



City of Oakwood

Annual Budget

2019

Table of Contents

<u>City Officials</u>	3
Elected Officials	3
Budget Review Committee.....	4
City Administration	5
<u>Vision Statement</u>	6
<u>Budget Message</u>	7
<u>Financial Summary</u>	18
<u>Goals & Objectives</u>	44
<u>General City Services</u>	49
<u>General Fund</u>	50
Council.....	53
Administration, Finance and Personnel	54
Law Department	55
Municipal Court.....	56
Regional Co-operative Endeavors	57
Citizen’s Advisory	59
Government Buildings and Grounds.....	60
Police.....	61
Fire	62
Engineering.....	63
Beautification / Parks / Gardens	64
Contingency.....	65
Advances / Transfers.....	66
<u>Major Operating Funds</u>	67
Street Maintenance and Repair	68
Leisure Activity.....	70
Health	72
Sidewalk, Curb & Apron.....	74
Equipment Replacement	75
Capital Improvement.....	76
Service Center	77

Other Funds 79

Bullock Endowment Trust	80
MLK Community Recognition	81
Smith Memorial Gardens	82
Indigent Drivers Alcohol Treatment.....	84
Enforcement and Education.....	85
Law Enforcement.....	86
Drug Law Enforcement	87
Police Pension	88
Court Clerk Computerization.....	89
Court Computerization	90
Court Special Projects	91
State Highway Improvement.....	92
Public Safety Endowment.....	93
Special Projects	94
Issue 2 Projects	95
Public Facilities	96
Bond Retirement.....	97
Electric Street Lighting.....	98
Self-Funded Insurance Trust	99
Fire Insurance Trust.....	100
Contractor's Permit Fee... ..	101

Refuse Fund 102

Enterprise Funds 105

Water Operating.....	106
Water Improvement/Equipment Replacement ..	108
Sanitary Sewer Operating... ..	109
Sanitary Sewer Improv. / Equip. Replacement..	111
Stormwater Operating... ..	112
Stormwater Improv. / Equipment Replacement.	114

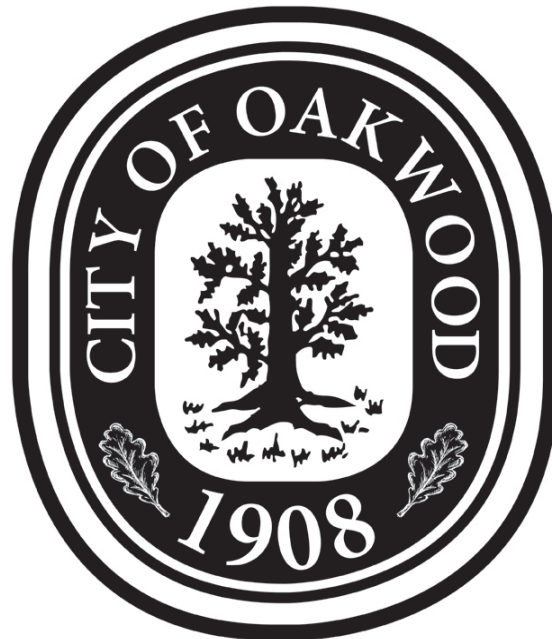
Capital Improvement Program..... 115

Community Information 132

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 P. Stephens	Council Member	1/1/10 – 12/31/21
Anne Hilton	Council Member	1/1/10 – 12/31/21
Christopher B. 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 2019 are as follows:

Precinct A

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

Precinct E

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

Precinct B

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

Precinct F

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

Precinct C

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

Precinct G

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

Precinct D

**Michael Vanderburgh
Steve Brooks
Yusaku Kawai
Heidi Edwards**

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
Jennifer S. Wilder	Personnel and Properties Director
Stephen M. Enseleit, 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 2019 Oakwood City Budget. This is my 17th 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 2018 and recommended approval of this budget, and a \$3 per month increase in refuse rates, via a voice vote at their November 27, 2018 meeting.

Taxes: This 2019 Budget holds property and income taxes for city services at their current rates.

Fees: This 2019 Budget holds our water, sanitary sewer, and stormwater fees unchanged, but includes the \$3 per month refuse rate increase. This is explained under Refuse Services below.

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 services, recreation and leisure offerings, excellent schools and library, and, most importantly, 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 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 ambience is second to none.

Decade after decade, Oakwood citizens provide 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 our residents continue to feel that they receive good value for their tax dollars.

GENERAL CITY SERVICES

Over the course of the 2018 fiscal year, our unencumbered reserves for General City Services dropped \$204,227. The projected drop in the 2018 budget was \$275,054, so we ended the year a little better than expected. The 2019 General City Services Funds (everything but Refuse, Water, Sanitary Sewer and Stormwater) show budgeted expenses about \$43,000 less than the budgeted revenues. This is the first year since the elimination of the Ohio estate tax in 2013 that we assembled a budget with revenues higher than expenses. This has come to pass as a result of four things:

- Cost cutting.
- Fee increases.
- The 3.75 mill property tax approved by our voters in 2013, and renewed this past November.
- The 10% reduction in the credit we give for local taxes paid to other municipalities.

Our city finances are now stable and we can continue to provide our comprehensive city services for the foreseeable future, without any major changes to city taxes or fees.

Our annual expenses over the past ten 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 2018 spending was roughly the same as what we spent in 2011, and only about \$290,000 more than 2008 spending. Our 2019 budget for General City Services is about \$80,000 less than the 2018 budget. This demonstrates continued tight control on spending.

The breakdown of 2019 budgeted spending for General City Services is as follows:

- Public Safety: 43%
- Public Works: 15%
- Leisure Services: 14%
- Admin/Finance/Legal: 12%
- Capital: 11%
- Miscellaneous: 3%
- Court: 2%

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)

The total budget for 2019 expenses in the General Fund and seven Primary Operating Funds is \$12,481,331. 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 2019 with cash balances at \$9.45M, which is about nine 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 our costs. In 2018, our gross income tax receipts were \$7.37M, down about \$150,000, or about 2%, from 2017. This is primarily a result of Dayton voters approving a tax hike from 2.25% to 2.5%, matching our Oakwood rate. For tax year 2018, 100% of the local taxes paid by Oakwood residents working in Dayton was remitted to Dayton. On January 2, 2018, City Council passed Ordinance No. 4851 reducing to 90% the credit we give for taxes paid to other jurisdictions. This important action reduced the continuing loss of revenue each time other jurisdictions raise their rates, and ensures that all Oakwood residents with taxable income pay at least 0.25% to Oakwood. In 2018, about 55% of the total municipal taxes paid by our Oakwood residents went to other cities (see pie chart on page 16). With the 10% credit reduction, we budgeted our 2019 gross income tax receipts at around \$600,000 higher than 2018.

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: This tax issue was first approved in 2013, and the current effective mills is 3.33. The levy generates about \$1,060,000 annually. It costs about \$102 per year per \$100,000 of appraised home value. This issue was renewed by our voters with a 70% yes vote on November 6, 2018. This strong approval confirms that our citizens continue to believe that they get good value for their tax dollars.
- 2.72 mill property tax: This tax issue was first approved in 1992, and was last renewed in 2016, with a 72% yes vote. The current effective mills is now 1.40. It generates about \$460,000 annually and costs about \$48 per year per \$100,000 of appraised home value. I anticipate the issue can be again presented for renewal only (no new taxes) when it expires in 2021.

Of the total property tax paid in Oakwood, the distribution of effective millage for residential properties is as follows:

- Oakwood Schools: 68.4%
- Montgomery County Agencies: 21.7%
- City of Oakwood: 8.5%
- Wright Library: 1.4%

Capital Expenses: The 2019 Budget includes about \$1.2M for capital improvements and capital equipment. A majority of the expenses (\$725,000 or 60%) is for roadway and sidewalk improvements. Each year, we continue to make significant investments in our public infrastructure and replace capital equipment as needed. With those investments, we maintain our infrastructure and equipment required to provide the comprehensive and high quality services that our citizens expect. The “Capital Improvement Fund” and “Capital Improvement Program” tabs herein provide details on our budgeted 2019 investments and on our long range capital program.

REFUSE SERVICES

Our Refuse Services are operated as a stand-alone enterprise, similar to the Water, Sanitary Sewer and Stormwater utilities. Since 2014, all refuse service expenses have been paid through user fees. We are starting 2019 with a \$535,000 balance in our Refuse Fund. I believe that \$500,000 is a reasonable and appropriate goal for the minimum beginning year balance, so we are in good shape. That said, the 2019 Budget shows spending about \$160,000 more than revenue. This deficit is a result of \$220,000 in capital equipment expenses. In order to address these equipment expenses, City Council passed Ordinance No. 4871 on January 7, 2019, raising refuse rates by \$3 per month effective January 2019. Our current monthly refuse rate is \$30 per residential unit. It is important to note that 20-25% of our total refuse expenses are paid in providing collection and disposal of leaves, brush & branch material, and other green waste. Given the very large number of trees and other plant material in Oakwood, we generate an enormous amount of green waste, requiring significant equipment and manpower to manage.

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 2018, we produced nearly all of the water used by our residents and businesses, and we project the same for 2019. We are starting 2019 with a \$1.2M balance in our Water Funds. I believe \$1M is a reasonable and appropriate goal for the minimum beginning year balance, so we are in good shape. The 2019 Budget shows spending at about \$240,000 more than revenue, and includes \$290,000 in capital expenses. We last raised our water rates in January 2017 and should not need to discuss another rate increase for another year or two. Based on the 2018 regional water rate survey, we have the 7th lowest water rates out of the 66 Miami Valley jurisdictions.

SANITARY SEWER UTILITY

We are starting 2019 with a \$1.06M balance in our Sanitary Sewer Funds. As with the Water Utility, I believe the appropriate and necessary amount is \$1M, so we are in good shape. The 2019 Budget shows spending at about \$210,000 less than revenue, and includes \$50,000 in capital expenses. We last raised sanitary sewer rates in January 2018 and should not need to discuss another rate increase over the next two or three years. Our Sanitary Sewer Utility consists of the Oakwood sewer personnel and underground 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. In 2018, about 70% of our sewer utility costs were attributed to the sewer and wastewater treatment services that we buy from Montgomery County and Dayton. Based on the 2018 regional rate survey, we have the 47th lowest rate out of 63 jurisdictions.

STORMWATER UTILITY

We are starting 2019 with a \$270,000 balance in our Stormwater Funds. I consider \$500,000 as an appropriate and necessary amount, so believe that we should discuss raising the stormwater fee sometime in the next year or two. The monthly residential stormwater rate was \$6 for the first four years of the utility, and increased to \$7 in January 2017. The 2019 Budget shows spending about \$34,000 more than revenue, and has no capital expenses. This is the seventh year that we have operated our Stormwater Utility.

