



City of Oakwood

Annual Budget

2017

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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 – 12/31/19
Steven Byington	Vice Mayor	1/1/08 – 12/31/19
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 – 12/31/19

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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 2016 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
Bill Rieger**

Oakwood C

**Brian Huelsman
William Meyer
Leigh Turben
Mark Risley**

Oakwood G

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

Oakwood D

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

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.***

Dear Members of City Council:

I present to you our 2017 Oakwood City Budget. This is my 15th budget as your city manager. 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 counsel from our 35-member citizen Budget Review Committee (BRC). The BRC met four times during 2016 and recommended approval of this budget via voice vote at their November 29 meeting.

Taxes: First and foremost, I am not recommending any tax increases in 2017. We have sufficient financial resources to continue providing our comprehensive city services in the upcoming year.

On November 8, 2016, our Oakwood voters approved by a 72% yes vote the renewal of the 2.72 mill property tax issue. The issue was first approved in November 1992 and generates about \$460,000 annually. It has been renewed by our voters every five years since then. The five year levy term gives city staff and council an opportunity to carefully evaluate the tax every five years to ensure it generates the revenue needed, and gives our voters an opportunity to say yes or no to the tax. With the escalation of our property values, the effective mills of the issue is now 1.58.

Fees: This 2017 budget holds our sanitary sewer and refuse fees as is, but includes rate increases in our water and stormwater fees. The sanitary sewer rates have remained unchanged since 2009. The refuse rate was last increased in January 2016 when it rose from \$25 to \$27 per month. The water and stormwater rate increases are addressed under the Water Utility and Stormwater Utility sections below.

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, medical 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. Former city manager, Dave Foell (1963-1993) once said, "It's not a question of how much you pay in taxes; the question is whether you receive good value for each dollar spent." Based on the November 8 property tax renewal vote, I believe that our residents continue to feel that they receive good value for their tax dollars.

Following are the budget highlights.

NON-ENTERPRISE FUNDS

The 2017 Non-Enterprise Funds (everything but Water, Sanitary Sewer and Stormwater) reflect budgeted expenses about \$440,000 less than the 2016 Budget. This is primarily due to a smaller amount budgeted for capital projects.

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 was \$12.00M and 2016 estimated spending is \$12.76M. The 2015 and 2016 increases are due in large part to capital spending. Most notably, this year we spent \$475,000 from our Special Projects Fund to build a 230 space parking lot at the Old River Sports Complex. This parking lot will provide about 70% of the parking spaces needed to support our new artificial turf athletic facility and track (Lane Stadium) and our existing grass sports fields. The remaining 30% will be provided by a parking lot being built with the stadium.

The breakdown of 2017 budgeted spending for our Non-Enterprise funds is as follows:

- Public Safety: 38%
- Public Works: 20%
- Capital: 14%
- Leisure Services: 12%
- Admin/Finance/Legal: 10%
- Court: 3%
- Miscellaneous: 3%

Our Water, Sanitary Sewer, Stormwater and Refuse services are 100% financed through user fees. All other primary services are categorized as General City Services and are paid for through the following eight funds:

- 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, 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 eight 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. Within these eight funds, we are projecting to start 2017 with cash balances at around \$8M, which is about 8 months of operating expenses.

Loss of the Ohio Estate/Inheritance Tax: The Ohio estate/inheritance tax was 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.
- 2) Reduced city staff by about 14%.
- 3) Established a stormwater utility as an enterprise fund and made it 100% fee based.
- 4) Made our refuse services 100% fee based.
- 5) Approved a new 3.75 mill property tax.

Income Tax: Our local income tax continues to provide the single largest amount of money to pay for city services, covering more than half of the costs. We estimate that we will receive \$7.15M in income tax in 2016, but are only budgeting \$6.8M in 2017. We are budgeting less in 2017 for the following two reasons:

- In December 2015, the Ohio Legislature passed Substitute House Bill 5, a very poorly written bill that changes the Ohio Municipal Income Tax Code. When fully implemented, we estimate that the code changes will result in a loss to Oakwood of around \$250,000 annually. The new code took effect in 2016, so we will begin to see the losses in 2017.
- 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 Oakwood residents go to other cities. 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. This year we lost about \$124,000 to Moraine. This past November, the voters in Dayton approved a tax hike from 2.25% to 2.5%. This makes Dayton's tax rate the same as Oakwood's rate, meaning that 100% of the municipal taxes paid by Oakwood residents working in Dayton now go to the city of Dayton. We will lose about \$300,000 annually due to the Dayton tax rate hike. Also in November, voters in Centerville approved a tax hike from 1.75% to 2.25%. Now, rather than receiving 0.75% of the municipal tax paid by Oakwood residents working in Centerville, we will only receive 0.25%. This is a loss of about \$40,000 annually, enough to buy a fully equipped police car. Over the past 12 years, 20 jurisdictions in which Oakwood residents work raised their income tax rates. The cumulative impact is that we lost \$3.23M in revenue over that time period... tax money that was paid by our residents, but went to the other communities that raised their tax rates. At present, our loss is

about \$450,000 annually. In order to address this loss, and future additional losses as other communities continue to raise their tax rates, and from the negative effects of Sub HB 5, we must continue discussions on either limiting the tax credit or raising our income tax rate.

Property Tax: We have two outside millage levies that generate property taxes to pay for city services. These are levies that were approved by our Oakwood voters.

- 3.75 mill property tax approved in 2013. The levy generates about \$1,060,000 in total revenue annually. It costs about \$115 per year per \$100,000 of appraised home value.
- 2.72 mill property tax levy renewed in 2016. This levy was first approved in 1992 and the effective mills is now 1.58. It generates about \$460,000 annually and costs about \$48 per year per \$100,000 of appraised home value.

In 2016, 67.8% of the total property tax paid by an Oakwood resident was remitted to the Oakwood Schools; 21.9% to county agencies; 8.8% to the city; and 1.5% to Wright Library. Last month, Oakwood voters approved a new 5.75 mill school levy, meaning that the school share of the total property tax will increase in 2017.

Major 2017 Capital Expenses: The 2017 Budget includes \$1.28M for capital improvements and capital equipment, about \$500,000 less than 2016. A major portion of the money (\$776,000) is for street and sidewalk improvements. The single biggest expense is for the Shroyer Road project. Oakwood will pay 40% of the project cost and 60% will be paid from federal highway dollars. The 60% federal portion will be accounted as an expense through the city budget, but directly offset by matching revenue. Details about this important roadway safety improvement project can be found under the “Goals and Objectives” tab herein.

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 2017 investments and on our long range capital program.

REFUSE OPERATIONS

As in previous years, the Refuse Operations are included in the Non-Enterprise Funds of the budget. That said, since 2014, all refuse operation expenses have been paid through user fees. The final transfer of General Fund tax dollars to the Refuse Fund occurred in 2013. In 2017, I will ask City Council to pass legislation to authorize establishment of a Refuse Enterprise Fund. If approved, beginning in 2018 we will account for the refuse fund revenues and expenses as a standalone enterprise.

We are starting 2017 with an estimated \$480,000 balance in our Refuse Fund. The 2017 Budget shows spending at about \$30,000 more than revenue, and does not include any capital equipment. We will need to discuss refuse rates again sometime in the next year or two. It is important to note that about 20% of our total refuse expenses are paid in providing collection and disposal of leaves, brush and branch material, and other green waste.

WATER UTILITY FUNDS

Our public water utility is operated in full compliance with Ohio EPA requirements and continues to serve the needs of the community. In 2016 we produced all of the water used by our residents and businesses, and we project the same for 2017. We are starting 2017 with an estimated \$1.05M balance in our water funds. Our goal is \$1M, so we are right on target. That said, in 2016, we are spending about \$250,000 more than revenue. This is a result of not raising water rates since 1994. This 2017 Budget includes water rate changes, effective January 2017. Based on a 5/8 inch residential water meter, which represents 84% of our customers, the changes are as follows:

- Increase Minimum use Charge. Increase the minimum use charge from \$8.15 per month to \$10 per month. This charge is necessary to collect sufficient dollars to maintain the basic water infrastructure, regardless of the water usage. This change will add \$1.85 to the monthly bill.
- Increase Consumption Rate. Increase the consumption rate by 2.3%. The current consumption rate is \$1.72 per 100 cubic feet. The 2.3% increase raises this rate to \$1.76 per 100 cubic feet.
- Eliminate Minimum use Credit. Property owners currently do not pay for the first 300 cubic feet of water used. This amount has historically been included with the \$8.15 per month minimum use charge. With the proposed usage rate of \$1.76 per 100 cubic feet, removing the credit will add \$5.28 to the monthly bill.
- Eliminate the 5% discount for early bill payment. About 79% of Oakwood residents receive this monthly discount. For most property owners, the discount is less than \$1 per month.

Based on a usage of 1,000 cubic feet per month, consistent with the usage used in conducting the annual regional water rate survey, the proposed rate change increases the monthly residential water bill from \$20.19 to \$27.60. The 2016 regional water rate survey showed Oakwood as having the 3rd lowest water rates out of the 66 Miami Valley jurisdictions. After the rate increase, assuming it is approved, Oakwood will have the 9th lowest water rate. The quarterly cost comparison amongst the 66 Jurisdictions after the Oakwood increase, and based on the 2016 survey, shows the following:

High:	\$197.97
Low:	\$55.26
Average:	\$118.13
Median:	\$114.72
Oakwood:	\$82.80

With the rate increase, our 2017 Water Utility budgeted revenue will be equal to our 2017 budgeted expenses. The 2017 budget includes \$158,000 for capital items.

SEWER UTILITY FUNDS

We are starting 2017 with an estimated \$990,000 balance in our sewer funds. Our goal is \$1M, so we are right on target. The 2017 Budget reflects sewer expenses at about \$50,000 more than revenues and includes \$80,000 for capital items. 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 two or three years, anticipating Dayton and County rate increases. The 2016 regional rate survey showed us as having the 32nd lowest rate out of 63 jurisdictions.

STORMWATER UTILITY FUNDS

We are starting 2017 with an estimated \$190,000 balance in our stormwater funds. Our goal is \$500,000. 2017 is the fifth year that we have operated our Stormwater Utility. The 2017 Budget reflects a \$1 increase in the monthly residential stormwater fee. This is the first fee increase since the inception of the utility. With the \$1 fee increase, the 2017 Budget projects that revenues will be \$39,000 more than expenses. The 2017 Budget does not include any capital items, but we anticipate a \$145,000 expense in 2018 to pay for a replacement street sweeper. The \$1 fee increase is included in the budget in anticipation of this large 2018 expense.

* * * * *

As done each year, we include in this budget 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. Please see the “Goals and Objectives” tab herein.

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.

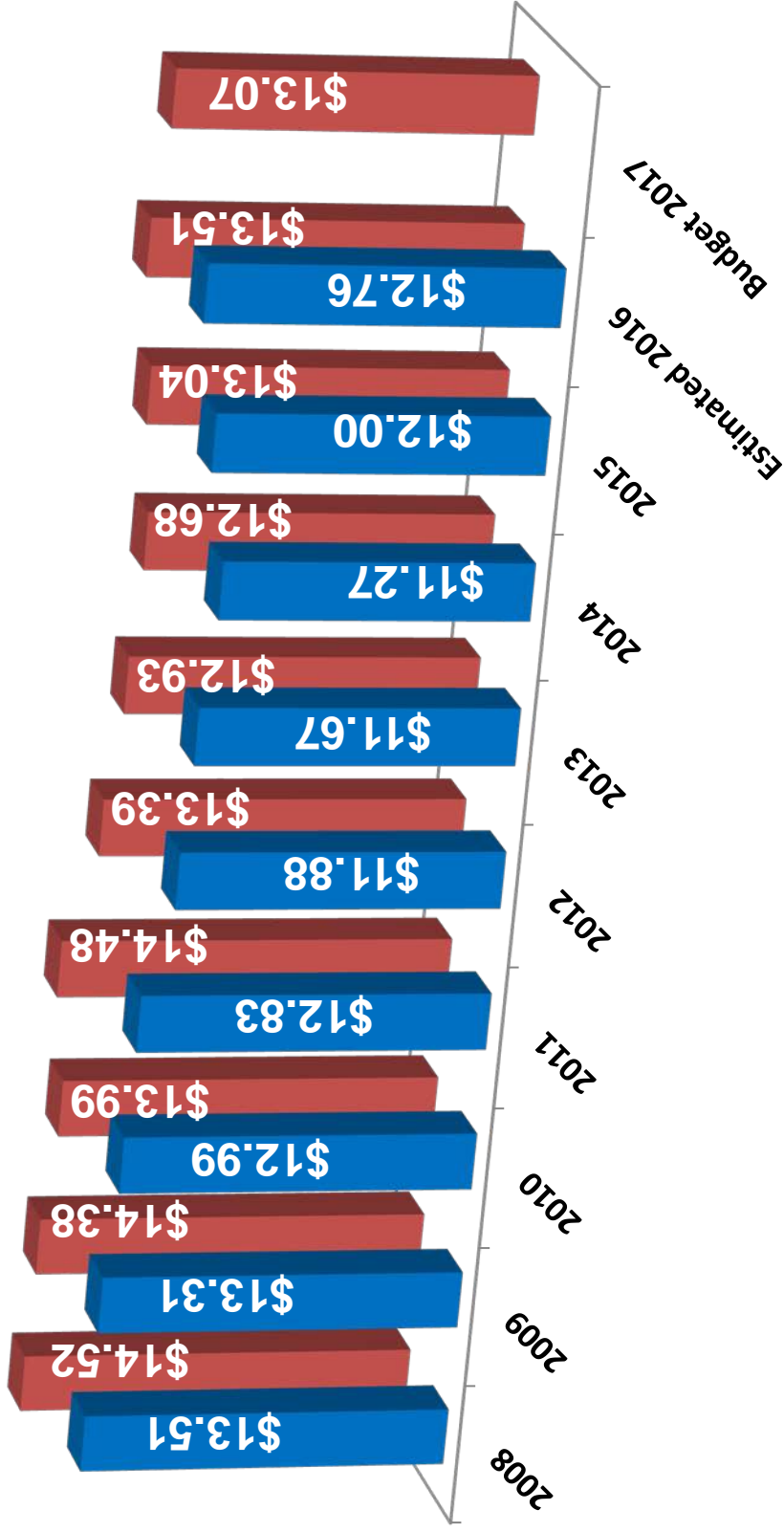
I thank you and our BRC members for guidance in preparing this budget. I believe it is a responsible budget that appropriates the resources we need to continue providing excellent services to our community.

Respectfully,



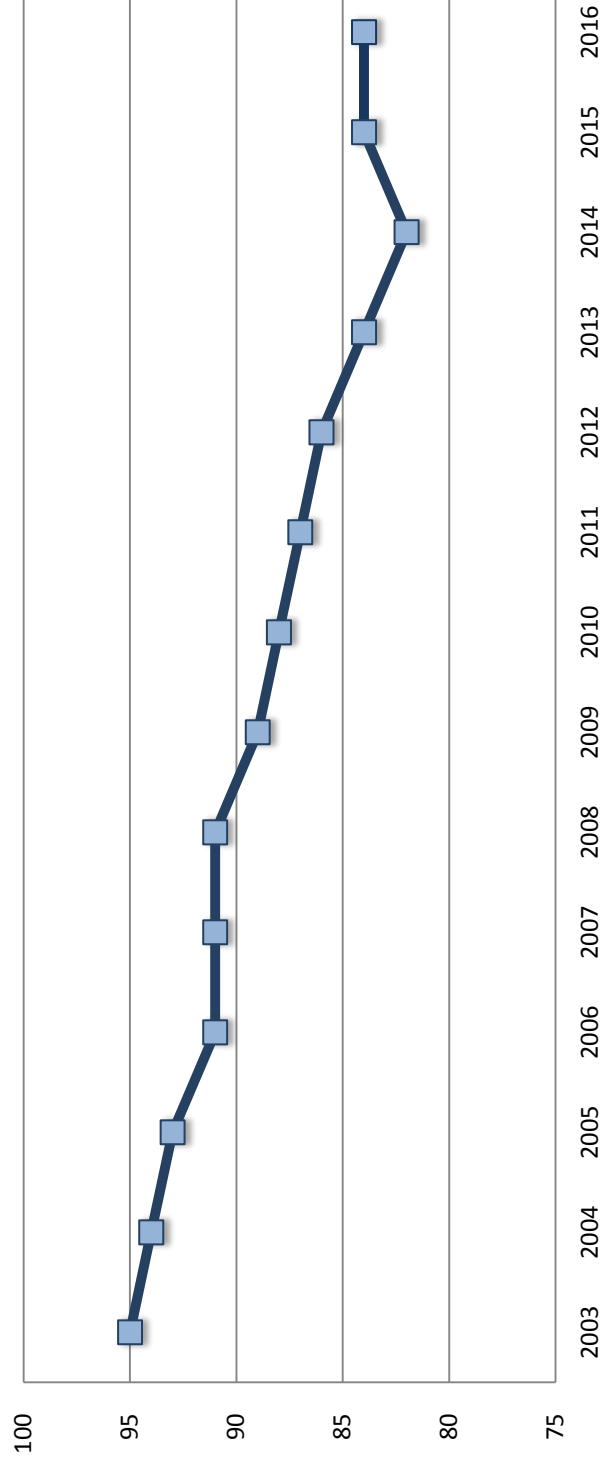
Norbert S. Klopsch
City Manager

Expenditures vs. Budgeted



The 2017 budgeted expenditures are about \$440,000 less than the 2016 budget. The 2017 capital budget includes \$1,340,000 for the Shroyer Road Improvements Project. The City's share of the project cost is \$536,000 and \$804,000 will be paid by federal highway dollars. The \$804,000 federal portion is not included in the bar chart above since it is directly offset by matching revenue.

City of Oakwood Fulltime Employees



Staff levels were reduced from 95 in 2003 to 82 in 2014. In 2015, it was determined that the staff cuts to the Public Works Department were too severe and one cut position was reinstated. Also in 2015, and at the request of the municipal court judge, a part-time court position was changed to fulltime.

City of Oakwood

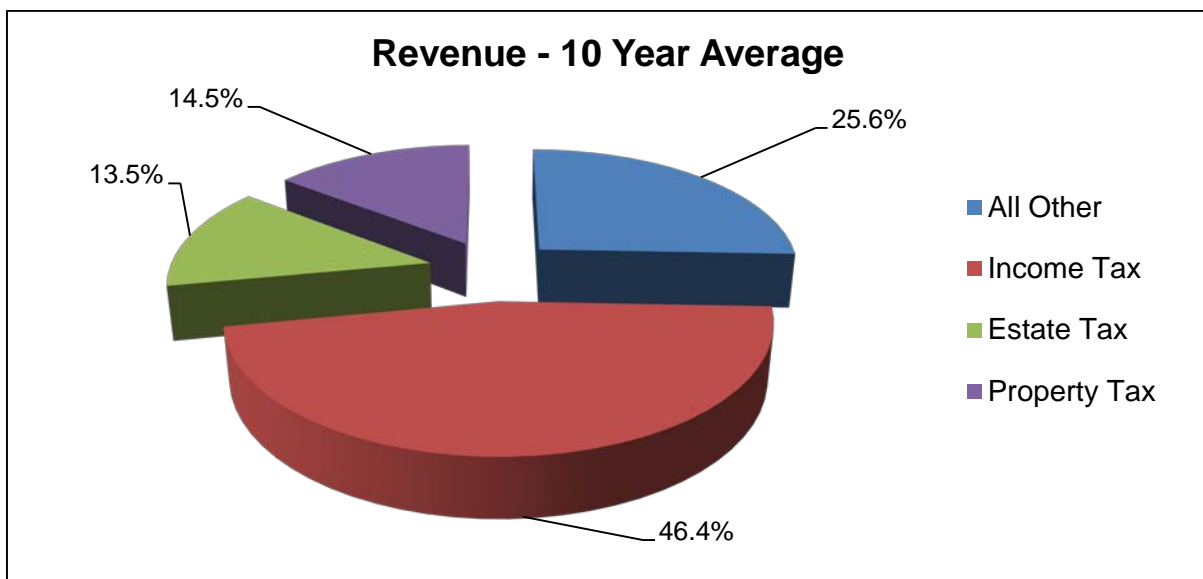
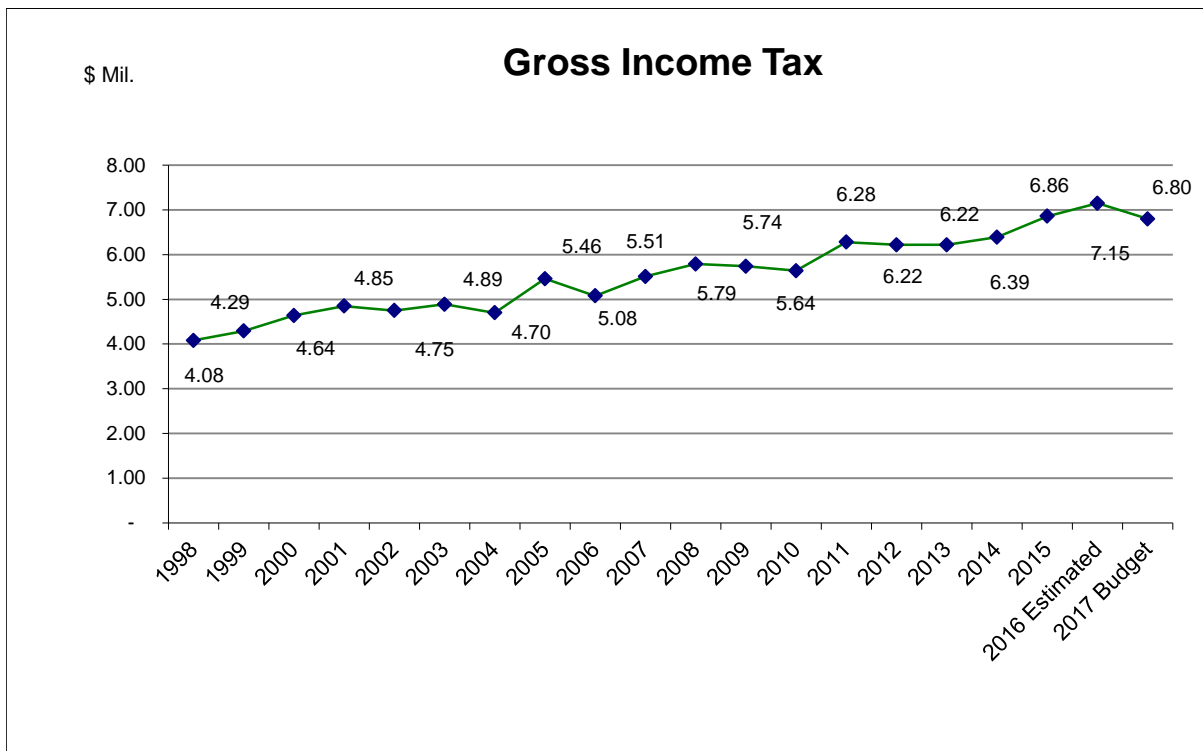
Staffing Level Comparison

	<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>	<u>2016</u>
<u>Full-time</u>													
Administration / Finance	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	12.0	12.0	12.0	12.0
Public Safety	38.0	38.0	38.0	39.0	39.0	37.0	36.0	36.0	35.0	35.0	34.0	34.0	34.0
Public Works	35.0	35.0	33.0	32.0	32.0	32.0	31.0	31.0	31.0	30.0	29.0	30.0	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	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0
Total Full-time	94.0	93.0	91.0	91.0	91.0	89.0	88.0	87.0	86.0	84.0	82.0	84.0	84.0
<u>Part-time</u>													
Administration / Finance	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.9	1.9	1.9	1.0	1.0	1.0
Public Safety	1.3	1.3	1.3	1.5	1.5	2.0	2.5	2.4	1.9	1.5	1.2	1.8	1.8
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Leisure Services	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.6	2.6	2.6	2.4	2.4	2.4
Municipal Court	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.4	1.4	1.4	1.4	0.5	0.5
Total Part-time	7.2	7.2	7.2	7.4	7.4	7.9	8.4	8.3	7.8	7.4	6.0	5.7	5.7

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 needed to provide all city of Oakwood public services, including services within the water, sewer and stormwater utilities.

