues over Expenditures	(41,651)	(34,045)	(29,412)	497	(41,440)

Smith Memorial Gardens

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	36,300	37,354	32,430	-	36,661
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	36,300	37,354	32,430	-	36,661
Net Change in Fund Balance	(5,351)	3,309	3,018	497	(4,779)
Cash Balance, Jan. 1	400,103	403,523	403,934	404,434	404,779
Add: Receipts	90,010	83,738	83,323	83,576	88,661
Less: Disbursements	(86,590)	(83,327)	(82,823)	(83,231)	(93,440)
Cash Balance, Dec. 31	403,523	403,934	404,434	404,779	400,000
Less: Outstanding Encumbrances	(8,874)	(3,934)	(152)	-	-
Unencumbered Fund Balance, Dec. 31	394,649	400,000	404,282	404,779	400,000

Indigent Drivers Alcohol Treatment

This fund was established by Ordinance No. 4001 on September 17, 1990 to comply with Section 4511.191 (H) and (I) of the Ohio Revised Code. If ordered by the Judge, payment of the cost for treatment to an accredited program is supported by this fund. Any such program must be approved by the Board of Alcohol, Drug Addiction and Mental Health Services Board.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Treatment Fees	-	59	568	1,488	500
Monitoring Fees	257	575	400	667	500
Total Revenue	257	634	968	2,155	1,000
Expenditures					
Contractual Services	-	-	-	-	1,500
Treatment Expenses	-	-	-	-	1,500
Total Contractual Services	-	-	-	-	1,500
Total Expenditures	-	-	-	-	1,500
Excess (Deficiency) of Revenues over Expenditures	257	634	968	2,155	(500)
Net Change in Fund Balance	257	634	968	2,155	(500)
Cash Balance, Jan. 1	18,061	18,318	18,952	19,920	22,075
Add: Receipts	257	634	968	2,155	1,000
Less: Disbursements	-	-	-	-	(1,500)
Cash Balance, Dec. 31	18,318	18,952	19,920	22,075	21,575
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	18,318	18,952	19,920	22,075	21,575

Enforcement and Education

Each municipality receiving part of an OVI fine imposed under Section 4511.19 of the Ohio Revised Code must establish a separate Enforcement and Education fund. This fund was established by Ordinance No. 4001 on September 17, 1990.

This fund is used only to pay those costs incurred by the city in enforcing OVI laws under Ohio Revised Code Section 4511.19 or similar ordinances of this city, and in educating the public as to laws and dangers of operating motor vehicles while under the influence of alcohol. A portion of the fine money paid into this fund may be disbursed to the city for housing offenders during terms of incarceration.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Court Fees	-	-	-	-	-
State Mandated Fines / Forfeit.	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Miscellaneous	-	-	-	1,355	1,500
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	1,355	1,500
Total Expenditures	-	-	-	1,355	1,500
Excess (Deficiency) of Revenues over Expenditures	-	-	-	(1,355)	(1,500)
Net Change in Fund Balance	-	-	-	(1,355)	(1,500)
Cash Balance, Jan. 1	10,278	10,278	10,278	10,278	8,923
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	(1,355)	(1,500)
Cash Balance, Dec. 31	10,278	10,278	10,278	8,923	7,423
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	10,278	10,278	10,278	8,923	7,423

Law Enforcement

This fund is a state mandated fund established by Ordinance No. 3634 on March 9, 1987. This fund receives deposits of proceeds from the sale of contraband. Money in this fund can be used to pay for costs of complex or protracted investigations or prosecutions, training, matching funds for federal DARE or other preventive program grants, defray costs of emergency action taken in response to the discovery of a methamphetamine lab or other law enforcement purposes deemed appropriate by the Safety Director.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Forfeitures / Contraband Revenue	7,495	-	-	-	-
Total Revenue	7,495	-	-	-	-
Expenditures					
Contractual Services					
Technical Training	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Materials and Supplies					
Youth Services - DARE Program	-	-	-	-	-
Technical Equipment	18,383	-	-	-	-
Total Materials and Supplies	18,383	-	-	-	-
Total Expenditures	18,383	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	(10,888)	-	-	-	-
Other Financing Sources/Uses:					
Transfers Out					
To Capital Equipment	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	(10,888)	-	-	-	-
Cash Balance, Jan. 1	20,516	13,156	10,786	9,766	9,766
Add: Receipts	7,495	-	-	-	-
Less: Disbursements	(14,855)	(2,370)	(1,020)	-	-
Cash Balance, Dec. 31	13,156	10,786	9,766	9,766	9,766
Less: Outstanding Encumbrances	(3,528)	-	-	-	-
Unencumbered Fund Balance, Dec. 31	9,628	10,786	9,766	9,766	9,766

Drug Law Enforcement

This fund was established by Ordinance No. 3635 on March 9, 1987 pursuant to Section 2925.03 of the Ohio Revised Code. Certain felony drug offense fines and bond forfeitures from drug related offenses of the offender must be deposited into this fund. Money from this fund can be used to subsidize law enforcement efforts pertaining to drug offenses.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Forfeitures	-	-	-	-	-
Transfers	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Operations & Maintenance					
Other	-	-	-	-	-
Total Operation & Maintenance	-	-	-	-	-
Transfers	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	-	-
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

Police Pension

This fund is required by law. The State requires that we account for the expenditures under the terms of the police pension system. This money amounts to 3/10ths of a mill of our taxable valuation.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Property Tax	94,492	89,922	91,107	88,517	88,600
Other	1,388	996	779	792	600
Total Revenue	95,880	90,918	91,886	89,309	89,200
Expenditures					
Personnel Services					
Police / Fire Pension	94,000	94,000	91,000	85,000	90,000
Total Personnel Services	94,000	94,000	91,000	85,000	90,000
Contractual Services					
County Auditor Fees	967	875	1,066	1,244	1,500
State Admin. Fees - Prop. Tax	-	-	-	-	25
Total Contractual Services	967	875	1,066	1,244	1,525
Total Expenditures	94,967	94,875	92,066	86,244	91,525
Excess (Deficiency) of Revenues over Expenditures	913	(3,957)	(180)	3,065	(2,325)
Net Change in Fund Balance	913	(3,957)	(180)	3,065	(2,325)
Cash Balance, Jan. 1	15,521	16,434	12,477	12,297	15,362
Add: Receipts	95,880	90,918	91,886	89,309	89,200
Less: Disbursements	(94,967)	(94,875)	(92,066)	(86,244)	(91,525)
Cash Balance, Dec. 31	16,434	12,477	12,297	15,362	13,037
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	16,434	12,477	12,297	15,362	13,037

Court Clerk Computerization Fund

This fund was established by Resolution No. 1538 on November 5, 2001, pursuant to Ohio Revised Code Section 1901.26.1, to account for Court Clerk Computerization Fees imposed by the Oakwood Municipal Court, effective November 1, 2001. The monies in this fund shall be used exclusively for the purpose of procuring and maintaining computer systems for the office of the clerk of the municipal court.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Fees	7,227	8,457	8,305	6,700	8,000
Total Revenue	7,227	8,457	8,305	6,700	8,000
Expenditures					
Contractual Services					
Service Contracts	3,521	3,500	3,465	4,413	5,000
Consultants	1,196	535	344	1,835	2,500
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	480	-
Total Contractual Services	4,717	4,035	3,809	6,728	7,500
Materials and Supplies					
Office Supplies	101	442	209	444	500
General Equipment / Tools	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	101	442	209	444	500
Capital Outlay					
Capital Equipment	-	-	1,000	-	2,000
Other	-	-	-	-	-
Total Capital Outlay	-	-	1,000	-	2,000
Total Expenditures	4,818	4,477	5,018	7,172	10,000
Excess (Deficiency) of Revenues over Expenditures	2,409	3,980	3,287	(472)	(2,000)
Net Change in Fund Balance	2,409	3,980	3,287	(472)	(2,000)
Cash Balance, Jan. 1	13,488	14,558	18,738	22,048	21,280
Add: Receipts	7,227	8,457	8,305	6,700	8,000
Less: Disbursements	(6,157)	(4,277)	(4,995)	(7,468)	(10,000)
Cash Balance, Dec. 31	14,558	18,738	22,048	21,280	19,280
Less: Outstanding Encumbrances	(73)	-	(296)	-	-
Unencumbered Fund Balance, Dec. 31	14,485	18,738	21,752	21,280	19,280

Court Computerization Fund

This fund was established by Resolution No. 1539 on November 5, 2001, pursuant to Ohio Revised Code Section 1901.26.1, to account for Court Computerization Fees imposed by the Oakwood Municipal Court, effective November 1, 2001. The monies in this fund shall be used exclusively for the purpose of computerizing the court, making available legal research services, or both.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Fees	4,127	4,686	4,591	3,617	4,500
Total Revenue	4,127	4,686	4,591	3,617	4,500
Expenditures					
Contractual Services					
Service Contracts	-	-	-	217	500
Consultants	-	-	-	-	-
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	217	500
Materials and Supplies					
Office Supplies	-	-	-	-	-
General Equipment / Tools	1,000	-	-	-	1,500
Other	-	-	-	-	-
Total Materials and Supplies	1,000	-	-	-	1,500
Capital Outlay					
Capital Equipment	-	-	1,000	1,310	2,000
Other	-	-	-	-	-
Total Capital Outlay	-	-	1,000	1,310	2,000
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	1,000	-	1,000	1,527	4,000
Excess (Deficiency) of Revenues over Expenditures	3,127	4,686	3,591	2,090	500
Net Change in Fund Balance	3,127	4,686	3,591	2,090	500
Cash Balance, Jan. 1	22,261	22,086	26,772	30,459	32,453
Add: Receipts	4,127	4,686	4,591	3,617	4,500
Less: Disbursements	(4,302)	-	(904)	(1,623)	(4,000)
Cash Balance, Dec. 31	22,086	26,772	30,459	32,453	32,953
Less: Outstanding Encumbrances	-	-	(96)	-	-
Unencumbered Fund Balance, Dec. 31	22,086	26,772	30,363	32,453	32,953

Court Special Projects Fund

This fund was established by Resolution No. 1540 on November 5, 2001, pursuant to Ohio Revised Code Section 1901.26, to account for Court Special Project Fees imposed by the Oakwood Municipal Court, effective November 1, 2001. The monies in this fund shall be used exclusively for the purpose of funding special projects of the court, including but not limited to the acquisition of additional facilities, the acquisition of equipment, the hiring and training of staff, community service programs, mediation or dispute resolution services, the employment of magistrates, and other related services.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Fees	4,130	4,684	4,587	3,612	4,500
Total Revenue	4,130	4,684	4,587	3,612	4,500
Expenditures					
Contractual Services					
Service Contracts	-	-	-	-	-
Consultants	-	-	-	-	-
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Materials and Supplies					
Office Supplies	-	-	-	-	-
General Equipment / Tools	1,155	-	-	-	5,000
Other	-	-	-	-	-
Total Materials and Supplies	1,155	-	-	-	5,000
Capital Outlay					
Capital Equipment	-	-	1,000	3,542	2,000
Other	-	-	-	-	-
Total Capital Outlay	-	-	1,000	3,542	2,000
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	1,155	-	1,000	3,542	7,000
Excess (Deficiency) of Revenues over Expenditures	2,975	4,684	3,587	70	(2,500)
Net Change in Fund Balance	2,975	4,684	3,587	70	(2,500)
Cash Balance, Jan. 1	38,185	21,934	26,618	30,301	29,501
Add: Receipts	4,130	4,684	4,587	3,612	4,500
Less: Disbursements	(20,381)	-	(904)	(4,412)	(7,000)
Cash Balance, Dec. 31	21,934	26,618	30,301	29,501	27,001
Less: Outstanding Encumbrances	(774)	-	(870)	-	-
Unencumbered Fund Balance, Dec. 31	21,160	26,618	29,431	29,501	27,001

Street Maintenance and Repair

The Street Maintenance and Repair Fund is a mandatory fund required by the Ohio Revised Code. The purpose of this fund is to maintain the streets and alleys of the City in all respects.