* * * * *

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

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

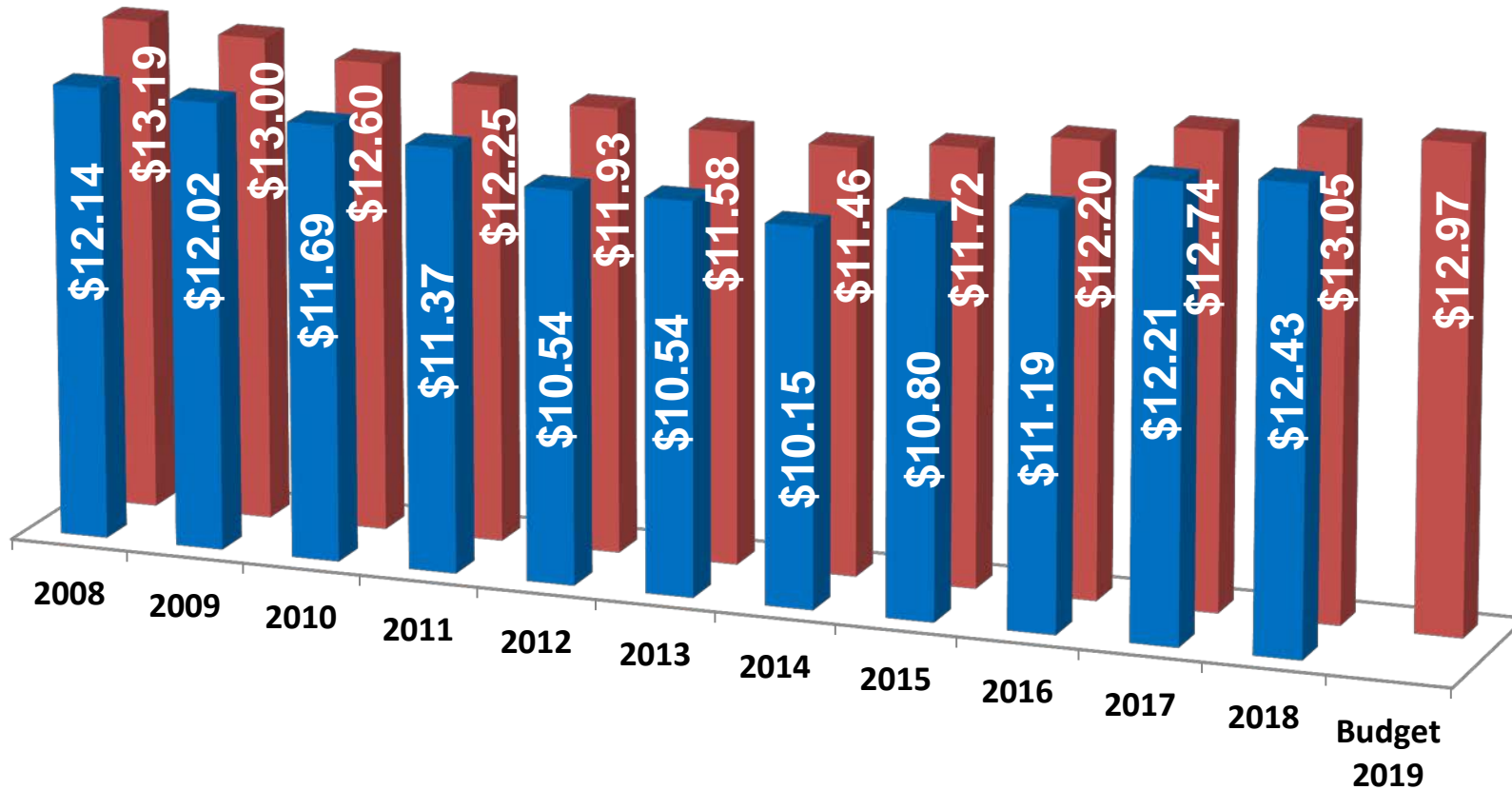
I thank you and our BRC members for guidance in preparing this budget. I believe it is a responsible budget that appropriates the resources we need to continue providing excellent services to our community.

Respectfully,

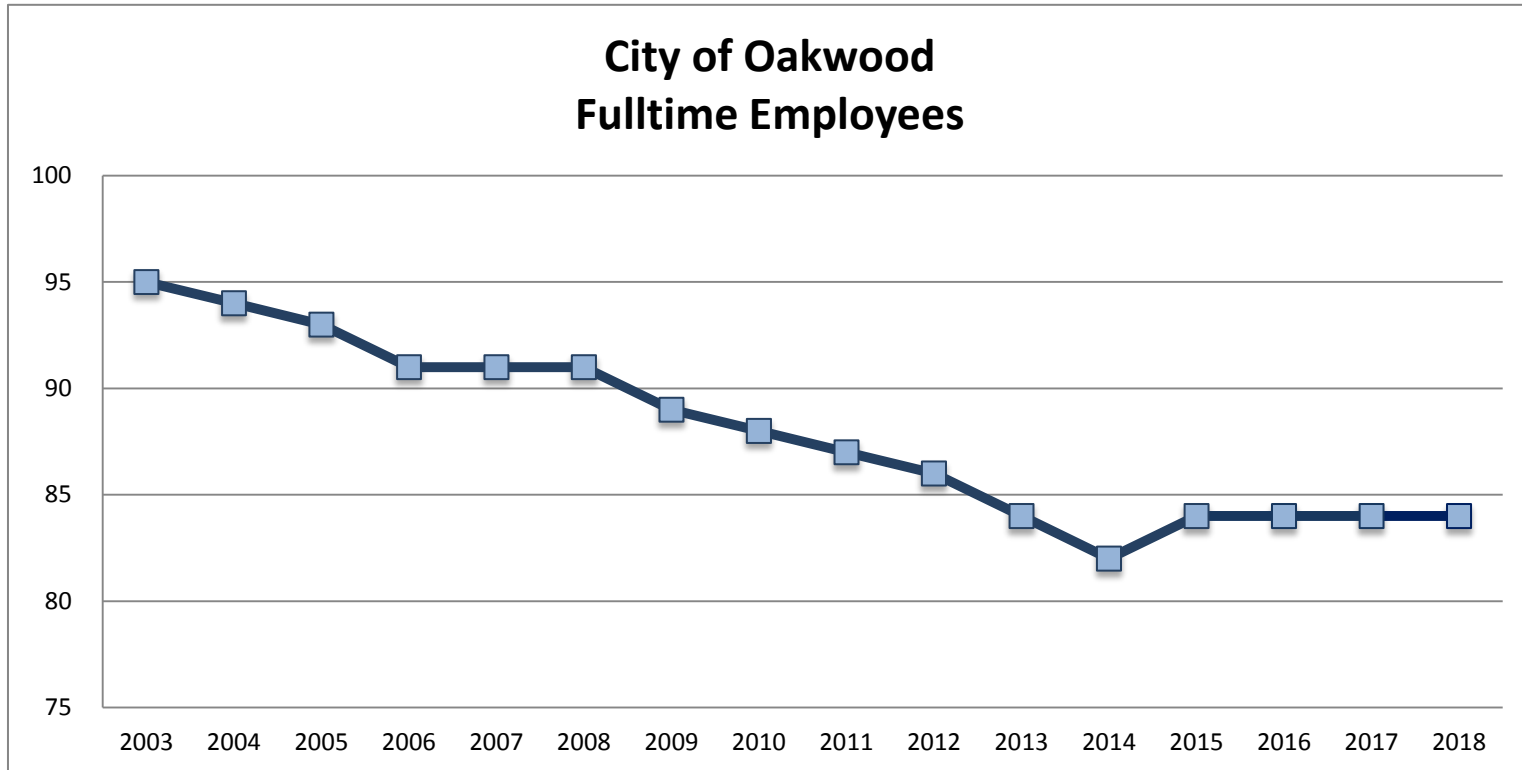


Norbert S. Klopsch
City Manager

Expenditures vs. Budgeted



The 2019 budgeted expenditures are \$199,000 less than the 2018 budget. The 2018 budget included \$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.

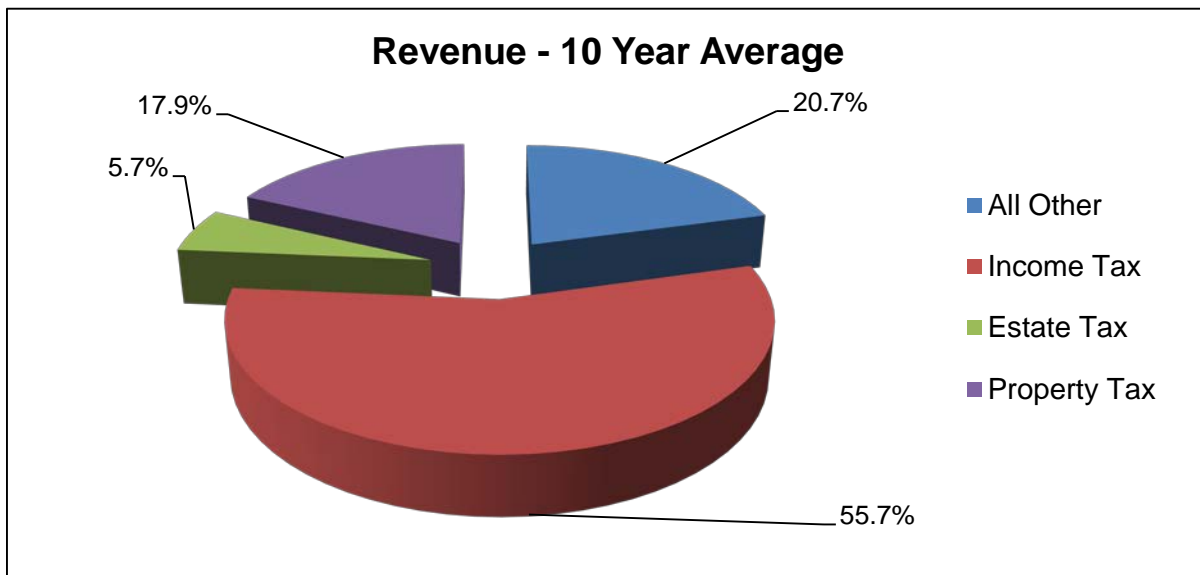
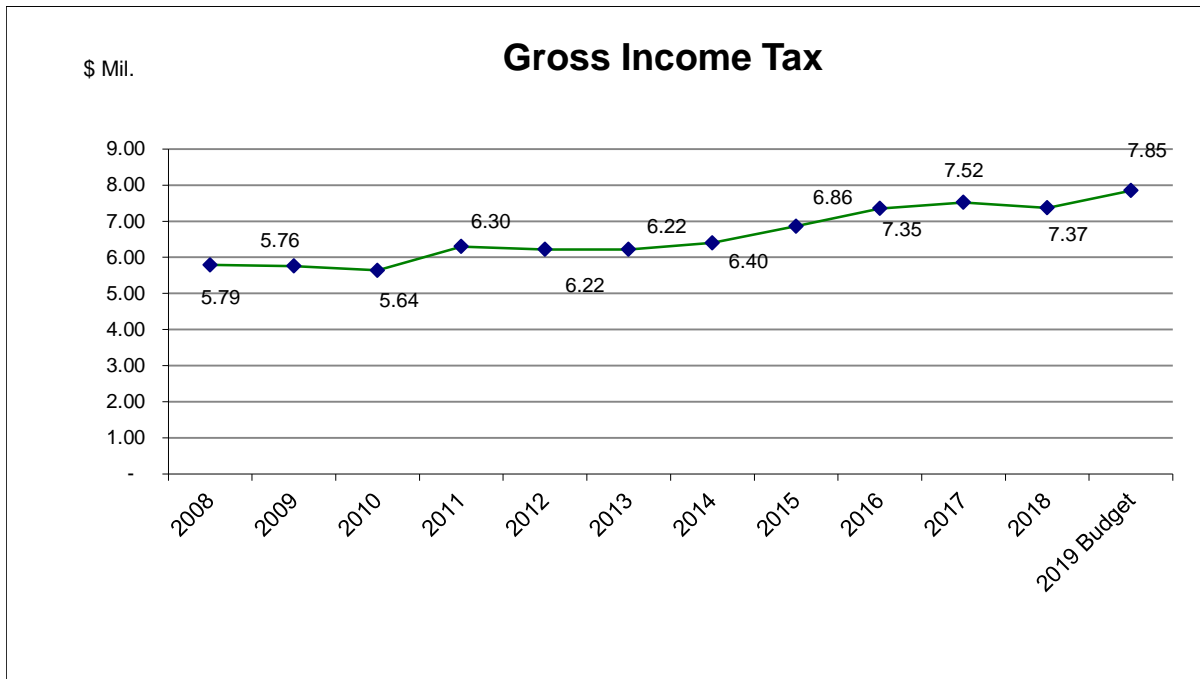
City of Oakwood Staffing Level Comparison