Income Taxes

Shown below are our income tax collections since 1998. Looking at a 10 year history, the income tax represented 46% of our revenue. With the loss of estate tax, the income tax now represents about 53% 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 2017 budget, Oakwood gives full credit for local taxes paid to another jurisdiction so we lose money each time another taxing jurisdiction raises their rate. The budgeted drop in 2017 income tax receipts is a result of Dayton and Centerville raising their income tax rates and the negative impact of Ohio's 2015 municipal income tax reform law.



Property Taxes

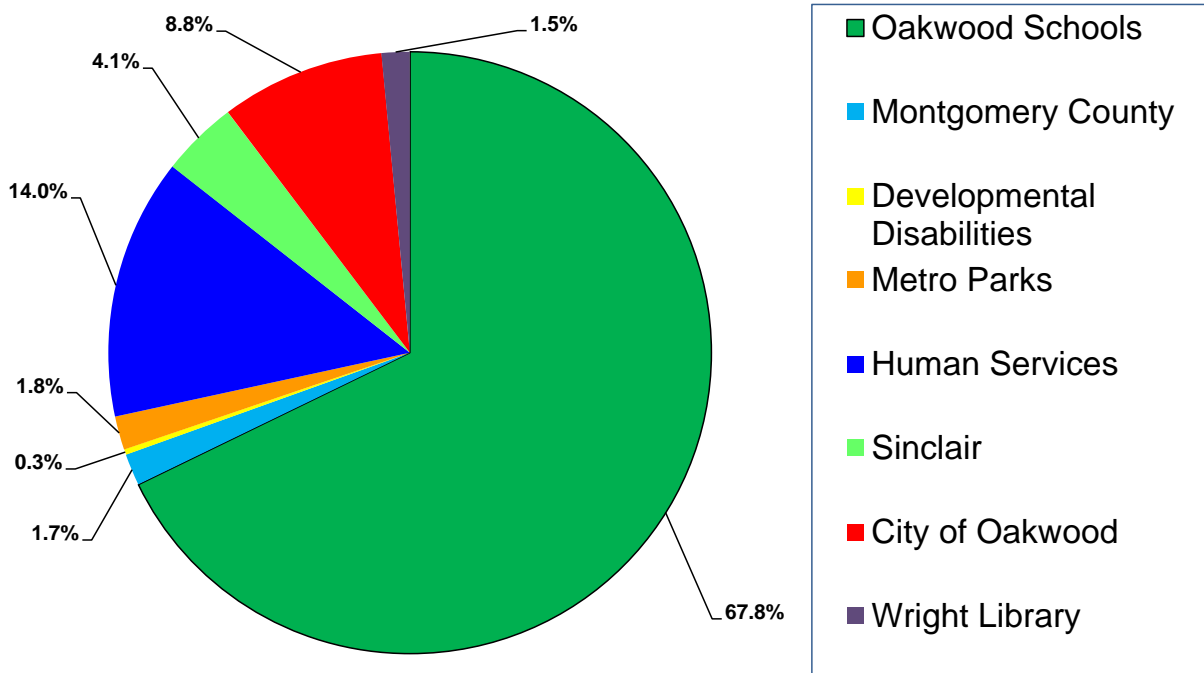
Most of our property taxes go to the Oakwood City Schools, with the second largest portion going to Montgomery County agencies. For 2016, the breakdown is as follows:

Oakwood Schools	67.8%
County Agencies	21.9%
City of Oakwood	8.8%
Wright Library	1.5%

The 2016 real estate tax calculation for a residential property with an assessed value of \$200,000 is:

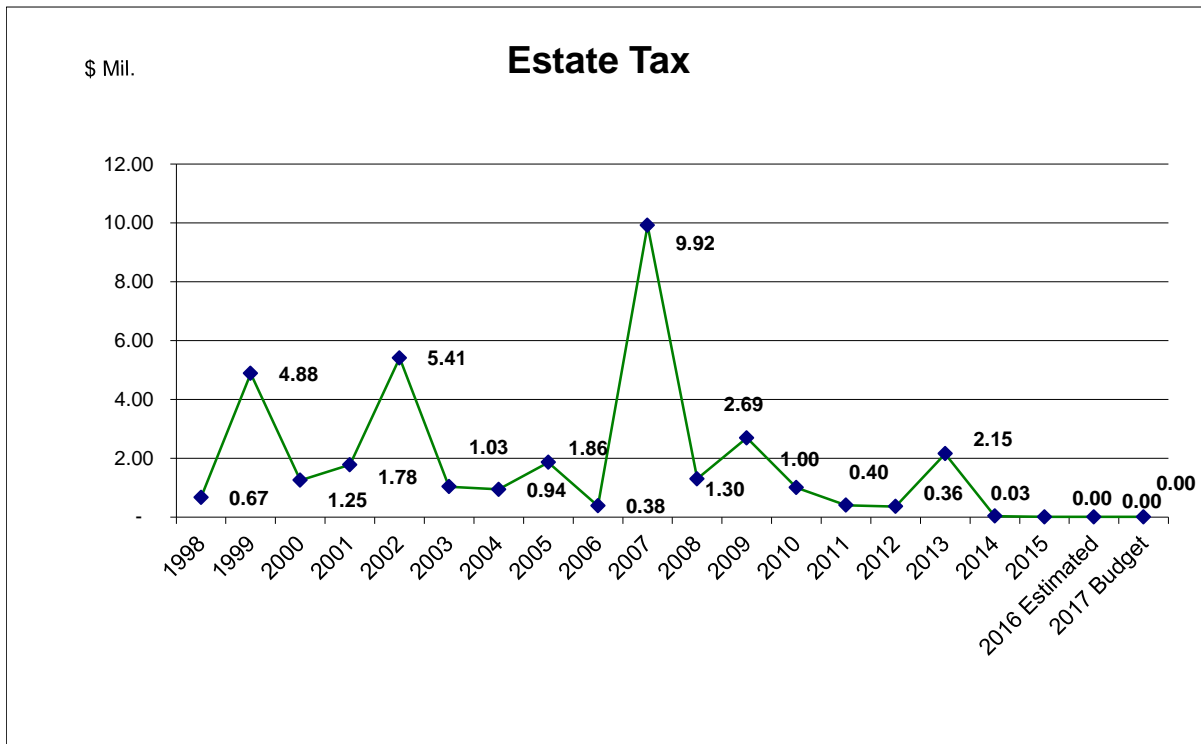
<u>2016</u>	<u>Effective Rate</u>	
Oakwood Schools	68.81	\$4,265
Montgomery County	1.70	104
Developmental Disabilities	0.31	19
Metro Parks	1.80	110
Human Services	14.24	881
Sinclair	4.20	266
City of Oakwood	8.91	546
Wright Library	<u>1.50</u>	<u>92</u>
Total	101.47	\$6,283

2016 Residential Real Estate Tax 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 2017. Funds are separated into groups by function showing estimated financial activity for 2017.

Non-Enterprise Funds

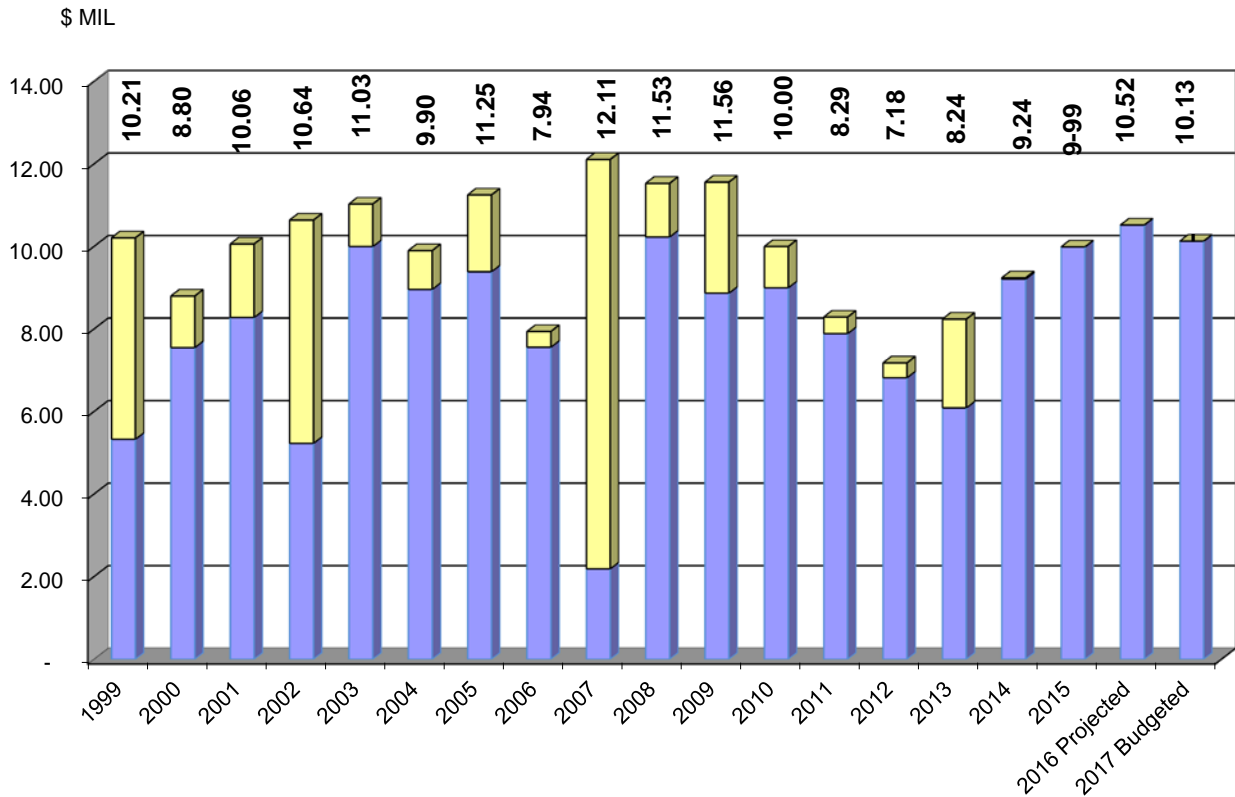
Budget Summary for 2017

Fund Classification	Estimated Balance 01/01/17	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/17
General Fund	6,744,085	9,836,601	10,623,208	5,957,478
Special Revenue	3,094,738	4,451,742	4,072,924	3,473,556
Capital Improvement	548,617	1,854,883	1,833,500	570,000
Debt Service	0	0	0	0
Internal Service	125,000	701,560	701,560	125,000
Trust & Agency	7,506	1,500	2,625	6,381
Total	<u><u>10,519,946</u></u>	<u><u>16,846,286</u></u>	<u><u>17,233,817</u></u>	<u><u>10,132,415</u></u>
<p>Note: The estimated revenues and proposed appropriations reflected above include money transfer between funds.</p>				
SUMMARY OF OPERATING EXPENSES				
	Estimated Revenue	Proposed Appropriation	Net Difference	
Total	16,846,286	17,233,817		
Less Transfers	(3,364,029) ⁽¹⁾	(3,364,029) ⁽¹⁾		
Net Total	<u><u>13,482,257</u></u>	<u><u>13,869,788</u></u>	<u><u>(387,531) ⁽²⁾</u></u>	

(1) This \$3,364,029 is the total sum of all money budgeted in 2017 for transfers between the non-enterprise funds.

(2) This is the amount of 2017 operating expenses that exceed estimated 2017 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)

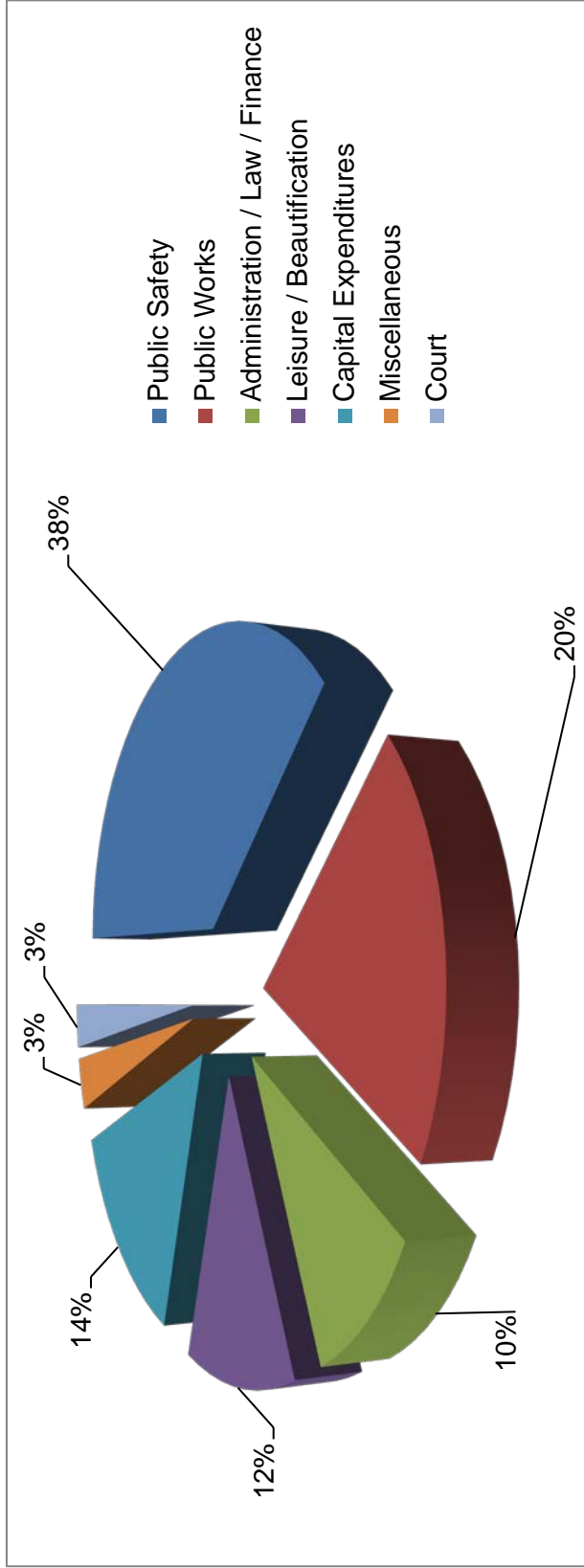


The value at the top of each two-tone bar represents the total money available at the end of each year – this is money free of any outstanding debt or encumbrance.

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.

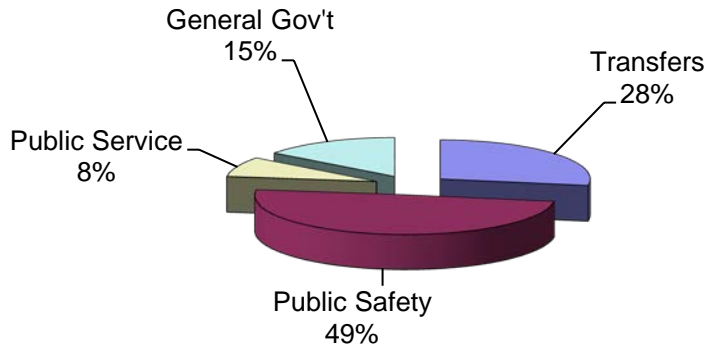
Non-Enterprise Funds - Budgeted Expenditures

The graph below depicts the distribution of total budgeted expenditures by department and functional area for 2017.



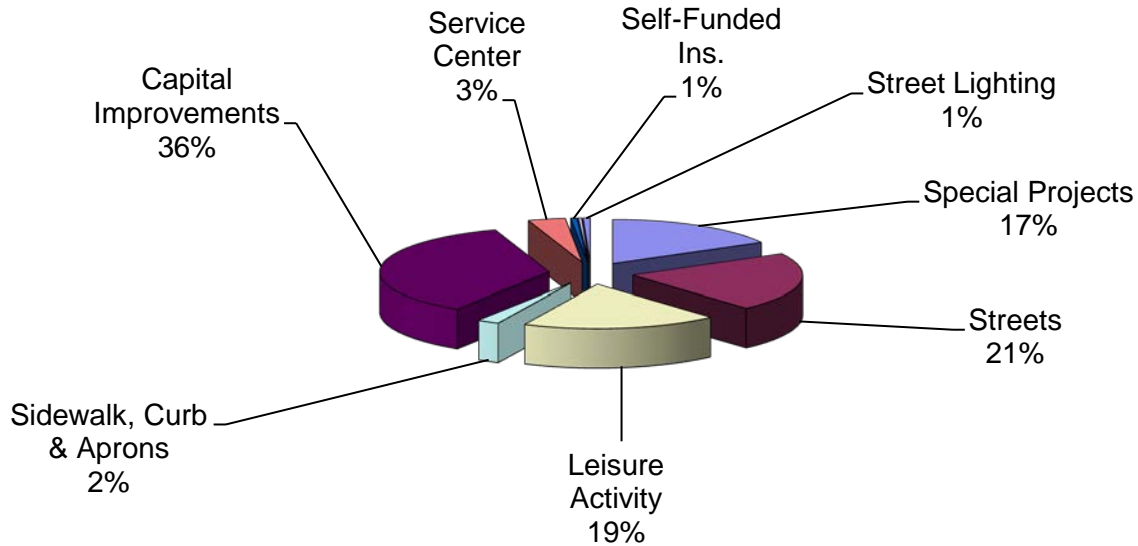
General Fund

General Fund Expenditures 2017 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 2017 Budget



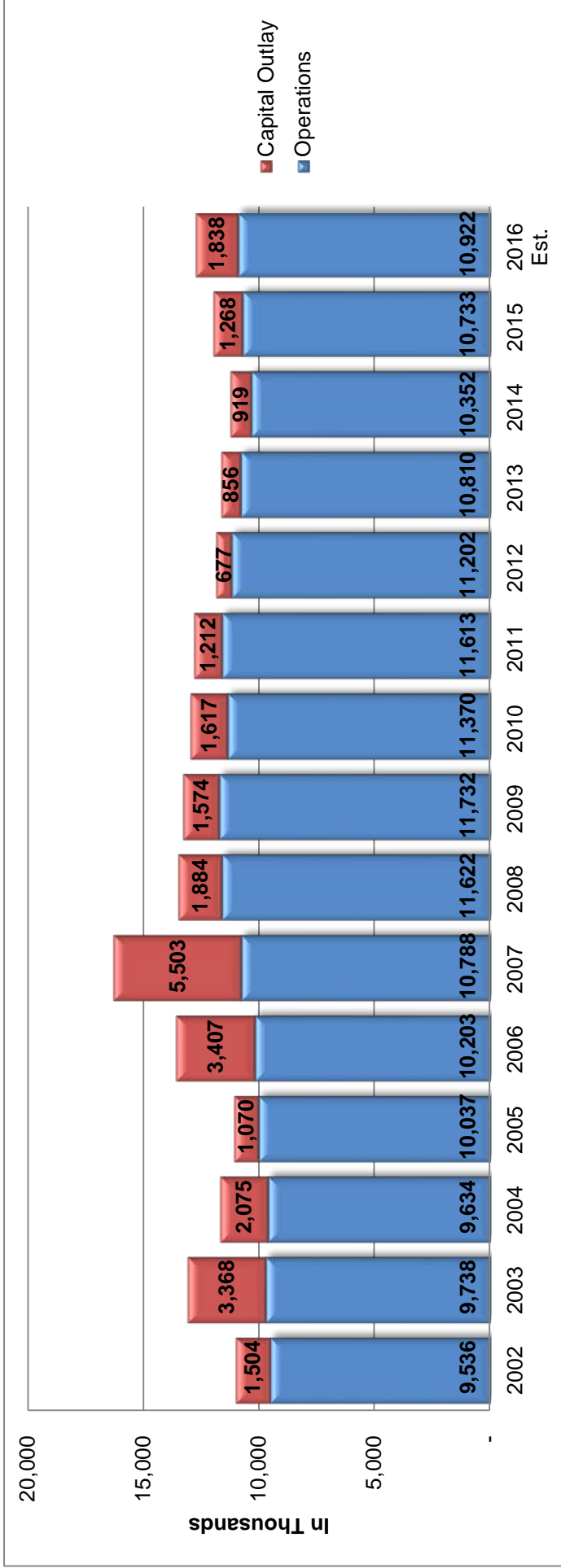
The transfer account of the General Fund supports other important service activities, particularly those relating to public works, capital improvements and leisure activities. Those activities are also supplemented by user fees, various grants and endowments.