Some of the money to operate this fund comes from Gasoline Taxes and Auto Taxes returned to the City on the basis of the auto registrations in the community. The major portion of the money, however, comes through transfers from the General Fund.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Motor Vehicle License Fee	47,411	49,302	47,587	43,781	45,000
Gasoline Tax	268,758	266,605	271,054	267,846	270,000
Permissive Tax	55,452	57,346	57,150	59,075	60,000
Other	177	6,956	6,384	333	500
Total Revenue	371,798	380,209	382,175	371,035	375,500
Expenditures					
Personnel Services					
Salaries	423,035	408,725	406,369	426,007	427,000
Retirement	59,743	56,614	55,462	55,817	59,675
Workers Compensation	14,266	10,841	11,101	10,653	10,970
Health Insurance	66,913	72,808	75,885	70,996	68,950
Medicare	5,668	5,458	5,294	5,528	5,880
Other	5,934	6,753	4,751	6,007	5,900
Total Personnel Services	575,559	561,199	558,862	575,008	578,375
Contractual Services					
Traffic Signal Power	16,504	3,613	2,429	3,688	6,000
Consultants	2,000	-	-	-	10,000
Pavement Marking	1,624	19,851	300	10,226	20,000
Business District Maint. / Imp.	15,669	7,230	85	1,000	10,000
Storm Sewer Maintenance	7,701	1,960	-	-	-
Multi-Peril Insurance	22,328	22,913	23,026	23,687	27,000
Other	7,442	6,684	5,811	6,248	14,800
Total Contractual Services	73,268	62,251	31,651	44,849	87,800
Materials and Supplies					
General Equipment / Tools	4,794	2,747	3,350	3,977	4,000
Road Salt	72,099	20,559	30,351	59,907	52,800
Street Repair Materials	20,575	17,465	19,302	20,303	30,000
Roadway Marking Equip. / Signs	6,346	19,125	3,998	8,706	20,000
Banners	8,250	3,658	-	-	-
Other	1,377	3,923	1,532	4,062	4,500
Total Materials and Supplies	113,441	67,477	58,533	96,955	111,300
Miscellaneous					
Other	758	280	1,082	2,237	5,000
Total Miscellaneous	758	280	1,082	2,237	5,000
Total Expenditures	763,026	691,207	650,128	719,049	782,475

Street Maintenance and Repair

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Excess (Deficiency) of Revenues over Expenditures	(391,228)	(310,998)	(267,953)	(348,014)	(406,975)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	495,584	529,587	426,704	518,377	590,558
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
To Issue 2	-	-	-	-	-
To Service Center	(79,081)	(82,435)	(77,731)	(76,133)	(86,653)
To Motor Pool	(85,159)	(90,297)	(82,808)	(94,230)	(96,930)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	331,344	356,855	266,165	348,014	406,975
Net Change in Fund Balance	(59,884)	45,857	(1,788)	-	-
Cash Balance, Jan. 1	610,550	556,813	622,412	600,639	601,000
Add: Receipts	867,382	909,796	808,879	889,412	966,058
Less: Disbursements	(921,119)	(844,197)	(830,652)	(889,051)	(966,058)
Cash Balance, Dec. 31	556,813	622,412	600,639	601,000	601,000
Less: Outstanding Encumbrances	(6,813)	(22,412)	(639)	(1,000)	(1,000)
Unencumbered Fund Balance, Dec. 31	550,000	600,000	600,000	600,000	600,000

State Highway Improvement

The State Highway Improvement Fund is another fund mandated by the State. The revenue for this fund is derived solely from gasoline and auto taxes and is equal to 7 1/2% of the total amount granted to the community. The money for this fund must be spent on state highways. Because of this stipulation, all monies received must be spent on State Route 48 (Far Hills Avenue).

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Motor Vehicle License Fee	3,844	3,997	3,858	3,550	4,000
Gasoline Tax	21,791	21,617	21,977	22,001	22,000
Permissive Tax	4,496	4,650	4,635	4,790	5,000
Other	-	-	-	-	-
Total Revenue	30,131	30,264	30,470	30,341	31,000
Expenditures					
Contractual Services					
Far Hills Traffic Signal Maint.	5,858	5,289	3,324	5,780	6,000
Far Hills Traffic Signal Power	10,709	10,139	9,523	10,671	11,000
Other	-	-	-	-	2,000
Total Contractual Services	16,567	15,428	12,847	16,451	19,000
Materials and Supplies					
Road Salt	15,593	5,140	7,588	14,977	13,200
Other	-	-	-	-	-
Total Materials and Supplies	15,593	5,140	7,588	14,977	13,200
Miscellaneous					
Other	72	7	5	-	100
Total Miscellaneous	72	7	5	-	100
Total Expenditures	32,232	20,575	20,440	31,428	32,300
Excess (Deficiency) of Revenues over Expenditures	(2,101)	9,689	10,030	(1,087)	(1,300)
Net Change in Fund Balance	(2,101)	9,689	10,030	(1,087)	(1,300)
Cash Balance, Jan. 1	36,703	35,658	47,796	56,227	54,037
Add: Receipts	30,131	30,264	30,470	30,341	31,000
Less: Disbursements	(31,176)	(18,126)	(22,039)	(32,531)	(32,300)
Cash Balance, Dec. 31	35,658	47,796	56,227	54,037	52,737
Less: Outstanding Encumbrances	(1,055)	(2,708)	(1,103)	-	-
Unencumbered Fund Balance, Dec. 31	34,603	45,088	55,124	54,037	52,737

Leisure Activity

The purpose of this fund is to enhance the quality of life of Oakwood residents by offering a variety of activities that encourage overall wellness, cultural opportunities and fellowship with neighbors. Its mission also includes building upon the natural beauty of the city through the improvement, care and maintenance of parks, public gardens, boulevards and rights-of-way.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Human Services Levy	54,268	48,841	48,841	48,841	48,841
Fees, Donations, etc.	434,579	449,656	457,411	476,559	475,700
Total Revenue	488,847	498,497	506,252	525,400	524,541
Expenditures					
Personnel Services					
Salaries	466,874	483,340	465,485	478,721	501,815
Retirement	64,232	66,382	64,460	66,221	70,255
Workers Compensation	15,752	12,104	13,326	12,414	12,790
Health Insurance	32,714	48,072	54,548	47,579	50,875
Medicare	5,116	5,313	5,055	5,746	5,605
Other	3,927	5,930	4,868	5,636	5,905
Total Personnel Services	588,615	621,141	607,742	616,317	647,245
Contractual Services					
Utilities	34,289	31,766	34,037	39,535	36,800
Youth Activities - Kids	6,774	13,069	8,138	15,766	15,000
Youth Activities - Teens	2,240	3,644	4,156	5,500	5,500
Youth Activities - Adult & Family	4,443	3,038	4,386	4,525	3,500
Fitness & Dance Instructors	42,310	44,364	43,276	48,023	50,000
Sports & Gym Instructors	14,254	11,885	11,367	19,697	20,500
Art, Music & Drama Instructors	3,775	4,091	4,860	4,500	6,000
Consultants	-	-	2,955	2,122	3,000
Maintenance - Old River	3,101	3,634	2,311	3,491	3,000
Printing	11,482	10,246	11,840	11,867	12,000
Buildings & Grounds Maint.	48,521	50,726	43,861	56,097	39,970
Other	57,940	68,284	64,502	44,075	54,070
Total Contractual Services	229,129	244,747	235,689	255,198	249,340
Materials and Supplies					
Office Supplies	6,934	4,632	3,747	5,845	6,600
Youth Activities - Kids	4,784	4,005	6,044	5,605	5,000
Youth Activities - Teens	1,464	1,291	1,576	1,817	2,000
Youth Activities - Adult & Family	668	733	1,127	983	1,200
General Equipment / Tools	6,009	3,359	3,673	21,773	18,800
Sports Equipment	2,671	2,545	2,793	2,175	3,000
Concession Supplies - Pool	18,687	16,514	12,503	11,931	15,000
Other	18,361	19,977	23,871	23,890	28,200
Total Materials and Supplies	59,578	53,056	55,334	74,019	79,800
Miscellaneous					
Other	10,462	5,525	2,242	842	2,250
Total Miscellaneous	10,462	5,525	2,242	842	2,250
Total Expenditures	887,784	924,469	901,007	946,376	978,635

Leisure Activity

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Excess (Deficiency) of Revenues over Expenditures	(398,937)	(425,972)	(394,755)	(420,976)	(454,094)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	279,559	377,829	567,043	424,466	457,684
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
To Service Center	-	-	-	-	-
To Motor Pool	(3,090)	(3,346)	(3,067)	(3,490)	(3,590)
Proceeds From Borrowing					
Payment of Borrowed Funds					
Total Other Financing Sources and Uses	276,469	374,483	563,976	420,976	454,094
Net Change in Fund Balance	(122,468)	(51,489)	169,221	-	-
Cash Balance, Jan. 1	559,996	440,028	383,648	564,907	560,000
Add: Receipts	768,406	876,326	1,073,295	949,866	982,225
Less: Disbursements	(888,374)	(932,706)	(892,036)	(954,773)	(982,225)
Cash Balance, Dec. 31	440,028	383,648	564,907	560,000	560,000
Less: Outstanding Encumbrances	(12,496)	(6,487)	(14,907)	(10,000)	(10,000)
Unencumbered Fund Balance, Dec. 31	427,532	377,161	550,000	550,000	550,000

Health

The five-member board of health was created by City Charter. The members are qualified electors of the city, appointed by council. The board advises the city manager who serves as health administrator. The City Manager appoints the health commissioner who is in charge of all activities concerning the health of the community.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Human Service Levy	74,942	67,448	67,448	67,448	67,448
Fees	21,151	25,339	28,581	30,661	30,780
Other	1,619	2,662	2,482	2,484	2,000
Total Revenue	97,712	95,449	98,511	100,593	100,228
Expenditures					
Personnel Services					
Salaries	66,317	67,644	67,643	69,378	71,845
Retirement	9,273	9,456	9,470	8,742	10,060
Workers Compensation	1,905	1,644	1,774	1,695	1,750
Health Insurance	10,962	12,552	15,496	13,143	14,400
Medicare	911	914	901	921	1,075
Other	5,896	5,283	4,564	4,917	5,030
Total Personnel Services	95,264	97,493	99,848	98,796	104,160
Contractual Services					
Environmental Health Service	3,690	2,500	2,163	3,553	2,500
Employee Physical Exams	3,100	673	1,420	1,000	3,000
Memberships and Subscriptions	1,428	1,132	995	1,271	1,500
Conferences	1,306	1,273	834	727	1,300
Other	1,294	1,450	1,150	1,120	1,555
Total Contractual Services	10,818	7,028	6,562	7,671	9,855
Materials and Supplies					
Office Supplies	298	512	342	267	500
General Equipment / Tools	-	16	-	-	50
Uniforms	332	-	170	100	400
Other	65	-	-	-	-
Total Materials and Supplies	695	528	512	367	950
Miscellaneous					
Employee Assistance Program	2,381	2,394	2,331	-	-
Other	3,647	2,956	3,022	4,099	4,150
Total Miscellaneous	6,028	5,350	5,353	4,099	4,150
Total Expenditures	112,805	110,399	112,275	110,933	119,115
Excess (Deficiency) of Revenues over Expenditures	(15,093)	(14,950)	(13,764)	(10,340)	(18,887)

Health

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	9,531	17,608	26,522	3,978	22,477
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Service Center	-	-	-	-	-
To Motor Pool	(3,090)	(3,346)	(3,067)	(3,490)	(3,590)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	6,441	14,262	23,455	488	18,887
Net Change in Fund Balance	(8,652)	(688)	9,691	(9,852)	-
Cash Balance, Jan. 1	35,111	26,888	26,513	34,852	25,000
Add: Receipts	107,243	113,057	125,033	104,571	122,705
Less: Disbursements	(115,466)	(113,432)	(116,694)	(114,423)	(122,705)
Cash Balance, Dec. 31	26,888	26,513	34,852	25,000	25,000
Less: Outstanding Encumbrances	(1,888)	(1,513)	-	-	-
Unencumbered Fund Balance, Dec. 31	25,000	25,000	34,852	25,000	25,000

