



# City of Oakwood

Annual Budget

2016

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# 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*

\* Re-elected on 11/2/15 (1/1/16-12/31/19)

\* \* \* \* \*



## **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. BRC members as of December 2015 are as follows:

### **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  
Jeff Woeste**

### **Oakwood F**

**William Lockwood  
Phil Chick  
Kyle Maschino  
Susan Elliott**

### **Oakwood C**

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

### **Oakwood G**

**John Gray  
Pete Luther  
Beth Ritzert  
Mike Ruetschle  
Rob Connelly  
Michael O'Connell**

### **Oakwood D**

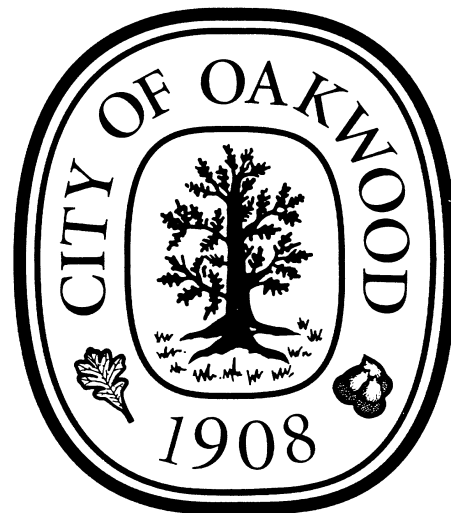
**Michael Vanderburgh  
Steve Brooks  
Don Groff  
Lee Clark**

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

<u>Name</u>	<u>Title</u>
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 EFFECT 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 7, 2015

Dear Members of City Council:

I present to you our 2016 Oakwood City Budget. This is my 14<sup>th</sup> 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 2015.

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 or stormwater utilities. The budget does, however, include raising our refuse rate by \$2 per month. This increase is needed to begin addressing the cost of major capital equipment replacement over the next five years. The equipment includes one front-end loader, two refuse packers, and three dump trucks. 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 continues to be 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 continue to be 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 wonderful community assets.
- 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 2016 Non-Enterprise Funds reflect budgeted expenses about \$70,000 less than the 2015 Budget. Our actual annual expenses went down each year between 2009 and 2014. We reduced expenses from \$13.51M in 2008 to \$11.27M in 2014. Our 2015 actual spending is projected to be about \$12.16M. It is higher than 2014 primarily because of more capital expenses, the largest item being a \$360,000 cost to replace all of our public service radios and our public safety dispatch center console. A county-wide project to upgrade outdated analog radio systems with state-of-the-art digital systems required this capital expense and will serve our residents for at least 20 years.

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, etc.)
- Capital Improvement (roadway repaving, park upgrades, facility improvements, etc.)
- 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 2015 expenses in these eight funds are estimated at approximately \$10.7M, so around \$5.4M is our desired *minimum* beginning year figure. Within these eight funds, we are currently projecting to start 2016 with cash balances at \$7.8M.

Loss of the Ohio Estate/Inheritance Tax: The Ohio estate/inheritance tax had been a significant 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 before the tax was repealed, elimination of the estate tax, plus 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 \$3M annual shortfall for our city.

To address this shortfall, we took the following actions:

**1) Cut spending for six consecutive years.** This was done primarily through cuts in capital spending and cuts in personnel spending. We now operate with about 15% fewer fulltime employees than we had a few years ago. Also, all unionized employees (public safety lieutenants, public safety officers, public safety dispatchers, and public works employees), and non-bargaining unit employees (administration and office staff) experienced two consecutive years of no pay increase between 2013 and 2015.

**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 expenses related to operating and maintaining our storm sewer system. These costs were previously paid from General Fund tax receipts. The 2016 Budget maintains the \$6 per month fee for a fourth year.

**3) Made our refuse services 100% fee based.** In January 2013, we cut refuse expenses by around \$200,000 annually and raised our monthly refuse fees to \$25. Since 2013, we are 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 needed to pay for the refuse services come from the Refuse Fund. As mentioned above, the 2016 Budget calls for refuse rates to increase to \$27 per month.

**4) Approved a new 3.75 mill property tax.** This 2013 tax levy generates about \$1,060,000 of new revenue annually. 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 fully stabilize our budget. This involves either establishing a limit on the credit given for municipal taxes paid to other jurisdictions, or raising our tax rate.

Income Tax: Our local income tax continues to provide the single largest amount of money to pay for city services, more than half of our total revenue. It is even more

important now that the estate tax is gone. In 2016 we are budgeting to net \$6.7M. This is about the same amount that we are projecting to receive in 2015, and about \$500,000 more than we received in 2014. The \$500,000 increase provides important new revenue, considering that income tax receipts were flat during the four year period between 2011 and 2014. Unfortunately, the future growth of our income tax is at risk... for two reasons.

First, last December, the Ohio Legislature passed Substitute House Bill 5, 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 \$250,000 annually. The new code takes effect in 2016, so the loss will be realized beginning in 2017.

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 eleven years, 19 jurisdictions in which Oakwood residents work have raised their income tax rates. The cumulative impact is that we lost nearly \$2.8M in revenue over that time period... revenue that would have otherwise been paid to Oakwood. At present, our loss is about \$400,000 annually. In order to address this loss, and future additional losses as other communities continue to raise their tax rates, and from the effects of Sub HB 5, we must continue discussions on either limiting the tax credit or raising our tax rate.

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 \$1,060,000 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 1992 and its effective mills is now 1.57. This levy generates about \$460,000 annually. This levy expires at the end of 2016 so we will need to discuss renewal or replacement options.

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 now have 12 single-family homes and four 2-unit townhomes. In addition, the Oakwood Investment

Group is still planning to build condominiums on the northwest corner of Far Hills Avenue & W. Schantz Avenue. Plans are currently delayed on construction of an assisted living facility at the corner of Far Hills Avenue and Old River Trail.

At Sugar Camp, Buildings A and B are fully leased and Building D, the office building closest to W. Schantz Avenue, is nearly full. The Oakwood Investment Group intends to build an upscale New York style deli at Sugar Camp sometime in 2016.

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 income tax and property tax revenue.

Major 2016 Expenses: The 2016 Budget includes nearly \$1.4M for capital improvements and capital equipment, about \$330,000 more than 2015. A major portion of the money (\$730,000) 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 2016 investments and on our long range capital program.

## **WATER UTILITY FUNDS**

Our public water utility continues to serve the needs of the community. The 2016 Budget shows that our projected annual Water Utility revenue will be almost \$400,000 less than budgeted expenses and includes about \$200,000 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. We will likely need to consider a rate increase in 2017. The 2015 regional rate survey shows Oakwood as having the 3<sup>rd</sup> lowest water rate out of 66 jurisdictions in the greater Miami Valley area.

## **SEWER UTILITY FUNDS**

The 2016 Budget reflects sewer expenses at about \$30,000 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 2015 regional rate survey showed us as having the 33<sup>rd</sup> lowest rate out of 63 jurisdictions.

## STORMWATER UTILITY FUNDS

2016 is the fourth year that we have operated our Stormwater Utility. The 2016 Budget projects that expenses will nearly match revenues. The 2015 Budget holds the stormwater fees at the initial rates set in 2013. We will likely need to raise the fees in 2017 to address capital equipment needs.

\* \* \* \* \*

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.

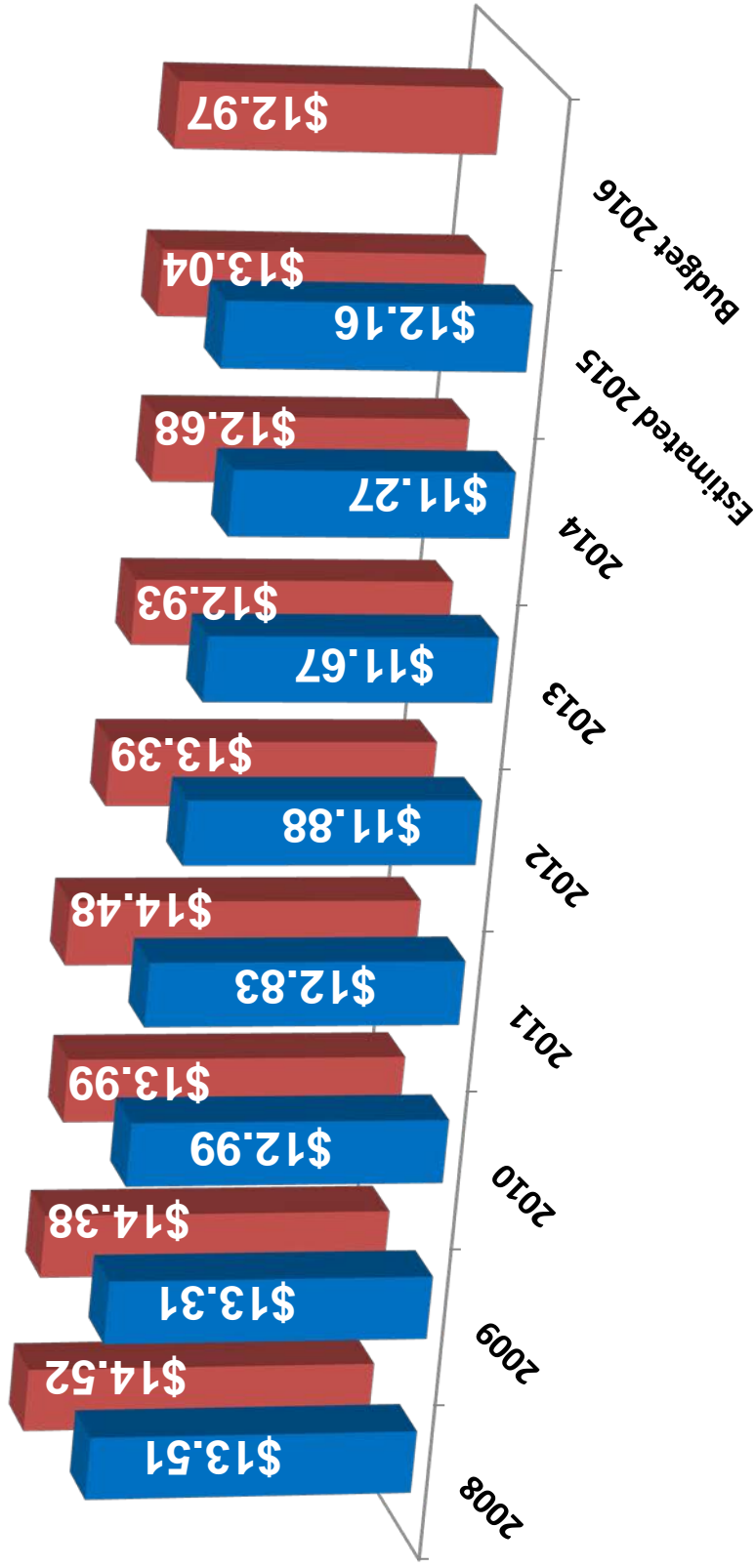
Thank you for the guidance and direction you provided as we developed this budget. I look forward to continuing my work with you in the upcoming year and beyond.

Respectfully,



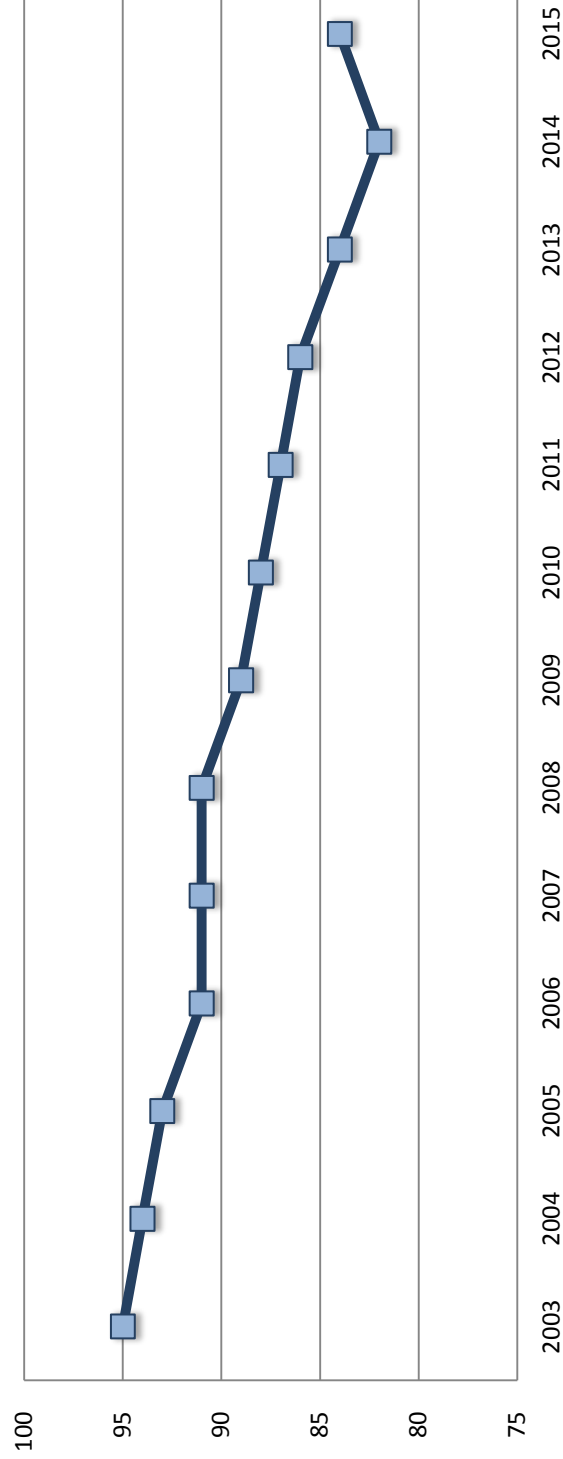
Norbert S. Klopsch  
City Manager

## Expenditures vs. Budgeted



The 2016 budgeted expenditures are about \$70,600 less than the 2015 budget. Our expenditures dropped each year between 2009 and 2014. 2015 expenditures are estimated to be higher than 2014 expenditures, primarily because of capital purchases.

## City of Oakwood Fulltime Employees



Staff levels were reduced from 95 in 2003 to 82 in 2014. In 2015, and at the request of the municipal court judge, a part-time court position was changed to fulltime. Also, an additional public works employee was hired in advance of a pending retirement.

# City of Oakwood

## Staffing Level Comparison

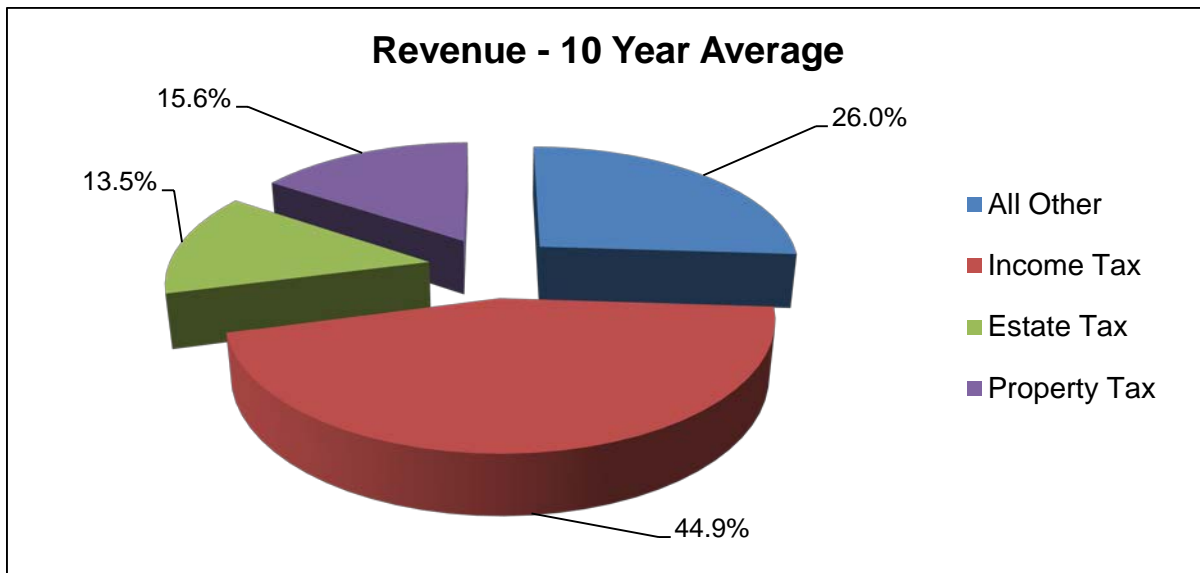
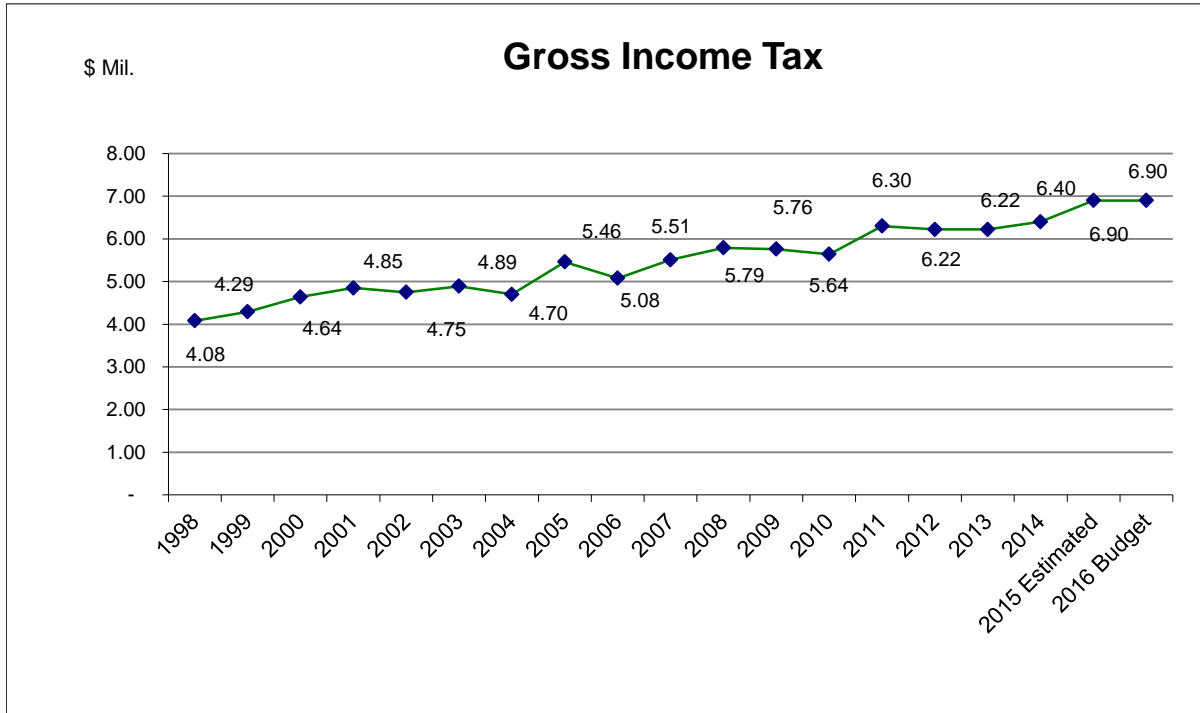
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b><u>Full-time</u></b>													
Administration / Finance	14.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	12.0	12.0	12.0
Public Safety	38.0	38.0	38.0	38.0	39.0	39.0	37.0	36.0	36.0	35.0	35.0	34.0	34.0
Public Works	35.0	35.0	35.0	33.0	32.0	32.0	32.0	32.0	31.0	31.0	30.0	29.0	30.0
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	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0
<b>Total Full-time</b>	<b>95.0</b>	<b>94.0</b>	<b>93.0</b>	<b>91.0</b>	<b>91.0</b>	<b>91.0</b>	<b>89.0</b>	<b>88.0</b>	<b>87.0</b>	<b>86.0</b>	<b>84.0</b>	<b>82.0</b>	<b>84.0</b>
<b><u>Part-time</u></b>													
Administration / Finance	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.9	1.9	1.9	1.0	1.0
Public Safety	1.3	1.3	1.3	1.3	1.5	1.5	2.0	2.5	2.4	1.9	1.5	1.2	1.8
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Leisure Services	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.6	2.6	2.6	2.4	2.4
Municipal Court	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.4	1.4	1.4	1.4	0.5
<b>Total Part-time</b>	<b>7.2</b>	<b>7.2</b>	<b>7.2</b>	<b>7.2</b>	<b>7.4</b>	<b>7.4</b>	<b>7.9</b>	<b>8.4</b>	<b>8.3</b>	<b>7.8</b>	<b>7.4</b>	<b>6.0</b>	<b>5.7</b>

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. In 2015, and at the request of the municipal court judge, a part-time court position was changed to fulltime. Also, an additional public works employee was hired in advance of a pending retirement.



# Income Taxes

Shown below are our income tax collections since 1998. Looking at a 10 year history, the income tax represented 45% of our revenue. With the loss of estate tax, the income tax now represents about 52% 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 2016 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

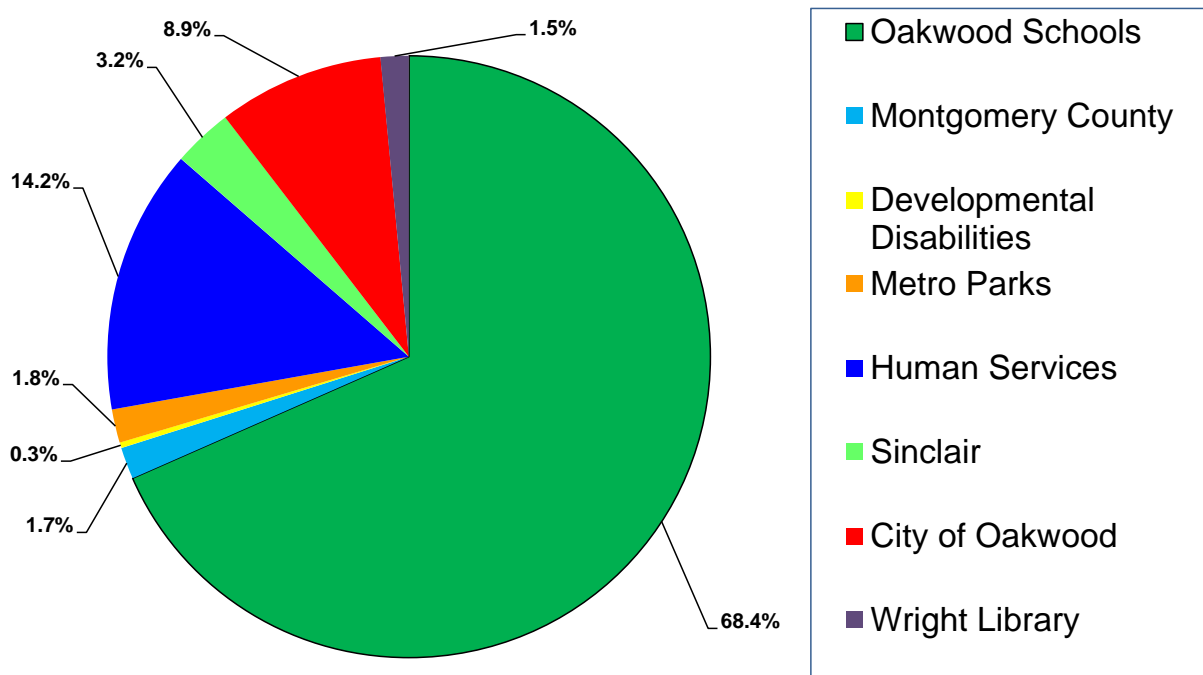
Most of our property taxes go to the Oakwood City Schools, with the second largest portion going to Montgomery County agencies. For 2015, the breakdown is as follows:

Oakwood Schools	68.4%
County Agencies	21.2%
City of Oakwood	8.9%
Wright Library	1.5%

The 2015 real estate tax calculation for a residential property with an assessed value of \$200,000 is:

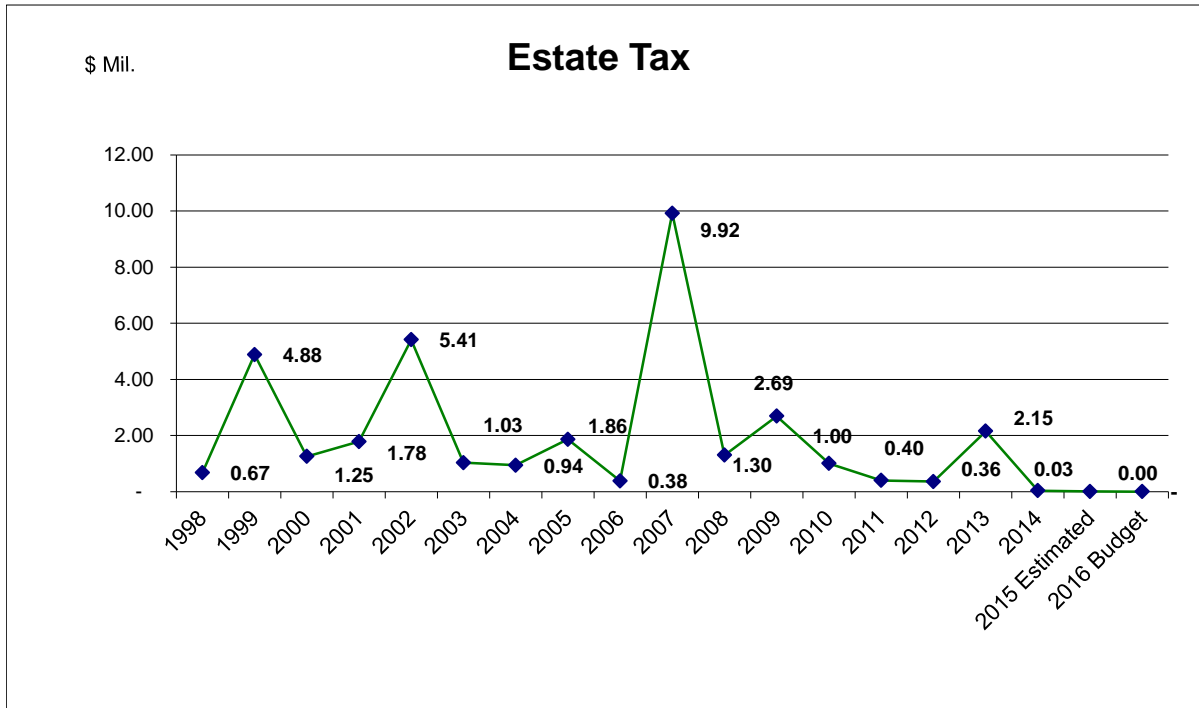
<u>2015</u>	<u>Effective Rate</u>	
Oakwood Schools	68.49	\$4,245
Montgomery County	1.70	104
Developmental Disabilities	0.31	19
Metro Parks	1.80	110
Human Services	14.24	881
Sinclair	3.20	196
City of Oakwood	8.90	545
Wright Library	<u>1.50</u>	<u>92</u>
<b>Total</b>	<b>100.14</b>	<b>\$6,192</b>

**2015 Residential Real Estate Breakdown**



# 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.

# Financial Summary

The following tables, charts and graphs reflect the financial condition of the city of Oakwood as forecasted for 2016. Funds are separated into groups by function showing estimated financial activity for 2016.