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>
2017	11,771,288	2,098,500	13,869,788	2017	TBD	TBD
2016	11,568,922	1,945,500	13,514,422	2016 Estimated	1,838,211	12,759,990
2015	11,736,257	1,303,800	13,040,057	2015	1,268,228	12,000,555
2014	11,526,925	1,152,100	12,679,025	2014	919,309	11,271,542
2013	11,907,240	1,027,500	12,934,740	2013	856,074	11,666,391
2012	12,373,680	1,012,200	13,385,880	2012	677,192	11,879,089
2011	12,413,728	2,062,193	14,475,921	2011	1,211,846	12,825,285
2010	12,301,124	1,686,809	13,987,933	2010	1,617,130	12,987,019
2009	12,736,597	1,641,000	14,377,597	2009	1,574,187	13,306,665
2008	12,383,907	2,137,000	14,520,907	2008	1,883,632	13,505,668

These numbers demonstrate the degree to which our city has controlled costs over the years. From 2008 to 2014, we reduced actual spending by \$2,234,126...a 16.5% drop. We are estimating 2016 spending to be 6.3% higher than 2015. A large portion of this increase is attributed to capital expenses, primarily the construction of a parking lot at our Old River Sports Complex. Our 2017 operations budget has a slight increase from 2016. The 2017 capital budget includes \$804,000 of expenditures which the city will be reimbursed through federal highway dollars.

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. The 2017 capital budget includes \$804,000 for the Shroyer Road project that will be reimbursed through federal highway dollars.

City of Oakwood

Changes in Cash Balances - Non-Enterprise

In thousands of dollars

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)
Revenue										
General Revenue:										
Property Tax	2,037	2,032	1,715	1,726	1,728	1,666	1,662	2,751	2,760	2,752
Income Tax	5,393	5,353	5,622	5,503	6,170	6,089	6,055	6,226	6,670	6,938
Estate Tax	9,922	1,302	2,689	997	396	362	2,155	31	3	0
Fines and Forfeitures	139	158	154	171	144	163	150	151	209	200
Intergovernmental	758	1,011	989	718	681	615	581	588	594	925
Investment Earnings	812	1,086	541	292	52	45	10	8	13	8
Other	349	453	240	234	375	426	566	486	439	370
Program Revenue:										
Charges for Services	1,078	1,130	1,093	1,353	1,228	1,234	1,752	1,821	1,851	1,917
Grants and Contributions	21	194	18	206	14	18	2	11	11	12
Other	65	41	35	55	34	28	30	100	60	29
Total Revenue	20,576	12,760	13,094	11,254	10,821	10,624	12,962	12,172	12,609	13,152
Expenditures:										
Personnel Services	7,868	8,387	8,672	8,684	8,989	8,959	8,788	8,186	8,566	8,653
Contractual Services	1,877	2,080	2,185	1,836	1,811	1,509	1,406	1,492	1,535	1,611
Materials and Supplies	712	821	715	714	717	640	552	644	594	620
Interest	210	116	62	71	29	28	27	-	-	-
Miscellaneous	122	218	98	65	68	66	37	30	37	38
	10,788	11,622	11,732	11,370	11,613	11,202	10,810	10,352	10,732	10,922
Capital Expenditures:										
Capital Outlay	5,503	1,884	1,574	1,617	1,212	677	856	919	1,268	1,838
Total Expenditures	16,291	13,506	13,306	12,987	12,825	11,879	11,666	11,271	12,001	12,760
Excess (Deficiency) of Revenue over Expenditures	4,285	(746)	(211)	(1,733)	(2,004)	(1,255)	1,296	902	609	392
Total Other Financing Sources and Uses	(318)	(305)	(308)	(446)	31	(10)	(2,373)	122	122	130
Net Change in Fund Balance	3,967	(1,051)	(520)	(2,180)	(1,974)	(1,266)	(1,078)	1,024	730	522
Cash Balance, Jan. 1	12,971	21,048	17,668	16,281	12,906	10,981	9,845	8,408	9,440	10,088
Prior Year Encumbrances and Expenditures	4,110	(2,329)	(867)	(1,195)	49	129	(359)	8	(82)	29
Cash Balance, Dec. 31	\$ 21,049	\$ 17,668	\$ 16,282	\$ 12,906	\$ 10,981	\$ 9,845	\$ 8,408	\$ 9,441	\$ 10,088	\$ 10,639

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.
- 2015: The increase in the cash balance at year end is a result of income tax collections at nearly \$450,000 more than prior year.
- Estimated 2016: The estimated increase in the cash balance at year end is the result of primarily two revenue receipts: \$270,000 of income taxes over 2015 and receipt of \$351,000 of permissive tax revenue, which is included under "Intergovernmental."

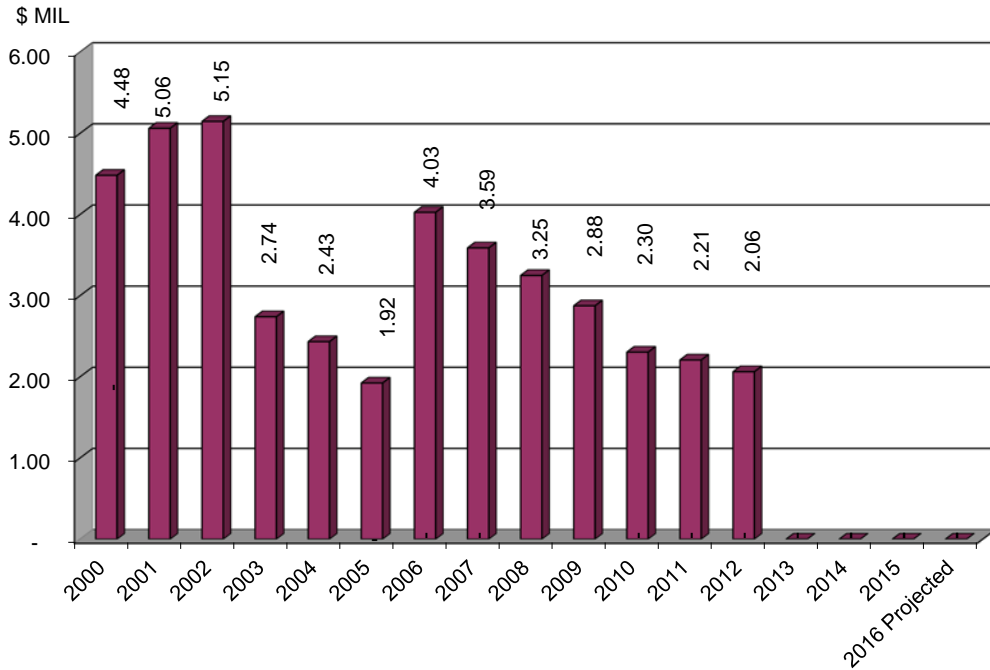
Note:

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 include 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 and purchase.

In 2013, the short-term debt totaling \$2,402,000 was paid off using all assets in the Public Facilities Fund plus a \$365,955 transfer from the general fund. The Public Facilities Fund has a zero balance, but will be retained in anticipation of future facility projects.

Water Funds

Budget Summary for 2017

Governmental Funds	Estimated Balance 01/01/17	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/17
Water Operating	905,735	1,246,000	1,191,722	960,013
Water Improvement and Equipment Replacement	146,440	100,000	158,000	88,440
Sub-Total	1,052,175	1,346,000	1,349,722	1,048,453
Less: Internal Transfers	<u> </u>	<u>(100,000)</u>	<u>(100,000)</u>	<u> </u>
Net Total	<u><u>1,052,175</u></u>	<u><u>1,246,000</u></u>	<u><u>1,249,722</u></u>	<u><u>1,048,453</u></u>

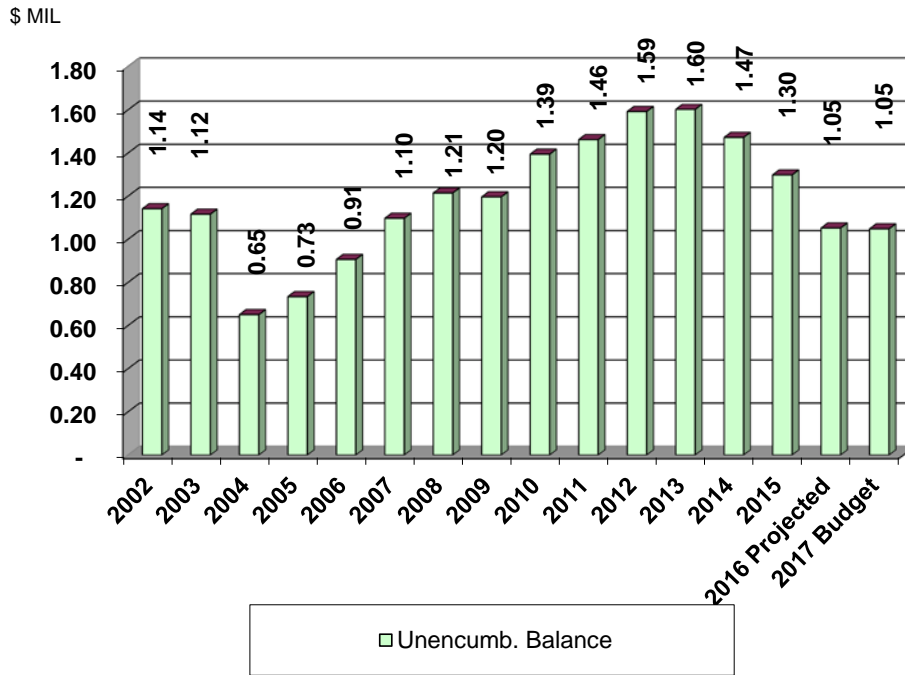
City of Oakwood

Changes in Cash Balances - Water

In thousands of dollars

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)
Revenue										
General Revenue:										
Property Tax	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	51	70	44	26	10	9	9	8	6	6
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	996	899	870	1,017	905	989	887	838	851	898
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	22	39	41	28	41	29	43	39	30	27
Total Revenue	1,068	1,007	955	1,070	957	1,028	940	886	887	931
Expenditures:										
Personnel Services	375	388	409	427	425	425	510	520	520	524
Contractual Services	229	210	248	208	250	259	248	266	250	261
Materials and Supplies	130	124	107	122	126	122	118	133	123	119
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	3	5	2	14	0	0	0	1	2	18
	736	727	766	771	801	806	875	920	896	923
Capital Expenditures:										
Capital Outlay	20	41	94	40	16	17	-	71	101	182
Total Expenditures	756	768	860	811	818	823	875	991	997	1,104
Excess (Deficiency) of Revenue over Expenditures	312	240	95	259	139	205	64	(106)	(110)	(173)
Total Other Financing Sources and Uses	(149)	(158)	(154)	(70)	(72)	(76)	(73)	(70)	(68)	(73)
Net Change in Fund Balance	163	82	(60)	189	67	129	(8)	(175)	(178)	(246)
Cash Balance, Jan. 1	1,049	1,154	1,274	1,258	1,515	1,546	1,616	1,659	1,538	1,324
Prior Year Encumbrances and Expenditures	(58)	39	43	69	(36)	(59)	51	55	(37)	(0)
Cash Balance, Dec. 31	\$ 1,154	\$ 1,274	\$ 1,258	\$ 1,515	\$ 1,546	\$ 1,616	\$ 1,659	\$ 1,538	\$ 1,324	\$ 1,077

History of Dec. 31 Year-End Balances Water Funds



Our 2016 Projected and 2017 Budgeted year-end Water Fund balances are at the \$1,000,000 minimum level that allows us to safely respond to emergencies or other unexpected events.

We had not raised our water rates since 1994, but are proposing a rate increase to take effect on January 1, 2017. The 2017 budget includes a rate increase of 2.3%, an increase to the minimum use charge from \$8.15 to \$10.00 for residential usage, elimination of the minimum use credit and elimination of the 5% early bill payment credit. The water rate changes are necessary to address increases in operating costs and respond to future capital needs. We do not have any Water Fund debt.

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 \$57.56 lower than the 66-jurisdiction average.

Sanitary Sewer Funds

Budget Summary for 2017

Governmental Funds	Estimated Balance 01/01/17	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/17
Sanitary Sewer Operating	778,726	1,545,700	1,615,356	709,070
Sanitary Sewer Improvement and Equipment Replacement	210,051	100,000	80,000	230,051
Sub-Total	988,777	1,645,700	1,695,356	939,121
Less: Internal Transfers	<u> </u>	<u>(100,000)</u>	<u>(100,000)</u>	<u> </u>
Net Total	<u><u>988,777</u></u>	<u><u>1,545,700</u></u>	<u><u>1,595,356</u></u>	<u><u>939,121</u></u>

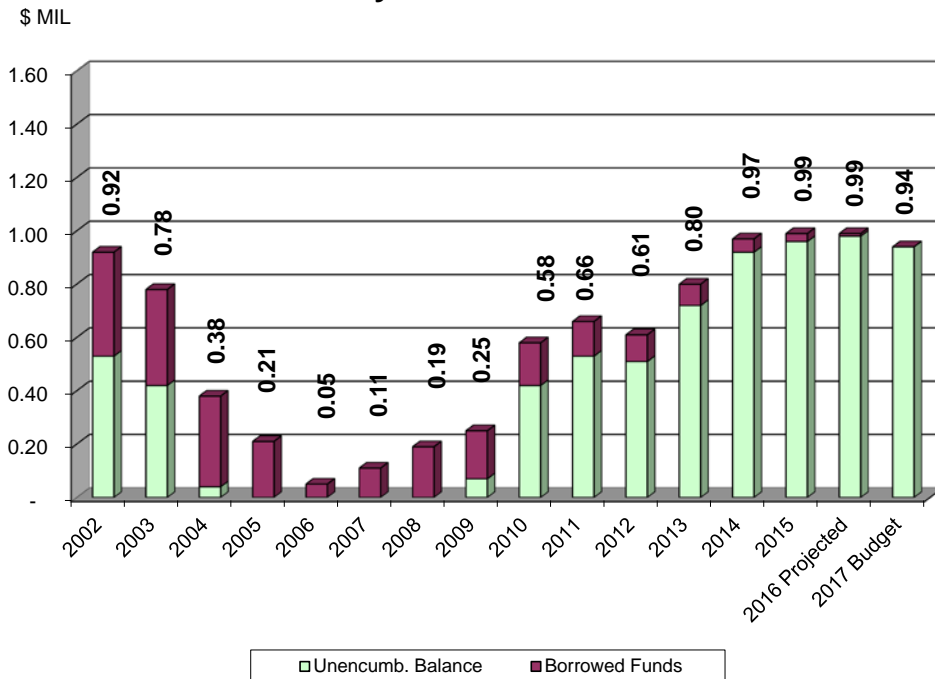
City of Oakwood

Changes in Cash Balances - Sewer

In thousands of dollars

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	8	10	10	15	7	5	6	6	5	6
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	1,377	1,362	1,400	1,650	1,514	1,566	1,484	1,502	1,512	1,513
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	13	26	35	35	54	34	45	41	36	33
Total Revenue	1,398	1,399	1,445	1,700	1,574	1,605	1,535	1,549	1,553	1,552
Expenditures:										
Personnel Services	216	225	234	224	241	245	324	335	338	333
Contractual Services	1,021	975	1,000	1,079	1,074	1,301	1,083	1,027	1,086	1,081
Materials and Supplies	5	7	12	4	5	5	5	10	5	4
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1	3	5	2	1	3	-	5	5	1
	1,244	1,210	1,252	1,308	1,321	1,554	1,412	1,376	1,434	1,420
Capital Expenditures:										
Capital Outlay	-	-	25	11	115	30	-	-	53	84
Total Expenditures	1,244	1,210	1,277	1,319	1,436	1,584	1,412	1,376	1,487	1,504
Excess (Deficiency) of Revenue over Expenditures	154	189	169	382	138	21	123	173	67	48
Total Other Financing Sources and Uses	(109)	(113)	(113)	(59)	(60)	(62)	(60)	(58)	(59)	(48)
Net Change in Fund Balance	45	76	56	322	78	(41)	62	115	7	0
Cash Balance, Jan. 1	78	120	202	281	584	797	650	1,220	1,229	1,275
Prior Year Encumbrances and Expenditures	(4)	6	24	(19)	134	(106)	507	(105)	38	(281)
Current Year Cash Balance, Dec. 31	\$ 120	\$ 202	\$ 281	\$ 584	\$ 797	\$ 650	\$ 1,220	\$ 1,229	\$ 1,275	\$ 994

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



Our 2016 Projected and 2017 Budgeted year-end Sanitary Sewer Fund balances are at the \$1,000,000 minimum level. We last raised our sewer rates in July 2009. We are not planning to raise sewer rates in 2017.

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 the escalating costs. Our current sewer rates rank 32nd of 63 jurisdictions. We pay \$2.27 per quarter less than the area average.

The dark colored band on the above bars represents the amount of Sanitary Sewer Fund debt outstanding at the end of a given year. We incurred debt in 1997 when we completed construction of a major sewer improvement project in the northwest corner of the city. The debt was a zero-interest loan from the State of Ohio and was paid off in 2016.

Stormwater Funds

Budget Summary for 2017

Governmental Funds	Estimated Balance 01/01/17	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/17
Stormwater Operating	190,025	326,100	287,398	228,727
Stormwater Improvement and Equipment Replacement	0	0	0	0
Sub-Total	190,025	326,100	287,398	228,727
Less: Internal Transfers	<u> </u>	<u> -</u>	<u> -</u>	<u> </u>
Net Total	<u><u>190,025</u></u>	<u><u>326,100</u></u>	<u><u>287,398</u></u>	<u><u>228,727</u></u>

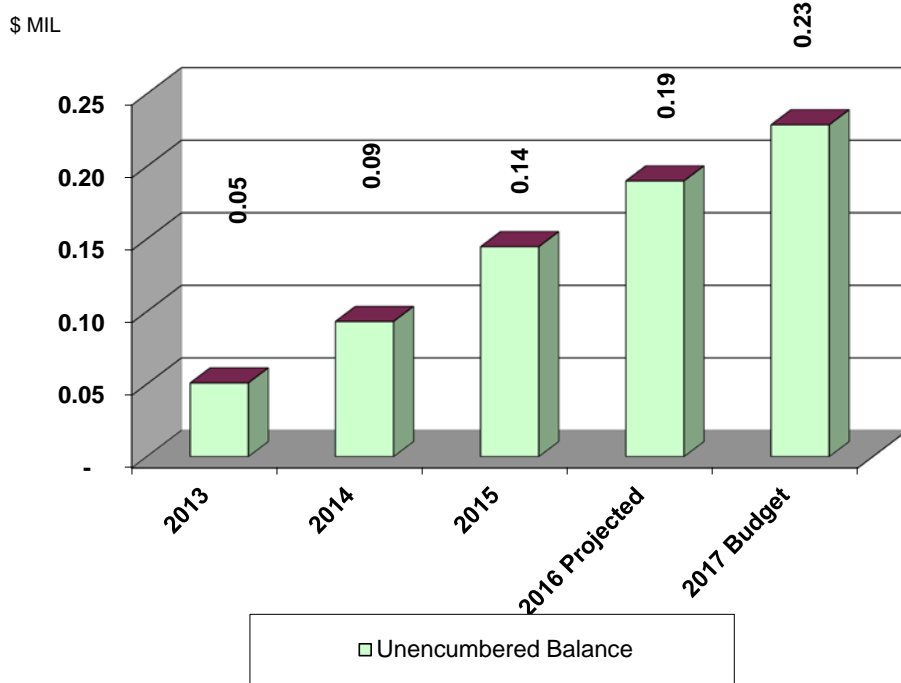
City of Oakwood

Changes in Cash Balances - Stormwater

In thousands of dollars

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	-	-	-	-	-	-	253	274	274	276
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	0	6
Total Revenue	-	-	-	-	-	-	253	274	274	282
Expenditures:										
Personnel Services	-	-	-	-	-	-	146	175	181	179
Contractual Services	-	-	-	-	-	-	23	28	16	30
Materials and Supplies	-	-	-	-	-	-	12	12	5	6
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	0	0	-	-
	-	-	-	-	-	-	181	214	202	215
Capital Expenditures:										
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	181	214	202	215
Excess (Deficiency) of Revenue over Expenditures	-	-	-	-	-	-	73	60	72	67
Total Other Financing Sources and Uses	-	-	-	-	-	-	(22)	(21)	(21)	(22)
Net Change in Fund Balance	-	-	-	-	-	-	51	39	51	45
Cash Balance, Jan. 1	-	-	-	-	-	-	-	58	96	147
Prior Year Encumbrances and Expenditures	-	-	-	-	-	-	7	(1)	(1)	(2)
Cash Balance, Dec. 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	58	96	147	190

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, prior to repeal of the Ohio Estate Tax.

The 2017 Budget includes a \$1 increase in monthly fees from \$6 to \$7 to cover future capital equipment needs.

2017 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.

2017 GOALS & OBJECTIVES

SUGAR CAMP / POINTE OAKWOOD DEVELOPMENT: Regardless of the outcome of two (2) pending court appeals and the on-going settlement discussions between the involved parties, the remaining vacant property at Pointe Oakwood and Sugar Camp will eventually be developed consistent with an approved Master Plan.

Budget: Staff time and in-house labor.

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.

SHAFOR PARK TENNIS FACILITY RECONSTRUCTION: In 2018, the city is planning to completely reconstruct the Shafor Park tennis court complex. The current facility is roughly 60 years old and includes six tennis courts, none of which are regulation size. As currently envisioned, the 2018 project will involve the following design features:

- Four Regulation Size Tennis Courts
- Eight Regulation Size Pickleball Courts
- Hitting Wall
- Spectator Seating on East and West Sides
- Modified Collingwood Roadway and Cul-de-Sac
- Modified Community Center Circular Drive
- New Fencing and Landscaping
- Relocated Whalen Benches

The project will involve eliminating the 20 existing parking spaces on Collingwood Avenue and constructing 45 new parking spaces. These spaces will be located in a parking lot to be built between E. Schantz Avenue and the west end of the tennis facility.

Budget: \$15,000 in 2017 for preliminary architectural/engineering services.