Public Safety Endowment

This fund was established by Ordinance No. 4276 dated December 19, 1994, when the city became the beneficiary of a bequest in the will of Elnor C. Ackerman Barton. Funds generated from this bequest are to be used for training and education of the Oakwood safety officers. Funds may also be used to aid and improve the living facilities of the officers. Expenditures must be approved by the city manager.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Donations	-	-	-	-	-
Interest	1,801	1,564	1,434	1,043	1,200
Total Revenue	1,801	1,564	1,434	1,043	1,200
Contractual Services					
Safety Officer Training	-	-	-	-	-
Facility Improvements	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Capital Outlay					
Training / Equipment	2,536	241	3,263	702	10,000
Facility Construction	-	-	-	2,000	-
Other	-	-	-	-	-
Total Capital Outlay	2,536	241	3,263	2,702	10,000
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	2,536	241	3,263	2,702	10,000
Excess (Deficiency) of Revenues over Expenditures	(735)	1,323	(1,829)	(1,659)	(8,800)
Net Change in Fund Balance	(735)	1,323	(1,829)	(1,659)	(8,800)
Cash Balance, Jan. 1	260,200	258,450	259,773	257,944	256,285
Add: Receipts	1,801	1,564	1,434	1,043	1,200
Less: Disbursements	(3,551)	(241)	(3,263)	(2,702)	(10,000)
Cash Balance, Dec. 31	258,450	259,773	257,944	256,285	247,485
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	258,450	259,773	257,944	256,285	247,485

Special Projects

This fund was established by Ordinance No. 3175 on January 5, 1981. It contains funds and gifts over which council has full control. Expenditures may be made from this fund for any purpose designated as a "special project" by the council.

Ordinance No. 4016, passed by council on November 12, 1990 provides that "not less than 5% of the annual interest income shall be added to the principal."

Ordinance No. 4519, passed by council on September 16, 2002 increased the amount which may be retained in the Special Projects Fund from \$2,000,000 to \$3,000,000 plus interest accruing thereon, and eliminated the stipulation requiring 5% of the annual interest income to be added to the principal.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Interest	21,155	18,774	1,480	1,341	1,500
Other	-	100,000	-	-	-
Total Revenue	21,155	118,774	1,480	1,341	1,500
Expenditures					
Contractual Services					
Consultants	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Miscellaneous					
Business District Street Lighting	200,000	-	-	-	-
Business District Parking Lot	-	-	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	200,000	-	-	-	-
Total Expenditures	200,000	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	(178,845)	118,774	1,480	1,341	1,500
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To General Fund	-	-	(2,775,000)	-	-
Total Other Financing Sources and Uses	-	-	(2,775,000)	-	-
Net Change in Fund Balance	(178,845)	118,774	(2,773,520)	1,341	1,500
Cash Balance, Jan. 1	3,164,920	2,986,075	3,104,849	331,329	332,670
Add: Receipts	21,155	118,774	1,480	1,341	1,500
Less: Disbursements	(200,000)	-	(2,775,000)	-	-
Cash Balance, Dec. 31	2,986,075	3,104,849	331,329	332,670	334,170
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	2,986,075	3,104,849	331,329	332,670	334,170

Electric Street Lighting

This fund was established to account for all assessments and expenses related to street lighting.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Assessments	128,397	128,410	117,445	130,249	125,000
Other	-	-	-	-	-
Total Revenue	128,397	128,410	117,445	130,249	125,000
Expenditures					
Contractual Services					
Far Hills Tree Illumination	1,927	1,149	576	1,122	4,200
DP&L Contract for Street Lighting	105,072	123,582	124,328	125,620	125,000
County Auditor Fees	6,198	6,340	6,721	6,230	6,800
Other	3,679	4,529	3,868	6,382	4,800
Total Contractual Services	116,876	135,600	135,493	139,354	140,800
Capital Outlay					
New Street Light Installations	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	116,876	135,600	135,493	139,354	140,800
Excess (Deficiency) of Revenues over Expenditures	11,521	(7,190)	(18,048)	(9,105)	(15,800)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	10,303	15,800
Transfers Out					
To Capital Equipment	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	10,303	15,800
Net Change in Fund Balance	11,521	(7,190)	(18,048)	1,198	-
Cash Balance, Jan. 1	112,520	124,041	116,851	98,854	100,000
Add: Receipts	128,397	128,410	117,445	140,552	140,800
Less: Disbursements	(116,876)	(135,600)	(135,442)	(139,406)	(140,800)
Cash Balance, Dec. 31	124,041	116,851	98,854	100,000	100,000
Less: Outstanding Encumbrances	-	-	(52)	-	-
Unencumbered Fund Balance, Dec. 31	124,041	116,851	98,802	100,000	100,000

Sidewalk, Curb and Apron

The purpose of this fund is to provide for the repair of sidewalk, curbs and aprons located within the public rights-of-way and, where appropriate, collect assessments for the repair of these structures. This fund is established in accordance with State law regarding assessments.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Assessments	3,206	5,127	5,588	5,382	5,500
Reimbursements	53,126	36,263	42,126	51,158	60,000
Total Revenue	56,332	41,390	47,714	56,540	65,500
Expenditures					
Contractual Services					
County Auditor Fees	160	258	325	370	600
Legal Advertising	249	270	312	453	600
Other	-	-	-	-	-
Total Contractual Services	409	528	637	823	1,200
Capital Outlay					
Repairs - Resident Portion	41,168	52,492	35,875	60,050	60,000
Repairs - City Portion	98,148	65,572	89,847	60,632	60,000
Other	-	-	-	-	-
Total Capital Outlay	139,316	118,064	125,722	120,682	120,000
Miscellaneous					
Other	-	50	-	-	500
Total Miscellaneous	-	50	-	-	500
Total Expenditures	139,725	118,642	126,359	121,505	121,700
Excess (Deficiency) of Revenues over Expenditures	(83,393)	(77,252)	(78,645)	(64,965)	(56,200)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	121,800	69,192	84,667	64,091	56,200
Transfers Out					
To Capital Equipment	-	-	-	-	-
Total Other Financing Sources and Uses	121,800	69,192	84,667	64,091	56,200
Net Change in Fund Balance	38,407	(8,060)	6,022	(874)	-
Cash Balance, Jan. 1	164,663	198,427	203,729	210,992	203,000
Add: Receipts	178,132	110,582	132,381	120,631	121,700
Less: Disbursements	(144,368)	(105,280)	(125,118)	(128,623)	(121,700)
Cash Balance, Dec. 31	198,427	203,729	210,992	203,000	203,000
Less: Outstanding Encumbrances	-	(13,362)	(10,118)	(3,000)	(3,000)
Unencumbered Fund Balance, Dec. 31	198,427	190,367	200,874	200,000	200,000

Capital Improvement

Capital Improvement Funds are designated for major projects that have a life in excess of one year. Reserves are accumulated in these funds in advance of major project expense.

Capital Improvement Funds

Budget Summary for 2015

[illegible]

Equipment Replacement

The primary function of this fund is to establish a reserve for the replacement of capital equipment. A similar fund has been established for the water, sewer and stormwater enterprise funds. All non-enterprise capital equipment will be purchased by this fund.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Sale of Assets	-	-	-	-	-
Grants and Subsidies	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Administrative Equipment	6,220	-	-	-	-
Beautification Equipment	7,768	9,600	-	-	-
Beautification Vehicles	-	-	18,693	-	-
Computer Replacement	5,954	20,337	30,000	40,000	30,000
Health Vehicles	-	-	-	15,814	-
Leisure Services Equipment	26,993	-	18,350	22,211	22,200
Leisure Services Vehicles	-	-	-	-	-
Police Vehicles	54,800	-	-	-	-
Public Works Equipment	-	-	-	-	-
Refuse Equipment	35,000	-	19,528	22,200	-
Refuse Vehicles	60,000	24,624	-	-	64,000
Safety Equipment	77,034	21,028	-	7,480	130,000
Safety Vehicles	-	-	-	-	64,000
Service Center Equipment	-	-	-	35,131	-
Street Equipment	-	-	-	-	-
Street Vehicles	62,679	-	-	-	-
Contingency - Cap. Equip.	-	-	-	-	-
Total Capital Equipment	336,448	75,589	86,571	142,836	310,200
Total Expenditures	336,448	75,589	86,571	142,836	310,200
Excess (Deficiency) of Revenues over Expenditures	(336,448)	(75,589)	(86,571)	(142,836)	(310,200)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	58,419	56,515	88,740	20,971
From All Other Funds	-	-	-	-	64,000
Total Other Financing Sources and Uses	-	58,419	56,515	88,740	84,971
Net Change in Fund Balance	(336,448)	(17,170)	(30,056)	(54,096)	(225,229)
Cash Balance, Jan. 1	880,353	537,497	455,630	413,152	325,229
Add: Receipts	-	58,419	56,515	88,740	84,971
Less: Disbursements	(342,856)	(140,286)	(98,993)	(176,663)	(310,200)
Cash Balance, Dec. 31	537,497	455,630	413,152	325,229	100,000
Less: Outstanding Encumbrances	(119,232)	(54,143)	(33,827)	-	-
Unencumbered Fund Balance, Dec. 31	418,265	401,487	379,325	325,229	100,000

Capital Improvement

This fund accounts for all non-enterprise capital projects that have a useful life of over one year.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Grants - Other	824,493	-	-	-	-
Other	-	-	-	-	-
Total Revenue	824,493	-	-	-	-
Expenditures					
Capital Improvements					
Administration Building Repairs	-	-	15,000	8,500	5,000
Asphalt Pavement Program	88,203	350,000	518,593	450,000	450,000
Concrete Street Program	-	118,020	-	140,000	-
Dog Park	22,722	-	-	-	-
Far Hills Business District Imp.	1,725	1,321	-	-	65,000
Far Hills Mill and Overlay	1,070,493	-	-	-	-
Natural Area Signage Update	-	-	-	6,023	-
OCC Facility Improvements	48,395	1,737	3,500	11,397	20,600
OCC Gardner Pool Improvements	20,452	-	-	-	-
Old River Field Improvements	3,997	-	52,046	-	-
Orchardly Park Improvements	-	-	-	-	20,000
Park Road Walking Path	82,252	-	-	-	-
Parking Lot Repairs	-	-	-	15,355	-
Shafor Park Improvements	-	-	-	-	25,000
Smith Gardens Improvements	-	-	6,740	14,500	12,000
Street Name Sign Replacement	-	-	6,450	11,400	10,000
Total Capital Improvements	1,338,239	471,078	602,329	657,175	607,600
Total Expenditures	1,338,239	471,078	602,329	657,175	607,600
Excess (Deficiency) of Revenues over Expenditures	(513,746)	(471,078)	(602,329)	(657,175)	(607,600)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	543,052	450,708	540,732	516,443
Total Other Financing Sources and Uses	-	543,052	450,708	540,732	516,443
Net Change in Fund Balance	(513,746)	71,974	(151,621)	(116,443)	(91,157)
Cash Balance, Jan. 1	1,157,151	672,274	928,802	457,320	341,157
Add: Receipts	824,493	543,052	450,708	540,732	516,443
Less: Disbursements	(1,309,370)	(286,524)	(922,190)	(656,895)	(607,600)
Cash Balance, Dec. 31	672,274	928,802	457,320	341,157	250,000
Less: Outstanding Encumbrances	(195,035)	(379,581)	(49,720)	(50,000)	(50,000)
Unencumbered Fund Balance, Dec. 31	477,239	549,221	407,600	291,157	200,000