	<u>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>2018</u>
<u>Full-time</u>													
Administration / Finance	13.0	13.0	13.0	13.0	13.0	13.0	13.0	12.0	12.0	12.0	12.0	12.0	12.0
Public Safety	38.0	39.0	39.0	37.0	36.0	36.0	35.0	35.0	34.0	34.0	34.0	34.0	34.0
Public Works	33.0	32.0	32.0	32.0	32.0	31.0	31.0	30.0	29.0	30.0	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>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Total Full-time	<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>84.0</u>
<u>Part-time</u>													
Administration / Finance	1.8	1.8	1.8	1.8	1.8	1.9	1.9	1.9	1.0	1.0	1.0	1.0	1.0
Public Safety	1.3	1.5	1.5	2.0	2.5	2.4	1.9	1.5	1.2	1.8	1.8	1.8	1.8
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Leisure Services	2.4	2.4	2.4	2.4	2.4	2.6	2.6	2.6	2.4	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>1.4</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>	<u>0.5</u>
Total Part-time	<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>	<u>5.7</u>

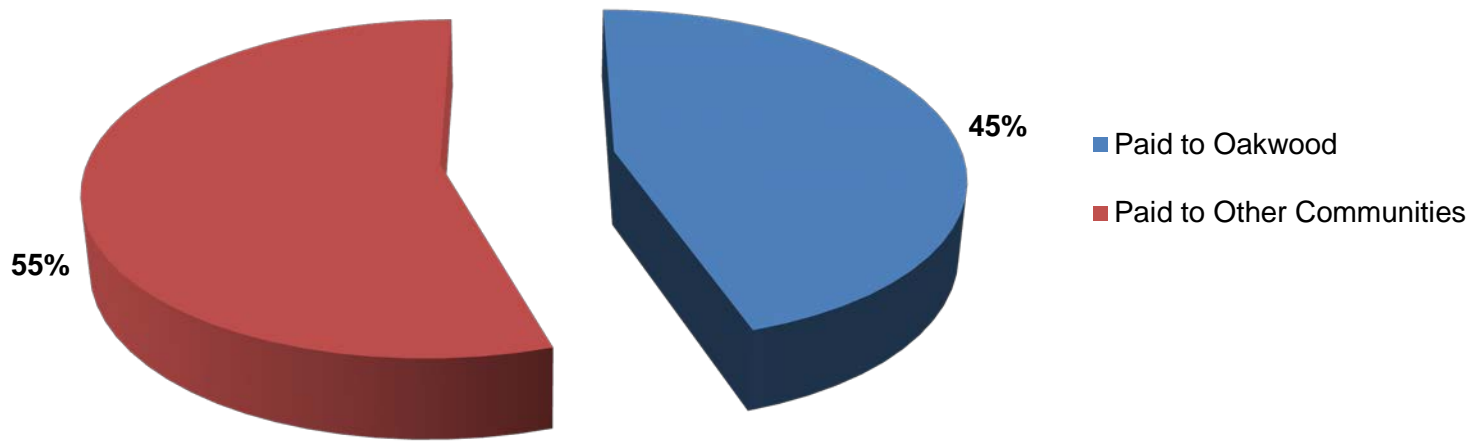
The staff levels shown above reflect the number of full-time positions and full-time equivalent positions (for permanent part-time) during each respective year that were needed to provide all city of Oakwood public services, including services within the water, sewer and stormwater utilities, and the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

Income Taxes

Shown below are our income tax collections since 2008. Looking at a 10 year history, the income tax represented 56% of our revenue. With the 2013 elimination of the Ohio estate tax, the income tax now represents about 59% 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 lost money each time another taxing jurisdiction raised their rate. City Council took legislative action at the January 2, 2018 council meeting to reduce the credit from 100% to 90%.



2018 Oakwood Resident Income Tax Distribution



Property Taxes

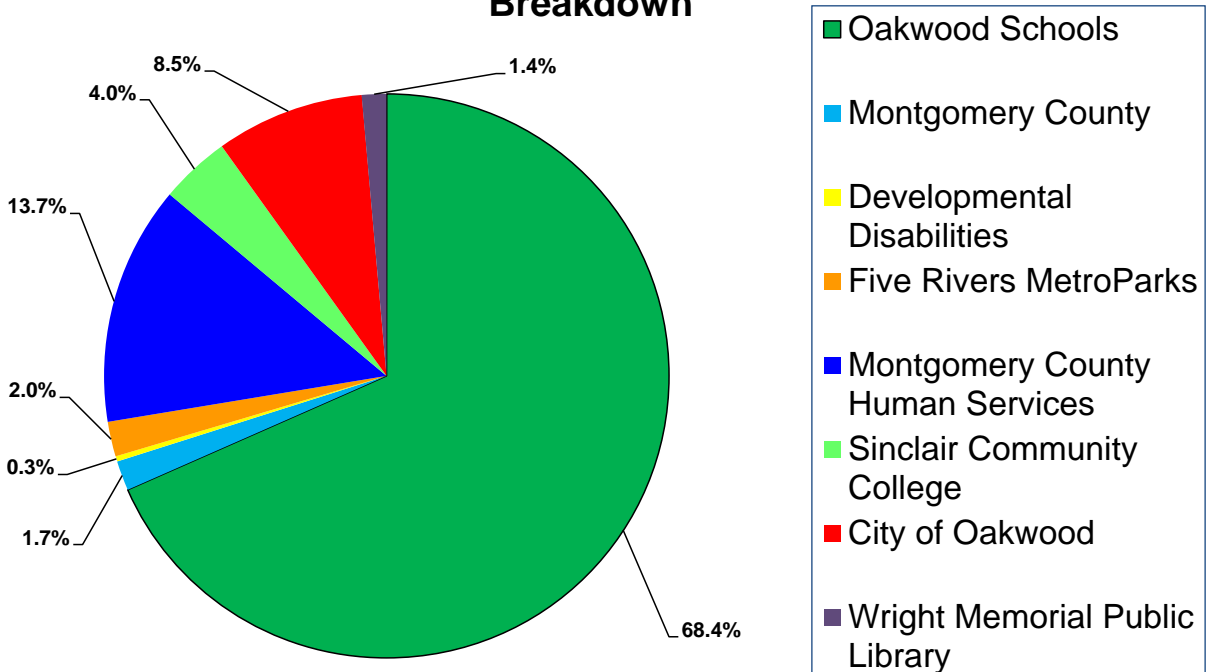
Most of the property taxes paid by Oakwood property owners go to the Oakwood City Schools, with the second largest portion going to Montgomery County agencies. For 2019, the breakdown is as follows:

Oakwood Schools	68.4%
County Agencies	21.7%
City of Oakwood	8.5%
Wright Library	1.4%

The 2019 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	67.26	\$4,209
Montgomery County	1.70	104
Developmental Disabilities	0.29	18
Five Rivers MetroParks	2.00	123
Montgomery County Human Services	13.50	835
Sinclair Community College	3.98	252
City of Oakwood	8.32	510
Wright Library	<u>1.33</u>	<u>81</u>
Total	98.38	\$6,132

2019 Residential Real Estate Effective Millage Breakdown



Financial Summary

The following tables, charts and graphs reflect the financial condition of the city of Oakwood as forecasted for 2019. Funds are separated into groups by function showing estimated financial activity for 2019.

General City Services

Budget Summary for 2019

Fund Classification	Balance 1/1/2019	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2019
General Fund	\$ 6,007,190	\$ 10,981,119	\$ 11,077,420	\$ 5,910,889
Major Operating Funds	3,445,505	4,664,734	4,622,406	3,487,833
Other Funds	1,681,621	582,534	485,590	1,778,565
Total	<u>\$ 11,134,316</u>	<u>\$ 16,228,387</u>	<u>\$ 16,185,416</u>	<u>\$ 11,177,287</u>
<p>Note: The estimated revenues and proposed appropriations shown above include money transfers between General City Services and Refuse funds.</p>				
SUMMARY OF OPERATING EXPENSES				
		Estimated Revenue	Proposed Appropriation	Net Difference
Total		\$ 16,228,387	\$ 16,185,416	
Less Transfers		(3,218,495) ⁽¹⁾	(3,218,495) ⁽¹⁾	
Net Total		<u>\$ 13,009,892</u>	<u>\$ 12,966,921</u>	<u>\$ 42,971</u> ⁽²⁾

(1) This \$3,218,495 is the total sum of all money budgeted in 2019 for transfers between the General City Services and Refuse funds .

(2) This is the amount of 2019 revenue that exceeds estimated 2019 expenses.

General Fund

Budget Summary for 2019

Governmental Funds	Balance 1/1/2019	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2019
General Fund	\$ 6,007,190	\$ 10,981,119	\$ 11,077,420	\$ 5,910,889
Total	<u>\$ 6,007,190</u>	<u>\$ 10,981,119</u>	<u>\$ 11,077,420</u>	<u>\$ 5,910,889</u>

Major Operating Funds

Budget Summary for 2019

Governmental Funds	Balance 1/1/2019	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2019
Street Maintenance and Repair	\$ 500,000	\$ 1,272,170	\$ 1,235,409	\$ 536,761
Leisure Activity	500,000	1,232,449	1,167,472	564,977
Health	57,108	155,444	143,810	68,742
Sidewalk, Curb & Apron	200,000	191,632	176,700	214,932
Equipment Replacement	1,005,148	553,932	559,000	1,000,080
Capital Improvement	1,083,249	559,092	640,000	1,002,341
Service Center	100,000	700,015	700,015	100,000
Total	<u>\$ 3,445,505</u>	<u>\$ 4,664,734</u>	<u>\$ 4,622,406</u>	<u>\$ 3,487,833</u>

