



City of Oakwood

Annual Budget

2018

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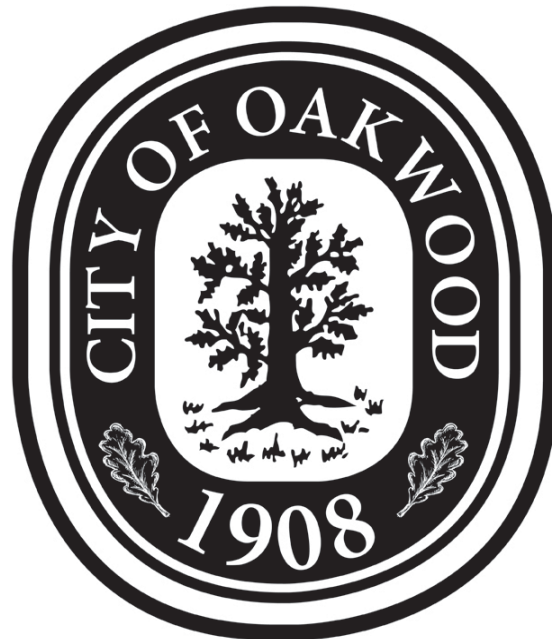
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City of Oakwood Elected Officials

<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 – 12/31/21
Anne Hilton	Council Member	1/1/10 – 12/31/21
Christopher Epley	Council Member	6/2/14 – 12/31/19

* * * * *



BUDGET REVIEW COMMITTEE

The Budget Review Committee (BRC) is appointed by City Council and advises staff and council on finance and budget matters. Responsibilities also include helping communicate to staff and council the viewpoint of Oakwood residents regarding the extent of services they desire, and their willingness to pay the cost of providing those services. BRC members as of January 2018 are as follows:

Precinct A

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

Precinct B

**David Dickerson, Chair
Howard Boose
Bill Frapwell, Vice Chair
Frederick Dudding
Jeff Woeste**

Precinct C

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

Precinct D

**Michael Vanderburgh
Steve Brooks
Don Groff
Yusaki Kawai
Heidi Steinbrink**

Precinct E

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

Precinct F

**Chas Kidwell
Kyle Maschino
Susan Elliott
Bill Rieger**

Precinct G

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

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

- Resolution No. 1238, dated May 4, 1987
- Resolution No. 1280, dated April 3, 1989
- Resolution No. 1333, dated February 3, 1992
- Resolution No. 1715, dated November 24, 2009

City of Oakwood City Administration

Name	Title
Norbert S. Klopsch	City Manager
Carol D. Collins	Leisure Services Director
Cindy S. Stafford, CPA	Finance Director
Robert F. Jacques, Esq.	Law Director
Alan J. Hill	Public Safety 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 2004 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 2018 Oakwood City Budget. This is my 16th 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 2017 and recommended approval of this budget via voice vote at their November 28 meeting.

Taxes: In presenting this 2018 Budget, I recommended that City Council adopt legislation to reduce the credit given for municipal income taxes paid to other jurisdictions. The BRC unanimously supported this action. The action is explained more on pages 8 and 9.

Fees: This 2018 Budget holds our water, refuse and stormwater fees constant, but includes an increase in our sanitary sewer rates. This is explained on page 10.

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.” I believe that our residents continue to feel that they receive good value for their tax dollars.

Following are the budget highlights.

GENERAL CITY SERVICES

The 2018 General City Services Funds (everything but Refuse, Water, Sanitary Sewer and Stormwater) reflect budgeted expenses about \$23,000 less than the 2017 Budget. Our annual expenses over the past nine years are shown in the bar chart on page 12. Expenses went down each year between 2009 and 2014. Since 2014, our expenses have risen each year, but only to the degree that the 2017 spending was just slightly higher than the 2008 spending. This demonstrates a tight control on spending over the past decade.

The breakdown of 2018 budgeted spending for General City Services is as follows:

- Public Safety: 41%
- Public Works: 14%
- Capital: 14%
- Leisure Services: 13%
- Admin/Finance/Legal: 12%
- Court: 3%
- Miscellaneous: 3%

Our Water, Sanitary Sewer, Stormwater and Refuse services are 100% financed through user fees. All other primary services are in the category of 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 (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 started 2018 with cash balances at \$9.56M, which is about 9 months of operating expenses.

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. In 2017, we received \$7.52M in income tax, and we are budgeting \$7.4M for 2018. In December 2015, the Ohio Legislature passed Substitute House Bill 5, a very poorly written bill that changes the Ohio Municipal Income Tax law. When fully implemented, we estimate that the law changes will result in a loss to Oakwood of around \$250,000 annually. The new law took effect in 2016, so we have begun to see the losses. Our bigger problem is that we have historically given full credit for all local income taxes paid to the taxing jurisdictions where our citizens work. This means that we lose revenue every time other communities in which Oakwood residents work raise

their tax rate. At present, about 56% of the total municipal taxes paid by our Oakwood residents goes to other cities (see pie chart on page 16). In May, 2014, the voters in Moraine approved a tax hike from 2.0% to 2.5%, and in November 2016, the voters in Dayton approved a tax hike from 2.25% to 2.5%. With these rate increases, Moraine and Dayton tax rates are now the same as Oakwood's rate. This means that 100% of the municipal taxes paid by Oakwood residents working in Moraine and Dayton have gone to those respective communities... and zero income tax dollars have come to Oakwood. Over the past 12 years, 24 jurisdictions in which Oakwood residents work raised their income tax rates. The cumulative impact is that we lost \$3.2M in revenue over that time period... local 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 \$800,000 annually. In order to address this loss, I recommended that City Council adopt legislation to reduce from 100% to 90% the credit given for municipal income taxes paid to other jurisdictions. This City Council action was taken on January 2, 2018 and will result in the collection of about \$600,000 annually in income tax revenue, offsetting 75% of the \$800,000 loss. The action will impact about 51% of individual Oakwood taxpayers and about 67% of Oakwood taxpaying households. In the worst case, the impact will be a tax increase of 0.25%, or \$250 annually for a person earning \$100,000. For many Oakwood taxpayers, the impact will be less than 0.25%.

Reducing the income tax credit from 100% to 90% stabilizes our income tax revenue stream and is the best action for the long-term financial health of our community. Our citizen Budget Review Committee studied this income tax issue over the past several years and considered various options to address it. Accepting the facts that: 1) the annual growth in municipal income tax revenue has historically allowed us to avoid property tax increases; and 2) we would now lose over \$800,000 annually with the 100% credit, the BRC unanimously supported the credit reduction legislation.

Property Tax: We have two outside millage levies that generate property taxes to pay for city services. These levies have five year terms and are 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.

Of the total property tax paid in Oakwood, the distribution is as follows:

- Oakwood Schools: 69.5%
- Montgomery County Agencies: 20.8%
- City of Oakwood: 8.3%
- Wright Library: 1.4%

Capital Expenses: The 2018 Budget includes about \$1.8M for capital improvements and capital equipment. The two biggest expenses are for roadway and sidewalk improvements (\$490,000), and for rebuilding the Shafor Park Tennis Facility (\$700,000). 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 2018 investments and on our long range capital program.

REFUSE SERVICES

Our Refuse Services are operated as a stand-alone enterprise, although not technically so designated. Since 2014, all refuse service expenses have been paid through user fees. We are starting 2018 with a \$524,000 balance in our Refuse Fund. The 2018 Budget shows spending at about \$40,000 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 given the approaching need to replace some major capital equipment. 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

Our public water utility is operated in full compliance with Ohio EPA requirements and continues to serve the needs of the community. In 2017 we produced all of the water used by our residents and businesses, and we project the same for 2018. We are starting 2018 with a \$956,000 balance in our water funds, which is close to the \$1M starting balance that we believe is appropriate and necessary. We raised our water rates in January 2017 and should not need to discuss another rate increase for at least another year or two.

Based on the 2017 regional water rate survey, we have the 8th lowest water rates out of the 66 Miami Valley jurisdictions. The 2018 budget includes \$50,000 in capital expenses.

SANITARY SEWER UTILITY

We are starting 2018 with a \$734,000 balance in our sanitary sewer funds. As with the Water Utility, we believe that the appropriate and necessary amount is \$1M. The 2018 Budget reflects a sewer rate increase, which is fully endorsed by our citizen Budget Review Committee.

Our Sanitary Sewer Utility consists of the Oakwood sewer personnel and sewer infrastructure, as well as outside sewer services and wastewater treatment services for which we contract with Montgomery County and with the city of Dayton. About 75% of our annual sewer utility costs are attributed to the sewer and wastewater treatment services that we buy from Montgomery County and Dayton. We last raised our sanitary sewer rates in July, 2009. Over the past eight years, we have absorbed five increases in the Dayton rate and three increases in the Montgomery County rate. On average, each Dayton increase was over 4% and each Montgomery County increase was over 3%. We were recently notified that the Montgomery County rate will increase by 14% in 2018. This 14% increase alone will result in an additional annual charge of about \$80,000. Given the above cost increases, I recommended that we raise our Oakwood rates effective January 1, 2018. This action was approved by City Council on December 11, 2017. The rate change increases the monthly sanitary sewer bill by about \$13 for the typical residential use. With the rate increase, our 2018 budgeted sanitary sewer expenses are about \$110,000 less than revenues. The 2018 Budget includes \$50,000 in capital expenses. Based on the 2017 regional rate survey, we have the 30th lowest rate out of 63 jurisdictions.

STORMWATER UTILITY

We are starting 2018 with a \$273,000 balance in our stormwater funds. We consider \$500,000 as an appropriate and necessary amount. This is the sixth year that we have operated our Stormwater Utility. The monthly residential stormwater rate was \$6 for the first four years of the utility, and increased to \$7 in January 2017. The 2018 Budget shows that expenses will be about \$215,000 more than revenues. This is the result a large capital expense of \$250,000 for replacement a street sweeper. The projected life of the street sweeper is at least 15 years.

* * * * *

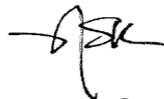
As done each year, we include in this budget document the description of a few major goals and objectives. These are projects that are important in continuing to provide the finest possible service to our Oakwood community. Please see the “Goals and Objectives” tab herein.

This is the final budget document that we prepared during the 35 plus year public service career of Assistant City Manager Jay Weiskircher. Jay retired effective December 31, 2017. He joined city staff on April 26, 1982 upon graduating with a Master’s in Public Administration degree from the University of Cincinnati. Jay was the consummate professional, with impeccable integrity. His innumerable contributions to our Oakwood community can be readily seen in all business, residential and recreational areas of the city and will remain as a long-standing testament to his excellent leadership, keen foresight and unceasing commitment to excellence. We will miss Jay very much.

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.

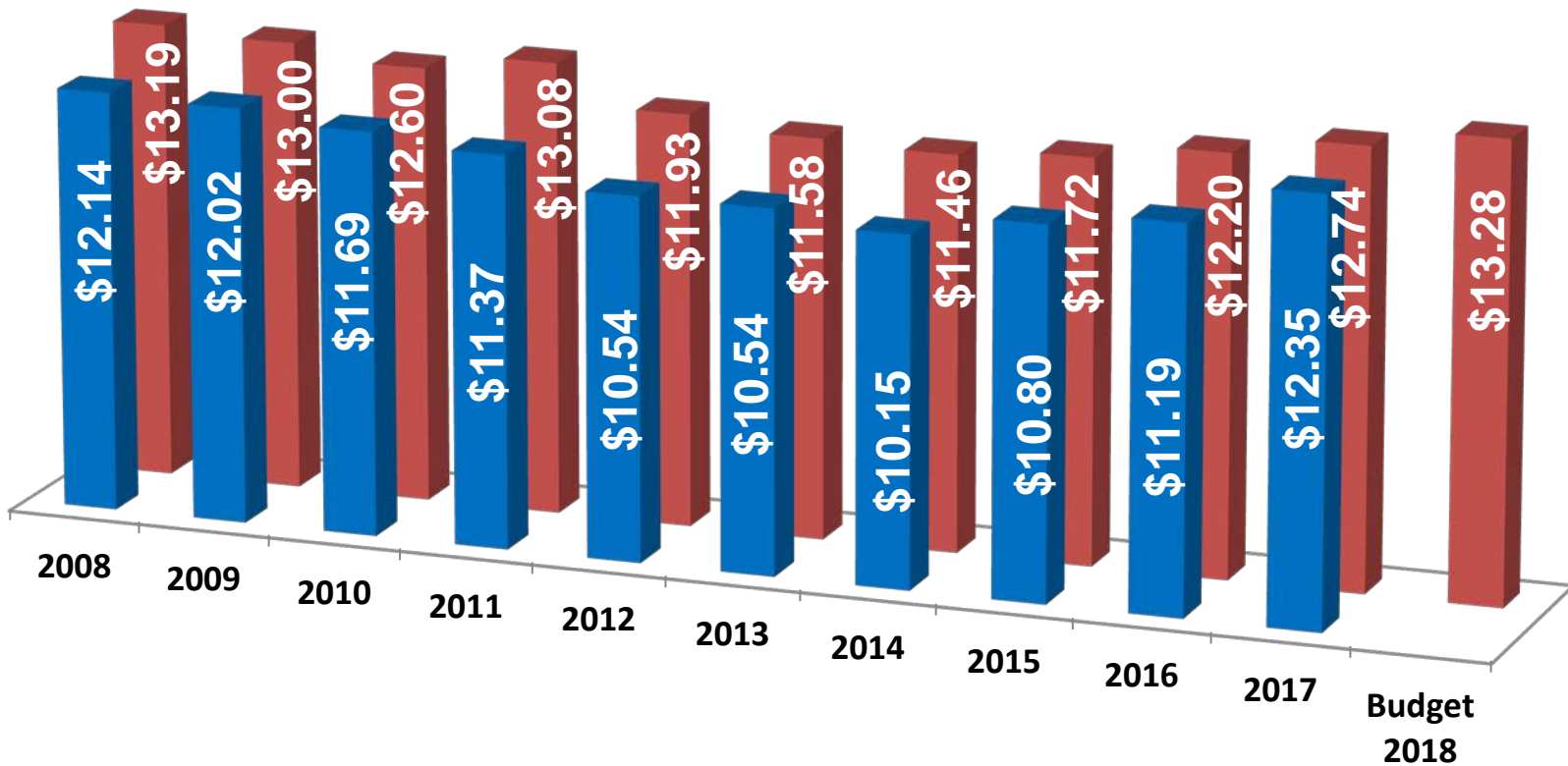
I thank you and our BRC members for guidance in preparing this budget. I believe it is a responsible budget that appropriates the resources we need to continue providing excellent services to our community.

Respectfully,

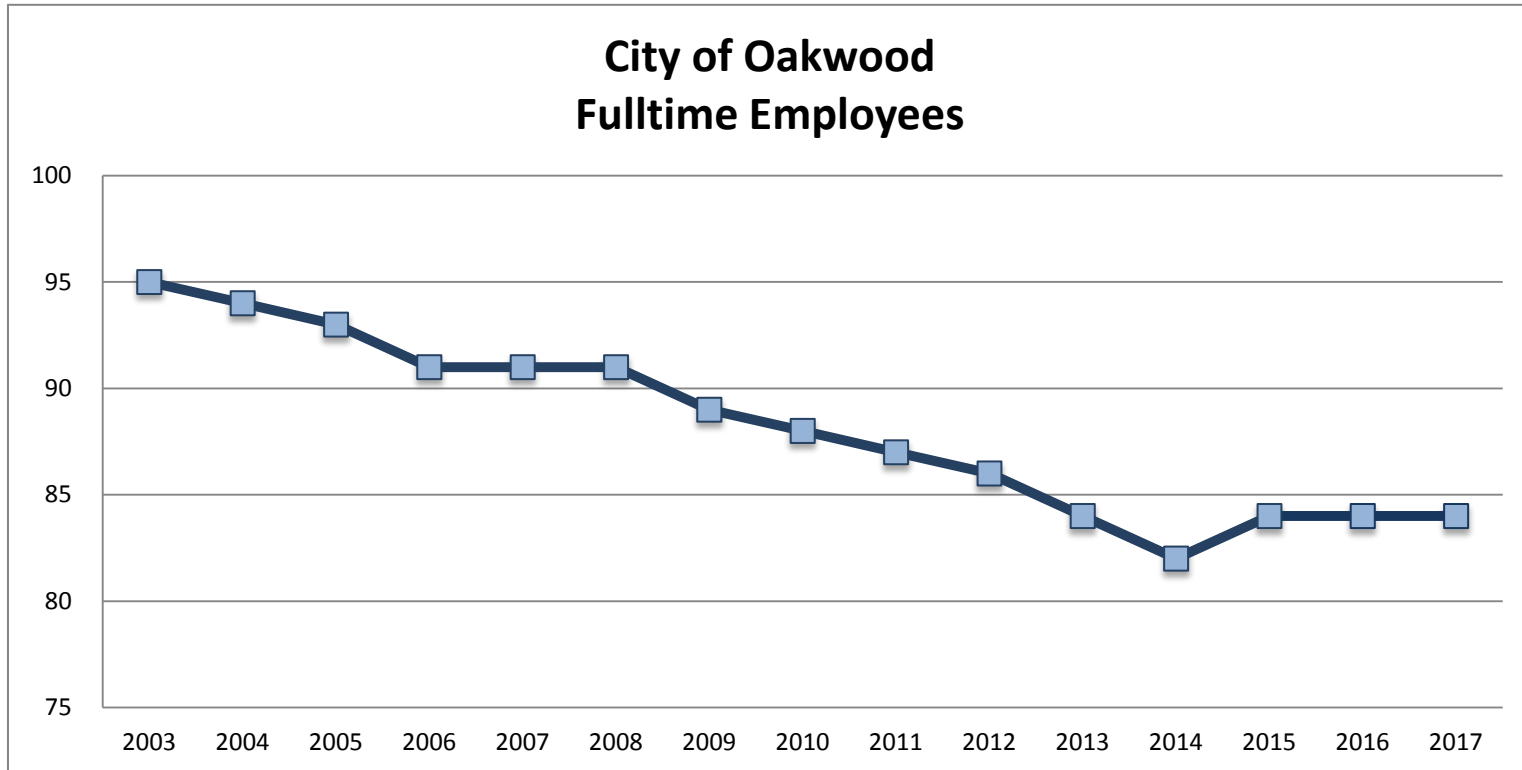


Norbert S. Klopsch
City Manager

Expenditures vs. Budgeted



The 2018 budgeted expenditures are \$540,000 more than the 2017 budget. The 2017 budget figure; however, does not include the federal portion of the Shroyer Road project, which totalled \$762,402. The 2018 capital budget includes \$700,000 for the Shafor Park Tennis Courts reconstruction.



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 clerk position was changed to fulltime.

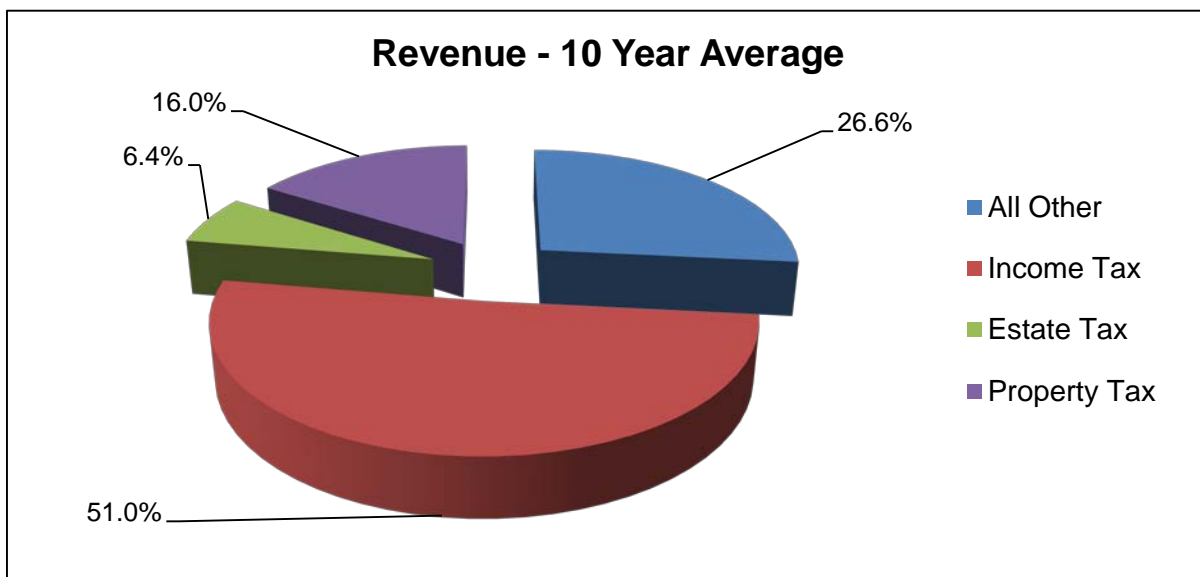
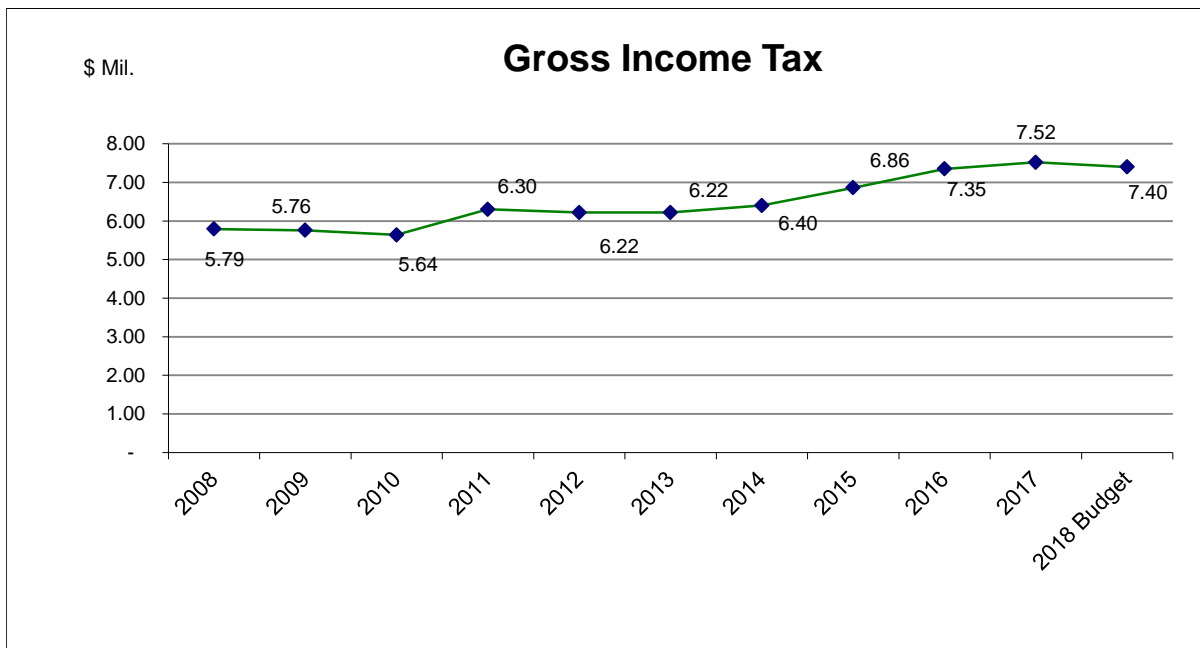
City of Oakwood Staffing Level Comparison