# ***Non-Enterprise Funds***

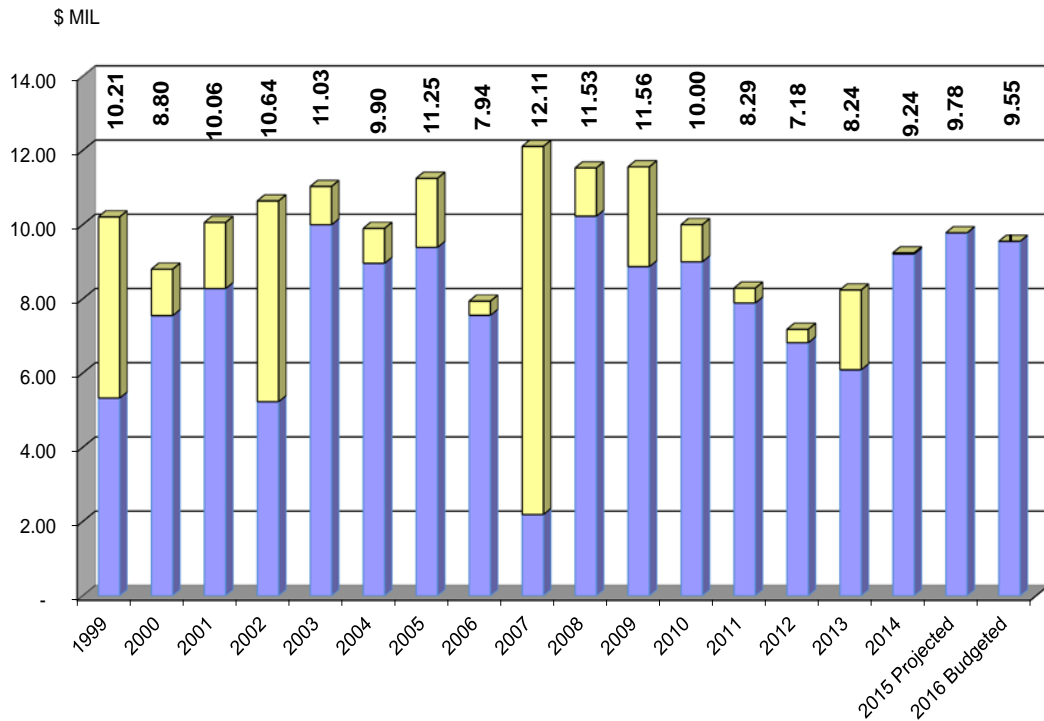
## ***Budget Summary for 2016***

Fund Classification	Estimated Balance 01/01/16	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/16
General Fund	6,191,802	9,967,250	10,329,641	5,829,411
Special Revenue	3,335,018	3,812,541	3,955,652	3,191,907
Capital Improvement	119,802	1,529,698	1,249,500	400,000
Debt Service	0	0	0	0
Internal Service	125,000	745,505	745,505	125,000
Trust & Agency	7,506	1,500	2,625	6,381
<b>Total</b>	<b><u>9,779,128</u></b>	<b><u>16,056,494</u></b>	<b><u>16,282,923</u></b>	<b><u>9,552,699</u></b>
<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	
<b>Total</b>	<b>16,056,494</b>	<b>16,282,923</b>		
<b>Less Transfers</b>	<b><u>(3,313,501)</u></b> <sup>(1)</sup>	<b><u>(3,313,501)</u></b> <sup>(1)</sup>		
<b>Net Total</b>	<b><u>12,742,993</u></b>	<b><u>12,969,422</u></b>	<b><u>(226,429)</u></b> <sup>(2)</sup>	

(1) This \$3,313,501 is the total sum of all money budgeted in 2016 for transfers between the non-enterprise funds.

(2) This is the amount of 2016 operating expenses that exceed estimated 2016 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)

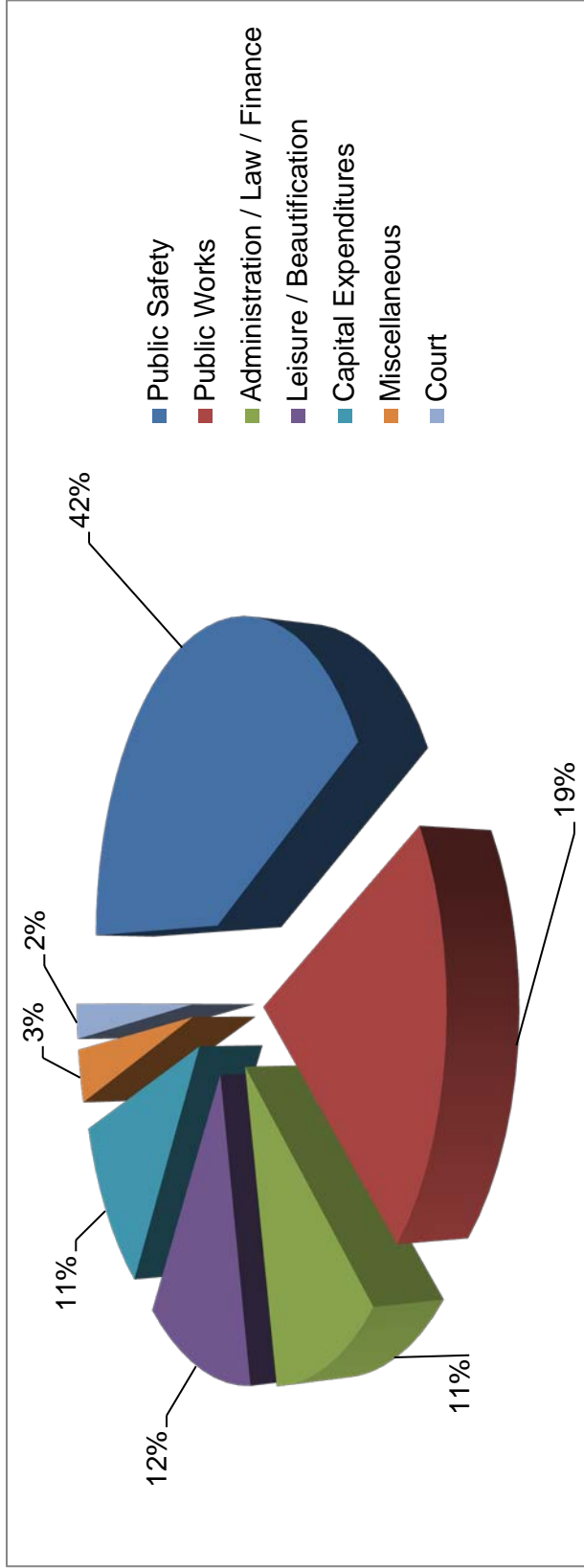


The value at the top of each two-tone bar represents the total money available at the end of each year – this is money free of any outstanding debt or encumbrance.

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. City budgets from 2014 to the present no longer include estate tax as a source of revenue.

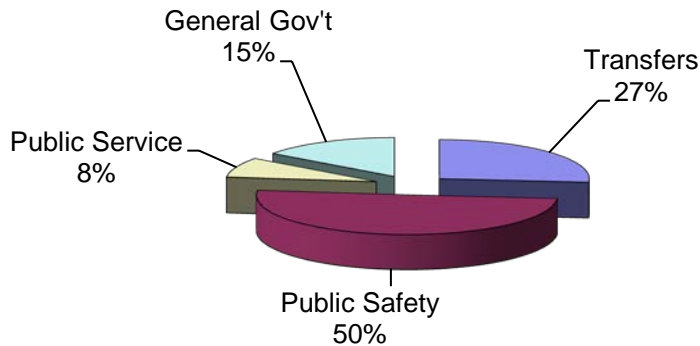
# Non-Enterprise Funds - Budgeted Expenditures

The graph below depicts the distribution of total budgeted expenditures by department and functional area for 2016.



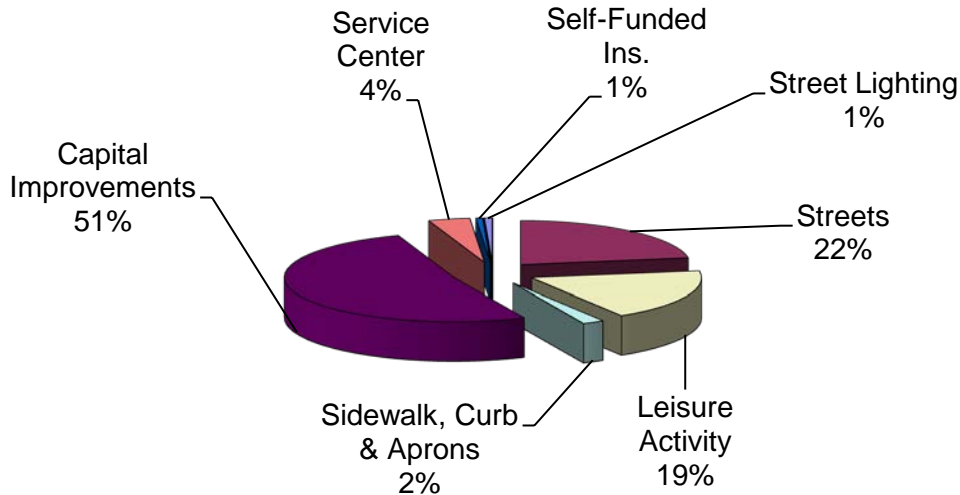
# General Fund

## General Fund Expenditures 2016 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 2016 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.

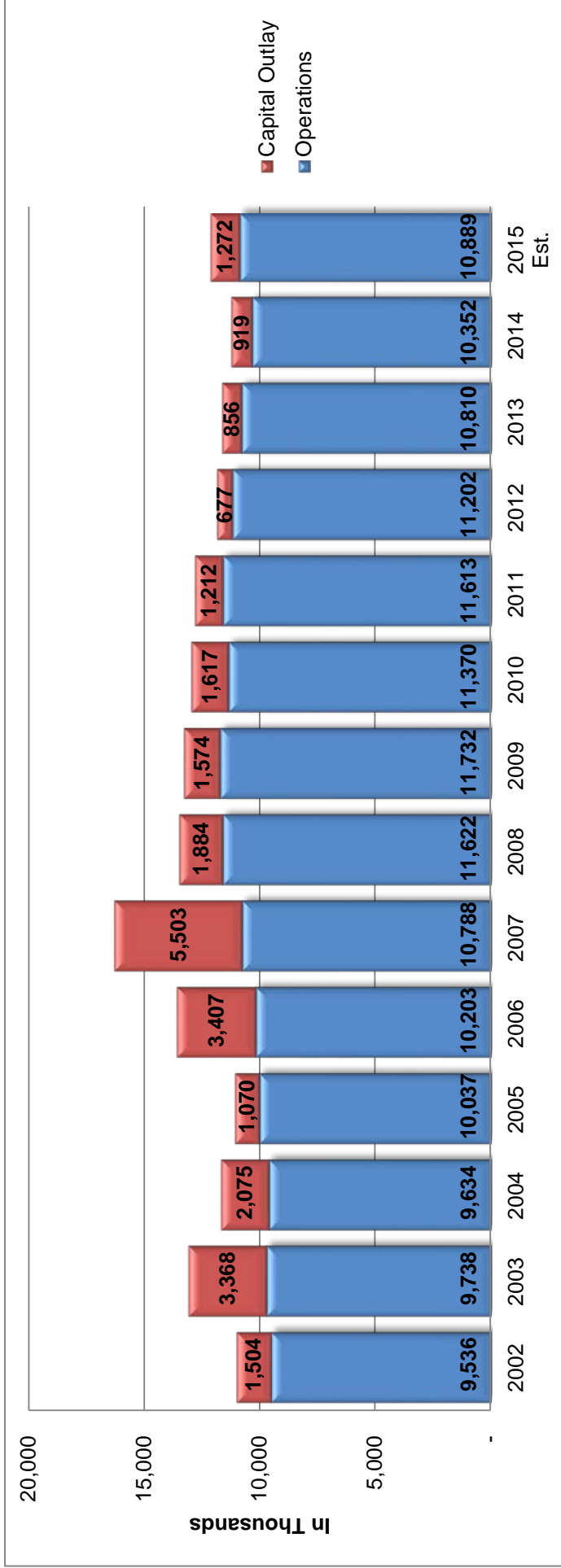


# Non-Enterprise Funds

	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>
<b>2016</b>	11,568,922	1,400,500	12,969,422	TBD	TBD	TBD
<b>2015</b>	11,736,257	1,303,800	13,040,057	<b>2015 Estimated</b>	1,271,810	12,160,527
<b>2014</b>	11,526,925	1,152,100	12,679,025	<b>2014</b>	919,309	11,271,542
<b>2013</b>	11,907,240	1,027,500	12,934,740	<b>2013</b>	856,074	11,666,391
<b>2012</b>	12,373,680	1,012,200	13,385,880	<b>2012</b>	677,192	11,879,089
<b>2011</b>	12,413,728	2,062,193	14,475,921	<b>2011</b>	1,211,846	12,825,285
<b>2010</b>	12,301,124	1,686,809	13,987,933	<b>2010</b>	1,617,130	12,987,019
<b>2009</b>	12,736,597	1,641,000	14,377,597	<b>2009</b>	1,574,187	13,306,665
<b>2008</b>	12,383,907	2,137,000	14,520,907	<b>2008</b>	1,883,632	13,505,668

These numbers demonstrate the degree to which our city has controlled costs over the past seven years. From 2008 to 2014, we reduced our budgeted expenses by 12.7%. Our 2016 budget has a slight decrease from 2015. From 2008 to 2014, we reduced actual spending by \$2,234,126...a 16.5% drop. We are estimating 2015 spending to be 7.9% higher than 2014. A large portion of this increase is attributed to capital expenses necessary to maintain our equipment and infrastructure.

# 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 2006 (\$)	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)
<b>Revenue</b>										
General Revenue:										
Property Tax	2,012	2,037	2,032	1,715	1,726	1,728	1,666	1,662	2,751	2,759
Income Tax	4,921	5,393	5,353	5,622	5,503	6,170	6,069	6,055	6,226	6,709
Estate Tax	376	9,922	1,302	2,689	997	396	362	2,155	31	3
Fines and Forfeitures	125	139	158	154	171	144	163	150	151	202
Intergovernmental	904	758	1,011	989	718	681	615	581	588	585
Investment Earnings	577	812	1,086	541	292	52	45	10	8	8
Other	323	349	453	240	234	375	426	566	486	425
Program Revenue:										
Charges for Services	1,118	1,078	1,130	1,093	1,353	1,228	1,234	1,752	1,821	1,838
Grants and Contributions	16	21	194	18	206	14	18	2	11	11
Other	39	65	41	35	55	34	28	30	100	23
<b>Total Revenue</b>	<b>10,412</b>	<b>20,576</b>	<b>12,760</b>	<b>13,094</b>	<b>11,254</b>	<b>10,821</b>	<b>10,624</b>	<b>12,962</b>	<b>12,172</b>	<b>12,563</b>
<b>Expenditures:</b>										
Personnel Services	7,429	7,868	8,387	8,672	8,684	8,989	8,959	8,788	8,186	8,577
Contractual Services	1,899	1,877	2,080	2,185	1,836	1,811	1,509	1,406	1,492	1,574
Materials and Supplies	680	712	821	715	714	717	640	552	644	696
Interest	73	210	116	62	71	29	28	27	-	-
Miscellaneous	123	122	218	98	65	68	66	37	30	41
	10,203	10,788	11,622	11,732	11,370	11,613	11,202	10,810	10,352	10,889
Capital Expenditures:										
Capital Outlay	3,407	5,503	1,884	1,574	1,617	1,212	677	856	919	1,272
<b>Total Expenditures</b>	<b>13,610</b>	<b>16,291</b>	<b>13,506</b>	<b>13,306</b>	<b>12,987</b>	<b>12,825</b>	<b>11,879</b>	<b>11,666</b>	<b>11,271</b>	<b>12,161</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>(3,198)</b>	<b>4,285</b>	<b>(746)</b>	<b>(211)</b>	<b>(1,733)</b>	<b>(2,004)</b>	<b>(1,255)</b>	<b>1,296</b>	<b>902</b>	<b>403</b>
<b>Total Other Financing Sources and Uses</b>	<b>2,337</b>	<b>(318)</b>	<b>(305)</b>	<b>(308)</b>	<b>(446)</b>	<b>31</b>	<b>(10)</b>	<b>(2,373)</b>	<b>122</b>	<b>138</b>
<b>Net Change in Fund Balance</b>	<b>(861)</b>	<b>3,967</b>	<b>(1,051)</b>	<b>(520)</b>	<b>(2,180)</b>	<b>(1,974)</b>	<b>(1,266)</b>	<b>(1,078)</b>	<b>1,024</b>	<b>541</b>
<b>Cash Balance, Jan. 1</b>	<b>13,908</b>	<b>12,971</b>	<b>21,048</b>	<b>17,668</b>	<b>16,281</b>	<b>12,906</b>	<b>10,981</b>	<b>9,845</b>	<b>8,408</b>	<b>9,440</b>
<b>Prior Year Encumbrances and Expenditures</b>	<b>(76)</b>	<b>4,110</b>	<b>(2,329)</b>	<b>(867)</b>	<b>(1,195)</b>	<b>49</b>	<b>129</b>	<b>(359)</b>	<b>8</b>	<b>(107)</b>
<b>Cash Balance, Dec. 31</b>	<b>\$ 12,971</b>	<b>\$ 21,049</b>	<b>\$ 17,668</b>	<b>\$ 16,282</b>	<b>\$ 12,906</b>	<b>\$ 10,981</b>	<b>\$ 9,845</b>	<b>\$ 8,408</b>	<b>\$ 9,441</b>	<b>\$ 9,873</b>

# 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:

- 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.
- 2014: The cash balance increase of \$1.0M is a result of the approval of a property tax levy in May of 2013; effective 2014.
- Estimated 2015: The estimated increase in the cash balance at year end is a result of income tax collections at nearly \$500,000 more than budget.

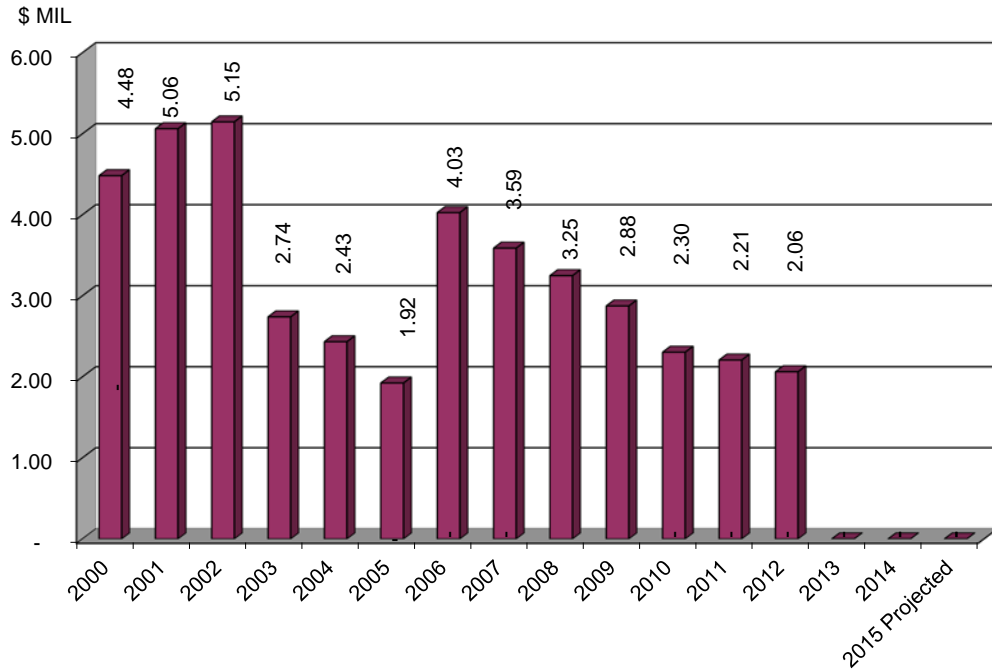
Note:

**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 2016***

<b>Governmental Funds</b>	<b>Estimated Balance 01/01/16</b>	<b>Estimated Revenue</b>	<b>Proposed Appropriation</b>	<b>Estimated Balance 12/31/16</b>
Waterworks	1,076,235	885,800	1,179,677	782,358
Water Improvement and Equipment Replacement	226,836	100,000	202,500	124,336
<b>Sub-Total</b>	<b>1,303,071</b>	<b>985,800</b>	<b>1,382,177</b>	<b>906,694</b>
<b>Less: Internal Transfers</b>	<u>                    </u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>                    </u>
<b>Net Total</b>	<u><u>1,303,071</u></u>	<u><u>885,800</u></u>	<u><u>1,282,177</u></u>	<u><u>906,694</u></u>

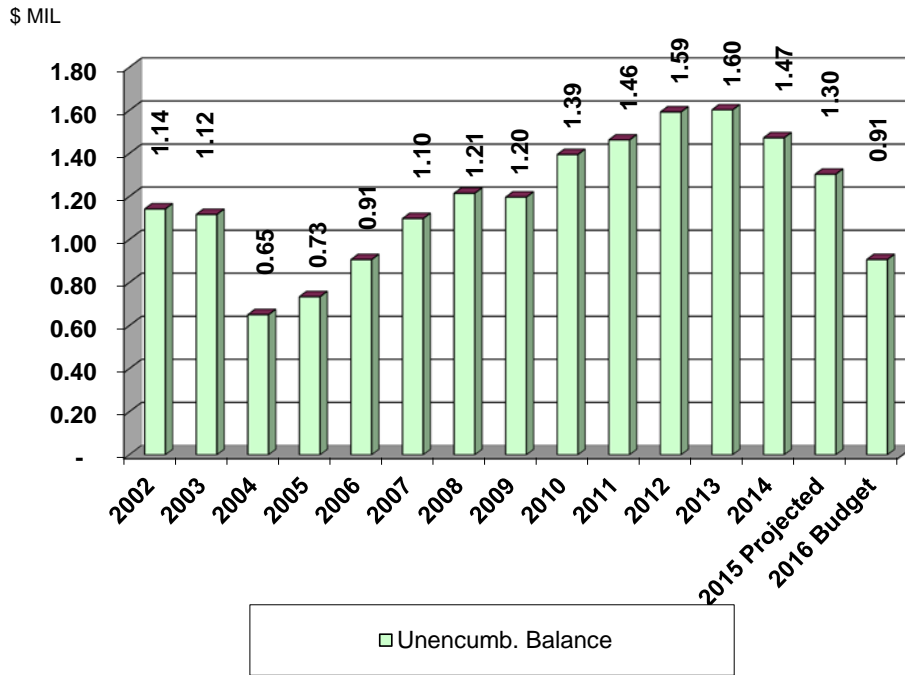
# City of Oakwood

## Changes in Cash Balances - Water

In thousands of dollars

	Actual 2006 (\$)	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)
<b>Revenue</b>										
General Revenue:										
Property Tax	-	-	-	-	-	-	-	-	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	44	51	70	44	26	10	9	9	8	6
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	861	996	899	870	1,017	905	989	887	838	852
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	165	22	39	41	28	41	29	43	39	29
<b>Total Revenue</b>	<b>1,070</b>	<b>1,068</b>	<b>1,007</b>	<b>955</b>	<b>1,070</b>	<b>957</b>	<b>1,028</b>	<b>940</b>	<b>886</b>	<b>887</b>
<b>Expenditures:</b>										
Personnel Services	390	375	388	409	427	425	425	510	520	530
Contractual Services	198	229	210	248	208	250	259	248	266	219
Materials and Supplies	82	130	124	107	122	126	122	118	133	125
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	7	3	5	2	14	0	0	0	1	2
	678	736	727	766	771	801	806	875	920	876
Capital Expenditures:										
Capital Outlay	74	20	41	94	40	16	17	-	71	103
<b>Total Expenditures</b>	<b>752</b>	<b>756</b>	<b>768</b>	<b>860</b>	<b>811</b>	<b>818</b>	<b>823</b>	<b>875</b>	<b>991</b>	<b>979</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>318</b>	<b>312</b>	<b>240</b>	<b>95</b>	<b>259</b>	<b>139</b>	<b>205</b>	<b>64</b>	<b>(106)</b>	<b>(92)</b>
<b>Total Other Financing Sources and Uses</b>	<b>(157)</b>	<b>(149)</b>	<b>(158)</b>	<b>(154)</b>	<b>(70)</b>	<b>(72)</b>	<b>(76)</b>	<b>(73)</b>	<b>(70)</b>	<b>(78)</b>
<b>Net Change in Fund Balance</b>	<b>162</b>	<b>163</b>	<b>82</b>	<b>(60)</b>	<b>189</b>	<b>67</b>	<b>129</b>	<b>(8)</b>	<b>(175)</b>	<b>(169)</b>
<b>Cash Balance, Jan. 1</b>	<b>847</b>	<b>1,049</b>	<b>1,154</b>	<b>1,274</b>	<b>1,258</b>	<b>1,515</b>	<b>1,546</b>	<b>1,616</b>	<b>1,659</b>	<b>1,538</b>
<b>Prior Year Encumbrances and Expenditures</b>	<b>40</b>	<b>(58)</b>	<b>39</b>	<b>43</b>	<b>69</b>	<b>(36)</b>	<b>(59)</b>	<b>51</b>	<b>55</b>	<b>(41)</b>
<b>Cash Balance, Dec. 31</b>	<b>\$ 1,049</b>	<b>\$ 1,154</b>	<b>\$ 1,274</b>	<b>\$ 1,258</b>	<b>\$ 1,515</b>	<b>\$ 1,546</b>	<b>\$ 1,616</b>	<b>\$ 1,659</b>	<b>\$ 1,538</b>	<b>\$ 1,328</b>

## History of Dec. 31 Year-End Balances Water Funds



Our 2015 Projected and 2016 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 2016. We 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 3rd lowest of 66 suppliers. Our average quarterly water cost was \$52.64 lower than the 66-jurisdiction average.