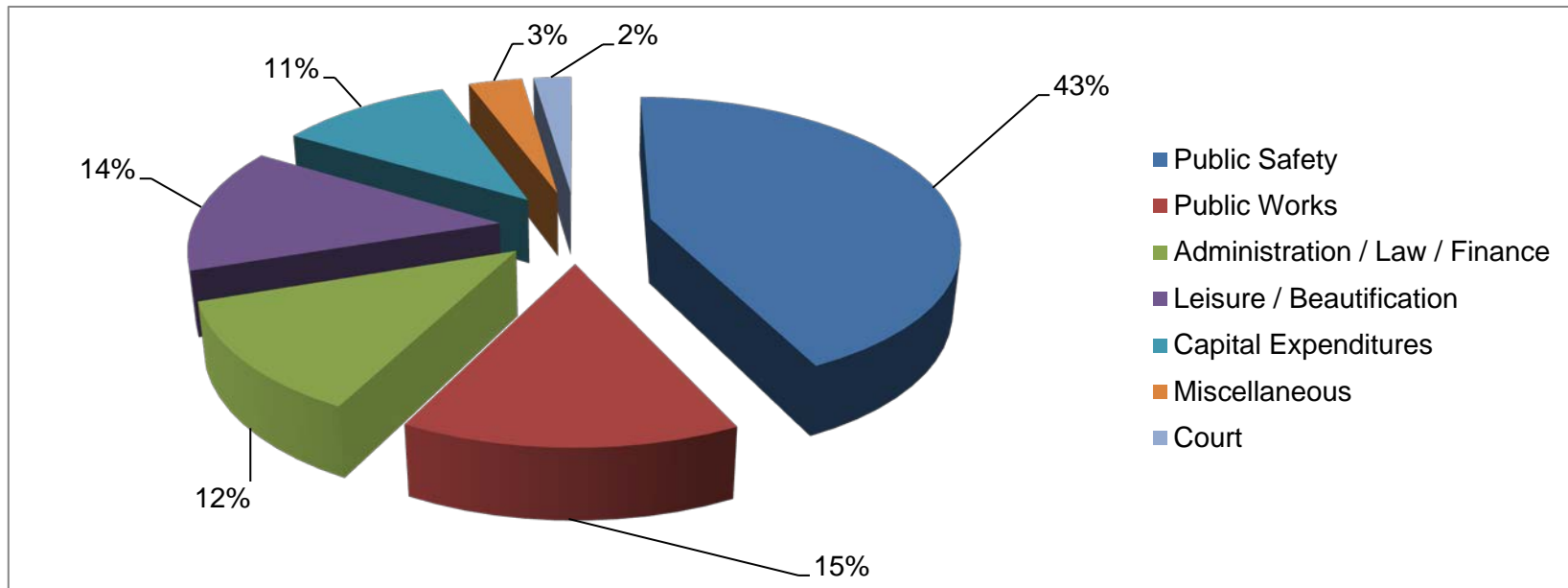
Other Funds

Budget Summary for 2019

Governmental Funds	Balance 1/1/2019	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2019
Bullock Endowment Trust	\$ 50,982	\$ 600	\$ 500	\$ 51,082
MLK Community Recognition	7,506	-	1,000	6,506
Smith Memorial Gardens	400,000	112,065	112,065	400,000
Indigent Drivers Alcohol Treatment	31,058	2,500	1,500	32,058
Enforcement and Education	9,707	500	1,500	8,707
Law Enforcement	23,245	-	2,500	20,745
Drug Law Enforcement	-	-	-	-
Police Pension	10,738	95,369	96,525	9,582
Court Clerk Computerization	27,288	7,000	11,500	22,788
Court Computerization	34,883	4,000	9,000	29,883
Court Special Projects	18,069	6,000	10,000	14,069
State Highway Improvement	94,269	32,200	33,100	93,369
Public Safety Endowment	240,653	2,800	34,000	209,453
Special Projects	608,223	110,000	-	718,223
Issue 2 Projects	-	-	-	-
Public Facilities	-	-	-	-
Bond Retirement	-	-	-	-
Electric Street Lighting	100,000	190,000	152,900	137,100
Self-Funded Insurance Trust	25,000	17,500	17,500	25,000
Fire Insurance Trust	-	-	-	-
Contractor's Permit Fee	-	2,000	2,000	-
Total	<u>\$ 1,681,621</u>	<u>\$ 582,534</u>	<u>\$ 485,590</u>	<u>\$ 1,778,565</u>

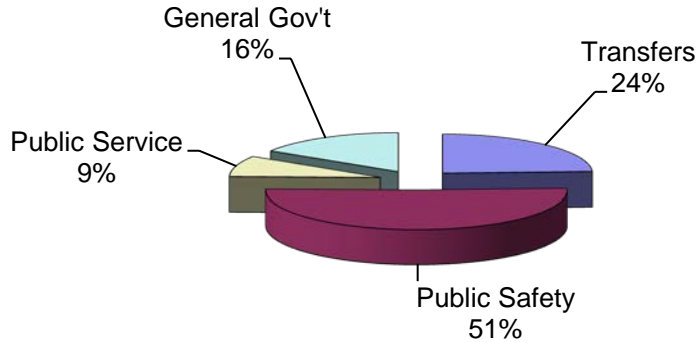
General City Services - Budgeted Expenditures

The graph below depicts the distribution of total budgeted expenditures by department and functional area for 2019.



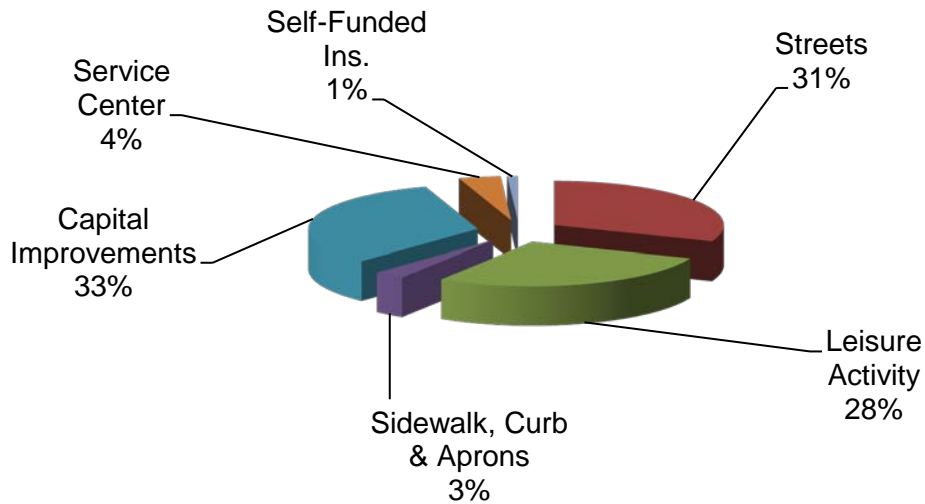
General Fund

General Fund Expenditures 2019 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 2019 Budget



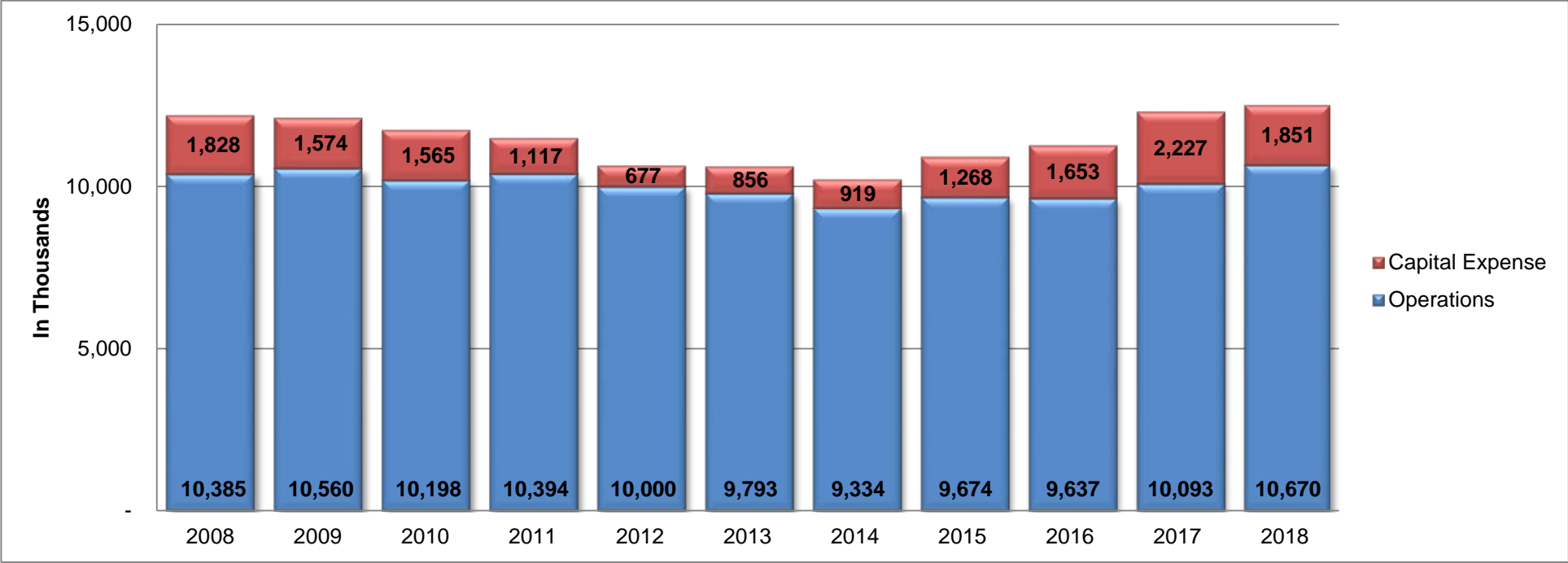
The transfer account of the General Fund supports other important service activities, particularly those relating to capital improvements, leisure activities and street maintenance. Some of those activities are also supplemented by user fees, grants and endowments.

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>
2019	11,795,921	1,171,000	12,966,921	2019	TBD	TBD	TBD
2018	11,194,893	1,853,000	13,047,893	2018	10,669,887	1,851,402	12,521,289
2017	10,550,908	2,188,500	12,739,408	2017	10,092,843	2,226,552	12,319,395
2016	10,416,728	1,786,715	12,203,443	2016	9,636,592	1,652,517	11,289,109
2015	10,480,946	1,239,800	11,720,746	2015	9,674,377	1,268,228	10,942,605
2014	10,435,928	1,022,100	11,458,028	2014	9,334,285	919,309	10,253,594
2013	10,617,551	967,500	11,585,051	2013	9,793,352	856,074	10,649,426
2012	10,956,978	977,200	11,934,178	2012	10,000,152	652,568	10,652,720
2011	11,108,728	1,142,700	12,251,428	2011	10,393,835	1,116,846	11,510,681
2010	10,989,310	1,611,809	12,601,119	2010	10,198,222	1,565,324	11,763,546
2009	11,365,797	1,641,000	13,006,797	2009	10,560,497	1,574,187	12,134,684
2008	11,104,807	2,081,000	13,185,807	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, 2017 and 2018 are a result of capital expenditures, including the construction of a parking lot at the Old River Sports Complex, the Shroyer Road reconstruction, and the Shafor Park Tennis Facility reconstruction.

General City Services - Total Expenditures



The 2017 capital expense figure includes \$1,270,670 for the Shroyer Road project, of which \$762,402 was reimbursed through federal highway dollars. The 2018 capital expense figure includes about \$800,000 for the Shafor Park Tennis Facility reconstruction.