Issues/Elements:

- Work with the architectural/engineering firm to refine the project scope and budget.
- Meet with the neighboring property owners to discuss the project and address questions and concerns.
- Present the detailed project plans to the citizen budget committee and other interested parties, and include the budget request in the proposed 2018 Budget.
- Develop the 2018 construction schedule.

SHROYER ROAD IMPROVEMENTS: In 2017, the city will complete a joint project with the city of Kettering to upgrade Shroyer Road. This is a federally funded project planned through the Miami Valley Regional Planning Commission and the Ohio Department of Transportation. The Kettering portion of the project is from Stroop Road to the Kettering/Oakwood corporation line and is primarily an asphalt mill and overlay job. The Oakwood portion of the project runs from the Kettering/Oakwood corporation line to the Oakwood/Dayton corporation line, the entire 1.1 mile section of Shroyer Road in Oakwood. The Oakwood portion is an asphalt mill and overlay job and a roadway change involving the *Road Diet* design concept. The vehicle lanes on Shroyer Road will be reduced from four to three. When completed, Shroyer Road will have:

- Single northbound and southbound through lanes in each direction;
- Exclusive left turn lanes at each cross street intersection;
- Bike lanes on both sides of the street between the roadway and adjacent curb;
- 16 raised center medians with topsoil and grass;
- Two mid-block pedestrian crossings. One crossing will be between Wonderly Avenue and Orchard Drive, and one will be between Telford Avenue and Aberdeen Avenue. Both crossings will be equipped with flashing beacon technology to alert motorists of pedestrian activity.
- A new and improved pedestrian/bikeway crossing at the north end of the project, between Dellwood Avenue and Gainsborough Road in Dayton. This will also be equipped with flashing beacon technology.

The primary purpose of the project is to address safety concerns addressed in the 2016 Shroyer Road Safety Study. The *Road Diet* concept will improve the safety performance of Shroyer Road for all transportation modes (e.g., vehicle, pedestrian, bicycle) by reducing all crash types.

Budget: \$1,340,000.

- Federal Share: \$804,000
- Oakwood Share: \$536,000

Issues/Elements:

- Work cooperatively with the cities of Kettering and Dayton to finalize the construction plans.
- Work with MVRPC and ODOT to conduct the project bidding and pre-construction planning.
- Oversee project construction.

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. It has also included working with Judge Margaret M. Quinn in updating all court

procedures and policies. In 2017, work will involve updating the court's software and electronic data handling. The Law Department continues to work with the court to adjust and refine how prosecutions and city legal matters are handled in the court, and 2017 will include special attention to how the court addresses city ordinance violations. The Law Department has also worked closely with the Tax Department to implement changes to the city's income tax ordinances as mandated by Ohio Am. Sub. H.B. 5, which took effect on January 1, 2016. 2017 will be the first full year of collections under the new tax law.

The Law Department goals for 2017 fall in three key 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 2017 and thereafter, as needed.
2. The Law Department will continue to work with the Oakwood Municipal Court as the court's administrative procedures are updated. 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 now that Am. Sub. H.B.5 has taken effect, assisting in the transition from old to new income tax ordinances. This remains 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, with the first collections under the new ordinance to occur through 2017. In addition, changes continue to develop at the state level that affect the city's administration of the new tax ordinance. 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: Staff time and 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 and needs.
- Work with Court to maximize efficiency for the prosecution of traffic and criminal cases and for the handling of city legal matters, particularly in the enforcement of city ordinances that are infrequently encountered by the court.

- 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 2017

Governmental Funds	Estimated Balance 01/01/17	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/17
General Operating	6,744,085	9,836,601	10,623,208	5,957,478
Total	6,744,085	9,836,601	10,623,208	5,957,478

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Property Tax	1,454,928	2,546,114	2,554,830	2,547,560	2,549,500
Net Income Tax	6,054,895	6,226,393	6,670,164	6,937,688	6,580,000
Estate Tax	2,154,740	30,572	3,337	380	-
Fines, Forfeitures and Permits	132,109	131,976	186,687	178,366	190,850
Intergovernmental	174,460	172,365	175,841	152,758	164,726
Other	536,357	438,615	413,304	344,913	351,525
Total Revenue	10,507,489	9,546,035	10,004,163	10,161,665	9,836,601
Expenditures					
Personnel Services					
Council	12,313	16,452	17,574	16,937	17,890
Administration	863,166	735,558	787,658	793,844	838,535
Law Department	94,604	83,220	88,314	84,688	90,990
Municipal Court	210,614	182,254	205,805	233,265	230,372
Buildings and Grounds	27,308	588	-	-	-
Police & Fire	4,735,874	4,418,408	4,608,663	4,627,619	4,826,630
Engineering	77,679	55,640	61,222	63,023	72,955
Beautification / Parks and Gardens	249,664	247,770	258,362	263,916	289,425
Total Personnel Services	6,271,222	5,739,890	6,027,598	6,083,292	6,366,797
Contractual Services					
Council	30,917	21,311	21,737	28,883	41,601
Administration	152,396	174,044	178,345	202,285	213,400
Law Department	13,406	12,406	18,904	31,485	35,000
Municipal Court	11,958	6,574	7,065	7,423	14,100
Regional Co-Op Endeavors	45,849	47,343	46,785	29,950	37,250
Citizens Advisory	649	576	817	806	2,500
Buildings and Grounds	194,200	205,347	201,579	213,808	230,350
Police	131,900	137,738	149,807	135,892	168,880
Fire	41,044	55,051	52,632	41,998	60,150
Engineering	1,841	6,496	12,856	26,490	19,500
Beautification / Parks and Gardens	93,462	135,059	148,973	134,145	143,700
Contingency	-	-	-	-	-
Total Contractual Services	717,622	801,945	839,500	853,165	966,431
Materials and Supplies					
Council	125	614	1,512	-	500
Administration	8,616	8,686	6,797	7,519	10,500
Law Department	520	235	200	326	1,000
Municipal Court	589	440	761	870	1,500
Regional Co-Op Endeavors	-	-	-	-	-
Citizens Advisory	1,041	2,274	2,284	2,400	3,500
Buildings and Grounds	14,270	9,738	8,861	8,990	13,700
Police	24,625	36,990	45,662	37,469	47,600
Fire	11,240	15,061	17,481	25,321	34,900
Engineering	906	1,717	1,499	570	6,000
Beautification / Parks and Gardens	32,152	43,856	46,202	50,026	55,150
Contingency	-	-	-	-	-
Total Materials and Supplies	94,084	119,611	131,259	133,491	174,350

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Capital Outlay					
Buildings and Grounds	35,189	12,031	13,110	24,247	20,000
Total Capital Outlay	35,189	12,031	13,110	24,247	20,000
Miscellaneous					
Council	-	-	-	5,007	5,000
Administration	6,691	5,325	11,137	5,840	16,000
Municipal Court	-	4	28	-	100
Buildings and Grounds	-	-	-	-	100
Police	1,796	722	633	1,190	1,400
Fire	105	171	591	823	500
Engineering	68	117	286	280	500
Beautification / Parks and Gardens	4,240	4,640	4,598	4,273	5,500
Contingency	-	-	-	-	-
Total Miscellaneous	12,900	10,979	17,273	17,413	29,100
Total Expenditures	7,131,017	6,684,456	7,028,740	7,111,608	7,556,678
Excess (Deficiency) of Revenues over Expenditures	3,376,472	2,861,579	2,975,423	3,050,057	2,279,923
Other Financing Sources and Uses:					
Transfers In					
From Special Projects Fund	2,775,000	-	-	-	-
Police Transfers Out					
To Motor Pool	(101,205)	(107,647)	(85,874)	(101,709)	(107,250)
Fire Transfers Out					
To Motor Pool	(3,067)	(3,262)	(2,604)	(3,082)	(3,250)
Engineering Transfers Out					
To Motor Pool	(3,067)	(3,262)	(2,604)	(3,082)	(3,250)
Beautification Transfers Out					
To Motor Pool	(12,265)	(13,049)	(10,408)	(12,328)	(13,000)
General Fund Transfers Out (to various funds - see summary)	(2,406,843)	(1,622,350)	(1,573,934)	(2,476,191)	(2,939,780)
Total Other Financing Sources and Uses	248,553	(1,749,570)	(1,675,424)	(2,596,392)	(3,066,530)
Net Change in Fund Balance	3,625,025	1,112,009	1,299,999	453,665	(786,607)
Cash Balance, Jan. 1	377,260	3,980,915	5,048,951	6,328,102	6,774,085
Add: Receipts	13,282,489	9,546,035	10,004,163	10,161,665	9,836,601
Less: Disbursements	(9,678,834)	(8,477,999)	(8,725,012)	(9,715,682)	(10,623,208)
Cash Balance, Dec. 31	3,980,915	5,048,951	6,328,102	6,774,085	5,987,478
Less: Outstanding Encumbrances	(29,160)	(34,476)	(37,682)	(30,000)	(30,000)
Unencumbered Fund Balance, Dec. 31	3,951,755	5,014,475	6,290,420	6,744,085	5,957,478

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Expenditures					
Personnel Services					
Salaries	11,172	14,895	15,785	15,200	16,050
Workers Compensation	324	306	384	403	440
Health Insurance	-	-	-	-	-
Medicare	817	1,038	1,027	989	1,000
Other	-	213	378	345	400
Total Personnel Services	12,313	16,452	17,574	16,937	17,890
Contractual Services					
Election Expense	3,509	2,834	258	2,751	3,000
Consultants	-	-	-	-	5,000
Conferences	474	254	205	2,790	5,000
Community Service Promotion	19,470	14,329	17,662	19,698	18,000
Historical Preservation	-	100	-	-	2,000
Comprehensive Plan Update	-	-	-	-	-
Marketing and Promotion	3,666	-	320	-	2,000
Other	3,798	3,794	3,292	3,644	6,601
Total Contractual Services	30,917	21,311	21,737	28,883	41,601
Materials and Supplies					
Office Supplies	125	614	1,512	-	500
Total Materials and Supplies	125	614	1,512	-	500
Miscellaneous					
Sister City Expenses	-	-	-	3,927	2,500
Other	-	-	-	1,080	2,500
Total Miscellaneous	-	-	-	5,007	5,000
Total Expenditures	43,355	38,377	40,823	50,827	64,991

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Expenditures					
Personnel Services					
Salaries	654,657	566,913	625,944	601,165	628,700
Retirement	87,368	77,093	80,695	84,163	88,020
Workers Compensation	18,298	16,220	13,279	14,453	15,870
Health Insurance	89,996	63,491	55,332	80,260	88,500
Medicare	6,820	5,947	6,542	6,196	9,115
Other	6,027	5,894	5,866	7,607	8,330
Total Personnel Services	863,166	735,558	787,658	793,844	838,535
Contractual Services					
Audit Fees	26,247	24,336	24,295	27,335	30,000
Postage	9,418	14,825	14,758	13,861	15,000
Oakwood Training Academy	5,790	9,813	5,510	10,052	11,100
Inspections - Kettering	31,713	32,981	34,300	35,002	36,000
Investment Advisor	5,783	6,915	5,702	7,255	10,000
ED/GE Contribution	-	-	-	-	-
Consultants	11,215	5,262	8,371	21,924	17,500
County Auditor Fees	17,837	27,764	26,309	25,024	28,000
Memberships & Subscriptions	9,273	8,894	9,399	9,611	10,000
Conferences	1,615	2,583	2,130	2,124	2,500
Legal Advertising	2,620	3,857	8,353	6,189	5,000
Financial Software Upgrade	-	-	-	-	-
Other	30,885	36,814	39,218	43,908	48,300
Total Contractual Services	152,396	174,044	178,345	202,285	213,400
Materials and Supplies					
Office Supplies	7,351	6,866	5,246	5,354	7,500
General Equipment / Tools	1,265	1,301	1,400	2,165	2,000
Uniforms	-	519	-	-	1,000
Other	-	-	151	-	-
Total Materials and Supplies	8,616	8,686	6,797	7,519	10,500
Miscellaneous					
Employee Recognition	8,119	7,281	11,706	5,733	14,900
Cafeteria Benefit	(1,512)	(2,453)	(569)	-	500
Other	84	497	-	107	600
Total Miscellaneous	6,691	5,325	11,137	5,840	16,000
Total Expenditures	1,030,869	923,613	983,937	1,009,488	1,078,435

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Expenditures					
Personnel Services					
Salaries	68,803	62,312	66,860	64,512	69,600
Retirement	9,619	8,388	8,509	9,032	9,745
Workers Compensation	2,186	1,799	1,519	1,608	1,770
Health Insurance	12,348	9,135	9,749	7,837	8,040
Medicare	954	867	929	873	1,010
Other	694	719	748	826	825
Total Personnel Services	94,604	83,220	88,314	84,688	90,990
Contractual Services					
Legal Services	3,938	6,500	14,114	25,599	20,000
Conferences	1,015	566	588	426	2,000
Court Filing Fees	4,193	1,199	-	1,362	6,000
Other	4,260	4,141	4,202	4,098	7,000
Total Contractual Services	13,406	12,406	18,904	31,485	35,000
Materials and Supplies					
Office Supplies	393	235	120	326	500
General Equipment / Tools	127	-	80	-	500
Other	-	-	-	-	-
Total Materials and Supplies	520	235	200	326	1,000
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	108,530	95,861	107,418	116,499	126,990

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Expenditures					
Personnel Services					
Salaries	153,436	147,627	160,942	173,232	178,000
Retirement	21,733	20,502	21,340	24,992	25,691
Workers Compensation	4,026	3,989	3,702	3,955	4,340
Health Insurance	28,028	7,439	15,803	25,618	17,630
Medicare	2,113	2,112	2,292	2,354	2,581
Other	1,278	585	1,726	3,114	2,130
Total Personnel Services	210,614	182,254	205,805	233,265	230,372
Contractual Services					
Service Contracts	391	1,339	1,523	1,301	3,000
Telephone Equipment Lease	1,189	966	941	941	1,200
Telephone	1,612	1,164	1,042	993	1,800
Law Library	3,767	97	97	128	1,000
Other	4,999	3,008	3,462	4,060	7,100
Total Contractual Services	11,958	6,574	7,065	7,423	14,100
Materials and Supplies					
Office Supplies	485	335	525	788	1,000
General Equipment / Tools	104	7	236	82	500
Other	-	98	-	-	-
Total Materials and Supplies	589	440	761	870	1,500
Miscellaneous					
Other	-	4	28	-	100
Total Miscellaneous	-	4	28	-	100
Total Expenditures	223,161	189,272	213,659	241,558	246,072

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Expenditures					
Contractual Services					
Miami Valley Reg. Planning Comm.	4,233	4,233	4,233	4,233	4,300
Montgomery County Emergency Mgmt.	1,840	1,840	1,840	1,900	1,900
Miami Valley Regional Crime Lab	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	-	648	375	415	800
Tactical Crime Suppression Unit	11,230	11,686	9,202	9,724	14,500
Mont. Co. Public Defender Comm.	1,843	1,894	3,749	3,931	5,000
Ombudsman Program	-	-	-	-	450
Miami Valley USAR Task Force	-	-	-	-	500
Fire / EMS Alliance	2,209	2,209	2,208	2,209	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	-	-	-	-	-
Total Contractual Services	45,849	47,343	46,785	29,950	37,250
Total Expenditures	45,849	47,343	46,785	29,950	37,250

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Expenditures					
Contractual Services					
Environmental Committee	649	576	817	806	2,500
Other					
Total Contractual Services	649	576	817	806	2,500
Materials and Supplies					
Environmental Committee	1,041	2,274	2,284	2,400	3,500
Other	-	-	-	-	-
Total Materials and Supplies	1,041	2,274	2,284	2,400	3,500
Miscellaneous					
Citizens' Advisory	-	-	-	-	-
Youth Commission	-	-	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
 Total Expenditures	 1,690	 2,850	 3,101	 3,206	 6,000

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Expenditures					
Personnel Services					
Salaries	22,779	-	-	-	-
Retirement	2,857	-	-	-	-
Workers Compensation	1,079	588	-	-	-
Health Insurance	-	-	-	-	-
Medicare	320	-	-	-	-
Other	273	-	-	-	-
Total Personnel Services	27,308	588	-	-	-
Contractual Services					
Telephone Equipment Lease	5,304	4,353	4,286	4,286	4,500
Telephone Service	7,156	5,651	6,156	7,374	6,500
Service Contracts	11,370	13,591	10,303	11,004	15,000
Postage	1,802	1,467	2,884	2,333	3,000
Utilities	79,577	70,617	68,576	72,628	80,000
Newsletter, Annual Reports	12,158	9,042	11,579	13,120	14,000
Buildings & Grounds Maintenance	40,638	59,624	55,735	50,533	55,000
Property Tax Assessments	1,101	1,248	1,511	1,491	1,550
Multi-Peril Insurance	16,578	17,107	17,600	18,056	18,500
Other	18,516	22,647	22,949	32,983	32,300
Total Contractual Services	194,200	205,347	201,579	213,808	230,350
Materials and Supplies					
Office Supplies	2,298	2,377	2,330	2,707	3,000
Janitorial Supplies	1,564	283	306	86	1,000
Building Supplies	5,711	5,337	5,699	5,724	7,000
General Equipment / Tools	4,522	1,741	526	472	2,200
Other	175	-	-	1	500
Total Materials and Supplies	14,270	9,738	8,861	8,990	13,700
Capital Outlay					
Wonderly Avenue Apartment Bldg	35,189	12,031	13,110	24,247	20,000
Total Capital Outlay	35,189	12,031	13,110	24,247	20,000
Miscellaneous					
Other	-	-	-	-	100
Total Miscellaneous	-	-	-	-	100
Total Expenditures	270,967	227,704	223,550	247,045	264,150

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Expenditures					
Personnel Services					
Salaries	3,387,669	3,310,456	3,462,780	3,370,648	3,515,000
Retirement	672,630	535,019	535,131	528,169	562,590
Workers Compensation	88,475	84,348	75,850	79,110	86,870
Health Insurance	510,255	413,689	456,376	569,590	576,600
Medicare	47,267	46,023	48,161	44,711	50,970
Other	29,578	28,873	30,365	35,391	34,600
Total Personnel Services	4,735,874	4,418,408	4,608,663	4,627,619	4,826,630
Contractual Services					
Service Contracts	47,307	53,910	48,160	52,459	60,000
Telephone Service	11,471	10,282	9,316	8,496	12,000
Telephone Equipment Lease	11,029	8,960	8,728	8,727	10,000
Radio Systems Maint. & LEADS	15,439	15,485	15,491	15,054	16,000
Uniform Cleaning and Repair	2,142	2,441	2,552	2,485	2,500
Consultants	6,189	7,786	5,449	6,701	11,000
Pre-Employment Exams, Tests	516	2,515	4,817	864	3,000
Conferences	102	-	1,111	1,114	2,500
Basic Certification	2,863	1,088	16,995	400	5,000
Multi-Peril Insurance	25,789	26,582	27,348	29,572	30,300
Other	9,053	8,689	9,840	10,020	16,580
Total Contractual Services	131,900	137,738	149,807	135,892	168,880
Materials and Supplies					
Youth Service, Volunteer Programs	1,792	1,718	1,857	3,321	4,000
Bicycle Program	35	-	235	-	1,000
Office Supplies	5,785	4,872	4,942	4,866	7,000
Police Equipment, Ammunition	10,506	8,922	8,982	14,736	12,500
General Equipment / Tools	2,173	5,234	6,676	4,389	6,250
Uniforms	3,640	15,913	21,967	9,531	15,000
Other	694	331	1,003	626	1,850
Total Materials and Supplies	24,625	36,990	45,662	37,469	47,600
Miscellaneous					
Other	1,796	722	633	1,190	1,400
Total Miscellaneous	1,796	722	633	1,190	1,400
Total Expenditures	4,894,195	4,593,858	4,804,765	4,802,170	5,044,510
Other Financing Uses:					
Police Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	101,205	107,647	85,874	101,709	107,250
Total Transfers Out	101,205	107,647	85,874	101,709	107,250
Total Expenditures and Transfers	4,995,400	4,701,505	4,890,639	4,903,879	5,151,760

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Expenditures					
Contractual Services					
Service Contracts	4,796	4,862	5,311	5,783	6,000
EMS Billing Services	11,947	10,193	9,979	9,790	10,000
Preventive Maint. - Engine, Medic	4,206	8,587	9,484	5,975	8,000
Bunker Gear Cleaning and Repair	1,250	499	314	712	2,000
Consultants	-	-	-	-	-
Training	805	10,257	8,274	1,079	8,000
Multi-Peril Insurance	13,815	14,212	14,622	14,640	15,000
Other	4,225	6,441	4,648	4,019	11,150
Total Contractual Services	41,044	55,051	52,632	41,998	60,150
Materials and Supplies					
Ambulance Equipment	2,285	3,303	2,081	2,700	4,000
General Equipment / Tools	4,877	1,775	5,015	1,465	5,000
Uniforms	777	6,943	7,294	18,233	22,400
Other	3,301	3,040	3,091	2,923	3,500
Total Materials and Supplies	11,240	15,061	17,481	25,321	34,900
Miscellaneous					
Other	105	171	591	823	500
Total Miscellaneous	105	171	591	823	500
Total Expenditures	52,389	70,283	70,704	68,142	95,550
Other Financing Uses:					
Fire Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	3,067	3,262	2,604	3,082	3,250
Total Transfers Out	3,067	3,262	2,604	3,082	3,250
Total Expenditures and Transfers	55,456	73,545	73,308	71,224	98,800

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Expenditures					
Personnel Services					
Salaries	53,333	39,756	43,428	44,163	50,800
Retirement	7,523	4,789	5,614	6,183	7,115
Workers Compensation	1,554	1,365	923	1,024	1,120
Health Insurance	13,802	8,592	9,995	10,227	12,340
Medicare	738	553	602	640	740
Other	729	585	660	786	840
Total Personnel Services	77,679	55,640	61,222	63,023	72,955
Contractual Services					
Telephone	255	142	141	137	300
Consultants	-	5,443	11,700	20,300	10,000
GIS Implementation	-	-	-	5,000	5,000
Conferences	431	46	11	-	1,000
Other	1,155	865	1,004	1,053	3,200
Total Contractual Services	1,841	6,496	12,856	26,490	19,500
Materials and Supplies					
Office Supplies	333	302	925	420	500
General Equipment / Tools	312	997	261	-	5,000
Uniforms	261	418	313	150	500
Other	-	-	-	-	-
Total Materials and Supplies	906	1,717	1,499	570	6,000
Miscellaneous					
Other	68	117	286	280	500
Total Miscellaneous	68	117	286	280	500
Total Expenditures	80,494	63,970	75,863	90,363	98,955
Other Financing Uses:					
Engineering Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	3,067	3,262	2,604	3,082	3,250
Total Transfers Out	3,067	3,262	2,604	3,082	3,250
Total Expenditures and Transfers	83,561	67,232	78,467	93,445	102,205