# **Sanitary Sewer Funds**

## **Budget Summary for 2016**

<b>Governmental Funds</b>	<b>Estimated Balance 01/01/16</b>	<b>Estimated Revenue</b>	<b>Proposed Appropriation</b>	<b>Estimated Balance 12/31/16</b>
Sanitary Sewer Disposal	710,493	1,570,700	1,511,999	769,194
Sewer Improvement and Equipment Replacement	294,443	0	92,500	201,943
<b>Sub-Total</b>	<b>1,004,936</b>	<b>1,570,700</b>	<b>1,604,499</b>	<b>971,137</b>
<b>Less: Internal Transfers</b>	<u>                    </u>	<u>                    -</u>	<u>                    -</u>	<u>                    </u>
<b>Net Total</b>	<u><u>1,004,936</u></u>	<u><u>1,570,700</u></u>	<u><u>1,604,499</u></u>	<u><u>971,137</u></u>

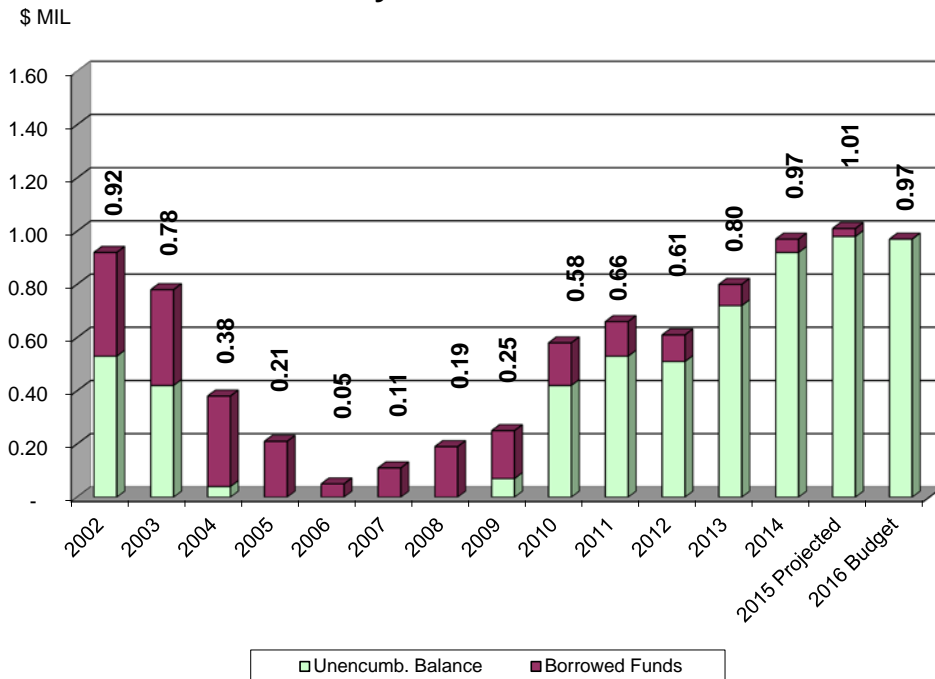
# City of Oakwood

## Changes in Cash Balances - Sewer

In thousands of dollars

	Actual 2006 (\$)	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	12	8	10	10	15	7	5	6	6	5
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	1,146	1,377	1,362	1,400	1,650	1,514	1,566	1,484	1,502	1,525
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	28	13	26	35	35	54	34	45	41	36
<b>Total Revenue</b>	<b>1,186</b>	<b>1,398</b>	<b>1,399</b>	<b>1,445</b>	<b>1,700</b>	<b>1,574</b>	<b>1,605</b>	<b>1,535</b>	<b>1,549</b>	<b>1,567</b>
Expenditures:										
Personnel Services	205	216	225	234	224	241	245	324	335	344
Contractual Services	923	1,021	975	1,000	1,079	1,074	1,301	1,083	1,027	1,067
Materials and Supplies	6	5	7	12	4	5	5	5	10	5
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	6	1	3	5	2	1	3	-	5	4
	1,140	1,244	1,210	1,252	1,308	1,321	1,554	1,412	1,376	1,420
Capital Expenditures:										
Capital Outlay	2	-	-	25	11	115	30	-	-	53
<b>Total Expenditures</b>	<b>1,141</b>	<b>1,244</b>	<b>1,210</b>	<b>1,277</b>	<b>1,319</b>	<b>1,436</b>	<b>1,584</b>	<b>1,412</b>	<b>1,376</b>	<b>1,473</b>
Excess (Deficiency) of Revenue over Expenditures	45	154	189	169	382	138	21	123	173	94
<b>Total Other Financing Sources and Uses</b>	<b>(216)</b>	<b>(109)</b>	<b>(113)</b>	<b>(113)</b>	<b>(59)</b>	<b>(60)</b>	<b>(62)</b>	<b>(60)</b>	<b>(58)</b>	<b>(63)</b>
<b>Net Change in Fund Balance</b>	<b>(171)</b>	<b>45</b>	<b>76</b>	<b>56</b>	<b>322</b>	<b>78</b>	<b>(41)</b>	<b>62</b>	<b>115</b>	<b>31</b>
<b>Cash Balance, Jan. 1</b>	<b>474</b>	<b>78</b>	<b>120</b>	<b>202</b>	<b>281</b>	<b>584</b>	<b>797</b>	<b>650</b>	<b>1,220</b>	<b>1,229</b>
Prior Year Encumbrances and Expenditures	(224)	(4)	6	24	(19)	134	(106)	507	(105)	(251)
<b>Cash Balance, Dec. 31</b>	<b>\$ 78</b>	<b>\$ 120</b>	<b>\$ 202</b>	<b>\$ 281</b>	<b>\$ 584</b>	<b>\$ 797</b>	<b>\$ 650</b>	<b>\$ 1,220</b>	<b>\$ 1,229</b>	<b>\$ 1,010</b>

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



Our 2015 Projected and 2016 Budgeted year-end Sanitary Sewer Fund balances are above the \$500,000 minimum level. We last raised our sewer rates in July 2009. We are not planning to raise sewer rates in 2016.

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 33rd of 63 jurisdictions. We pay \$0.31 per quarter less than the area average.

We are currently carrying \$25,858.84 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 has been paid off at a rate of \$25,858.84 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 2016**

<b>Governmental Funds</b>	<b>Estimated Balance 01/01/16</b>	<b>Estimated Revenue</b>	<b>Proposed Appropriation</b>	<b>Estimated Balance 12/31/16</b>
Stormwater Operating	131,048	270,000	260,420	140,628
Stormwater Improvement and Equipment Replacement	0	0	0	0
<b>Sub-Total</b>	<b>131,048</b>	<b>270,000</b>	<b>260,420</b>	<b>140,628</b>
<b>Less: Internal Transfers</b>	<u>                    </u>	<u>                    -</u>	<u>                    -</u>	<u>                    </u>
<b>Net Total</b>	<u><u>131,048</u></u>	<u><u>270,000</u></u>	<u><u>260,420</u></u>	<u><u>140,628</u></u>

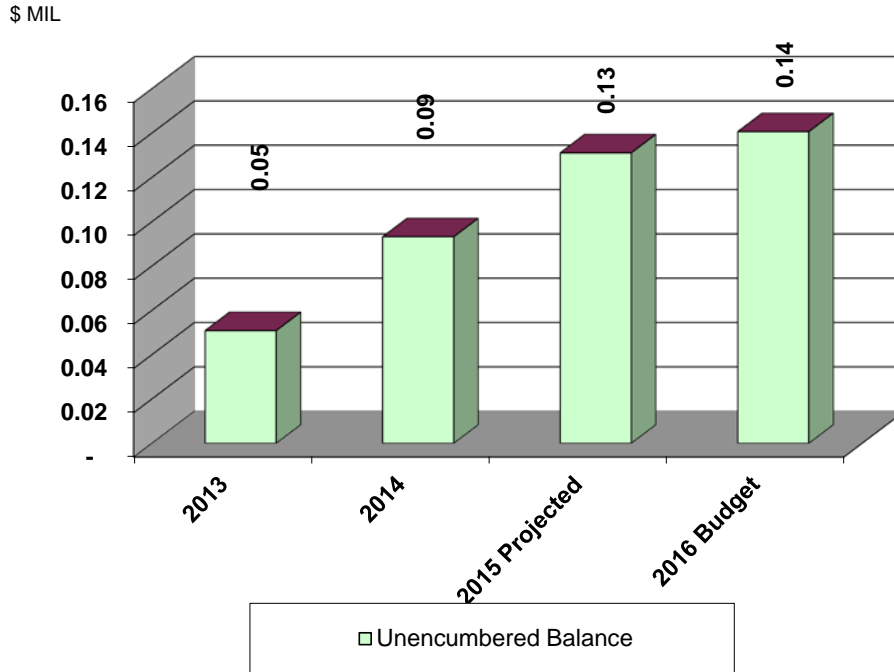
# City of Oakwood

## Changes in Cash Balances - Stormwater

In thousands of dollars

	Actual 2006 (\$)	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	-	-	-	-	-	-	-	253	274	275
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	0
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>253</b>	<b>274</b>	<b>275</b>
Expenditures:										
Personnel Services	-	-	-	-	-	-	-	146	175	183
Contractual Services	-	-	-	-	-	-	-	23	28	26
Materials and Supplies	-	-	-	-	-	-	-	12	12	5
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	0	0	-
Capital Expenditures:										
Capital Outlay	-	-	-	-	-	-	-	181	214	214
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>181</b>	<b>214</b>	<b>214</b>
Excess (Deficiency) of Revenue over Expenditures	-	-	-	-	-	-	-	73	60	61
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22)</b>	<b>(21)</b>	<b>(23)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51</b>	<b>39</b>	<b>38</b>
Cash Balance, Jan. 1	-	-	-	-	-	-	-	-	58	96
Prior Year Encumbrances and Expenditures	-	-	-	-	-	-	-	7	(1)	(3)
<b>Cash Balance, Dec. 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58</b>	<b>\$ 96</b>	<b>\$ 131</b>

## History of Dec. 31 Year-End Balances Stormwater Funds



In January 2013, we established a stormwater utility and began billing all residential property owners a \$6 per month stormwater fee. Commercial and institutional property owners pay a monthly fee based on the amount of impervious area included on their property. The monthly fee provides revenue needed to cover expenses related to operating and maintaining our storm sewer system. These costs were previously paid from General Fund tax receipts. The 2016 Budget maintains the \$6 per month fee for a fourth year.

# **2016 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.

## 2016 GOALS & OBJECTIVES

**SUGAR CAMP/POINTE OAKWOOD DEVELOPMENT:** – There are several development projects at Pointe Oakwood and Sugar Camp that may be moving forward in 2016.

Revised plans were presented to the planning commission in November for condominiums at the corner of West Schantz and Far Hills Avenue. The developer hopes to receive approval for a revised plan and to begin construction on the condominiums in 2016.

The developer also continues to study options for residential properties along Old River Trail adjacent to the Old River Fields.

At Sugar Camp, Oakwood Investment Group is working on plans for a stand-alone New York style deli to be built near the Mikvah. The deli would offer high-end fare and be geared towards employees working at Sugar Camp as well as Oakwood residents.

Budget: Staff time.

Issues/Elements:

- Continue to work cooperatively with all parties involved in the Sugar Camp and Pointe Oakwood developments to ensure that plans and uses are compatible with the surrounding neighborhood, and that all development is done in a first-class manner with high quality building materials.

**PUBLIC SERVICE RADIO SYSTEM:** In 2016, the Safety Department will complete a two year project to transition Safety Department radios to the new countywide P25 Digital Radio System. This countywide system is anticipated to come online in the first quarter of 2016.

Budget: Staff time.

Issues/Elements:

- Transition the new digital communication console in the Public Safety Dispatch Center onto the new P25 platform.
- Develop migration plan with Montgomery County to integrate new digital P25 radios for public safety users onto the countywide platform.
- Complete installation of new P25 radios in mobile units (cruisers, fire engines, medics) and migrate onto the countywide platform.



**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.

Budget: In-house labor.

Issues/Elements:

- Install the remaining utility software in January 2016.
- Update finance procedures for the new utility software and cross-train staff.
- Update the procedure documentation for the utility system.

**WATER METER TRANSMITTERS:** In 2015, the public works department completed the first of a two phase project to upgrade the transmitters used for remotely reading all water meters throughout Oakwood. The second phase will be completed in 2016. When done, the entire system will operate on a new flexnet platform providing reliable water readings in a cost efficient manner.

Budget: \$105,000

Issues/Elements:

- Inform property owners of project requirements.
- Schedule appointments and complete transmitter replacements.
- Test and implement the new system.

**REPLACEMENT OF DECK AREA AT GARDNER POOL:** The wooden deck area at the pool has been deteriorating for a number of years and is in need of replacement. Age and weather conditions have caused the wood to rot in numerous places. It has become an eyesore in addition to the wood splintering, decaying and becoming unsafe for patron use. The decking is approximately 23 years old.

Budget: \$15,000. This will pay for materials and supplies. All labor will be done in-house. The material used will be an eco-friendly recycled composite decking and will include the replacement of the entire floor, seating area and the area around the existing tree. The life expectancy of the decking material is approximately 30 years.

Issues/Elements:

- Design deck and select an eco-friendly recycled composite material.
- Remove existing deck in the winter and install the new decking in early spring so it is completed in advance of the May 2016 pool opening.

**LAW DEPARTMENT PROCEDURES:** Since its inception, 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. Finally, the Law Department has worked closely with the Tax Department to implement changes to the city's income tax ordinances as mandated by Am. Sub. H.B. 5, enacted in December 2014 and slated to take effect on January 1, 2016.

With this background, the Law Department has created specific goals for 2016 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 2016 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.
3. The Law Department will continue its work with the Tax Department as Am. Sub. H.B.5 takes effect, assisting in the transition from old to new income tax ordinances. This will be a complex endeavor, since the old tax ordinance (Ch.148) will continue to be administered for tax years 2015 and earlier, while the new tax ordinance (Ch.148-1) will be applied to tax years 2016 and beyond. The goal of this project is to assist the Tax Department in streamlining procedures wherever possible to maximize administrative efficiency within the guidelines of the law.

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.
- Work with Tax Department to interpret and implement changes mandated by the State of Ohio.
- Work with Tax Department to identify areas where the simultaneous administration of old and new tax ordinances can overlap or share efficiencies.
- 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.

# **General Governmental**

## **Budget Summary for 2016**

<b>Governmental Funds</b>	<b>Estimated Balance 01/01/16</b>	<b>Estimated Revenue</b>	<b>Proposed Appropriation</b>	<b>Estimated Balance 12/31/16</b>
General Operating	6,191,802	9,967,250	10,329,641	5,829,411
<b>Total</b>	<b>6,191,802</b>	<b>9,967,250</b>	<b>10,329,641</b>	<b>5,829,411</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Property Tax	1,459,318	1,454,928	2,546,114	2,554,149	2,555,000
Net Income Tax	6,069,055	6,054,895	6,226,393	6,709,323	6,700,000
Estate Tax	361,785	2,154,740	30,572	3,337	-
Fines, Forfeitures and Permits	144,691	132,109	131,976	180,085	165,650
Intergovernmental	210,910	174,460	172,365	168,346	171,775
Other	292,966	536,357	438,615	399,489	374,825
<b>Total Revenue</b>	<b>8,538,725</b>	<b>10,507,489</b>	<b>9,546,035</b>	<b>10,014,729</b>	<b>9,967,250</b>
<b>Expenditures</b>					
<b>Personnel Services</b>					
Council	12,369	12,313	16,452	17,535	17,620
Administration	914,019	863,166	735,558	793,161	798,486
Law Department	108,860	94,604	83,220	89,708	92,410
Municipal Court	201,837	210,614	182,254	207,733	241,165
Buildings and Grounds	49,015	27,308	588	-	-
Police & Fire	4,643,873	4,735,874	4,418,408	4,569,263	4,776,385
Engineering	82,792	77,679	55,640	61,724	65,650
Beautification / Parks and Gardens	261,475	249,664	247,770	269,457	263,885
<b>Total Personnel Services</b>	<b>6,274,240</b>	<b>6,271,222</b>	<b>5,739,890</b>	<b>6,008,581</b>	<b>6,255,601</b>
<b>Contractual Services</b>					
Council	17,729	30,917	21,311	21,445	45,601
Administration	176,864	152,396	174,044	175,639	218,900
Law Department	25,426	13,406	12,406	15,675	35,500
Municipal Court	12,944	11,958	6,574	7,151	13,600
Regional Co-Op Endeavors	45,001	45,849	47,343	50,548	37,250
Citizens Advisory	820	649	576	1,180	2,500
Buildings and Grounds	178,277	194,200	205,347	199,598	225,350
Police	139,838	131,900	137,738	153,400	168,805
Fire	43,809	41,044	55,051	50,657	58,150
Engineering	12,689	1,841	6,496	23,152	29,500
Beautification / Parks and Gardens	112,068	93,462	135,059	150,187	146,500
Contingency	-	-	-	-	-
<b>Total Contractual Services</b>	<b>765,465</b>	<b>717,622</b>	<b>801,945</b>	<b>848,632</b>	<b>981,656</b>
<b>Materials and Supplies</b>					
Council	243	125	614	300	500
Administration	10,060	8,616	8,686	6,469	10,500
Law Department	285	520	235	128	700
Municipal Court	1,118	589	440	339	1,500
Regional Co-Op Endeavors	-	-	-	-	-
Citizens Advisory	1,127	1,041	2,274	3,000	3,000
Buildings and Grounds	18,040	14,270	9,738	8,360	12,500
Police	47,984	24,625	36,990	48,480	46,300
Fire	14,542	11,240	15,061	16,226	34,900
Engineering	1,371	906	1,717	935	3,000
Beautification / Parks and Gardens	39,597	32,152	43,856	56,370	55,150
Contingency	-	-	-	-	-
<b>Total Materials and Supplies</b>	<b>134,367</b>	<b>94,084</b>	<b>119,611</b>	<b>140,607</b>	<b>168,050</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
Capital Outlay					
Buildings and Grounds	12,220	35,189	12,031	12,674	20,000
<b>Total Capital Outlay</b>	<b>12,220</b>	<b>35,189</b>	<b>12,031</b>	<b>12,674</b>	<b>20,000</b>
Miscellaneous					
Council	5,984	-	-	-	5,000
Administration	10,391	6,691	5,325	9,978	15,500
Municipal Court	948	-	4	33	100
Buildings and Grounds	29	-	-	-	100
Police	526	1,796	722	483	1,400
Fire	302	105	171	520	500
Engineering	233	68	117	318	500
Beautification / Parks and Gardens	4,468	4,240	4,640	4,525	7,500
Contingency	-	-	-	-	-
<b>Total Miscellaneous</b>	<b>22,881</b>	<b>12,900</b>	<b>10,979</b>	<b>15,857</b>	<b>30,600</b>
<b>Total Expenditures</b>	<b>7,209,173</b>	<b>7,131,017</b>	<b>6,684,456</b>	<b>7,026,351</b>	<b>7,455,907</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>1,329,552</b>	<b>3,376,472</b>	<b>2,861,579</b>	<b>2,988,378</b>	<b>2,511,343</b>
<b>Other Financing Sources and Uses:</b>					
Transfers In					
From Special Projects Fund	-	2,775,000	-	-	-
Police Transfers Out					
To Motor Pool	(110,359)	(101,205)	(107,647)	(108,719)	(117,810)
Fire Transfers Out					
To Motor Pool	(3,346)	(3,067)	(3,262)	(3,295)	(3,570)
Engineering Transfers Out					
To Motor Pool	(3,346)	(3,067)	(3,262)	(3,295)	(3,570)
Beautification Transfers Out					
To Motor Pool	(13,378)	(12,265)	(13,049)	(13,178)	(14,280)
General Fund Transfers Out (to various funds - see summary)	(2,496,861)	(2,406,843)	(1,622,350)	(1,682,564)	(2,734,504)
<b>Total Other Financing Sources and Uses</b>	<b>(2,627,290)</b>	<b>248,553</b>	<b>(1,749,570)</b>	<b>(1,811,051)</b>	<b>(2,873,734)</b>
<b>Net Change in Fund Balance</b>	<b>(1,297,738)</b>	<b>3,625,025</b>	<b>1,112,009</b>	<b>1,177,327</b>	<b>(362,391)</b>
<b>Cash Balance, Jan. 1</b>	<b>1,682,013</b>	<b>377,260</b>	<b>3,980,915</b>	<b>5,048,951</b>	<b>6,221,802</b>
<b>Add: Receipts</b>	<b>8,538,725</b>	<b>13,282,489</b>	<b>9,546,035</b>	<b>10,014,729</b>	<b>9,967,250</b>
<b>Less: Disbursements</b>	<b>(9,843,477)</b>	<b>(9,678,834)</b>	<b>(8,477,999)</b>	<b>(8,841,878)</b>	<b>(10,329,641)</b>
<b>Cash Balance, Dec. 31</b>	<b>377,260</b>	<b>3,980,915</b>	<b>5,048,951</b>	<b>6,221,802</b>	<b>5,859,411</b>
<b>Less: Outstanding Encumbrances</b>	<b>(73,687)</b>	<b>(29,160)</b>	<b>(34,476)</b>	<b>(30,000)</b>	<b>(30,000)</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>303,573</b>	<b>3,951,755</b>	<b>5,014,475</b>	<b>6,191,802</b>	<b>5,829,411</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Expenditures</b>					
Personnel Services					
Salaries	11,475	11,172	14,895	15,784	15,740
Workers Compensation	86	324	306	384	480
Health Insurance	-	-	-	-	-
Medicare	808	817	1,038	1,005	1,000
Other	-	-	213	362	400
<b>Total Personnel Services</b>	<b>12,369</b>	<b>12,313</b>	<b>16,452</b>	<b>17,535</b>	<b>17,620</b>
Contractual Services					
Election Expense	5,137	3,509	2,834	258	5,000
Consultants	-	-	-	-	5,000
Conferences	436	474	254	234	5,000
Community Service Promotion	7,825	19,470	14,329	16,445	20,000
Historical Preservation	-	-	100	-	2,000
Comprehensive Plan Update	-	-	-	-	-
Marketing and Promotion	-	3,666	-	384	2,000
Other	4,331	3,798	3,794	4,124	6,601
<b>Total Contractual Services</b>	<b>17,729</b>	<b>30,917</b>	<b>21,311</b>	<b>21,445</b>	<b>45,601</b>
Materials and Supplies					
Office Supplies	243	125	614	300	500
<b>Total Materials and Supplies</b>	<b>243</b>	<b>125</b>	<b>614</b>	<b>300</b>	<b>500</b>
Miscellaneous					
Sister City Expenses	5,984	-	-	-	2,500
Other	-	-	-	-	2,500
<b>Total Miscellaneous</b>	<b>5,984</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
<b>Total Expenditures</b>	<b>36,325</b>	<b>43,355</b>	<b>38,377</b>	<b>39,280</b>	<b>68,721</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Expenditures</b>					
Personnel Services					
Salaries	730,968	654,657	566,913	624,201	622,000
Retirement	96,508	87,368	77,093	87,388	87,080
Workers Compensation	16,113	18,298	16,220	13,279	16,670
Health Insurance	57,008	89,996	63,491	56,204	57,350
Medicare	6,684	6,820	5,947	6,362	9,025
Other	6,738	6,027	5,894	5,727	6,361
<b>Total Personnel Services</b>	<b>914,019</b>	<b>863,166</b>	<b>735,558</b>	<b>793,161</b>	<b>798,486</b>
Contractual Services					
Audit Fees	24,022	26,247	24,336	25,295	30,000
Postage	14,866	9,418	14,825	10,810	15,000
Oakwood Training Academy	12,411	5,790	9,813	4,654	12,900
Inspections - Kettering	30,493	31,713	32,981	34,300	35,000
Investment Advisor	6,672	5,783	6,915	5,573	10,000
ED/GE Contribution	-	-	-	-	-
Consultants	28,311	11,215	5,262	5,245	17,500
County Auditor Fees	14,488	17,837	27,764	31,571	35,000
Memberships & Subscriptions	8,839	9,273	8,894	8,625	10,000
Conferences	1,559	1,615	2,583	1,512	2,500
Legal Advertising	3,634	2,620	3,857	8,439	5,000
Financial Software Upgrade	-	-	-	-	-
Other	31,569	30,885	36,814	39,615	46,000
<b>Total Contractual Services</b>	<b>176,864</b>	<b>152,396</b>	<b>174,044</b>	<b>175,639</b>	<b>218,900</b>
Materials and Supplies					
Office Supplies	7,845	7,351	6,866	4,822	7,500
General Equipment / Tools	2,117	1,265	1,301	1,647	2,000
Uniforms	98	-	519	-	1,000
Other	-	-	-	-	-
<b>Total Materials and Supplies</b>	<b>10,060</b>	<b>8,616</b>	<b>8,686</b>	<b>6,469</b>	<b>10,500</b>
Miscellaneous					
Employee Recognition	7,965	8,119	7,281	9,649	14,400
Cafeteria Benefit	2,361	(1,512)	(2,453)	239	500
Other	65	84	497	90	600
<b>Total Miscellaneous</b>	<b>10,391</b>	<b>6,691</b>	<b>5,325</b>	<b>9,978</b>	<b>15,500</b>
<b>Total Expenditures</b>	<b>1,111,334</b>	<b>1,030,869</b>	<b>923,613</b>	<b>985,247</b>	<b>1,043,386</b>



# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Expenditures</b>					
Personnel Services					
Salaries	81,238	68,803	62,312	66,636	68,000
Retirement	11,164	9,619	8,388	9,329	9,520
Workers Compensation	978	2,186	1,799	1,519	1,910
Health Insurance	13,241	12,348	9,135	10,565	11,300
Medicare	1,134	954	867	910	990
Other	1,105	694	719	749	690
<b>Total Personnel Services</b>	<b>108,860</b>	<b>94,604</b>	<b>83,220</b>	<b>89,708</b>	<b>92,410</b>
Contractual Services					
Legal Services	17,388	3,938	6,500	9,114	20,000
Conferences	658	1,015	566	1,005	2,500
Court Filing Fees	2,789	4,193	1,199	2,000	6,000
Other	4,591	4,260	4,141	3,556	7,000
<b>Total Contractual Services</b>	<b>25,426</b>	<b>13,406</b>	<b>12,406</b>	<b>15,675</b>	<b>35,500</b>
Materials and Supplies					
Office Supplies	285	393	235	32	500
General Equipment / Tools	-	127	-	96	200
Other	-	-	-	-	-
<b>Total Materials and Supplies</b>	<b>285</b>	<b>520</b>	<b>235</b>	<b>128</b>	<b>700</b>
Miscellaneous					
Other	-	-	-	-	-
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>134,571</b>	<b>108,530</b>	<b>95,861</b>	<b>105,511</b>	<b>128,610</b>