	<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>2017</u>
<u>Full-time</u>													
Administration / Finance	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	12.0	12.0	12.0	12.0	12.0
Public Safety	38.0	38.0	39.0	39.0	37.0	36.0	36.0	35.0	35.0	34.0	34.0	34.0	34.0
Public Works	35.0	33.0	32.0	32.0	32.0	32.0	31.0	31.0	30.0	29.0	30.0	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	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Total Full-time	<u>93.0</u>	<u>91.0</u>	<u>91.0</u>	<u>91.0</u>	<u>89.0</u>	<u>88.0</u>	<u>87.0</u>	<u>86.0</u>	<u>84.0</u>	<u>82.0</u>	<u>84.0</u>	<u>84.0</u>	<u>84.0</u>
<u>Part-time</u>													
Administration / Finance	1.8	1.8	1.8	1.8	1.8	1.8	1.9	1.9	1.9	1.0	1.0	1.0	1.0
Public Safety	1.3	1.3	1.5	1.5	2.0	2.5	2.4	1.9	1.5	1.2	1.8	1.8	1.8
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Leisure Services	2.4	2.4	2.4	2.4	2.4	2.4	2.6	2.6	2.6	2.4	2.4	2.4	2.4
Municipal Court	<u>1.7</u>	<u>1.7</u>	<u>1.7</u>	<u>1.7</u>	<u>1.7</u>	<u>1.7</u>	<u>1.4</u>	<u>1.4</u>	<u>1.4</u>	<u>1.4</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>
Total Part-time	<u>7.2</u>	<u>7.2</u>	<u>7.4</u>	<u>7.4</u>	<u>7.9</u>	<u>8.4</u>	<u>8.3</u>	<u>7.8</u>	<u>7.4</u>	<u>6.0</u>	<u>5.7</u>	<u>5.7</u>	<u>5.7</u>

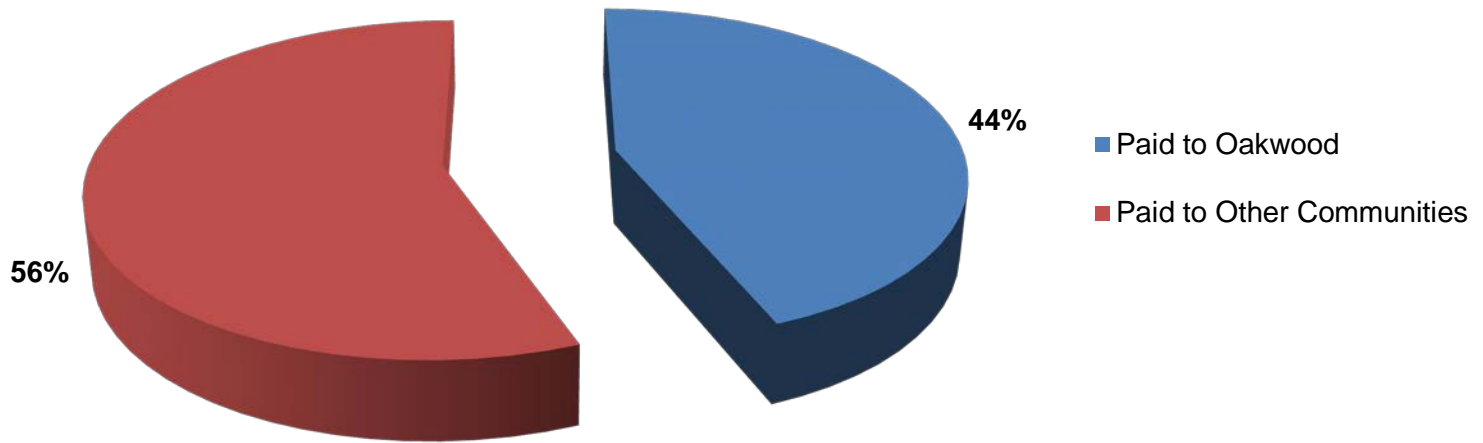
The staff levels shown above reflect the number of full-time positions and full-time equivalent positions (for permanent part-time) during each respective year that were needed to provide all city of Oakwood public services, including services within the water, sewer and stormwater utilities.

Income Taxes

Shown below are our income tax collections since 2008. Looking at a 10 year history, the income tax represented 51% of our revenue. With the 2013 elimination of the Ohio 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 24 communities throughout the Miami Valley not increased their tax rates. Oakwood has historically given full credit for local taxes paid to another jurisdiction so we have lost money each time another taxing jurisdiction raises their rate. City Council took legislative action at the January 2, 2018 council meeting to reduce the credit from 100% to 90%.



2017 Oakwood Resident Income Tax Distribution



Property Taxes

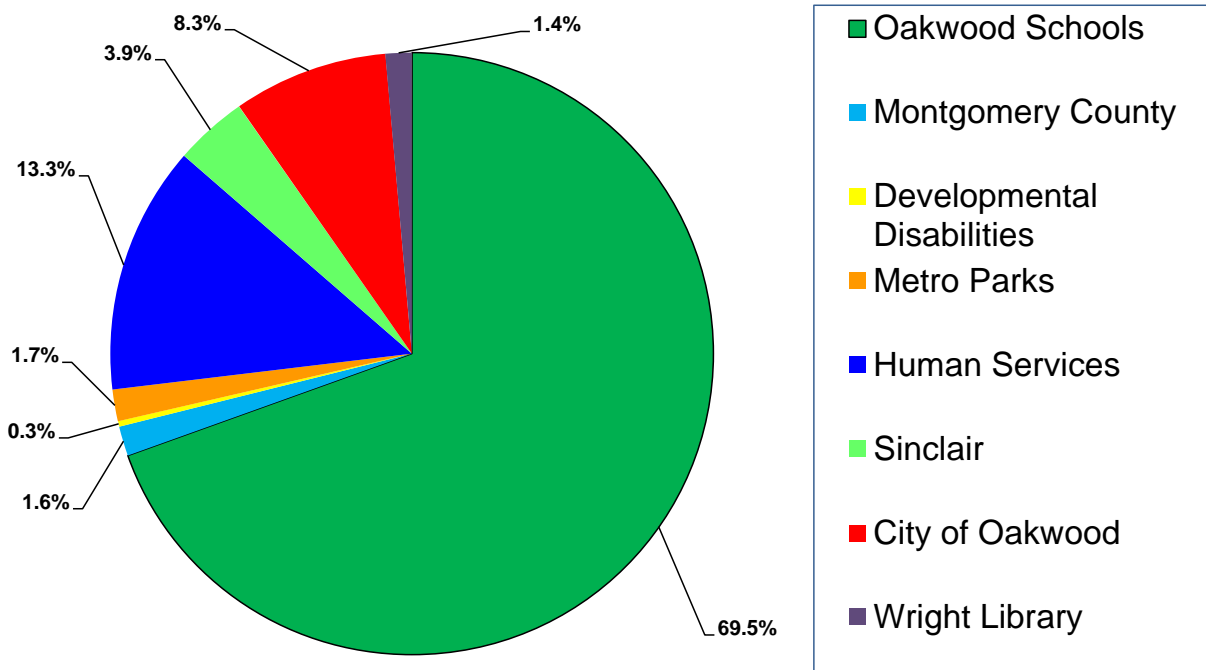
Most of the property taxes paid by Oakwood property owners go to the Oakwood City Schools, with the second largest portion going to Montgomery County agencies. For 2017, the breakdown is as follows:

Oakwood Schools	69.5%
County Agencies	20.8%
City of Oakwood	8.3%
Wright Library	1.4%

The 2017 real estate tax calculation for a residential property with an assessed value of \$200,000 is:

<u>Organization/Agency</u>	<u>Effective Rate</u>	<u>Tax</u>
Oakwood Schools	74.56	\$4,667
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	107.22	\$6,685

2017 Residential Real Estate Tax Breakdown



Financial Summary

The following tables, charts and graphs reflect the financial condition of the city of Oakwood as forecasted for 2018. Funds are separated into groups by function showing estimated financial activity for 2018.

General City Services

Budget Summary for 2018

Fund Classification	Balance 1/1/2018	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2018
General Fund	\$ 7,652,550	\$ 10,517,523	\$ 12,186,315	\$ 5,983,758
Major Operating Funds	1,904,473	5,412,934	4,019,196	3,298,211
Other Funds	1,781,520	926,162	1,190,300	1,517,382
Total	<u>\$ 11,338,543</u>	<u>\$ 16,856,619</u>	<u>\$ 17,395,811</u>	<u>\$ 10,799,351</u>
<p>Note: The estimated revenues and proposed appropriations reflected above include money transfers between funds.</p>				
SUMMARY OF OPERATING EXPENSES				
		Estimated Revenue	Proposed Appropriation	Net Difference
Total		\$ 16,856,619	\$ 17,395,811	
Less Transfers		(4,498,796) ⁽¹⁾	(4,498,796) ⁽¹⁾	
Net Total		<u>\$ 12,357,823</u>	<u>\$ 12,897,015</u>	<u>\$ (539,192) ⁽²⁾</u>

(1) This \$4,498,796 is the total sum of all money budgeted in 2018 for transfers between the non-enterprise funds.

(2) This is the amount of 2018 operating expenses that exceed estimated 2018 revenues. These funds will come from unbudgeted receipts or from existing cash reserves.

General Fund

Budget Summary for 2018

Governmental Funds	Balance 1/1/2018	Estimated Revenue	Proposed Appropriation	Estimated Balance
General Fund	\$ 7,652,550	\$ 10,517,523	\$ 12,186,315	\$ 5,983,758
Total	<u>\$ 7,652,550</u>	<u>\$ 10,517,523</u>	<u>\$ 12,186,315</u>	<u>\$ 5,983,758</u>

Major Operating Funds

Budget Summary for 2018

Governmental Funds	Balance 1/1/2018	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2018
Street Maintenance and Repair	\$ 500,000	\$ 1,019,114	\$ 1,119,114	\$ 400,000
Leisure Activity	500,000	995,165	1,045,165	450,000
Health	42,394	150,427	127,302	65,519
Sidewalk, Curb & Apron	200,000	141,700	141,700	200,000
Equipment Replacement	308,831	940,237	244,000	1,005,068
Capital Improvement	253,248	1,504,376	680,000	1,077,624
Service Center	100,000	661,915	661,915	100,000
Total	<u>\$ 1,904,473</u>	<u>\$ 5,412,934</u>	<u>\$ 4,019,196</u>	<u>\$ 3,298,211</u>

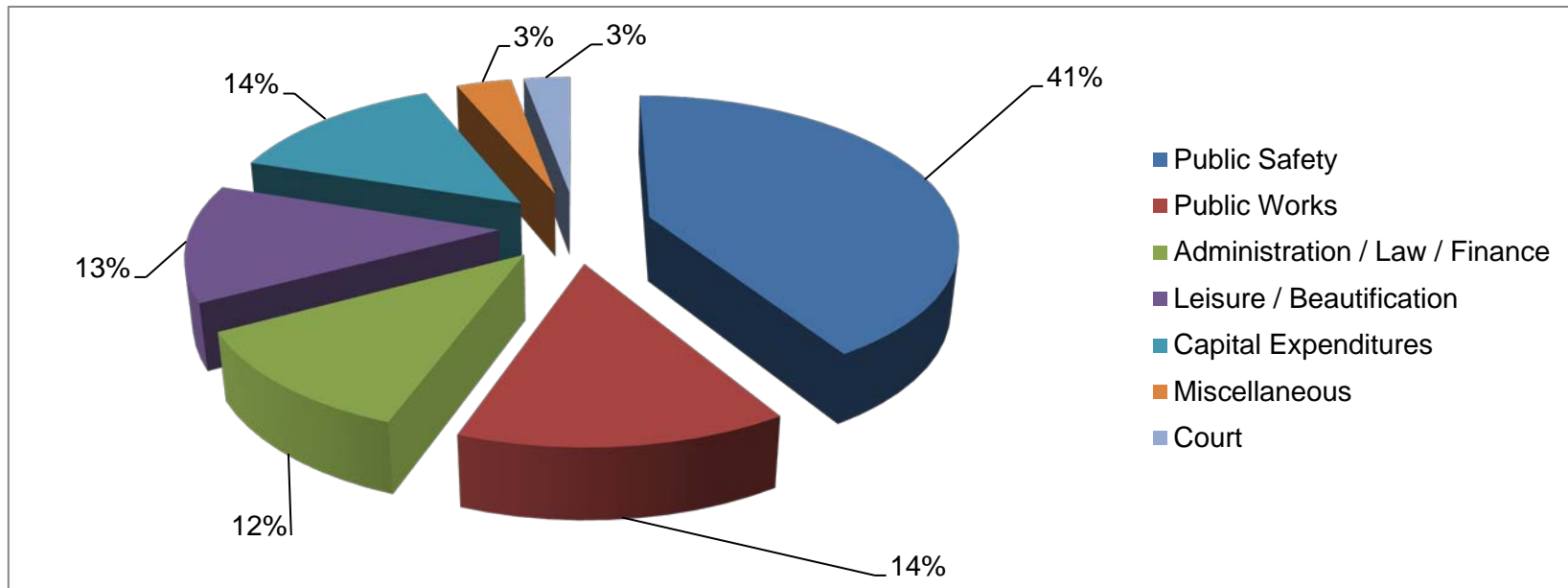
Other Funds

Budget Summary for 2018

Governmental Funds	Balance 1/1/2018	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2018
Bullock Endowment Trust	\$ 50,414	\$ 300	\$ 500	\$ 50,214
MLK Community Recognition	7,506	-	1,000	6,506
Smith Memorial Gardens	400,000	97,975	97,975	400,000
Indigent Drivers Alcohol Treatment	29,138	2,500	1,500	30,138
Enforcement and Education	9,707	500	1,500	8,707
Law Enforcement	8,769	-	1,500	7,269
Drug Law Enforcement	-	-	-	-
Police Pension	9,417	99,250	98,525	10,142
Court Clerk Computerization	23,067	7,500	11,500	19,067
Court Computerization	31,436	6,500	9,000	28,936
Court Special Projects	41,132	6,500	36,000	11,632
State Highway Improvement	84,880	31,500	32,600	83,780
Public Safety Endowment	244,613	1,500	12,000	234,113
Special Projects	716,441	483,513	700,000	499,954
Issue 2 Projects	-	-	-	-
Public Facilities	-	-	-	-
Bond Retirement	-	-	-	-
Electric Street Lighting	100,000	169,324	167,400	101,924
Self-Funded Insurance Trust	25,000	17,300	17,300	25,000
Fire Insurance Trust	-	-	-	-
Contractor's Permit Fee	-	2,000	2,000	-
Total	<u>\$ 1,781,520</u>	<u>\$ 926,162</u>	<u>\$ 1,190,300</u>	<u>\$ 1,517,382</u>

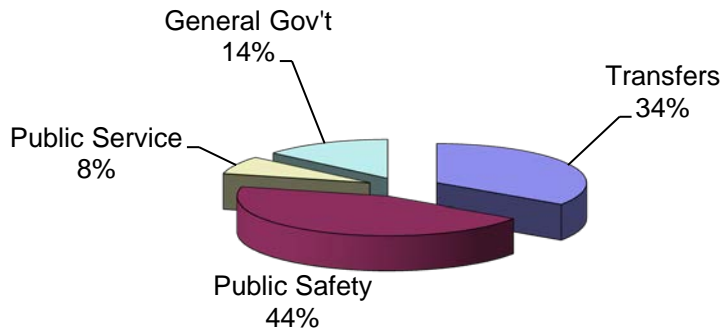
General City Services - Budgeted Expenditures

The graph below depicts the distribution of total budgeted expenditures by department and functional area for 2018.



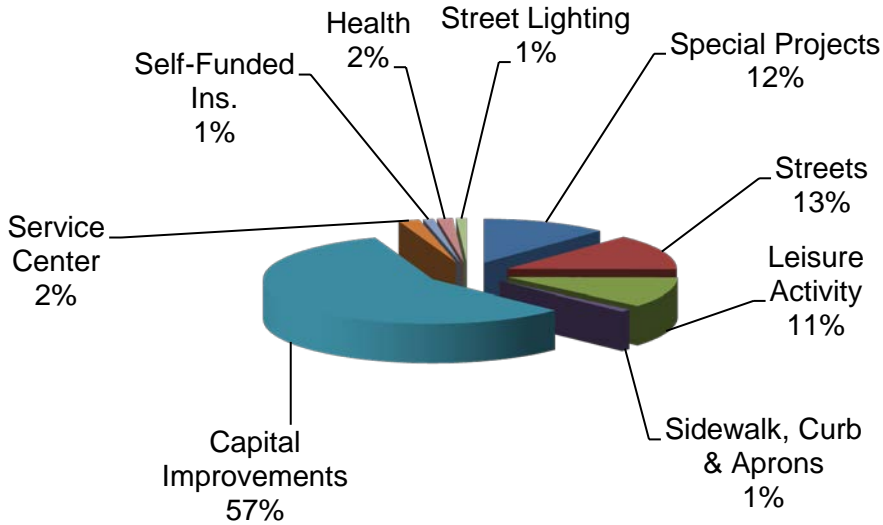
General Fund

General Fund Expenditures 2018 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 2018 Budget



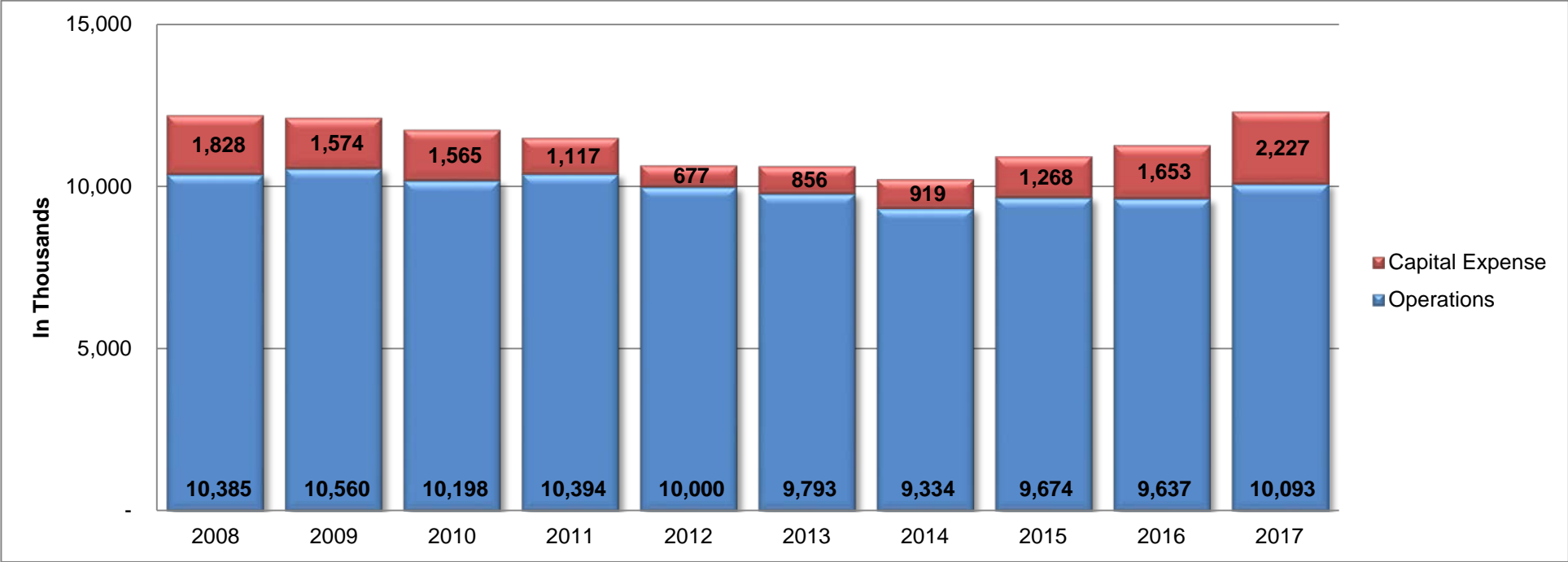
The transfer account of the General Fund supports other important service activities, particularly those relating to capital improvements, leisure activities and special project. Those activities are also supplemented by user fees, various grants and endowments.

General City Services

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>
2018	11,064,015	1,833,000	12,897,015	2018	TBD	TBD	TBD
2017	10,628,307	2,188,500	12,816,807	2017	10,092,843	2,226,552	12,319,395
2016	10,450,602	1,786,715	12,237,317	2016	9,636,592	1,652,517	11,289,109
2015	10,605,327	1,239,800	11,845,127	2015	9,674,377	1,268,228	10,942,605
2014	10,427,684	1,022,100	11,449,784	2014	9,334,285	919,309	10,253,594
2013	10,795,077	967,500	11,762,577	2013	9,793,352	856,074	10,649,426
2012	11,057,330	977,200	12,034,530	2012	10,000,152	652,568	10,652,720
2011	11,154,144	1,967,193	13,121,337	2011	10,393,835	1,116,846	11,510,681
2010	11,059,524	1,611,809	12,671,333	2010	10,198,222	1,565,324	11,763,546
2009	11,502,697	1,641,000	13,143,697	2009	10,560,497	1,574,187	12,134,684
2008	11,188,807	2,081,000	13,269,807	2008	10,382,462	1,827,927	12,210,389

These numbers demonstrate the degree to which our city has controlled costs over the years. From 2008 to 2014, we reduced actual spending by \$1,956,795...a 16.0% drop. A large portion of the increases in 2015, 2016 and 2017 are a result of capital expenditures, including the construction of a parking lot at Old River Sports Complex and the Shroyer Road reconstruction.