Issue 2 Projects

This fund was established by Ordinance No. 3982 on July 9, 1990. This fund is to account for both State Issue 2 monies and local matching funds.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
State Grant	-	-	-	-	-
Interest	-	-	-	-	-
Reimbursements	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
County Engineer Fees	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Capital Outlay					
Patt-Dixon Sanitary Swr - City	-	-	-	-	-
Patt-Dixon Sanitary Swr - State	-	-	-	-	-
Oakwood Ave Saf. Imp. - City	-	-	-	-	-
Oakwood Ave Saf. Imp. - State	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources and Uses:					
Transfers In					
From All Other Funds	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	-	-
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

Public Facilities

The Public Facilities Fund was created by Ordinance No. 4039 on February 4, 1991. This fund functions as a reserve account in order to accumulate capital to be used for public buildings or other public facility infrastructure improvements within the city.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Interest	21,087	17,955	(502)	-	-
Other	-	-	-	-	-
Total Revenue	21,087	17,955	(502)	-	-
Expenditures					
Contractual Services					
Consulting - Safety / Admin.	-	-	-	-	-
Consulting - Athletic Fields					
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Capital Outlay					
Facility Construction	-	-	-	-	-
NCR Athletic Fields Acquisition	-	-	-	-	-
Furniture and Fixtures	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Miscellaneous					
Miscellaneous - Public Works	-	-	-	-	-
Miscellaneous - Safety / Admin.	-	-	-	-	-
Miscellaneous - Athletic Fields					
Other	12,603	12,281	-	-	-
Total Miscellaneous	12,603	12,281	-	-	-
Total Expenditures	12,603	12,281	-	-	-
Excess (Deficiency) of Revenues over Expenditures	8,484	5,674	(502)	-	-
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	365,955	-	-
From Special Projects Fund	-	-	-	-	-
From Water Production	-	-	-	-	-
From Sewer Disposal	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
To Bond Retirement Fund	-	-	-	-	-
Proceeds From Borrowing					
Debt Issue - Public Works	748,000	693,000	-	-	-
Debt Issue - Safety / Admin.	276,000	250,000	-	-	-
Debt Issue - NCR Sports Fields	1,500,000	1,459,000	-	-	-

Public Facilities

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Payment of Borrowed Funds					
Public Works Note	(800,000)	(748,000)	(693,000)	-	-
Public Works Interest	(8,975)	(8,392)	(7,775)	-	-
Safety / Admin. Note	(300,000)	(276,000)	(250,000)	-	-
Safety / Admin. Interest	(3,366)	(3,096)	(2,805)	-	-
NCR Sports Fields Note	(1,500,000)	(1,500,000)	(1,459,000)	-	-
NCR Sports Fields Interest	(16,828)	(16,828)	(16,368)	-	-
Total Other Financing Sources and Uses	(105,169)	(150,316)	(2,062,993)	-	-
Net Change in Fund Balance	(96,685)	(144,642)	(2,063,495)	-	-
Cash Balance, Jan. 1	2,304,820	2,208,135	2,063,495	-	-
Add: Receipts	2,545,087	2,419,955	365,453	-	-
Less: Disbursements	(2,641,772)	(2,564,595)	(2,428,948)	-	-
Cash Balance, Dec. 31	2,208,135	2,063,495	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	2,208,135	2,063,495	-	-	-

Debt Service

The Debt Service Fund is the place where cost accounting on outstanding debt would be presented. The bond retirement fund is the mechanism used to process long-term debt. The city of Oakwood does not currently carry any long-term debt.

The city of Oakwood carries a zero-interest loan from the State of Ohio Public Works Commission. The money was borrowed in 1997 for completion of a sanitary sewer reconstruction project completed in the northwest corner of Oakwood. The remaining payback schedule on this loan is shown herein.

Debt Service Funds

Budget Summary for 2015

Governmental Funds	Estimated Balance 01/01/15	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/15
Bond Retirement	0	0	0	0
Total	0	0	0	0

Bond Retirement

This is a holding fund for all bond retirement receipts from special assessments. Annual assessments received from the County Auditor are returned to the fund for whatever period the bond is sold. The City currently does not have any outstanding bond issues.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Total Other Financing Sources and Uses					
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	-	-
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

[illegible]

Internal Service

Internal Service Funds provide services to other city of Oakwood funds. Transfers are made from various other funds based on usage. The Service Center Operating Fund has been established to consolidate and better track motor pool costs.

Internal Service Funds

Budget Summary for 2015

Governmental Funds	Estimated Balance 01/01/15	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/15
Self-Funded Insurance Trust	25,000	17,900	17,900	25,000
Service Center	100,000	730,586	730,586	100,000
Total	125,000	748,486	748,486	125,000

Self-Funded Insurance Trust

This fund was established by Ordinance No. 3332 on February 7, 1983. This fund receives disbursements from the various other funds from which employees are charged. Only vision health coverage is paid from this fund.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Administrative Reimbursement	-	-	-	-	-
Vision Premium Payments	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
Vision Insurance Admin. Costs	1,569	1,614	1,527	1,676	1,700
Other	-	-	-	-	-
Total Contractual Services	1,569	1,614	1,527	1,676	1,700
Materials and Supplies					
Office Supplies	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	-
Miscellaneous					
Vision Claims - Safety Officers	2,484	5,012	5,072	5,463	6,000
Vision Claims - Administration	4,289	7,459	5,756	6,655	7,500
Vision Claims - Service Workers	1,739	1,515	2,129	2,236	2,700
Total Miscellaneous	8,512	13,986	12,957	14,354	16,200
Total Expenditures	10,081	15,600	14,484	16,030	17,900
Excess (Deficiency) of Revenues over Expenditures	(10,081)	(15,600)	(14,484)	(16,030)	(17,900)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	10,081	15,600	14,484	16,030	17,900
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	10,081	15,600	14,484	16,030	17,900
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	25,000	25,000	25,000	25,000	25,000
Add: Receipts	10,081	15,600	14,484	16,030	17,900
Less: Disbursements	(10,081)	(15,600)	(14,484)	(16,030)	(17,900)
Cash Balance, Dec. 31	25,000	25,000	25,000	25,000	25,000
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	25,000	25,000	25,000	25,000	25,000

Service Center

This fund operates as an internal service fund. The primary purpose of this fund is to account for expenses related to the operation of a motor pool and other services provided by the service department. This fund is financed with transfers from various other funds based on usage.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Miscellaneous	27,155	24,694	22,237	25,304	24,000
Total Revenue	27,155	24,694	22,237	25,304	24,000
Expenditures					
Personnel Services					
Salaries	184,977	186,353	189,441	171,903	174,700
Retirement	25,836	26,057	26,523	21,540	24,451
Workers Compensation	5,681	4,737	5,054	4,872	5,020
Health Insurance	38,659	40,043	45,399	37,792	41,100
Medicare	1,523	1,517	1,511	1,292	1,405
Other	2,757	3,224	2,653	2,919	3,050
Total Personnel Services	259,433	261,931	270,581	240,318	249,726
Contractual Services					
Service Contracts	11,897	9,667	9,486	10,823	12,000
Utilities	31,229	26,117	27,176	32,657	35,000
Telephone	4,985	6,399	5,479	4,822	7,000
Cleaning Service	300	681	225	876	1,200
Buildings and Grounds Maint.	11,291	14,419	8,660	11,135	19,000
Other	11,995	12,146	19,891	13,593	31,360
Total Contractual Services	71,697	69,429	70,917	73,906	105,560
Materials and Supplies					
Fuel	171,877	191,072	179,206	200,055	200,000
Oil / Lubricants	5,511	4,394	3,656	8,589	8,000
Tires	19,344	25,373	13,593	22,825	16,000
Motor Equipment / Parts / Supplies	118,674	113,594	110,238	125,002	135,000
Office Supplies	130	1,129	1,150	943	1,500
Building Supplies	4,954	3,882	2,905	2,820	5,000
General Equipment / Tools	4,807	4,700	1,959	1,867	6,000
Other	905	2,121	1,305	3,059	3,300
Total Materials and Supplies	326,202	346,265	314,012	365,160	374,800
Miscellaneous					
Other	27	9	20	307	500
Total Miscellaneous	27	9	20	307	500
Total Expenditures	657,359	677,634	655,530	679,691	730,586

Service Center

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Excess (Deficiency) of Revenues over Expenditures	(630,204)	(652,940)	(633,293)	(654,387)	(706,586)
Other Financing Sources and Uses:					
Transfers In					
For Motor Pool	280,718	297,650	266,818	349,000	359,000
For Service Center	339,667	354,694	351,671	305,387	347,586
Transfers Out					
To Equipment Replacement	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	620,385	652,344	618,489	654,387	706,586
Net Change in Fund Balance	(9,819)	(596)	(14,804)	-	-
Cash Balance, Jan. 1	138,611	134,000	121,826	108,234	110,000
Add: Receipts	647,540	677,038	640,726	679,691	730,586
Less: Disbursements	(652,151)	(689,212)	(654,318)	(677,925)	(730,586)
Cash Balance, Dec. 31	134,000	121,826	108,234	110,000	110,000
Less: Outstanding Encumbrances	(34,000)	(21,826)	(8,234)	(10,000)	(10,000)
Unencumbered Fund Balance, Dec. 31	100,000	100,000	100,000	100,000	100,000

Trust & Agency Funds

Trust & Agency Funds are special funds where money is held in trust prior to being turned over for a specific purpose.

Trust & Agency Funds

Budget Summary for 2015

Governmental Funds	Estimated Balance 01/01/15	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/15
Fire Insurance Trust	0	0	0	0
Contractor's Permit Fee	0	1,500	1,500	0
MLK Community Recognition	7,431	0	1,125	6,306
Total	7,431	1,500	2,625	6,306

Fire Insurance Trust

This fund was established by Ordinance No. 3210 on June 15, 1981. Section 3929.86 of the Ohio Revised Code provides for the payment of a portion of the proceeds from fire insurance policies to the city as insurance for the removal or repair of any structure sustaining damage by fire. The funds are returned to the insured when repairs or removals have been completed.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Security Deposit	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
Inspection and Title Search	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	-	-
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

Contractor's Permit Fee

This fund was established by Ordinance No. 3640 on April 20, 1987. Funds may be deposited with the city by a contractor that purchases numerous permits during the year. The fund was established on the condition that any funds remaining on deposit as of December 31 of each year would be transferred into the General Fund for payment of any public expense by the city.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Permits	925	900	800	1,500	1,500
Total Revenue	925	900	800	1,500	1,500
Expenditures					
Miscellaneous					
Prepaid Permits	925	900	800	1,500	1,500
Other	-	-	-	-	-
Total Miscellaneous	925	900	800	1,500	1,500
Total Expenditures	925	900	800	1,500	1,500
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	925	900	800	1,500	1,500
Less: Disbursements	(925)	(900)	(800)	(1,500)	(1,500)
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

MLK Community Recognition Fund

This fund was established by Ordinance No. 4595 on November 7, 2005, pursuant to Ohio Revised Code Section 5705.12, to account for the revenues and expenditures related to the annual Dr. Martin Luther King Jr. Holiday Celebration event, jointly sponsored by the cities of Oakwood and Kettering.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Donations	1,750	7,050	750	-	-
Ticket Sales	1,235	860	835	-	-
Total Revenue	2,985	7,910	1,585	-	-
Expenditures					
Contractual Services					
Website, Venue, Custodial	2,275	800	748	125	125
Printing Services	1,070	1,156	222	-	-
Community Service Promotion	600	-	-	1,000	1,000
Other	-	-	-	-	-
Total Contractual Services	3,945	1,956	970	1,125	1,125
Materials and Supplies					
Catering, Food, Supplies	952	1,123	1,043	-	-
Other	25	50	35	-	-
Total Materials and Supplies	977	1,173	1,078	-	-
Miscellaneous					
Awards, Ribbons, Prizes	765	2,250	1,345	-	-
Other	475	480	-	-	-
Total Miscellaneous	1,240	2,730	1,345	-	-
Total Expenditures	6,162	5,859	3,393	1,125	1,125
Excess (Deficiency) of Revenues over Expenditures	(3,177)	2,051	(1,808)	(1,125)	(1,125)
Net Change in Fund Balance	(3,177)	2,051	(1,808)	(1,125)	(1,125)
Cash Balance, Jan. 1	10,547	8,944	10,365	8,556	7,431
Add: Receipts	2,985	7,910	1,585	-	-
Less: Disbursements	(4,588)	(6,489)	(3,394)	(1,125)	(1,125)
Cash Balance, Dec. 31	8,944	10,365	8,556	7,431	6,306
Less: Outstanding Encumbrances	(1,581)	(449)	-	-	-
Unencumbered Fund Balance, Dec. 31	7,363	9,916	8,556	7,431	6,306

Enterprise Funds

Enterprise Funds operate as independent functions. All costs in providing water, sewer and stormwater services are covered by fees for service. Capital improvement / equipment replacement funds are in place to separately account for those expenses.