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Expenditures					
Personnel Services					
Salaries	173,164	180,686	186,578	183,074	204,250
Retirement	24,388	24,215	24,377	25,630	26,990
Workers Compensation	5,070	4,564	4,423	4,525	4,970
Health Insurance	34,648	25,565	30,186	36,595	38,100
Medicare	1,881	1,973	2,039	1,935	2,965
Other	10,513	10,767	10,759	12,157	12,150
Total Personnel Services	249,664	247,770	258,362	263,916	289,425
Contractual Services					
Tree Removing, Trimming	27,926	30,373	30,000	32,088	35,000
Irrigation System Maintenance	5,666	7,530	18,624	5,230	7,200
Tree Pruning	7,314	27,029	31,266	31,461	30,000
Stump Removal	6,110	13,049	19,738	16,403	15,000
Fertilizing and Spraying Trees	30,157	30,231	30,102	30,150	35,000
Parks, Blvd. - Weed / Feed	10,570	13,574	13,574	13,574	14,000
Equipment Maintenance & Repair	662	754	887	554	1,500
Multi-Peril Insurance	4,053	4,211	4,332	4,685	4,800
Other	1,004	8,308	450	-	1,200
Total Contractual Services	93,462	135,059	148,973	134,145	143,700
Materials and Supplies					
Fertilizer, Top Soil, Sod, Seed	4,131	7,140	5,072	6,698	6,000
General Equipment / Tools	919	2,028	1,097	3,383	4,750
Community Decorations	-	-	-	-	1,000
Decorative Holiday Lighting	-	4,063	2,242	4,000	5,000
Blvd. and Basket Planting	14,144	12,987	21,060	17,194	17,000
Johnny Appleseed Program	11,905	9,630	13,485	15,000	15,000
Plant Material Replaced on Blvds.	534	2,625	2,304	3,000	5,000
Other	519	5,383	942	751	1,400
Total Materials and Supplies	32,152	43,856	46,202	50,026	55,150
Miscellaneous					
Beautification Awards	612	12	10	1,326	500
Park Maint. - Loy, Houk, Eliz.	2,227	2,727	2,000	1,592	2,000
Mary R. Huffman Park	945	574	1,589	904	1,500
Other	456	1,327	999	451	1,500
Total Miscellaneous	4,240	4,640	4,598	4,273	5,500
Total Expenditures	379,518	431,325	458,135	452,360	493,775
Other Financing Uses:					
Beautification Transfers Out					
To Motor Pool	12,265	13,049	10,408	12,328	13,000
Total Transfers Out	12,265	13,049	10,408	12,328	13,000
Total Expenditures and Transfers	391,783	444,374	468,543	464,688	506,775

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Expenditures					
Miscellaneous					
Contingency	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	-	-	-	-	-

Advances / Transfers

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

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Expenditures					
Advances					
Stormwater	100,000	-	-	-	-
Total Advances	100,000	-	-	-	-
Transfers					
Refuse	187,058	-	-	-	-
Smith Memorial Gardens	32,430	-	12,188	36,344	50,170
Court Clerk Computerization	-	-	-	-	-
Street Maintenance & Repair	426,704	461,971	487,956	111,504	628,586
State Highway	-	-	-	-	-
Leisure Activity	567,043	353,891	372,403	402,743	497,283
Health	26,522	2,876	13,181	-	9,709
Special Projects	-	-	-	350,000	500,000
General Equipment Replacement	56,515	88,740	20,971	476,879	297,319
Capital Improvement	450,708	540,732	516,443	930,819	753,564
Issue 2	-	-	-	-	-
Public Facilities	365,955	-	-	-	-
Electric Street Lighting	-	5,879	6,827	8,877	20,100
Sidewalk, Curb & Apron	84,667	72,013	39,528	51,768	61,200
Self-Funded Insurance	14,484	10,991	10,875	11,781	17,200
Service Center Operating	94,757	85,257	93,562	95,476	104,649
Total Transfers	2,306,843	1,622,350	1,573,934	2,476,191	2,939,780
Total Advances and Transfers	2,406,843	1,622,350	1,573,934	2,476,191	2,939,780

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 2017

Governmental Funds	Estimated Balance 01/01/17	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/17
Refuse	479,771	1,227,600	1,260,380	446,991
Bullock Endowment Trust	51,076	250	1,000	50,326
Smith Memorial Gardens	400,000	100,670	100,670	400,000
Indigent Drivers Alcohol	27,062	2,500	1,500	28,062
Enforcement and Education	9,707	500	1,500	8,707
Law Enforcement	9,766	0	1,500	8,266
Drug Law Enforcement	0	0	0	0
Police Pension	7,178	87,550	87,550	7,178
Court Clerk Computerization	23,796	7,500	28,500	2,796
Court Computerization	44,040	6,500	47,000	3,540
Court Special Projects	36,787	6,500	40,000	3,287
Street Maintenance and Repair	600,000	1,020,586	1,020,586	600,000
State Highway Improvement	66,257	31,000	32,600	64,657
Leisure Activity	550,000	1,050,274	1,050,274	550,000
Health	32,252	115,812	98,064	50,000
Public Safety Endowment	245,567	1,200	10,000	236,767
Special Projects	211,479	501,500	0	712,979
Electric Street Lighting	100,000	150,100	150,100	100,000
Sidewalk, Curb & Apron	200,000	141,700	141,700	200,000
Total	3,094,738	4,451,742	4,072,924	3,473,556

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Annual Disposal Fees	1,041,183	1,095,114	1,094,015	1,182,802	1,183,000
Dumpster Disposal Fees	4,356	5,492	4,528	3,927	4,000
Dumpster Use Fees	6,800	8,850	7,950	7,830	7,500
Special Assessments	14,805	20,744	27,431	25,398	25,000
Other	16,309	43,384	5,077	7,211	8,100
Total Revenue	1,083,453	1,173,584	1,139,001	1,227,168	1,227,600
Expenditures					
Personnel Services					
Salaries	564,602	609,000	611,325	611,149	644,700
Retirement	79,188	79,690	77,968	85,561	90,005
Workers Compensation	18,078	14,131	13,890	13,917	15,280
Health Insurance	156,029	138,531	160,610	194,646	162,400
Medicare	7,346	7,784	7,760	8,282	9,495
Other	6,924	8,378	8,572	10,649	19,400
Total Personnel Services	832,167	857,514	880,125	924,204	941,280
Contractual Services					
Landfill Contract	9,615	5,035	11,465	11,269	12,000
County Tipping Fee	130,000	114,923	126,048	125,058	125,000
Recycling Program	15,035	5,667	6,340	10,784	16,000
Leaf Disposal	18,000	18,227	19,228	19,993	20,000
Other	5,817	6,536	6,691	7,716	14,200
Total Contractual Services	178,467	150,388	169,772	174,820	187,200
Materials and Supplies					
Office Supplies	1,086	1,163	603	236	2,500
General Equipment / Tools	2,412	1,252	1,506	4,916	5,000
Uniforms	2,188	7,175	3,646	2,999	5,000
Other	-	-	-	-	-
Total Materials and Supplies	5,686	9,590	5,755	8,151	12,500
Miscellaneous					
Reserve for Damages	113	185	1,667	853	1,000
Other	532	271	631	383	1,000
Total Miscellaneous	645	456	2,298	1,236	2,000
Total Expenditures	1,016,965	1,017,948	1,057,950	1,108,411	1,142,980
Excess (Deficiency) of Revenues over Expenditures	66,488	155,636	81,051	118,757	84,620

Refuse

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	187,058	-	-	-	-
Transfers Out					
To Capital Equipment	-	-	(48,396)	(157,684)	-
To Service Center	(50,387)	(45,335)	(49,759)	(50,771)	(55,650)
To Motor Pool	(58,272)	(61,982)	(49,445)	(58,560)	(61,750)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	78,399	(107,317)	(147,600)	(267,015)	(117,400)
Net Change in Fund Balance	144,887	48,319	(66,549)	(148,258)	(32,780)
Cash Balance, Jan. 1	517,239	668,259	697,778	633,256	494,771
Add: Receipts	1,270,511	1,173,584	1,139,001	1,227,168	1,227,600
Less: Disbursements	(1,119,491)	(1,144,065)	(1,203,523)	(1,365,653)	(1,260,380)
Cash Balance, Dec. 31	668,259	697,778	633,256	494,771	461,991
Less: Outstanding Encumbrances	(18,259)	-	(5,227)	(15,000)	(15,000)
Unencumbered Fund Balance, Dec. 31	650,000	697,778	628,029	479,771	446,991

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Donation	-	-	-	-	-
Interest	283	266	214	251	250
Total Revenue	283	266	214	251	250
Expenditures					
Contractual Services					
Community Improvements					
Total Contractual Services	-	-	-	-	-
Materials and Supplies					
Plant Material Replacement	-	595	-	500	1,000
Total Materials and Supplies	-	595	-	500	1,000
Total Expenditures	-	595	-	500	1,000
Excess (Deficiency) of Revenues over Expenditures	283	(329)	214	(249)	(750)
Net Change in Fund Balance	283	(329)	214	(249)	(750)
Cash Balance, Jan. 1	51,157	51,440	51,111	51,325	51,076
Add: Receipts	283	266	214	251	250
Less: Disbursements	-	(595)	-	(500)	(1,000)
Cash Balance, Dec. 31	51,440	51,111	51,325	51,076	50,326
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	51,440	51,111	51,325	51,076	50,326

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Membership	32,840	19,110	19,505	19,710	20,000
Grants	-	10,717	11,164	11,771	11,000
Interest	6,923	5,073	9,888	4,946	5,500
Other	11,130	52,381	17,643	19,107	14,000
Total Revenue	50,893	87,281	58,200	55,534	50,500
Expenditures					
Personnel Services					
Salaries	38,852	40,102	40,037	38,738	43,350
Retirement	5,427	5,406	5,238	5,379	6,030
Workers Compensation	989	1,014	971	964	1,060
Health Insurance	8,450	6,156	7,298	8,847	9,300
Medicare	369	382	372	359	685
Other	2,634	2,699	2,696	3,051	6,800
Total Personnel Services	56,721	55,759	56,612	57,338	67,225
Contractual Services					
Postage	1,100	1,115	1,100	1,040	1,500
Utilities	2,372	2,610	2,492	2,421	3,000
Tree Trimming and Pruning	400	-	-	-	1,500
Promotional Expenses - Concerts	2,655	3,415	5,796	4,932	4,000
Buildings and Grounds Maint.	384	519	1,477	11,055	2,000
Vendor Sales Tax	-	-	-	-	-
Other	1,997	767	1,446	925	2,545
Total Contractual Services	8,908	8,426	12,311	20,373	14,545
Materials and Supplies					
Annuals, Perennials, Bulbs	6,473	5,605	7,293	7,650	8,000
Plant Material for Resale	7,240	7,100	5,930	6,324	7,000
Landscaping, Trees, Shrubs	836	408	601	-	1,500
General Equipment / Tools	-	724	127	-	1,000
Other	127	555	-	193	1,000
Total Materials and Supplies	14,676	14,392	13,951	14,167	18,500
Miscellaneous					
Other	-	14	-	-	400
Total Miscellaneous	-	14	-	-	400
Total Expenditures	80,305	78,591	82,874	91,878	100,670
Excess (Deficiency) of Revenues over Expenditures	(29,412)	8,690	(24,674)	(36,344)	(50,170)

Smith Memorial Gardens

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	32,430	-	12,188	36,344	50,170
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	32,430	-	12,188	36,344	50,170
Net Change in Fund Balance	3,018	8,690	(12,486)	-	-
Cash Balance, Jan. 1	403,934	404,434	412,658	400,100	400,000
Add: Receipts	83,323	87,281	70,388	91,878	100,670
Less: Disbursements	(82,823)	(79,057)	(82,946)	(91,978)	(100,670)
Cash Balance, Dec. 31	404,434	412,658	400,100	400,000	400,000
Less: Outstanding Encumbrances	(152)	-	(100)	-	-
Unencumbered Fund Balance, Dec. 31	404,282	412,658	400,000	400,000	400,000

Indigent Drivers Alcohol Treatment

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

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Treatment Fees	568	2,125	1,948	2,080	2,000
Monitoring Fees	400	700	289	-	500
Total Revenue	968	2,825	2,237	2,080	2,500
Expenditures					
Contractual Services					
Treatment Expenses	-	-	-	-	1,500
Total Contractual Services	-	-	-	-	1,500
Total Expenditures	-	-	-	-	1,500
Excess (Deficiency) of Revenues over Expenditures	968	2,825	2,237	2,080	1,000
Net Change in Fund Balance	968	2,825	2,237	2,080	1,000
Cash Balance, Jan. 1	18,952	19,920	22,745	24,982	27,062
Add: Receipts	968	2,825	2,237	2,080	2,500
Less: Disbursements	-	-	-	-	(1,500)
Cash Balance, Dec. 31	19,920	22,745	24,982	27,062	28,062
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	19,920	22,745	24,982	27,062	28,062

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Court Fees	-	-	445	-	500
State Mandated Fines / Forfeit.	-	-	-	-	-
Total Revenue	-	-	445	-	500
Expenditures					
Miscellaneous					
Other	-	1,016	-	-	1,500
Total Miscellaneous	-	1,016	-	-	1,500
Total Expenditures	-	1,016	-	-	1,500
Excess (Deficiency) of Revenues over Expenditures	-	(1,016)	445	-	(1,000)
Net Change in Fund Balance	-	(1,016)	445	-	(1,000)
Cash Balance, Jan. 1	10,278	10,278	9,262	9,707	9,707
Add: Receipts	-	-	445	-	500
Less: Disbursements	-	(1,016)	-	-	(1,500)
Cash Balance, Dec. 31	10,278	9,262	9,707	9,707	8,707
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	10,278	9,262	9,707	9,707	8,707

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Forfeitures / Contraband Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
Technical Training	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Miscellaneous					
Other	-	-	-	-	1,500
Total Miscellaneous	-	-	-	-	1,500
Total Expenditures	-	-	-	-	1,500
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	(1,500)
Other Financing Sources/Uses:					
Transfers Out					
To Capital Equipment	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	(1,500)
Cash Balance, Jan. 1	10,786	9,766	9,766	9,766	9,766
Add: Receipts	-	-	-	-	-
Less: Disbursements	(1,020)	-	-	-	(1,500)
Cash Balance, Dec. 31	9,766	9,766	9,766	9,766	8,266
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	9,766	9,766	9,766	9,766	8,266

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. Felony drug offense fines and bond forfeitures from drug related offenses of the offender must be deposited into this fund. This fund can be used to subsidize law enforcement efforts pertaining to drug offenses.

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

Police Pension

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

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Property Tax	91,107	88,538	88,665	88,286	86,900
Other	779	866	699	578	650
Total Revenue	91,886	89,404	89,364	88,864	87,550
Expenditures					
Personnel Services					
Police / Fire Pension	91,000	85,000	90,000	95,000	86,025
Total Personnel Services	91,000	85,000	90,000	95,000	86,025
Contractual Services					
County Auditor Fees	1,066	954	904	860	1,500
State Admin. Fees - Prop. Tax	-	-	-	-	25
Total Contractual Services	1,066	954	904	860	1,525
Total Expenditures	92,066	85,954	90,904	95,860	87,550
Excess (Deficiency) of Revenues over Expenditures	(180)	3,450	(1,540)	(6,996)	-
Net Change in Fund Balance	(180)	3,450	(1,540)	(6,996)	-
Cash Balance, Jan. 1	12,477	12,297	15,735	14,174	7,178
Add: Receipts	91,886	89,404	89,364	88,864	87,550
Less: Disbursements	(92,066)	(85,966)	(90,925)	(95,860)	(87,550)
Cash Balance, Dec. 31	12,297	15,735	14,174	7,178	7,178
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	12,297	15,735	14,174	7,178	7,178

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Fees	8,305	8,202	7,051	6,973	7,500
Total Revenue	8,305	8,202	7,051	6,973	7,500
Expenditures					
Contractual Services					
Service Contracts	3,465	4,435	4,945	5,636	5,000
Consultants	344	1,847	544	1,784	2,500
Equipment Maint. and Repair	-	-	-	-	-
Other	-	360	-	-	-
Total Contractual Services	3,809	6,642	5,489	7,420	7,500
Materials and Supplies					
Office Supplies	209	333	262	372	500
General Equipment / Tools	-	-	-	-	500
Other	-	-	-	-	-
Total Materials and Supplies	209	333	262	372	1,000
Capital Outlay					
Capital Equipment	1,000	-	-	-	20,000
Other	-	-	-	-	-
Total Capital Outlay	1,000	-	-	-	20,000
Total Expenditures	5,018	6,975	5,751	7,792	28,500
Excess (Deficiency) of Revenues over Expenditures	3,287	1,227	1,300	(819)	(21,000)
Net Change in Fund Balance	3,287	1,227	1,300	(819)	(21,000)
Cash Balance, Jan. 1	18,738	22,048	23,554	24,615	23,796
Add: Receipts	8,305	8,202	7,051	6,973	7,500
Less: Disbursements	(4,995)	(6,696)	(5,990)	(7,792)	(28,500)
Cash Balance, Dec. 31	22,048	23,554	24,615	23,796	2,796
Less: Outstanding Encumbrances	(296)	(375)	-	-	-
Unencumbered Fund Balance, Dec. 31	21,752	23,179	24,615	23,796	2,796

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Fees	4,591	4,650	6,341	6,432	6,500
Total Revenue	4,591	4,650	6,341	6,432	6,500
Expenditures					
Contractual Services					
Service Contracts	-	163	163	360	500
Consultants	-	-	-	-	-
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	163	163	360	500
Materials and Supplies					
Office Supplies	-	-	-	-	-
General Equipment / Tools	-	-	-	-	1,500
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	1,500
Capital Outlay					
Capital Equipment	1,000	1,310	-	1,750	45,000
Other	-	-	-	-	-
Total Capital Outlay	1,000	1,310	-	1,750	45,000
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	1,000	1,473	163	2,110	47,000
Excess (Deficiency) of Revenues over Expenditures	3,591	3,177	6,178	4,322	(40,500)
Net Change in Fund Balance	3,591	3,177	6,178	4,322	(40,500)
Cash Balance, Jan. 1	26,772	30,459	33,540	39,718	44,040
Add: Receipts	4,591	4,650	6,341	6,432	6,500
Less: Disbursements	(904)	(1,569)	(163)	(2,110)	(47,000)
Cash Balance, Dec. 31	30,459	33,540	39,718	44,040	3,540
Less: Outstanding Encumbrances	(96)	-	-	-	-
Unencumbered Fund Balance, Dec. 31	30,363	33,540	39,718	44,040	3,540

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Fees	4,587	4,133	6,339	6,444	6,500
Total Revenue	4,587	4,133	6,339	6,444	6,500
Expenditures					
Contractual Services					
Service Contracts	-	-	-	-	-
Consultants	-	-	-	-	-
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Materials and Supplies					
Office Supplies	-	-	-	-	-
General Equipment / Tools	-	1,193	1,303	1,772	5,000
Other	-	-	-	-	-
Total Materials and Supplies	-	1,193	1,303	1,772	5,000
Capital Outlay					
Capital Equipment	1,000	3,542	-	1,750	35,000
Other	-	-	-	-	-
Total Capital Outlay	1,000	3,542	-	1,750	35,000
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	1,000	4,735	1,303	3,522	40,000
Excess (Deficiency) of Revenues over Expenditures	3,587	(602)	5,036	2,922	(33,500)
Net Change in Fund Balance	3,587	(602)	5,036	2,922	(33,500)
Cash Balance, Jan. 1	26,618	30,301	30,796	34,639	36,787
Add: Receipts	4,587	4,133	6,339	6,444	6,500
Less: Disbursements	(904)	(3,638)	(2,496)	(4,296)	(40,000)
Cash Balance, Dec. 31	30,301	30,796	34,639	36,787	3,287
Less: Outstanding Encumbrances	(870)	(1,967)	(774)	-	-
Unencumbered Fund Balance, Dec. 31	29,431	28,829	33,865	36,787	3,287

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Motor Vehicle License Fee	47,587	47,832	48,115	50,481	50,000
Gasoline Tax	271,054	277,320	278,731	277,218	280,000
Permissive Tax	57,150	58,407	59,614	412,960	60,000
Other	6,384	8,079	6,140	362	2,000
Total Revenue	382,175	391,638	392,600	741,021	392,000
Expenditures					
Personnel Services					
Salaries	406,369	393,335	420,134	404,538	456,000
Retirement	55,462	51,871	53,875	56,635	63,505
Workers Compensation	11,101	10,653	9,642	10,280	11,290
Health Insurance	75,885	57,968	62,819	80,166	111,230
Medicare	5,294	5,174	5,568	4,550	6,647
Other	4,751	5,208	9,792	6,450	10,015
Total Personnel Services	558,862	524,209	561,830	562,619	658,687
Contractual Services					
Traffic Signal Power	2,429	9,816	8,064	2,273	8,000
Consultants	-	-	10,000	4,000	12,000
Pavement Marking	300	25,070	17,048	2,678	2,000
Business District Maint. / Imp.	85	4,655	3,663	6,898	10,000
Multi-Peril Insurance	23,026	23,687	24,369	23,911	24,500
Other	5,811	6,475	7,878	7,298	9,800
Total Contractual Services	31,651	69,703	71,022	47,058	66,300
Materials and Supplies					
General Equipment / Tools	3,350	3,393	4,382	8,728	5,000
Road Salt	30,351	59,907	48,258	28,842	48,000
Street Repair Materials	19,302	19,295	33,726	28,715	40,000
Roadway Marking Equip. / Signs	3,998	8,183	10,356	9,174	10,000
Banners	-	-	-	4,143	9,500
Other	1,532	4,385	2,150	1,612	4,500
Total Materials and Supplies	58,533	95,163	98,872	81,214	117,000
Miscellaneous					
Other	1,082	1,744	200	94	5,000
Total Miscellaneous	1,082	1,744	200	94	5,000
Total Expenditures	650,128	690,819	731,924	690,985	846,987