General City Services - Total Expenditures



The 2017 capital expense figure includes \$1,270,670 for the Shroyer Road project, of which \$762,402 will be reimbursed through federal highway dollars.

City of Oakwood

Changes in Cash Balances - General City Services

In thousands of dollars

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)
Revenue										
General Revenue:										
Property Tax	\$ 2,032	\$ 1,715	\$ 1,726	\$ 1,728	\$ 1,666	\$ 1,662	\$ 2,751	\$ 2,760	\$ 2,752	\$ 2,755
Income Tax	5,353	5,622	5,503	6,170	6,069	6,055	6,226	6,670	7,147	7,306
Estate Tax	1,302	2,689	997	396	362	2,155	31	3	0	2
Fines and Forfeitures	158	154	171	144	163	150	151	209	200	207
Intergovernmental	1,011	989	718	681	615	581	588	594	932	564
Investment Earnings	1,086	541	292	52	45	10	8	13	12	13
Other	453	240	234	375	426	566	486	439	409	462
Program Revenue:										
Charges for Services	858	822	828	663	665	685	691	717	705	706
Grants and Contributions	194	18	206	14	18	2	11	11	14	891
Other	17	24	38	16	13	14	56	55	24	70
Total Revenue	12,464	12,812	10,713	10,237	10,041	11,879	10,999	11,470	12,196	12,976
Expenditures:										
Personnel Services	7,462	7,747	7,757	8,009	7,964	7,956	7,328	7,686	7,607	7,891
Contractual Services	1,796	1,958	1,601	1,581	1,319	1,228	1,342	1,365	1,432	1,513
Materials and Supplies	808	697	707	710	624	546	634	589	556	639
Interest	116	62	71	29	28	27	-	-	-	-
Miscellaneous	204	97	62	65	64	37	30	35	41	49
	10,385	10,560	10,198	10,394	10,000	9,793	9,334	9,674	9,637	10,093
Capital Expenditures:										
Capital Outlay	1,828	1,574	1,565	1,117	677	856	919	1,268	1,653	2,227
Total Expenditures	12,213	12,134	11,764	11,511	10,677	10,649	10,253	10,943	11,289	12,319
Excess (Deficiency) of Revenue over Expenditures	250	679	(1,051)	(1,274)	(637)	1,229	746	528	907	657
Total Other Financing Sources and Uses	(1,212)	(1,242)	(1,127)	(550)	(628)	(2,452)	230	269	216	230
Net Change in Fund Balance	(962)	(563)	(2,178)	(1,823)	(1,264)	(1,222)	976	797	1,123	887
Cash Balance, Jan. 1	19,388	16,070	14,642	12,232	10,465	9,328	7,740	8,742	9,455	10,932
Prior Year Encumbrances and Expenditures	(2,357)	(864)	(231)	57	127	(365)	27	(84)	355	4
Cash Balance, Dec. 31	\$ 16,070	\$ 14,643	\$ 12,232	\$ 10,465	\$ 9,328	\$ 7,740	\$ 8,743	\$ 9,455	\$ 10,932	\$ 11,823

City of Oakwood

Changes in Cash Balances – General City Services

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

- 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.
- 2016: The increase in the cash balance at year end is the result of primarily two revenue receipts: \$490,000 of income taxes over 2015 and receipt of \$351,000 of permissive tax revenue, which is included under "Intergovernmental."
- 2017: The increase in cash balances at year end is a result of an increase in income taxes (\$159K) over prior year and a decrease in capital expenditures (\$188K) when the impact of the \$762K Federal matching is deducted from capital expenditures of \$2.2M.

Note:

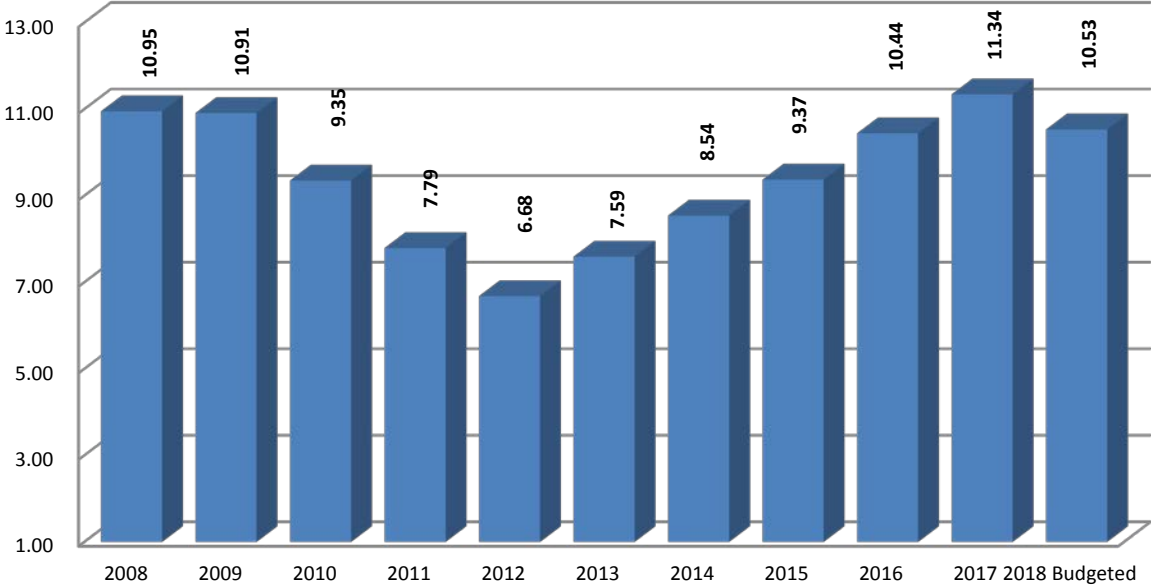
Personnel Services includes wages, salaries, life and health insurance benefits, retirement benefits, workers' compensation, unemployment, social security and Medicare taxes.

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.

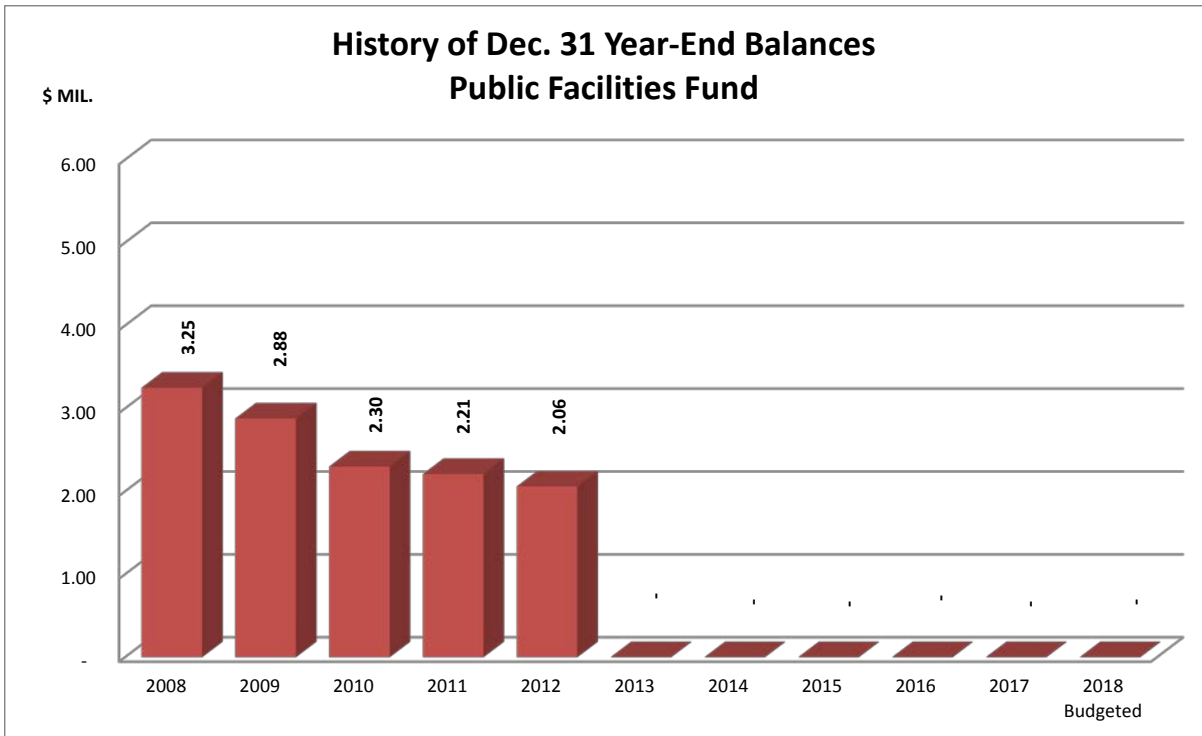
Total Other Financing Sources and Uses include the net of transfers in and out of the various funds and the net of short-term payments and short-term borrowings.

History of Dec. 31 Year-End Balances General City Services (Excl. Public Facilities)

\$ MIL.



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



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.

Refuse Fund

Budget Summary for 2018

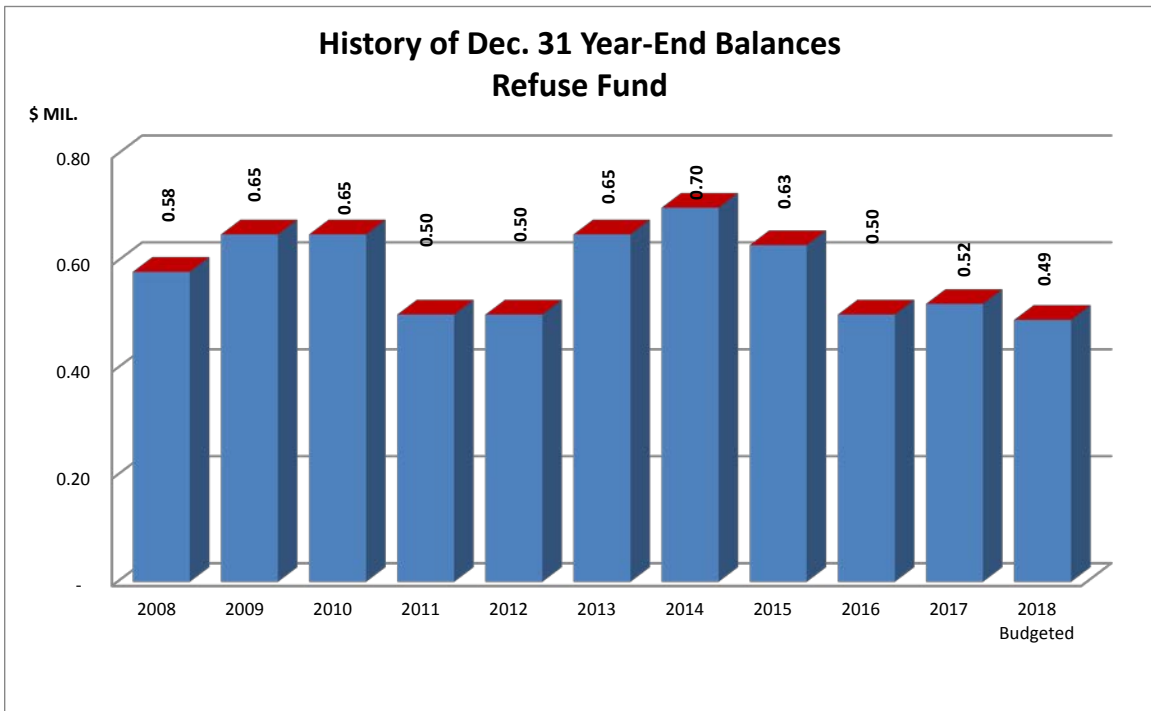
Governmental Funds	Balance 1/1/2018	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2018
Refuse	\$ 523,884	\$ 1,229,600	\$ 1,271,651	\$ 481,833
Total	<u>\$ 523,884</u>	<u>\$ 1,229,600</u>	<u>\$ 1,271,651</u>	<u>\$ 481,833</u>

City of Oakwood

Changes in Cash Balances - Refuse

In thousands of dollars

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	271	271	525	565	568	1,067	1,130	1,134	1,217	1,233
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	25	11	16	19	15	16	43	5	8	22
Total Revenue	296	282	541	584	583	1,083	1,174	1,139	1,225	1,255
Expenditures:										
Personnel Services	925	926	927	980	995	832	858	880	913	918
Contractual Services	285	227	235	230	190	178	150	170	176	192
Materials and Supplies	13	18	7	7	15	6	10	6	8	13
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	14	1	3	3	2	1	0	2	1	0
	1,237	1,172	1,172	1,220	1,202	1,017	1,018	1,058	1,098	1,124
Capital Expenditures:										
Capital Outlay	56	-	52	95	25	20	25	48	159	-
Total Expenditures	1,292	1,172	1,223	1,315	1,226	1,036	1,043	1,106	1,257	1,124
Excess (Deficiency) of Revenue over Expenditures	(996)	(890)	(682)	(731)	(643)	47	131	33	(32)	132
Total Other Financing Sources and Uses	907	924	681	580	642	98	(82)	(51)	61	(106)
Net Change in Fund Balance	(89)	34	(1)	(151)	(1)	145	48	(18)	29	25
Cash Balance, Jan. 1	686	625	665	667	516	517	668	698	633	506
Prior Year Encumbrances and Expenditures	28	6	3	(0)	3	6	(19)	(46)	(156)	(5)
Cash Balance, Dec. 31	\$ 625	\$ 665	\$ 667	\$ 516	\$ 517	\$ 668	\$ 698	\$ 633	\$ 506	\$ 527



Our refuse operations are 100% funded by user fees. We last raised our refuse rates in January 2016 from \$25 to \$27 per month.

Enterprise Funds

Budget Summary for 2018

Enterprise Funds	Balance 1/1/2018	Estimated Revenue	Proposed Approp	Estimated Balance
Water Operating	\$ 867,478	\$ 1,246,500	\$ 1,240,386	\$ 873,592
Water Improvement and Equipment Replacement	88,928	200,000	50,000	238,928
Sanitary Sewer Operating	505,149	1,692,200	1,630,987	566,362
Sanitary Sewer Improvement and Equipment Replacement	228,957	100,000	50,000	278,957
Stormwater Operating	272,842	327,100	543,596	56,346
Stormwater Improvement and Equipment Replacement	-	250,000	250,000	-
Total	\$ 1,963,354	\$ 3,815,800	\$ 3,764,969	\$ 2,014,185
Less: Internal Transfers	<u> </u>	<u>(550,000)</u>	<u>(550,000)</u>	<u> </u>
Net Total	<u><u>\$ 1,963,354</u></u>	<u><u>\$ 3,265,800</u></u>	<u><u>\$ 3,214,969</u></u>	<u><u>\$ 2,014,185</u></u>

Water Funds

Budget Summary for 2018

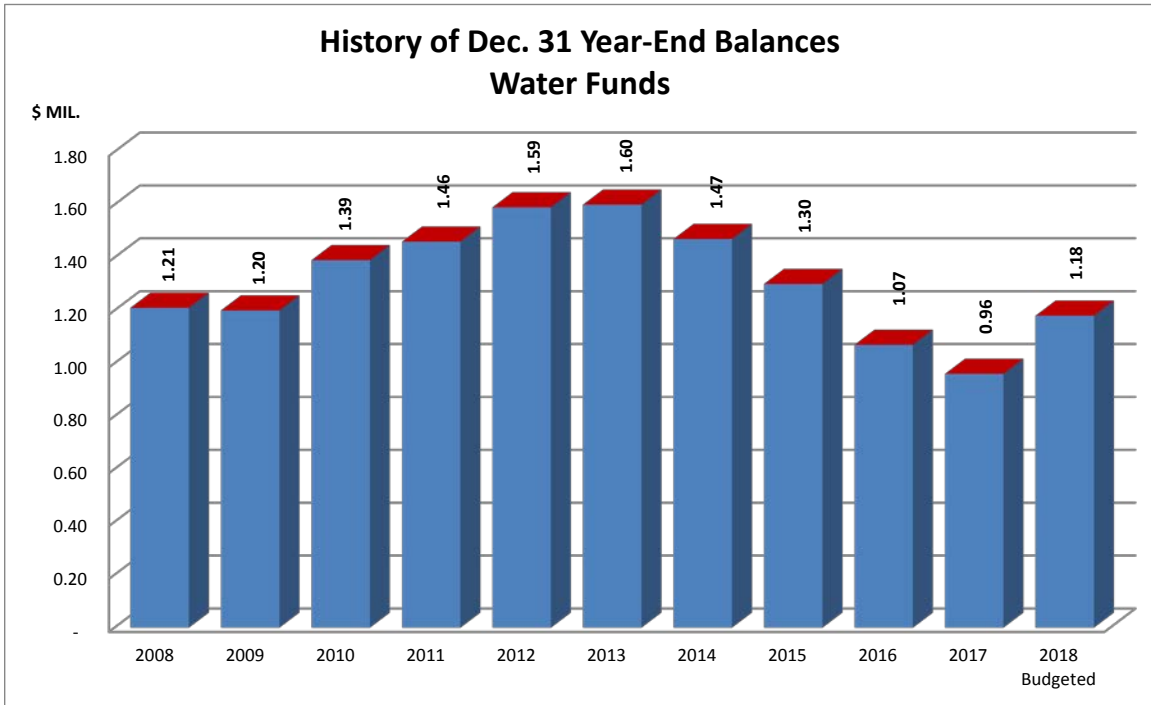
Governmental Funds	Balance 1/1/2018	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2018
Water Operating	\$ 867,478	\$ 1,246,500	\$ 1,240,386	\$ 873,592
Water Improvement and Equipment Replacement	88,928	200,000	50,000	238,928
Sub-Total	\$ 956,406	\$ 1,446,500	\$ 1,290,386	\$ 1,112,520
Less: Internal Transfers	<u> </u>	<u>(200,000)</u>	<u>(200,000)</u>	<u> </u>
Net Total	<u>\$ 956,406</u>	<u>\$ 1,246,500</u>	<u>\$ 1,090,386</u>	<u>\$ 1,112,520</u>

City of Oakwood

Changes in Cash Balances - Water

In thousands of dollars

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	70	44	26	10	9	9	8	6	7	5
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	899	870	1,017	905	989	887	838	851	888	967
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	39	41	28	41	29	43	39	30	29	31
Total Revenue	1,007	955	1,070	957	1,028	940	886	887	924	1,002
Expenditures:										
Personnel Services	388	409	427	425	425	510	520	520	498	499
Contractual Services	210	248	208	250	259	248	266	250	243	265
Materials and Supplies	124	107	122	126	122	118	133	123	134	143
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	5	2	14	0	0	0	1	2	22	-
	727	766	771	801	806	875	920	896	898	907
Capital Expenditures:										
Capital Outlay	41	94	40	16	17	-	71	101	187	157
Total Expenditures	768	860	811	818	823	875	991	997	1,085	1,064
Excess (Deficiency) of Revenue over Expenditures	240	95	259	139	205	64	(106)	(110)	(160)	(62)
Total Other Financing Sources and Uses	(158)	(154)	(70)	(72)	(76)	(73)	(70)	(68)	(67)	(70)
Net Change in Fund Balance	82	(60)	189	67	129	(8)	(175)	(178)	(227)	(132)
Cash Balance, Jan. 1	1,154	1,274	1,258	1,515	1,546	1,616	1,659	1,538	1,324	1,096
Prior Year Encumbrances and Expenditures	39	43	69	(36)	(59)	51	55	(37)	(1)	19
Cash Balance, Dec. 31	\$ 1,274	\$ 1,258	\$ 1,515	\$ 1,546	\$ 1,616	\$ 1,659	\$ 1,538	\$ 1,324	\$ 1,096	\$ 983



Our 2018 Budgeted year-end Water Fund balance is slightly above the \$1,000,000 minimum level that allows us to safely respond to emergencies or other unexpected events.

We raised our water rates in 2017. The rates were adjusted as follows: 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 were necessary to address increases in operating costs and respond to future capital needs. We do not have any Water Fund debt.

Based on the 2017 survey of water suppliers throughout the Miami Valley area, we rank 8th lowest of 66 suppliers. Our average quarterly water cost was \$40.06 lower than the 66-jurisdiction average.