# 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 fulltime clerk, one fulltime deputy clerk 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Expenditures</b>					
Personnel Services					
Salaries	148,534	153,436	147,627	160,433	177,400
Retirement	21,560	21,733	20,502	23,303	25,605
Workers Compensation	3,593	4,026	3,989	3,702	4,650
Health Insurance	24,558	28,028	7,439	16,306	29,325
Medicare	2,046	2,113	2,112	2,209	2,575
Other	1,546	1,278	585	1,780	1,610
<b>Total Personnel Services</b>	<b>201,837</b>	<b>210,614</b>	<b>182,254</b>	<b>207,733</b>	<b>241,165</b>
Contractual Services					
Service Contracts	716	391	1,339	1,515	3,000
Telephone Equipment Lease	1,189	1,189	966	941	1,200
Telephone	2,308	1,612	1,164	936	1,800
Law Library	3,207	3,767	97	117	1,000
Other	5,524	4,999	3,008	3,642	6,600
<b>Total Contractual Services</b>	<b>12,944</b>	<b>11,958</b>	<b>6,574</b>	<b>7,151</b>	<b>13,600</b>
Materials and Supplies					
Office Supplies	998	485	335	339	1,000
General Equipment / Tools	120	104	7	-	500
Other	-	-	98	-	-
<b>Total Materials and Supplies</b>	<b>1,118</b>	<b>589</b>	<b>440</b>	<b>339</b>	<b>1,500</b>
Miscellaneous					
Other	948	-	4	33	100
<b>Total Miscellaneous</b>	<b>948</b>	<b>-</b>	<b>4</b>	<b>33</b>	<b>100</b>
<b>Total Expenditures</b>	<b>216,847</b>	<b>223,161</b>	<b>189,272</b>	<b>215,256</b>	<b>256,365</b>

# 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. Beginning January 1, 2016, Oakwood will use the Bureau of Criminal Investigations (BCI) lab in lieu of the Miami Valley Crime Lab.
- 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Expenditures</b>					
Contractual Services					
Miami Valley Reg. Planning Comm.	4,239	4,233	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	16,956	17,295	17,640	-
Haz Mat Response Team Allocation	1,788	1,788	1,788	1,788	1,800
Bureau of Alcoholism & Drug Abuse	273	-	648	722	800
Tactical Crime Suppression Unit	11,052	11,230	11,686	12,202	14,500
Mont. Co. Public Defender Comm.	1,150	1,843	1,894	4,165	5,000
Ombudsman Program	-	-	-	-	450
Miami Valley USAR Task Force	-	-	-	-	500
Fire / EMS Alliance	2,209	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	-	-	-	-	-
<b>Total Contractual Services</b>	<b>45,001</b>	<b>45,849</b>	<b>47,343</b>	<b>50,548</b>	<b>37,250</b>
<b>Total Expenditures</b>	<b>45,001</b>	<b>45,849</b>	<b>47,343</b>	<b>50,548</b>	<b>37,250</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Expenditures</b>					
Contractual Services					
Environmental Committee	820	649	576	1,180	2,500
Other					
<b>Total Contractual Services</b>	<b>820</b>	<b>649</b>	<b>576</b>	<b>1,180</b>	<b>2,500</b>
Materials and Supplies					
Environmental Committee	1,127	1,041	2,274	3,000	3,000
Other	-	-	-	-	-
<b>Total Materials and Supplies</b>	<b>1,127</b>	<b>1,041</b>	<b>2,274</b>	<b>3,000</b>	<b>3,000</b>
Miscellaneous					
Citizens' Advisory	-	-	-	-	-
Youth Commission	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>Total Expenditures</b>	 <b>1,947</b>	 <b>1,690</b>	 <b>2,850</b>	 <b>4,180</b>	 <b>5,500</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Expenditures</b>					
Personnel Services					
Salaries	41,019	22,779	-	-	-
Retirement	5,414	2,857	-	-	-
Workers Compensation	988	1,079	588	-	-
Health Insurance	-	-	-	-	-
Medicare	573	320	-	-	-
Other	1,021	273	-	-	-
<b>Total Personnel Services</b>	<b>49,015</b>	<b>27,308</b>	<b>588</b>	<b>-</b>	<b>-</b>
Contractual Services					
Telephone Equipment Lease	5,304	5,304	4,353	4,286	4,500
Telephone Service	8,103	7,156	5,651	5,679	6,500
Service Contracts	14,778	11,370	13,591	11,476	15,000
Postage	1,469	1,802	1,467	1,838	3,000
Utilities	69,410	79,577	70,617	74,299	80,000
Newsletter, Annual Reports	14,363	12,158	9,042	8,822	14,000
Buildings & Grounds Maintenance	38,116	40,638	59,624	52,292	50,000
Property Tax Assessments	1,325	1,101	1,248	1,511	1,550
Multi-Peril Insurance	16,498	16,578	17,107	17,600	18,500
Other	8,911	18,516	22,647	21,795	32,300
<b>Total Contractual Services</b>	<b>178,277</b>	<b>194,200</b>	<b>205,347</b>	<b>199,598</b>	<b>225,350</b>
Materials and Supplies					
Office Supplies	3,295	2,298	2,377	2,214	3,000
Janitorial Supplies	1,291	1,564	283	180	1,000
Building Supplies	7,940	5,711	5,337	5,773	7,000
General Equipment / Tools	5,514	4,522	1,741	193	1,000
Other	-	175	-	-	500
<b>Total Materials and Supplies</b>	<b>18,040</b>	<b>14,270</b>	<b>9,738</b>	<b>8,360</b>	<b>12,500</b>
Capital Outlay					
Wonderly Avenue Apartment Bldg	12,220	35,189	12,031	12,674	20,000
<b>Total Capital Outlay</b>	<b>12,220</b>	<b>35,189</b>	<b>12,031</b>	<b>12,674</b>	<b>20,000</b>
Miscellaneous					
Other	29	-	-	-	100
<b>Total Miscellaneous</b>	<b>29</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>Total Expenditures</b>	<b>257,581</b>	<b>270,967</b>	<b>227,704</b>	<b>220,632</b>	<b>257,950</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Expenditures</b>					
Personnel Services					
Salaries	3,428,951	3,387,669	3,310,456	3,408,553	3,485,100
Retirement	575,874	672,630	535,019	544,996	610,625
Police Liability	-	-	-	-	-
Workers Compensation	85,975	88,475	84,348	75,850	95,230
Health Insurance	470,349	510,255	413,689	462,102	503,340
Medicare	47,486	47,267	46,023	47,028	50,090
Other	35,238	29,578	28,873	30,734	32,000
<b>Total Personnel Services</b>	<b>4,643,873</b>	<b>4,735,874</b>	<b>4,418,408</b>	<b>4,569,263</b>	<b>4,776,385</b>
Contractual Services					
Service Contracts	49,189	47,307	53,910	52,845	60,000
Telephone Service	15,963	11,471	10,282	9,116	12,000
Telephone Equipment Lease	11,029	11,029	8,960	8,728	10,000
Radio Systems Maint. & LEADS	15,739	15,439	15,485	16,280	16,000
Uniform Cleaning and Repair	1,647	2,142	2,441	2,459	2,500
Consultants	-	6,189	7,786	5,753	11,000
Pre-Employment Exams, Tests	913	516	2,515	4,720	3,000
Conferences	431	102	-	74	2,500
Basic Certification	4,360	2,863	1,088	16,875	5,000
Multi-Peril Insurance	25,663	25,789	26,582	27,348	30,300
Other	14,904	9,053	8,689	9,202	16,505
<b>Total Contractual Services</b>	<b>139,838</b>	<b>131,900</b>	<b>137,738</b>	<b>153,400</b>	<b>168,805</b>
Materials and Supplies					
Youth Service, Volunteer Programs	1,688	1,792	1,718	2,228	4,000
Bicycle Program	434	35	-	282	1,000
Office Supplies	10,215	5,785	4,872	4,213	7,000
Police Equipment, Ammunition	12,646	10,506	8,922	10,779	12,500
General Equipment / Tools	7,548	2,173	5,234	6,269	5,000
Uniforms	14,729	3,640	15,913	23,869	15,000
Other	724	694	331	840	1,800
<b>Total Materials and Supplies</b>	<b>47,984</b>	<b>24,625</b>	<b>36,990</b>	<b>48,480</b>	<b>46,300</b>
Miscellaneous					
Other	526	1,796	722	483	1,400
<b>Total Miscellaneous</b>	<b>526</b>	<b>1,796</b>	<b>722</b>	<b>483</b>	<b>1,400</b>
<b>Total Expenditures</b>	<b>4,832,221</b>	<b>4,894,195</b>	<b>4,593,858</b>	<b>4,771,626</b>	<b>4,992,890</b>
<b>Other Financing Uses:</b>					
Police Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	110,359	101,205	107,647	108,719	117,810
<b>Total Transfers Out</b>	<b>110,359</b>	<b>101,205</b>	<b>107,647</b>	<b>108,719</b>	<b>117,810</b>
<b>Total Expenditures and Transfers</b>	<b>4,942,580</b>	<b>4,995,400</b>	<b>4,701,505</b>	<b>4,880,345</b>	<b>5,110,700</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Expenditures</b>					
Contractual Services					
Service Contracts	4,794	4,796	4,862	6,374	6,000
EMS Billing Services	10,624	11,947	10,193	10,429	10,000
Preventive Maint. - Engine, Medic	7,631	4,206	8,587	5,156	6,000
Bunker Gear Cleaning and Repair	651	1,250	499	303	2,000
Consultants	-	-	-	-	-
Training	1,285	805	10,257	8,693	8,000
Multi-Peril Insurance	13,565	13,815	14,212	14,622	15,000
Other	5,259	4,225	6,441	5,080	11,150
<b>Total Contractual Services</b>	<b>43,809</b>	<b>41,044</b>	<b>55,051</b>	<b>50,657</b>	<b>58,150</b>
Materials and Supplies					
Ambulance Equipment	2,734	2,285	3,303	3,487	4,000
General Equipment / Tools	2,724	4,877	1,775	2,482	5,000
Uniforms	5,839	777	6,943	7,437	22,400
Other	3,245	3,301	3,040	2,820	3,500
<b>Total Materials and Supplies</b>	<b>14,542</b>	<b>11,240</b>	<b>15,061</b>	<b>16,226</b>	<b>34,900</b>
Miscellaneous					
Other	302	105	171	520	500
<b>Total Miscellaneous</b>	<b>302</b>	<b>105</b>	<b>171</b>	<b>520</b>	<b>500</b>
<b>Total Expenditures</b>	<b>58,653</b>	<b>52,389</b>	<b>70,283</b>	<b>67,403</b>	<b>93,550</b>
<b>Other Financing Uses:</b>					
Fire Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	3,346	3,067	3,262	3,295	3,570
<b>Total Transfers Out</b>	<b>3,346</b>	<b>3,067</b>	<b>3,262</b>	<b>3,295</b>	<b>3,570</b>
<b>Total Expenditures and Transfers</b>	<b>61,999</b>	<b>55,456</b>	<b>73,545</b>	<b>70,698</b>	<b>97,120</b>



# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Expenditures</b>					
Personnel Services					
Salaries	58,526	53,333	39,756	43,257	46,000
Retirement	8,181	7,523	4,789	6,056	6,200
Workers Compensation	1,428	1,554	1,365	923	1,160
Health Insurance	12,883	13,802	8,592	10,159	10,900
Medicare	817	738	553	627	670
Other	957	729	585	702	720
<b>Total Personnel Services</b>	<b>82,792</b>	<b>77,679</b>	<b>55,640</b>	<b>61,724</b>	<b>65,650</b>
Contractual Services					
Telephone	582	255	142	127	300
Consultants	10,000	-	5,443	22,000	20,000
GIS Implementation	-	-	-	-	5,000
Conferences	115	431	46	-	1,000
Other	1,992	1,155	865	1,025	3,200
<b>Total Contractual Services</b>	<b>12,689</b>	<b>1,841</b>	<b>6,496</b>	<b>23,152</b>	<b>29,500</b>
Materials and Supplies					
Office Supplies	438	333	302	386	500
General Equipment / Tools	429	312	997	269	2,000
Uniforms	504	261	418	280	500
Other	-	-	-	-	-
<b>Total Materials and Supplies</b>	<b>1,371</b>	<b>906</b>	<b>1,717</b>	<b>935</b>	<b>3,000</b>
Miscellaneous					
Other	233	68	117	318	500
<b>Total Miscellaneous</b>	<b>233</b>	<b>68</b>	<b>117</b>	<b>318</b>	<b>500</b>
<b>Total Expenditures</b>	<b>97,085</b>	<b>80,494</b>	<b>63,970</b>	<b>86,129</b>	<b>98,650</b>
<b>Other Financing Uses:</b>					
Engineering Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	3,346	3,067	3,262	3,295	3,570
<b>Total Transfers Out</b>	<b>3,346</b>	<b>3,067</b>	<b>3,262</b>	<b>3,295</b>	<b>3,570</b>
<b>Total Expenditures and Transfers</b>	<b>100,431</b>	<b>83,561</b>	<b>67,232</b>	<b>89,424</b>	<b>102,220</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Expenditures</b>					
Personnel Services					
Salaries	186,356	173,164	180,686	194,161	185,800
Retirement	25,822	24,388	24,215	27,183	26,010
Workers Compensation	4,788	5,070	4,564	4,423	5,550
Health Insurance	30,163	34,648	25,565	30,807	33,420
Medicare	2,102	1,881	1,973	2,028	2,135
Other	12,244	10,513	10,767	10,855	10,970
<b>Total Personnel Services</b>	<b>261,475</b>	<b>249,664</b>	<b>247,770</b>	<b>269,457</b>	<b>263,885</b>
Contractual Services					
Tree Removing, Trimming	27,209	27,926	30,373	34,333	40,000
Irrigation System Maintenance	6,997	5,666	7,530	21,899	7,000
Tree Pruning	19,946	7,314	27,029	31,128	25,000
Stump Removal	9,122	6,110	13,049	10,915	12,000
Fertilizing and Spraying Trees	30,240	30,157	30,231	30,102	39,000
Parks, Blvd. - Weed / Feed	12,213	10,570	13,574	16,289	16,000
Equipment Maintenance & Repair	782	662	754	649	1,500
Multi-Peril Insurance	4,033	4,053	4,211	4,332	4,800
Other	1,526	1,004	8,308	540	1,200
<b>Total Contractual Services</b>	<b>112,068</b>	<b>93,462</b>	<b>135,059</b>	<b>150,187</b>	<b>146,500</b>
Materials and Supplies					
Fertilizer, Top Soil, Sod, Seed	7,360	4,131	7,140	6,086	8,000
General Equipment / Tools	1,154	919	2,028	1,316	3,950
Community Decorations	-	-	-	1,000	1,000
Decorative Holiday Lighting	-	-	4,063	8,000	4,000
Blvd. and Basket Planting	16,558	14,144	12,987	23,837	17,000
Johnny Appleseed Program	11,186	11,905	9,630	15,000	15,000
Plant Material Replaced on Blvds.	2,000	534	2,625	-	5,000
Other	1,339	519	5,383	1,131	1,200
<b>Total Materials and Supplies</b>	<b>39,597</b>	<b>32,152</b>	<b>43,856</b>	<b>56,370</b>	<b>55,150</b>
Miscellaneous					
Beautification Awards	12	612	12	-	500
Park Maint. - Loy, Houk, Eliz.	2,890	2,227	2,727	1,800	4,000
Mary R. Huffman Park	1,262	945	574	1,550	1,500
Other	304	456	1,327	1,175	1,500
<b>Total Miscellaneous</b>	<b>4,468</b>	<b>4,240</b>	<b>4,640</b>	<b>4,525</b>	<b>7,500</b>
<b>Total Expenditures</b>	<b>417,608</b>	<b>379,518</b>	<b>431,325</b>	<b>480,539</b>	<b>473,035</b>
<b>Other Financing Uses:</b>					
Beautification Transfers Out					
To Motor Pool	13,378	12,265	13,049	13,178	14,280
<b>Total Transfers Out</b>	<b>13,378</b>	<b>12,265</b>	<b>13,049</b>	<b>13,178</b>	<b>14,280</b>
<b>Total Expenditures and Transfers</b>	<b>430,986</b>	<b>391,783</b>	<b>444,374</b>	<b>493,717</b>	<b>487,315</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Expenditures</b>					
Miscellaneous					
Contingency	-	-	-	-	-
<b>Total Miscellaneous</b>	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Expenditures</b>					
Advances					
Stormwater	-	100,000	-	-	-
<b>Total Advances</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers</b>					
Refuse	751,606	187,058	-	-	-
Smith Memorial Gardens	37,354	32,430	-	17,771	44,785
Court Clerk Computerization	-	-	-	-	-
Street Maintenance & Repair	529,587	426,704	461,971	527,815	615,627
State Highway	-	-	-	-	-
Leisure Activity	377,829	567,043	353,891	403,179	464,614
Health	17,608	26,522	2,876	14,496	-
Special Projects	-	-	-	-	-
General Equipment Replacement	58,419	56,515	88,740	171,171	476,879
Capital Improvement	543,052	450,708	540,732	366,243	930,819
Issue 2	-	-	-	-	-
Public Facilities	-	365,955	-	-	-
Electric Street Lighting	-	-	5,879	9,306	20,100
Sidewalk, Curb & Apron	69,192	84,667	72,013	54,840	56,200
Self-Funded Insurance	15,600	14,484	10,991	16,409	17,200
Service Center Operating	96,614	94,757	85,257	101,334	108,280
<b>Total Transfers</b>	<b>2,496,861</b>	<b>2,306,843</b>	<b>1,622,350</b>	<b>1,682,564</b>	<b>2,734,504</b>
<b>Total Advances and Transfers</b>	<b>2,496,861</b>	<b>2,406,843</b>	<b>1,622,350</b>	<b>1,682,564</b>	<b>2,734,504</b>

# 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 2016***

<b>Governmental Funds</b>	<b>Estimated Balance 01/01/16</b>	<b>Estimated Revenue</b>	<b>Proposed Appropriation</b>	<b>Estimated Balance 12/31/16</b>
Refuse	612,977	1,230,496	1,365,730	477,743
Bullock Endowment Trust	51,316	250	500	51,066
Smith Memorial Gardens	400,000	94,785	94,785	400,000
Indigent Drivers Alcohol	24,603	2,500	1,500	25,603
Enforcement and Education	9,739	500	1,500	8,739
Law Enforcement	9,766	0	1,500	8,266
Drug Law Enforcement	0	0	0	0
Police Pension	13,995	89,350	96,525	6,820
Court Clerk Computerization	24,577	8,000	10,500	22,077
Court Computerization	39,735	6,300	4,000	42,035
Court Special Projects	33,820	6,300	7,000	33,120
Street Maintenance and Repair	600,000	1,000,127	1,000,127	600,000
State Highway Improvement	54,717	31,000	35,600	50,117
Leisure Activity	550,000	963,505	963,505	550,000
Health	25,000	104,928	91,080	38,848
Public Safety Endowment	250,371	1,200	10,000	241,571
Special Projects	334,402	1,500	0	335,902
Electric Street Lighting	100,000	150,100	150,100	100,000
Sidewalk, Curb & Apron	200,000	121,700	121,700	200,000
<b>Total</b>	<b>3,335,018</b>	<b>3,812,541</b>	<b>3,955,652</b>	<b>3,191,907</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Annual Disposal Fees	546,464	1,041,183	1,095,114	1,094,237	1,183,896
Dumpster Disposal Fees	4,395	4,356	5,492	4,429	4,500
Dumpster Use Fees	4,350	6,800	8,850	8,010	6,500
Special Assessments	12,936	14,805	20,744	27,431	25,000
Other	15,037	16,309	43,384	4,947	10,600
<b>Total Revenue</b>	<b>583,182</b>	<b>1,083,453</b>	<b>1,173,584</b>	<b>1,139,054</b>	<b>1,230,496</b>
<b>Expenditures</b>					
Personnel Services					
Salaries	686,621	564,602	609,000	597,389	637,355
Retirement	96,332	79,188	79,690	83,634	88,980
Workers Compensation	17,231	18,078	14,131	13,890	17,440
Health Insurance	174,566	156,029	138,531	162,782	157,425
Medicare	8,653	7,346	7,784	7,956	8,900
Other	11,740	6,924	8,378	8,196	9,020
<b>Total Personnel Services</b>	<b>995,143</b>	<b>832,167</b>	<b>857,514</b>	<b>873,847</b>	<b>919,120</b>
Contractual Services					
Landfill Contract	7,155	9,615	5,035	13,599	12,000
County Tipping Fee	130,400	130,000	114,923	130,000	125,000
Recycling Program	16,600	15,035	5,667	6,397	16,000
Leaf Disposal	26,538	18,000	18,227	19,228	20,000
Other	8,908	5,817	6,536	6,972	13,700
<b>Total Contractual Services</b>	<b>189,601</b>	<b>178,467</b>	<b>150,388</b>	<b>176,196</b>	<b>186,700</b>
Materials and Supplies					
Office Supplies	2,099	1,086	1,163	714	2,500
General Equipment / Tools	5,366	2,412	1,252	1,567	3,000
Uniforms	7,753	2,188	7,175	4,005	5,000
Other	-	-	-	-	-
<b>Total Materials and Supplies</b>	<b>15,218</b>	<b>5,686</b>	<b>9,590</b>	<b>6,286</b>	<b>10,500</b>
Miscellaneous					
Reserve for Damages	784	113	185	2,000	1,000
Other	999	532	271	645	1,000
<b>Total Miscellaneous</b>	<b>1,783</b>	<b>645</b>	<b>456</b>	<b>2,645</b>	<b>2,000</b>
<b>Total Expenditures</b>	<b>1,201,745</b>	<b>1,016,965</b>	<b>1,017,948</b>	<b>1,058,974</b>	<b>1,118,320</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(618,563)</b>	<b>66,488</b>	<b>155,636</b>	<b>80,080</b>	<b>112,176</b>

# Refuse

	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Other Financing Sources and Uses:</b>					
Transfers In					
From General Fund	751,606	187,058	-	-	-
Transfers Out					
To Capital Equipment	-	-	-	(48,396)	(122,000)
To Service Center	(64,091)	(50,387)	(45,335)	(53,887)	(57,580)
To Motor Pool	(70,232)	(58,272)	(61,982)	(62,598)	(67,830)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>617,283</b>	<b>78,399</b>	<b>(107,317)</b>	<b>(164,881)</b>	<b>(247,410)</b>
<b>Net Change in Fund Balance</b>	<b>(1,280)</b>	<b>144,887</b>	<b>48,319</b>	<b>(84,801)</b>	<b>(135,234)</b>
<b>Cash Balance, Jan. 1</b>	<b>515,933</b>	<b>517,239</b>	<b>668,259</b>	<b>697,778</b>	<b>627,977</b>
<b>Add: Receipts</b>	1,334,788	1,270,511	1,173,584	1,139,054	1,230,496
<b>Less: Disbursements</b>	(1,333,482)	(1,119,491)	(1,144,065)	(1,208,855)	(1,365,730)
<b>Cash Balance, Dec. 31</b>	<b>517,239</b>	<b>668,259</b>	<b>697,778</b>	<b>627,977</b>	<b>492,743</b>
<b>Less: Outstanding Encumbrances</b>	<b>(17,239)</b>	<b>(18,259)</b>	<b>-</b>	<b>(15,000)</b>	<b>(15,000)</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>500,000</b>	<b>650,000</b>	<b>697,778</b>	<b>612,977</b>	<b>477,743</b>



# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Donation	-	-	-	-	-
Interest	308	283	266	205	250
<b>Total Revenue</b>	<b>308</b>	<b>283</b>	<b>266</b>	<b>205</b>	<b>250</b>
<b>Expenditures</b>					
Contractual Services					
Community Improvements					
<b>Total Contractual Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Materials and Supplies					
Plant Material Replacement	-	-	595	-	500
<b>Total Materials and Supplies</b>	<b>-</b>	<b>-</b>	<b>595</b>	<b>-</b>	<b>500</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>595</b>	<b>-</b>	<b>500</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>308</b>	<b>283</b>	<b>(329)</b>	<b>205</b>	<b>(250)</b>
<b>Net Change in Fund Balance</b>	<b>308</b>	<b>283</b>	<b>(329)</b>	<b>205</b>	<b>(250)</b>
<b>Cash Balance, Jan. 1</b>	<b>50,849</b>	<b>51,157</b>	<b>51,440</b>	<b>51,111</b>	<b>51,316</b>
<b>Add: Receipts</b>	<b>308</b>	<b>283</b>	<b>266</b>	<b>205</b>	<b>250</b>
<b>Less: Disbursements</b>	<b>-</b>	<b>-</b>	<b>(595)</b>	<b>-</b>	<b>(500)</b>
<b>Cash Balance, Dec. 31</b>	<b>51,157</b>	<b>51,440</b>	<b>51,111</b>	<b>51,316</b>	<b>51,066</b>
<b>Less: Outstanding Encumbrances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>51,157</b>	<b>51,440</b>	<b>51,111</b>	<b>51,316</b>	<b>51,066</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Membership	19,804	32,840	19,110	19,402	20,000
Grants	10,142	-	10,717	11,164	11,000
Interest	6,520	6,923	5,073	5,099	5,500
Other	9,918	11,130	52,381	16,084	13,500
<b>Total Revenue</b>	<b>46,384</b>	<b>50,893</b>	<b>87,281</b>	<b>51,749</b>	<b>50,000</b>
<b>Expenditures</b>					
Personnel Services					
Salaries	36,994	38,852	40,102	41,114	42,295
Retirement	5,161	5,427	5,406	5,756	5,925
Workers Compensation	1,069	989	1,014	971	1,220
Health Insurance	7,546	8,450	6,156	7,451	8,075
Medicare	346	369	382	432	430
Other	3,071	2,634	2,699	2,726	2,745
<b>Total Personnel Services</b>	<b>54,187</b>	<b>56,721</b>	<b>55,759</b>	<b>58,450</b>	<b>60,690</b>
Contractual Services					
Postage	1,400	1,100	1,115	1,320	1,500
Utilities	2,046	2,372	2,610	2,600	3,000
Tree Trimming and Pruning	-	400	-	-	1,000
Promotional Expenses - Concerts	2,972	2,655	3,415	3,326	3,500
Buildings and Grounds Maint.	1,446	384	519	724	2,150
Vendor Sales Tax	-	-	-	-	-
Other	2,403	1,997	767	1,576	2,545
<b>Total Contractual Services</b>	<b>10,267</b>	<b>8,908</b>	<b>8,426</b>	<b>9,546</b>	<b>13,695</b>
Materials and Supplies					
Annuals, Perennials, Bulbs	7,468	6,473	5,605	7,100	9,000
Plant Material for Resale	6,932	7,240	7,100	5,930	8,000
Landscaping, Trees, Shrubs	1,061	836	408	1,000	1,000
General Equipment / Tools	-	-	724	-	1,000
Other	514	127	555	152	1,000
<b>Total Materials and Supplies</b>	<b>15,975</b>	<b>14,676</b>	<b>14,392</b>	<b>14,182</b>	<b>20,000</b>
Miscellaneous					
Other	-	-	14	-	400
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>-</b>	<b>400</b>
<b>Total Expenditures</b>	<b>80,429</b>	<b>80,305</b>	<b>78,591</b>	<b>82,178</b>	<b>94,785</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(34,045)</b>	<b>(29,412)</b>	<b>8,690</b>	<b>(30,429)</b>	<b>(44,785)</b>