Street Maintenance and Repair

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Excess (Deficiency) of Revenues over Expenditures	(267,953)	(299,181)	(339,324)	50,036	(454,987)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	426,704	461,971	487,956	111,504	628,586
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
To Issue 2	-	-	-	-	-
To Service Center	(77,731)	(69,939)	(76,763)	(78,324)	(85,849)
To Motor Pool	(82,808)	(88,076)	(70,260)	(83,216)	(87,750)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	266,165	303,956	340,933	(50,036)	454,987
Net Change in Fund Balance	(1,788)	4,775	1,609	-	-
Cash Balance, Jan. 1	622,412	600,639	623,125	614,255	601,000
Add: Receipts	808,879	853,609	880,556	852,525	1,020,586
Less: Disbursements	(830,652)	(831,123)	(889,426)	(865,780)	(1,020,586)
Cash Balance, Dec. 31	600,639	623,125	614,255	601,000	601,000
Less: Outstanding Encumbrances	(639)	(23,125)	(14,255)	(1,000)	(1,000)
Unencumbered Fund Balance, Dec. 31	600,000	600,000	600,000	600,000	600,000

State Highway Improvement

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

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Motor Vehicle License Fee	3,858	3,878	3,900	4,093	4,000
Gasoline Tax	21,977	22,485	22,600	22,477	22,000
Permissive Tax	4,635	4,736	4,834	4,994	5,000
Other	-	-	952	-	-
Total Revenue	30,470	31,099	32,286	31,564	31,000
Expenditures					
Contractual Services					
Far Hills Traffic Signal Maint.	3,324	7,008	4,786	6,390	7,500
Far Hills Traffic Signal Power	9,523	10,309	10,796	11,400	11,000
Other	-	-	-	-	2,000
Total Contractual Services	12,847	17,317	15,582	17,790	20,500
Materials and Supplies					
Road Salt	7,588	14,977	12,064	7,210	12,000
Other	-	5	-	-	-
Total Materials and Supplies	7,588	14,982	12,064	7,210	12,000
Miscellaneous					
Other	5	-	-	-	100
Total Miscellaneous	5	-	-	-	100
Total Expenditures	20,440	32,299	27,646	25,000	32,600
Excess (Deficiency) of Revenues over Expenditures	10,030	(1,200)	4,640	6,564	(1,600)
Net Change in Fund Balance	10,030	(1,200)	4,640	6,564	(1,600)
Cash Balance, Jan. 1	47,796	56,227	57,023	60,693	66,257
Add: Receipts	30,470	31,099	32,286	31,564	31,000
Less: Disbursements	(22,039)	(30,303)	(28,616)	(26,000)	(32,600)
Cash Balance, Dec. 31	56,227	57,023	60,693	66,257	64,657
Less: Outstanding Encumbrances	(1,103)	(2,349)	(1,000)	-	-
Unencumbered Fund Balance, Dec. 31	55,124	54,674	59,693	66,257	64,657

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Human Services Levy	48,841	48,841	48,841	48,841	48,841
Fees, Donations, etc.	457,411	466,119	448,699	448,522	504,150
Total Revenue	506,252	514,960	497,540	497,363	552,991
Expenditures					
Personnel Services					
Salaries	465,485	468,805	476,503	469,857	492,900
Retirement	64,460	61,966	61,175	65,780	68,935
Workers Compensation	13,326	12,414	11,496	11,845	13,010
Health Insurance	54,548	43,957	37,753	50,097	53,600
Medicare	5,055	5,020	5,226	4,950	7,149
Other	4,868	5,340	13,644	5,686	5,910
Total Personnel Services	607,742	597,502	605,797	608,215	641,504
Contractual Services					
Utilities	34,037	33,789	33,108	31,645	38,000
Youth Activities - Kids	8,138	10,127	10,146	9,366	15,000
Youth Activities - Teens	4,156	2,500	2,250	2,950	5,500
Youth Activities - Adult & Family	4,386	3,938	5,509	6,237	5,000
Fitness & Dance Instructors	43,276	45,843	43,217	47,378	48,000
Sports & Gym Instructors	11,367	11,984	14,163	14,513	20,500
Art, Music & Drama Instructors	4,860	3,554	1,347	4,142	6,000
Consultants	2,955	1,711	1,704	15,725	17,000
Maintenance - Old River	2,311	2,882	4,268	3,911	4,000
Printing	11,840	10,100	12,299	12,533	13,000
Buildings & Grounds Maint.	43,861	52,142	31,182	40,527	42,550
Hollinger Tennis Court Mgt Fees	-	-	-	-	50,000
Other	64,502	42,916	42,425	44,927	57,270
Total Contractual Services	235,689	221,486	201,618	233,854	321,820
Materials and Supplies					
Office Supplies	3,747	4,062	4,063	4,617	5,500
Youth Activities - Kids	6,044	5,828	4,203	4,532	6,000
Youth Activities - Teens	1,576	622	1,096	465	1,500
Youth Activities - Adult & Family	1,127	1,495	1,420	1,359	2,000
General Equipment / Tools	3,673	10,139	8,909	7,223	17,550
Sports Equipment	2,793	2,628	2,202	2,517	3,500
Concession Supplies - Pool	12,503	11,994	13,277	12,746	15,000
Other	23,871	17,644	20,229	19,561	30,150
Total Materials and Supplies	55,334	54,412	55,399	53,020	81,200
Miscellaneous					
Other	2,242	781	2,565	1,935	2,500
Total Miscellaneous	2,242	781	2,565	1,935	2,500
Total Expenditures	901,007	874,181	865,379	897,024	1,047,024

Leisure Activity

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Excess (Deficiency) of Revenues over Expenditures	(394,755)	(359,221)	(367,839)	(399,661)	(494,033)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	567,043	353,891	372,403	402,743	497,283
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
To Service Center	-	-	-	-	-
To Motor Pool	(3,067)	(3,262)	(2,604)	(3,082)	(3,250)
Proceeds From Borrowing					
Payment of Borrowed Funds					
Total Other Financing Sources and Uses	563,976	350,629	369,799	399,661	494,033
Net Change in Fund Balance	169,221	(8,592)	1,960	-	-
Cash Balance, Jan. 1	383,648	564,907	552,247	557,905	560,000
Add: Receipts	1,073,295	868,851	869,943	900,106	1,050,274
Less: Disbursements	(892,036)	(881,511)	(864,285)	(898,011)	(1,050,274)
Cash Balance, Dec. 31	564,907	552,247	557,905	560,000	560,000
Less: Outstanding Encumbrances	(14,907)	(2,247)	(7,905)	(10,000)	(10,000)
Unencumbered Fund Balance, Dec. 31	550,000	550,000	550,000	550,000	550,000

Health

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

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Human Service Levy	67,448	67,448	67,448	67,448	67,448
Fees	28,581	28,985	35,695	27,885	36,430
Other	2,482	2,511	2,489	2,510	2,225
Total Revenue	98,511	98,944	105,632	97,843	106,103
Expenditures					
Personnel Services					
Salaries	67,643	67,644	54,989	57,098	58,000
Retirement	9,470	9,106	7,117	7,582	8,120
Workers Compensation	1,774	1,695	1,575	1,840	2,020
Health Insurance	15,496	11,825	8,184	5,428	5,610
Medicare	901	901	1,288	819	844
Other	4,564	4,782	30,536	2,476	2,515
Total Personnel Services	99,848	95,953	103,689	75,243	77,109
Contractual Services					
Environmental Health Service	2,163	3,570	3,790	3,573	4,000
Employee Physical Exams	1,420	900	650	-	2,000
Memberships and Subscriptions	995	1,183	1,227	1,198	1,500
Conferences	834	745	635	369	1,300
Other	1,150	1,008	1,008	1,057	1,455
Total Contractual Services	6,562	7,406	7,310	6,197	10,255
Materials and Supplies					
Office Supplies	342	41	254	108	500
General Equipment / Tools	-	70	-	-	50
Uniforms	170	200	898	-	750
Other	-	-	-	-	-
Total Materials and Supplies	512	311	1,152	108	1,300
Miscellaneous					
Employee Assistance Program	2,331	-	-	-	-
Other	3,022	4,012	3,694	5,961	6,150
Total Miscellaneous	5,353	4,012	3,694	5,961	6,150
Total Expenditures	112,275	107,682	115,845	87,509	94,814
Excess (Deficiency) of Revenues over Expenditures	(13,764)	(8,738)	(10,213)	10,334	11,289

Health

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	26,522	2,876	13,181	-	9,709
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Service Center	-	-	-	-	-
To Motor Pool	(3,067)	(3,262)	(2,604)	(3,082)	(3,250)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	23,455	(386)	10,577	(3,082)	6,459
Net Change in Fund Balance	9,691	(9,124)	364	7,252	17,748
Cash Balance, Jan. 1	26,513	34,852	25,000	25,000	32,252
Add: Receipts	125,033	101,820	118,813	97,843	115,812
Less: Disbursements	(116,694)	(111,672)	(118,813)	(90,591)	(98,064)
Cash Balance, Dec. 31	34,852	25,000	25,000	32,252	50,000
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	34,852	25,000	25,000	32,252	50,000

Public Safety Endowment

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

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Donations	-	-	-	-	-
Interest	1,434	1,342	1,080	1,223	1,200
Total Revenue	1,434	1,342	1,080	1,223	1,200
Contractual Services					
Safety Officer Training	-	-	1,455	1,332	2,000
Facility Improvements	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	1,455	1,332	2,000
Capital Outlay					
Equipment	3,263	702	6,878	5,654	2,000
Training	-	-	-	-	3,000
Other	-	-	-	-	-
Total Capital Outlay	3,263	702	6,878	5,654	5,000
Miscellaneous					
Other	-	-	-	-	3,000
Total Miscellaneous	-	-	-	-	3,000
Total Expenditures	3,263	702	8,333	6,986	10,000
Excess (Deficiency) of Revenues over Expenditures	(1,829)	640	(7,253)	(5,763)	(8,800)
Net Change in Fund Balance	(1,829)	640	(7,253)	(5,763)	(8,800)
Cash Balance, Jan. 1	259,773	257,944	258,583	251,330	245,567
Add: Receipts	1,434	1,342	1,080	1,223	1,200
Less: Disbursements	(3,263)	(703)	(8,333)	(6,986)	(10,000)
Cash Balance, Dec. 31	257,944	258,583	251,330	245,567	236,767
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	257,944	258,583	251,330	245,567	236,767

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Interest	1,480	1,725	1,405	2,020	1,500
Other	-	-	-	-	-
Total Revenue	1,480	1,725	1,405	2,020	1,500
Expenditures					
Contractual Services					
Consultants	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Miscellaneous					
Old River Parking Lot	-	-	-	475,000	-
Business District Parking Lot	-	-	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	475,000	-
Total Expenditures	-	-	-	475,000	-
Excess (Deficiency) of Revenues over Expenditures	1,480	1,725	1,405	(472,980)	1,500
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	350,000	500,000
Transfers Out					
To General Fund	(2,775,000)	-	-	-	-
Total Other Financing Sources and Uses	(2,775,000)	-	-	350,000	500,000
Net Change in Fund Balance	(2,773,520)	1,725	1,405	(122,980)	501,500
Cash Balance, Jan. 1	3,104,849	331,329	333,054	334,459	211,479
Add: Receipts	1,480	1,725	1,405	352,020	501,500
Less: Disbursements	(2,775,000)	-	-	(475,000)	-
Cash Balance, Dec. 31	331,329	333,054	334,459	211,479	712,979
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	331,329	333,054	334,459	211,479	712,979

Electric Street Lighting

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

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Assessments	117,445	130,249	130,686	130,254	130,000
Other	-	-	-	-	-
Total Revenue	117,445	130,249	130,686	130,254	130,000
Expenditures					
Contractual Services					
Far Hills Tree Illumination	577	699	2,764	1,771	3,200
DP&L Contract for Street Lighting	124,328	124,634	123,687	123,956	130,000
County Auditor Fees	6,721	6,230	6,172	6,102	6,800
Other	3,867	3,368	4,890	7,302	10,100
Total Contractual Services	135,493	134,931	137,513	139,131	150,100
Capital Outlay					
New Street Light Installations	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	135,493	134,931	137,513	139,131	150,100
Excess (Deficiency) of Revenues over Expenditures	(18,048)	(4,682)	(6,827)	(8,877)	(20,100)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	5,879	6,827	8,877	20,100
Transfers Out					
To Capital Equipment	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	5,879	6,827	8,877	20,100
Net Change in Fund Balance	(18,048)	1,197	-	-	-
Cash Balance, Jan. 1	116,851	98,854	100,000	100,000	100,000
Add: Receipts	117,445	136,128	137,513	139,131	150,100
Less: Disbursements	(135,442)	(134,982)	(137,513)	(139,131)	(150,100)
Cash Balance, Dec. 31	98,854	100,000	100,000	100,000	100,000
Less: Outstanding Encumbrances	(52)	-	-	-	-
Unencumbered Fund Balance, Dec. 31	98,802	100,000	100,000	100,000	100,000

Sidewalk, Curb and Apron

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

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Assessments	5,588	5,382	5,792	7,661	5,500
Reimbursements	42,126	39,575	75,281	61,649	75,000
Total Revenue	47,714	44,957	81,073	69,310	80,500
Expenditures					
Contractual Services					
County Auditor Fees	325	277	281	439	600
Legal Advertising	312	340	320	524	600
Other	-	-	-	-	-
Total Contractual Services	637	617	601	963	1,200
Capital Outlay					
Repairs - Resident Portion	35,875	54,705	90,378	65,000	40,000
Repairs - City Portion	89,847	60,375	29,622	55,000	100,000
Other	-	-	-	-	-
Total Capital Outlay	125,722	115,080	120,000	120,000	140,000
Miscellaneous					
Other	-	-	-	115	500
Total Miscellaneous	-	-	-	115	500
Total Expenditures	126,359	115,697	120,601	121,078	141,700
Excess (Deficiency) of Revenues over Expenditures	(78,645)	(70,740)	(39,528)	(51,768)	(61,200)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	84,667	72,013	39,528	51,768	61,200
Transfers Out					
To Capital Equipment	-	-	-	-	-
Total Other Financing Sources and Uses	84,667	72,013	39,528	51,768	61,200
Net Change in Fund Balance	6,022	1,273	-	-	-
Cash Balance, Jan. 1	203,729	210,992	205,782	205,569	203,000
Add: Receipts	132,381	116,970	120,601	121,078	141,700
Less: Disbursements	(125,118)	(122,180)	(120,814)	(123,647)	(141,700)
Cash Balance, Dec. 31	210,992	205,782	205,569	203,000	203,000
Less: Outstanding Encumbrances	(10,118)	(5,782)	(5,569)	(3,000)	(3,000)
Unencumbered Fund Balance, Dec. 31	200,874	200,000	200,000	200,000	200,000

Capital Improvement

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

Capital Improvement Funds

Budget Summary for 2017

Governmental Funds	Estimated Balance 01/01/17	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/17
Equipment Replacement	237,181	297,319	264,500	270,000
Capital Improvement	311,436	1,557,564	1,569,000	300,000
Issue 2 Projects	0	0	0	0
Public Facilities	0	0	0	0
Total	548,617	1,854,883	1,833,500	570,000

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Other	-	10,994	-	9,252	-
Grants and Subsidies	-	-	-	-	-
Total Revenue	-	10,994	-	9,252	-
Expenditures					
Capital Equipment					
Administrative Equipment	-	-	-	-	15,000
Administrative Vehicles	-	-	-	29,208	-
Beautification Equipment	-	-	-	-	-
Beautification Vehicles	18,693	-	-	-	35,000
Computer Replacement	30,000	26,129	30,000	50,000	30,000
Health Vehicles	-	15,814	-	-	-
Leisure Services Equipment	18,350	22,004	12,749	15,000	33,500
Leisure Services Vehicles	-	-	-	-	-
Police Vehicles	-	-	-	-	-
Public Works Equipment	-	-	1,321	-	65,000
Refuse Equipment	19,528	25,100	-	57,086	-
Refuse Vehicles	-	-	48,397	111,699	-
Safety Equipment	-	7,480	362,413	168,220	48,000
Safety Vehicles	-	-	64,000	-	38,000
Service Center Equipment	-	29,763	-	-	-
Street Equipment	-	-	16,416	16,000	-
Street Vehicles	-	-	-	-	-
Total Capital Equipment	86,571	126,290	535,296	447,213	264,500
Total Expenditures	86,571	126,290	535,296	447,213	264,500
Excess (Deficiency) of Revenues over Expenditures	(86,571)	(115,296)	(535,296)	(437,961)	(264,500)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	56,515	88,740	171,171	476,879	297,319
From All Other Funds	-	-	48,396	157,684	-
Total Other Financing Sources and Uses	56,515	88,740	219,567	634,563	297,319
Net Change in Fund Balance	(30,056)	(26,556)	(315,729)	196,602	32,819
Cash Balance, Jan. 1	455,630	413,152	380,303	59,355	237,181
Add: Receipts	56,515	99,734	219,567	643,815	297,319
Less: Disbursements	(98,993)	(132,583)	(540,515)	(465,989)	(264,500)
Cash Balance, Dec. 31	413,152	380,303	59,355	237,181	270,000
Less: Outstanding Encumbrances	(33,827)	(25,248)	(18,776)	-	-
Unencumbered Fund Balance, Dec. 31	379,325	355,055	40,579	237,181	270,000

Capital Improvement

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

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Grants - Other	-	-	-	-	804,000
Other	-	1,532	-	-	-
Total Revenue	-	1,532	-	-	804,000
Expenditures					
Capital Improvements					
Administration Building Repairs	15,000	27,995	2,405	12,985	5,000
Asphalt Pavement Program	518,593	445,314	475,289	450,000	1,390,000
Concrete Street Program	-	140,000	-	160,000	50,000
Far Hills Business District Imp.	-	7,700	71,412	-	50,000
Foell Center Improvements	-	-	-	26,000	36,000
Natural Area Improvements	-	2,705	-	-	-
OCC Facility Improvements	3,500	-	-	36,188	15,500
OCC Gardner Pool Improvements	-	-	17,000	33,515	10,500
Old River Field Improvements	52,046	-	-	-	-
Orchardly Park Improvements	-	-	18,550	19,542	-
Parking Lot Repairs	-	15,355	-	-	-
Smith Gardens Improvements	6,740	-	-	24,367	-
Smith Gardens Paver Project	-	9,914	-	-	-
Street Name Sign Replacement	6,450	11,371	8,288	-	-
Wonderly Apartments	-	-	-	-	12,000
Total Capital Improvements	602,329	660,354	592,944	762,597	1,569,000
Total Expenditures	602,329	660,354	592,944	762,597	1,569,000
Excess (Deficiency) of Revenues over Expenditures	(602,329)	(658,822)	(592,944)	(762,597)	(765,000)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	450,708	540,732	366,243	930,819	753,564
Total Other Financing Sources and Uses	450,708	540,732	366,243	930,819	753,564
Net Change in Fund Balance	(151,621)	(118,090)	(226,701)	168,222	(11,436)
Cash Balance, Jan. 1	928,802	457,320	414,520	165,258	361,436
Add: Receipts	450,708	542,264	366,243	930,819	1,557,564
Less: Disbursements	(922,190)	(585,064)	(615,505)	(734,641)	(1,569,000)
Cash Balance, Dec. 31	457,320	414,520	165,258	361,436	350,000
Less: Outstanding Encumbrances	(49,720)	(104,164)	(22,044)	(50,000)	(50,000)
Unencumbered Fund Balance, Dec. 31	407,600	310,356	143,214	311,436	300,000

Issue 2 Projects

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

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
State Grant	-	-	-	-	-
Interest	-	-	-	-	-
Reimbursements	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
County Engineer Fees	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Capital Outlay					
Patt-Dixon Sanitary Swr - City	-	-	-	-	-
Patt-Dixon Sanitary Swr - State	-	-	-	-	-
Oakwood Ave Saf. Imp. - City	-	-	-	-	-
Oakwood Ave Saf. Imp. - State	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources and Uses:					
Transfers In					
From All Other Funds	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	-	-
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

Public Facilities

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

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Interest	(502)	-	-	-	-
Other	-	-	-	-	-
Total Revenue	(502)	-	-	-	-
Expenditures					
Contractual Services					
Consulting - Safety / Admin.	-	-	-	-	-
Consulting - Athletic Fields	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Capital Outlay					
Facility Construction	-	-	-	-	-
NCR Athletic Fields Acquisition	-	-	-	-	-
Furniture and Fixtures	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Miscellaneous					
Miscellaneous - Public Works	-	-	-	-	-
Miscellaneous - Safety / Admin.	-	-	-	-	-
Miscellaneous - Athletic Fields	-	-	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	(502)	-	-	-	-
Other Financing Sources and Uses:					
Transfers In					
From General Fund	365,955	-	-	-	-
From Special Projects Fund	-	-	-	-	-
From Water Production	-	-	-	-	-
From Sewer Disposal	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
To Bond Retirement Fund	-	-	-	-	-
Proceeds From Borrowing					
Debt Issue - Public Works	-	-	-	-	-
Debt Issue - Safety / Admin.	-	-	-	-	-
Debt Issue - NCR Sports Fields	-	-	-	-	-

Public Facilities

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Payment of Borrowed Funds					
Public Works Note	(693,000)	-	-	-	-
Public Works Interest	(7,775)	-	-	-	-
Safety / Admin. Note	(250,000)	-	-	-	-
Safety / Admin. Interest	(2,805)	-	-	-	-
NCR Sports Fields Note	(1,459,000)	-	-	-	-
NCR Sports Fields Interest	(16,368)	-	-	-	-
Total Other Financing Sources and Uses	(2,062,993)	-	-	-	-
Net Change in Fund Balance	(2,063,495)	-	-	-	-
Cash Balance, Jan. 1	2,063,495	-	-	-	-
Add: Receipts	365,453	-	-	-	-
Less: Disbursements	(2,428,948)	-	-	-	-
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

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.