Sanitary Sewer Funds

Budget Summary for 2018

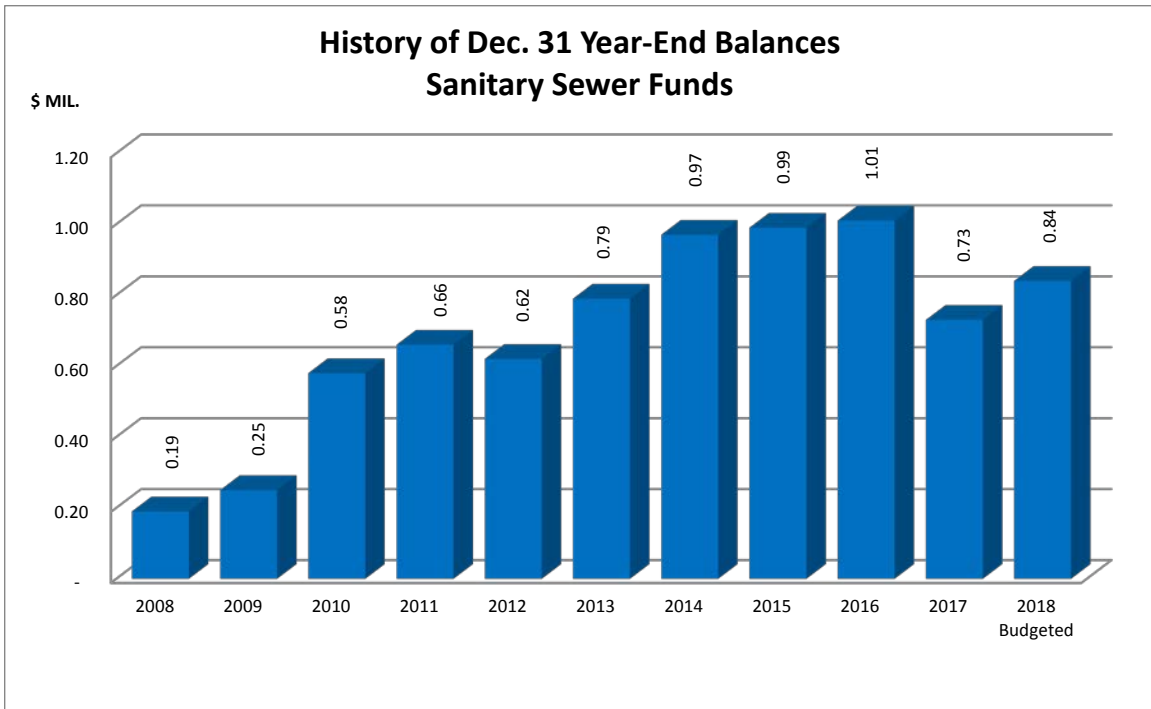
Governmental Funds	Balance 1/1/2018	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2018
Sanitary Sewer Operating	\$ 505,149	\$ 1,692,200	\$ 1,630,987	\$ 566,362
Sanitary Sewer Improvement and Equipment Replacement	228,957	100,000	50,000	278,957
Sub-Total	\$ 734,106	\$ 1,792,200	\$ 1,680,987	\$ 845,319
Less: Internal Transfers	<u> </u>	<u>(100,000)</u>	<u>(100,000)</u>	<u> </u>
Net Total	<u><u>\$ 734,106</u></u>	<u><u>\$ 1,692,200</u></u>	<u><u>\$ 1,580,987</u></u>	<u><u>\$ 845,319</u></u>

City of Oakwood

Changes in Cash Balances - Sanitary Sewer

In thousands of dollars

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	10	10	15	7	5	6	6	5	8	6
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	1,362	1,400	1,650	1,514	1,566	1,484	1,502	1,512	1,499	1,097
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	26	35	35	54	34	45	41	36	33	40
Total Revenue	1,399	1,445	1,700	1,574	1,605	1,535	1,549	1,553	1,540	1,143
Expenditures:										
Personnel Services	225	234	224	241	245	324	335	338	332	348
Contractual Services	975	1,000	1,079	1,074	1,301	1,083	1,027	1,086	1,082	975
Materials and Supplies	7	12	4	5	5	5	10	5	6	5
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	3	5	2	1	3	-	5	5	1	5
	1,210	1,252	1,308	1,321	1,554	1,412	1,376	1,434	1,421	1,332
Capital Expenditures:										
Capital Outlay	-	25	11	115	30	-	-	53	85	80
Total Expenditures	1,210	1,277	1,319	1,436	1,584	1,412	1,376	1,487	1,507	1,412
Excess (Deficiency) of Revenue over Expenditures	189	169	382	138	21	123	173	67	33	(269)
Total Other Financing Sources and Uses	(113)	(113)	(59)	(60)	(62)	(60)	(58)	(59)	(46)	(33)
Net Change in Fund Balance	76	56	322	78	(41)	62	115	7	(12)	(302)
Cash Balance, Jan. 1	120	202	281	584	797	650	1,220	1,229	1,275	1,280
Prior Year Encumbrances and Expenditures	6	24	(19)	134	(106)	507	(105)	38	18	59
Cash Balance, Dec. 31	\$ 202	\$ 281	\$ 584	\$ 797	\$ 650	\$ 1,220	\$ 1,229	\$ 1,275	\$ 1,280	\$ 1,037



Our 2018 Budgeted year-end Sanitary Sewer Fund balances are below the \$1,000,000 minimum level.

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 eight years including a 14% increase expected by Montgomery County in 2018. In December 2017, City Council approved a sewer rate increase. That increase is effective January, 2018 and will cost the typical residential customer about \$13 per month in additional sanitary sewer fees. Based on the 2017 survey, our current sewer rates rank 30th of 63 jurisdictions. We pay \$6.55 per quarter less than the area average. We do not have any sewer fund debt.

Stormwater Funds

Budget Summary for 2018

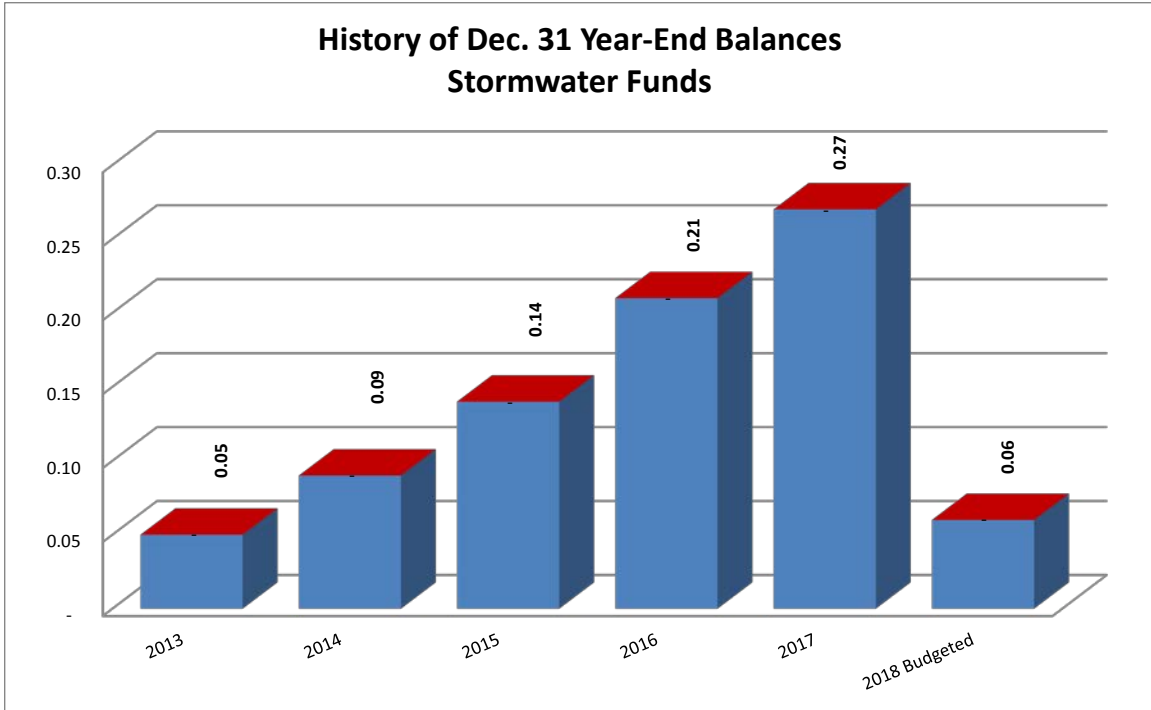
Governmental Funds	Balance 1/1/2018	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2018
Stormwater Operating	\$ 272,842	\$ 327,100	\$ 543,596	\$ 56,346
Stormwater Improvement and Equipment Replacement	-	250,000	250,000	-
Sub-Total	\$ 272,842	\$ 577,100	\$ 793,596	\$ 56,346
Less: Internal Transfers	<u> </u>	<u>(250,000)</u>	<u>(250,000)</u>	<u> </u>
Net Total	<u>\$ 272,842</u>	<u>\$ 327,100</u>	<u>\$ 543,596</u>	<u>\$ 56,346</u>

City of Oakwood

Changes in Cash Balances - Stormwater

In thousands of dollars

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)
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	316
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	0	6	9
Total Revenue	-	-	-	-	-	253	274	274	282	325
Expenditures:										
Personnel Services	-	-	-	-	-	146	175	181	175	194
Contractual Services	-	-	-	-	-	23	28	16	19	29
Materials and Supplies	-	-	-	-	-	12	12	5	6	14
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	0	0	-	-	1
	-	-	-	-	-	181	214	202	200	237
Capital Expenditures:										
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	181	214	202	200	237
Excess (Deficiency) of Revenue over Expenditures	-	-	-	-	-	73	60	72	82	87
Total Other Financing Sources and Uses	-	-	-	-	-	(22)	(21)	(21)	(20)	(21)
Net Change in Fund Balance	-	-	-	-	-	51	39	51	62	67
Cash Balance, Jan. 1	-	-	-	-	-	-	58	96	147	218
Prior Year Encumbrances and Expenditures	-	-	-	-	-	7	(1)	(1)	9	(11)
Cash Balance, Dec. 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58	\$ 96	\$ 147	\$ 218	\$ 273



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 decrease in 2018 year-end balance is the result of the purchase of a \$250,000 street sweeper.

2018 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.

2018 GOALS & OBJECTIVES

2018 BUILDING CONSTRUCTION/REHAB PROJECTS: 2018 promises to be a busy year with three major building/rehab construction projects on the schedule.

1. Element of Oakwood: Construction is scheduled to get underway in early 2018 on the 84-unit Element of Oakwood condominium project located in Pointe Oakwood along the lower portion of Old River Trail. The project consists of two 42-unit buildings with an attached clubhouse and swimming pool. The developer is Hills Communities and they intend to have the buildings ready for occupancy during the second half of 2019.
2. Russel Wealth Management: Following City Council approval in November, 2017, ground will be broken in early 2018 for a 3-story, 22,000 square foot office building to be the headquarters of Russell Wealth Management. Located on the 12 acre Sugar Camp campus, the building is slated for completion by late 2018.
3. Kettering Health Network, 2600 Far Hills Building: In April, 2017, Kettering Health Network purchased the 2600 Far Hills Avenue office building for the purpose of converting the space to medical offices and related support services. In 2018, KHN intends to move forward with either demolishing the existing building and constructing a new office building, or doing an extensive rehabilitation of the existing building. As part of their plans, KHN also intends to add supporting parking in the immediate area. This is expected to be a two year project.

Budget: Staff time and in-house labor.

Issues/Elements:

- With hearings and building plans having already been approved for Element of Oakwood and Russell Wealth Management, city staff will be primarily in an oversight role to ensure the buildings are constructed in accordance with approved plans. Any issues that might come up during construction will be resolved consistent with established Oakwood policies and procedures and building code regulations.
- The level of city involvement with the KHN project will be determined by whether the existing building is renovated, or a new structure is built on the site. KHN also intends to construct additional off-street parking in the immediate area to support building users and tenants. Additional staff time will be required in the event the existing building is demolished and a new building is constructed on the site. Regardless of the building option chosen, this is an important project for the community and staff will be available to assist KHN in developing the site consistent with the city's Comprehensive Plan and community needs.

SHAFOR PARK TENNIS FACILITY RECONSTRUCTION: In 2018, the city will completely reconstruct the Shafor Park tennis court complex. The current facility is roughly 60 years old and includes six tennis courts. As currently envisioned, the 2018 project will involve the following design features:

- Five Tennis Courts
- Hitting Wall
- Spectator Seating
- New Parking Spaces
- New Fencing and Landscaping

The project will include 25 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: \$700,000

Issues/Elements:

- Work with the architectural/engineering firm to refine the project scope and budget.
- Develop the 2018 construction schedule and bid the project.
- Completion of project is expected in the summer of 2018.

SAFETY DEPARTMENT: In 2018, the Safety Department will complete the final component of the dispatch center upgrade project with the installation of the Vesta Next Generation 911 controller. In 2017, the Oakwood Public Safety Department worked in collaborative partnership with the Kettering Police Department, Centerville Police Department, and the Moraine Police Department to request AT&T Global Services develop a joint 911 system for all four Public Safety Answering Points (PSAP). The benefit of this approach was a cost savings to all communities involved by sharing upfront costs. Furthermore, the 911 system was designed to be geo-diverse and be split between multiple agencies, greatly increasing redundancy. In the event of a catastrophic incident within Oakwood, the Safety Department will now have a fully functional back-up Oakwood 911 call center. It is anticipated that this project will be completed in the first quarter of 2018.

Issues/Elements:

- Transition from an older generation 911 system to modernized next generation enhanced system technology.
- Safety Department personnel will be required to complete specialized training on VESTA NG 9-1-1 system.

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 2018, 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 2018 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, and as mandated by Ohio H.B. 49, which is scheduled to take effect on January 1, 2018. Both of these state laws are subject to ongoing legal challenges filed in November 2017, in which the city is a participant, so these will be important areas to monitor in 2018.

The Law Department goals for 2018 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. 2018 will likely include a focus on aspects of the Zoning Code.
2. The Law Department will continue to work with the Oakwood Municipal Court as the court's administrative procedures are updated and as new electronic records management software is implemented in 2018. 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. This remains a complex endeavor, since the old tax ordinance (Ch.148) continues to be administered for tax years 2015 and earlier, while the new tax ordinance (Ch.148-1) is applied to tax years 2016 and beyond. In addition, changes continue to develop at the state level that affect the city's administration of the new tax ordinance, and the city is a participant in ongoing constitutional challenges to H.B.5 and H.B. 49. 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 Court to ensure that new case management software is utilized in ways that are responsive to city needs.
- Work with Tax Department to interpret and implement changes mandated by the State of Ohio and continue to monitor ongoing litigation.
- 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 City Services

General City Services include the City's eight Major Operating Funds and twenty-one other revenue funds. The Refuse and Enterprise Funds (Water, Sanitary Sewer and Stormwater) are excluded.

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 Fund

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	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Property Tax	2,546,114	2,554,830	2,547,560	2,550,676	2,674,500
Net Income Tax	6,226,393	6,670,164	7,146,676	7,305,934	7,150,000
Estate Tax	30,572	3,337	380	1,997	-
Fines, Forfeitures and Permits	131,976	186,687	178,958	185,643	185,850
Intergovernmental	172,365	175,841	158,995	136,659	139,148
Other	438,615	413,304	384,235	434,128	368,025
Total Revenue	9,546,035	10,004,163	10,416,804	10,615,037	10,517,523
Expenditures					
Personnel Services					
Council	16,452	17,574	16,955	17,002	17,100
Administration	735,558	787,658	784,714	858,927	934,920
Law Department	83,220	88,314	83,441	86,920	93,875
Municipal Court	182,254	205,805	229,583	223,931	238,845
Buildings and Grounds	588	-	-	-	-
Police & Fire	4,418,408	4,608,663	4,564,991	4,731,192	4,950,692
Engineering	55,640	61,222	61,787	66,304	80,075
Beautification / Parks and Gardens	247,770	258,362	281,070	270,154	296,375
Total Personnel Services	5,739,890	6,027,598	6,022,541	6,254,430	6,611,882
Contractual Services					
Council	21,311	21,737	27,605	29,105	42,201
Administration	174,044	178,345	187,995	181,088	215,320
Law Department	12,406	18,904	34,799	20,374	35,500
Municipal Court	6,574	7,065	8,577	7,404	15,000
Regional Co-Op Endeavors	47,343	46,785	29,878	29,444	37,250
Citizens Advisory	576	817	505	172	2,500
Buildings and Grounds	205,347	201,579	221,159	232,627	228,900
Police	137,738	149,807	156,190	177,082	191,150
Fire	55,051	52,632	34,756	50,430	60,150
Engineering	6,496	12,856	27,544	21,714	19,400
Beautification / Parks and Gardens	135,059	148,973	138,952	166,454	176,810
Contingency	-	-	-	-	-
Total Contractual Services	801,945	839,500	867,960	915,894	1,024,181
Materials and Supplies					
Council	614	1,512	-	640	750
Administration	8,686	6,797	8,099	13,940	10,500
Law Department	235	200	735	170	1,000
Municipal Court	440	761	818	677	1,500
Regional Co-Op Endeavors	-	-	-	-	-
Citizens Advisory	2,274	2,284	2,334	2,031	3,500
Buildings and Grounds	9,738	8,861	9,447	10,428	13,700
Police	36,990	45,662	34,339	54,374	47,850
Fire	15,061	17,481	26,655	33,250	46,500
Engineering	1,717	1,499	807	1,632	2,500
Beautification / Parks and Gardens	43,856	46,202	49,482	51,157	58,000
Contingency	-	-	-	-	-
Total Materials and Supplies	119,611	131,259	132,716	168,299	185,800

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Capital Outlay					
Buildings and Grounds	12,031	13,110	21,543	16,987	10,000
Total Capital Outlay	12,031	13,110	21,543	16,987	10,000
Miscellaneous					
Council	-	-	4,759	3,502	5,000
Administration	5,325	11,137	10,020	18,492	16,600
Municipal Court	4	28	-	270	100
Buildings and Grounds	-	-	-	-	100
Police	722	633	1,214	672	1,400
Fire	171	591	840	216	500
Engineering	117	286	392	311	500
Beautification / Parks and Gardens	4,640	4,598	3,613	6,242	6,000
Contingency	-	-	-	-	-
Total Miscellaneous	10,979	17,273	20,838	29,705	30,200
Total Expenditures	6,684,456	7,028,740	7,065,598	7,385,315	7,862,063
Excess (Deficiency) of Revenues over Expenditures	2,861,579	2,975,423	3,351,206	3,229,722	2,655,460
Other Financing Sources and Uses:					
Transfers In					
From Special Projects Fund	-	-	-	-	-
Police Transfers Out					
To Motor Pool	(107,647)	(85,874)	(84,726)	(102,598)	(107,580)
Fire Transfers Out					
To Motor Pool	(3,262)	(2,604)	(2,567)	(3,109)	(3,260)
Engineering Transfers Out					
To Motor Pool	(3,262)	(2,604)	(2,567)	(3,109)	(3,260)
Beautification Transfers Out					
To Motor Pool	(13,049)	(10,408)	(10,271)	(12,435)	(13,040)
General Fund Transfers Out (to various funds - see summary)	(1,622,350)	(1,573,934)	(2,295,613)	(2,602,152)	(4,197,112)
Total Other Financing Sources and Uses	(1,749,570)	(1,675,424)	(2,395,744)	(2,723,403)	(4,324,252)
Net Change in Fund Balance	1,112,009	1,299,999	955,462	506,319	(1,668,792)
Cash Balance, Jan. 1	3,980,915	5,048,951	6,328,102	7,237,504	7,711,126
Add: Receipts	9,546,035	10,004,163	10,416,804	10,615,037	10,517,523
Less: Disbursements	(8,477,999)	(8,725,012)	(9,507,402)	(10,141,415)	(12,214,891)
Cash Balance, Dec. 31	5,048,951	6,328,102	7,237,504	7,711,126	6,013,758
Less: Outstanding Encumbrances	(34,476)	(37,682)	(45,396)	(58,576)	(30,000)
Unencumbered Fund Balance, Dec. 31	5,014,475	6,290,420	7,192,108	7,652,550	5,983,758

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Expenditures					
Personnel Services					
Salaries	14,895	15,785	15,200	15,200	15,200
Workers Compensation	306	384	403	450	500
Health Insurance	-	-	-	-	-
Medicare	1,038	1,027	989	989	1,000
Other	213	378	363	363	400
Total Personnel Services	16,452	17,574	16,955	17,002	17,100
Contractual Services					
Election Expense	2,834	258	2,751	1,861	3,000
Consultants	-	-	-	-	5,000
Conferences	254	205	2,242	464	5,000
Community Service Promotion	14,329	17,662	19,171	23,223	20,600
Historical Preservation	100	-	-	-	1,000
Comprehensive Plan Update	-	-	-	-	-
Marketing and Promotion	-	320	-	-	2,000
Other	3,794	3,292	3,441	3,557	5,601
Total Contractual Services	21,311	21,737	27,605	29,105	42,201
Materials and Supplies					
Office Supplies	614	1,512	-	640	750
Total Materials and Supplies	614	1,512	-	640	750
Miscellaneous					
Sister City Expenses	-	-	3,692	2,002	2,500
Other	-	-	1,067	1,500	2,500
Total Miscellaneous	-	-	4,759	3,502	5,000
Total Expenditures	38,377	40,823	49,319	50,249	65,051

Administration, Finance 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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Expenditures					
Personnel Services					
Salaries	566,913	625,944	605,515	671,533	716,625
Retirement	77,093	80,695	77,422	81,721	95,150
Workers Compensation	16,220	13,279	14,453	16,380	18,010
Health Insurance	63,491	55,332	73,148	75,936	89,475
Medicare	5,947	6,542	6,430	6,744	7,520
Other	5,894	5,866	7,746	6,613	8,140
Total Personnel Services	735,558	787,658	784,714	858,927	934,920
Contractual Services					
Audit Fees	24,336	24,295	27,335	25,030	30,000
Postage	14,825	14,758	14,781	9,750	15,000
Oakwood Training Academy	9,813	5,510	9,392	12,438	14,700
Inspections - Kettering	32,981	34,300	35,673	27,734	38,000
Investment Advisor	6,915	5,702	7,233	7,382	9,000
ED/GE Contribution	-	-	-	-	-
Consultants	5,262	8,371	10,808	8,742	15,000
County Auditor Fees	27,764	26,309	25,707	24,862	28,000
Memberships & Subscriptions	8,894	9,399	9,219	8,716	10,000
Conferences	2,583	2,130	2,188	3,910	2,500
Legal Advertising	3,857	8,353	5,442	6,076	6,000
Financial Software Upgrade	-	-	-	-	-
Other	36,814	39,218	40,217	46,448	47,120
Total Contractual Services	174,044	178,345	187,995	181,088	215,320
Materials and Supplies					
Office Supplies	6,866	5,246	6,295	6,812	7,500
General Equipment / Tools	1,301	1,400	1,804	7,128	2,000
Uniforms	519	-	-	-	1,000
Other	-	151	-	-	-
Total Materials and Supplies	8,686	6,797	8,099	13,940	10,500
Miscellaneous					
Employee Recognition	7,281	11,706	7,286	13,290	15,500
Cafeteria Benefit	(2,453)	(569)	2,457	432	500
Other	497	-	277	4,770	600
Total Miscellaneous	5,325	11,137	10,020	18,492	16,600
Total Expenditures	923,613	983,937	990,828	1,072,447	1,177,340

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Expenditures					
Personnel Services					
Salaries	62,312	66,860	64,512	67,560	71,850
Retirement	8,388	8,509	8,337	8,566	10,060
Workers Compensation	1,799	1,519	1,608	1,819	2,000
Health Insurance	9,135	9,749	7,272	7,357	8,140
Medicare	867	929	901	950	1,045
Other	719	748	811	668	780
Total Personnel Services	83,220	88,314	83,441	86,920	93,875
Contractual Services					
Legal Services	6,500	14,114	28,190	15,196	20,000
Conferences	566	588	355	563	2,000
Court Filing Fees	1,199	-	1,135	-	6,000
Other	4,141	4,202	5,119	4,615	7,500
Total Contractual Services	12,406	18,904	34,799	20,374	35,500
Materials and Supplies					
Office Supplies	235	120	272	170	500
General Equipment / Tools	-	80	463	-	500
Other	-	-	-	-	-
Total Materials and Supplies	235	200	735	170	1,000
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	95,861	107,418	118,975	107,464	130,375