# Smith Memorial Gardens

	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Other Financing Sources/Uses:</b>					
Transfers In					
From General Fund	37,354	32,430	-	17,771	44,785
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>37,354</b>	<b>32,430</b>	<b>-</b>	<b>17,771</b>	<b>44,785</b>
<b>Net Change in Fund Balance</b>	<b>3,309</b>	<b>3,018</b>	<b>8,690</b>	<b>(12,658)</b>	<b>-</b>
<b>Cash Balance, Jan. 1</b>	<b>403,523</b>	<b>403,934</b>	<b>404,434</b>	<b>412,658</b>	<b>400,000</b>
<b>Add: Receipts</b>	83,738	83,323	87,281	69,520	94,785
<b>Less: Disbursements</b>	(83,327)	(82,823)	(79,057)	(82,178)	(94,785)
<b>Cash Balance, Dec. 31</b>	<b>403,934</b>	<b>404,434</b>	<b>412,658</b>	<b>400,000</b>	<b>400,000</b>
<b>Less: Outstanding Encumbrances</b>	<b>(3,934)</b>	<b>(152)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>400,000</b>	<b>404,282</b>	<b>412,658</b>	<b>400,000</b>	<b>400,000</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Treatment Fees	59	568	2,125	1,571	2,000
Monitoring Fees	575	400	700	287	500
<b>Total Revenue</b>	<b>634</b>	<b>968</b>	<b>2,825</b>	<b>1,858</b>	<b>2,500</b>
<b>Expenditures</b>					
Contractual Services					
Treatment Expenses	-	-	-	-	1,500
<b>Total Contractual Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>634</b>	<b>968</b>	<b>2,825</b>	<b>1,858</b>	<b>1,000</b>
<b>Net Change in Fund Balance</b>	<b>634</b>	<b>968</b>	<b>2,825</b>	<b>1,858</b>	<b>1,000</b>
<b>Cash Balance, Jan. 1</b>	<b>18,318</b>	<b>18,952</b>	<b>19,920</b>	<b>22,745</b>	<b>24,603</b>
<b>Add: Receipts</b>	<b>634</b>	<b>968</b>	<b>2,825</b>	<b>1,858</b>	<b>2,500</b>
<b>Less: Disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,500)</b>
<b>Cash Balance, Dec. 31</b>	<b>18,952</b>	<b>19,920</b>	<b>22,745</b>	<b>24,603</b>	<b>25,603</b>
<b>Less: Outstanding Encumbrances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>18,952</b>	<b>19,920</b>	<b>22,745</b>	<b>24,603</b>	<b>25,603</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Court Fees	-	-	-	477	500
State Mandated Fines / Forfeit.	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>477</b>	<b>500</b>
<b>Expenditures</b>					
Miscellaneous					
Other	-	-	1,016	-	1,500
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>1,016</b>	<b>-</b>	<b>1,500</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,016</b>	<b>-</b>	<b>1,500</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>-</b>	<b>-</b>	<b>(1,016)</b>	<b>477</b>	<b>(1,000)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(1,016)</b>	<b>477</b>	<b>(1,000)</b>
<b>Cash Balance, Jan. 1</b>	<b>10,278</b>	<b>10,278</b>	<b>10,278</b>	<b>9,262</b>	<b>9,739</b>
<b>Add: Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>477</b>	<b>500</b>
<b>Less: Disbursements</b>	<b>-</b>	<b>-</b>	<b>(1,016)</b>	<b>-</b>	<b>(1,500)</b>
<b>Cash Balance, Dec. 31</b>	<b>10,278</b>	<b>10,278</b>	<b>9,262</b>	<b>9,739</b>	<b>8,739</b>
<b>Less: Outstanding Encumbrances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>10,278</b>	<b>10,278</b>	<b>9,262</b>	<b>9,739</b>	<b>8,739</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Forfeitures / Contraband Revenue	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-
<b>Expenditures</b>					
Contractual Services					
Technical Training	-	-	-	-	-
<b>Total Contractual Services</b>	-	-	-	-	-
Miscellaneous					
Other	-	-	-	-	1,500
<b>Total Miscellaneous</b>	-	-	-	-	<b>1,500</b>
<b>Total Expenditures</b>	-	-	-	-	<b>1,500</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	-	-	-	-	<b>(1,500)</b>
<b>Other Financing Sources/Uses:</b>					
Transfers Out					
To Capital Equipment	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-	-	<b>(1,500)</b>
<b>Cash Balance, Jan. 1</b>	<b>13,156</b>	<b>10,786</b>	<b>9,766</b>	<b>9,766</b>	<b>9,766</b>
<b>Add: Receipts</b>	-	-	-	-	-
<b>Less: Disbursements</b>	(2,370)	(1,020)	-	-	(1,500)
<b>Cash Balance, Dec. 31</b>	<b>10,786</b>	<b>9,766</b>	<b>9,766</b>	<b>9,766</b>	<b>8,266</b>
<b>Less: Outstanding Encumbrances</b>	-	-	-	-	-
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>10,786</b>	<b>9,766</b>	<b>9,766</b>	<b>9,766</b>	<b>8,266</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Forfeitures	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-
<b>Expenditures</b>					
Operations & Maintenance					
Other	-	-	-	-	-
<b>Total Operation &amp; Maintenance</b>	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-
<b>Excess (Deficiency) of Revenues over Expenditures</b>	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-	-	-
<b>Cash Balance, Jan. 1</b>	-	-	-	-	-
<b>Add: Receipts</b>	-	-	-	-	-
<b>Less: Disbursements</b>	-	-	-	-	-
<b>Cash Balance, Dec. 31</b>	-	-	-	-	-
<b>Less: Outstanding Encumbrances</b>	-	-	-	-	-
<b>Unencumbered Fund Balance, Dec. 31</b>	-	-	-	-	-

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Property Tax	89,922	91,107	88,538	88,644	88,700
Other	996	779	866	700	650
<b>Total Revenue</b>	<b>90,918</b>	<b>91,886</b>	<b>89,404</b>	<b>89,344</b>	<b>89,350</b>
<b>Expenditures</b>					
Personnel Services					
Police / Fire Pension	94,000	91,000	85,000	90,000	95,000
<b>Total Personnel Services</b>	<b>94,000</b>	<b>91,000</b>	<b>85,000</b>	<b>90,000</b>	<b>95,000</b>
Contractual Services					
County Auditor Fees	875	1,066	954	1,084	1,500
State Admin. Fees - Prop. Tax	-	-	-	-	25
<b>Total Contractual Services</b>	<b>875</b>	<b>1,066</b>	<b>954</b>	<b>1,084</b>	<b>1,525</b>
<b>Total Expenditures</b>	<b>94,875</b>	<b>92,066</b>	<b>85,954</b>	<b>91,084</b>	<b>96,525</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(3,957)</b>	<b>(180)</b>	<b>3,450</b>	<b>(1,740)</b>	<b>(7,175)</b>
<b>Net Change in Fund Balance</b>	<b>(3,957)</b>	<b>(180)</b>	<b>3,450</b>	<b>(1,740)</b>	<b>(7,175)</b>
<b>Cash Balance, Jan. 1</b>	<b>16,434</b>	<b>12,477</b>	<b>12,297</b>	<b>15,735</b>	<b>13,995</b>
<b>Add: Receipts</b>	<b>90,918</b>	<b>91,886</b>	<b>89,404</b>	<b>89,344</b>	<b>89,350</b>
<b>Less: Disbursements</b>	<b>(94,875)</b>	<b>(92,066)</b>	<b>(85,966)</b>	<b>(91,084)</b>	<b>(96,525)</b>
<b>Cash Balance, Dec. 31</b>	<b>12,477</b>	<b>12,297</b>	<b>15,735</b>	<b>13,995</b>	<b>6,820</b>
<b>Less: Outstanding Encumbrances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>12,477</b>	<b>12,297</b>	<b>15,735</b>	<b>13,995</b>	<b>6,820</b>



# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Fees	8,457	8,305	8,202	7,138	8,000
<b>Total Revenue</b>	<b>8,457</b>	<b>8,305</b>	<b>8,202</b>	<b>7,138</b>	<b>8,000</b>
<b>Expenditures</b>					
Contractual Services					
Service Contracts	3,500	3,465	4,435	5,091	5,000
Consultants	535	344	1,847	479	2,500
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	360	-	-
<b>Total Contractual Services</b>	<b>4,035</b>	<b>3,809</b>	<b>6,642</b>	<b>5,570</b>	<b>7,500</b>
Materials and Supplies					
Office Supplies	442	209	333	170	500
General Equipment / Tools	-	-	-	-	500
Other	-	-	-	-	-
<b>Total Materials and Supplies</b>	<b>442</b>	<b>209</b>	<b>333</b>	<b>170</b>	<b>1,000</b>
Capital Outlay					
Capital Equipment	-	1,000	-	-	2,000
Other	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>2,000</b>
<b>Total Expenditures</b>	<b>4,477</b>	<b>5,018</b>	<b>6,975</b>	<b>5,740</b>	<b>10,500</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>3,980</b>	<b>3,287</b>	<b>1,227</b>	<b>1,398</b>	<b>(2,500)</b>
<b>Net Change in Fund Balance</b>	<b>3,980</b>	<b>3,287</b>	<b>1,227</b>	<b>1,398</b>	<b>(2,500)</b>
<b>Cash Balance, Jan. 1</b>	<b>14,558</b>	<b>18,738</b>	<b>22,048</b>	<b>23,554</b>	<b>24,577</b>
<b>Add: Receipts</b>	<b>8,457</b>	<b>8,305</b>	<b>8,202</b>	<b>7,138</b>	<b>8,000</b>
<b>Less: Disbursements</b>	<b>(4,277)</b>	<b>(4,995)</b>	<b>(6,696)</b>	<b>(6,115)</b>	<b>(10,500)</b>
<b>Cash Balance, Dec. 31</b>	<b>18,738</b>	<b>22,048</b>	<b>23,554</b>	<b>24,577</b>	<b>22,077</b>
<b>Less: Outstanding Encumbrances</b>	<b>-</b>	<b>(296)</b>	<b>(375)</b>	<b>-</b>	<b>-</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>18,738</b>	<b>21,752</b>	<b>23,179</b>	<b>24,577</b>	<b>22,077</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Fees	4,686	4,591	4,650	6,391	6,300
<b>Total Revenue</b>	<b>4,686</b>	<b>4,591</b>	<b>4,650</b>	<b>6,391</b>	<b>6,300</b>
<b>Expenditures</b>					
Contractual Services					
Service Contracts	-	-	163	196	500
Consultants	-	-	-	-	-
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Contractual Services</b>	<b>-</b>	<b>-</b>	<b>163</b>	<b>196</b>	<b>500</b>
Materials and Supplies					
Office Supplies	-	-	-	-	-
General Equipment / Tools	-	-	-	-	1,500
Other	-	-	-	-	-
<b>Total Materials and Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>
Capital Outlay					
Capital Equipment	-	1,000	1,310	-	2,000
Other	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>1,000</b>	<b>1,310</b>	<b>-</b>	<b>2,000</b>
Miscellaneous					
Other	-	-	-	-	-
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>1,000</b>	<b>1,473</b>	<b>196</b>	<b>4,000</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>4,686</b>	<b>3,591</b>	<b>3,177</b>	<b>6,195</b>	<b>2,300</b>
<b>Net Change in Fund Balance</b>	<b>4,686</b>	<b>3,591</b>	<b>3,177</b>	<b>6,195</b>	<b>2,300</b>
<b>Cash Balance, Jan. 1</b>	<b>22,086</b>	<b>26,772</b>	<b>30,459</b>	<b>33,540</b>	<b>39,735</b>
<b>Add: Receipts</b>	4,686	4,591	4,650	6,391	6,300
<b>Less: Disbursements</b>	-	(904)	(1,569)	(196)	(4,000)
<b>Cash Balance, Dec. 31</b>	<b>26,772</b>	<b>30,459</b>	<b>33,540</b>	<b>39,735</b>	<b>42,035</b>
<b>Less: Outstanding Encumbrances</b>	-	(96)	-	-	-
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>26,772</b>	<b>30,363</b>	<b>33,540</b>	<b>39,735</b>	<b>42,035</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Fees	4,684	4,587	4,133	6,391	6,300
<b>Total Revenue</b>	<b>4,684</b>	<b>4,587</b>	<b>4,133</b>	<b>6,391</b>	<b>6,300</b>
<b>Expenditures</b>					
Contractual Services					
Service Contracts	-	-	-	-	-
Consultants	-	-	-	-	-
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Contractual Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Materials and Supplies					
Office Supplies	-	-	-	-	-
General Equipment / Tools	-	-	1,193	1,400	5,000
Other	-	-	-	-	-
<b>Total Materials and Supplies</b>	<b>-</b>	<b>-</b>	<b>1,193</b>	<b>1,400</b>	<b>5,000</b>
Capital Outlay					
Capital Equipment	-	1,000	3,542	-	2,000
Other	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>1,000</b>	<b>3,542</b>	<b>-</b>	<b>2,000</b>
Miscellaneous					
Other	-	-	-	-	-
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>1,000</b>	<b>4,735</b>	<b>1,400</b>	<b>7,000</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>4,684</b>	<b>3,587</b>	<b>(602)</b>	<b>4,991</b>	<b>(700)</b>
<b>Net Change in Fund Balance</b>	<b>4,684</b>	<b>3,587</b>	<b>(602)</b>	<b>4,991</b>	<b>(700)</b>
<b>Cash Balance, Jan. 1</b>	<b>21,934</b>	<b>26,618</b>	<b>30,301</b>	<b>30,796</b>	<b>33,820</b>
<b>Add: Receipts</b>	4,684	4,587	4,133	6,391	6,300
<b>Less: Disbursements</b>	-	(904)	(3,638)	(3,367)	(7,000)
<b>Cash Balance, Dec. 31</b>	<b>26,618</b>	<b>30,301</b>	<b>30,796</b>	<b>33,820</b>	<b>33,120</b>
<b>Less: Outstanding Encumbrances</b>	-	(870)	(1,967)	-	-
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>26,618</b>	<b>29,431</b>	<b>28,829</b>	<b>33,820</b>	<b>33,120</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Motor Vehicle License Fee	49,302	47,587	47,832	48,265	48,500
Gasoline Tax	266,605	271,054	277,320	276,883	275,000
Permissive Tax	57,346	57,150	58,407	59,665	60,000
Other	6,956	6,384	8,079	6,607	1,000
<b>Total Revenue</b>	<b>380,209</b>	<b>382,175</b>	<b>391,638</b>	<b>391,420</b>	<b>384,500</b>
<b>Expenditures</b>					
Personnel Services					
Salaries	408,725	406,369	393,335	428,541	433,700
Retirement	56,614	55,462	51,871	59,996	60,385
Workers Compensation	10,841	11,101	10,653	9,642	12,110
Health Insurance	72,808	75,885	57,968	64,765	86,920
Medicare	5,458	5,294	5,174	5,415	5,345
Other	6,753	4,751	5,208	10,028	8,650
<b>Total Personnel Services</b>	<b>561,199</b>	<b>558,862</b>	<b>524,209</b>	<b>578,387</b>	<b>607,110</b>
Contractual Services					
Traffic Signal Power	3,613	2,429	9,816	5,052	8,000
Consultants	-	-	-	-	5,000
Pavement Marking	19,851	300	25,070	12,000	20,000
Business District Maint. / Imp.	7,230	85	4,655	4,396	10,000
Storm Sewer Maintenance	1,960	-	-	-	-
Multi-Peril Insurance	22,913	23,026	23,687	24,369	24,500
Other	6,684	5,811	6,475	7,327	11,800
<b>Total Contractual Services</b>	<b>62,251</b>	<b>31,651</b>	<b>69,703</b>	<b>53,144</b>	<b>79,300</b>
Materials and Supplies					
General Equipment / Tools	2,747	3,350	3,393	4,521	4,000
Road Salt	20,559	30,351	59,907	52,758	60,000
Street Repair Materials	17,465	19,302	19,295	45,658	40,000
Roadway Marking Equip. / Signs	19,125	3,998	8,183	10,174	15,000
Banners	3,658	-	-	-	-
Other	3,923	1,532	4,385	2,272	4,500
<b>Total Materials and Supplies</b>	<b>67,477</b>	<b>58,533</b>	<b>95,163</b>	<b>115,383</b>	<b>123,500</b>
Miscellaneous					
Other	280	1,082	1,744	240	5,000
<b>Total Miscellaneous</b>	<b>280</b>	<b>1,082</b>	<b>1,744</b>	<b>240</b>	<b>5,000</b>
<b>Total Expenditures</b>	<b>691,207</b>	<b>650,128</b>	<b>690,819</b>	<b>747,154</b>	<b>814,910</b>

# Street Maintenance and Repair

	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(310,998)</b>	<b>(267,953)</b>	<b>(299,181)</b>	<b>(355,734)</b>	<b>(430,410)</b>
<b>Other Financing Sources/Uses:</b>					
Transfers In					
From General Fund	529,587	426,704	461,971	527,815	615,627
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
To Issue 2	-	-	-	-	-
To Service Center	(82,435)	(77,731)	(69,939)	(83,129)	(88,827)
To Motor Pool	(90,297)	(82,808)	(88,076)	(88,952)	(96,390)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>356,855</b>	<b>266,165</b>	<b>303,956</b>	<b>355,734</b>	<b>430,410</b>
<b>Net Change in Fund Balance</b>	<b>45,857</b>	<b>(1,788)</b>	<b>4,775</b>	<b>-</b>	<b>-</b>
<b>Cash Balance, Jan. 1</b>	<b>556,813</b>	<b>622,412</b>	<b>600,639</b>	<b>623,125</b>	<b>601,000</b>
<b>Add: Receipts</b>	909,796	808,879	853,609	919,235	1,000,127
<b>Less: Disbursements</b>	(844,197)	(830,652)	(831,123)	(941,360)	(1,000,127)
<b>Cash Balance, Dec. 31</b>	<b>622,412</b>	<b>600,639</b>	<b>623,125</b>	<b>601,000</b>	<b>601,000</b>
<b>Less: Outstanding Encumbrances</b>	<b>(22,412)</b>	<b>(639)</b>	<b>(23,125)</b>	<b>(1,000)</b>	<b>(1,000)</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Motor Vehicle License Fee	3,997	3,858	3,878	3,913	4,000
Gasoline Tax	21,617	21,977	22,485	22,450	22,000
Permissive Tax	4,650	4,635	4,736	4,838	5,000
Other	-	-	-	1,142	-
<b>Total Revenue</b>	<b>30,264</b>	<b>30,470</b>	<b>31,099</b>	<b>32,343</b>	<b>31,000</b>
<b>Expenditures</b>					
Contractual Services					
Far Hills Traffic Signal Maint.	5,289	3,324	7,008	8,247	7,500
Far Hills Traffic Signal Power	10,139	9,523	10,309	10,853	11,000
Other	-	-	-	-	2,000
<b>Total Contractual Services</b>	<b>15,428</b>	<b>12,847</b>	<b>17,317</b>	<b>19,100</b>	<b>20,500</b>
Materials and Supplies					
Road Salt	5,140	7,588	14,977	13,200	15,000
Other	-	-	5	-	-
<b>Total Materials and Supplies</b>	<b>5,140</b>	<b>7,588</b>	<b>14,982</b>	<b>13,200</b>	<b>15,000</b>
Miscellaneous					
Other	7	5	-	-	100
<b>Total Miscellaneous</b>	<b>7</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>Total Expenditures</b>	<b>20,575</b>	<b>20,440</b>	<b>32,299</b>	<b>32,300</b>	<b>35,600</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>9,689</b>	<b>10,030</b>	<b>(1,200)</b>	<b>43</b>	<b>(4,600)</b>
<b>Net Change in Fund Balance</b>	<b>9,689</b>	<b>10,030</b>	<b>(1,200)</b>	<b>43</b>	<b>(4,600)</b>
<b>Cash Balance, Jan. 1</b>	<b>35,658</b>	<b>47,796</b>	<b>56,227</b>	<b>57,023</b>	<b>54,717</b>
<b>Add: Receipts</b>	<b>30,264</b>	<b>30,470</b>	<b>31,099</b>	<b>32,343</b>	<b>31,000</b>
<b>Less: Disbursements</b>	<b>(18,126)</b>	<b>(22,039)</b>	<b>(30,303)</b>	<b>(34,649)</b>	<b>(35,600)</b>
<b>Cash Balance, Dec. 31</b>	<b>47,796</b>	<b>56,227</b>	<b>57,023</b>	<b>54,717</b>	<b>50,117</b>
<b>Less: Outstanding Encumbrances</b>	<b>(2,708)</b>	<b>(1,103)</b>	<b>(2,349)</b>	<b>-</b>	<b>-</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>45,088</b>	<b>55,124</b>	<b>54,674</b>	<b>54,717</b>	<b>50,117</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Human Services Levy	48,841	48,841	48,841	48,841	48,841
Fees, Donations, etc.	449,656	457,411	466,119	450,694	450,050
<b>Total Revenue</b>	<b>498,497</b>	<b>506,252</b>	<b>514,960</b>	<b>499,535</b>	<b>498,891</b>
<b>Expenditures</b>					
Personnel Services					
Salaries	483,340	465,485	468,805	473,866	477,280
Retirement	66,382	64,460	61,966	67,558	66,825
Workers Compensation	12,104	13,326	12,414	11,496	14,440
Health Insurance	48,072	54,548	43,957	40,886	57,800
Medicare	5,313	5,055	5,020	5,463	5,280
Other	5,930	4,868	5,340	14,015	6,090
<b>Total Personnel Services</b>	<b>621,141</b>	<b>607,742</b>	<b>597,502</b>	<b>613,284</b>	<b>627,715</b>
Contractual Services					
Utilities	31,766	34,037	33,789	35,684	38,000
Youth Activities - Kids	13,069	8,138	10,127	14,661	15,000
Youth Activities - Teens	3,644	4,156	2,500	3,100	5,500
Youth Activities - Adult & Family	3,038	4,386	3,938	6,297	4,000
Fitness & Dance Instructors	44,364	43,276	45,843	52,533	47,500
Sports & Gym Instructors	11,885	11,367	11,984	14,828	20,500
Art, Music & Drama Instructors	4,091	4,860	3,554	5,190	6,000
Consultants	-	2,955	1,711	1,610	2,000
Maintenance - Old River	3,634	2,311	2,882	4,463	3,500
Printing	10,246	11,840	10,100	10,139	12,000
Buildings & Grounds Maint.	50,726	43,861	52,142	33,374	37,700
Other	68,284	64,502	42,916	42,571	55,770
<b>Total Contractual Services</b>	<b>244,747</b>	<b>235,689</b>	<b>221,486</b>	<b>224,450</b>	<b>247,470</b>
Materials and Supplies					
Office Supplies	4,632	3,747	4,062	3,849	5,600
Youth Activities - Kids	4,005	6,044	5,828	5,578	6,000
Youth Activities - Teens	1,291	1,576	622	1,026	1,500
Youth Activities - Adult & Family	733	1,127	1,495	2,130	2,000
General Equipment / Tools	3,359	3,673	10,139	10,941	22,300
Sports Equipment	2,545	2,793	2,628	2,287	3,500
Concession Supplies - Pool	16,514	12,503	11,994	13,277	15,000
Other	19,977	23,871	17,644	20,669	26,600
<b>Total Materials and Supplies</b>	<b>53,056</b>	<b>55,334</b>	<b>54,412</b>	<b>59,757</b>	<b>82,500</b>
Miscellaneous					
Other	5,525	2,242	781	1,928	2,250
<b>Total Miscellaneous</b>	<b>5,525</b>	<b>2,242</b>	<b>781</b>	<b>1,928</b>	<b>2,250</b>
<b>Total Expenditures</b>	<b>924,469</b>	<b>901,007</b>	<b>874,181</b>	<b>899,419</b>	<b>959,935</b>

# Leisure Activity

	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(425,972)</b>	<b>(394,755)</b>	<b>(359,221)</b>	<b>(399,884)</b>	<b>(461,044)</b>
<b>Other Financing Sources/Uses:</b>					
Transfers In					
From General Fund	377,829	567,043	353,891	403,179	464,614
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
To Service Center	-	-	-	-	-
To Motor Pool	(3,346)	(3,067)	(3,262)	(3,295)	(3,570)
Proceeds From Borrowing					
Payment of Borrowed Funds					
<b>Total Other Financing Sources and Uses</b>	<b>374,483</b>	<b>563,976</b>	<b>350,629</b>	<b>399,884</b>	<b>461,044</b>
<b>Net Change in Fund Balance</b>	<b>(51,489)</b>	<b>169,221</b>	<b>(8,592)</b>	<b>-</b>	<b>-</b>
<b>Cash Balance, Jan. 1</b>	<b>440,028</b>	<b>383,648</b>	<b>564,907</b>	<b>552,247</b>	<b>560,000</b>
<b>Add: Receipts</b>	876,326	1,073,295	868,851	902,714	963,505
<b>Less: Disbursements</b>	(932,706)	(892,036)	(881,511)	(894,961)	(963,505)
<b>Cash Balance, Dec. 31</b>	<b>383,648</b>	<b>564,907</b>	<b>552,247</b>	<b>560,000</b>	<b>560,000</b>
<b>Less: Outstanding Encumbrances</b>	<b>(6,487)</b>	<b>(14,907)</b>	<b>(2,247)</b>	<b>(10,000)</b>	<b>(10,000)</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>377,161</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>



# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Human Service Levy	67,448	67,448	67,448	67,448	67,448
Fees	25,339	28,581	28,985	35,821	35,280
Other	2,662	2,482	2,511	2,466	2,200
<b>Total Revenue</b>	<b>95,449</b>	<b>98,511</b>	<b>98,944</b>	<b>105,735</b>	<b>104,928</b>
<b>Expenditures</b>					
Personnel Services					
Salaries	67,644	67,643	67,644	55,126	54,000
Retirement	9,456	9,470	9,106	11,026	7,560
Workers Compensation	1,644	1,774	1,695	1,575	1,980
Health Insurance	12,552	15,496	11,825	8,277	4,925
Medicare	914	901	901	1,367	785
Other	5,283	4,564	4,782	28,793	2,355
<b>Total Personnel Services</b>	<b>97,493</b>	<b>99,848</b>	<b>95,953</b>	<b>106,164</b>	<b>71,605</b>
Contractual Services					
Environmental Health Service	2,500	2,163	3,570	2,808	4,000
Employee Physical Exams	673	1,420	900	-	2,000
Memberships and Subscriptions	1,132	995	1,183	1,177	1,500
Conferences	1,273	834	745	234	1,300
Other	1,450	1,150	1,008	1,060	1,455
<b>Total Contractual Services</b>	<b>7,028</b>	<b>6,562</b>	<b>7,406</b>	<b>5,279</b>	<b>10,255</b>
Materials and Supplies					
Office Supplies	512	342	41	257	500
General Equipment / Tools	16	-	70	-	50
Uniforms	-	170	200	978	750
Other	-	-	-	-	-
<b>Total Materials and Supplies</b>	<b>528</b>	<b>512</b>	<b>311</b>	<b>1,235</b>	<b>1,300</b>
Miscellaneous					
Employee Assistance Program	2,394	2,331	-	-	-
Other	2,956	3,022	4,012	4,258	4,350
<b>Total Miscellaneous</b>	<b>5,350</b>	<b>5,353</b>	<b>4,012</b>	<b>4,258</b>	<b>4,350</b>
<b>Total Expenditures</b>	<b>110,399</b>	<b>112,275</b>	<b>107,682</b>	<b>116,936</b>	<b>87,510</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(14,950)</b>	<b>(13,764)</b>	<b>(8,738)</b>	<b>(11,201)</b>	<b>17,418</b>