City of Oakwood

Changes in Cash Balances - General City Services

In thousands of dollars

	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)
Revenue										
General Revenue:										
Property Tax	\$ 1,715	\$ 1,726	\$ 1,728	\$ 1,666	\$ 1,662	\$ 2,751	\$ 2,760	\$ 2,752	\$ 2,755	\$ 2,870
Income Tax	5,622	5,503	6,170	6,069	6,055	6,226	6,670	7,147	7,306	7,122
Estate Tax	2,689	997	396	362	2,155	31	3	0	2	-
Fines and Forfeitures	154	171	144	163	150	151	209	200	207	219
Intergovernmental	989	718	681	615	581	588	594	932	564	677
Investment Earnings	541	292	52	45	10	8	13	12	13	23
Other	240	234	375	426	566	486	439	409	462	558
Program Revenue:										
Charges for Services	822	828	663	665	685	691	717	705	706	663
Grants and Contributions	18	206	14	18	2	11	11	14	891	12
Other	24	38	16	13	14	56	55	24	70	21
Total Revenue	12,812	10,713	10,237	10,041	11,879	10,999	11,470	12,196	12,976	12,165
Expenditures:										
Personnel Services	7,747	7,757	8,009	7,964	7,956	7,328	7,686	7,607	7,891	8,240
Contractual Services	1,958	1,601	1,581	1,319	1,228	1,342	1,365	1,432	1,513	1,753
Materials and Supplies	697	707	710	624	546	634	589	556	639	633
Interest	62	71	29	28	27	-	-	-	-	-
Miscellaneous	97	62	65	64	37	30	35	41	49	45
	10,560	10,198	10,394	10,000	9,793	9,334	9,674	9,637	10,092	10,670
Capital Expenditures:										
Capital Outlay	1,574	1,565	1,117	677	856	919	1,268	1,653	2,227	1,851
Total Expenditures	12,134	11,764	11,511	10,677	10,649	10,253	10,943	11,289	12,318	12,521
Excess (Deficiency) of Revenue over Expenditures	679	(1,051)	(1,274)	(637)	1,229	746	528	907	658	(356)
Total Other Financing Sources and Uses	(1,242)	(1,127)	(550)	(628)	(2,452)	230	269	216	230	197
Net Change in Fund Balance	(563)	(2,178)	(1,823)	(1,264)	(1,222)	976	797	1,123	888	(159)
Cash Balance, Jan. 1	16,070	14,642	12,232	10,465	9,328	7,740	8,742	9,455	10,932	11,824
Prior Year Encumbrances and Expenditures	(864)	(231)	57	127	(365)	27	(84)	355	4	(188)
Cash Balance, Dec. 31	\$ 14,643	\$ 12,232	\$ 10,465	\$ 9,328	\$ 7,740	\$ 8,743	\$ 9,455	\$ 10,932	\$ 11,824	\$ 11,477

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 General City Services funds:

- 2010: The cash balance decreased by \$2.4M primarily as a result of current year expenditures over revenues of about 1.0M and relatively modest estate tax receipts.
- 2011: The cash balance decreased by about \$1.8M 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 about \$1.1M as a result of very low estate tax receipts.
- 2013: The cash balance decreased by about \$1.6M. 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 balance at year end is a result of an increase in income taxes (\$159K) over prior year and a \$762,402 grant for the Shroyer Road project.
- 2018: The decrease in cash balance at year end is a result of a decrease in income taxes (\$184K) as a result of other communities raising their income tax rates.

Note:

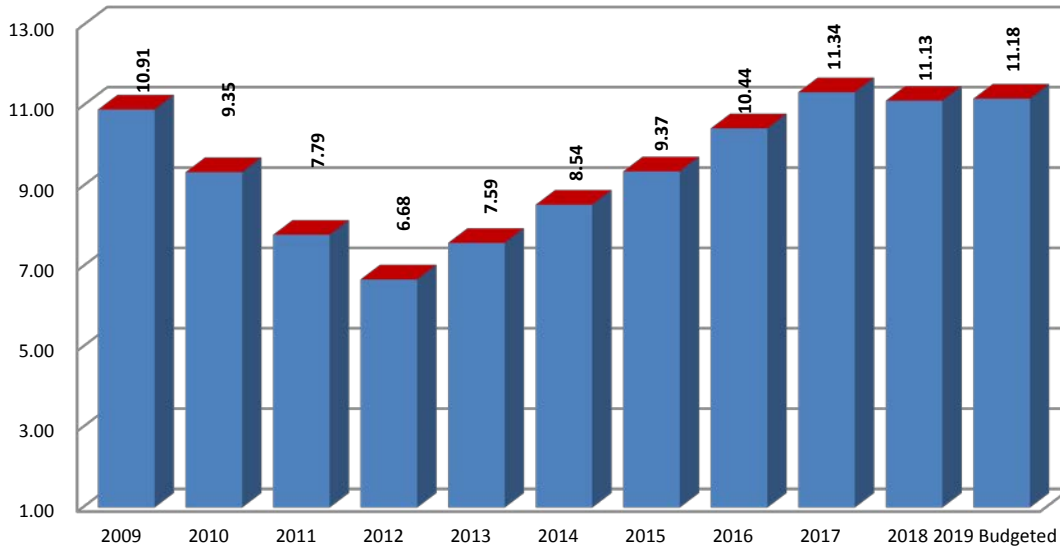
Personnel Services includes wages, salaries, life and health insurance benefits, retirement benefits, workers' compensation, unemployment, social security and Medicare taxes.

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.

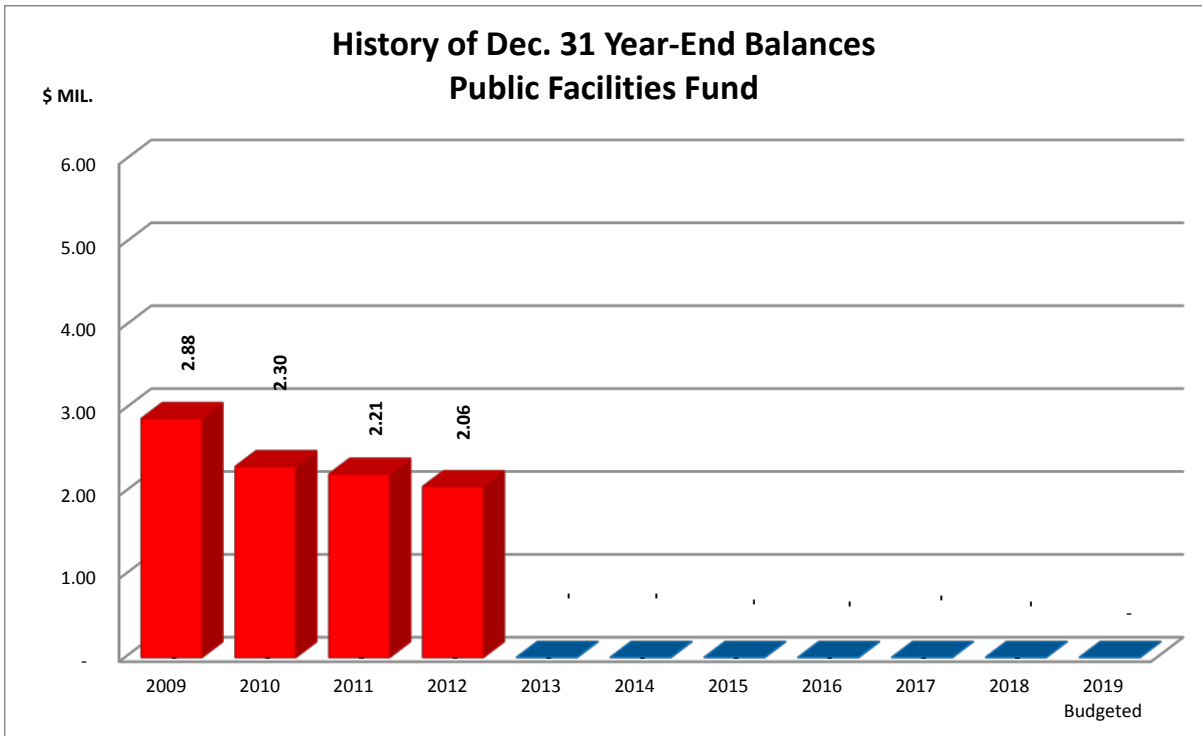
Total Other Financing Sources and Uses include the net of transfers in and out of the various funds and the net of short-term payments and short-term borrowings.

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 2019

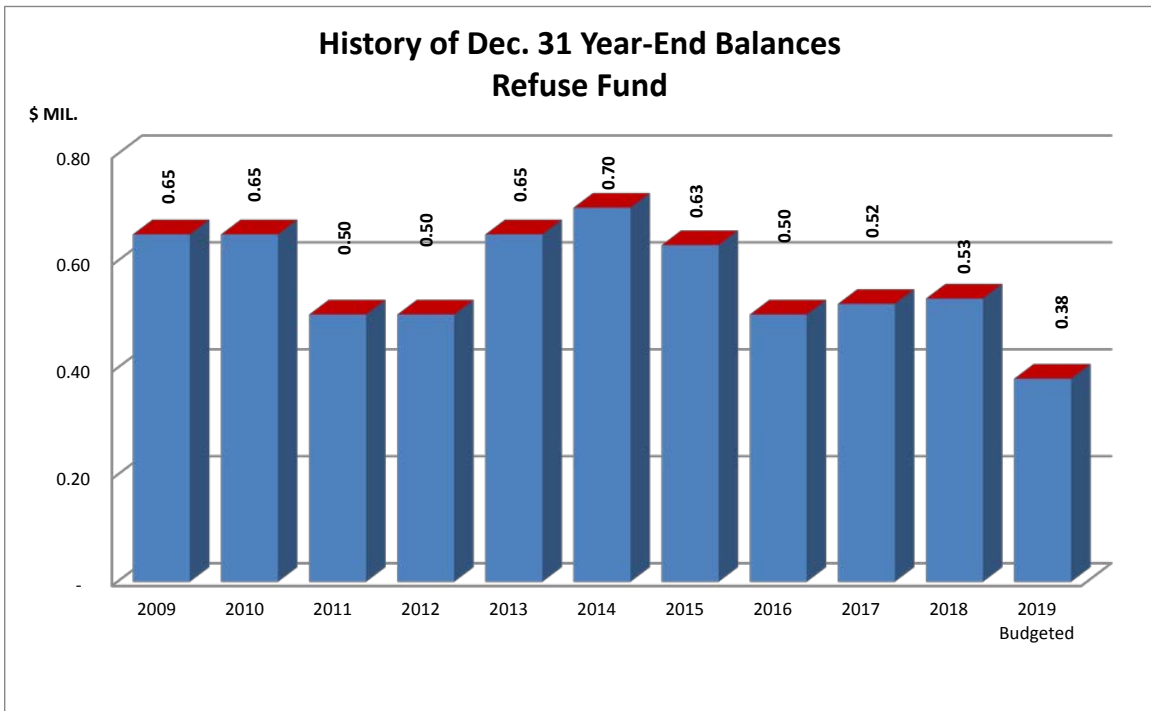
Governmental Funds	Balance 1/1/2019	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2019
Refuse	\$ 534,700	\$ 1,375,400	\$ 1,532,666	\$ 377,434
Total	<u>\$ 534,700</u>	<u>\$ 1,375,400</u>	<u>\$ 1,532,666</u>	<u>\$ 377,434</u>

City of Oakwood

Changes in Cash Balances - Refuse

In thousands of dollars

	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	271	525	565	568	1,067	1,130	1,134	1,217	1,233	1,229
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	11	16	19	15	16	43	5	8	22	8
Total Revenue	282	541	584	583	1,083	1,174	1,139	1,225	1,255	1,238
Expenditures:										
Personnel Services	926	927	980	995	832	858	880	913	918	934
Contractual Services	227	235	230	190	178	150	170	176	192	186
Materials and Supplies	18	7	7	15	6	10	6	8	13	7
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1	3	3	2	1	0	2	1	0	1
	1,172	1,172	1,220	1,202	1,017	1,018	1,058	1,098	1,124	1,128
Capital Expenditures:										
Capital Outlay	-	52	95	25	20	25	48	159	-	-
Total Expenditures	1,172	1,223	1,315	1,226	1,036	1,043	1,106	1,257	1,124	1,128
Excess (Deficiency) of Revenue over Expenditures	(890)	(682)	(731)	(643)	47	131	33	(32)	132	109
Total Other Financing Sources and Uses	924	681	580	642	98	(82)	(51)	61	(106)	(91)
Net Change in Fund Balance	34	(1)	(151)	(1)	145	48	(18)	29	25	18
Cash Balance, Jan. 1	625	665	667	516	517	668	698	633	506	527
Prior Year Encumbrances and Expenditures	6	3	(0)	3	6	(19)	(46)	(156)	(5)	(4)
Cash Balance, Dec. 31	\$ 665	\$ 667	\$ 516	\$ 517	\$ 668	\$ 698	\$ 633	\$ 506	\$ 527	\$ 542



Since 2014, our refuse operations have been 100% funded by user fees. Effective January 1, 2019, our refuse rates increased from \$27 to \$30 per month, per residential unit.