Waterworks

Personnel supported by this fund are responsible for the production and purchase of water, maintenance and operation of the water filtration plant, softening plants, water production wells, water lines, valves, related buildings and water tower necessary to supply potable water to all Oakwood citizens and businesses. The fund supports three functions: Administration, Production/Treatment and Storage/Distribution.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Water Service Charges	904,887	989,479	887,457	814,302	900,000
Interest	10,353	9,425	8,982	6,380	7,000
Miscellaneous	41,285	28,737	43,476	37,552	34,500
Total Revenue	956,525	1,027,641	939,915	858,234	941,500
Expenditures					
Personnel Services					
Salaries	312,036	311,620	366,146	397,982	413,635
Retirement	43,705	43,454	50,640	48,968	57,790
Workers Compensation	9,707	7,863	8,422	9,410	9,700
Health Insurance	53,162	54,786	76,801	75,444	82,150
Medicare	3,146	3,158	3,765	4,111	4,559
Other	3,552	4,044	3,730	4,683	5,010
Total Personnel Services	425,308	424,925	509,504	540,598	572,844
Contractual Services					
Utilities	113,477	115,139	100,798	100,887	115,400
Dayton Water Purchase	15,059	22,467	12,258	13,924	15,000
County Water Purchase	632	935	835	447	1,000
Consultants	15,600	16,092	9,351	9,307	33,500
Other	104,732	104,270	124,803	123,147	156,794
Total Contractual Services	249,500	258,903	248,045	247,712	321,694
Materials and Supplies					
Office Supplies	1,555	2,006	1,228	1,544	2,100
Chemicals / Softening Salt	113,250	109,554	104,863	93,039	110,000
General Equipment / Tools	7,341	3,118	4,867	3,563	7,400
Monitor & Control Equipment	-	-	-	-	2,000
Other	3,874	7,027	6,680	11,115	14,900
Total Materials and Supplies	126,020	121,705	117,638	109,261	136,400
Miscellaneous					
Other	457	115	285	-	7,300
Total Miscellaneous	457	115	285	-	7,300
Total Expenditures	801,285	805,648	875,472	897,571	1,038,238
Excess (Deficiency) of Revenues over Expenditures	155,240	221,993	64,443	(39,337)	(96,738)

Waterworks

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Other Financing Sources and Uses:					
Transfers In					
From Water Equip. / Imp. Fund	-	-	-	-	-
Transfers Out					
To Water Equip. / Imp. Fund	-	(147,500)	-	-	(100,000)
To Service Center Fund	(43,918)	(45,778)	(44,898)	(43,976)	(50,052)
To Motor Pool	(28,388)	(30,098)	(27,602)	(31,410)	(32,310)
Proceeds From Borrowing					
Other	-	-	-	-	-
Total Other Financing Sources and Uses	(72,306)	(223,376)	(72,500)	(75,386)	(182,362)
Net Change in Fund Balance	82,934	(1,383)	(8,057)	(114,723)	(279,100)
Cash Balance, Jan. 1	1,254,385	1,359,689	1,367,894	1,358,078	1,251,774
Add: Receipts	956,525	1,027,641	939,915	858,234	941,500
Less: Disbursements	(851,221)	(1,019,436)	(949,731)	(964,538)	(1,220,600)
Cash Balance, Dec. 31	1,359,689	1,367,894	1,358,078	1,251,774	972,674
Less: Outstanding Encumbrances	(27,802)	(36,370)	(16,581)	(25,000)	(25,000)
Unencumbered Fund Balance, Dec. 31	1,331,887	1,331,524	1,341,497	1,226,774	947,674

Water Improvement / Equipment Replacement

The primary function of this fund is to account for water system capital improvements and for the replacement of waterworks capital equipment. All waterworks capital improvements and capital equipment will be purchased by this fund.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Miscellaneous	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Water Vehicles	-	-	-	-	-
Other	-	17,214	-	-	-
Total Capital Equipment	-	17,214	-	-	-
Capital Projects					
Valve Insertion Machine	-	-	-	50,000	-
Water Valve Replacement Project	-	-	-	50,000	50,000
Water Meter AMR System	-	-	-	-	52,500
Springhouse-Roof Replacement	16,345	-	-	-	-
Total Capital Projects	16,345	-	-	100,000	102,500
Total Expenditures	16,345	17,214	-	100,000	102,500
Excess (Deficiency) of Revenues over Expenditures	(16,345)	(17,214)	-	(100,000)	(102,500)
Other Financing Sources and Uses:					
Transfers In					
From Waterworks Fund	-	147,500	-	-	100,000
Other	-	-	-	-	-
Total Other Financing Sources and Uses	-	147,500	-	-	100,000
Net Change in Fund Balance	(16,345)	130,286	-	(100,000)	(2,500)
	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Cash Balance, Jan. 1	202,796	186,451	316,737	300,764	232,514
Add: Receipts	-	147,500	-	-	100,000
Less: Disbursements	(16,345)	(17,214)	(15,973)	(68,250)	(174,250)
Cash Balance, Dec. 31	186,451	316,737	300,764	232,514	158,264
Less: Outstanding Encumbrances	(55,973)	(55,973)	(40,000)	(71,750)	-
Unencumbered Fund Balance, Dec. 31	130,478	260,764	260,764	160,764	158,264

Sanitary Sewer Disposal

The primary purpose of this fund is to act as a pass through account to pay Montgomery County and city of Dayton for processing sanitary sewage. Additionally, this account provides for the maintenance of underground sanitary sewer lines.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Sewer Service Charges	1,513,503	1,565,802	1,483,887	1,476,269	1,500,000
Interest	6,969	4,807	5,939	4,572	5,000
Other	53,759	34,428	45,027	41,555	40,700
Total Revenue	1,574,231	1,605,037	1,534,853	1,522,396	1,545,700
Expenditures					
Personnel Services					
Salaries	172,240	174,349	227,423	251,299	264,195
Retirement	24,047	24,301	31,128	30,426	36,225
Workers Compensation	4,771	4,220	4,583	5,683	5,850
Health Insurance	35,480	37,026	55,852	53,150	57,800
Medicare	1,891	1,910	2,457	2,692	2,999
Other	2,493	2,962	3,048	3,957	4,120
Total Personnel Services	240,922	244,768	324,491	347,207	371,189
Contractual Services					
Sewer Charges - Dayton	450,875	482,559	417,554	384,945	400,000
Sewer Charges - Moraine	10,627	9,067	8,873	7,658	10,000
Sewer Charges - Carrmonte	177,764	153,170	152,450	130,000	150,000
Sewer Charges - Beavercreek	404,105	632,843	478,665	439,999	470,000
Sewer Line Maintenance	7,700	5,312	6,861	960	6,000
Other	23,193	18,517	18,145	20,620	35,750
Total Contractual Services	1,074,264	1,301,468	1,082,548	984,182	1,071,750
Materials and Supplies					
Office Supplies	1,555	2,006	1,145	1,544	2,800
General Equipment / Tools	2,582	1,694	3,578	4,490	5,100
Other	519	1,428	577	1,794	1,550
Total Materials and Supplies	4,656	5,128	5,300	7,828	9,450
Miscellaneous					
Other	1,264	2,943	-	3,056	2,250
Total Miscellaneous	1,264	2,943	-	3,056	2,250
Total Expenditures	1,321,106	1,554,307	1,412,339	1,342,273	1,454,639
Excess (Deficiency) of Revenues over Expenditures	253,125	50,730	122,514	180,123	91,061

Sanitary Sewer Disposal

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Other Financing Sources and Uses:					
Transfers In					
From Sewer Equip. / Imp Fund	-	-	-	-	-
To Sewer Equip. / Imp. Fund	(115,000)	(200,000)	-	-	(100,000)
To Service Center Fund	(27,815)	(28,990)	(28,436)	(27,851)	(31,700)
To Motor Pool	(6,309)	(6,688)	(6,135)	(6,980)	(7,180)
Payment of Borrowed Funds					
Hatcher's Plat	(25,859)	(25,859)	(25,859)	(25,859)	(25,859)
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	(174,983)	(261,537)	(60,430)	(60,690)	(164,739)
Net Change in Fund Balance	78,142	(210,807)	62,084	119,433	(73,678)
Cash Balance, Jan. 1	867,556	721,027	687,011	972,585	672,087
Add: Receipts	1,574,231	1,605,037	1,534,853	1,522,396	1,545,700
Less: Disbursements	(1,720,760)	(1,639,053)	(1,249,279)	(1,822,894)	(1,619,378)
Cash Balance, Dec. 31	721,027	687,011	972,585	672,087	598,409
Less: Outstanding Encumbrances	(94,642)	(270,433)	(424,931)	(5,000)	(5,000)
Unencumbered Fund Balance, Dec. 31	626,385	416,578	547,654	667,087	593,409

Sewer Improvement / Equipment Replacement

The primary function of this fund is account for sanitary sewer system capital improvements and for the replacement of sanitary sewer capital equipment. All sanitary sewer capital improvements and capital equipment will be purchased by this fund.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Reimbursements	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Sewer Vehicles	-	-	-	-	-
Sewer Equipment	-	-	-	-	-
Total Capital Equipment	-	-	-	-	-
Capital Projects					
Water Meter AMR System	-	16,827	-	-	52,500
Sewer Repair	115,000	13,250	-	-	40,000
Total Capital Projects	115,000	30,077	-	-	92,500
Total Expenditures	115,000	30,077	-	-	92,500
Excess (Deficiency) of Revenues over Expenditures	(115,000)	(30,077)	-	-	(92,500)
Other Financing Sources and Uses:					
Transfers In					
From Sewer Disposal Fund	115,000	200,000	-	-	100,000
Transfers Out					
To Sewer Disposal Fund	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	115,000	200,000	-	-	100,000
Net Change in Fund Balance	-	169,923	-	-	7,500
Cash Balance, Jan. 1	30,477	75,770	263,770	246,943	246,943
Add: Receipts	115,000	200,000	-	-	100,000
Less: Disbursements	(69,707)	(12,000)	(16,827)	-	(92,500)
Cash Balance, Dec. 31	75,770	263,770	246,943	246,943	254,443
Less: Outstanding Encumbrances	(46,000)	(64,077)	-	-	-
Unencumbered Fund Balance, Dec. 31	29,770	199,693	246,943	246,943	254,443

Stormwater Operating

This fund accounts for the expenses associated with managing stormwater runoff in compliance with the EPA's National Pollutant Discharge Elimination System (NPDES) standards. Citizens are charged a stormwater management fee along with their monthly water, sewer and refuse bills to cover these expenses. This fund was established by Ordinance No. 4758.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Stormwater Charges	-	-	253,318	269,848	260,000
Other	-	-	-	-	-
Total Revenue	-	-	253,318	269,848	260,000
Expenditures					
Personnel Services					
Salaries	-	-	109,170	136,588	141,865
Retirement	-	-	14,082	16,204	19,865
Workers Compensation	-	-	-	3,662	2,830
Health Insurance	-	-	20,596	22,280	24,700
Medicare	-	-	1,247	1,619	1,755
Other	-	-	1,189	1,656	1,710
Total Personnel Services	-	-	146,284	182,009	192,725
Contractual Services					
Service Contracts	-	-	2,352	1,700	2,400
Landfill Contract	-	-	10,000	20,000	15,000
Storm Sewer Maintenance	-	-	7,745	5,813	7,000
Other	-	-	2,724	7,550	8,200
Total Contractual Services	-	-	22,821	35,063	32,600
Materials and Supplies					
Office Supplies	-	-	452	722	1,000
General Equipment / Tools	-	-	-	-	750
Curb and Catch Basin Repair	-	-	10,855	13,333	10,000
Other	-	-	323	903	2,000
Total Materials and Supplies	-	-	11,630	14,958	13,750
Miscellaneous					
Other	-	-	34	-	3,025
Total Miscellaneous	-	-	34	-	3,025
Total Expenditures	-	-	180,769	232,030	242,100
Excess (Deficiency) of Revenues over Expenditures	-	-	72,549	37,818	17,900