# Health

	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Other Financing Sources and Uses:</b>					
Transfers In					
From General Fund	17,608	26,522	2,876	14,496	-
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Service Center	-	-	-	-	-
To Motor Pool	(3,346)	(3,067)	(3,262)	(3,295)	(3,570)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>14,262</b>	<b>23,455</b>	<b>(386)</b>	<b>11,201</b>	<b>(3,570)</b>
<b>Net Change in Fund Balance</b>	<b>(688)</b>	<b>9,691</b>	<b>(9,124)</b>	<b>-</b>	<b>13,848</b>
<b>Cash Balance, Jan. 1</b>	<b>26,888</b>	<b>26,513</b>	<b>34,852</b>	<b>25,000</b>	<b>25,000</b>
<b>Add: Receipts</b>	113,057	125,033	101,820	120,231	104,928
<b>Less: Disbursements</b>	(113,432)	(116,694)	(111,672)	(120,231)	(91,080)
<b>Cash Balance, Dec. 31</b>	<b>26,513</b>	<b>34,852</b>	<b>25,000</b>	<b>25,000</b>	<b>38,848</b>
<b>Less: Outstanding Encumbrances</b>	<b>(1,513)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>25,000</b>	<b>34,852</b>	<b>25,000</b>	<b>25,000</b>	<b>38,848</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Donations	-	-	-	-	-
Interest	1,564	1,434	1,342	1,040	1,200
<b>Total Revenue</b>	<b>1,564</b>	<b>1,434</b>	<b>1,342</b>	<b>1,040</b>	<b>1,200</b>
<b>Contractual Services</b>					
Safety Officer Training	-	-	-	1,535	2,000
Facility Improvements	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Contractual Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,535</b>	<b>2,000</b>
<b>Capital Outlay</b>					
Training / Equipment	241	3,263	702	7,717	5,000
Facility Construction	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>241</b>	<b>3,263</b>	<b>702</b>	<b>7,717</b>	<b>5,000</b>
<b>Miscellaneous</b>					
Other	-	-	-	-	3,000
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>
<b>Total Expenditures</b>	<b>241</b>	<b>3,263</b>	<b>702</b>	<b>9,252</b>	<b>10,000</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>1,323</b>	<b>(1,829)</b>	<b>640</b>	<b>(8,212)</b>	<b>(8,800)</b>
<b>Net Change in Fund Balance</b>	<b>1,323</b>	<b>(1,829)</b>	<b>640</b>	<b>(8,212)</b>	<b>(8,800)</b>
<b>Cash Balance, Jan. 1</b>	<b>258,450</b>	<b>259,773</b>	<b>257,944</b>	<b>258,583</b>	<b>250,371</b>
<b>Add: Receipts</b>	1,564	1,434	1,342	1,040	1,200
<b>Less: Disbursements</b>	(241)	(3,263)	(703)	(9,252)	(10,000)
<b>Cash Balance, Dec. 31</b>	<b>259,773</b>	<b>257,944</b>	<b>258,583</b>	<b>250,371</b>	<b>241,571</b>
<b>Less: Outstanding Encumbrances</b>	-	-	-	-	-
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>259,773</b>	<b>257,944</b>	<b>258,583</b>	<b>250,371</b>	<b>241,571</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Interest	18,774	1,480	1,725	1,348	1,500
Other	100,000	-	-	-	-
<b>Total Revenue</b>	<b>118,774</b>	<b>1,480</b>	<b>1,725</b>	<b>1,348</b>	<b>1,500</b>
<b>Expenditures</b>					
Contractual Services					
Consultants	-	-	-	-	-
<b>Total Contractual Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Miscellaneous					
Business District Street Lighting	-	-	-	-	-
Business District Parking Lot	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>118,774</b>	<b>1,480</b>	<b>1,725</b>	<b>1,348</b>	<b>1,500</b>
<b>Other Financing Sources and Uses:</b>					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To General Fund	-	(2,775,000)	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>(2,775,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>118,774</b>	<b>(2,773,520)</b>	<b>1,725</b>	<b>1,348</b>	<b>1,500</b>
<b>Cash Balance, Jan. 1</b>	<b>2,986,075</b>	<b>3,104,849</b>	<b>331,329</b>	<b>333,054</b>	<b>334,402</b>
<b>Add: Receipts</b>	118,774	1,480	1,725	1,348	1,500
<b>Less: Disbursements</b>	-	(2,775,000)	-	-	-
<b>Cash Balance, Dec. 31</b>	<b>3,104,849</b>	<b>331,329</b>	<b>333,054</b>	<b>334,402</b>	<b>335,902</b>
<b>Less: Outstanding Encumbrances</b>	-	-	-	-	-
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>3,104,849</b>	<b>331,329</b>	<b>333,054</b>	<b>334,402</b>	<b>335,902</b>

# Electric Street Lighting

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

	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Assessments	128,410	117,445	130,249	130,686	130,000
Other	-	-	-	-	-
<b>Total Revenue</b>	<b>128,410</b>	<b>117,445</b>	<b>130,249</b>	<b>130,686</b>	<b>130,000</b>
<b>Expenditures</b>					
Contractual Services					
Far Hills Tree Illumination	1,149	577	699	3,035	3,200
DP&L Contract for Street Lighting	123,582	124,328	124,634	125,000	130,000
County Auditor Fees	6,340	6,721	6,230	6,172	6,800
Other	4,529	3,867	3,368	5,785	10,100
<b>Total Contractual Services</b>	<b>135,600</b>	<b>135,493</b>	<b>134,931</b>	<b>139,992</b>	<b>150,100</b>
Capital Outlay					
New Street Light Installations	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Miscellaneous					
Other	-	-	-	-	-
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>135,600</b>	<b>135,493</b>	<b>134,931</b>	<b>139,992</b>	<b>150,100</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(7,190)</b>	<b>(18,048)</b>	<b>(4,682)</b>	<b>(9,306)</b>	<b>(20,100)</b>
<b>Other Financing Sources and Uses:</b>					
Transfers In					
From General Fund	-	-	5,879	9,306	20,100
Transfers Out					
To Capital Equipment	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>5,879</b>	<b>9,306</b>	<b>20,100</b>
<b>Net Change in Fund Balance</b>	<b>(7,190)</b>	<b>(18,048)</b>	<b>1,197</b>	<b>-</b>	<b>-</b>
<b>Cash Balance, Jan. 1</b>	<b>124,041</b>	<b>116,851</b>	<b>98,854</b>	<b>100,000</b>	<b>100,000</b>
<b>Add: Receipts</b>	<b>128,410</b>	<b>117,445</b>	<b>136,128</b>	<b>139,992</b>	<b>150,100</b>
<b>Less: Disbursements</b>	<b>(135,600)</b>	<b>(135,442)</b>	<b>(134,982)</b>	<b>(139,992)</b>	<b>(150,100)</b>
<b>Cash Balance, Dec. 31</b>	<b>116,851</b>	<b>98,854</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Less: Outstanding Encumbrances</b>	<b>-</b>	<b>(52)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>116,851</b>	<b>98,802</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Assessments	5,127	5,588	5,382	5,792	5,500
Reimbursements	36,263	42,126	39,575	60,090	60,000
<b>Total Revenue</b>	<b>41,390</b>	<b>47,714</b>	<b>44,957</b>	<b>65,882</b>	<b>65,500</b>
<b>Expenditures</b>					
Contractual Services					
County Auditor Fees	258	325	277	338	600
Legal Advertising	270	312	340	384	600
Other	-	-	-	-	-
<b>Total Contractual Services</b>	<b>528</b>	<b>637</b>	<b>617</b>	<b>722</b>	<b>1,200</b>
Capital Outlay					
Repairs - Resident Portion	52,492	35,875	54,705	90,378	80,000
Repairs - City Portion	65,572	89,847	60,375	29,622	40,000
Other	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>118,064</b>	<b>125,722</b>	<b>115,080</b>	<b>120,000</b>	<b>120,000</b>
Miscellaneous					
Other	50	-	-	-	500
<b>Total Miscellaneous</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>
<b>Total Expenditures</b>	<b>118,642</b>	<b>126,359</b>	<b>115,697</b>	<b>120,722</b>	<b>121,700</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(77,252)</b>	<b>(78,645)</b>	<b>(70,740)</b>	<b>(54,840)</b>	<b>(56,200)</b>
<b>Other Financing Sources and Uses:</b>					
Transfers In					
From General Fund	69,192	84,667	72,013	54,840	56,200
Transfers Out					
To Capital Equipment	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>69,192</b>	<b>84,667</b>	<b>72,013</b>	<b>54,840</b>	<b>56,200</b>
<b>Net Change in Fund Balance</b>	<b>(8,060)</b>	<b>6,022</b>	<b>1,273</b>	<b>-</b>	<b>-</b>
<b>Cash Balance, Jan. 1</b>	<b>198,427</b>	<b>203,729</b>	<b>210,992</b>	<b>205,782</b>	<b>203,000</b>
<b>Add: Receipts</b>	<b>110,582</b>	<b>132,381</b>	<b>116,970</b>	<b>120,722</b>	<b>121,700</b>
<b>Less: Disbursements</b>	<b>(105,280)</b>	<b>(125,118)</b>	<b>(122,180)</b>	<b>(123,504)</b>	<b>(121,700)</b>
<b>Cash Balance, Dec. 31</b>	<b>203,729</b>	<b>210,992</b>	<b>205,782</b>	<b>203,000</b>	<b>203,000</b>
<b>Less: Outstanding Encumbrances</b>	<b>(13,362)</b>	<b>(10,118)</b>	<b>(5,782)</b>	<b>(3,000)</b>	<b>(3,000)</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>190,367</b>	<b>200,874</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>

# 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 2016***

<b>Governmental Funds</b>	<b>Estimated Balance 01/01/16</b>	<b>Estimated Revenue</b>	<b>Proposed Appropriation</b>	<b>Estimated Balance 12/31/16</b>
Equipment Replacement	36,121	598,879	435,000	200,000
Capital Improvement	83,681	930,819	814,500	200,000
Issue 2 Projects	0	0	0	0
Public Facilities	0	0	0	0
<b>Total</b>	<b>119,802</b>	<b>1,529,698</b>	<b>1,249,500</b>	<b>400,000</b>



# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Other	-	-	10,994	-	-
Grants and Subsidies	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>10,994</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>					
Capital Equipment					
Administrative Equipment	-	-	-	-	12,000
Administrative Vehicles	-	-	-	-	35,000
Beautification Equipment	9,600	-	-	-	-
Beautification Vehicles	-	18,693	-	-	-
Computer Replacement	20,337	30,000	26,129	30,000	50,000
Health Vehicles	-	-	15,814	-	-
Leisure Services Equipment	-	18,350	22,004	17,759	15,000
Leisure Services Vehicles	-	-	-	-	-
Police Vehicles	-	-	-	-	-
Public Works Equipment	-	-	-	1,321	-
Refuse Equipment	-	19,528	25,100	-	90,000
Refuse Vehicles	24,624	-	-	48,397	32,000
Safety Equipment	21,028	-	7,480	360,608	185,000
Safety Vehicles	-	-	-	64,000	-
Service Center Equipment	-	-	29,763	-	-
Street Equipment	-	-	-	16,416	16,000
Street Vehicles	-	-	-	-	-
<b>Total Capital Equipment</b>	<b>75,589</b>	<b>86,571</b>	<b>126,290</b>	<b>538,501</b>	<b>435,000</b>
<b>Total Expenditures</b>	<b>75,589</b>	<b>86,571</b>	<b>126,290</b>	<b>538,501</b>	<b>435,000</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(75,589)</b>	<b>(86,571)</b>	<b>(115,296)</b>	<b>(538,501)</b>	<b>(435,000)</b>
<b>Other Financing Sources and Uses:</b>					
Transfers In					
From General Fund	58,419	56,515	88,740	171,171	476,879
From All Other Funds	-	-	-	48,396	122,000
<b>Total Other Financing Sources and Uses</b>	<b>58,419</b>	<b>56,515</b>	<b>88,740</b>	<b>219,567</b>	<b>598,879</b>
<b>Net Change in Fund Balance</b>	<b>(17,170)</b>	<b>(30,056)</b>	<b>(26,556)</b>	<b>(318,934)</b>	<b>163,879</b>
<b>Cash Balance, Jan. 1</b>	<b>537,497</b>	<b>455,630</b>	<b>413,152</b>	<b>380,303</b>	<b>36,121</b>
<b>Add: Receipts</b>	<b>58,419</b>	<b>56,515</b>	<b>99,734</b>	<b>219,567</b>	<b>598,879</b>
<b>Less: Disbursements</b>	<b>(140,286)</b>	<b>(98,993)</b>	<b>(132,583)</b>	<b>(563,749)</b>	<b>(435,000)</b>
<b>Cash Balance, Dec. 31</b>	<b>455,630</b>	<b>413,152</b>	<b>380,303</b>	<b>36,121</b>	<b>200,000</b>
<b>Less: Outstanding Encumbrances</b>	<b>(54,143)</b>	<b>(33,827)</b>	<b>(25,248)</b>	<b>-</b>	<b>-</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>401,487</b>	<b>379,325</b>	<b>355,055</b>	<b>36,121</b>	<b>200,000</b>

# Capital Improvement

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

	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Grants - Other	-	-	-	-	-
Other	-	-	1,532	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>1,532</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>					
Capital Improvements					
Administration Building Repairs	-	15,000	27,995	2,405	-
Asphalt Pavement Program	350,000	518,593	445,314	475,263	450,000
Concrete Street Program	118,020	-	140,000	-	160,000
Far Hills Business District Imp.	1,321	-	7,700	71,412	5,000
Foell Center Repairs	-	-	-	-	48,000
Natural Area Improvements	-	-	2,705	-	-
OCC Facility Improvements	1,737	3,500	-	-	48,000
OCC Gardner Pool Improvements	-	-	-	17,000	31,500
Old River Field Improvements	-	52,046	-	-	6,000
Orchardly Park Improvements	-	-	-	18,550	10,000
Parking Lot Repairs	-	-	15,355	-	-
Smith Gardens Improvements	-	6,740	-	-	41,000
Smith Gardens Paver Project	-	-	9,914	-	-
Street Name Sign Replacement	-	6,450	11,371	8,288	-
Wonderly Apartment Roof	-	-	-	-	15,000
<b>Total Capital Improvements</b>	<b>471,078</b>	<b>602,329</b>	<b>660,354</b>	<b>592,918</b>	<b>814,500</b>
<b>Total Expenditures</b>	<b>471,078</b>	<b>602,329</b>	<b>660,354</b>	<b>592,918</b>	<b>814,500</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(471,078)</b>	<b>(602,329)</b>	<b>(658,822)</b>	<b>(592,918)</b>	<b>(814,500)</b>
<b>Other Financing Sources and Uses:</b>					
Transfers In					
From General Fund	543,052	450,708	540,732	366,243	930,819
<b>Total Other Financing Sources and Uses</b>	<b>543,052</b>	<b>450,708</b>	<b>540,732</b>	<b>366,243</b>	<b>930,819</b>
<b>Net Change in Fund Balance</b>	<b>71,974</b>	<b>(151,621)</b>	<b>(118,090)</b>	<b>(226,675)</b>	<b>116,319</b>
<b>Cash Balance, Jan. 1</b>	<b>672,274</b>	<b>928,802</b>	<b>457,320</b>	<b>414,520</b>	<b>133,681</b>
<b>Add: Receipts</b>	543,052	450,708	542,264	366,243	930,819
<b>Less: Disbursements</b>	(286,524)	(922,190)	(585,064)	(647,082)	(814,500)
<b>Cash Balance, Dec. 31</b>	<b>928,802</b>	<b>457,320</b>	<b>414,520</b>	<b>133,681</b>	<b>250,000</b>
<b>Less: Outstanding Encumbrances</b>	<b>(379,581)</b>	<b>(49,720)</b>	<b>(104,164)</b>	<b>(50,000)</b>	<b>(50,000)</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>549,221</b>	<b>407,600</b>	<b>310,356</b>	<b>83,681</b>	<b>200,000</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
State Grant	-	-	-	-	-
Interest	-	-	-	-	-
Reimbursements	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-
<b>Expenditures</b>					
Contractual Services					
County Engineer Fees	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Contractual Services</b>	-	-	-	-	-
Capital Outlay					
Patt-Dixon Sanitary Swr - City	-	-	-	-	-
Patt-Dixon Sanitary Swr - State	-	-	-	-	-
Oakwood Ave Saf. Imp. - City	-	-	-	-	-
Oakwood Ave Saf. Imp. - State	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-
<b>Excess (Deficiency) of Revenues over Expenditures</b>	-	-	-	-	-
<b>Other Financing Sources and Uses:</b>					
Transfers In					
From All Other Funds	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-	-	-
<b>Cash Balance, Jan. 1</b>	-	-	-	-	-
<b>Add: Receipts</b>	-	-	-	-	-
<b>Less: Disbursements</b>	-	-	-	-	-
<b>Cash Balance, Dec. 31</b>	-	-	-	-	-
<b>Less: Outstanding Encumbrances</b>	-	-	-	-	-
<b>Unencumbered Fund Balance, Dec. 31</b>	-	-	-	-	-

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Interest	17,955	(502)	-	-	-
Other	-	-	-	-	-
<b>Total Revenue</b>	<b>17,955</b>	<b>(502)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>					
Contractual Services					
Consulting - Safety / Admin.	-	-	-	-	-
Consulting - Athletic Fields	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Contractual Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital Outlay					
Facility Construction	-	-	-	-	-
NCR Athletic Fields Acquisition	-	-	-	-	-
Furniture and Fixtures	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Miscellaneous					
Miscellaneous - Public Works	-	-	-	-	-
Miscellaneous - Safety / Admin.	-	-	-	-	-
Miscellaneous - Athletic Fields	-	-	-	-	-
Other	12,281	-	-	-	-
<b>Total Miscellaneous</b>	<b>12,281</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>12,281</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>5,674</b>	<b>(502)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources and Uses:</b>					
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	693,000	-	-	-	-
Debt Issue - Safety / Admin.	250,000	-	-	-	-
Debt Issue - NCR Sports Fields	1,459,000	-	-	-	-

# Public Facilities

	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
Payment of Borrowed Funds					
Public Works Note	(748,000)	(693,000)	-	-	-
Public Works Interest	(8,392)	(7,775)	-	-	-
Safety / Admin. Note	(276,000)	(250,000)	-	-	-
Safety / Admin. Interest	(3,096)	(2,805)	-	-	-
NCR Sports Fields Note	(1,500,000)	(1,459,000)	-	-	-
NCR Sports Fields Interest	(16,828)	(16,368)	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>(150,316)</b>	<b>(2,062,993)</b>	-	-	-
<b>Net Change in Fund Balance</b>	<b>(144,642)</b>	<b>(2,063,495)</b>	-	-	-
<b>Cash Balance, Jan. 1</b>	<b>2,208,135</b>	<b>2,063,495</b>	-	-	-
<b>Add: Receipts</b>	2,419,955	365,453	-	-	-
<b>Less: Disbursements</b>	(2,564,595)	(2,428,948)	-	-	-
<b>Cash Balance, Dec. 31</b>	<b>2,063,495</b>	-	-	-	-
<b>Less: Outstanding Encumbrances</b>	-	-	-	-	-
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>2,063,495</b>	-	-	-	-

# 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 2016***

<b>Governmental Funds</b>	<b>Estimated Balance 01/01/16</b>	<b>Estimated Revenue</b>	<b>Proposed Appropriation</b>	<b>Estimated Balance 12/31/16</b>
Bond Retirement	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
Revenue	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-
Expenditures	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-
<b>Excess (Deficiency) of Revenues over Expenditures</b>	-	-	-	-	-
<b>Other Financing Sources and Uses:</b>					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>					
<b>Net Change in Fund Balance</b>	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	-	-
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-



# Amortization Schedule

## Hatcher's Plat Sanitary Sewer

Original Amount: \$517,176.95		Interest: 0%	
Dated: 1/1/1997			
<u>Year</u>	<u>Bonds</u>	<u>Interest Cost</u>	<u>Total</u>
2016	25,858.84	-	25,858.84
<b>Total</b>	<u><u>25,858.84</u></u>	<u><u>-</u></u>	<u><u>25,858.84</u></u>

# 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 2016***

<b>Governmental Funds</b>	<b>Estimated Balance 01/01/16</b>	<b>Estimated Revenue</b>	<b>Proposed Appropriation</b>	<b>Estimated Balance 12/31/16</b>
Self-Funded Insurance Trust	25,000	17,200	17,200	25,000
Service Center	100,000	728,305	728,305	100,000
<b>Total</b>	<b>125,000</b>	<b>745,505</b>	<b>745,505</b>	<b>125,000</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Administrative Reimbursement	-	-	-	-	-
Vision Premium Payments	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>					
Contractual Services					
Vision Insurance Admin. Costs	1,614	1,527	1,506	1,660	1,700
Other	-	-	-	-	-
<b>Total Contractual Services</b>	<b>1,614</b>	<b>1,527</b>	<b>1,506</b>	<b>1,660</b>	<b>1,700</b>
Materials and Supplies					
Office Supplies	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Materials and Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Miscellaneous					
Vision Claims - Safety Officers	5,012	5,072	2,654	5,318	5,000
Vision Claims - Administration	7,459	5,756	5,591	7,447	7,500
Vision Claims - Service Workers	1,515	2,129	1,240	1,984	3,000
<b>Total Miscellaneous</b>	<b>13,986</b>	<b>12,957</b>	<b>9,485</b>	<b>14,749</b>	<b>15,500</b>
<b>Total Expenditures</b>	<b>15,600</b>	<b>14,484</b>	<b>10,991</b>	<b>16,409</b>	<b>17,200</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(15,600)</b>	<b>(14,484)</b>	<b>(10,991)</b>	<b>(16,409)</b>	<b>(17,200)</b>
<b>Other Financing Sources and Uses:</b>					
Transfers In					
From General Fund	15,600	14,484	10,991	16,409	17,200
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>15,600</b>	<b>14,484</b>	<b>10,991</b>	<b>16,409</b>	<b>17,200</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance, Jan. 1</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Add: Receipts</b>	15,600	14,484	10,991	16,409	17,200
<b>Less: Disbursements</b>	(15,600)	(14,484)	(10,991)	(16,409)	(17,200)
<b>Cash Balance, Dec. 31</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Less: Outstanding Encumbrances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Miscellaneous	24,694	22,237	27,005	16,598	15,000
<b>Total Revenue</b>	<b>24,694</b>	<b>22,237</b>	<b>27,005</b>	<b>16,598</b>	<b>15,000</b>
<b>Expenditures</b>					
Personnel Services					
Salaries	186,353	189,441	164,937	161,041	157,400
Retirement	26,057	26,523	21,909	24,814	21,775
Workers Compensation	4,737	5,054	4,872	3,910	4,910
Health Insurance	40,043	45,399	34,471	38,454	40,010
Medicare	1,517	1,511	1,228	1,239	1,155
Other	3,224	2,653	2,672	19,034	22,195
<b>Total Personnel Services</b>	<b>261,931</b>	<b>270,581</b>	<b>230,089</b>	<b>248,492</b>	<b>247,445</b>
Contractual Services					
Service Contracts	9,667	9,486	11,327	8,327	12,000
Utilities	26,117	27,176	30,592	33,491	35,000
Telephone	6,399	5,479	4,819	4,793	7,000
Cleaning Service	681	225	432	180	1,200
Buildings and Grounds Maint.	14,419	8,660	9,346	26,639	20,000
Other	12,146	19,891	13,049	13,814	32,360
<b>Total Contractual Services</b>	<b>69,429</b>	<b>70,917</b>	<b>69,565</b>	<b>87,244</b>	<b>107,560</b>
Materials and Supplies					
Fuel	191,072	179,206	187,467	164,151	190,000
Oil / Lubricants	4,394	3,656	4,192	6,000	10,000
Tires	25,373	13,593	19,724	26,991	22,000
Motor Equipment / Parts / Supplies	113,594	110,238	114,828	132,310	135,000
Office Supplies	1,129	1,150	794	989	1,500
Building Supplies	3,882	2,905	2,909	2,663	5,000
General Equipment / Tools	4,700	1,959	984	9,650	6,000
Other	2,121	1,305	2,464	796	3,300
<b>Total Materials and Supplies</b>	<b>346,265</b>	<b>314,012</b>	<b>333,362</b>	<b>343,550</b>	<b>372,800</b>
Miscellaneous					
Other	9	20	327	215	500
<b>Total Miscellaneous</b>	<b>9</b>	<b>20</b>	<b>327</b>	<b>215</b>	<b>500</b>
<b>Total Expenditures</b>	<b>677,634</b>	<b>655,530</b>	<b>633,343</b>	<b>679,501</b>	<b>728,305</b>

# Service Center

	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(652,940)</b>	<b>(633,293)</b>	<b>(606,338)</b>	<b>(662,903)</b>	<b>(713,305)</b>
<b>Other Financing Sources and Uses:</b>					
Transfers In					
For Motor Pool	297,650	266,818	326,208	329,453	357,000
For Service Center	354,694	351,671	280,540	333,450	356,305
Transfers Out					
To Equipment Replacement	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>652,344</b>	<b>618,489</b>	<b>606,748</b>	<b>662,903</b>	<b>713,305</b>
<b>Net Change in Fund Balance</b>	<b>(596)</b>	<b>(14,804)</b>	<b>410</b>	<b>-</b>	<b>-</b>
<b>Cash Balance, Jan. 1</b>	<b>134,000</b>	<b>121,826</b>	<b>108,234</b>	<b>101,600</b>	<b>110,000</b>
<b>Add: Receipts</b>	677,038	640,726	633,753	679,501	728,305
<b>Less: Disbursements</b>	(689,212)	(654,318)	(640,387)	(671,101)	(728,305)
<b>Cash Balance, Dec. 31</b>	<b>121,826</b>	<b>108,234</b>	<b>101,600</b>	<b>110,000</b>	<b>110,000</b>
<b>Less: Outstanding Encumbrances</b>	<b>(21,826)</b>	<b>(8,234)</b>	<b>(1,600)</b>	<b>(10,000)</b>	<b>(10,000)</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

# 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 2016***

<b>Governmental Funds</b>	<b>Estimated Balance 01/01/16</b>	<b>Estimated Revenue</b>	<b>Proposed Appropriation</b>	<b>Estimated Balance 12/31/16</b>
Fire Insurance Trust	0	0	0	0
Contractor's Permit Fee	0	1,500	1,500	0
MLK Community Recognition	7,506	0	1,125	6,381
<b>Total</b>	<b>7,506</b>	<b>1,500</b>	<b>2,625</b>	<b>6,381</b>



# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Security Deposit	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-
<b>Expenditures</b>					
Contractual Services					
Inspection and Title Search	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Contractual Services</b>	-	-	-	-	-
Miscellaneous					
Other	-	-	-	-	-
<b>Total Miscellaneous</b>	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-
<b>Excess (Deficiency) of Revenues over Expenditures</b>	-	-	-	-	-
<b>Other Financing Sources and Uses:</b>					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-	-	-
<b>Cash Balance, Jan. 1</b>	-	-	-	-	-
<b>Add: Receipts</b>	-	-	-	-	-
<b>Less: Disbursements</b>	-	-	-	-	-
<b>Cash Balance, Dec. 31</b>	-	-	-	-	-
<b>Less: Outstanding Encumbrances</b>	-	-	-	-	-
<b>Unencumbered Fund Balance, Dec. 31</b>	-	-	-	-	-

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Permits	900	800	1,460	1,500	1,500
<b>Total Revenue</b>	<b>900</b>	<b>800</b>	<b>1,460</b>	<b>1,500</b>	<b>1,500</b>
<b>Expenditures</b>					
Miscellaneous					
Prepaid Permits	900	800	1,460	1,500	1,500
Other	-	-	-	-	-
<b>Total Miscellaneous</b>	<b>900</b>	<b>800</b>	<b>1,460</b>	<b>1,500</b>	<b>1,500</b>
<b>Total Expenditures</b>	<b>900</b>	<b>800</b>	<b>1,460</b>	<b>1,500</b>	<b>1,500</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources and Uses:</b>					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance, Jan. 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Add: Receipts</b>	<b>900</b>	<b>800</b>	<b>1,460</b>	<b>1,500</b>	<b>1,500</b>
<b>Less: Disbursements</b>	<b>(900)</b>	<b>(800)</b>	<b>(1,460)</b>	<b>(1,500)</b>	<b>(1,500)</b>
<b>Cash Balance, Dec. 31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less: Outstanding Encumbrances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Donations	7,050	750	-	-	-
Ticket Sales	860	835	-	-	-
<b>Total Revenue</b>	<b>7,910</b>	<b>1,585</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>					
Contractual Services					
Website, Venue, Custodial	800	748	50	-	125
Printing Services	1,156	222	-	-	-
Community Service Promotion	-	-	1,000	-	1,000
Other	-	-	-	-	-
<b>Total Contractual Services</b>	<b>1,956</b>	<b>970</b>	<b>1,050</b>	<b>-</b>	<b>1,125</b>
Materials and Supplies					
Catering, Food, Supplies	1,123	1,043	-	-	-
Other	50	35	-	-	-
<b>Total Materials and Supplies</b>	<b>1,173</b>	<b>1,078</b>	<b>-</b>	<b>-</b>	<b>-</b>
Miscellaneous					
Awards, Ribbons, Prizes	2,250	1,345	-	-	-
Other	480	-	-	-	-
<b>Total Miscellaneous</b>	<b>2,730</b>	<b>1,345</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>5,859</b>	<b>3,393</b>	<b>1,050</b>	<b>-</b>	<b>1,125</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>2,051</b>	<b>(1,808)</b>	<b>(1,050)</b>	<b>-</b>	<b>(1,125)</b>
<b>Net Change in Fund Balance</b>	<b>2,051</b>	<b>(1,808)</b>	<b>(1,050)</b>	<b>-</b>	<b>(1,125)</b>
<b>Cash Balance, Jan. 1</b>	<b>8,944</b>	<b>10,365</b>	<b>8,556</b>	<b>7,506</b>	<b>7,506</b>
<b>Add: Receipts</b>	<b>7,910</b>	<b>1,585</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less: Disbursements</b>	<b>(6,489)</b>	<b>(3,394)</b>	<b>(1,050)</b>	<b>-</b>	<b>(1,125)</b>
<b>Cash Balance, Dec. 31</b>	<b>10,365</b>	<b>8,556</b>	<b>7,506</b>	<b>7,506</b>	<b>6,381</b>
<b>Less: Outstanding Encumbrances</b>	<b>(449)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>9,916</b>	<b>8,556</b>	<b>7,506</b>	<b>7,506</b>	<b>6,381</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Water Service Charges	989,479	887,457	838,098	852,136	850,000
Interest	9,425	8,982	8,124	5,870	6,000
Miscellaneous	28,737	43,476	39,458	29,337	29,800
<b>Total Revenue</b>	<b>1,027,641</b>	<b>939,915</b>	<b>885,680</b>	<b>887,343</b>	<b>885,800</b>
<b>Expenditures</b>					
Personnel Services					
Salaries	311,620	366,146	383,428	384,173	384,865
Retirement	43,454	50,640	50,100	53,883	53,855
Workers Compensation	7,863	8,422	9,410	9,089	11,410
Health Insurance	54,786	76,801	69,137	73,059	77,180
Medicare	3,158	3,765	3,939	4,226	4,305
Other	4,044	3,730	4,288	5,528	5,085
<b>Total Personnel Services</b>	<b>424,925</b>	<b>509,504</b>	<b>520,302</b>	<b>529,958</b>	<b>536,700</b>
Contractual Services					
Utilities	115,139	100,798	101,743	113,766	115,400
Dayton Water Purchase	22,467	12,258	12,143	12,093	15,000
County Water Purchase	935	835	810	983	1,000
Consultants	16,092	9,351	8,194	3,275	22,500
Other	104,270	124,803	143,016	89,063	161,839
<b>Total Contractual Services</b>	<b>258,903</b>	<b>248,045</b>	<b>265,906</b>	<b>219,180</b>	<b>315,739</b>
Materials and Supplies					
Office Supplies	2,006	1,228	1,390	1,119	2,100
Chemicals / Softening Salt	109,554	104,863	115,825	109,690	110,000
General Equipment / Tools	3,118	4,867	5,731	4,529	7,400
Monitor & Control Equipment	-	-	300	300	2,000
Other	7,027	6,680	9,449	9,514	15,000
<b>Total Materials and Supplies</b>	<b>121,705</b>	<b>117,638</b>	<b>132,695</b>	<b>125,152</b>	<b>136,500</b>
Miscellaneous					
Other	115	285	1,000	2,098	7,300
<b>Total Miscellaneous</b>	<b>115</b>	<b>285</b>	<b>1,000</b>	<b>2,098</b>	<b>7,300</b>
<b>Total Expenditures</b>	<b>805,648</b>	<b>875,472</b>	<b>919,903</b>	<b>876,388</b>	<b>996,239</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>221,993</b>	<b>64,443</b>	<b>(34,223)</b>	<b>10,955</b>	<b>(110,439)</b>

# Waterworks

	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Other Financing Sources and Uses:</b>					
Transfers In					
From Water Equip. / Imp. Fund	-	-	-	-	-
Transfers Out					
To Water Equip. / Imp. Fund	(147,500)	-	-	(100,000)	(100,000)
To Service Center Fund	(45,778)	(44,898)	(40,396)	(48,016)	(51,308)
To Motor Pool	(30,098)	(27,602)	(29,362)	(29,650)	(32,130)
Proceeds From Borrowing					
Other	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>(223,376)</b>	<b>(72,500)</b>	<b>(69,758)</b>	<b>(177,666)</b>	<b>(183,438)</b>
<b>Net Change in Fund Balance</b>	<b>(1,383)</b>	<b>(8,057)</b>	<b>(103,981)</b>	<b>(166,711)</b>	<b>(293,877)</b>
<b>Cash Balance, Jan. 1</b>	<b>1,359,689</b>	<b>1,367,894</b>	<b>1,358,078</b>	<b>1,292,390</b>	<b>1,101,235</b>
<b>Add: Receipts</b>	<b>1,027,641</b>	<b>939,915</b>	<b>885,680</b>	<b>887,343</b>	<b>885,800</b>
<b>Less: Disbursements</b>	<b>(1,019,436)</b>	<b>(949,731)</b>	<b>(951,368)</b>	<b>(1,078,498)</b>	<b>(1,179,677)</b>
<b>Cash Balance, Dec. 31</b>	<b>1,367,894</b>	<b>1,358,078</b>	<b>1,292,390</b>	<b>1,101,235</b>	<b>807,358</b>
<b>Less: Outstanding Encumbrances</b>	<b>(36,370)</b>	<b>(16,581)</b>	<b>(49,444)</b>	<b>(25,000)</b>	<b>(25,000)</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>1,331,524</b>	<b>1,341,497</b>	<b>1,242,946</b>	<b>1,076,235</b>	<b>782,358</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Miscellaneous	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>					
Capital Equipment					
Water Vehicles	-	-	-	-	150,000
Other	17,214	-	-	-	-
<b>Total Capital Equipment</b>	<b>17,214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>
Capital Projects					
Valve Insertion Machine	-	-	49,678	-	-
Water Valve Replacement Project	-	-	21,750	50,000	-
Water Meter AMR System	-	-	-	52,500	52,500
<b>Total Capital Projects</b>	<b>-</b>	<b>-</b>	<b>71,428</b>	<b>102,500</b>	<b>52,500</b>
<b>Total Expenditures</b>	<b>17,214</b>	<b>-</b>	<b>71,428</b>	<b>102,500</b>	<b>202,500</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(17,214)</b>	<b>-</b>	<b>(71,428)</b>	<b>(102,500)</b>	<b>(202,500)</b>
<b>Other Financing Sources and Uses:</b>					
Transfers In					
From Waterworks Fund	147,500	-	-	100,000	100,000
Other	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>147,500</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>
<b>Net Change in Fund Balance</b>	<b>130,286</b>	<b>-</b>	<b>(71,428)</b>	<b>(2,500)</b>	<b>(102,500)</b>
	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Cash Balance, Jan. 1</b>	<b>186,451</b>	<b>316,737</b>	<b>300,764</b>	<b>245,821</b>	<b>226,836</b>
<b>Add: Receipts</b>	147,500	-	-	100,000	100,000
<b>Less: Disbursements</b>	(17,214)	(15,973)	(54,943)	(118,985)	(202,500)
<b>Cash Balance, Dec. 31</b>	<b>316,737</b>	<b>300,764</b>	<b>245,821</b>	<b>226,836</b>	<b>124,336</b>
<b>Less: Outstanding Encumbrances</b>	<b>(55,973)</b>	<b>(40,000)</b>	<b>(16,485)</b>	<b>-</b>	<b>-</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>260,764</b>	<b>260,764</b>	<b>229,336</b>	<b>226,836</b>	<b>124,336</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Sewer Service Charges	1,565,802	1,483,887	1,501,858	1,525,480	1,525,000
Interest	4,807	5,939	6,066	5,090	5,000
Other	34,428	45,027	41,459	36,425	40,700
<b>Total Revenue</b>	<b>1,605,037</b>	<b>1,534,853</b>	<b>1,549,383</b>	<b>1,566,995</b>	<b>1,570,700</b>
<b>Expenditures</b>					
Personnel Services					
Salaries	174,349	227,423	243,155	246,362	242,405
Retirement	24,301	31,128	31,312	34,550	33,770
Workers Compensation	4,220	4,583	5,683	5,598	7,020
Health Insurance	37,026	55,852	48,819	50,759	53,990
Medicare	1,910	2,457	2,605	2,610	2,815
Other	2,962	3,048	3,516	3,952	3,955
<b>Total Personnel Services</b>	<b>244,768</b>	<b>324,491</b>	<b>335,090</b>	<b>343,831</b>	<b>343,955</b>
Contractual Services					
Sewer Charges - Dayton	482,559	417,554	384,945	396,151	400,000
Sewer Charges - Moraine	9,067	8,873	8,133	8,058	10,000
Sewer Charges - Carrmonte	153,170	152,450	167,160	167,314	170,000
Sewer Charges - Beavercreek	632,843	478,665	446,149	470,793	475,000
Sewer Line Maintenance	5,312	6,861	1,610	3,419	5,000
Other	18,517	18,145	19,257	21,479	30,150
<b>Total Contractual Services</b>	<b>1,301,468</b>	<b>1,082,548</b>	<b>1,027,254</b>	<b>1,067,214</b>	<b>1,090,150</b>
Materials and Supplies					
Office Supplies	2,006	1,145	1,390	1,119	2,300
General Equipment / Tools	1,694	3,578	6,289	2,570	5,100
Other	1,428	577	1,948	1,594	2,750
<b>Total Materials and Supplies</b>	<b>5,128</b>	<b>5,300</b>	<b>9,627</b>	<b>5,283</b>	<b>10,150</b>
Miscellaneous					
Other	2,943	-	4,517	4,053	2,250
<b>Total Miscellaneous</b>	<b>2,943</b>	<b>-</b>	<b>4,517</b>	<b>4,053</b>	<b>2,250</b>
<b>Total Expenditures</b>	<b>1,554,307</b>	<b>1,412,339</b>	<b>1,376,488</b>	<b>1,420,381</b>	<b>1,446,505</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>50,730</b>	<b>122,514</b>	<b>172,895</b>	<b>146,614</b>	<b>124,195</b>



# Sanitary Sewer Disposal

	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Other Financing Sources and Uses:</b>					
Transfers In					
From Sewer Equip. / Imp Fund	-	-	-	-	-
To Sewer Equip. / Imp. Fund	(200,000)	-	-	(100,000)	-
To Service Center Fund	(28,990)	(28,436)	(25,587)	(30,411)	(32,495)
To Motor Pool	(6,688)	(6,135)	(6,522)	(6,589)	(7,140)
Payment of Borrowed Funds					
Hatcher's Plat	(25,859)	(25,859)	(25,859)	(25,859)	(25,859)
Interest	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>(261,537)</b>	<b>(60,430)</b>	<b>(57,968)</b>	<b>(162,859)</b>	<b>(65,494)</b>
<b>Net Change in Fund Balance</b>	<b>(210,807)</b>	<b>62,084</b>	<b>114,927</b>	<b>(16,245)</b>	<b>58,701</b>
<b>Cash Balance, Jan. 1</b>	<b>721,027</b>	<b>687,011</b>	<b>972,585</b>	<b>982,272</b>	<b>715,493</b>
<b>Add: Receipts</b>	1,605,037	1,534,853	1,549,383	1,566,995	1,570,700
<b>Less: Disbursements</b>	(1,639,053)	(1,249,279)	(1,539,696)	(1,833,774)	(1,511,999)
<b>Cash Balance, Dec. 31</b>	<b>687,011</b>	<b>972,585</b>	<b>982,272</b>	<b>715,493</b>	<b>774,194</b>
<b>Less: Outstanding Encumbrances</b>	<b>(270,433)</b>	<b>(424,931)</b>	<b>(255,534)</b>	<b>(5,000)</b>	<b>(5,000)</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>416,578</b>	<b>547,654</b>	<b>726,738</b>	<b>710,493</b>	<b>769,194</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Reimbursements	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-
<b>Expenditures</b>					
Capital Equipment					
Sewer Vehicles	-	-	-	-	-
Sewer Equipment	-	-	-	-	-
<b>Total Capital Equipment</b>	-	-	-	-	-
Capital Projects					
Water Meter AMR System	16,827	-	-	52,500	52,500
Sewer Repair	13,250	-	-	-	40,000
<b>Total Capital Projects</b>	<b>30,077</b>	-	-	<b>52,500</b>	<b>92,500</b>
<b>Total Expenditures</b>	<b>30,077</b>	-	-	<b>52,500</b>	<b>92,500</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(30,077)</b>	-	-	<b>(52,500)</b>	<b>(92,500)</b>
<b>Other Financing Sources and Uses:</b>					
Transfers In					
From Sewer Disposal Fund	200,000	-	-	100,000	-
Transfers Out					
To Sewer Disposal Fund	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>200,000</b>	-	-	<b>100,000</b>	-
<b>Net Change in Fund Balance</b>	<b>169,923</b>	-	-	<b>47,500</b>	<b>(92,500)</b>
<b>Cash Balance, Jan. 1</b>	<b>75,770</b>	<b>263,770</b>	<b>246,943</b>	<b>246,943</b>	<b>294,443</b>
<b>Add: Receipts</b>	200,000	-	-	100,000	-
<b>Less: Disbursements</b>	(12,000)	(16,827)	-	(52,500)	(92,500)
<b>Cash Balance, Dec. 31</b>	<b>263,770</b>	<b>246,943</b>	<b>246,943</b>	<b>294,443</b>	<b>201,943</b>
<b>Less: Outstanding Encumbrances</b>	<b>(64,077)</b>	-	-	-	-
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>199,693</b>	<b>246,943</b>	<b>246,943</b>	<b>294,443</b>	<b>201,943</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Stormwater Charges	-	253,318	274,010	274,914	270,000
Other	-	-	-	40	-
<b>Total Revenue</b>	<b>-</b>	<b>253,318</b>	<b>274,010</b>	<b>274,954</b>	<b>270,000</b>
<b>Expenditures</b>					
<b>Personnel Services</b>					
Salaries	-	109,170	131,838	135,618	131,730
Retirement	-	14,082	16,619	18,987	18,300
Workers Compensation	-	-	2,747	3,008	3,780
Health Insurance	-	20,596	20,420	22,283	21,820
Medicare	-	1,247	1,564	1,565	1,685
Other	-	1,189	1,460	1,612	1,575
<b>Total Personnel Services</b>	<b>-</b>	<b>146,284</b>	<b>174,648</b>	<b>183,073</b>	<b>178,890</b>
<b>Contractual Services</b>					
Service Contracts	-	2,352	2,710	3,204	3,000
Landfill Contract	-	10,000	17,252	15,000	20,000
Storm Sewer Maintenance	-	7,745	4,919	4,924	7,000
Other	-	2,724	3,061	2,842	9,800
<b>Total Contractual Services</b>	<b>-</b>	<b>22,821</b>	<b>27,942</b>	<b>25,970</b>	<b>39,800</b>
<b>Materials and Supplies</b>					
Office Supplies	-	452	560	405	1,000
General Equipment / Tools	-	-	-	890	750
Curb and Catch Basin Repair	-	10,855	10,000	3,018	10,000
Other	-	323	1,037	475	2,000
<b>Total Materials and Supplies</b>	<b>-</b>	<b>11,630</b>	<b>11,597</b>	<b>4,788</b>	<b>13,750</b>
<b>Miscellaneous</b>					
Other	-	34	16	-	3,025
<b>Total Miscellaneous</b>	<b>-</b>	<b>34</b>	<b>16</b>	<b>-</b>	<b>3,025</b>
<b>Total Expenditures</b>	<b>-</b>	<b>180,769</b>	<b>214,203</b>	<b>213,831</b>	<b>235,465</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>-</b>	<b>72,549</b>	<b>59,807</b>	<b>61,123</b>	<b>34,535</b>

# Stormwater Operating

	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Other Financing Sources and Uses:</b>					
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)	(14,026)	(16,673)	(17,815)
To Motor Pool	-	(6,135)	(6,522)	(6,589)	(7,140)
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>(21,725)</b>	<b>(20,548)</b>	<b>(23,262)</b>	<b>(24,955)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>50,824</b>	<b>39,259</b>	<b>37,861</b>	<b>9,580</b>
<b>Cash Balance, Jan. 1</b>	<b>-</b>	<b>-</b>	<b>58,043</b>	<b>96,477</b>	<b>131,048</b>
<b>Add: Receipts</b>	<b>-</b>	<b>353,318</b>	<b>274,010</b>	<b>274,954</b>	<b>270,000</b>
<b>Less: Disbursements</b>	<b>-</b>	<b>(295,275)</b>	<b>(235,576)</b>	<b>(240,383)</b>	<b>(260,420)</b>
<b>Cash Balance, Dec. 31</b>	<b>-</b>	<b>58,043</b>	<b>96,477</b>	<b>131,048</b>	<b>140,628</b>
<b>Less: Outstanding Encumbrances</b>	<b>-</b>	<b>(7,219)</b>	<b>(3,290)</b>	<b>-</b>	<b>-</b>
<b>Unencumbered Fund Balance, Dec. 31</b>	<b>-</b>	<b>50,824</b>	<b>93,187</b>	<b>131,048</b>	<b>140,628</b>

# 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 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Estimated 2015 (\$)	Budget 2016 (\$)
<b>Revenue</b>					
Reimbursements	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-
<b>Expenditures</b>					
Capital Equipment					
Stormwater Vehicles	-	-	-	-	-
Stormwater Equipment	-	-	-	-	-
<b>Total Capital Equipment</b>	-	-	-	-	-
Capital Projects					
Storm Sewer Repair	-	-	-	-	-
Contingency	-	-	-	-	-
<b>Total Capital Projects</b>	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-
<b>Excess (Deficiency) of Revenues over Expenditures</b>	-	-	-	-	-
<b>Other Financing Sources and Uses:</b>					
Transfers In					
From Stormwater Fund	-	-	-	-	-
Transfers Out					
To Stormwater Fund	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-	-	-
<b>Cash Balance, Jan. 1</b>	-	-	-	-	-
<b>Add: Receipts</b>	-	-	-	-	-
<b>Less: Disbursements</b>	-	-	-	-	-
<b>Cash Balance, Dec. 31</b>	-	-	-	-	-
<b>Less: Outstanding Encumbrances</b>	-	-	-	-	-
<b>Unencumbered Fund Balance, Dec. 31</b>	-	-	-	-	-

# **City of Oakwood**

**2016**

# **Capital Improvement Program**

# 2016 Capital Improvement Program Summary

Improvement Type	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 and beyond	Total
<b>Non-Enterprise Funds:</b>											
Capital Equipment	368,000	369,500	406,700	222,700	244,000	102,500	202,500	169,000	70,000	193,500	2,348,400
Facilities Improvements	147,500	283,500	17,000	55,000	13,000	5,000	5,000	5,000	13,000	5,000	549,000
Fleet Management	67,000	429,500	781,000	459,000	393,000	415,000	243,000	310,000	25,000	193,000	3,315,500
Infrastructure Improvements	787,000	1,755,000	1,356,000	622,000	1,056,000	590,000	756,000	590,000	1,846,000	590,000	9,948,000
<b>Total Non-Enterprise Funds</b>	<b>1,369,500</b>	<b>2,837,500</b>	<b>2,560,700</b>	<b>1,358,700</b>	<b>1,706,000</b>	<b>1,112,500</b>	<b>1,206,500</b>	<b>1,074,000</b>	<b>1,954,000</b>	<b>981,500</b>	<b>16,160,900</b>
<b>Water Equip. / Imp.</b>	<b>202,500</b>	<b>700,000</b>	<b>208,000</b>	<b>190,000</b>	<b>83,500</b>	<b>31,000</b>	<b>-</b>	<b>25,000</b>	<b>80,000</b>	<b>25,000</b>	<b>1,545,000</b>
<b>Sewer Equip. / Imp.</b>	<b>92,500</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>362,500</b>
<b>Stormwater Equip. / Imp.</b>	<b>-</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>125,000</b>

The Capital Improvement Program (CIP) provides Council, the Budget Review Committee and Staff the opportunity to make future financial projections. Expenditures listed under the 2016 column are included in this budget and are expected to be made over the next twelve (12) months. Expenses listed under the 2017-2025 and beyond columns are preliminary considerations only and will be reevaluated again when preparing the 2017 budget.