Enterprise Funds

Budget Summary for 2019

Enterprise Funds	Balance 1/1/2019	Estimated Revenue	Proposed Approp	Estimated Balance
Water Operating	\$ 920,528	\$ 1,172,800	\$ 1,369,302	\$ 724,026
Water Improvement and Equipment Replacement	276,833	250,000	290,000	236,833
Sanitary Sewer Operating	781,364	1,798,900	1,738,850	841,414
Sanitary Sewer Improvement and Equipment Replacement	278,957	200,000	50,000	428,957
Stormwater Operating	120,178	328,900	362,641	86,437
Stormwater Improvement and Equipment Replacement	149,996	-	-	149,996
Total	\$ 2,527,856	\$ 3,750,600	\$ 3,810,793	\$ 2,467,663
Less: Internal Transfers	<u> </u>	<u>(450,000)</u>	<u>(450,000)</u>	<u> </u>
Net Total	<u>\$ 2,527,856</u>	<u>\$ 3,300,600</u>	<u>\$ 3,360,793</u>	<u>\$ 2,467,663</u>

Water Funds

Budget Summary for 2019

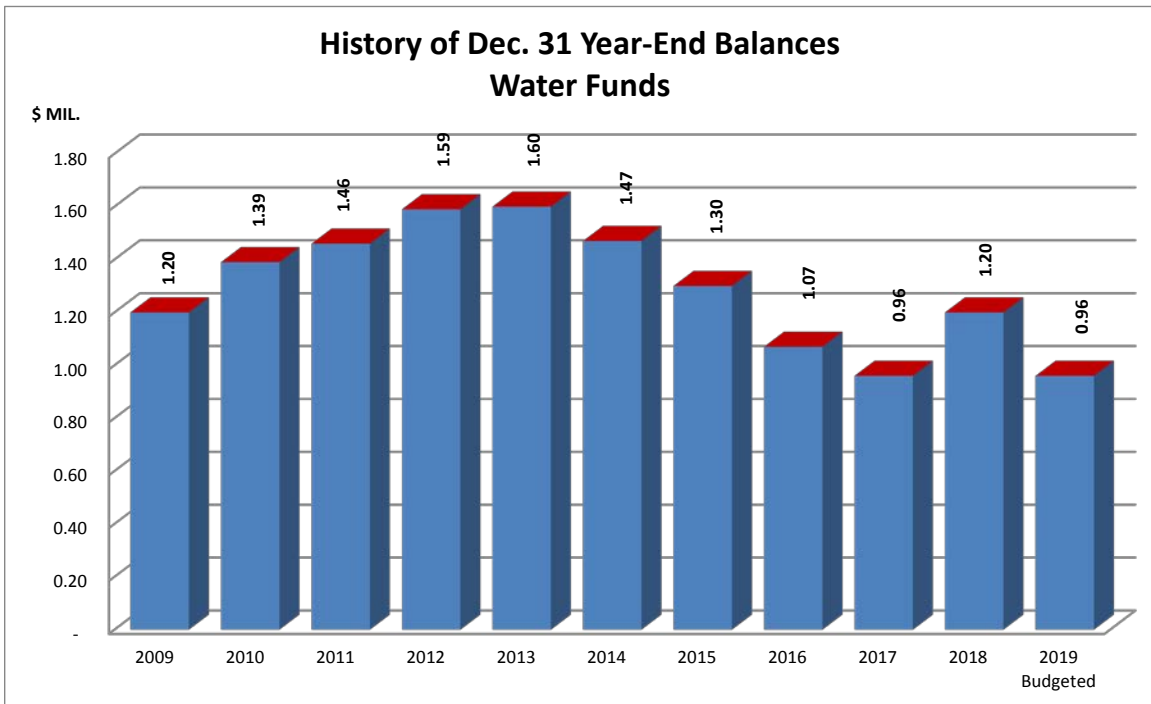
Governmental Funds	Balance 1/1/2019	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2019
Water Operating	\$ 920,528	\$ 1,172,800	\$ 1,369,302	\$ 724,026
Water Improvement and Equipment Replacement	276,833	250,000	290,000	236,833
Sub-Total	\$ 1,197,361	\$ 1,422,800	\$ 1,659,302	\$ 960,859
Less: Internal Transfers	<u> </u>	<u>(250,000)</u>	<u>(250,000)</u>	<u> </u>
Net Total	<u><u>\$ 1,197,361</u></u>	<u><u>\$ 1,172,800</u></u>	<u><u>\$ 1,409,302</u></u>	<u><u>\$ 960,859</u></u>

City of Oakwood

Changes in Cash Balances - Water

In thousands of dollars

	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	44	26	10	9	9	8	6	7	5	13
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	870	1,017	905	989	887	838	851	888	967	1,146
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	41	28	41	29	43	39	30	29	31	36
Total Revenue	955	1,070	957	1,028	940	886	887	924	1,002	1,194
Expenditures:										
Personnel Services	409	427	425	425	510	520	520	498	499	467
Contractual Services	248	208	250	259	248	266	250	243	265	273
Materials and Supplies	107	122	126	122	118	133	123	134	143	135
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	2	14	0	0	0	1	2	22	-	3
	766	771	801	806	875	920	896	898	907	879
Capital Expenditures:										
Capital Outlay	94	40	16	17	-	71	101	187	157	12
Total Expenditures	860	811	818	823	875	991	997	1,085	1,064	891
Excess (Deficiency) of Revenue over Expenditures	95	259	139	205	64	(106)	(110)	(160)	(62)	303
Total Other Financing Sources and Uses	(154)	(70)	(72)	(76)	(73)	(70)	(68)	(67)	(70)	(60)
Net Change in Fund Balance	(60)	189	67	129	(8)	(175)	(178)	(227)	(132)	242
Cash Balance, Jan. 1	1,274	1,258	1,515	1,546	1,616	1,659	1,538	1,324	1,096	983
Prior Year Encumbrances and Expenditures	43	69	(36)	(59)	51	55	(37)	(1)	19	19
Cash Balance, Dec. 31	\$ 1,258	\$ 1,515	\$ 1,546	\$ 1,616	\$ 1,659	\$ 1,538	\$ 1,324	\$ 1,096	\$ 983	\$ 1,244



Our 2019 budgeted year-end Water Fund balance is slightly below the \$1,000,000 minimum level that allows us to safely respond to emergencies or other unexpected events. We budgeted \$290,000 in capital expenditures in 2019.

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 2018 survey of water suppliers throughout the Miami Valley area, we rank 7th lowest of 66 suppliers. Our average quarterly water cost was \$46.63 lower than the 66-jurisdiction average.

Sanitary Sewer Funds

Budget Summary for 2019

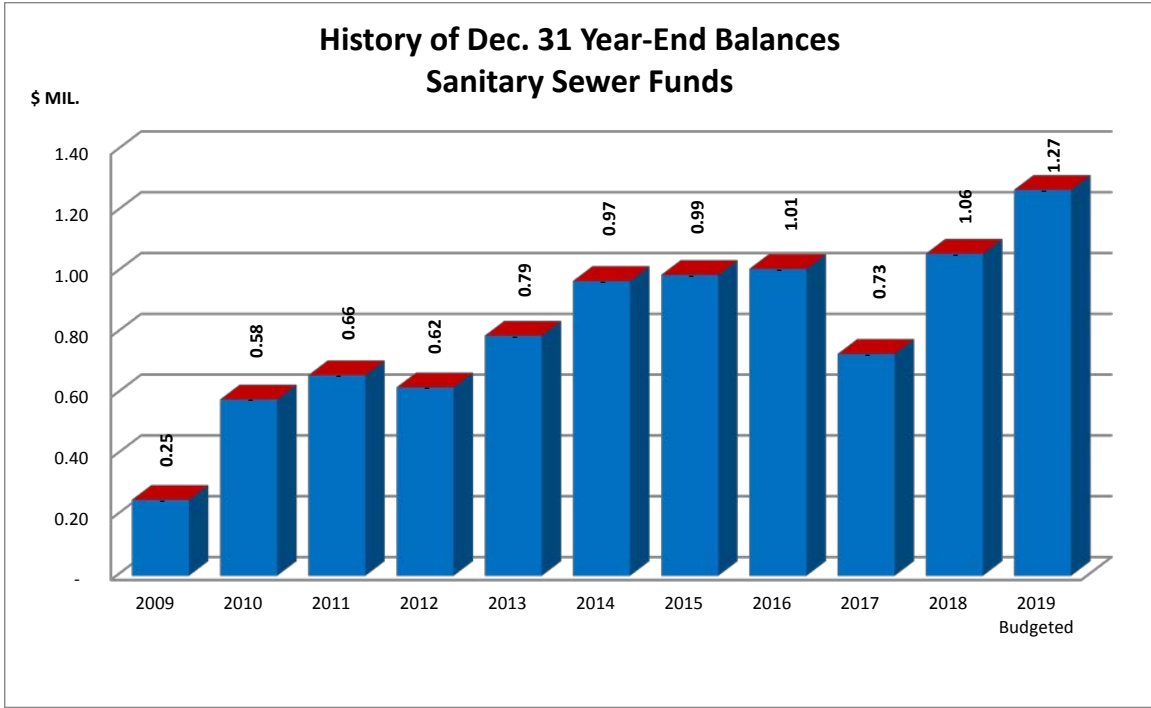
Governmental Funds	Balance 1/1/2019	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2019
Sanitary Sewer Operating	\$ 781,364	\$ 1,798,900	\$ 1,738,850	\$ 841,414
Sanitary Sewer Improvement and Equipment Replacement	278,957	200,000	50,000	428,957
Sub-Total	\$ 1,060,321	\$ 1,998,900	\$ 1,788,850	\$ 1,270,371
Less: Internal Transfers	<u> </u>	<u>(200,000)</u>	<u>(200,000)</u>	<u> </u>
Net Total	<u><u>\$ 1,060,321</u></u>	<u><u>\$ 1,798,900</u></u>	<u><u>\$ 1,588,850</u></u>	<u><u>\$ 1,270,371</u></u>

City of Oakwood

Changes in Cash Balances - Sanitary Sewer

In thousands of dollars

	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	10	15	7	5	6	6	5	8	6	14
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	1,400	1,650	1,514	1,566	1,484	1,502	1,512	1,499	1,097	1,774
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	35	35	54	34	45	41	36	33	40	34
Total Revenue	1,445	1,700	1,574	1,605	1,535	1,549	1,553	1,540	1,143	1,822
Expenditures:										
Personnel Services	234	224	241	245	324	335	338	332	348	302
Contractual Services	1,000	1,079	1,074	1,301	1,083	1,027	1,086	1,082	975	1,127
Materials and Supplies	12	4	5	5	5	10	5	6	5	5
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	5	2	1	3	-	5	5	1	5	-
	1,252	1,308	1,321	1,554	1,412	1,376	1,434	1,421	1,332	1,434
Capital Expenditures:										
Capital Outlay	25	11	115	30	-	-	53	85	80	50
Total Expenditures	1,277	1,319	1,436	1,584	1,412	1,376	1,487	1,507	1,412	1,484
Excess (Deficiency) of Revenue over Expenditures	169	382	138	21	123	173	67	33	(269)	338
Total Other Financing Sources and Uses	(113)	(59)	(60)	(62)	(60)	(58)	(59)	(46)	(33)	(29)
Net Change in Fund Balance	56	322	78	(41)	62	115	7	(12)	(302)	309
Cash Balance, Jan. 1	202	281	584	797	650	1,220	1,229	1,275	1,280	1,037
Prior Year Encumbrances and Expenditures	24	(19)	134	(106)	507	(105)	38	18	59	58
Cash Balance, Dec. 31	\$ 281	\$ 584	\$ 797	\$ 650	\$ 1,220	\$ 1,229	\$ 1,275	\$ 1,280	\$ 1,037	\$ 1,404



Our 2019 budgeted year-end Sanitary Sewer Fund balances are above the \$1,000,000 minimum level.