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Expenditures					
Personnel Services					
Salaries	147,627	160,942	173,670	178,124	191,440
Retirement	20,502	21,340	23,078	23,494	27,625
Workers Compensation	3,989	3,702	3,955	4,589	5,050
Health Insurance	7,439	15,803	23,434	13,662	10,280
Medicare	2,112	2,292	2,429	2,537	2,775
Other	585	1,726	3,017	1,525	1,675
Total Personnel Services	182,254	205,805	229,583	223,931	238,845
Contractual Services					
Service Contracts	1,339	1,523	1,836	688	3,000
Telephone Equipment Lease	966	941	941	941	1,200
Telephone	1,164	1,042	1,053	905	1,800
Law Library	97	97	107	126	1,000
Other	3,008	3,462	4,640	4,744	8,000
Total Contractual Services	6,574	7,065	8,577	7,404	15,000
Materials and Supplies					
Office Supplies	335	525	749	677	1,000
General Equipment / Tools	7	236	69	-	500
Other	98	-	-	-	-
Total Materials and Supplies	440	761	818	677	1,500
Miscellaneous					
Other	4	28	-	270	100
Total Miscellaneous	4	28	-	270	100
Total Expenditures	189,272	213,659	238,978	232,282	255,445

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
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	1,840	1,900
Miami Valley Regional Crime Lab	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	346	219	800
Tactical Crime Suppression Unit	11,686	9,202	9,724	9,763	14,500
Mont. Co. Public Defender Comm.	1,894	3,749	3,988	3,643	5,000
Ombudsman Program	-	-	-	-	450
Miami Valley USAR Task Force	-	-	-	-	500
Fire / EMS Alliance	2,209	2,208	2,209	2,208	2,250
Montgomery County GIS	-	-	-	-	-
First Suburbs Consortium	250	250	250	250	250
Dayton Development Coalition	5,500	5,500	5,500	5,500	5,500
South Suburban Coalition	-	-	-	-	-
Total Contractual Services	47,343	46,785	29,878	29,444	37,250
Total Expenditures	47,343	46,785	29,878	29,444	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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Expenditures					
Contractual Services					
Environmental Committee	576	817	505	172	2,500
Other					
Total Contractual Services	576	817	505	172	2,500
Materials and Supplies					
Environmental Committee	2,274	2,284	2,334	2,031	3,500
Other	-	-	-	-	-
Total Materials and Supplies	2,274	2,284	2,334	2,031	3,500
Miscellaneous					
Citizens' Advisory	-	-	-	-	-
Youth Commission	-	-	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
 Total Expenditures	 2,850	 3,101	 2,839	 2,203	 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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Expenditures					
Personnel Services					
Salaries	-	-	-	-	-
Retirement	-	-	-	-	-
Workers Compensation	588	-	-	-	-
Health Insurance	-	-	-	-	-
Medicare	-	-	-	-	-
Other	-	-	-	-	-
Total Personnel Services	588	-	-	-	-
Contractual Services					
Telephone Equipment Lease	4,353	4,286	4,286	4,286	4,500
Telephone Service	5,651	6,156	7,049	6,339	7,050
Service Contracts	13,591	10,303	10,181	8,577	15,000
Postage	1,467	2,884	2,630	2,463	3,000
Utilities	70,617	68,576	71,733	66,124	75,000
Newsletter, Annual Reports	9,042	11,579	14,842	11,579	14,000
Buildings & Grounds Maintenance	59,624	55,735	57,760	82,239	55,000
Property Tax Assessments	1,248	1,511	1,491	1,205	1,550
Multi-Peril Insurance	17,107	17,600	18,056	19,646	21,500
Other	22,647	22,949	33,131	30,169	32,300
Total Contractual Services	205,347	201,579	221,159	232,627	228,900
Materials and Supplies					
Office Supplies	2,377	2,330	2,604	2,833	3,000
Janitorial Supplies	283	306	422	275	1,000
Building Supplies	5,337	5,699	6,027	6,719	7,000
General Equipment / Tools	1,741	526	394	601	2,200
Other	-	-	-	-	500
Total Materials and Supplies	9,738	8,861	9,447	10,428	13,700
Capital Outlay					
Wonderly Avenue Apartment Bldg	12,031	13,110	21,543	16,987	10,000
Total Capital Outlay	12,031	13,110	21,543	16,987	10,000
Miscellaneous					
Other	-	-	-	-	100
Total Miscellaneous	-	-	-	-	100
Total Expenditures	227,704	223,550	252,149	260,042	252,700

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Expenditures					
Personnel Services					
Salaries	3,310,456	3,462,780	3,369,175	3,507,472	3,587,990
Retirement	535,019	535,131	512,174	545,563	564,115
Workers Compensation	84,348	75,850	79,110	89,122	97,990
Health Insurance	413,689	456,376	523,352	510,846	614,117
Medicare	46,023	48,161	46,704	48,849	52,025
Other	28,873	30,365	34,476	29,340	34,455
Total Personnel Services	4,418,408	4,608,663	4,564,991	4,731,192	4,950,692
Contractual Services					
Service Contracts	53,910	48,160	74,359	76,109	80,000
Telephone Service	10,282	9,316	10,209	10,131	12,000
Telephone Equipment Lease	8,960	8,728	8,728	8,728	10,000
Radio Systems Maint. & LEADS	15,485	15,491	11,969	11,544	16,000
Uniform Cleaning and Repair	2,441	2,552	2,606	2,495	2,600
Consultants	7,786	5,449	6,019	20,537	8,000
Pre-Employment Exams, Tests	2,515	4,817	867	6,200	3,000
Conferences	-	1,111	1,903	-	2,500
Basic Certification	1,088	16,995	-	500	5,000
Multi-Peril Insurance	26,582	27,348	29,572	32,177	35,395
Other	8,689	9,840	9,958	8,661	16,655
Total Contractual Services	137,738	149,807	156,190	177,082	191,150
Materials and Supplies					
Youth Service, Volunteer Programs	1,718	1,857	2,815	2,173	3,000
Bicycle Program	-	235	-	-	1,000
Office Supplies	4,872	4,942	5,279	5,829	7,000
Police Equipment, Ammunition	8,922	8,982	12,280	7,012	13,000
General Equipment / Tools	5,234	6,676	4,411	13,475	7,000
Uniforms	15,913	21,967	9,024	25,387	15,000
Other	331	1,003	530	498	1,850
Total Materials and Supplies	36,990	45,662	34,339	54,374	47,850
Miscellaneous					
Other	722	633	1,214	672	1,400
Total Miscellaneous	722	633	1,214	672	1,400
Total Expenditures	4,593,858	4,804,765	4,756,734	4,963,320	5,191,092
Other Financing Uses:					
Police Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	107,647	85,874	84,726	102,598	107,580
Total Transfers Out	107,647	85,874	84,726	102,598	107,580
Total Expenditures and Transfers	4,701,505	4,890,639	4,841,460	5,065,918	5,298,672

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Expenditures					
Contractual Services					
Service Contracts	4,862	5,311	4,830	3,558	6,000
EMS Billing Services	10,193	9,979	7,958	8,246	10,000
Preventive Maint. - Engine, Medic	8,587	9,484	2,773	11,657	8,000
Bunker Gear Cleaning and Repair	499	314	593	174	2,000
Consultants	-	-	-	-	-
Training	10,257	8,274	899	4,639	8,000
Multi-Peril Insurance	14,212	14,622	14,640	15,929	15,000
Other	6,441	4,648	3,063	6,227	11,150
Total Contractual Services	55,051	52,632	34,756	50,430	60,150
Materials and Supplies					
Ambulance Equipment	3,303	2,081	2,716	1,268	4,000
General Equipment / Tools	1,775	5,015	3,304	7,241	5,000
Uniforms	6,943	7,294	17,633	21,713	34,000
Other	3,040	3,091	3,002	3,028	3,500
Total Materials and Supplies	15,061	17,481	26,655	33,250	46,500
Miscellaneous					
Other	171	591	840	216	500
Total Miscellaneous	171	591	840	216	500
Total Expenditures	70,283	70,704	62,251	83,896	107,150
Other Financing Uses:					
Fire Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	3,262	2,604	2,567	3,109	3,260
Total Transfers Out	3,262	2,604	2,567	3,109	3,260
Total Expenditures and Transfers	73,545	73,308	64,818	87,005	110,410

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Expenditures					
Personnel Services					
Salaries	39,756	43,428	44,341	46,803	57,035
Retirement	4,789	5,614	5,716	6,038	7,985
Workers Compensation	1,365	923	1,024	1,181	1,300
Health Insurance	8,592	9,995	9,324	10,972	12,125
Medicare	553	602	613	649	830
Other	585	660	769	661	800
Total Personnel Services	55,640	61,222	61,787	66,304	80,075
Contractual Services					
Telephone	142	141	142	111	300
Consultants	5,443	11,700	20,300	15,000	10,000
GIS Implementation	-	-	4,111	5,000	5,000
Conferences	46	11	14	9	1,000
Other	865	1,004	2,977	1,594	3,100
Total Contractual Services	6,496	12,856	27,544	21,714	19,400
Materials and Supplies					
Office Supplies	302	925	350	645	500
General Equipment / Tools	997	261	190	777	1,500
Uniforms	418	313	267	210	500
Other	-	-	-	-	-
Total Materials and Supplies	1,717	1,499	807	1,632	2,500
Miscellaneous					
Other	117	286	392	311	500
Total Miscellaneous	117	286	392	311	500
Total Expenditures	63,970	75,863	90,530	89,961	102,475
Other Financing Uses:					
Engineering Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	3,262	2,604	2,567	3,109	3,260
Total Transfers Out	3,262	2,604	2,567	3,109	3,260
Total Expenditures and Transfers	67,232	78,467	93,097	93,070	105,735

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Expenditures					
Personnel Services					
Salaries	180,686	186,578	206,239	193,066	208,450
Retirement	24,215	24,377	23,436	25,004	28,990
Workers Compensation	4,564	4,423	4,525	5,042	5,540
Health Insurance	25,565	30,186	32,834	33,397	38,520
Medicare	1,973	2,039	1,939	2,130	3,025
Other	10,767	10,759	12,097	11,515	11,850
Total Personnel Services	247,770	258,362	281,070	270,154	296,375
Contractual Services					
Tree Removing, Trimming	30,373	30,000	33,357	56,598	60,000
Irrigation System Maintenance	7,530	18,624	4,482	7,364	8,500
Tree Pruning	27,029	31,266	32,383	32,333	30,000
Stump Removal	13,049	19,738	18,738	21,297	20,000
Fertilizing and Spraying Trees	30,231	30,102	30,150	29,831	36,000
Parks, Blvd. - Weed / Feed	13,574	13,574	13,574	13,069	14,000
Equipment Maintenance & Repair	754	887	735	865	1,500
Multi-Peril Insurance	4,211	4,332	4,685	5,097	5,610
Other	8,308	450	848	-	1,200
Total Contractual Services	135,059	148,973	138,952	166,454	176,810
Materials and Supplies					
Fertilizer, Top Soil, Sod, Seed	7,140	5,072	7,217	7,604	6,000
General Equipment / Tools	2,028	1,097	3,159	1,869	8,800
Community Decorations	-	-	-	-	1,000
Decorative Holiday Lighting	4,063	2,242	1,955	2,005	5,000
Blvd. and Basket Planting	12,987	21,060	17,634	18,880	17,000
Johnny Appleseed Program	9,630	13,485	15,891	15,834	15,000
Plant Material Replaced on Blvds.	2,625	2,304	3,000	3,000	3,000
Other	5,383	942	626	1,965	2,200
Total Materials and Supplies	43,856	46,202	49,482	51,157	58,000
Miscellaneous					
Beautification Awards	12	10	1,117	10	1,000
Park Maint. - Loy, Houk, Eliz.	2,727	2,000	1,326	4,172	2,000
Mary R. Huffman Park	574	1,589	793	751	1,500
Other	1,327	999	377	1,309	1,500
Total Miscellaneous	4,640	4,598	3,613	6,242	6,000
Total Expenditures	431,325	458,135	473,117	494,007	537,185
Other Financing Uses:					
Beautification Transfers Out					
To Motor Pool	13,049	10,408	10,271	12,435	13,040
Total Transfers Out	13,049	10,408	10,271	12,435	13,040
Total Expenditures and Transfers	444,374	468,543	483,388	506,442	550,225

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Expenditures					
Advances					
Stormwater	-	-	-	-	-
Total Advances	-	-	-	-	-
Transfers					
Refuse	-	-	-	-	-
Smith Memorial Gardens	-	12,188	28,049	26,813	43,475
Court Clerk Computerization	-	-	-	-	-
Street Maintenance & Repair	461,971	487,956	-	395,401	527,114
State Highway	-	-	-	-	-
Leisure Activity	353,891	372,403	341,179	418,263	425,724
Health	2,876	13,181	-	9,709	60,324
Special Projects	-	-	350,000	500,000	482,513
General Equipment Replacement	88,740	20,971	476,879	297,319	940,237
Capital Improvement	540,732	516,443	930,819	753,564	1,504,376
Issue 2	-	-	-	-	-
Public Facilities	-	-	-	-	-
Electric Street Lighting	5,879	6,827	20,100	24,830	39,324
Sidewalk, Curb & Apron	72,013	39,528	45,089	75,312	59,200
Self-Funded Insurance	10,991	10,875	11,871	12,010	17,300
Service Center Operating	85,257	93,562	91,627	88,931	97,525
Total Transfers	1,622,350	1,573,934	2,295,613	2,602,152	4,197,112
Total Advances and Transfers	1,622,350	1,573,934	2,295,613	2,602,152	4,197,112

Major Operating Funds

The City's eight Major Operating Funds include the General Fund, Street Maintenance and Repair, Leisure Activity, Health, Sidewalk, Curb & Apron, Equipment Replacement, Capital Improvement, and the Service Center.

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Motor Vehicle License Fee	47,832	48,115	49,690	53,406	50,000
Gasoline Tax	277,320	278,731	279,565	287,942	280,000
Permissive Tax	58,407	59,614	412,383	54,357	160,000
Other	8,079	6,140	362	7,635	2,000
Total Revenue	391,638	392,600	742,000	403,340	492,000
Expenditures					
Personnel Services					
Salaries	393,335	420,134	385,293	400,119	511,850
Retirement	51,871	53,875	49,419	51,301	70,560
Workers Compensation	10,653	9,642	10,280	11,288	12,410
Health Insurance	57,968	62,819	73,831	97,920	126,845
Medicare	5,174	5,568	4,561	5,282	7,425
Other	5,208	9,792	6,300	8,872	8,600
Total Personnel Services	524,209	561,830	529,684	574,782	737,690
Contractual Services					
Traffic Signal Power	9,816	8,064	696	4,208	8,500
Consultants	-	10,000	4,000	5,000	12,000
Pavement Marking	25,070	17,048	2,678	17,076	10,000
Business District Maint. / Imp.	4,655	3,663	4,932	3,291	17,000
Multi-Peril Insurance	23,687	24,369	23,911	26,017	28,600
Other	6,475	7,878	6,972	5,557	9,800
Total Contractual Services	69,703	71,022	43,189	61,149	85,900
Materials and Supplies					
General Equipment / Tools	3,393	4,382	8,009	5,032	5,000
Road Salt	59,907	48,258	28,709	-	48,000
Street Repair Materials	19,295	33,726	20,674	24,951	40,000
Roadway Marking Equip. / Signs	8,183	10,356	8,967	9,992	10,000
Banners	-	-	4,143	5,158	15,000
Other	4,385	2,150	1,712	6,652	4,500
Total Materials and Supplies	95,163	98,872	72,214	51,785	122,500
Miscellaneous					
Other	1,744	200	78	500	5,000
Total Miscellaneous	1,744	200	78	500	5,000
Total Expenditures	690,819	731,924	645,165	688,216	951,090

Street Maintenance and Repair

	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Excess (Deficiency) of Revenues over Expenditures	(299,181)	(339,324)	96,835	(284,876)	(459,090)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	461,971	487,956	-	395,401	527,114
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
To Issue 2	-	-	-	-	-
To Service Center	(69,939)	(76,763)	(75,163)	(72,949)	(80,004)
To Motor Pool	(88,076)	(70,260)	(69,319)	(83,945)	(88,020)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	303,956	340,933	(144,482)	238,507	359,090
Net Change in Fund Balance	4,775	1,609	(47,647)	(46,369)	(100,000)
Cash Balance, Jan. 1	600,639	623,125	614,255	562,292	510,187
Add: Receipts	853,609	880,556	742,000	798,741	1,019,114
Less: Disbursements	(831,123)	(889,426)	(793,963)	(850,846)	(1,115,301)
Cash Balance, Dec. 31	623,125	614,255	562,292	510,187	414,000
Less: Outstanding Encumbrances	(23,125)	(14,255)	(14,311)	(10,187)	(14,000)
Unencumbered Fund Balance, Dec. 31	600,000	600,000	547,981	500,000	400,000

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Human Services Levy	48,841	48,841	48,841	48,841	48,841
Fees, Donations, etc.	466,119	448,699	449,481	502,709	520,600
Total Revenue	514,960	497,540	498,322	551,550	569,441
Expenditures					
Personnel Services					
Salaries	468,805	476,503	467,881	479,896	494,250
Retirement	61,966	61,175	59,886	61,838	67,720
Workers Compensation	12,414	11,496	11,845	13,219	14,530
Health Insurance	43,957	37,753	46,034	46,651	52,205
Medicare	5,020	5,226	5,009	5,239	5,430
Other	5,340	13,644	5,796	9,298	5,490
Total Personnel Services	597,502	605,797	596,451	616,141	639,625
Contractual Services					
Utilities	33,789	33,108	29,991	31,572	37,000
Youth Activities - Kids	10,127	10,146	9,910	10,366	12,000
Youth Activities - Teens	2,500	2,250	2,200	2,400	5,000
Youth Activities - Adult & Family	3,938	5,509	5,155	4,888	6,000
Fitness & Dance Instructors	45,843	43,217	42,637	45,656	45,000
Sports & Gym Instructors	11,984	14,163	13,188	10,799	15,000
Art, Music & Drama Instructors	3,554	1,347	1,785	3,197	6,000
Consultants	1,711	1,704	21,131	34,138	12,000
Maintenance - Old River	2,882	4,268	3,947	6,310	5,000
Printing	10,100	12,299	12,858	13,568	12,000
Buildings & Grounds Maint.	52,142	31,182	39,197	36,453	48,400
Hollinger Tennis Court Mgt Fees	-	-	-	50,275	50,000
Other	42,916	42,425	47,520	43,419	57,630
Total Contractual Services	221,486	201,618	229,519	293,041	311,030
Materials and Supplies					
Office Supplies	4,062	4,063	4,546	4,547	5,500
Youth Activities - Kids	5,828	4,203	3,635	3,044	6,000
Youth Activities - Teens	622	1,096	864	1,096	1,500
Youth Activities - Adult & Family	1,495	1,420	1,212	852	2,000
General Equipment / Tools	10,139	8,909	10,666	9,090	22,100
Sports Equipment	2,628	2,202	3,818	3,248	3,000
Concession Supplies - Pool	11,994	13,277	12,746	12,209	14,000
Other	17,644	20,229	20,436	26,169	34,650
Total Materials and Supplies	54,412	55,399	57,923	60,255	88,750
Miscellaneous					
Other	781	2,565	2,192	2,555	2,500
Total Miscellaneous	781	2,565	2,192	2,555	2,500
Total Expenditures	874,181	865,379	886,085	971,992	1,041,905

Leisure Activity

	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Excess (Deficiency) of Revenues over Expenditures	(359,221)	(367,839)	(387,763)	(420,442)	(472,464)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	353,891	372,403	341,179	418,263	425,724
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
To Service Center	-	-	-	-	-
To Motor Pool	(3,262)	(2,604)	(2,567)	(3,109)	(3,260)
Proceeds From Borrowing					
Payment of Borrowed Funds					
Total Other Financing Sources and Uses	350,629	369,799	338,612	415,154	422,464
Net Change in Fund Balance	(8,592)	1,960	(49,151)	(5,288)	(50,000)
Cash Balance, Jan. 1	564,907	552,247	557,905	512,404	538,363
Add: Receipts	868,851	869,943	839,501	969,813	995,165
Less: Disbursements	(881,511)	(864,285)	(885,002)	(943,854)	(1,073,528)
Cash Balance, Dec. 31	552,247	557,905	512,404	538,363	460,000
Less: Outstanding Encumbrances	(2,247)	(7,905)	(12,404)	(38,363)	(10,000)
Unencumbered Fund Balance, Dec. 31	550,000	550,000	500,000	500,000	450,000

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Human Service Levy	67,448	67,448	67,448	67,448	67,448
Fees	28,985	35,695	29,346	17,891	20,430
Other	2,511	2,489	2,509	3,976	2,225
Total Revenue	98,944	105,632	99,303	89,315	90,103
Expenditures					
Personnel Services					
Salaries	67,644	54,989	53,513	57,929	75,962
Retirement	9,106	7,117	7,500	8,065	9,305
Workers Compensation	1,695	1,575	1,840	1,942	2,140
Health Insurance	11,825	8,184	4,870	4,954	12,600
Medicare	901	1,288	824	811	965
Other	4,782	30,536	2,476	2,421	5,115
Total Personnel Services	95,953	103,689	71,023	76,122	106,087
Contractual Services					
Environmental Health Service	3,570	3,790	3,573	3,605	4,000
Employee Physical Exams	900	650	750	754	2,000
Memberships and Subscriptions	1,183	1,227	1,198	1,906	1,500
Conferences	745	635	638	692	1,300
Other	1,008	1,008	1,020	1,003	1,455
Total Contractual Services	7,406	7,310	7,179	7,960	10,255
Materials and Supplies					
Office Supplies	41	254	461	403	500
General Equipment / Tools	70	-	-	-	50
Uniforms	200	898	1,500	-	1,000
Other	-	-	-	-	-
Total Materials and Supplies	311	1,152	1,961	403	1,550
Miscellaneous					
Employee Assistance Program	-	-	-	-	-
Other	4,012	3,694	5,757	4,248	6,150
Total Miscellaneous	4,012	3,694	5,757	4,248	6,150
Total Expenditures	107,682	115,845	85,920	88,733	124,042
Excess (Deficiency) of Revenues over Expenditures	(8,738)	(10,213)	13,383	582	(33,939)