# Capital Equipment

ID #	Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 and beyond	Total
<b>ADMINISTRATION</b>												
•	Computer Equipment	50,000	50,000	30,000	40,000	40,000	40,000	60,000	50,000	30,000	40,000	430,000
•	Copy Machine - 30 Park Ave	-	15,000	-	-	-	-	-	-	-	-	15,000
•	Court Software	-	-	-	30,000	-	-	-	-	-	-	30,000
•	Financial Software	-	-	-	-	-	-	-	-	-	100,000	100,000
•	HP Laser Printer	-	-	-	7,000	-	-	-	-	-	7,000	14,000
•	Street Banner Replacement	12,000	-	-	-	-	12,000	-	-	-	-	24,000
	<b>TOTAL ADMINISTRATION</b>	<b>62,000</b>	<b>65,000</b>	<b>30,000</b>	<b>77,000</b>	<b>40,000</b>	<b>52,000</b>	<b>60,000</b>	<b>50,000</b>	<b>30,000</b>	<b>147,000</b>	<b>613,000</b>
<b>PUBLIC SAFETY</b>												
•	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 911 Controller	40,000	-	-	-	-	-	-	-	-	-	40,000
•	Extraction Tool	-	-	-	-	-	5,000	-	-	-	-	5,000
•	Fitness Equipment (30 Park)	-	-	35,000	-	-	-	-	-	-	-	35,000
•	Intoxlyzer - DUI Test Equip.	-	5,000	-	-	-	-	-	-	-	-	5,000
•	Life-Pak 15	-	30,000	-	-	-	-	-	-	-	-	30,000
•	Mobile Terminals	-	5,500	-	5,500	-	5,500	-	5,500	-	-	30,000
•	SCBA Replacement	120,000	-	-	-	-	-	-	-	-	5,500	27,500
•	Soft Body Armor Replacement	20,000	-	-	-	-	-	20,000	-	-	-	120,000
•	Taser Weapons	5,000	-	-	-	-	-	5,000	-	-	-	40,000
•	Telephone Recording System	-	-	-	-	-	-	25,000	-	-	-	10,000
•	Thermal Imaging Camera	-	-	-	12,000	-	-	-	-	-	-	25,000
•	Weapons Replacement	-	-	10,000	-	-	-	-	-	-	-	12,000
	<b>TOTAL PUBLIC SAFETY</b>	<b>185,000</b>	<b>82,500</b>	<b>45,000</b>	<b>17,500</b>	<b>-</b>	<b>10,500</b>	<b>65,000</b>	<b>5,500</b>	<b>-</b>	<b>5,500</b>	<b>416,500</b>
<b>BEAUTIFICATION</b>												
•	S-46 2011 John Deere Gator	-	-	-	-	-	-	15,000	-	-	-	15,000
•	S-49 2012 John Deere Mower	-	-	-	15,000	-	-	-	-	-	-	15,000
•	S-43T 1997 Trailer, 18.5' (for mowers)	-	6,000	-	-	-	-	-	-	-	-	6,000
	<b>TOTAL BEAUTIFICATION</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,000</b>



# Capital Equipment

ID #	Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 and beyond	Total
<b>REFUSE</b>												
• S-30	1998 ODB Leaf Vacuum	-	17,000	-	-	-	-	-	-	-	-	17,000
•	Leaf Vacuum Truck w/ box	-	-	-	-	130,000	-	-	-	-	-	130,000
• S-64	2000 Kramer Allrad Loader, 620	90,000	-	-	-	-	-	-	-	-	-	90,000
• S-68	2000 Banditt Brush Chipper	-	-	-	-	28,000	-	-	-	-	-	28,000
• S-89	2008 Gehl AWS36 Loader	-	-	-	-	-	-	-	90,000	-	-	90,000
<b>TOTAL REFUSE</b>		<b>90,000</b>	<b>17,000</b>	<b>-</b>	<b>-</b>	<b>158,000</b>	<b>-</b>	<b>-</b>	<b>90,000</b>	<b>-</b>	<b>-</b>	<b>355,000</b>
<b>STREET MAINTENANCE &amp; REPAIR</b>												
• S-22	1994 John Deere Tractor F1145	-	-	-	17,000	-	-	-	-	-	-	17,000
• S-29	2000 Atlas Copco Air Compressor □	-	-	-	18,000	-	-	-	-	-	-	18,000
• 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	-	-	-	-	-	-	-	-	17,000	-	17,000
• 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
• S-55T	1998 James Trailer 20' (for Safety Barrels)	-	-	5,500	-	-	-	-	-	-	-	5,500
• S-81T	2001 Cronkwhite Trailer, 2400 EWA, 18' (for Bobcat)	-	-	-	-	6,000	-	-	-	-	-	6,000
•	Pre Wet Salt System	8,000	-	-	-	-	-	-	-	-	-	8,000
• S-82S	1994 Henderson V-Box Salt Spreader	-	-	-	25,000	-	-	-	-	-	-	25,000
• S-86S	2003 Henderson V-Box Salt Spreader	-	-	25,000	-	-	-	-	-	-	-	25,000
• S-91S	1997 Henderson V-Box Salt Spreader	-	25,000	-	-	-	-	-	-	-	-	25,000
• S-93S	2001 Henderson V-Box Salt Spreader	-	-	25,000	-	-	-	-	-	-	-	25,000
•	Concrete Saw	8,000	-	-	-	-	-	-	-	-	-	8,000
<b>TOTAL STREET MAINTENANCE &amp; REPAIR</b>		<b>16,000</b>	<b>60,000</b>	<b>80,500</b>	<b>60,000</b>	<b>6,000</b>	<b>-</b>	<b>12,000</b>	<b>-</b>	<b>32,000</b>	<b>-</b>	<b>266,500</b>

# Capital Equipment

ID #	Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 and beyond	Total
<b>LEISURE SERVICES</b>												
● S-38	2001 Kubota Tractor, L431	-	14,000	-	-	-	-	-	-	-	-	14,000
● S-41	2015 John Deere Gator	-	-	-	-	-	-	-	-	-	17,000	17,000
● S-43	2009 John Deere Mower	15,000	-	-	-	-	-	-	-	-	-	15,000
● S-44	2010 John Deere Mower	-	-	15,000	-	-	-	-	-	-	-	15,000
● S-45	2011 John Deere Mower	-	-	-	15,000	-	-	-	-	-	-	15,000
● S-47	2008 Scag Turf Tiger Mower	-	15,000	-	-	-	-	-	-	-	-	15,000
● S-48	2009 Toro Utility Vehicle	-	-	-	12,000	-	-	-	-	-	-	12,000
●	ADA Swing - Orchardly	-	-	-	10,000	-	-	-	-	-	-	10,000
●	Adaptive Motion Trainer	-	-	-	-	-	-	-	8,500	-	-	8,500
●	Automatic Pool Cleaner	-	-	-	-	5,000	-	-	-	-	-	5,000
●	Color Laser Printer	-	7,000	-	-	-	-	7,000	-	-	-	14,000
●	Copy Machine - OCC	-	15,000	-	-	-	-	-	-	-	-	15,000
●	Dog Park Sail Shade	-	6,500	-	-	-	-	-	-	-	-	6,500
●	EFX Cross Trainer	-	-	6,200	-	-	-	-	-	-	-	6,200
●	EFX Cross Trainer	-	-	-	6,200	-	-	-	-	-	-	6,200
●	Oblique Torso Machine	-	-	-	-	-	-	-	-	-	3,000	3,000
●	Pool Diving Board Replacements	-	-	-	-	-	-	-	-	8,000	-	8,000
●	Pool Filter Replacement	-	-	-	10,000	-	-	-	-	-	-	10,000
●	Pool Furniture	-	8,000	-	-	-	-	-	-	-	-	8,000
●	Pool Heaters	-	-	-	-	-	-	18,000	-	-	-	18,000
●	Pool Pass System	-	10,000	-	-	-	-	-	-	-	-	10,000
●	Power Seeder - Old River	-	8,000	-	-	-	-	-	-	-	-	8,000
●	Recumbent & Upright Exercise Bicycles	-	5,500	-	-	-	-	5,500	-	-	-	11,000
●	Shafor Park Play Structure	-	-	215,000	-	-	-	-	-	-	-	215,000
●	Stair climber	-	5,000	-	-	-	-	-	-	-	-	5,000
●	Treadmill	-	-	-	-	-	-	5,000	-	-	-	5,000
●	Treadmill	-	-	-	-	-	-	-	-	-	6,000	6,000
●	Universal Machine	-	-	-	-	-	25,000	-	-	-	-	25,000
●	Water Slide - Pool	-	-	15,000	-	-	-	-	-	-	-	15,000
<b>TOTAL LEISURE SERVICES</b>		<b>15,000</b>	<b>94,000</b>	<b>251,200</b>	<b>53,200</b>	<b>5,000</b>	<b>25,000</b>	<b>35,500</b>	<b>8,500</b>	<b>8,000</b>	<b>26,000</b>	<b>521,400</b>

# Capital Equipment

ID #	Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 and beyond	Total
<b>PUBLIC WORKS</b>												
•	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	-	-	-	-	35,000	-	-	-	-	-	35,000
•	Copy Machine	-	15,000	-	-	-	-	15,000	-	-	-	30,000
•	Gate & Access System	-	-	-	-	-	-	-	15,000	-	-	15,000
•	Radio System	-	-	-	-	-	-	-	-	-	15,000	15,000
<b>TOTAL PUBLIC WORKS</b>		-	<b>45,000</b>	-	-	<b>35,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	-	<b>15,000</b>	<b>140,000</b>
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>368,000</b>	<b>369,500</b>	<b>406,700</b>	<b>222,700</b>	<b>244,000</b>	<b>102,500</b>	<b>202,500</b>	<b>169,000</b>	<b>70,000</b>	<b>193,500</b>	<b>2,348,400</b>

# Facilities Improvements

ID #	Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 and beyond	Total
<b>ADMINISTRATION</b>												
•	Business District Seal & Stripe Parking Lot	5,000	-	5,000	-	5,000	-	5,000	-	5,000	-	25,000
•	Carpet Replacement City Building	-	50,000	-	-	-	-	-	-	-	-	50,000
•	Chiller Replacement City Building	-	90,000	-	-	-	-	-	-	-	-	90,000
•	Seal City Building Parking Lot	-	5,000	-	5,000	-	5,000	-	5,000	-	5,000	25,000
•	Wonderly Apt Building Roof Replacement	15,000	-	-	-	-	-	-	-	-	-	15,000
•	Wonderly Apt Building Furnace Replacements	-	10,000	-	-	-	-	-	-	-	-	10,000
<b>TOTAL ADMINISTRATION</b>		<b>20,000</b>	<b>155,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>215,000</b>
<b>SAFETY</b>												
•	Safety Dept. Road Room Vinyl Flooring	-	-	-	-	8,000	-	-	-	-	-	8,000
<b>TOTAL SAFETY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,000</b>
<b>LEISURE SERVICES</b>												
•	Carpet Replacement OCC (Lower)	-	7,500	-	-	-	-	-	-	-	-	7,500
•	Carpet Replacement OCC (Upper)	-	8,000	-	-	-	-	-	-	-	-	8,000
•	Cabinets & Countertops - Teen Center	-	6,000	-	-	-	-	-	-	-	-	6,000
•	Dri-Deck Pool Dressing Room	-	-	-	-	-	-	-	-	8,000	-	8,000
•	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 - Hot Water Heater	-	13,000	-	-	-	-	-	-	-	-	13,000
•	Gardner Pool - Paint and Repair	16,500	-	-	-	-	-	-	-	-	-	16,500
•	Heating System - OCC	-	30,000	-	-	-	-	-	-	-	-	30,000
•	Roof & Gutter Replacement - OCC	40,000	-	-	-	-	-	-	-	-	-	40,000
•	Wall Repair - Gardner Pool Brick Wall	-	20,000	-	-	-	-	-	-	-	-	20,000
•	Wall Repair (East) - Gardner Pool	-	-	-	50,000	-	-	-	-	-	-	50,000
•	Wallpaper OCC Great Room	-	6,000	-	-	-	-	-	-	-	-	6,000
•	Wallpaper OCC Lower Level	8,000	-	-	-	-	-	-	-	-	-	8,000
•	Wood Deck Replacement - Pool	15,000	-	-	-	-	-	-	-	-	-	15,000
<b>TOTAL LEISURE SERVICES</b>		<b>79,500</b>	<b>118,500</b>	<b>12,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>268,000</b>

# Facilities Improvements

ID #	Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 and beyond	Total
<b>PUBLIC WORKS</b>												
•	Foell Center - Carpet Replacement	15,000	-	-	-	-	-	-	-	-	-	15,000
•	Foell Center - Seal and Stripe Parking Lot	15,000	-	-	-	-	-	-	-	-	-	15,000
•	Foell Center - Interior Painting	-	10,000	-	-	-	-	-	-	-	-	10,000
•	Foell Fuel Station	18,000	-	-	-	-	-	-	-	-	-	18,000
<b>TOTAL PUBLIC WORKS</b>		<b>48,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58,000</b>
<b>TOTAL FACILITIES IMPROVEMENTS</b>		<b>147,500</b>	<b>283,500</b>	<b>17,000</b>	<b>55,000</b>	<b>13,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>13,000</b>	<b>5,000</b>	<b>549,000</b>

# Fleet Management

ID #	Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 and beyond	Total
<b>ADMINISTRATION</b>												
● A-1	2003 Ford Explorer	35,000	-	-	-	-	-	-	-	-	-	35,000
● A-2	2007 Dodge Durango 4x4	-	-	-	-	-	25,000	-	-	-	-	25,000
<b>TOTAL ADMINISTRATION</b>		<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>
<b>PUBLIC SAFETY</b>												
● 10	2015 Ford Interceptor	-	-	-	-	-	-	33,000	-	-	-	33,000
● 20	2011 Dodge Charger	-	-	33,000	-	-	-	-	-	-	-	33,000
● 30	2010 Dodge Charger, 4dr	-	33,000	-	-	-	-	-	-	-	26,000	59,000
● 35	2007 Ford Taurus, 4dr	-	18,000	-	-	-	-	-	-	-	-	18,000
● 45	2007 Ford Taurus, 4dr	-	-	18,000	-	-	-	-	-	-	-	18,000
● 50	2011 Dodge Charger, 4 dr	-	26,000	-	-	-	-	-	-	-	26,000	59,000
● 55	2005 Ford Crown Vic, 4dr	-	33,000	-	-	-	-	-	-	-	-	26,000
● 60	2010 Dodge Charger, 4dr	-	-	-	-	-	-	-	-	-	26,000	59,000
● 65	2008 Dodge Durango	-	-	-	33,000	-	-	-	-	-	-	33,000
● 70	2008 Dodge Durango	-	-	-	26,000	-	-	-	-	-	-	26,000
● 75	2008 Dodge Dakota	-	-	-	-	18,000	-	-	-	-	-	18,000
● 80	2015 Ford Interceptor	-	-	-	-	-	-	-	-	-	-	33,000
● 85	2008 Ford Explorer	-	-	-	-	26,000	-	33,000	-	-	-	26,000
● Eng-26	2005 Fire Engine	-	-	-	-	-	255,000	-	-	-	-	255,000
● Eng-27	1996 Spartan Fire Truck	-	-	-	255,000	-	-	-	-	-	-	255,000
● Med-26	2005 Ford Ambulance, F450	-	-	-	-	175,000	-	-	-	-	-	175,000
● Med-27	1996 Ford Ambulance, III	-	-	200,000	-	-	-	-	-	-	-	200,000
<b>TOTAL PUBLIC SAFETY</b>		<b>-</b>	<b>110,000</b>	<b>284,000</b>	<b>314,000</b>	<b>219,000</b>	<b>255,000</b>	<b>66,000</b>	<b>-</b>	<b>-</b>	<b>78,000</b>	<b>1,326,000</b>

# Fleet Management

ID #	Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 and beyond		Total
											2025	and beyond	
<b>BEAUTIFICATION</b>													
● A-9	1999 Ford Taurus, 4-dr	-	18,000	-	-	-	-	-	-	-	-	-	18,000
● S-61	2008 Ford Pickup, Ranger	-	-	-	-	-	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	-	36,500	-	-	-	-	-	-	-	-	-	36,500
● S-70	2004 Ford Pickup, F-150	-	-	25,000	-	-	-	-	-	-	-	-	25,000
● S-98	2014 Ford F150	-	-	-	-	-	-	-	-	-	-	25,000	25,000
<b>TOTAL BEAUTIFICATION</b>		-	<b>89,500</b>	<b>25,000</b>	-	-	<b>15,000</b>	-	-	-	-	<b>25,000</b>	<b>154,500</b>
<b>REFUSE</b>													
● S-01	2014 Kawasaki Mule	-	-	-	-	-	-	-	-	-	-	25,000	25,000
● S-02	2016 Kawasaki Mule	-	-	-	-	-	-	-	-	-	-	25,000	25,000
● S-03	2009 Cushman, 3-Wheel	-	-	-	-	-	-	-	-	25,000	-	-	25,000
● S-04	2009 Cushman, 3-Wheel	-	-	-	-	-	-	-	-	-	-	-	25,000
● S-05	2004 Cushman, 4-Wheel	-	-	-	-	-	-	25,000	-	-	-	-	25,000
● S-06	2004 Cushman, 4-Wheel	-	-	-	-	-	25,000	-	-	-	-	-	25,000
● S-07	2004 Cushman, 3-Wheel	-	20,000	-	-	-	-	-	-	-	-	-	20,000
● S-08	2002 Cushman, 3-Wheel	-	-	-	-	20,000	-	-	-	-	-	-	20,000
● S-09	2002 Cushman, 3-Wheel	-	-	20,000	-	-	-	-	-	-	-	-	20,000
● S-10	2002 Cushman, 3-Wheel	-	-	-	20,000	-	-	-	-	-	-	-	20,000
● 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
● S-82	2007 International 4400 w/ Multi-lift 4x2 w/ Plow & Box	-	-	-	-	-	-	-	200,000	-	-	-	200,000
● S-86	2004 International 4400 w/ Multi-lift 4x2 w/ Plow & Box	-	-	-	-	130,000	-	-	-	-	-	-	130,000
● S-93	2002 International 4400 w/ Multi-lift 4x2	-	-	-	125,000	-	-	-	-	-	-	-	125,000
<b>TOTAL REFUSE</b>		<b>32,000</b>	<b>215,000</b>	<b>330,000</b>	<b>145,000</b>	<b>150,000</b>	<b>25,000</b>	<b>25,000</b>	<b>225,000</b>	<b>25,000</b>	<b>25,000</b>	<b>50,000</b>	<b>1,222,000</b>

# Fleet Management

ID #	Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 and beyond	Total
<b>STREET MAINTENANCE &amp; REPAIR</b>												
• 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
<b>TOTAL STREET MAINTENANCE &amp; REPAIR</b>		-	15,000	85,000	-	-	95,000	132,000	85,000	-	-	397,000
<b>LEISURE SERVICES</b>												
• A-7	2008 Ford Escape	-	-	25,000	-	-	-	-	-	-	-	25,000
• S-42	1997 Ford Pickup, Ranger	-	15,000	-	-	-	-	20,000	-	-	20,000	55,000
• S-71	2008 Ford Pickup, F250	-	-	-	-	24,000	-	-	-	-	-	24,000
<b>TOTAL LEISURE SERVICES</b>		-	15,000	25,000	-	24,000	-	20,000	-	-	20,000	104,000
<b>HEALTH</b>												
• A-8	2015 Ford Fusion, 4-dr	-	-	-	-	-	-	-	-	-	20,000	20,000
<b>TOTAL HEALTH</b>		-	-	-	-	-	-	-	-	-	20,000	20,000
<b>PUBLIC WORKS</b>												
• S-53	2002 Ford Maint. Truck, F-250	-	-	30,000	-	-	-	-	-	-	-	30,000
• S-76	2008 GMC Sierra Truck 1500	-	-	32,000	-	-	-	-	-	-	-	32,000
<b>TOTAL PUBLIC WORKS</b>		-	-	32,000	-	-	-	-	-	-	-	32,000
<b>TOTAL FLEET MANAGEMENT</b>		67,000	429,500	781,000	459,000	393,000	415,000	243,000	310,000	25,000	193,000	3,315,500



# Infrastructure Improvements

ID #	Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 and beyond	Total
<b>BEAUTIFICATION</b>												
•	Business District - Block Sign Number Replacement	-	-	15,000	-	-	-	-	-	-	-	15,000
•	Business District - Paver Replacement Project	-	-	125,000	-	-	-	-	-	-	-	125,000
•	Business District - Paint Timber Walls	-	10,000	-	-	-	-	-	-	-	-	10,000
•	Park Avenue Streetscape Improvements	-	20,000	-	-	-	-	-	-	-	-	20,000
	<b>TOTAL BEAUTIFICATION</b>	-	<b>30,000</b>	<b>140,000</b>	-	-	-	-	-	-	-	<b>170,000</b>
<b>STREET MAINTENANCE &amp; REPAIR</b>												
•	Annual Asphalt Pavement Program	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
•	Far Hills Road	-	-	-	-	-	-	-	-	1,250,000	-	1,250,000
•	Park Road Reconstruction	-	-	-	-	300,000	-	-	-	-	-	300,000
•	Shroyer Road Improvements	-	722,000	-	-	-	-	-	-	-	-	722,000
•	Traffic Signal Head Replacement	-	20,000	-	-	-	-	-	-	-	-	20,000
	<b>TOTAL STREET MAINTENANCE &amp; REPAIR</b>	<b>610,000</b>	<b>1,222,000</b>	<b>610,000</b>	<b>450,000</b>	<b>910,000</b>	<b>450,000</b>	<b>610,000</b>	<b>450,000</b>	<b>1,700,000</b>	<b>450,000</b>	<b>7,462,000</b>

# Infrastructure Improvements

ID #	Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 and beyond	Total
<b>LEISURE SERVICES</b>												
•	Circular Driveway Redesign (OCC)	-	-	35,000	-	-	-	-	-	-	-	35,000
•	New Softball / Baseball Diamond @ Old River Sports Complex	-	17,000	-	-	-	-	-	-	-	-	17,000
•	Orchardly Park Basketball Court	-	-	-	32,000	-	-	-	-	-	-	32,000
•	Orchardly Park - Fence	-	18,000	-	-	-	-	-	-	-	-	18,000
•	Orchardly Park - Tennis Courts Repair	10,000	-	-	-	-	-	-	-	-	-	10,000
•	ORSC Bathroom and Maintenance Shed	6,000	150,000	-	-	-	-	6,000	-	6,000	-	150,000
•	ORSC Field Enhancements	-	-	6,000	-	6,000	-	-	-	-	-	30,000
•	ORSC Parking Lot Improvements	-	80,000	-	-	-	-	-	-	-	-	80,000
•	Shafor Park Improvement Plan	-	8,000	-	-	-	-	-	-	-	-	8,000
•	Shafor Park-Rebuild Tennis Courts	-	-	350,000	-	-	-	-	-	-	-	350,000
•	Shafor Park Splash Pad Upgrade	-	-	75,000	-	-	-	-	-	-	-	75,000
•	Shafor Park-Safety Surface	-	90,000	-	-	-	-	-	-	-	-	90,000
•	Smith Gardens - Fence Replacement	26,000	-	-	-	-	-	-	-	-	-	26,000
•	Smith Gardens - Driveway Re-surfacing	15,000	-	-	-	-	-	-	-	-	-	15,000
<b>TOTAL LEISURE SERVICES</b>		<b>57,000</b>	<b>363,000</b>	<b>466,000</b>	<b>32,000</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>936,000</b>
<b>SIDEWALK, CURB &amp; APRON</b>												
•	Program	120,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	1,380,000
<b>TOTAL SIDEWALK, CURB &amp; APRON</b>		<b>120,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>1,380,000</b>
<b>TOTAL INFRASTRUCTURE IMPROVEMENTS</b>		<b>787,000</b>	<b>1,755,000</b>	<b>1,356,000</b>	<b>622,000</b>	<b>1,056,000</b>	<b>590,000</b>	<b>756,000</b>	<b>590,000</b>	<b>1,846,000</b>	<b>590,000</b>	<b>9,948,000</b>

# Water Equipment / Improvements

ID #	Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 and beyond	Total
<b>WATER EQUIPMENT</b>												
• W-10	2002 Vactor Sewer Cleaner	-	275,000	-	-	-	-	-	-	-	-	275,000
• W-11	1997 GMC Truck, 6H4, w/ Utility, C6500	150,000	-	-	-	-	-	-	-	-	-	150,000
• W-12	2007 Pickup Truck (Water. Prod. Supt.)	-	-	-	-	20,000	-	-	-	-	-	20,000
• W-15	Kubota Mini Excavator, KX41-2	-	-	-	-	30,000	-	-	-	-	-	30,000
• W-14T	Trailer - Trench Shoring	-	-	-	-	3,500	-	-	-	-	-	3,500
• W-15T	Cronkrite Trailer, 2400 EAL, 16' (for Kubota)	-	-	-	-	-	6,000	-	-	-	-	6,000
• S-65	Case Backhoe Loader, 580B	-	10,000	-	-	-	-	-	-	-	-	10,000
• S-74	2003 Dodge Pickup	-	32,000	-	-	-	-	-	-	-	-	32,000
• S-85	International Dump 440	-	98,000	-	-	-	-	-	-	-	-	98,000
•	Valve Insertion Machine	-	-	-	-	-	-	-	-	60,000	-	60,000
<b>WATER IMPROVEMENTS</b>												
•	Aberdeen Water Main Imp.	-	-	-	-	30,000	-	-	-	-	-	30,000
•	Caton/Far Hills Water Main Imp.	-	-	130,000	-	-	-	-	-	-	-	130,000
•	Ion Exchange Media	-	-	-	-	-	-	-	-	-	-	-
•	Plant #1 Replacement	-	105,000	-	-	-	-	-	-	-	-	105,000
•	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	-	-	-	-	-	-	-	-	20,000	-	20,000
•	Southwood Water Main	-	-	-	90,000	-	-	-	-	-	-	90,000
•	Volusia Water Main	-	50,000	-	-	-	-	-	-	-	-	50,000
•	Water System Controls Upgrade I/A	-	-	28,000	-	-	-	-	-	-	-	28,000
•	Water System Controls Upgrade I/B	-	-	-	25,000	-	-	-	-	-	-	25,000
•	Water Meter AMR System	52,500	-	-	-	-	-	-	-	-	-	52,500
•	Water Valve Replacement Project	-	25,000	-	25,000	-	25,000	-	25,000	-	25,000	125,000
<b>TOTAL WATER</b>		<b>202,500</b>	<b>700,000</b>	<b>208,000</b>	<b>190,000</b>	<b>83,500</b>	<b>31,000</b>	<b>-</b>	<b>25,000</b>	<b>80,000</b>	<b>25,000</b>	<b>1,545,000</b>

# Sanitary Sewer Equipment / Improvements

ID #	Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 and beyond	Total
<b>SANITARY SEWER EQUIPMENT</b>												
• S-63	New Holland Backhoe Loader, 555E	-	-	75,000	-	-	-	-	-	-	-	75,000
<b>SANITARY SEWER IMPROVEMENTS</b>												
•	Oakmead Sanitary Sewer Imp.	-	-	35,000	-	-	-	-	-	-	-	35,000
•	Sanitary Sewer Repair	40,000	-	40,000	-	40,000	-	40,000	-	40,000	-	200,000
•	Water Meter AMR System	52,500	-	-	-	-	-	-	-	-	-	52,500
<b>TOTAL SANITARY SEWER</b>		<b>92,500</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>362,500</b>

# Stormwater Equipment / Improvements

ID #	Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 and beyond	Total
<b>STORMWATER EQUIPMENT</b>												
• S-20	2002 Johnston Street Sweeper	-	125,000	-	-	-	-	-	-	-	-	125,000
<b>TOTAL STORMWATER</b>		-	<b>125,000</b>	-	-	-	-	-	-	-	-	<b>125,000</b>

**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 .....	6,659
ASSESSED VALUATION (2014-2015) .....	\$297,122,900
TOTAL PROPERTY TAX RATE (2014-2015) .....	\$162.69 PER \$1,000
EFFECTIVE RESIDENTIAL PROPERTY TAX RATE (2014-2015) *.....	\$100.14 PER \$1,000

<b>INSIDE MILLAGE:</b>		
	<u>TOTAL</u>	<u>EFF.</u>
SCHOOL	4.72	4.72
COUNTY	1.70	1.70
CITY	3.58	3.58
SINCLAIR COMM	-	-
WRIGHT LIBRARY	-	-
<b>TOTAL INSIDE</b>	<b>10.00</b>	<b>10.00</b>

<b>OUTSIDE MILLAGE:</b>		
	<u>TOTAL</u>	<u>EFF.</u>
SCHOOL	124.48	63.77
COUNTY	17.04	16.35
CITY	6.47	5.32
SINCLAIR COMM	3.20	3.20
WRIGHT LIBRARY	1.50	1.50
<b>TOTAL OUTSIDE</b>	<b>152.69</b>	<b>90.14</b>

<b>INSIDE AND OUTSIDE MILLAGE:</b>		
	<u>TOTAL</u>	<u>EFF.</u>
SCHOOL	129.20	68.49
COUNTY	18.74	18.05
CITY	10.05	8.90
SINCLAIR COLLEGE	3.20	3.20
WRIGHT LIBRARY	1.50	1.50
<b>TOTAL COMBINED</b>	<b>162.69</b>	<b>100.14</b>

<b>PROPERTY TAX VALUATION (2014-2015)</b>	
RESIDENTIAL REAL ESTATE	\$ 282,392,120
COMMERCIAL REAL ESTATE	12,672,010
TANGIBLE PERSONAL PROPERTY	2,058,770
<b>TOTAL PROPERTY VALUATION</b>	<b>\$ 297,122,900</b>

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

**COMMUNITY INFORMATION**

<b>PAVED STREETS</b>	
Centerline Miles .....	<b>48 Miles</b>
Lane Miles .....	<b>51 Miles</b>
<b>SIDEWALKS.....</b>	<b>53 Miles</b>
<b>SEWER .....</b>	<b>39 Miles</b>
<b>WATER .....</b>	<b>44 Miles</b>
<b>FIRE HYDRANTS .....</b>	<b>345</b>
<b>STORM SEWER LINES .....</b>	<b>33 Miles</b>
<b>SINGLE FAMILY HOMES .....</b>	<b>3,205</b>

**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	131	262
3 - Family	4	12
4 - Family	68	272
8 - Family	1	8
Apartment over Business	1	1

<b>BUSINESS UNITS .....</b>	<b>155</b>
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