We do not treat sanitary wastewater within our city and must rely on the city of Dayton and Montgomery County for this service. The cost for this wastewater treatment service has increased significantly over the past eight years. In December 2017, City Council approved a sewer rate increase. That increase was effective January, 2018 and costs the typical residential customer about \$13 per month in additional sanitary sewer fees.

Based on the 2018 survey, our current sewer rates rank 47th of 63 jurisdictions. We pay \$24.42 per quarter more than the area average. We do not have any sewer fund debt.

Stormwater Funds

Budget Summary for 2019

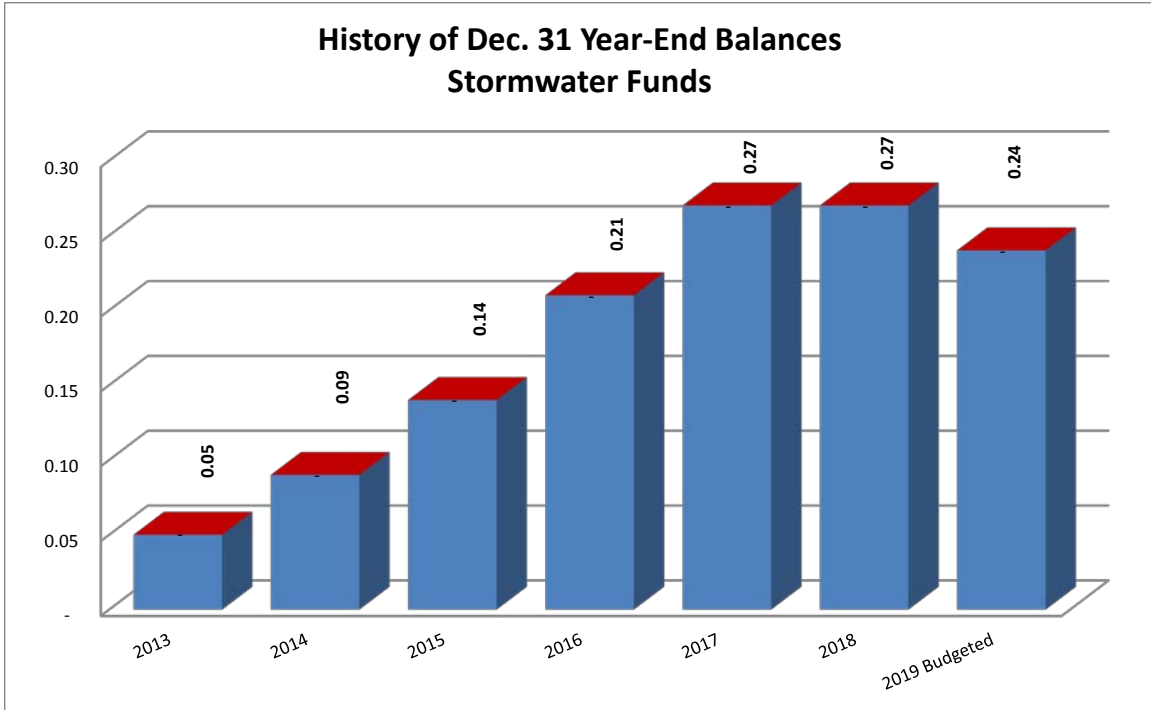
Governmental Funds	Balance 1/1/2019	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2019
Stormwater Operating	\$ 120,178	\$ 328,900	\$ 362,641	\$ 86,437
Stormwater Improvement and Equipment Replacement	149,996	-	-	149,996
Sub-Total	\$ 270,174	\$ 328,900	\$ 362,641	\$ 236,433
Less: Internal Transfers	<u> </u>	<u> -</u>	<u> -</u>	<u> </u>
Net Total	<u>\$ 270,174</u>	<u>\$ 328,900</u>	<u>\$ 362,641</u>	<u>\$ 236,433</u>

City of Oakwood

Changes in Cash Balances - Stormwater

In thousands of dollars

	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)
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	320
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	6	9	6
Total Revenue	-	-	-	-	253	274	274	282	325	326
Expenditures:										
Personnel Services	-	-	-	-	146	175	181	175	194	191
Contractual Services	-	-	-	-	23	28	16	19	29	55
Materials and Supplies	-	-	-	-	12	12	5	6	14	14
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	0	0	-	-	1	0
	-	-	-	-	181	214	202	200	237	259
Capital Expenditures:										
Capital Outlay	-	-	-	-	-	-	-	-	-	50
Total Expenditures	-	-	-	-	181	214	202	200	237	309
Excess (Deficiency) of Revenue over Expenditures	-	-	-	-	73	60	72	82	87	17
Total Other Financing Sources and Uses	-	-	-	-	(22)	(21)	(21)	(20)	(21)	(18)
Net Change in Fund Balance	-	-	-	-	51	39	51	62	67	(1)
Cash Balance, Jan. 1	-	-	-	-	-	58	96	147	218	273
Prior Year Encumbrances and Expenditures	-	-	-	-	7	(1)	(1)	9	(11)	-
Cash Balance, Dec. 31	\$ -	\$ -	\$ -	\$ -	\$ 58	\$ 96	\$ 147	\$ 218	\$ 273	\$ 272



In January 2013, we established a stormwater utility and began billing all residential property owners a \$6 per month stormwater fee. The stormwater fee was increased to \$7 per month in January of 2017. 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.

2019 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.

2019 GOALS & OBJECTIVES

2019 BUILDING CONSTRUCTION/REHAB PROJECTS: 2019 promises to be a busy year with two major building construction projects underway, and a third under design.

1. Element Oakwood: Construction should be completed in the summer or fall of 2019 on the 84-unit Element Oakwood condominium project located in Pointe Oakwood along the western portion of Old River Trail. The project consists of two 42-unit buildings with an attached clubhouse and swimming pool. The developer intends to have the buildings ready for occupancy during the second half of 2019.
2. Russell Wealth Management: Developers brought updated plans to City Council in July 2018, gaining approval for a 2-story, 16,600 square foot office building. Construction began in late 2018 and will continue into 2019 for the headquarters of Russell Wealth Management. Located on the 12 acre Sugar Camp campus, the building is slated for completion in the second half of 2019.
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 2019, KHN intends to develop plans for an extensive rehabilitation of the existing building. As part of their plans, KHN also intends to add parking spaces 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 Oakwood and Russell Wealth Management, city staff will be primarily in an oversight role to ensure that the buildings are constructed in accordance with approved plans. Any issues that might arise during construction will be resolved consistent with established Oakwood policies, procedures, and building code regulations.
- City staff will work closely with KHN personnel and architects/designers to ensure that the building plans meet all codes and comply with all pertinent regulations. KHN intends to construct additional off-street parking in the immediate area to support building users and tenants. 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.

SAFETY DEPARTMENT SERVICES: In 2019, the Safety Department will develop and implement two community service programs.

1. **Fire Inspection/Prevention Program:** The primary objective of the Fire Inspection/Prevention program is to annually inspect all businesses located in Oakwood. The major goals of the program include: raising awareness of fire safety considerations within each business, identifying fire hazards that must be eliminated for a safer environment, and verify the proper functioning/maintenance of installed building fire protection equipment/features.
2. **ACORN Program:** ACORN, short for Assisting and Contributing to Oakwood Resident Needs, is a voluntary program designed to help keep seniors and at-risk residents safe. Once fully implemented, this program will assist individuals in times of emergency, connecting them to existing services as needed, and improving their quality of life in the community.

Budget: Staff time and in-house labor.

Issues/Elements:

- Provide a comprehensive fire inspection program focused on creating awareness, reducing fire hazards, and improving life safety.
- To implement a resident assistance program designed to work with senior and at-risk residents to better address their needs and improve their quality of life.

ELECTRONIC PAYMENT SERVICES: Establish a new platform for on-line payments and self-service account management for Oakwood residents.

Budget: In-house labor and \$3,500 for web portal annual maintenance.

Issues/Elements:

- Currently we offer only one ACH utility bill payment per month on or before the gross due date of the invoice and services through a payment processor for credit cards.
- Review our current credit card payment option and make changes, if possible, to reduce the cost to our customers/citizens.
- The payment platform should include web payments via debit card, credit card, electronic check (ACH), and electronic funds transfer.
- Payment options should include text message, web via computer and mobile devices and voice.
- The payment software must integrate with the current financial software for utility payment processing and be real time.

LAW DEPARTMENT PROCEDURES: The Law Department will continue developing, implementing, and refining policies and procedures for the successful operation of an in-house Law Department. This includes working directly with the Clerk of Council to adjust and refine procedures for codification of the City's ordinances, as well as working with Judge Margaret M. Quinn in updating all court procedures and policies. In 2019, work will involve integrating prosecution functions with the court's new case management software. 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 2019 will include continued attention to how the court addresses city ordinance violations. The Law Department will also continue to work closely with the Tax Department to implement changes to the city's income tax ordinances as mandated by Ohio H.B. 49. That state law, which took effect on January 1, 2018, will have its first significant impact on tax filings due in April 2019.

The Law Department goals for 2019 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. In 2019, we will focus on aspects of the Zoning Code, particularly the city's sign regulations.
2. The Law Department will continue to work with the Oakwood Municipal Court in its use of new case management software, including a gradual shift to digitized court records. 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 both Am. Sub. H.B. 5 and H.B. 49 have 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. 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.

- Continue to 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.

LEISURE SERVICES: In 2019, staff from the Department of Leisure Services will inventory and evaluate all components (play equipment, shelters, tennis courts, basketball courts, etc.) of the three major parks in Oakwood... Shafor, Fairridge and Orchardly. Following the inventory and evaluation, staff will make recommendations on possible park upgrades. Shafor Park was last renovated in 1994; Fairridge Park in 1996; and Orchardly Park in 2008. The recommendations on park upgrades will be taken into consideration for future budget years.

Budget: Staff time and in-house labor.

Issues/Elements:

- The playground surface in Orchardly Park needs to be repaired or replaced. It is over 10 years old and in order to comply with park standards, replacement may be necessary in the near future.
- The shelters at Orchardly and Shafor need to be improved and refurbished.
- All components of the parks need to be evaluated to ensure compliance with state and federal rules, regulation and standards.
- Develop plan on how to proceed with park updates over the next few years.

General City Services

General City Services include the City's eight Major Operating Funds and 21 other funds. The Refuse and Enterprise Funds (Water, Sanitary Sewer and Stormwater) are classified separately.