Stormwater Operating

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Other Financing Sources and Uses:					
Transfers / Advances In					
From General Fund	-	-	100,000	-	-
From Stormwater Equip. / Imp Fund	-	-	-	-	-
Transfers / Advances Out					
To General Fund	-	-	(100,000)	-	-
To Service Center Fund	-	-	(15,590)	(15,269)	(17,379)
To Motor Pool	-	-	(6,135)	(6,980)	(7,180)
Total Other Financing Sources and Uses	-	-	(21,725)	(22,249)	(24,559)
Net Change in Fund Balance	-	-	50,824	15,569	(6,659)
Cash Balance, Jan. 1	-	-	-	58,043	66,393
Add: Receipts	-	-	353,318	269,848	260,000
Less: Disbursements	-	-	(295,275)	(261,498)	(266,659)
Cash Balance, Dec. 31	-	-	58,043	66,393	59,734
Less: Outstanding Encumbrances	-	-	(7,219)	-	-
Unencumbered Fund Balance, Dec. 31	-	-	50,824	66,393	59,734

Stormwater Improvement / Equipment Replacement

The primary function of this fund is to account for expenses in replacement of stormwater capital equipment and capital improvements required to maintain the storm sewer system.

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Estimated 2014 (\$)	Budget 2015 (\$)
Revenue					
Reimbursements	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Stormwater Vehicles	-	-	-	-	-
Stormwater Equipment	-	-	-	-	-
Total Capital Equipment	-	-	-	-	-
Capital Projects					
Storm Sewer Repair	-	-	-	-	-
Contingency	-	-	-	-	-
Total Capital Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources and Uses:					
Transfers In					
From Stormwater Fund	-	-	-	-	-
Transfers Out					
To Stormwater Fund	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	-	-
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

City of Oakwood

2015

Capital Improvement Program

2015 Capital Improvement Program Summary

Improvement Type	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 and beyond	Total
Non-Enterprise Funds:											
Capital Equipment	182,200	661,000	478,500	175,700	200,700	116,700	125,000	193,500	90,000	315,500	2,538,800
Facilities Improvements	25,600	142,500	117,000	63,000	27,000	11,000	-	-	9,000	-	395,100
Fleet Management	128,000	264,000	380,000	305,000	622,000	369,000	135,000	459,000	175,000	428,000	3,265,000
Infrastructure Improvements	702,000	945,000	913,000	1,537,000	930,000	1,200,000	590,000	750,000	590,000	590,000	8,747,000
Total Non-Enterprise Funds	1,037,800	2,012,500	1,888,500	2,080,700	1,779,700	1,696,700	850,000	1,402,500	864,000	1,333,500	14,945,900
Water Equip. / Imp.	102,500	170,500	212,500	187,000	130,000	125,000	55,500	100,000	-	20,000	1,103,000
Sewer Equip. / Imp.	92,500	307,500	132,500	75,000	-	-	-	-	-	-	607,500
Stormwater Equip. / Imp.	-	125,000	-	-	-	-	-	-	-	-	125,000

The Capital Improvement Program (CIP) provides Council, the Budget Review Committee and Staff the opportunity to make future financial projections. Expenditures listed under the 2015 column are included in this budget and are expected to be made over the next twelve (12) months. Expenses listed under the 2016-2024 and beyond columns are preliminary considerations only and will be reevaluated again when preparing the 2016 budget.

Capital Equipment

ID #	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 and beyond	Total
ADMINISTRATION												
•	Computer Equipment	30,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	-	40,000	350,000
•	Copy Machine - 30 Park Ave	-	15,000	-	-	-	-	-	15,000	-	15,000	45,000
•	Financial Software	-	-	-	-	-	-	-	-	-	100,000	100,000
•	HP Laser Printer	-	-	-	-	7,000	-	-	-	-	7,000	14,000
•	Street Banner Replacement	-	12,000	-	-	-	-	10,000	-	-	-	22,000
TOTAL ADMINISTRATION		30,000	67,000	40,000	40,000	47,000	40,000	50,000	55,000	-	162,000	531,000
PUBLIC SAFETY												
•	Air Cylinder Filling System	-	-	20,000	-	-	-	-	-	-	-	20,000
•	Automatic External Defib. (x 2)	-	-	7,000	-	-	-	-	-	-	-	7,000
•	Copy Machine	-	15,000	-	-	-	-	-	15,000	-	-	30,000
•	Dispatch Console	130,000	-	-	-	-	-	5,000	-	-	-	135,000
•	Extraction Tool	-	-	-	-	-	-	5,000	-	-	-	5,000
•	Fitness Equipment (30 Park)	-	-	-	-	35,000	-	-	-	-	-	35,000
•	Intoxilyzer - DUI Test Equip.	-	-	5,000	-	-	-	-	-	-	-	5,000
•	Life-Pak 15	-	-	-	-	30,000	-	-	-	-	-	30,000
•	Mobile Terminals	-	5,500	-	5,500	-	5,500	-	5,500	-	-	22,000
•	Radio System Upgrade	-	220,000	-	-	-	-	-	-	-	-	220,000
•	SCBA Replacement	-	150,000	-	-	-	-	-	-	-	-	150,000
•	Soft Body Armor Replacement	-	-	20,000	-	-	-	-	20,000	-	-	40,000
•	Taser Weapons	-	5,000	-	-	-	-	-	-	-	-	5,000
•	Telephone Recording System	-	-	-	-	-	-	25,000	-	-	-	25,000
•	Thermal Imaging Camera	-	-	-	-	12,000	-	-	-	-	-	12,000
•	Weapons Replacement	-	-	-	10,000	-	-	-	-	-	-	10,000
TOTAL PUBLIC SAFETY		130,000	395,500	52,000	15,500	77,000	5,500	35,000	40,500	-	-	751,000
BEAUTIFICATION												
•	S-46 2011 John Deere Gator	-	-	-	-	-	-	-	15,000	-	-	15,000
•	S-49 2012 John Deere Mower	-	-	-	-	15,000	-	-	-	-	-	15,000
•	98T 1997 Trailer, 18.5' (for mowers)	-	6,000	-	-	-	-	-	-	-	-	6,000
TOTAL BEAUTIFICATION		-	6,000	-	-	15,000	-	-	15,000	-	-	36,000

Capital Equipment

ID #	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 and beyond	Total
REFUSE												
• S-30	1998 ODB Leaf Vacuum	-	-	17,000	-	-	-	-	-	-	-	17,000
•	Leaf Vacuum Truck w/ box	-	-	-	-	-	-	-	-	-	-	-
• S-64	2000 Kramer Allrad Loader, 620	-	-	-	67,000	-	-	-	-	-	-	67,000
• S-68	2000 Bandit Brush Chipper	-	-	-	-	-	-	-	-	-	-	-
•	250 XP	-	-	-	-	-	28,000	-	-	-	-	28,000
• S-89	2008 Gehl AWS36 Loader	-	-	-	-	-	-	-	-	90,000	90,000	180,000
TOTAL REFUSE		-	-	17,000	67,000	-	28,000	-	-	90,000	90,000	292,000
STREET MAINTENANCE & REPAIR												
• S-22	1994 John Deere Tractor F1145	-	-	-	-	17,000	-	-	-	-	-	17,000
• S-29	Atlas Copco Air Compressor	-	-	-	-	15,000	-	-	-	-	-	15,000
• S-33	1996 Wacker Pavement Roller, D880V, w/ Trailer	-	-	-	15,000	-	-	-	-	-	-	15,000
• S-34	2003 John Deere Tractor (411)	-	-	-	-	-	-	-	-	-	15,000	15,000
• S-35	2002 Kubota 7500DT Tractor	-	-	-	-	-	-	-	-	-	15,000	15,000
• S-39	1990 Amida Arrow Board	-	5,000	-	-	-	-	-	-	-	-	5,000
• S-40	1990 Amida Arrow Board	-	-	5,000	-	-	-	-	-	-	-	5,000
• S-52	2000 Stepp Tar Kettle, 75 Gallon	-	-	-	12,000	-	-	-	-	-	-	12,000
• S-81	2005 Bobcat Skid Steer Loader	-	-	35,000	-	-	-	-	-	-	-	35,000
• 55T	1998 James Trailer 20' (for Safety Barrels)	-	-	-	5,000	-	-	-	-	-	-	5,000
• 81T	2001 Cronkhite Trailer, 2400 EWA, 18' (for Bobcat)	-	-	-	-	-	6,000	-	-	-	-	6,000
• S-82	1994 Henderson V-Box Salt Spreader	-	-	25,000	-	-	-	-	-	-	-	25,000
• S-86	2003 Henderson V-Box Salt Spreader	-	-	25,000	-	-	-	-	-	-	-	25,000
• S-91	1997 Henderson V-Box Salt Spreader	-	-	-	-	-	-	-	-	-	-	-
• S-93	2001 Henderson V-Box Salt Spreader	-	25,000	-	-	-	-	-	-	-	-	25,000
• S-93	2001 Henderson V-Box Salt Spreader	-	25,000	-	-	-	-	-	-	-	-	25,000
TOTAL STREET MAINTENANCE & REPAIR		-	55,000	90,000	32,000	32,000	6,000	-	-	-	30,000	245,000

Capital Equipment

ID #	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 and beyond	Total
LEISURE SERVICES												
● S-38	2001 Kubota Tractor, L431	-	-	14,000	-	-	-	-	-	-	-	14,000
● S-43	2009 John Deere Mower	-	15,000	-	-	-	-	-	-	-	-	15,000
● S-44	2010 John Deere Mower	-	15,000	-	-	-	-	-	15,000	-	-	30,000
● S-45	2011 John Deere Mower	-	-	-	15,000	-	-	-	-	-	-	15,000
● S-47	2008 Scag Turf Tiger Mower	-	15,000	-	-	-	-	-	12,000	-	-	27,000
●	ADA Swing - Orchardly	-	-	-	-	13,500	-	-	-	-	-	13,500
●	Adaptive Motion Trainer	8,500	8,500	-	-	-	-	-	-	-	8,500	25,500
●	Automatic Pool Cleaner	5,200	-	-	-	-	5,200	-	-	-	-	10,400
●	Color Laser Printer	-	-	7,000	-	-	-	-	7,000	-	-	14,000
●	Copy Machine - OCC	-	15,000	-	-	-	-	-	15,000	-	-	30,000
●	EFX Cross Trainer	-	-	-	6,200	-	-	-	-	-	-	6,200
●	EFX Cross Trainer	-	-	-	-	6,200	-	-	-	-	-	6,200
●	Goals @ Old River Complex	6,000	-	-	-	-	-	-	6,000	-	-	12,000
●	Oblique Torso Machine	2,500	-	-	-	-	-	-	2,500	-	-	5,000
●	Pool Diving Board Replacements	-	-	-	-	-	-	-	-	-	-	-
●	Pool Filter Replacement	-	-	-	-	10,000	-	-	-	-	-	10,000
●	Pool Furniture	-	-	8,000	-	-	-	-	-	-	-	8,000
●	Pool Heaters	-	25,000	-	-	-	-	-	-	-	25,000	50,000
●	Power Seeder - Old River	-	8,000	-	-	-	-	-	-	-	-	8,000
●	Recumbent & Upright Exercise Bicycles	-	-	5,500	-	-	-	-	5,500	-	-	11,000
●	Shafar Park Play Structure	-	-	150,000	-	-	-	-	-	-	-	150,000
●	Stair climber	-	5,000	-	-	-	-	-	-	-	-	5,000
●	Swing Set Replacement - Shafor Park	-	-	65,000	-	-	-	-	-	-	-	65,000
● S-48	Toro Utility Vehicle	-	-	-	-	-	12,000	-	-	-	-	12,000
●	Treadmill	-	-	-	-	-	-	-	5,000	-	-	5,000
●	Treadmill	-	6,000	-	-	-	-	-	-	-	-	6,000
●	Universal Machine	-	-	-	-	-	-	25,000	-	-	-	25,000
●	Water Slide - Pool	-	10,000	-	-	-	-	-	-	-	-	10,000
TOTAL LEISURE SERVICES		22,200	122,500	249,500	21,200	29,700	17,200	25,000	68,000	-	33,500	588,800