Debt Service Funds

Budget Summary for 2017

Governmental Funds	Estimated Balance 01/01/17	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/17
Bond Retirement	0	0	0	0
Total	0	0	0	0

Bond Retirement

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

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Total Other Financing Sources and Uses					
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	-	-
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

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 2017

Governmental Funds	Estimated Balance 01/01/17	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/17
Self-Funded Insurance Trust	25,000	17,200	17,200	25,000
Service Center Operating	100,000	684,360	684,360	100,000
Total	125,000	701,560	701,560	125,000

Self-Funded Insurance Trust

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

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Administrative Reimbursement	-	-	-	-	-
Vision Premium Payments	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
Vision Insurance Admin. Costs	1,527	1,506	1,513	1,850	1,700
Other	-	-	-	-	-
Total Contractual Services	1,527	1,506	1,513	1,850	1,700
Materials and Supplies					
Office Supplies	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	-
Miscellaneous					
Vision Claims - Safety Officers	5,072	2,654	3,786	1,882	5,000
Vision Claims - Administration	5,756	5,591	3,922	6,368	7,500
Vision Claims - Service Workers	2,129	1,240	1,654	1,681	3,000
Total Miscellaneous	12,957	9,485	9,362	9,931	15,500
Total Expenditures	14,484	10,991	10,875	11,781	17,200
Excess (Deficiency) of Revenues over Expenditures	(14,484)	(10,991)	(10,875)	(11,781)	(17,200)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	14,484	10,991	10,875	11,781	17,200
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	14,484	10,991	10,875	11,781	17,200
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	25,000	25,000	25,000	25,000	25,000
Add: Receipts	14,484	10,991	10,875	11,781	17,200
Less: Disbursements	(14,484)	(10,991)	(10,875)	(11,781)	(17,200)
Cash Balance, Dec. 31	25,000	25,000	25,000	25,000	25,000
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	25,000	25,000	25,000	25,000	25,000

Service Center Operating

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Miscellaneous	22,237	27,005	17,446	15,373	15,000
Total Revenue	22,237	27,005	17,446	15,373	15,000
Expenditures					
Personnel Services					
Salaries	189,441	164,937	158,421	153,804	159,500
Retirement	26,523	21,909	20,565	21,533	22,070
Workers Compensation	5,054	4,872	3,910	4,103	4,510
Health Insurance	45,399	34,471	37,228	36,855	41,800
Medicare	1,511	1,228	1,203	2,151	2,370
Other	2,653	2,672	19,058	28,209	7,250
Total Personnel Services	270,581	230,089	240,385	246,655	237,500
Contractual Services					
Service Contracts	9,486	11,327	4,913	4,607	6,000
Utilities	27,176	30,592	29,052	29,716	35,000
Telephone	5,479	4,819	5,096	4,890	7,000
Cleaning Service	225	432	300	330	1,200
Buildings and Grounds Maint.	8,660	9,346	19,066	17,336	15,000
Other	19,891	13,049	11,765	14,240	30,360
Total Contractual Services	70,917	69,565	70,192	71,119	94,560
Materials and Supplies					
Fuel	179,206	187,467	118,475	132,721	160,000
Oil / Lubricants	3,656	4,192	6,108	6,200	8,000
Tires	13,593	19,724	24,518	26,369	28,000
Motor Equipment / Parts / Supplies	110,238	114,828	111,120	142,918	135,000
Office Supplies	1,150	794	1,412	1,904	1,500
Building Supplies	2,905	2,909	3,269	3,678	5,000
General Equipment / Tools	1,959	984	8,042	5,226	11,000
Other	1,305	2,464	1,315	965	3,300
Total Materials and Supplies	314,012	333,362	274,259	319,981	351,800
Miscellaneous					
Other	20	327	178	-	500
Total Miscellaneous	20	327	178	-	500
Total Expenditures	655,530	633,343	585,014	637,755	684,360

Service Center Operating

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Excess (Deficiency) of Revenues over Expenditures	(633,293)	(606,338)	(567,568)	(622,382)	(669,360)
Other Financing Sources and Uses:					
Transfers In					
For Motor Pool	266,818	326,208	260,233	308,207	325,000
For Service Center	351,671	280,540	307,901	314,175	344,360
Transfers Out					
To Equipment Replacement	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	618,489	606,748	568,134	622,382	669,360
Net Change in Fund Balance	(14,804)	410	566	-	-
Cash Balance, Jan. 1	121,826	108,234	101,600	101,561	110,000
Add: Receipts	640,726	633,753	585,580	637,755	684,360
Less: Disbursements	(654,318)	(640,387)	(585,619)	(629,316)	(684,360)
Cash Balance, Dec. 31	108,234	101,600	101,561	110,000	110,000
Less: Outstanding Encumbrances	(8,234)	(1,600)	(1,561)	(10,000)	(10,000)
Unencumbered Fund Balance, Dec. 31	100,000	100,000	100,000	100,000	100,000

Trust & Agency Funds

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

Trust & Agency Funds

Budget Summary for 2017

Governmental Funds	Estimated Balance 01/01/17	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/17
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
Total	7,506	1,500	2,625	6,381

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Security Deposit	-	-	34,750	-	-
Total Revenue	-	-	34,750	-	-
Expenditures					
Contractual Services					
Inspection and Title Search	-	-	-	-	-
Other	-	-	-	34,750	-
Total Contractual Services	-	-	-	34,750	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	-	-	-	34,750	-
Excess (Deficiency) of Revenues over Expenditures	-	-	34,750	(34,750)	-
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	-	-	34,750	(34,750)	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	34,750	-	-
Less: Disbursements	-	-	-	-	-
Cash Balance, Dec. 31	-	-	34,750	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	34,750	-	-

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Permits	800	1,460	1,500	1,500	1,500
Total Revenue	800	1,460	1,500	1,500	1,500
Expenditures					
Miscellaneous					
Prepaid Permits	800	1,460	1,500	1,500	1,500
Other	-	-	-	-	-
Total Miscellaneous	800	1,460	1,500	1,500	1,500
Total Expenditures	800	1,460	1,500	1,500	1,500
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	800	1,460	1,500	1,500	1,500
Less: Disbursements	(800)	(1,460)	(1,500)	(1,500)	(1,500)
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

MLK Community Recognition

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Donations	750	-	-	-	-
Ticket Sales	835	-	-	-	-
Total Revenue	1,585	-	-	-	-
Expenditures					
Contractual Services					
Website, Venue, Custodial	748	50	-	-	125
Printing Services	222	-	-	-	-
Community Service Promotion	-	1,000	-	-	1,000
Other	-	-	-	-	-
Total Contractual Services	970	1,050	-	-	1,125
Materials and Supplies					
Catering, Food, Supplies	1,043	-	-	-	-
Other	35	-	-	-	-
Total Materials and Supplies	1,078	-	-	-	-
Miscellaneous					
Awards, Ribbons, Prizes	1,345	-	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	1,345	-	-	-	-
Total Expenditures	3,393	1,050	-	-	1,125
Excess (Deficiency) of Revenues over Expenditures	(1,808)	(1,050)	-	-	(1,125)
Net Change in Fund Balance	(1,808)	(1,050)	-	-	(1,125)
Cash Balance, Jan. 1	10,365	8,556	7,506	7,506	7,506
Add: Receipts	1,585	-	-	-	-
Less: Disbursements	(3,394)	(1,050)	-	-	(1,125)
Cash Balance, Dec. 31	8,556	7,506	7,506	7,506	6,381
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	8,556	7,506	7,506	7,506	6,381

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.

Water Operating

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Water Service Charges	887,457	838,098	851,437	898,391	1,210,000
Interest	8,982	8,124	6,047	5,824	6,000
Miscellaneous	43,476	39,458	29,669	26,952	30,000
Total Revenue	939,915	885,680	887,153	931,167	1,246,000
Expenditures					
Personnel Services					
Salaries	366,146	383,428	382,390	379,908	392,600
Retirement	50,640	50,100	49,044	53,187	52,790
Workers Compensation	8,422	9,410	9,089	9,172	10,070
Health Insurance	76,801	69,137	70,452	70,852	77,360
Medicare	3,765	3,939	3,983	4,373	5,695
Other	3,730	4,288	5,242	6,656	6,830
Total Personnel Services	509,504	520,302	520,200	524,148	545,345
Contractual Services					
Utilities	100,798	101,743	110,679	110,675	115,400
Dayton Water Purchase	12,258	12,143	12,093	12,543	15,000
County Water Purchase	835	810	919	947	1,000
Consultants	9,351	8,194	2,886	2,146	22,500
Other	124,803	143,016	123,610	134,684	161,839
Total Contractual Services	248,045	265,906	250,187	260,995	315,739
Materials and Supplies					
Office Supplies	1,228	1,390	941	906	2,100
Chemicals / Softening Salt	104,863	115,825	108,681	112,642	115,000
General Equipment / Tools	4,867	5,731	4,943	3,947	10,400
Monitor & Control Equipment	-	300	-	-	2,000
Other	6,680	9,449	8,381	1,839	15,000
Total Materials and Supplies	117,638	132,695	122,946	119,334	144,500
Miscellaneous					
Other	285	1,000	2,412	18,157	7,300
Total Miscellaneous	285	1,000	2,412	18,157	7,300
Total Expenditures	875,472	919,903	895,745	922,634	1,012,884
Excess (Deficiency) of Revenues over Expenditures	64,443	(34,223)	(8,592)	8,533	233,116

Water Operating

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Other Financing Sources and Uses:					
Transfers In					
From Water Equip. / Imp. Fund	-	-	-	-	-
Transfers Out					
To Water Equip. / Imp. Fund	-	-	(100,000)	(100,000)	(100,000)
To Service Center Fund	(44,898)	(40,396)	(44,338)	(45,242)	(49,588)
To Motor Pool	(27,602)	(29,362)	(23,420)	(27,738)	(29,250)
Proceeds From Borrowing					
Other	-	-	-	-	-
Total Other Financing Sources and Uses	(72,500)	(69,758)	(167,758)	(172,980)	(178,838)
Net Change in Fund Balance	(8,057)	(103,981)	(176,350)	(164,447)	54,278
Cash Balance, Jan. 1	1,367,894	1,358,078	1,292,390	1,093,111	930,735
Add: Receipts	939,915	885,680	887,153	931,167	1,246,000
Less: Disbursements	(949,731)	(951,368)	(1,086,432)	(1,093,543)	(1,191,722)
Cash Balance, Dec. 31	1,358,078	1,292,390	1,093,111	930,735	985,013
Less: Outstanding Encumbrances	(16,581)	(49,444)	(22,929)	(25,000)	(25,000)
Unencumbered Fund Balance, Dec. 31	1,341,497	1,242,946	1,070,182	905,735	960,013

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Miscellaneous	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Water Vehicles	-	-	-	126,278	-
Other	-	-	-	-	-
Total Capital Equipment	-	-	-	126,278	-
Capital Projects					
Ion Exchange Media Replacement	-	-	-	-	105,000
Valve Insertion Machine	-	49,678	-	-	-
Water Valve Replacement Project	-	21,750	44,956	-	25,000
Water Meter AMR System	-	-	56,250	55,543	-
Water System Control Upgrade	-	-	-	-	28,000
Contingency - Water Equip / Imp	-	-	-	-	-
Total Capital Projects	-	71,428	101,206	55,543	158,000
Total Expenditures	-	71,428	101,206	181,821	158,000
Excess (Deficiency) of Revenues over Expenditures	-	(71,428)	(101,206)	(181,821)	(158,000)
Other Financing Sources and Uses:					
Transfers In					
From Waterworks Fund	-	-	100,000	100,000	100,000
Other	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	100,000	100,000	100,000
Net Change in Fund Balance	-	(71,428)	(1,206)	(81,821)	(58,000)
	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Cash Balance, Jan. 1	316,737	300,764	245,821	230,473	146,440
Add: Receipts	-	-	100,000	100,000	100,000
Less: Disbursements	(15,973)	(54,943)	(115,348)	(184,033)	(158,000)
Cash Balance, Dec. 31	300,764	245,821	230,473	146,440	88,440
Less: Outstanding Encumbrances	(40,000)	(16,485)	(2,212)	-	-
Unencumbered Fund Balance, Dec. 31	260,764	229,336	228,261	146,440	88,440

Sanitary Sewer Operating

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Sewer Service Charges	1,483,887	1,501,858	1,512,222	1,513,119	1,500,000
Interest	5,939	6,066	4,592	6,378	5,000
Other	45,027	41,459	36,361	32,960	40,700
Total Revenue	1,534,853	1,549,383	1,553,175	1,552,457	1,545,700
Expenditures					
Personnel Services					
Salaries	227,423	243,155	246,158	234,666	267,000
Retirement	31,128	31,312	30,196	32,853	35,210
Workers Compensation	4,583	5,683	5,598	5,713	6,270
Health Insurance	55,852	48,819	49,496	52,950	57,400
Medicare	2,457	2,605	2,596	2,697	3,870
Other	3,048	3,516	3,813	4,317	4,750
Total Personnel Services	324,491	335,090	337,857	333,196	374,500
Contractual Services					
Sewer Charges - Dayton	417,554	384,945	401,151	399,927	400,000
Sewer Charges - Moraine	8,873	8,133	9,058	9,511	10,000
Sewer Charges - Carrmonte	152,450	167,160	181,314	169,956	170,000
Sewer Charges - Beavercreek	478,665	446,149	470,793	471,688	475,000
Sewer Line Maintenance	6,861	1,610	3,230	5,139	5,000
Other	18,145	19,257	20,167	25,028	30,150
Total Contractual Services	1,082,548	1,027,254	1,085,713	1,081,249	1,090,150
Materials and Supplies					
Office Supplies	1,145	1,390	941	236	2,300
General Equipment / Tools	3,578	6,289	2,796	3,114	5,500
Other	577	1,948	1,547	708	2,750
Total Materials and Supplies	5,300	9,627	5,284	4,058	10,550
Miscellaneous					
Other	-	4,517	5,181	1,436	2,250
Total Miscellaneous	-	4,517	5,181	1,436	2,250
Total Expenditures	1,412,339	1,376,488	1,434,035	1,419,939	1,477,450
Excess (Deficiency) of Revenues over Expenditures	122,514	172,895	119,140	132,518	68,250

Sanitary Sewer Operating

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Other Financing Sources and Uses:					
Transfers In					
From Sewer Equip. / Imp Fund	-	-	-	-	-
To Sewer Equip. / Imp. Fund	-	-	(100,000)	-	(100,000)
To Service Center Fund	(28,436)	(25,587)	(28,082)	(28,653)	(31,406)
To Motor Pool	(6,135)	(6,522)	(5,205)	(6,164)	(6,500)
Payment of Borrowed Funds					
Hatcher's Plat	(25,859)	(25,859)	(25,859)	(12,930)	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	(60,430)	(57,968)	(159,146)	(47,747)	(137,906)
Net Change in Fund Balance	62,084	114,927	(40,006)	84,771	(69,656)
Cash Balance, Jan. 1	687,011	972,585	982,272	977,459	783,726
Add: Receipts	1,534,853	1,549,383	1,553,175	1,552,457	1,545,700
Less: Disbursements	(1,249,279)	(1,539,696)	(1,557,988)	(1,746,190)	(1,615,356)
Cash Balance, Dec. 31	972,585	982,272	977,459	783,726	714,070
Less: Outstanding Encumbrances	(424,931)	(255,534)	(283,504)	(5,000)	(5,000)
Unencumbered Fund Balance, Dec. 31	547,654	726,738	693,955	778,726	709,070

Sanitary 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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Reimbursements	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Sewer Vehicles	-	-	-	18,031	-
Sewer Equipment	-	-	-	10,411	-
Total Capital Equipment	-	-	-	28,442	-
Capital Projects					
Water Meter AMR System	-	-	52,500	55,950	-
Sewer Repair	-	-	-	-	80,000
Total Capital Projects	-	-	52,500	55,950	80,000
Total Expenditures	-	-	52,500	84,392	80,000
Excess (Deficiency) of Revenues over Expenditures	-	-	(52,500)	(84,392)	(80,000)
Other Financing Sources and Uses:					
Transfers In					
From Sewer Disposal Fund	-	-	100,000	-	100,000
Transfers Out					
To Sewer Disposal Fund	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	100,000	-	100,000
Net Change in Fund Balance	-	-	47,500	(84,392)	20,000
Cash Balance, Jan. 1	263,770	246,943	246,943	297,062	210,051
Add: Receipts	-	-	100,000	-	100,000
Less: Disbursements	(16,827)	-	(49,881)	(87,011)	(80,000)
Cash Balance, Dec. 31	246,943	246,943	297,062	210,051	230,051
Less: Outstanding Encumbrances	-	-	(2,619)	-	-
Unencumbered Fund Balance, Dec. 31	246,943	246,943	294,443	210,051	230,051

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Stormwater Charges	253,318	274,010	273,591	276,044	321,000
Other	-	-	33	6,409	5,100
Total Revenue	253,318	274,010	273,624	282,453	326,100
Expenditures					
Personnel Services					
Salaries	109,170	131,838	136,124	129,093	150,750
Retirement	14,082	16,619	16,543	18,073	21,000
Workers Compensation	-	2,747	3,008	3,103	3,410
Health Insurance	20,596	20,420	21,931	25,086	27,360
Medicare	1,247	1,564	1,610	1,586	2,185
Other	1,189	1,460	1,662	1,842	2,000
Total Personnel Services	146,284	174,648	180,878	178,783	206,705
Contractual Services					
Service Contracts	2,352	2,710	2,819	4,572	3,000
Landfill Contract	10,000	17,252	10,000	20,000	20,000
Storm Sewer Maintenance	7,745	4,919	572	1,585	7,000
Other	2,724	3,061	2,830	4,019	10,200
Total Contractual Services	22,821	27,942	16,221	30,176	40,200
Materials and Supplies					
Office Supplies	452	560	338	47	1,000
General Equipment / Tools	-	-	741	456	750
Curb and Catch Basin Repair	10,855	10,000	3,343	5,467	10,000
Other	323	1,037	427	358	2,000
Total Materials and Supplies	11,630	11,597	4,849	6,328	13,750
Miscellaneous					
Other	34	16	-	-	3,025
Total Miscellaneous	34	16	-	-	3,025
Total Expenditures	180,769	214,203	201,948	215,287	263,680
Excess (Deficiency) of Revenues over Expenditures	72,549	59,807	71,676	67,166	62,420

Stormwater Operating

	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Other Financing Sources and Uses:					
Transfers / Advances In					
From General Fund	100,000	-	-	-	-
From Stormwater Equip. / Imp Fund	-	-	-	-	-
Transfers / Advances Out					
To General Fund	(100,000)	-	-	-	-
To Service Center Fund	(15,590)	(14,026)	(15,397)	(15,709)	(17,218)
To Motor Pool	(6,135)	(6,522)	(5,205)	(6,164)	(6,500)
Total Other Financing Sources and Uses	(21,725)	(20,548)	(20,602)	(21,873)	(23,718)
Net Change in Fund Balance	50,824	39,259	51,074	45,293	38,702
Cash Balance, Jan. 1	-	58,043	96,477	146,794	190,025
Add: Receipts	353,318	274,010	273,624	282,453	326,100
Less: Disbursements	(295,275)	(235,576)	(223,307)	(239,222)	(287,398)
Cash Balance, Dec. 31	58,043	96,477	146,794	190,025	228,727
Less: Outstanding Encumbrances	(7,219)	(3,290)	(2,062)	-	-
Unencumbered Fund Balance, Dec. 31	50,824	93,187	144,732	190,025	228,727

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 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Estimated 2016 (\$)	Budget 2017 (\$)
Revenue					
Reimbursements	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Stormwater Vehicles	-	-	-	-	-
Stormwater Equipment	-	-	-	-	-
Total Capital Equipment	-	-	-	-	-
Capital Projects					
Storm Sewer Repair	-	-	-	-	-
Contingency	-	-	-	-	-
Total Capital Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources and Uses:					
Transfers In					
From Stormwater Fund	-	-	-	-	-
Transfers Out					
To Stormwater Fund	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	-	-
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

City of Oakwood

2017

Capital Improvement Program

2017 Capital Improvement Program Summary

Improvement Type	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
Non-Enterprise Funds:											
Capital Equipment	301,000	520,000	254,000	343,000	113,500	192,500	106,500	163,000	219,000	242,000	2,454,500
Facilities Improvements	79,000	289,500	81,000	13,000	23,000	5,000	5,000	28,000	5,000	63,000	591,500
Fleet Management	73,000	692,500	207,000	253,000	155,000	443,000	310,000	338,000	353,000	810,000	3,634,500
Infrastructure Improvements	1,630,000	1,534,000	720,000	1,056,000	590,000	776,000	590,000	2,006,000	590,000	765,000	10,257,000
Total Non-Enterprise Funds	2,083,000	3,036,000	1,262,000	1,665,000	881,500	1,416,500	1,011,500	2,535,000	1,167,000	1,880,000	16,937,500
Water Equip. / Imp.	158,000	255,000	500,000	63,500	31,000	-	25,000	80,000	85,000	242,000	1,439,500
Sanitary Sewer Equip. / Imp.	80,000	355,000	-	40,000	75,000	40,000	-	40,000	60,000	100,000	790,000
Stormwater Equip. / Imp.	-	145,000	-	-	-	-	-	-	-	-	145,000

The Capital Improvement Program (CIP) provides Council, the Budget Review Committee and Staff the opportunity to make future financial projections. Expenditures listed under the 2017 column are included in this budget and are expected to be made over the next twelve (12) months. Expenses listed under the 2018-2026 and beyond columns are preliminary considerations only and will be reevaluated again when preparing the 2018 budget.