Health

	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	2,876	13,181	-	9,709	60,324
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Service Center	-	-	-	-	-
To Motor Pool	(3,262)	(2,604)	(2,567)	(3,109)	(3,260)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	(386)	10,577	(2,567)	6,600	57,064
Net Change in Fund Balance	(9,124)	364	10,816	7,182	23,125
Cash Balance, Jan. 1	34,852	25,000	25,000	36,280	42,394
Add: Receipts	101,820	118,813	99,303	99,024	150,427
Less: Disbursements	(111,672)	(118,813)	(88,023)	(92,910)	(127,302)
Cash Balance, Dec. 31	25,000	25,000	36,280	42,394	65,519
Less: Outstanding Encumbrances	-	-	(1,045)	-	-
Unencumbered Fund Balance, Dec. 31	25,000	25,000	35,235	42,394	65,519

Sidewalk, Curb & 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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Assessments	5,382	5,792	7,661	11,793	7,500
Reimbursements	39,575	75,281	68,317	53,984	75,000
Total Revenue	44,957	81,073	75,978	65,777	82,500
Expenditures					
Contractual Services					
County Auditor Fees	277	281	366	562	600
Legal Advertising	340	320	438	333	600
Other	-	-	-	-	-
Total Contractual Services	617	601	804	895	1,200
Capital Outlay					
Repairs - Resident Portion	54,705	90,378	65,000	40,000	40,000
Repairs - City Portion	60,375	29,622	55,000	100,114	100,000
Other	-	-	-	-	-
Total Capital Outlay	115,080	120,000	120,000	140,114	140,000
Miscellaneous					
Other	-	-	263	80	500
Total Miscellaneous	-	-	263	80	500
Total Expenditures	115,697	120,601	121,067	141,089	141,700
Excess (Deficiency) of Revenues over Expenditures	(70,740)	(39,528)	(45,089)	(75,312)	(59,200)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	72,013	39,528	45,089	75,312	59,200
Transfers Out					
To Capital Equipment	-	-	-	-	-
Total Other Financing Sources and Uses	72,013	39,528	45,089	75,312	59,200
Net Change in Fund Balance	1,273	-	-	-	-
Cash Balance, Jan. 1	210,992	205,782	205,569	220,000	263,656
Add: Receipts	116,970	120,601	121,067	141,089	141,700
Less: Disbursements	(122,180)	(120,814)	(106,636)	(97,433)	(195,356)
Cash Balance, Dec. 31	205,782	205,569	220,000	263,656	210,000
Less: Outstanding Encumbrances	(5,782)	(5,569)	(20,000)	(63,656)	(10,000)
Unencumbered Fund Balance, Dec. 31	200,000	200,000	200,000	200,000	200,000

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Other	10,994	-	9,252	-	-
Grants and Subsidies	-	-	-	-	-
Total Revenue	10,994	-	9,252	-	-
Expenditures					
Capital Equipment					
Administrative Equipment	-	-	-	24,574	-
Administrative Vehicles	-	-	29,208	-	-
Beautification Equipment	-	-	-	-	24,000
Beautification Vehicles	-	-	-	35,764	-
Computer Replacement	26,129	30,000	50,000	31,080	40,000
Health Vehicles	15,814	-	-	-	-
Leisure Services Equipment	22,004	12,749	9,760	27,679	40,000
Leisure Services Vehicles	-	-	-	-	15,000
Police Vehicles	-	-	-	-	-
Public Works Equipment	-	1,321	-	-	-
Refuse Equipment	25,100	-	57,086	-	-
Refuse Vehicles	-	48,397	101,699	-	-
Safety Equipment	7,480	362,413	172,220	41,458	30,000
Safety Vehicles	-	64,000	-	38,780	88,000
Service Center Equipment	29,763	-	-	65,163	7,000
Street Equipment	-	16,416	8,000	-	-
Street Vehicles	-	-	-	-	-
Total Capital Equipment	126,290	535,296	427,973	264,498	244,000
Total Expenditures	126,290	535,296	427,973	264,498	244,000
Excess (Deficiency) of Revenues over Expenditures	(115,296)	(535,296)	(418,721)	(264,498)	(244,000)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	88,740	171,171	476,879	297,319	940,237
From All Other Funds	-	48,396	157,684	-	-
Total Other Financing Sources and Uses	88,740	219,567	634,563	297,319	940,237
Net Change in Fund Balance	(26,556)	(315,729)	215,842	32,821	696,237
Cash Balance, Jan. 1	413,152	380,303	59,355	339,148	374,816
Add: Receipts	99,734	219,567	643,815	297,319	940,237
Less: Disbursements	(132,583)	(540,515)	(364,022)	(261,651)	(309,985)
Cash Balance, Dec. 31	380,303	59,355	339,148	374,816	1,005,068
Less: Outstanding Encumbrances	(25,248)	(18,776)	(72,921)	(65,985)	-
Unencumbered Fund Balance, Dec. 31	355,055	40,579	266,227	308,831	1,005,068

Capital Improvement

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

	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Grants - Other	-	-	1,789	762,402	-
Other	1,532	-	-	47,004	-
Total Revenue	1,532	-	1,789	809,406	-
Expenditures					
Capital Improvements					
Administration Building Repairs	27,995	2,405	12,985	-	190,000
Asphalt Pavement Program	445,314	475,289	446,791	1,313,345	300,000
Concrete Street Program	140,000	-	160,000	65,352	50,000
Cook Park	-	-	-	78,111	-
Far Hills Business District Imp.	7,700	71,412	-	-	50,000
Foell Center Improvements	-	-	25,962	-	-
Foell Center Repairs	-	-	-	65,648	-
Natural Area Improvements	2,705	-	-	-	-
OCC Facility Improvements	-	-	36,204	45,495	85,000
OCC Gardner Pool Improvements	-	17,000	31,266	13,146	-
Old River Field Improvements	-	-	-	-	-
Orchardly Park Improvements	-	18,550	5,143	-	-
Parking Lot Repairs	15,355	-	-	10,266	5,000
Shroyer Road Boulevards	-	-	-	56,533	-
Smith Gardens Improvements	-	-	41,000	15,000	-
Smith Gardens Paver Project	9,914	-	-	-	-
Street Name Sign Replacement	11,371	8,288	-	-	-
Total Capital Improvements	660,354	592,944	759,350	1,662,896	680,000
Total Expenditures	660,354	592,944	759,350	1,662,896	680,000
Excess (Deficiency) of Revenues over Expenditures	(658,822)	(592,944)	(757,561)	(853,490)	(680,000)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	540,732	366,243	930,819	753,564	1,504,376
Total Other Financing Sources and Uses	540,732	366,243	930,819	753,564	1,504,376
Net Change in Fund Balance	(118,090)	(226,701)	173,258	(99,926)	824,376
Cash Balance, Jan. 1	457,320	414,520	165,258	421,375	348,380
Add: Receipts	542,264	366,243	932,608	1,562,970	1,504,376
Less: Disbursements	(585,064)	(615,505)	(676,491)	(1,635,965)	(725,132)
Cash Balance, Dec. 31	414,520	165,258	421,375	348,380	1,127,624
Less: Outstanding Encumbrances	(104,164)	(22,044)	(103,253)	(95,132)	(50,000)
Unencumbered Fund Balance, Dec. 31	310,356	143,214	318,122	253,248	1,077,624

Service Center

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

	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Miscellaneous	27,005	17,446	14,494	19,686	15,000
Total Revenue	27,005	17,446	14,494	19,686	15,000
Expenditures					
Personnel Services					
Salaries	164,937	158,421	153,789	154,024	152,400
Retirement	21,909	20,565	19,861	19,920	20,825
Workers Compensation	4,872	3,910	4,103	4,659	5,120
Health Insurance	34,471	37,228	34,242	34,315	35,885
Medicare	1,228	1,203	2,084	1,955	2,210
Other	2,672	19,058	23,386	8,662	2,615
Total Personnel Services	230,089	240,385	237,465	223,535	219,055
Contractual Services					
Service Contracts	11,327	4,913	5,131	3,742	6,000
Utilities	30,592	29,052	27,687	23,719	35,000
Telephone	4,819	5,096	5,235	4,944	7,000
Cleaning Service	432	300	300	320	1,200
Buildings and Grounds Maint.	9,346	19,066	11,267	8,171	15,000
Other	13,049	11,765	15,748	18,308	31,360
Total Contractual Services	69,565	70,192	65,368	59,204	95,560
Materials and Supplies					
Fuel	187,467	118,475	104,457	128,350	150,000
Oil / Lubricants	4,192	6,108	4,343	7,466	8,000
Tires	19,724	24,518	18,992	22,793	28,000
Motor Equipment / Parts / Supplies	114,828	111,120	128,951	159,743	140,000
Office Supplies	794	1,412	1,885	1,979	1,500
Building Supplies	2,909	3,269	2,882	3,661	5,000
General Equipment / Tools	984	8,042	5,559	14,364	11,000
Other	2,464	1,315	1,006	2,570	3,300
Total Materials and Supplies	333,362	274,259	268,075	340,926	346,800
Miscellaneous					
Other	327	178	388	84	500
Total Miscellaneous	327	178	388	84	500
Total Expenditures	633,343	585,014	571,296	623,749	661,915

Service Center

	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Excess (Deficiency) of Revenues over Expenditures	(606,338)	(567,568)	(556,802)	(604,063)	(646,915)
Other Financing Sources and Uses:					
Transfers In					
For Motor Pool	326,208	260,233	256,742	310,906	326,000
For Service Center	280,540	307,901	301,494	292,615	320,915
Transfers Out					
To Equipment Replacement	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	606,748	568,134	558,236	603,521	646,915
Net Change in Fund Balance	410	566	1,434	(542)	-
Cash Balance, Jan. 1	108,234	101,600	101,561	109,915	120,402
Add: Receipts	633,753	585,580	572,730	623,207	661,915
Less: Disbursements	(640,387)	(585,619)	(564,376)	(612,720)	(672,317)
Cash Balance, Dec. 31	101,600	101,561	109,915	120,402	110,000
Less: Outstanding Encumbrances	(1,600)	(1,561)	(9,915)	(20,402)	(10,000)
Unencumbered Fund Balance, Dec. 31	100,000	100,000	100,000	100,000	100,000

Other Funds

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

Bullock Endowment Trust

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Donation	-	-	-	-	-
Interest	266	214	311	278	300
Total Revenue	266	214	311	278	300
Expenditures					
Contractual Services					
Community Improvements					
Total Contractual Services	-	-	-	-	-
Materials and Supplies					
Plant Material Replacement	595	-	500	1,000	500
Total Materials and Supplies	595	-	500	1,000	500
Total Expenditures	595	-	500	1,000	500
Excess (Deficiency) of Revenues over Expenditures	(329)	214	(189)	(722)	(200)
Net Change in Fund Balance	(329)	214	(189)	(722)	(200)
Cash Balance, Jan. 1	51,440	51,111	51,325	51,136	51,056
Add: Receipts	266	214	311	278	300
Less: Disbursements	(595)	-	(500)	(358)	(1,142)
Cash Balance, Dec. 31	51,111	51,325	51,136	51,056	50,214
Less: Outstanding Encumbrances	-	-	-	(642)	-
Unencumbered Fund Balance, Dec. 31	51,111	51,325	51,136	50,414	50,214

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Donations	-	-	-	-	-
Ticket Sales	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
Website, Venue, Custodial	50	-	-	-	-
Printing Services	-	-	-	-	-
Community Service Promotion	1,000	-	-	-	1,000
Other	-	-	-	-	-
Total Contractual Services	1,050	-	-	-	1,000
Materials and Supplies					
Catering, Food, Supplies	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	-
Miscellaneous					
Awards, Ribbons, Prizes	-	-	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	1,050	-	-	-	1,000
Excess (Deficiency) of Revenues over Expenditures	(1,050)	-	-	-	(1,000)
Net Change in Fund Balance	(1,050)	-	-	-	(1,000)
Cash Balance, Jan. 1	8,556	7,506	7,506	7,506	7,506
Add: Receipts	-	-	-	-	-
Less: Disbursements	(1,050)	-	-	-	(1,000)
Cash Balance, Dec. 31	7,506	7,506	7,506	7,506	6,506
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	7,506	7,506	7,506	7,506	6,506

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Membership	19,110	19,505	18,488	16,555	20,000
Grants	10,717	11,164	11,771	12,103	12,000
Interest	5,073	9,888	7,824	7,153	5,500
Other	52,381	17,643	21,951	18,699	17,000
Total Revenue	87,281	58,200	60,034	54,510	54,500
Expenditures					
Personnel Services					
Salaries	40,102	40,037	37,918	41,878	44,450
Retirement	5,406	5,238	4,934	5,489	6,175
Workers Compensation	1,014	971	964	1,062	1,170
Health Insurance	6,156	7,298	7,938	8,074	9,315
Medicare	382	372	345	397	445
Other	2,699	2,696	3,036	2,889	2,975
Total Personnel Services	55,759	56,612	55,135	59,789	64,530
Contractual Services					
Postage	1,115	1,100	1,200	1,229	1,500
Utilities	2,610	2,492	2,375	2,259	3,000
Tree Trimming and Pruning	-	-	-	-	1,000
Promotional Expenses - Concerts	3,415	5,796	5,082	5,262	5,000
Buildings and Grounds Maint.	519	1,477	9,548	825	2,500
Vendor Sales Tax	-	-	-	-	-
Other	767	1,446	931	856	2,545
Total Contractual Services	8,426	12,311	19,136	10,431	15,545
Materials and Supplies					
Annuals, Perennials, Bulbs	5,605	7,293	6,548	8,215	8,000
Plant Material for Resale	7,100	5,930	6,324	6,370	7,000
Landscaping, Trees, Shrubs	408	601	500	500	1,000
General Equipment / Tools	724	127	-	-	500
Other	555	-	161	-	1,000
Total Materials and Supplies	14,392	13,951	13,533	15,085	17,500
Miscellaneous					
Other	14	-	23	481	400
Total Miscellaneous	14	-	23	481	400
Total Expenditures	78,591	82,874	87,827	85,786	97,975
Excess (Deficiency) of Revenues over Expenditures	8,690	(24,674)	(27,793)	(31,276)	(43,475)

Smith Memorial Gardens

	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	-	12,188	28,049	26,813	43,475
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	12,188	28,049	26,813	43,475
Net Change in Fund Balance	8,690	(12,486)	256	(4,463)	-
Cash Balance, Jan. 1	404,434	412,658	400,100	404,826	403,816
Add: Receipts	87,281	70,388	88,083	81,323	97,975
Less: Disbursements	(79,057)	(82,946)	(83,357)	(82,333)	(101,791)
Cash Balance, Dec. 31	412,658	400,100	404,826	403,816	400,000
Less: Outstanding Encumbrances	-	(100)	(4,826)	(3,816)	-
Unencumbered Fund Balance, Dec. 31	412,658	400,000	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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Treatment Fees	2,125	1,948	1,954	2,202	2,000
Monitoring Fees	700	289	-	-	500
Total Revenue	2,825	2,237	1,954	2,202	2,500
Expenditures					
Contractual Services					
Treatment Expenses	-	-	-	-	1,500
Total Contractual Services	-	-	-	-	1,500
Total Expenditures	-	-	-	-	1,500
Excess (Deficiency) of Revenues over Expenditures	2,825	2,237	1,954	2,202	1,000
Net Change in Fund Balance	2,825	2,237	1,954	2,202	1,000
Cash Balance, Jan. 1	19,920	22,745	24,982	26,936	29,138
Add: Receipts	2,825	2,237	1,954	2,202	2,500
Less: Disbursements	-	-	-	-	(1,500)
Cash Balance, Dec. 31	22,745	24,982	26,936	29,138	30,138
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	22,745	24,982	26,936	29,138	30,138

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
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	9,262	9,707	9,707	9,707
Add: Receipts	-	445	-	-	500
Less: Disbursements	(1,016)	-	-	-	(1,500)
Cash Balance, Dec. 31	9,262	9,707	9,707	9,707	8,707
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	9,262	9,707	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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Forfeitures / Contraband Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
Technical Training	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Miscellaneous					
Other	-	-	-	997	1,500
Total Miscellaneous	-	-	-	997	1,500
Total Expenditures	-	-	-	997	1,500
Excess (Deficiency) of Revenues over Expenditures	-	-	-	(997)	(1,500)
Other Financing Sources/Uses:					
Transfers Out					
To Capital Equipment	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	-	-	-	(997)	(1,500)
Cash Balance, Jan. 1	9,766	9,766	9,766	9,766	8,769
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	(997)	(1,500)
Cash Balance, Dec. 31	9,766	9,766	9,766	8,769	7,269
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	9,766	9,766	9,766	8,769	7,269

Drug Law Enforcement

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

	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Property Tax	88,538	88,665	88,286	88,398	98,600
Other	866	699	578	739	650
Total Revenue	89,404	89,364	88,864	89,137	99,250
Expenditures					
Personnel Services					
Police / Fire Pension	85,000	90,000	95,000	86,025	97,000
Total Personnel Services	85,000	90,000	95,000	86,025	97,000
Contractual Services					
County Auditor Fees	954	904	881	853	1,500
State Admin. Fees - Prop. Tax	-	-	-	-	25
Total Contractual Services	954	904	881	853	1,525
Total Expenditures	85,954	90,904	95,881	86,878	98,525
Excess (Deficiency) of Revenues over Expenditures	3,450	(1,540)	(7,017)	2,259	725
Net Change in Fund Balance	3,450	(1,540)	(7,017)	2,259	725
Cash Balance, Jan. 1	12,297	15,735	14,174	7,157	9,417
Add: Receipts	89,404	89,364	88,864	89,137	99,250
Less: Disbursements	(85,966)	(90,925)	(95,881)	(86,877)	(98,525)
Cash Balance, Dec. 31	15,735	14,174	7,157	9,417	10,142
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	15,735	14,174	7,157	9,417	10,142

Court Clerk Computerization

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Fees	8,202	7,051	6,723	6,976	7,500
Grants	-	-	-	20,000	-
Total Revenue	8,202	7,051	6,723	26,976	7,500
Expenditures					
Contractual Services					
Service Contracts	4,435	4,945	4,697	5,263	5,000
Consultants	1,847	544	1,744	362	5,500
Equipment Maint. and Repair	-	-	-	-	-
Other	360	-	-	-	-
Total Contractual Services	6,642	5,489	6,441	5,625	10,500
Materials and Supplies					
Office Supplies	333	262	309	143	500
General Equipment / Tools	-	-	-	589	500
Other	-	-	-	-	-
Total Materials and Supplies	333	262	309	732	1,000
Capital Outlay					
Capital Equipment	-	-	-	22,140	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	22,140	-
Total Expenditures	6,975	5,751	6,750	28,497	11,500
Excess (Deficiency) of Revenues over Expenditures	1,227	1,300	(27)	(1,521)	(4,000)
Net Change in Fund Balance	1,227	1,300	(27)	(1,521)	(4,000)
Cash Balance, Jan. 1	22,048	23,554	24,615	24,755	24,956
Add: Receipts	8,202	7,051	6,723	26,976	7,500
Less: Disbursements	(6,696)	(5,990)	(6,583)	(26,775)	(13,389)
Cash Balance, Dec. 31	23,554	24,615	24,755	24,956	19,067
Less: Outstanding Encumbrances	(375)	-	(167)	(1,889)	-
Unencumbered Fund Balance, Dec. 31	23,179	24,615	24,588	23,067	19,067

Court Computerization

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Fees	4,650	6,341	6,225	6,045	6,500
Grants	-	-	-	68,477	-
Total Revenue	4,650	6,341	6,225	74,522	6,500
Expenditures					
Contractual Services					
Service Contracts	163	163	300	179	500
Consultants	-	-	-	-	5,000
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	163	163	300	179	5,500
Materials and Supplies					
Office Supplies	-	-	-	-	-
General Equipment / Tools	-	-	-	-	3,500
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	3,500
Capital Outlay					
Capital Equipment	1,310	-	1,750	86,800	-
Other	-	-	-	-	-
Total Capital Outlay	1,310	-	1,750	86,800	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	1,473	163	2,050	86,979	9,000
Excess (Deficiency) of Revenues over Expenditures	3,177	6,178	4,175	(12,457)	(2,500)
Net Change in Fund Balance	3,177	6,178	4,175	(12,457)	(2,500)
Cash Balance, Jan. 1	30,459	33,540	39,718	43,893	113,090
Add: Receipts	4,650	6,341	6,225	74,522	6,500
Less: Disbursements	(1,569)	(163)	(2,050)	(5,325)	(90,654)
Cash Balance, Dec. 31	33,540	39,718	43,893	113,090	28,936
Less: Outstanding Encumbrances	-	-	-	(81,654)	-
Unencumbered Fund Balance, Dec. 31	33,540	39,718	43,893	31,436	28,936

Court Special Projects

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Fees	4,133	6,339	6,235	6,045	6,500
Grants	-	-	-	28,500	-
Total Revenue	4,133	6,339	6,235	34,545	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	1,477	-	2,000
Other	-	-	-	-	-
Total Materials and Supplies	1,193	1,303	1,477	-	2,000
Capital Outlay					
Capital Equipment	3,542	-	1,750	31,060	34,000
Other	-	-	-	-	-
Total Capital Outlay	3,542	-	1,750	31,060	34,000
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	4,735	1,303	3,227	31,060	36,000
Excess (Deficiency) of Revenues over Expenditures	(602)	5,036	3,008	3,485	(29,500)
Net Change in Fund Balance	(602)	5,036	3,008	3,485	(29,500)
Cash Balance, Jan. 1	30,301	30,796	34,639	37,647	72,192
Add: Receipts	4,133	6,339	6,235	34,545	6,500
Less: Disbursements	(3,638)	(2,496)	(3,227)	-	(67,060)
Cash Balance, Dec. 31	30,796	34,639	37,647	72,192	11,632
Less: Outstanding Encumbrances	(1,967)	(774)	-	(31,060)	-
Unencumbered Fund Balance, Dec. 31	28,829	33,865	37,647	41,132	11,632