Capital Equipment

ID #	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 and beyond	Total
PUBLIC WORKS												
•	Hydra Lift Vehicle Hoist	-	-	-	-	-	-	15,000	-	-	-	15,000
•	S-24 2001 Tennant Sweeper/Scrubber, 8200	-	-	30,000	-	-	-	-	-	-	-	30,000
•	S-27 1989 Allis-Chalmers Fork Lift, ACE 30	-	-	-	-	-	20,000	-	-	-	-	20,000
•	Copy Machine	-	15,000	-	-	-	-	-	15,000	-	-	30,000
TOTAL PUBLIC WORKS		-	15,000	30,000	-	-	20,000	15,000	15,000	-	-	95,000
TOTAL CAPITAL EQUIPMENT												
TOTAL CAPITAL EQUIPMENT		182,200	661,000	478,500	175,700	200,700	116,700	125,000	193,500	90,000	315,500	2,538,800

Facilities Improvements

ID #	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 and beyond	Total
ADMINISTRATION												
•	Seal City Building Parking Lot	5,000	-	-	-	9,000	-	-	-	9,000	-	23,000
•	Foell Center - Carpet Replacement	-	8,000	-	-	-	-	-	-	-	-	8,000
•	Foell Center - Seal and Stripe	-	-	-	-	-	-	-	-	-	-	-
•	Parking Lot	-	-	-	-	15,000	-	-	-	-	-	15,000
•	Foell Center - Interior Painting	-	-	10,000	-	-	-	-	-	-	-	10,000
•	Wonderly Apt Building Roof Replacement	-	15,000	-	-	-	-	-	-	-	-	15,000
•	Wonderly Apt Carpet Replacement	-	-	10,000	-	-	-	-	-	-	-	10,000
TOTAL ADMINISTRATION		5,000	23,000	20,000	-	24,000	-	-	-	9,000	-	81,000
SAFETY												
•	Safety Dept. Road Room Vinyl Flooring	-	-	-	-	-	8,000	-	-	-	-	8,000
TOTAL SAFETY		-	-	-	-	-	8,000	-	-	-	-	8,000
LEISURE SERVICES												
•	Carpet Replacement OCC (Lower)	-	7,500	-	-	-	-	-	-	-	-	7,500
•	Cabinets & Countertops - Teen Center	-	-	6,000	-	-	-	-	-	-	-	6,000
•	Dri-Deck Pool Dressing Room	-	8,000	-	-	-	-	-	-	-	-	8,000
•	Energy Efficient Lighting - OCC	3,000	3,000	3,000	3,000	3,000	3,000	-	-	-	-	18,000
•	Floor - OCC Health Center	-	12,000	-	-	-	-	-	-	-	-	12,000
•	Floor - OCC Great Room	-	-	20,000	-	-	-	-	-	-	-	20,000
•	Furnace - Smith Gardens	-	-	8,000	-	-	-	-	-	-	-	8,000
•	Gardner Pool - Paint and Repair	17,600	-	-	-	-	-	-	-	-	-	17,600
•	Heating System - OCC	-	-	30,000	-	-	-	-	-	-	-	30,000
•	Roof Replacement - OCC	-	-	-	60,000	-	-	-	-	-	-	60,000
•	Wall Repair - Gardner Pool Brick Wall	-	-	20,000	-	-	-	-	-	-	-	20,000
•	Wall Repair - Gardner Pool	-	50,000	-	-	-	-	-	-	-	-	50,000
•	Wall Repair (Conference Rm) - OCC	-	-	10,000	-	-	-	-	-	-	-	10,000
•	Wallpaper OCC Great Room	-	6,000	-	-	-	-	-	-	-	-	6,000
•	Wallpaper OCC Lower Level	-	8,000	-	-	-	-	-	-	-	-	8,000
•	Wood Deck Replacement - Pool	-	25,000	-	-	-	-	-	-	-	-	25,000
TOTAL LEISURE SERVICES		20,600	119,500	97,000	63,000	3,000	3,000	-	-	-	-	306,100
TOTAL FACILITIES IMPROVEMENTS												
TOTAL FACILITIES IMPROVEMENTS		25,600	142,500	117,000	63,000	27,000	11,000	-	-	9,000	-	395,100

Fleet Management

ID #	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 and beyond	Total
ADMINISTRATION												
• A-2	2007 Dodge Durango 4x4	-	-	-	-	-	-	25,000	-	-	-	25,000
• A-1	2003 Ford Explorer	-	30,000	-	-	-	-	-	-	-	-	30,000
TOTAL ADMINISTRATION		-	30,000	-	-	-	-	25,000	-	-	-	55,000
PUBLIC SAFETY												
• 10	2006 Ford Crown Vic, 4dr	32,000	-	-	-	-	-	-	26,000	-	-	58,000
• 20	2011 Dodge Charger	-	-	-	26,000	-	-	-	-	-	-	26,000
• 30	2010 Dodge Charger, 4dr	-	-	26,000	-	-	-	-	-	-	26,000	52,000
• 35	2007 Ford Taurus, 4dr	-	-	-	15,000	-	-	-	-	-	-	15,000
• 45	2007 Ford Taurus, 4dr	-	-	-	-	15,000	-	-	-	-	-	15,000
• 50	2011 Dodge Charger, 4 dr	-	-	-	26,000	-	-	-	-	-	26,000	52,000
• 55	2005 Ford Crown Vic, 4dr	-	-	22,000	-	-	-	-	-	-	-	22,000
• 60	2010 Dodge Charger, 4dr	-	-	26,000	-	-	-	-	-	-	26,000	52,000
• 65	2008 Dodge Durango	-	-	-	-	24,000	-	-	-	-	-	24,000
• 70	2008 Dodge Durango	-	-	-	26,000	-	-	-	-	-	-	26,000
• 75	2008 Dodge Dakota	-	-	-	-	-	24,000	-	-	-	-	24,000
• 80	2007 Ford Crown Vic, 4dr	32,000	-	-	-	-	-	-	26,000	-	-	58,000
• 85	2008 Ford Explorer	-	-	-	-	-	26,000	-	-	-	-	26,000
• Eng-26	2005 Fire Engine	-	-	-	-	-	-	-	255,000	-	-	255,000
• Eng-27	1996 Spartan Fire Truck	-	-	-	-	-	-	-	-	-	-	255,000
• Med-26	2005 Ford Ambulance, F450	-	-	-	-	255,000	-	-	-	175,000	-	175,000
• Med-27	1996 Ford Ambulance, III	-	-	-	-	-	200,000	-	-	-	-	200,000
TOTAL PUBLIC SAFETY		64,000	-	74,000	93,000	294,000	250,000	-	307,000	175,000	78,000	1,335,000
ENGINEERING												
• A-12	2003 Dodge Pickup, Dakota	-	20,000	-	-	-	-	-	-	-	-	20,000
TOTAL ENGINEERING		-	20,000	-	-	-	-	-	-	-	-	20,000

Fleet Management

ID #	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 and beyond	Total
BEAUTIFICATION												
• A-9	1999 Ford Taurus, 4-dr	-	-	-	-	18,000	-	-	-	-	-	18,000
• S-61	2008 Ford Ranger 4X2	-	-	-	-	-	-	15,000	-	-	-	15,000
• S-62	2000 Chevrolet Pickup, GK2, 4wd w/ Plow and dump	-	35,000	-	-	-	-	-	-	-	-	35,000
• S-67	2001 Dodge Truck, RAM 3500, 4wd, w/ dump	-	-	-	28,000	-	-	-	-	-	-	28,000
• S-70	2004 Ford Pickup, F-150	-	-	-	-	25,000	-	-	-	-	-	25,000
• S-98	1996 Ford Pickup, F150 w/ Plow, 4wd	-	-	-	-	-	-	-	-	-	25,000	25,000
TOTAL BEAUTIFICATION		-	35,000	-	28,000	43,000	-	15,000	-	-	25,000	146,000
REFUSE												
• S-01	2000 Cushman Scooter	32,000	-	-	-	-	-	-	-	-	-	32,000
• S-07	2002 Cushman Scooter	-	32,000	-	-	-	-	-	-	-	-	32,000
• S-08	2002 Cushman Scooter	-	32,000	-	-	-	-	-	-	-	-	32,000
• S-09	2002 Cushman Scooter	-	-	32,000	-	-	-	-	-	-	-	32,000
• S-12	2002 Cushman Scooter	32,000	-	-	-	-	-	-	-	-	-	32,000
• S-14	2004 Cushman Scooter	-	-	32,000	-	-	-	-	-	-	-	32,000
• S-15	2009 Cushman Scooter	-	-	-	32,000	-	-	-	-	-	-	32,000
• S-16	2009 Cushman Scooter	-	-	-	32,000	-	-	-	-	-	-	32,000
• S-73	2005 Chevy Silverado Pickup Truck w/ Plow	-	-	32,000	-	-	-	-	-	-	-	32,000
• S-77	2000 Crane Refuse Packer, Split Blade Truck	-	-	195,000	-	-	-	-	-	-	-	195,000
• S-78	2000 Crane Refuse Packer, Split Blade Truck	-	-	-	-	195,000	-	-	-	-	-	195,000
• S-79	2008 International 7500 6X4	-	-	-	-	-	-	-	-	-	200,000	200,000
• S-82	2007 International 4400 w/ Multi-lift 4x2 w/ Plow & Box	-	-	-	95,000	-	-	-	-	-	-	95,000
• S-86	2003 International 4400 w/ Multi-lift 4x2 w/ Plow & Box	-	-	-	-	-	95,000	-	-	-	-	95,000
• S-93	2001 International 4400 w/ Multi-lift 4x2	-	-	-	-	90,000	-	-	-	-	-	90,000
TOTAL REFUSE		64,000	64,000	291,000	159,000	285,000	95,000	-	-	-	200,000	1,158,000

Fleet Management

ID #	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 and beyond	Total
STREET MAINTENANCE & REPAIR												
• S-55	2008 F550 Truck w/ Bucket	-	-	-	-	-	-	-	-	-	85,000	85,000
• S-75	2012 GMC Sierra 1500 4X4	-	-	-	-	-	-	-	32,000	-	-	32,000
• S-87	2009 International Dump Truck	-	-	-	-	-	-	-	100,000	-	-	100,000
• S-92	2011 Ford F650 Lowpro w/ Multi-lift 4X2	-	-	-	-	-	-	95,000	-	-	-	95,000
• S-95	2001 Ford Dump/Maint. Truck	-	85,000	-	-	-	-	-	-	-	-	85,000
TOTAL STREET MAINTENANCE & REPAIR		-	85,000	-	-	-	-	95,000	132,000	-	85,000	397,000
LEISURE SERVICES												
• A-7	2008 Ford Escape	-	-	-	25,000	-	-	-	-	-	-	25,000
• S-42	1998 Ford Pickup, Ranger	-	-	15,000	-	-	-	-	20,000	-	20,000	55,000
• S-71	2008 Ford Pickup, F250	-	-	-	-	-	24,000	-	-	-	-	24,000
TOTAL LEISURE SERVICES		-	-	15,000	25,000	-	24,000	-	20,000	-	20,000	104,000
HEALTH												
• A-8	2015 Ford Fusion, 4-dr	-	-	-	-	-	-	-	-	-	20,000	20,000
TOTAL HEALTH		-	-	-	-	-	-	-	-	-	20,000	20,000
PUBLIC WORKS												
• S-53	2002 Ford Maint. Truck, F-250	-	30,000	-	-	-	-	-	-	-	-	30,000
TOTAL PUBLIC WORKS		-	30,000	-	-	-	-	-	-	-	-	30,000
TOTAL FLEET MANAGEMENT		128,000	264,000	380,000	305,000	622,000	369,000	135,000	459,000	175,000	428,000	3,265,000