Capital Equipment

ID #	Description	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
ADMINISTRATION / COURT												
•	Computer Equipment	30,000	40,000	40,000	40,000	40,000	60,000	50,000	30,000	40,000	40,000	410,000
•	Copy Machine - 30 Park Ave	15,000	-	-	-	-	-	-	15,000	-	-	30,000
•	Court Software	100,000	-	-	-	-	-	-	-	-	-	100,000
•	Financial Software	-	-	-	-	-	-	-	-	100,000	-	100,000
•	HP Laser Printer	-	-	7,000	-	-	-	-	-	7,000	-	21,000
•	Street Banner Replacement	9,500	-	-	-	-	12,000	-	-	-	-	21,500
TOTAL ADMINISTRATION		154,500	40,000	47,000	40,000	40,000	72,000	50,000	45,000	147,000	47,000	682,500
PUBLIC SAFETY												
•	Air Cylinder Filling System	-	-	-	-	20,000	-	-	-	-	-	20,000
•	Automatic External Defib. (x 2)	-	7,000	-	-	-	-	-	-	-	-	7,000
•	Copy Machine	15,000	-	-	-	-	-	-	15,000	-	-	30,000
•	Extraction Tool	-	-	-	-	5,000	-	-	-	-	-	5,000
•	Fitness Equipment (30 Park)	-	35,000	-	-	-	-	-	-	-	-	35,000
•	Intoxilyzer - DUI Test Equip.	-	5,000	-	-	-	-	-	-	-	-	5,000
•	Life-Pak 15	33,000	-	-	-	-	-	-	33,000	-	-	66,000
•	Soft Body Armor Replacement	-	-	-	-	-	20,000	-	-	-	-	20,000
•	Taser Weapons	-	-	-	-	-	5,000	-	-	-	-	5,000
•	Telephone Recording System	-	-	-	-	-	25,000	-	-	-	-	25,000
•	Thermal Imaging Camera	-	-	12,000	-	-	-	-	-	-	-	12,000
•	Weapons Replacement	-	10,000	-	-	-	-	-	-	-	-	10,000
TOTAL PUBLIC SAFETY		48,000	57,000	12,000	-	25,000	50,000	-	48,000	-	-	240,000
BEAUTIFICATION												
•	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
TOTAL BEAUTIFICATION		-	6,000	15,000	-	-	15,000	-	-	-	-	36,000

Capital Equipment

ID #	Description	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
REFUSE												
• 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 250 XP	-	-	-	28,000	-	-	-	-	-	-	28,000
• S-89	2000 Kramer Allrad Loader, 420	-	-	-	-	-	-	-	-	-	90,000	90,000
• S-91	2016 Case Loader	-	-	-	-	-	-	-	-	-	90,000	90,000
TOTAL REFUSE		-	-	17,000	248,000	-	-	-	-	-	180,000	445,000
STREET MAINTENANCE & REPAIR												
• 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 Cronkrite Trailer, 2400 EWA, 18' (for Bobcat)	-	-	-	6,000	-	-	-	-	-	-	6,000
•	Pre Wet De-icing System	-	20,000	-	-	-	-	-	-	-	-	20,000
• 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
•	Hot Mix Transporter	-	-	-	-	-	-	-	-	20,000	-	20,000
•	Concrete Saw	-	-	-	-	-	-	-	-	-	-	-
TOTAL STREET MAINTENANCE & REPAIR		-	100,500	120,000	6,000	-	12,000	-	32,000	20,000	-	290,500

Capital Equipment

ID #	Description	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
LEISURE SERVICES												
● S-38	2001 Kubota Tractor, L431	-	-	-	-	17,500	-	-	-	-	-	17,500
● 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	-	30,000
● S-48	2009 Toro Utility Vehicle	-	12,000	-	-	-	-	-	-	-	-	12,000
●	ADA Swing - Orchardly	-	-	10,000	-	-	-	-	-	-	-	10,000
●	Adaptive Motion Trainer	-	-	-	-	-	-	5,500	-	-	-	5,500
●	Automatic Pool Cleaner	-	-	-	6,000	-	-	-	-	-	-	6,000
●	Copy Machine - OCC	15,000	-	-	-	-	-	-	15,000	-	-	30,000
●	Dog Park Sail Shade	-	6,500	-	-	-	-	-	-	-	-	6,500
●	EFX Cross Trainer	-	5,000	-	-	-	-	-	-	5,000	-	10,000
●	EFX Cross Trainer	-	-	-	-	-	5,000	-	-	-	-	5,000
●	Oblique Torso Machine	-	-	-	-	-	-	-	-	5,000	-	5,000
●	Old River Water Reel & 300' Mill Hose	-	-	-	-	-	-	15,000	-	-	-	15,000
●	Pool Diving Board Replacements	-	-	-	-	-	-	-	8,000	-	-	8,000
●	Pool Filter Replacement	-	-	10,000	-	-	-	-	-	-	-	10,000
●	Pool Furniture	8,000	8,000	8,000	-	-	-	-	-	-	-	24,000
●	Pool Heaters	-	-	-	-	-	18,000	-	-	-	-	18,000
●	Pool Pass System	-	10,000	-	-	-	-	-	-	10,000	-	20,000
●	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	-	-	-	-	-	-	6,000	-	-	-	6,000
●	Treadmill	-	-	-	-	6,000	-	-	-	-	-	6,000
●	Universal Machine	-	-	-	-	25,000	-	-	-	-	-	25,000
●	Water Slide - Pool	-	15,000	-	-	-	-	-	-	-	-	15,000
TOTAL LEISURE SERVICES		33,500	286,500	43,000	14,000	48,500	43,500	41,500	23,000	52,000	-	585,500

Capital Equipment

ID #	Description	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
PUBLIC WORKS												
•	Column Lift	50,000	-	-	-	-	-	-	-	-	-	50,000
•	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
TOTAL PUBLIC WORKS		65,000	30,000	-	35,000	-	-	15,000	15,000	-	15,000	175,000
TOTAL CAPITAL EQUIPMENT		301,000	520,000	254,000	343,000	113,500	192,500	106,500	163,000	219,000	242,000	2,454,500

Facilities Improvements

ID #	Description	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
ADMINISTRATION												
•	Business District Seal & Stripe	-	5,000	-	5,000	-	5,000	-	5,000	-	5,000	25,000
•	Parking Lot	-	65,000	-	-	-	-	-	-	-	-	65,000
•	Carpet Replacement City Building	-	90,000	-	-	-	-	-	-	-	-	90,000
•	Chiller Replacement City Building	5,000	-	5,000	-	5,000	-	5,000	-	5,000	-	25,000
•	Seal City Building Parking Lot	-	-	-	-	-	-	-	-	-	-	-
•	Wonderly Apt Building Furnace Replacements	12,000	-	-	-	-	-	-	-	-	-	12,000
TOTAL ADMINISTRATION		17,000	160,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	217,000
SAFETY												
•	Safety Dept. Road Room Vinyl Flooring	-	-	-	8,000	-	-	-	-	-	-	8,000
TOTAL SAFETY		-	-	-	8,000	-	-	-	-	-	-	8,000
LEISURE SERVICES												
•	Carpet Replacement OCC (Lower)	7,500	-	-	-	-	-	-	-	-	-	7,500
•	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 - Diving Board Platform	10,500	-	-	-	-	-	-	-	-	-	10,500
•	Gardner Pool - Guard Stands	-	5,500	-	-	-	-	-	-	-	-	5,500
•	Gardner Pool - Hot Water Heater	-	13,000	-	-	-	-	-	-	-	-	13,000
•	Gardner Pool - Paint and Repair	-	-	-	-	18,000	-	-	-	-	18,000	36,000
•	Heating System - 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
TOTAL LEISURE SERVICES		26,000	104,500	76,000	-	18,000	-	-	8,000	-	18,000	250,500

Facilities Improvements

ID #	Description	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
PUBLIC WORKS												
•	Foell Center - Carpet Replacement	-	15,000	-	-	-	-	-	-	-	15,000	30,000
•	Foell Center - Seal and Stripe Parking Lot	15,000	-	-	-	-	-	-	15,000	-	-	30,000
•	Foell Center - Interior Painting	-	10,000	-	-	-	-	-	-	-	-	10,000
•	Foell Center - A/C Units	21,000	-	-	-	-	-	-	-	-	-	21,000
•	Foell Fuel Station	-	-	-	-	-	-	-	-	-	25,000	25,000
TOTAL PUBLIC WORKS		36,000	25,000	-	-	-	-	-	15,000	-	40,000	116,000
TOTAL FACILITIES IMPROVEMENTS		79,000	289,500	81,000	13,000	23,000	5,000	5,000	28,000	5,000	63,000	591,500

Fleet Management

ID #	Description	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
ADMINISTRATION												
• A-1	2016 Ford Explorer	-	-	-	-	-	-	-	-	-	35,000	35,000
• A-2	2007 Dodge Durango 4x4	-	-	-	-	25,000	-	-	-	-	-	25,000
TOTAL ADMINISTRATION		-	-	-	-	25,000	-	-	-	-	35,000	60,000
PUBLIC SAFETY												
• 10	2015 Ford Interceptor	-	-	-	-	-	33,000	-	-	-	-	33,000
• 20	2011 Dodge Charger	-	36,000	-	-	-	-	-	-	36,000	-	72,000
• 30	2010 Dodge Charger, 4dr	38,000	-	-	-	-	-	-	38,000	-	-	76,000
• 35	2007 Ford Taurus, 4dr	-	-	18,000	-	-	-	-	-	-	18,000	36,000
• 45	2007 Ford Taurus, 4dr	-	-	18,000	-	-	-	-	-	-	18,000	36,000
• 50	2011 Dodge Charger, 4 dr	-	36,000	-	-	-	-	-	-	36,000	-	72,000
• 55	2005 Ford Crown Vic, 4dr	-	-	-	-	-	-	-	-	-	26,000	26,000
• 60	2010 Dodge Charger, 4dr	-	36,000	-	-	-	-	-	-	36,000	-	72,000
• 65	2008 Dodge Durango	-	-	-	36,000	-	-	-	-	-	-	36,000
• 70	2008 Dodge Durango	-	38,000	-	-	-	-	-	-	-	-	38,000
• 75	2008 Dodge Dakota	-	-	-	18,000	-	-	-	-	-	-	18,000
• 80	2015 Ford Interceptor	-	-	-	-	-	33,000	-	-	-	-	33,000
• 85	2008 Ford Explorer	-	-	26,000	-	-	-	-	-	-	26,000	52,000
• Eng-26	2005 Fire Engine	-	-	-	-	-	-	-	-	-	300,000	300,000
• Eng-27	1996 Spartan Fire Truck	-	-	-	-	-	-	-	275,000	-	-	275,000
• Med-26	2005 Ford Ambulance, F450	-	-	-	-	-	-	-	-	200,000	-	200,000
• Med-27	1996 Ford Ambulance, III	-	-	-	-	-	-	200,000	-	-	-	200,000
TOTAL PUBLIC SAFETY		38,000	146,000	62,000	54,000	-	66,000	200,000	313,000	308,000	424,000	1,611,000

Fleet Management

ID #	Description	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
BEAUTIFICATION												
● 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
TOTAL BEAUTIFICATION		35,000	79,500	-	-	15,000	-	-	-	-	25,000	154,500
REFUSE												
● 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	-	-	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	2016 F-150 Pickup Truck w/ Plow	-	-	-	-	-	-	-	-	-	36,000	36,000
● S-77	2000 Crane Refuse Packer, Split Blade Truck	-	200,000	-	-	-	-	-	-	-	-	200,000
● S-78	2000 Crane Refuse Packer, Split Blade Truck	-	-	-	-	-	200,000	-	-	-	-	200,000
● S-79	2008 International Refuse Packer, Split Blade Truck	-	-	-	-	-	-	-	-	-	200,000	200,000
● S-82	2007 International 4400 w/ Multi-lift 4x2 w/ Plow & Box	-	-	-	130,000	-	-	-	-	-	-	130,000
● S-86	2004 International 4400 w/ Multi-lift 4x2 w/ Plow & Box	-	-	125,000	-	-	-	-	-	-	-	125,000
● S-93	2002 International 4400 w/ Multi-lift 4x2	-	115,000	-	-	-	-	-	-	-	-	115,000
TOTAL REFUSE		-	335,000	145,000	150,000	20,000	225,000	25,000	25,000	25,000	286,000	1,236,000

Fleet Management

ID #	Description	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
STREET MAINTENANCE & REPAIR												
● S-55	2008 F550 Truck w/ Bucket	-	-	-	-	-	-	85,000	-	-	-	85,000
● S-75	2012 GMC Sierra 1500 4X4	-	-	-	-	-	32,000	-	-	-	-	32,000
● S-87	2009 International Dump Truck	-	-	-	-	-	100,000	-	-	-	-	100,000
● S-92	2011 Ford F650 Lowpro w/ Multi-lift 4X2	-	-	-	-	95,000	-	-	-	-	-	95,000
● S-95	2001 Ford Dump/Maint. Truck	-	85,000	-	-	-	-	-	-	-	-	85,000
TOTAL STREET MAINTENANCE & REPAIR		-	85,000	-	-	95,000	132,000	85,000	-	-	-	397,000
LEISURE SERVICES												
● A-7	2008 Ford Escape	-	-	-	25,000	-	-	-	-	-	-	25,000
● S-42	1997 Ford Pickup, Ranger	-	15,000	-	-	-	20,000	-	-	20,000	-	75,000
● S-71	2008 Ford Pickup, F250	-	-	-	24,000	-	-	-	-	-	-	24,000
TOTAL LEISURE SERVICES		-	15,000	-	49,000	-	20,000	-	-	20,000	20,000	124,000
HEALTH												
● A-8	2015 Ford Fusion, 4-dr	-	-	-	-	-	-	-	-	-	20,000	20,000
TOTAL HEALTH		-	-	-	-	-	-	-	-	-	20,000	20,000
PUBLIC WORKS												
● S-53	2002 Ford Maint. Truck, F-250	-	30,000	-	-	-	-	-	-	-	-	30,000
● S-76	2008 GMC Sierra Truck 1500	-	32,000	-	-	-	-	-	-	-	-	32,000
TOTAL PUBLIC WORKS		-	32,000	-	-	-	-	-	-	-	-	32,000
TOTAL FLEET MANAGEMENT		73,000	692,500	207,000	253,000	155,000	443,000	310,000	338,000	353,000	810,000	3,634,500

Infrastructure Improvements

ID #	Description	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
BEAUTIFICATION												
•	Business District - Block Sign Number Replacement	-	15,000	-	-	-	-	-	-	-	-	15,000
•	Business District - Paver Replacement Project	-	50,000	-	-	-	-	-	-	-	-	50,000
•	Business District - Landscape Enhancements	50,000	-	-	-	-	-	-	-	-	-	50,000
•	Park Avenue Streetscape Improvements	-	-	20,000	-	-	-	-	-	-	-	20,000
TOTAL BEAUTIFICATION		50,000	65,000	20,000	-	-	-	-	-	-	-	135,000
STREET MAINTENANCE & REPAIR												
•	Annual Asphalt Pavement Program	50,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	4,100,000
•	Collingwood Avenue Improvements	-	150,000	-	-	-	-	-	-	-	-	150,000
•	Concrete Street Repair	50,000	160,000	-	160,000	-	160,000	-	160,000	-	160,000	850,000
•	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	1,340,000 (1)	-	-	-	-	-	-	-	-	-	1,339,999
•	Traffic Signal Head Replacement	-	20,000	-	-	-	-	-	-	-	-	20,000
TOTAL STREET MAINTENANCE & REPAIR		1,440,000	780,000	480,000	910,000	450,000	610,000	450,000	1,860,000	450,000	610,000	8,039,999

(1) The total cost of the Shroyer Road project is \$1,340,000. The project cost is split 60% Federal and 40% Oakwood.

60% Federal \$ 804,000
 40% Oakwood \$ 536,000

Infrastructure Improvements

ID #	Description	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
LEISURE SERVICES												
•	Circular Driveway Redesign (OCC)	-	35,000	-	-	-	-	-	-	-	-	35,000
•	Orchardly Park Basketball Court	-	-	5,000	-	-	-	-	-	-	-	5,000
•	Orchardly Park - Fence	-	18,000	-	-	-	-	-	-	-	-	18,000
•	Orchardly Park - Tennis Courts	-	-	-	-	-	20,000	-	-	-	-	20,000
•	Repair	-	-	-	-	-	6,000	-	6,000	-	-	24,000
•	ORSC Field Enhancements	-	6,000	-	6,000	-	-	-	-	-	-	400,000
•	Shafor Park-Rebuild Tennis Courts	-	400,000	-	-	-	-	-	-	-	-	400,000
•	Shafor Park Splash Pad Upgrade	-	-	75,000	-	-	-	-	-	-	-	75,000
•	Shafor Park-Safety Surface	-	90,000	-	-	-	-	-	-	-	-	90,000
•	Smith Gardens - Driveway Re-surfacing	-	-	-	-	-	-	-	-	-	15,000	15,000
TOTAL LEISURE SERVICES		-	549,000	80,000	6,000	-	26,000	-	6,000	-	15,000	682,000
SIDEWALK, CURB & APRON												
•	Program	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	1,400,000
TOTAL SIDEWALK, CURB & APRON		140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	1,400,000
TOTAL INFRASTRUCTURE IMPROVEMENTS		1,630,000	1,534,000	720,000	1,056,000	590,000	776,000	590,000	2,006,000	590,000	765,000	10,256,999

Water Equipment / Improvements

ID #	Description	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
WATER EQUIPMENT												
• W-11	2016 GMC Truck, 6H4, w/ Utility, C6500	-	-	-	-	-	-	-	-	-	150,000	150,000
• W-12	2007 Pickup Truck (Water Prod. Supt.)	-	25,000	-	-	-	-	-	-	-	-	25,000
• W-15	Kubota Mini Excavator, KX41-2	-	-	-	30,000 3,500	-	-	-	-	-	-	30,000 3,500
• W-14T	Trailer - Trench Shoring	-	-	-	-	-	-	-	-	-	-	6,000
• W-15T	Cronkhite Trailer, 2400 EAL, 16' (for Kubota)	-	-	-	-	6,000	-	-	-	-	-	6,000
• S-65	Case Backhoe Loader, 580B	-	-	70,000	-	-	-	-	-	-	-	70,000
• S-74	2016 GMC Sierra	-	-	-	-	-	-	-	-	-	32,000	32,000
• S-85	International Dump 440	-	-	135,000	-	-	-	-	-	-	-	135,000
•	Valve Insertion Machine	-	-	-	-	-	-	-	60,000	-	-	60,000
WATER IMPROVEMENTS												
•	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
•	Ion Exchange Media	-	-	-	-	-	-	-	-	-	-	-
•	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 IIA	28,000	-	-	-	-	-	-	-	-	-	28,000
•	Water System Controls	-	-	-	-	-	-	-	-	-	-	-
•	Upgrade IIB	-	-	25,000	-	-	-	-	-	-	-	25,000
•	Water Meter AMR System	-	-	-	-	-	-	-	-	60,000	-	60,000
•	Water Valve Replacement Project	25,000	-	25,000	-	25,000	-	25,000	-	25,000	-	120,000
TOTAL WATER		158,000	255,000	500,000	63,500	31,000	-	25,000	80,000	85,000	242,000	1,439,500

Sanitary Sewer Equipment / Improvements

ID #	Description	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
SANITARY SEWER EQUIPMENT												
• S-63	New Holland Backhoe Loader, 555E	-	-	-	-	75,000	-	-	-	-	-	75,000
• S-10	2002 Vactor Sewer Cleaner	-	280,000	-	-	-	-	-	-	-	-	280,000
SANITARY SEWER IMPROVEMENTS												
•	Oakmead Sanitary Sewer Imp.	-	35,000	-	-	-	-	-	-	-	-	35,000
•	Sanitary Sewer Repair	80,000	40,000	-	40,000	-	40,000	-	40,000	-	40,000	280,000
•	Water Meter AMR System	-	-	-	-	-	-	-	-	60,000	60,000	120,000
TOTAL SANITARY SEWER		80,000	355,000	-	40,000	75,000	40,000	-	40,000	60,000	100,000	790,000

Stormwater Equipment / Improvements

ID #	Description	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
STORMWATER EQUIPMENT												
• S-20	2002 Johnston Street Sweeper	-	145,000	-	-	-	-	-	-	-	-	145,000
TOTAL STORMWATER		-	145,000	-	-	-	-	-	-	-	-	145,000

COMMUNITY INFORMATION

INCORPORATED AS A VILLAGE	JULY 15, 1907
FIRST PUBLIC MEETING	FEBRUARY 18, 1908
PROCLAIMED A "CITY"	JANUARY 1, 1931
ESTABLISHED COUNCIL / MANAGER FORM OF GOVERNMENT	MAY 5, 1931
CHARTER ADOPTED	JULY 1, 1960
CHARTER AMENDED	NOVEMBER 8, 1988
AREA	2.20 SQUARE MILES
PARK LANDS AND NATURAL AREAS	64.18 ACRES
POPULATION (2010 CENSUS).....	9,202
REGISTERED VOTERS	7,073
ASSESSED VALUATION (2015-2016)	\$295,958,800
TOTAL PROPERTY TAX RATE (2015-2016)	\$163.69 PER \$1,000
EFFECTIVE RESIDENTIAL PROPERTY TAX RATE (2015-2016) *.....	\$101.47 PER \$1,000

INSIDE MILLAGE:		
	<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	-	-
TOTAL INSIDE	10.00	10.00

OUTSIDE MILLAGE:		
	<u>TOTAL</u>	<u>EFF.</u>
SCHOOL	124.48	64.09
COUNTY	17.04	16.35
CITY	6.47	5.33
SINCLAIR COMM	4.20	4.20
WRIGHT LIBRARY	1.50	1.50
TOTAL OUTSIDE	153.69	91.47

INSIDE AND OUTSIDE MILLAGE:		
	<u>TOTAL</u>	<u>EFF.</u>
SCHOOL	129.20	68.81
COUNTY	18.74	18.05
CITY	10.05	8.91
SINCLAIR COLLEGE	4.20	4.20
WRIGHT LIBRARY	1.50	1.50
TOTAL COMBINED	163.69	101.47

PROPERTY TAX VALUATION (2015-2016)	
RESIDENTIAL REAL ESTATE	\$ 281,106,820
COMMERCIAL REAL ESTATE	12,709,620
TANGIBLE PERSONAL PROPERTY	2,142,360
TOTAL PROPERTY VALUATION	\$ 295,958,800

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

COMMUNITY INFORMATION

PAVED STREETS

Centerline Miles48 Miles
 Lane Miles51 Miles

SIDEWALKS.....53 Miles

SEWER39 Miles

WATER44 Miles

FIRE HYDRANTS345

STORM SEWER LINES33 Miles

SINGLE FAMILY HOMES3,207

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

BUSINESS UNITS155