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Motor Vehicle License Fee	3,878	3,900	4,029	4,330	4,000
Gasoline Tax	22,485	22,600	22,667	23,347	22,500
Permissive Tax	4,736	4,834	4,948	4,407	5,000
Other	-	952	-	-	-
Total Revenue	31,099	32,286	31,644	32,084	31,500
Expenditures					
Contractual Services					
Far Hills Traffic Signal Maint.	7,008	4,786	5,522	7,729	7,500
Far Hills Traffic Signal Power	10,309	10,796	9,447	8,901	11,000
Other	-	-	-	-	2,000
Total Contractual Services	17,317	15,582	14,969	16,630	20,500
Materials and Supplies					
Road Salt	14,977	12,064	7,177	-	12,000
Other	5	-	-	-	-
Total Materials and Supplies	14,982	12,064	7,177	-	12,000
Miscellaneous					
Other	-	-	-	-	100
Total Miscellaneous	-	-	-	-	100
Total Expenditures	32,299	27,646	22,146	16,630	32,600
Excess (Deficiency) of Revenues over Expenditures	(1,200)	4,640	9,498	15,454	(1,100)
Net Change in Fund Balance	(1,200)	4,640	9,498	15,454	(1,100)
Cash Balance, Jan. 1	56,227	57,023	60,693	72,378	86,087
Add: Receipts	31,099	32,286	31,644	32,084	31,500
Less: Disbursements	(30,303)	(28,616)	(19,959)	(18,375)	(33,807)
Cash Balance, Dec. 31	57,023	60,693	72,378	86,087	83,780
Less: Outstanding Encumbrances	(2,349)	(1,000)	(2,967)	(1,207)	-
Unencumbered Fund Balance, Dec. 31	54,674	59,693	69,411	84,880	83,780

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Donations	-	-	-	-	-
Interest	1,342	1,080	1,514	1,348	1,500
Total Revenue	1,342	1,080	1,514	1,348	1,500
Contractual Services					
Safety Officer Training	-	1,455	1,019	1,348	2,000
Facility Improvements	-	-	-	-	-
Other	-	-	781	-	-
Total Contractual Services	-	1,455	1,800	1,348	2,000
Capital Outlay					
Equipment	702	6,878	4,374	1,405	8,000
Training	-	-	-	652	2,000
Other	-	-	-	-	-
Total Capital Outlay	702	6,878	4,374	2,057	10,000
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	702	8,333	6,174	3,405	12,000
Excess (Deficiency) of Revenues over Expenditures	640	(7,253)	(4,660)	(2,057)	(10,500)
Net Change in Fund Balance	640	(7,253)	(4,660)	(2,057)	(10,500)
Cash Balance, Jan. 1	257,944	258,583	251,330	246,670	244,613
Add: Receipts	1,342	1,080	1,514	1,348	1,500
Less: Disbursements	(703)	(8,333)	(6,174)	(3,405)	(12,000)
Cash Balance, Dec. 31	258,583	251,330	246,670	244,613	234,113
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	258,583	251,330	246,670	244,613	234,113

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Interest	1,725	1,405	2,743	3,801	1,000
Other	-	-	-	-	-
Total Revenue	1,725	1,405	2,743	3,801	1,000
Expenditures					
Contractual Services					
Consultants	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Miscellaneous					
Old River Parking Lot	-	-	474,562	-	-
Shafor Park Tennis Courts	-	-	-	-	700,000
Other	-	-	-	-	-
Total Miscellaneous	-	-	474,562	-	700,000
Total Expenditures	-	-	474,562	-	700,000
Excess (Deficiency) of Revenues over Expenditures	1,725	1,405	(471,819)	3,801	(699,000)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	350,000	500,000	482,513
Transfers Out					
To General Fund	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	350,000	500,000	482,513
Net Change in Fund Balance	1,725	1,405	(121,819)	503,801	(216,487)
Cash Balance, Jan. 1	331,329	333,054	334,459	413,618	725,472
Add: Receipts	1,725	1,405	352,743	503,801	483,513
Less: Disbursements	-	-	(273,584)	(191,947)	(709,031)
Cash Balance, Dec. 31	333,054	334,459	413,618	725,472	499,954
Less: Outstanding Encumbrances	-	-	(200,978)	(9,031)	-
Unencumbered Fund Balance, Dec. 31	333,054	334,459	212,640	716,441	499,954

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
Consulting	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Capital Outlay					
Facility Construction	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Miscellaneous					
Miscellaneous	-	-	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources and Uses:					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	-	-
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
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	-	-	-	-	-

Electric Street Lighting

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

	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Assessments	130,249	130,686	130,254	101,273	130,000
Other	-	-	-	-	-
Total Revenue	130,249	130,686	130,254	101,273	130,000
Expenditures					
Contractual Services					
Far Hills Tree Illumination	699	2,764	1,646	1,981	3,200
DP&L Contract for Street Lighting	124,634	123,687	123,956	123,954	132,000
County Auditor Fees	6,230	6,172	6,102	4,747	7,000
Other	3,368	4,890	6,588	7,483	10,200
Total Contractual Services	134,931	137,513	138,292	138,165	152,400
Capital Outlay					
New Street Light Installations	-	-	-	-	15,000
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	-	15,000
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	134,931	137,513	138,292	138,165	167,400
Excess (Deficiency) of Revenues over Expenditures	(4,682)	(6,827)	(8,038)	(36,892)	(37,400)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	5,879	6,827	20,100	24,830	39,324
Transfers Out					
To Capital Equipment	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	5,879	6,827	20,100	24,830	39,324
Net Change in Fund Balance	1,197	-	12,062	(12,062)	1,924
Cash Balance, Jan. 1	98,854	100,000	100,000	112,062	102,725
Add: Receipts	136,128	137,513	150,354	126,103	169,324
Less: Disbursements	(134,982)	(137,513)	(138,292)	(135,440)	(170,125)
Cash Balance, Dec. 31	100,000	100,000	112,062	102,725	101,924
Less: Outstanding Encumbrances	-	-	-	(2,725)	-
Unencumbered Fund Balance, Dec. 31	100,000	100,000	112,062	100,000	101,924

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Administrative Reimbursement	-	-	-	-	-
Vision Premium Payments	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
Vision Insurance Admin. Costs	1,506	1,513	1,676	1,678	1,800
Other	-	-	-	-	-
Total Contractual Services	1,506	1,513	1,676	1,678	1,800
Materials and Supplies					
Office Supplies	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	-
Miscellaneous					
Vision Claims - Safety Officers	2,654	3,786	2,461	3,530	5,000
Vision Claims - Administration	5,591	3,922	6,079	4,677	7,500
Vision Claims - Service Workers	1,240	1,654	1,655	2,125	3,000
Total Miscellaneous	9,485	9,362	10,195	10,332	15,500
Total Expenditures	10,991	10,875	11,871	12,010	17,300
Excess (Deficiency) of Revenues over Expenditures	(10,991)	(10,875)	(11,871)	(12,010)	(17,300)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	10,991	10,875	11,871	12,010	17,300
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	10,991	10,875	11,871	12,010	17,300
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	25,000	25,000	25,000	25,000	25,000
Add: Receipts	10,991	10,875	11,871	12,010	17,300
Less: Disbursements	(10,991)	(10,875)	(11,871)	(12,010)	(17,300)
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

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Permits	1,460	1,500	1,410	1,500	2,000
Total Revenue	1,460	1,500	1,410	1,500	2,000
Expenditures					
Miscellaneous					
Prepaid Permits	1,460	1,500	1,410	1,500	2,000
Other	-	-	-	-	-
Total Miscellaneous	1,460	1,500	1,410	1,500	2,000
Total Expenditures	1,460	1,500	1,410	1,500	2,000
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	1,460	1,500	1,410	1,500	2,000
Less: Disbursements	(1,460)	(1,500)	(1,410)	(1,500)	(2,000)
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

Refuse

The Refuse Fund is operated as an independent fund. All costs are covered by fees for services. Capital improvement / equipment replacement costs for refuse are included in the fund as transfers to the City's Equipment Replacement and Capital Improvement Funds.

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Annual Disposal Fees	1,095,114	1,094,015	1,180,802	1,193,068	1,185,000
Dumpster Disposal Fees	5,492	4,528	3,660	3,396	4,000
Dumpster Use Fees	8,850	7,950	7,425	8,000	7,500
Special Assessments	20,744	27,431	25,398	28,874	25,000
Other	43,384	5,077	7,606	21,795	8,100
Total Revenue	1,173,584	1,139,001	1,224,891	1,255,133	1,229,600
Expenditures					
Personnel Services					
Salaries	609,000	611,325	621,921	649,908	647,235
Retirement	79,690	77,968	81,496	81,580	90,615
Workers Compensation	14,131	13,890	13,917	16,047	17,640
Health Insurance	138,531	160,610	177,150	153,120	178,160
Medicare	7,784	7,760	8,600	8,820	9,385
Other	8,378	8,572	9,968	8,487	9,115
Total Personnel Services	857,514	880,125	913,052	917,962	952,150
Contractual Services					
Landfill Contract	5,035	11,465	8,179	12,575	12,000
County Tipping Fee	114,923	126,048	134,106	137,226	130,000
Recycling Program	5,667	6,340	10,333	13,705	16,000
Leaf Disposal	18,227	19,228	15,600	20,800	20,000
Other	6,536	6,691	7,419	7,461	14,500
Total Contractual Services	150,388	169,772	175,637	191,767	192,500
Materials and Supplies					
Office Supplies	1,163	603	625	743	1,200
General Equipment / Tools	1,252	1,506	4,607	3,054	5,000
Uniforms	7,175	3,646	3,080	9,522	5,000
Other	-	-	-	-	-
Total Materials and Supplies	9,590	5,755	8,312	13,319	11,200
Miscellaneous					
Reserve for Damages	185	1,667	1,122	140	1,000
Other	271	631	318	338	1,000
Total Miscellaneous	456	2,298	1,440	478	2,000
Total Expenditures	1,017,948	1,057,950	1,098,441	1,123,526	1,157,850
Excess (Deficiency) of Revenues over Expenditures	155,636	81,051	126,450	131,607	71,750

Refuse

	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To Capital Equipment	-	(48,396)	(157,684)	-	-
To Service Center	(45,335)	(49,759)	(48,722)	(47,286)	(51,861)
To Motor Pool	(61,982)	(49,445)	(48,782)	(59,072)	(61,940)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	(107,317)	(147,600)	(255,188)	(106,358)	(113,801)
Net Change in Fund Balance	48,319	(66,549)	(128,738)	25,249	(42,051)
Cash Balance, Jan. 1	668,259	697,778	633,256	506,457	526,977
Add: Receipts	1,173,584	1,139,001	1,224,891	1,255,133	1,229,600
Less: Disbursements	(1,144,065)	(1,203,523)	(1,351,690)	(1,234,613)	(1,259,744)
Cash Balance, Dec. 31	697,778	633,256	506,457	526,977	496,833
Less: Outstanding Encumbrances	-	(5,227)	(8,007)	(3,093)	(15,000)
Unencumbered Fund Balance, Dec. 31	697,778	628,029	498,450	523,884	481,833

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Water Service Charges	838,098	851,437	887,969	966,715	1,210,000
Interest	8,124	6,047	7,073	5,013	6,500
Miscellaneous	39,458	29,669	29,209	30,715	30,000
Total Revenue	885,680	887,153	924,251	1,002,443	1,246,500
Expenditures					
Personnel Services					
Salaries	383,428	382,390	366,368	357,960	346,685
Retirement	50,100	49,044	47,076	44,061	47,660
Workers Compensation	9,410	9,089	9,172	10,172	11,190
Health Insurance	69,137	70,452	64,732	64,597	69,615
Medicare	3,939	3,983	4,385	4,507	4,765
Other	4,288	5,242	6,715	17,555	5,275
Total Personnel Services	520,302	520,200	498,448	498,852	485,190
Contractual Services					
Utilities	101,743	110,679	99,506	90,218	110,400
Dayton Water Purchase	12,143	12,093	12,543	15,504	15,000
County Water Purchase	810	919	872	860	1,000
Consultants	8,194	2,886	2,626	7,510	22,500
Other	143,016	123,610	127,833	150,960	178,944
Total Contractual Services	265,906	250,187	243,380	265,052	327,844
Materials and Supplies					
Office Supplies	1,390	941	1,840	1,125	2,100
Chemicals / Softening Salt	115,825	108,681	120,962	97,775	115,000
General Equipment / Tools	5,731	4,943	5,297	4,088	10,400
Monitor & Control Equipment	300	-	-	-	2,000
Other	9,449	8,381	5,852	40,482	15,000
Total Materials and Supplies	132,695	122,946	133,951	143,470	144,500
Miscellaneous					
Other	1,000	2,412	22,172	-	7,300
Total Miscellaneous	1,000	2,412	22,172	-	7,300
Total Expenditures	919,903	895,745	897,951	907,374	964,834
Excess (Deficiency) of Revenues over Expenditures	(34,223)	(8,592)	26,300	95,069	281,666

Water Operating

	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
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)	(200,000)
To Service Center Fund	(40,396)	(44,338)	(43,412)	(42,134)	(46,212)
To Motor Pool	(29,362)	(23,420)	(23,108)	(27,984)	(29,340)
Proceeds From Borrowing					
Other	-	-	-	-	-
Total Other Financing Sources and Uses	(69,758)	(167,758)	(166,520)	(170,118)	(275,552)
Net Change in Fund Balance	(103,981)	(176,350)	(140,220)	(75,049)	6,114
Cash Balance, Jan. 1	1,358,078	1,292,390	1,093,111	950,215	893,737
Add: Receipts	885,680	887,153	924,251	1,002,443	1,246,500
Less: Disbursements	(951,368)	(1,086,432)	(1,067,147)	(1,058,921)	(1,241,645)
Cash Balance, Dec. 31	1,292,390	1,093,111	950,215	893,737	898,592
Less: Outstanding Encumbrances	(49,444)	(22,929)	(18,767)	(26,259)	(25,000)
Unencumbered Fund Balance, Dec. 31	1,242,946	1,070,182	931,448	867,478	873,592

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Miscellaneous	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Water Vehicles	-	-	126,278	-	-
Other	-	-	-	-	-
Total Capital Equipment	-	-	126,278	-	-
Capital Projects					
Ion Exchange Media Replacement	-	-	-	102,037	-
Plant #1 Roof Replacement	-	-	-	10,985	-
Valve Insertion Machine	49,678	-	-	-	-
Water Valve Replacement Project	21,750	44,956	-	14,508	-
Water Main Repairs	-	-	-	-	50,000
Water Meter AMR System	-	56,250	60,403	-	-
Water System Repairs	-	-	-	29,110	-
Contingency - Water Equip / Imp	-	-	-	-	-
Total Capital Projects	71,428	101,206	60,403	156,640	50,000
Total Expenditures	71,428	101,206	186,681	156,640	50,000
Excess (Deficiency) of Revenues over Expenditures	(71,428)	(101,206)	(186,681)	(156,640)	(50,000)
Other Financing Sources and Uses:					
Transfers In					
From Waterworks Fund	-	100,000	100,000	100,000	200,000
Other	-	-	-	-	-
Total Other Financing Sources and Uses	-	100,000	100,000	100,000	200,000
Net Change in Fund Balance	(71,428)	(1,206)	(86,681)	(56,640)	150,000
	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Cash Balance, Jan. 1	300,764	245,821	230,473	145,568	88,928
Add: Receipts	-	100,000	100,000	100,000	200,000
Less: Disbursements	(54,943)	(115,348)	(184,905)	(156,640)	(50,000)
Cash Balance, Dec. 31	245,821	230,473	145,568	88,928	238,928
Less: Outstanding Encumbrances	(16,485)	(2,212)	(3,988)	-	-
Unencumbered Fund Balance, Dec. 31	229,336	228,261	141,580	88,928	238,928

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Sewer Service Charges	1,501,858	1,512,222	1,498,910	1,097,483	1,650,000
Interest	6,066	4,592	7,802	5,763	6,500
Other	41,459	36,361	32,908	40,013	35,700
Total Revenue	1,549,383	1,553,175	1,539,620	1,143,259	1,692,200
Expenditures					
Personnel Services					
Salaries	243,155	246,158	241,450	241,815	216,385
Retirement	31,312	30,196	29,101	30,030	29,635
Workers Compensation	5,683	5,598	5,713	6,397	7,040
Health Insurance	48,819	49,496	48,527	51,101	50,255
Medicare	2,605	2,596	2,707	2,840	2,870
Other	3,516	3,813	4,228	15,896	3,315
Total Personnel Services	335,090	337,857	331,726	348,079	309,500
Contractual Services					
Sewer Charges - Dayton	384,945	401,151	399,927	399,166	400,000
Sewer Charges - Moraine	8,133	9,058	9,511	10,000	10,000
Sewer Charges - Carrmonte	167,160	181,314	172,513	60,000	175,000
Sewer Charges - Beavercreek	446,149	470,793	471,688	474,605	545,000
Sewer Line Maintenance	1,610	3,230	4,283	9,769	10,000
Other	19,257	20,167	23,928	21,561	30,900
Total Contractual Services	1,027,254	1,085,713	1,081,850	975,101	1,170,900
Materials and Supplies					
Office Supplies	1,390	941	996	1,125	2,300
General Equipment / Tools	6,289	2,796	4,620	1,183	5,500
Other	1,948	1,547	648	2,198	2,750
Total Materials and Supplies	9,627	5,284	6,264	4,506	10,550
Miscellaneous					
Other	4,517	5,181	1,197	4,511	4,250
Total Miscellaneous	4,517	5,181	1,197	4,511	4,250
Total Expenditures	1,376,488	1,434,035	1,421,037	1,332,197	1,495,200
Excess (Deficiency) of Revenues over Expenditures	172,895	119,140	118,583	(188,938)	197,000

Sanitary Sewer Operating

	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Other Financing Sources and Uses:					
Transfers In					
From Sewer Equip. / Imp Fund	-	-	-	-	-
To Sewer Equip. / Imp. Fund	-	(100,000)	-	(100,000)	(100,000)
To Service Center Fund	(25,587)	(28,082)	(27,497)	(26,686)	(29,267)
To Motor Pool	(6,522)	(5,205)	(5,134)	(6,218)	(6,520)
Payment of Borrowed Funds					
Hatcher's Plat	(25,859)	(25,859)	(12,930)	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	(57,968)	(159,146)	(45,561)	(132,904)	(135,787)
Net Change in Fund Balance	114,927	(40,006)	73,022	(321,842)	61,213
Cash Balance, Jan. 1	972,585	982,272	977,459	1,070,865	807,808
Add: Receipts	1,549,383	1,553,175	1,539,620	1,143,259	1,692,200
Less: Disbursements	(1,539,696)	(1,557,988)	(1,446,214)	(1,406,316)	(1,928,646)
Cash Balance, Dec. 31	982,272	977,459	1,070,865	807,808	571,362
Less: Outstanding Encumbrances	(255,534)	(283,504)	(273,586)	(302,659)	(5,000)
Unencumbered Fund Balance, Dec. 31	726,738	693,955	797,279	505,149	566,362

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
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	57,044	-	-
Sewer Repair	-	-	-	80,000	50,000
Total Capital Projects	-	52,500	57,044	80,000	50,000
Total Expenditures	-	52,500	85,486	80,000	50,000
Excess (Deficiency) of Revenues over Expenditures	-	(52,500)	(85,486)	(80,000)	(50,000)
Other Financing Sources and Uses:					
Transfers In					
From Sewer Disposal Fund	-	100,000	-	100,000	100,000
Transfers Out					
To Sewer Disposal Fund	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	-	100,000	-	100,000	100,000
Net Change in Fund Balance	-	47,500	(85,486)	20,000	50,000
Cash Balance, Jan. 1	246,943	246,943	297,062	208,957	229,067
Add: Receipts	-	100,000	-	100,000	100,000
Less: Disbursements	-	(49,881)	(88,105)	(79,890)	(50,110)
Cash Balance, Dec. 31	246,943	297,062	208,957	229,067	278,957
Less: Outstanding Encumbrances	-	(2,619)	-	(110)	-
Unencumbered Fund Balance, Dec. 31	246,943	294,443	208,957	228,957	278,957

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Stormwater Charges	274,010	273,591	275,691	316,320	321,000
Other	-	33	6,386	8,515	6,100
Total Revenue	274,010	273,624	282,077	324,835	327,100
Expenditures					
Personnel Services					
Salaries	131,838	136,124	129,444	143,828	145,800
Retirement	16,619	16,543	15,687	17,520	19,985
Workers Compensation	2,747	3,008	3,103	3,455	3,800
Health Insurance	20,420	21,931	23,112	25,800	25,785
Medicare	1,564	1,610	1,597	1,883	2,055
Other	1,460	1,662	1,800	1,551	1,630
Total Personnel Services	174,648	180,878	174,743	194,037	199,055
Contractual Services					
Service Contracts	2,710	2,819	3,958	3,854	4,000
Landfill Contract	17,252	10,000	10,000	21,374	20,000
Storm Sewer Maintenance	4,919	572	1,123	219	11,000
Other	3,061	2,830	4,154	3,298	10,200
Total Contractual Services	27,942	16,221	19,235	28,745	45,200
Materials and Supplies					
Office Supplies	560	338	410	418	1,000
General Equipment / Tools	-	741	380	6,369	750
Curb and Catch Basin Repair	10,000	3,343	4,556	5,718	20,000
Other	1,037	427	371	1,681	2,000
Total Materials and Supplies	11,597	4,849	5,717	14,186	23,750
Miscellaneous					
Other	16	-	-	500	3,025
Total Miscellaneous	16	-	-	500	3,025
Total Expenditures	214,203	201,948	199,695	237,468	271,030
Excess (Deficiency) of Revenues over Expenditures	59,807	71,676	82,382	87,367	56,070

Stormwater Operating

	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Other Financing Sources and Uses:					
Transfers / Advances In					
From General Fund	-	-	-	-	-
From Stormwater Equip. / Imp Fund	-	-	-	-	(250,000)
Transfers / Advances Out					
To General Fund	-	-	-	-	-
To Service Center Fund	(14,026)	(15,397)	(15,073)	(14,629)	(16,046)
To Motor Pool	(6,522)	(5,205)	(5,134)	(6,218)	(6,520)
Total Other Financing Sources and Uses	(20,548)	(20,602)	(20,207)	(20,847)	(272,566)
Net Change in Fund Balance	39,259	51,074	62,175	66,520	(216,496)
Cash Balance, Jan. 1	58,043	96,477	146,794	217,800	272,842
Add: Receipts	274,010	273,624	282,077	324,835	77,100
Less: Disbursements	(235,576)	(223,307)	(211,071)	(269,793)	(293,596)
Cash Balance, Dec. 31	96,477	146,794	217,800	272,842	56,346
Less: Outstanding Encumbrances	(3,290)	(2,062)	(10,167)	-	-
Unencumbered Fund Balance, Dec. 31	93,187	144,732	207,633	272,842	56,346

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 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Budget 2018 (\$)
Revenue					
Reimbursements	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Stormwater Vehicles	-	-	-	-	250,000
Stormwater Equipment	-	-	-	-	-
Total Capital Equipment	-	-	-	-	250,000
Capital Projects					
Storm Sewer Repair	-	-	-	-	-
Contingency	-	-	-	-	-
Total Capital Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	250,000
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	(250,000)
Other Financing Sources and Uses:					
Transfers In					
From Stormwater Fund	-	-	-	-	250,000
Transfers Out					
To Stormwater Fund	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	250,000
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	-	250,000
Less: Disbursements	-	-	-	-	(250,000)
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

City of Oakwood

2018

Capital Improvement Program

2018 Capital Improvement Program Summary

Improvement Type	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
General City Services:										
Capital Equipment	175,000	457,000	121,000	203,500	170,500	112,500	105,000	297,000	408,000	2,049,500
Facilities Improvements	280,000	224,000	19,000	23,000	5,000	5,000	5,000	5,000	118,000	684,000
Fleet Management	103,000	299,500	168,000	68,000	88,000	441,000	319,000	432,000	646,000	2,564,500
Infrastructure Improvements	1,240,000	795,000	1,118,000	595,000	785,000	1,890,000	750,000	590,000	1,480,000	9,243,000
Total General City Services	1,798,000	1,775,500	1,426,000	889,500	1,048,500	2,448,500	1,179,000	1,324,000	2,652,000	14,541,000
Refuse Equip. / Fleet	-	135,000	370,000	130,000	37,000	28,000	245,000	90,000	471,000	1,506,000
Water Equip. / Imp.	50,000	170,000	270,000	311,000	320,000	100,000	212,000	25,000	389,000	1,847,000
Sanitary Sewer Equip. / Imp.	50,000	35,000	205,000	50,000	125,000	50,000	170,000	50,000	50,000	785,000
Stormwater Equip. / Imp.	250,000	-	-	-	-	-	-	-	-	250,000

The Capital Improvement Program (CIP) provides Council, the Budget Review Committee and Staff the opportunity to make future financial projections. Expenditures listed under the 2018 column are included in this budget and are expected to be made over the next twelve (12) months. Expenses listed under the 2019-2026 and beyond columns are preliminary considerations only and will be reevaluated again when preparing the 2019 budget.