Infrastructure Improvements

ID #	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 and beyond	Total
ADMINISTRATION												
•	Street Name Sign Replacement	10,000	-	-	-	-	-	-	-	-	-	10,000
TOTAL ADMINISTRATION		10,000	-	-	-	-	-	-	-	-	-	10,000
BEAUTIFICATION												
•	Business District-Tree Replacement Program	65,000	65,000	-	-	-	-	-	-	-	-	130,000
•	Business District-Block Sign Number Replacement	-	-	-	15,000	-	-	-	-	-	-	15,000
•	Paint Timber Walls - Far Hills Business District	-	-	10,000	-	-	-	-	-	-	-	10,000
TOTAL BEAUTIFICATION		65,000	65,000	10,000	15,000	-	-	-	-	-	-	155,000
STREET MAINTENANCE & REPAIR												
•	Annual Asphalt Pavement Prog.	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	4,500,000
•	Concrete Street Repair	-	160,000	-	160,000	-	160,000	-	160,000	-	-	640,000
•	Far Hills Catch Basin and Manhole Repairs	-	-	30,000	-	-	-	-	-	-	-	30,000
•	Orchard Dr. Parking / Green space	-	-	-	25,000	-	-	-	-	-	-	25,000
•	Park Ave Streetscape Improvement	-	-	-	-	40,000	-	-	-	-	-	40,000
•	Park Ave Municipal Lot Improve	-	-	-	-	-	100,000	-	-	-	-	100,000
•	Park Road Reconstruction	-	-	-	-	300,000	-	-	-	-	-	300,000
•	Shroyer Road Improvements	-	-	-	722,000	-	-	-	-	-	-	722,000
•	Traffic Signal Head Replacement	-	-	20,000	-	-	-	-	-	-	-	20,000
TOTAL STREET MAINTENANCE & REPAIR		450,000	610,000	500,000	1,357,000	790,000	710,000	450,000	610,000	450,000	450,000	6,377,000

Infrastructure Improvements

ID #	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 and beyond	Total
LEISURE SERVICES												
•	New Softball / Baseball Diamond @ Old River Sports Complex	-	-	-	17,000	-	-	-	-	-	-	17,000
•	Orchardly Park Basketball Court	20,000	-	-	-	-	-	-	-	-	-	20,000
•	Orchardly Park - Fence	-	-	18,000	-	-	-	-	-	-	-	18,000
•	Orchardly Park - Tennis Courts repair	-	10,000	-	-	-	-	-	-	-	-	10,000
•	ORSC Bathroom and Maintenance Shed	-	-	150,000	-	-	-	-	-	-	-	150,000
•	ORSC Field Enhancements	-	5,000	5,000	-	-	-	-	-	-	-	10,000
•	ORSC Parking Lot Improvements	-	80,000	-	-	-	-	-	-	-	-	80,000
•	Shafor Park Basketball Courts	-	-	-	-	-	-	-	-	-	-	-
•	Shafor Park Improvement Plan	-	-	-	8,000	-	-	-	-	-	-	8,000
•	Shafor Park-Repair Tennis Courts	25,000	-	-	-	-	-	-	-	-	-	25,000
•	Shafor Park-Rebuild Tennis Courts	-	-	-	-	-	350,000	-	-	-	-	350,000
•	Shafor Park Splash Pad Ground Fountain	-	35,000	-	-	-	-	-	-	-	-	35,000
•	Shafor Park-Safety Surface	-	-	90,000	-	-	-	-	-	-	-	90,000
•	Smith Gardens - Driveway Replacement	12,000	-	-	-	-	-	-	-	-	-	12,000
TOTAL LEISURE SERVICES		57,000	130,000	263,000	25,000	-	350,000	-	-	-	-	825,000
SIDEWALK, CURB & APRON												
•		120,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	1,380,000
TOTAL SIDEWALK, CURB & APRON		120,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	1,380,000
TOTAL INFRASTRUCTURE IMPROVEMENTS		702,000	945,000	913,000	1,537,000	930,000	1,200,000	590,000	750,000	590,000	590,000	8,747,000

Water Equipment / Improvements

ID #	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 and beyond	Total
WATER EQUIPMENT												
• W-11	GMC Truck, 6H4, w/ Utility, C6500	-	90,000	-	-	-	-	-	-	-	-	90,000
• W-12	2007 Pickup Truck (Water. Prod. Supt.)	-	-	-	-	-	20,000	-	-	-	-	20,000
• W-15	Kubota Mini Excavator, KX41-2	-	-	30,000	-	-	-	-	-	-	-	30,000
• W-15T	Cronkwhite Trailer, 2400 EAL, 16' (for Kubota)	-	-	-	-	-	-	5,500	-	-	-	5,500
• S-65	Case Backhoe Loader, 580B	-	-	10,000	-	-	-	-	-	-	-	10,000
• S-74	Pickup Truck w/ Plow (Utility Foreman)	-	-	-	32,000	-	-	-	-	-	-	32,000
• S-85	International Dump 440	-	-	95,000	-	-	-	-	-	-	-	95,000
•	Valve Insertion Machine	-	-	-	-	-	-	-	-	-	-	-
WATER IMPROVEMENTS												
•	Caton/Far Hills Water Main Imp.	-	-	-	-	130,000	-	-	-	-	-	130,000
•	Ion Exchange Media	-	-	-	-	-	105,000	-	-	-	-	105,000
•	Plant #1 Replacement	-	-	-	-	-	-	-	-	-	-	-
•	Plant #2 Replacement	-	-	-	105,000	-	-	-	-	-	-	105,000
•	Lookout Ridge Water Main Imp.	-	-	-	-	-	-	50,000	-	-	-	50,000
•	Preventive Maintenance @ Filtration Plant	-	-	-	50,000	-	-	-	-	-	-	50,000
•	Roof Replacement - 120 Springhouse	-	-	-	-	-	-	-	-	-	-	-
•	Volusia Water Main	-	-	-	-	-	-	-	50,000	-	20,000	20,000
•	Water System Controls	-	-	-	-	-	-	-	-	-	-	50,000
•	Upgrade I/A	-	28,000	-	-	-	-	-	-	-	-	28,000
•	Water System Controls	-	-	-	-	-	-	-	-	-	-	-
•	Upgrade IIB	-	-	25,000	-	-	-	-	-	-	-	25,000
•	Water Meter AMR System	52,500	52,500	52,500	-	-	-	-	50,000	-	-	207,500
•	Water Valve Replacement Project	50,000	-	-	-	-	-	-	-	-	-	50,000
TOTAL WATER		102,500	170,500	212,500	187,000	130,000	125,000	55,500	100,000	-	20,000	1,103,000

Sanitary Sewer Equipment / Improvements

ID #	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 and beyond	Total
SANITARY SEWER EQUIPMENT												
• W-10	Vactor Sewer Cleaner, 2110	-	220,000	-	-	-	-	-	-	-	-	220,000
• S-31	Sreco Sewer Jet w/ Trailer	-	-	40,000	-	-	-	-	-	-	-	40,000
• S-63	New Holland Backhoe Loader, 555E	-	-	-	75,000	-	-	-	-	-	-	75,000
SANITARY SEWER IMPROVEMENTS												
•	Oakmead Sanitary Sewer Imp.	-	35,000	-	-	-	-	-	-	-	-	35,000
•	Sanitary Sewer Repair	40,000	-	40,000	-	-	-	-	-	-	-	80,000
•	Water Meter AMR System	52,500	52,500	52,500	-	-	-	-	-	-	-	157,500
TOTAL SANITARY SEWER		92,500	307,500	132,500	75,000	-	-	-	-	-	-	607,500

Stormwater Equipment / Improvements

ID #	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 and beyond	Total
STORMWATER EQUIPMENT												
• S-20	2002 Johnston Street Sweeper	-	125,000	-	-	-	-	-	-	-	-	125,000
CURB IMPROVEMENTS												
		-	-	-	-	-	-	-	-	-	-	-
TOTAL STORMWATER		-	125,000	-	-	-	-	-	-	-	-	125,000

COMMUNITY INFORMATION

INCORPORATED AS A VILLAGE	JULY 15, 1907
FIRST PUBLIC MEETING	FEBRUARY 18, 1908
PROCLAIMED A "CITY"	JANUARY 1, 1931
ESTABLISHED COUNCIL / MANAGER FORM OF GOVERNMENT	MAY 5, 1931
CHARTER ADOPTED	JULY 1, 1960
CHARTER AMENDED	NOVEMBER 8, 1988
AREA	2.20 SQUARE MILES
PARK LANDS AND NATURAL AREAS	64.18 ACRES
POPULATION (2010 CENSUS)	9,202
REGISTERED VOTERS	6,868
ASSESSED VALUATION (2013-2014)	\$299,069,370
TOTAL PROPERTY TAX RATE (2013-2014)	\$161.49 PER \$1,000
EFFECTIVE RESIDENTIAL PROPERTY TAX RATE (2013-2014) *	\$98.57 PER \$1,000

INSIDE MILLAGE:			OUTSIDE MILLAGE:		
	<u>TOTAL</u>	<u>EFF.</u>		<u>TOTAL</u>	<u>EFF.</u>
SCHOOL	4.72	4.72	SCHOOL	124.28	63.23
COUNTY	1.70	1.70	COUNTY	16.04	15.34
CITY	3.58	3.58	CITY	6.47	5.30
SINCLAIR COMM	-	-	SINCLAIR COMM	3.20	3.20
WRIGHT LIBRARY	-	-	WRIGHT LIBRARY	1.50	1.50
TOTAL INSIDE	10.00	10.00	TOTAL OUTSIDE	151.49	88.57

INSIDE AND OUTSIDE MILLAGE:		
	<u>TOTAL</u>	<u>EFF.</u>
SCHOOL	129.00	67.95
COUNTY	17.74	17.04
CITY	10.05	8.88
SINCLAIR COMM	3.20	3.20
WRIGHT LIBRARY	1.50	1.50
TOTAL COMBINED	161.49	98.57

PROPERTY TAX VALUATION (2013-2014)	
RESIDENTIAL REAL ESTATE	\$ 284,185,990
COMMERCIAL REAL ESTATE	12,911,010
TANGIBLE PERSONAL PROPERTY	1,972,370
TOTAL PROPERTY VALUATION	\$ 299,069,370

* Actual annual property tax bills are based on the "EFFECTIVE" rate and not on the "TOTAL" rate.

COMMUNITY INFORMATION

PAVED STREETS

Centerline Miles48 Miles

Lane Miles51 Miles

SIDEWALKS.....53 Miles

SEWER39 Miles

WATER44 Miles

FIRE HYDRANTS345

STORM SEWER LINES33 Miles

SINGLE FAMILY HOMES3,205

CONDOMINIUMS:

<u>Address</u>	<u># of Units</u>
635 Far Hills Avenue	12
915 / 927 Far Hills Avenue	8
1211 Far Hills Avenue	48
2200 Far Hills Avenue	12
333 Oakwood Avenue	<u>27</u>
Total Units	107

MULTIPLE FAMILY RENTAL UNITS:

	<u>Buildings</u>	<u>Units</u>
2 - Family	117	234
3 - Family	4	12
4 - Family	67	268
8 - Family	1	8
Apartment over Business	1	1

BUSINESS UNITS155