Capital Equipment

ID #	Description	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
ADMINISTRATION / COURT											
•	Computer Equipment	40,000	40,000	40,000	40,000	60,000	50,000	30,000	40,000	40,000	380,000
•	Copy Machine - 30 Park Ave	-	-	-	-	-	-	15,000	-	-	15,000
•	Court Software	-	-	-	-	-	-	-	-	120,000	120,000
•	Court Walkthrough Metal Detector	34,000	-	-	-	-	-	-	-	34,000	68,000
•	Financial Software	-	-	-	-	-	-	-	100,000	-	100,000
•	HP Laser Printer	-	7,000	-	-	-	-	-	7,000	7,000	21,000
•	Street Banner Replacement	-	-	-	-	12,000	-	-	-	-	12,000
TOTAL ADMINISTRATION		74,000	47,000	40,000	40,000	72,000	50,000	45,000	147,000	201,000	716,000
PUBLIC SAFETY											
•	Air Cylinder Filling System	-	-	-	20,000	-	-	-	-	-	20,000
•	Automatic External Defib. (x 2)	-	-	-	-	-	-	7,000	-	-	7,000
•	Copy Machine	-	-	-	-	-	-	15,000	-	-	15,000
•	Extraction Tool	-	-	-	5,000	-	-	-	-	-	5,000
•	Intoxilyzer - DUI Test Equip.	-	-	5,000	-	-	-	-	-	-	5,000
•	Life-Pak 15 (Medic 25)	-	-	-	-	-	-	-	30,000	-	30,000
•	Life-Pak 15 (Medic 26)	30,000	-	-	-	-	-	-	-	30,000	60,000
•	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		30,000	12,000	5,000	25,000	50,000	-	22,000	40,000	30,000	214,000
BEAUTIFICATION											
•	S-41 2012 John Deere Mower	-	-	-	-	15,000	-	-	-	-	15,000
•	S-46 2011 John Deere Z960M	-	15,000	-	-	-	-	-	-	15,000	30,000
•	S-49 2015 Toro Utility Vehicle	-	-	-	-	-	-	-	15,000	-	15,000
•	S-48T 1997 Trailer, 18.5' (for mowers)	-	-	-	-	-	6,000	-	-	-	6,000
•	Stump Grinder	24,000	-	-	-	-	-	-	-	-	24,000
TOTAL BEAUTIFICATION		24,000	15,000	-	-	-	6,000	-	15,000	15,000	75,000

Capital Equipment

ID #	Description	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
STREET MAINTENANCE & REPAIR											
● S-22	1994 John Deere Tractor F1145	-	20,000	-	-	-	-	-	-	-	20,000
● S-29	2000 Atlas Copco Air Compressor □	-	-	-	18,000	-	-	-	-	-	18,000
● S-33	1996 Wacker Pavement Roller, D880V, w/ Trailer	-	-	-	-	20,000	-	-	-	-	20,000
● S-34	2003 John Deere Tractor (411)	-	-	-	-	-	-	-	-	20,000	20,000
● S-35	2002 Kubota 7500DT Tractor	-	-	-	-	-	-	-	-	20,000	20,000
● S-39	1990 Amida Arrow Board	-	-	5,000	-	-	-	-	-	-	5,000
● S-40	1990 Amida Arrow Board	-	-	5,000	-	-	-	-	-	-	5,000
● S-81	2005 Bobcat Skid Steer Loader	-	-	-	-	-	-	-	40,000	-	40,000
● S-55T	1998 James Trailer 20' (for Safety Barrels)	-	-	-	-	-	-	-	-	5,500	5,500
● S-81T	2001 Cronkhite 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	-	30,000	-	-	-	-	-	-	-	30,000
● S-86S	2003 Henderson V-Box Salt Spreader	-	-	-	-	-	30,000	-	-	-	30,000
● S-91S	1997 Henderson V-Box Salt Spreader	-	30,000	-	-	-	-	-	-	-	30,000
● S-93S	2001 Henderson V-Box Salt Spreader	-	-	-	30,000	-	-	-	-	-	30,000
●	Hot Mix Transporter	-	-	-	-	-	-	-	20,000	-	20,000
● S-80	Concrete Saw	-	-	-	-	-	-	-	-	-	-
TOTAL STREET MAINTENANCE & REPAIR		-	100,000	10,000	48,000	20,000	30,000	-	60,000	51,500	319,500

Capital Equipment

ID #	Description	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
LEISURE SERVICES											
● S-38	2001 Kubota Tractor, L4310	-	-	-	17,500	-	-	-	-	-	17,500
● S-50	2015 John Deere Utility Vehicle	-	-	-	-	-	-	-	15,000	-	15,000
● S-51	John Deere XUV625i	-	-	-	12,000	-	-	-	-	-	12,000
● S-44	2010 John Deere Mower	-	-	12,000	-	-	-	-	-	12,000	24,000
● S-45	2011 John Deere Z950A 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	24,000
●	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
●	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	-	-	-	-	-	-	-	16,000
●	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
●	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		40,000	283,000	31,000	60,500	28,500	26,500	23,000	35,000	45,500	573,000

Capital Equipment

ID #	Description	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
•	Gate & Access System	-	-	-	-	-	-	-	-	15,000	15,000
•	Public Works Radio System	-	-	-	-	-	-	-	-	-	-
•	Welder	7,000	-	-	-	-	-	-	-	-	7,000
TOTAL PUBLIC WORKS		7,000	-	35,000	30,000	-	-	15,000	-	65,000	152,000
TOTAL CAPITAL EQUIPMENT		175,000	457,000	121,000	203,500	170,500	112,500	105,000	297,000	408,000	2,049,500

Facilities Improvements

ID #	Description	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
ADMINISTRATION											
•	Business District Seal & Stripe Parking Lot	5,000	-	5,000	-	5,000	-	5,000	-	5,000	25,000
•	Carpet Replacement City Building	85,000	-	-	-	-	-	-	-	-	85,000
•	Chiller Replacement City Building	105,000	-	-	-	-	-	-	-	-	105,000
•	Seal City Building Parking Lot	-	5,000	-	5,000	-	5,000	-	5,000	-	20,000
TOTAL ADMINISTRATION		195,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	235,000
SAFETY											
•	Safety Dept. Road Room Vinyl Flooring	-	8,000	-	-	-	-	-	-	-	8,000
TOTAL SAFETY		-	8,000	-	-	-	-	-	-	-	8,000
LEISURE SERVICES											
•	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 - Arbor Replacement	-	20,000	-	-	-	-	-	-	-	20,000
•	Gardner Pool - Diving Board Platform	-	14,000	-	-	-	-	-	-	-	14,000
•	Gardner Pool - Guard Stands	-	-	6,000	-	-	-	-	-	-	6,000
•	Gardner Pool - Hot Water Heater	-	-	-	-	-	-	-	-	15,000	15,000
•	Gardner Pool - Paint and Repair	-	-	-	18,000	-	-	-	-	18,000	36,000
•	Heating System - OCC	-	40,000	-	-	-	-	-	-	-	40,000
•	HVAC - OCC	85,000	-	-	-	-	-	-	-	-	85,000
•	Wall Repair - Gardner Pool Brick Wall	-	20,000	-	-	-	-	-	-	-	20,000
•	Wall Repair (East) - Gardner Pool	-	50,000	-	-	-	-	-	-	-	50,000
•	Wallpaper / Paint OCC Great Room	-	6,000	-	-	-	-	-	-	-	6,000
TOTAL LEISURE SERVICES		85,000	196,000	14,000	18,000	-	-	-	-	33,000	346,000

Facilities Improvements

ID #	Description	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
PUBLIC WORKS											
•	Foell Center - Carpet Replacement	-	-	-	-	-	-	-	-	20,000	20,000
•	Foell Center - Seal and Stripe Parking Lot	-	15,000	-	-	-	-	-	-	-	15,000
•	Foell Center - Interior Painting	-	-	-	-	-	-	-	-	10,000	10,000
•	Foell Center - A/C Units	-	-	-	-	-	-	-	-	25,000	25,000
•	Foell Fuel Station	-	-	-	-	-	-	-	-	25,000	25,000
TOTAL PUBLIC WORKS		-	15,000	-	-	-	-	-	-	80,000	95,000
TOTAL FACILITIES IMPROVEMENTS		280,000	224,000	19,000	23,000	5,000	5,000	5,000	5,000	118,000	684,000

Fleet Management

ID #	Description	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 Taurus Interceptor	-	-	-	-	44,000	-	-	-	-	44,000
• 20	2011 Dodge Charger, 4dr	-	44,000	-	-	-	-	-	-	44,000	88,000
• 30	2010 Dodge Charger, 4dr	-	44,000	-	-	-	-	-	-	44,000	88,000
• 35	2007 Ford Taurus, 4dr	-	-	18,000	-	-	-	-	-	18,000	36,000
• 40	2015 Ford Taurus Interceptor	-	-	-	-	44,000	-	-	-	-	44,000
• 45	2007 Ford Taurus, 4dr	-	-	18,000	-	-	-	-	-	18,000	36,000
• 50	2011 Dodge Charger, 4 dr	-	44,000	-	-	-	-	-	44,000	-	88,000
• 60	2010 Dodge Charger, 4dr	44,000	-	-	-	-	-	-	44,000	-	88,000
• 65	2008 Dodge Durango	-	-	28,000	-	-	-	-	-	28,000	56,000
• 70	2008 Dodge Durango	44,000	-	-	-	-	-	-	44,000	-	88,000
• 75	2008 Dodge Dakota	-	-	-	28,000	-	-	-	-	-	28,000
• 80	2017 Ford Explorer Interceptor	-	-	-	-	-	-	44,000	-	-	44,000
• 85	2008 Ford Explorer	-	28,000	-	-	-	-	-	-	28,000	56,000
• Eng-26	2005 Spartan Fire Engine	-	-	-	-	-	-	-	-	300,000	300,000
• Eng-27	1996 Spartan Fire Truck	-	-	-	-	-	-	275,000	-	-	275,000
• Med-26	2005 Ford Ambulance, E45	-	-	-	-	-	-	-	200,000	-	200,000
• Med-27	1996 Ford Ambulance, III	-	-	-	-	-	200,000	-	-	-	200,000
TOTAL PUBLIC SAFETY		88,000	160,000	64,000	28,000	88,000	200,000	319,000	332,000	480,000	1,759,000
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	-	-	-	-	-	-	-	-	-	-
• 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-88	1996 Ford Dump Truck, F-80	-	-	-	-	-	-	-	-	50,000	50,000
• S-98	2014 Ford F150	-	-	-	-	-	-	-	-	25,000	25,000
TOTAL BEAUTIFICATION		-	54,500	25,000	15,000	-	-	-	-	75,000	169,500

Fleet Management

ID #	Description	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-69	2005 Chevy Silverado K1500	-	-	30,000	-	-	-	-	-	-	30,000
● S-75	2016 GMC Sierra	-	-	-	-	-	-	-	-	36,000	36,000
● S-87	2009 International Dump Truck	-	-	-	-	-	120,000	-	-	-	120,000
● S-92	2011 Ford F650 Lowpro w/ Multi-lift 4X2	-	-	-	-	-	-	-	100,000	-	100,000
● S-95	2001 Ford Dump/Maint. Truck	-	85,000	-	-	-	-	-	-	-	85,000
TOTAL STREET MAINTENANCE & REPAIR		-	85,000	30,000	-	-	205,000	-	100,000	36,000	456,000
LEISURE SERVICES											
● A-7	2008 Ford Escape	-	-	25,000	-	-	-	-	-	-	25,000
● S-42	1997 Ford Pickup, Ranger	15,000	-	-	-	-	-	-	-	-	15,000
● S-71	2008 Ford Pickup. F250	-	-	24,000	-	-	-	-	-	-	24,000
TOTAL LEISURE SERVICES		15,000	-	49,000	-	-	-	-	-	-	64,000
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	-	-	-	-	-	36,000	-	-	-	36,000
TOTAL PUBLIC WORKS		-	-	-	-	-	36,000	-	-	-	36,000
TOTAL FLEET MANAGEMENT		103,000	299,500	168,000	68,000	88,000	441,000	319,000	432,000	646,000	2,564,500

Infrastructure Improvements

ID #	Description	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	20,000	50,000	-	-	-	-	-	15,000	135,000
STREET MAINTENANCE & REPAIR											
•	Annual Asphalt Pavement Program	300,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	3,900,000
•	Concrete Street Repair	50,000	-	160,000	-	160,000	-	160,000	-	160,000	690,000
•	Far Hills Catch Basin and Manhole Repairs	-	-	-	-	-	50,000	-	-	-	50,000
•	Far Hills Road	-	-	-	-	-	1,250,000	-	-	-	1,250,000
•	Park Road Reconstruction	-	-	300,000	-	-	-	-	-	-	300,000
•	Shroyer Road Improvements	-	-	-	-	-	-	-	-	700,000	700,000
•	Traffic Signal Head Replacement	-	20,000	-	-	-	-	-	-	-	20,000
TOTAL STREET MAINTENANCE & REPAIR		350,000	470,000	910,000	450,000	610,000	1,750,000	610,000	450,000	1,310,000	6,910,000

Infrastructure Improvements

ID #	Description	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
LEISURE SERVICES											
•	Orchardly Park Basketball Court	-	-	-	5,000	-	-	-	-	-	5,000
•	Orchardly Park - Fence	-	-	18,000	-	-	-	-	-	-	18,000
•	Orchardly Park - Tennis Courts Repair	-	-	-	-	20,000	-	-	-	-	20,000
•	ORSC Parking Lot Seal / Stripe	-	-	-	-	15,000	-	-	-	-	15,000
•	Shafor Park Tennis Courts & Parking Enhancements	700,000	-	-	-	-	-	-	-	-	700,000
•	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		700,000	165,000	18,000	5,000	35,000	-	-	-	15,000	938,000
SIDEWALK, CURB & APRON											
•	Program	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	1,260,000
TOTAL SIDEWALK, CURB & APRON		140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	1,260,000
TOTAL INFRASTRUCTURE IMPROVEMENTS		1,240,000	795,000	1,118,000	595,000	785,000	1,890,000	750,000	590,000	1,480,000	9,243,000

Refuse Equipment / Fleet

ID #	Description	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
REFUSE EQUIPMENT											
• S-30	1998 ODB Leaf Vacuum	-	-	-	-	17,000	-	-	-	-	17,000
• S-64	2000 Kramer Allrad Loader, 620	-	-	-	-	-	-	-	90,000	-	90,000
• S-68	2000 Bandit Brush Chipper 250 XP	-	-	-	-	-	28,000	-	-	-	28,000
• S-91	2016 Kramer Allrad Loader, 221F	-	-	-	-	-	-	-	-	90,000	90,000
REFUSE FLEET											
• S-01	2014 Kawasaki Mule, 4 Wheel	-	-	-	-	-	-	-	-	20,000	20,000
• S-02	2016 Kawasaki Mule, 4 Wheel	-	-	-	-	-	-	-	-	20,000	20,000
• S-03	2009 Cushman, 3 Wheel	-	-	-	-	-	-	-	-	20,000	20,000
• S-04	2009 Cushman, 3 Wheel	-	-	-	-	-	-	-	-	20,000	20,000
• S-05	2004 Cushman, 4 Wheel	-	-	-	-	-	-	-	-	20,000	20,000
• S-06	2004 Cushman, 4 Wheel	-	-	-	-	-	-	-	-	20,000	20,000
• 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 (Back-up)	-	-	225,000	-	-	-	-	-	-	225,000
• S-78	2000 Crane Refuse Packer, Split Blade Truck (Primary)	-	-	-	-	-	-	225,000	-	-	225,000
• S-79	2008 International Refuse Packer, Split Blade Truck (Primary)	-	-	-	-	-	-	-	-	225,000	225,000
• 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		-	135,000	370,000	130,000	37,000	28,000	245,000	90,000	471,000	1,506,000

Water Equipment / Improvements

ID #	Description	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	30,000
● W-14T	Trailer - Trench Shoring	-	-	-	-	-	-	-	-	5,000	5,000
● W-15T	Cronkhite Trailer, 2400 EAL, 16' (for Kubota)	-	-	-	-	-	-	-	-	6,000	6,000
● W-76	2003 Dodge Dakota	-	-	-	-	-	25,000	-	-	-	25,000
● S-65	Case Backhoe Loader, 580B	-	-	-	-	70,000	-	-	-	-	70,000
● S-74	2012 GMC Sierra 1500 4X4	-	-	-	-	-	-	32,000	-	-	32,000
● S-85	International Dump 440	-	-	-	135,000	-	-	-	-	-	135,000
●	Emergency Power Generator - 120 Springhouse	-	-	-	-	-	-	-	-	-	-
●	Valve Insertion Machine	-	-	-	-	-	-	60,000	-	-	60,000
● S-10	2002 Vactor Truck (1/2)	-	-	165,000	-	-	-	-	-	-	165,000
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	-	-	-	-	-	-	-	-	120,000	120,000
●	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
●	Roof Replacement - Water Plant #1	-	-	-	-	-	-	-	-	30,000	30,000
●	Volusia Water Improvements	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	-	-	-	-	-	-	120,000	-	-	120,000
●	Water Plant & Water Wells Meter Replacement - 210 Shafor	-	-	-	21,000	-	-	-	-	-	21,000

Water Equipment / Improvements

ID #	Description	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
•	Water Plant & Water Wells Meter Replacement - 120 Springhouse	-	15,000	-	-	-	-	-	-	-	15,000
•	Water Tower Painting	-	-	-	-	250,000	-	-	-	-	250,000
•	Water Valve Replacement Project	-	25,000	-	25,000	-	25,000	-	25,000	-	100,000
TOTAL WATER		50,000	170,000	270,000	311,000	320,000	100,000	212,000	25,000	389,000	1,847,000

Sanitary Sewer Equipment / Improvements

ID #	Description	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 Truck (1/2)	-	-	165,000	-	-	-	-	-	-	165,000
SANITARY SEWER IMPROVEMENTS											
•	Oakmead Sanitary Sewer Imp.	-	35,000	-	-	-	-	-	-	-	35,000
•	Sanitary Sewer Repair	50,000	-	40,000	50,000	50,000	50,000	50,000	50,000	50,000	390,000
•	Water Meter AMR System	-	-	-	-	-	-	120,000	-	-	120,000
TOTAL SANITARY SEWER		50,000	35,000	205,000	50,000	125,000	50,000	170,000	50,000	50,000	785,000

Stormwater Equipment / Improvements

ID #	Description	2018	2019	2020	2021	2022	2023	2024	2025	2026 and beyond	Total
STORMWATER EQUIPMENT											
• S-20	2002 Johnston Street Sweeper	250,000	-	-	-	-	-	-	-	-	250,000
TOTAL STORMWATER		250,000	-	-	-	-	-	-	-	-	250,000

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	7,070
ASSESSED VALUATION (2016-2017)	\$296,457,500
TOTAL PROPERTY TAX RATE (2016-2017)	\$169.44 PER \$1,000
EFFECTIVE RESIDENTIAL PROPERTY TAX RATE (2016-2017) *.....	\$107.22 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	130.23	69.84
COUNTY	17.04	16.35
CITY	6.47	5.33
SINCLAIR COMM	4.20	4.20
WRIGHT LIBRARY	1.50	1.50
TOTAL OUTSIDE	159.44	97.22

INSIDE AND OUTSIDE MILLAGE:		
	<u>TOTAL</u>	<u>EFF.</u>
SCHOOL	134.95	74.56
COUNTY	18.74	18.05
CITY	10.05	8.91
SINCLAIR COLLEGE	4.20	4.20
WRIGHT LIBRARY	1.50	1.50
TOTAL COMBINED	169.44	107.22

PROPERTY TAX VALUATION (2016-2017)	
RESIDENTIAL REAL ESTATE	\$ 281,474,430
COMMERCIAL REAL ESTATE	12,659,820
TANGIBLE PERSONAL PROPERTY	2,323,250
TOTAL PROPERTY VALUATION	\$ 296,457,500

* 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