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

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Property Tax	2,554,830	2,547,560	2,550,676	2,654,844	2,617,485
Net Income Tax	6,670,164	7,146,676	7,305,934	7,121,831	7,600,000
Estate Tax	3,337	380	1,997	-	-
Fines, Forfeitures and Permits	186,687	178,958	185,643	166,161	191,950
Intergovernmental	175,841	158,995	136,659	147,078	143,979
Other	413,304	384,235	434,128	415,709	427,705
Total Revenue	10,004,163	10,416,804	10,615,037	10,505,623	10,981,119
Expenditures					
Personnel Services					
Council	17,574	16,955	17,002	16,936	16,980
Administration	787,658	784,714	858,927	881,268	996,495
Law Department	88,314	83,441	86,920	91,154	97,950
Municipal Court	205,805	229,583	223,931	233,490	252,715
Buildings and Grounds	-	-	-	-	-
Police & Fire	4,608,663	4,564,991	4,731,192	4,836,036	5,218,793
Engineering	61,222	61,787	66,304	85,998	111,220
Beautification / Parks and Gardens	258,362	281,070	270,154	289,740	306,485
Total Personnel Services	6,027,598	6,022,541	6,254,430	6,434,622	7,000,638
Contractual Services					
Council	21,737	27,605	29,105	23,506	37,601
Administration	178,345	187,995	181,088	226,548	245,000
Law Department	18,904	34,799	20,374	249,942	32,000
Municipal Court	7,065	8,577	7,404	9,650	17,600
Regional Co-Op Endeavors	46,785	29,878	29,444	28,452	37,250
Citizens Advisory	817	505	172	193	2,500
Buildings and Grounds	201,579	221,159	232,627	210,244	235,900
Police	149,807	156,190	177,082	164,359	191,355
Fire	52,632	34,756	50,430	42,431	64,920
Engineering	12,856	27,544	21,714	15,088	19,400
Beautification / Parks and Gardens	148,973	138,952	166,454	143,105	171,810
Contingency	-	-	-	-	-
Total Contractual Services	839,500	867,960	915,894	1,113,518	1,055,336
Materials and Supplies					
Council	1,512	-	640	70	750
Administration	6,797	8,099	13,940	10,486	10,000
Law Department	200	735	170	189	1,000
Municipal Court	761	818	677	1,728	1,500
Regional Co-Op Endeavors	-	-	-	-	-
Citizens Advisory	2,284	2,334	2,031	2,152	3,500
Buildings and Grounds	8,861	9,447	10,428	11,767	13,700
Police	45,662	34,339	54,374	52,722	50,350
Fire	17,481	26,655	33,250	42,633	23,900
Engineering	1,499	807	1,632	4,818	2,500
Beautification / Parks and Gardens	46,202	49,482	51,157	71,429	56,500
Contingency	-	-	-	-	-
Total Materials and Supplies	131,259	132,716	168,299	197,994	163,700

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Capital Outlay					
Buildings and Grounds	13,110	21,543	16,987	21,072	10,000
Total Capital Outlay	13,110	21,543	16,987	21,072	10,000
Miscellaneous					
Council	-	4,759	3,502	770	5,000
Administration	11,137	10,020	18,492	7,044	17,100
Municipal Court	28	-	270	203	600
Buildings and Grounds	-	-	-	-	100
Police	633	1,214	672	1,101	1,000
Fire	591	840	216	275	500
Engineering	286	392	311	562	500
Beautification / Parks and Gardens	4,598	3,613	6,242	3,418	6,000
Contingency	-	-	-	-	-
Total Miscellaneous	17,273	20,838	29,705	13,373	30,800
Total Expenditures	7,028,740	7,065,598	7,385,315	7,780,579	8,260,474
Excess (Deficiency) of Revenues over Expenditures	2,975,423	3,351,206	3,229,722	2,725,044	2,720,645
Other Financing Sources and Uses:					
Transfers In					
From Special Projects Fund	-	-	-	-	-
Police Transfers Out					
To Motor Pool	(85,874)	(84,726)	(102,598)	(85,687)	(107,580)
Fire Transfers Out					
To Motor Pool	(2,604)	(2,567)	(3,109)	(2,595)	(3,260)
Engineering Transfers Out					
To Motor Pool	(2,604)	(2,567)	(3,109)	(2,595)	(3,260)
Beautification Transfers Out					
To Motor Pool	(10,408)	(10,271)	(12,435)	(10,388)	(13,040)
General Fund Transfers Out (to various funds - see summary)	(1,573,934)	(2,295,613)	(2,602,152)	(4,213,291)	(2,689,806)
Total Other Financing Sources and Uses	(1,675,424)	(2,395,744)	(2,723,403)	(4,314,556)	(2,816,946)
Net Change in Fund Balance	1,299,999	955,462	506,319	(1,589,512)	(96,301)
Cash Balance, Jan. 1	5,048,951	6,328,102	7,237,504	7,711,126	6,059,246
Add: Receipts	10,004,163	10,416,804	10,615,037	10,505,623	10,981,119
Less: Disbursements	(8,725,012)	(9,507,402)	(10,141,415)	(12,157,503)	(11,079,476)
Cash Balance, Dec. 31	6,328,102	7,237,504	7,711,126	6,059,246	5,960,889
Less: Outstanding Encumbrances	(37,682)	(45,396)	(58,576)	(52,056)	(50,000)
Unencumbered Fund Balance, Dec. 31	6,290,420	7,192,108	7,652,550	6,007,190	5,910,889

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Expenditures					
Personnel Services					
Salaries	15,785	15,200	15,200	15,200	15,200
Workers Compensation	384	403	450	385	390
Medicare	1,027	989	989	989	990
Other	378	363	363	362	400
Total Personnel Services	17,574	16,955	17,002	16,936	16,980
Contractual Services					
Election Expense	258	2,751	1,861	2,241	3,000
Consultants	-	-	-	-	5,000
Conferences	205	2,242	464	388	5,000
Community Service Promotion	17,662	19,171	23,223	16,752	16,000
Historical Preservation	-	-	-	-	1,000
Comprehensive Plan Update	-	-	-	-	-
Marketing and Promotion	320	-	-	320	2,000
Other	3,292	3,441	3,557	3,805	5,601
Total Contractual Services	21,737	27,605	29,105	23,506	37,601
Materials and Supplies					
Office Supplies	1,512	-	640	70	750
Total Materials and Supplies	1,512	-	640	70	750
Miscellaneous					
Sister City Expenses	-	3,692	2,002	770	2,500
Other	-	1,067	1,500	-	2,500
Total Miscellaneous	-	4,759	3,502	770	5,000
Total Expenditures	40,823	49,319	50,249	41,282	60,331

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Expenditures					
Personnel Services					
Salaries	625,944	605,515	671,533	671,024	754,500
Retirement	80,695	77,422	81,721	83,526	100,240
Workers Compensation	13,279	14,453	16,380	20,518	15,570
Health Insurance	55,332	73,148	75,936	90,429	107,885
Medicare	6,542	6,430	6,744	8,310	9,490
Other	5,866	7,746	6,613	7,461	8,810
Total Personnel Services	787,658	784,714	858,927	881,268	996,495
Contractual Services					
Audit Fees	24,295	27,335	25,030	26,662	30,000
Postage	14,758	14,781	9,750	12,179	15,000
Oakwood Training Academy	5,510	9,392	12,438	25,169	18,000
Inspections - Kettering	34,300	35,673	27,734	38,209	38,000
Investment Advisor	5,702	7,233	7,382	8,524	9,000
Consultants	8,371	10,808	8,742	10,349	15,000
County Auditor Fees	26,309	25,707	24,862	34,605	35,000
Memberships & Subscriptions	9,399	9,219	8,716	9,160	10,000
Conferences	2,130	2,188	3,910	1,839	2,500
Legal Advertising	8,353	5,442	6,076	10,064	6,000
Other	39,218	40,217	46,448	49,788	66,500
Total Contractual Services	178,345	187,995	181,088	226,548	245,000
Materials and Supplies					
Office Supplies	5,246	6,295	6,812	7,888	7,500
General Equipment / Tools	1,400	1,804	7,128	2,594	2,000
Uniforms	-	-	-	4	500
Other	151	-	-	-	-
Total Materials and Supplies	6,797	8,099	13,940	10,486	10,000
Miscellaneous					
Employee Recognition	11,706	7,286	13,290	6,594	15,500
Cafeteria Benefit	(569)	2,457	432	-	500
Other	-	277	4,770	450	1,100
Total Miscellaneous	11,137	10,020	18,492	7,044	17,100
Total Expenditures	983,937	990,828	1,072,447	1,125,346	1,268,595

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Expenditures					
Personnel Services					
Salaries	66,860	64,512	67,560	70,010	74,000
Retirement	8,509	8,337	8,566	8,810	10,360
Workers Compensation	1,519	1,608	1,819	1,723	1,670
Health Insurance	9,749	7,272	7,357	8,908	10,020
Medicare	929	901	950	979	1,075
Other	748	811	668	724	825
Total Personnel Services	88,314	83,441	86,920	91,154	97,950
Contractual Services					
Legal Services	14,114	28,190	15,196	235,461	20,000
Conferences	588	355	563	439	1,500
Court Filing Fees	-	1,135	-	5	3,000
Other	4,202	5,119	4,615	14,037	7,500
Total Contractual Services	18,904	34,799	20,374	249,942	32,000
Materials and Supplies					
Office Supplies	120	272	170	80	500
General Equipment / Tools	80	463	-	109	500
Other	-	-	-	-	-
Total Materials and Supplies	200	735	170	189	1,000
Total Expenditures	107,418	118,975	107,464	341,285	130,950

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Expenditures					
Personnel Services					
Salaries	160,942	173,670	178,124	190,131	202,200
Retirement	21,340	23,078	23,494	25,291	29,135
Workers Compensation	3,702	3,955	4,589	4,775	4,550
Health Insurance	15,803	23,434	13,662	9,010	12,300
Medicare	2,292	2,429	2,537	2,724	2,670
Other	1,726	3,017	1,525	1,559	1,860
Total Personnel Services	205,805	229,583	223,931	233,490	252,715
Contractual Services					
Service Contracts	1,523	1,836	688	416	3,000
Telephone Equipment Lease	941	941	941	941	1,200
Telephone	1,042	1,053	905	914	1,800
Law Library	97	107	126	143	1,000
Other	3,462	4,640	4,744	7,236	10,600
Total Contractual Services	7,065	8,577	7,404	9,650	17,600
Materials and Supplies					
Office Supplies	525	749	677	580	1,000
General Equipment / Tools	236	69	-	1,148	500
Other	-	-	-	-	-
Total Materials and Supplies	761	818	677	1,728	1,500
Miscellaneous					
Other	28	-	270	203	600
Total Miscellaneous	28	-	270	203	600
Total Expenditures	213,659	238,978	232,282	245,071	272,415

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 several of the incorporated areas. Beginning January 1, 2016, Oakwood began using 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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
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	17,640	-	-	-	-
Haz Mat Response Team Allocation	1,788	1,788	1,788	1,788	1,800
Bureau of Alcoholism & Drug Abuse	375	346	219	200	800
Tactical Crime Suppression Unit	9,202	9,724	9,763	10,056	14,500
Mont. Co. Public Defender Comm.	3,749	3,988	3,643	2,377	5,000
Ombudsman Program	-	-	-	-	450
Miami Valley USAR Task Force	-	-	-	-	500
Fire / EMS Alliance	2,208	2,209	2,208	2,208	2,250
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	46,785	29,878	29,444	28,452	37,250
Total Expenditures	46,785	29,878	29,444	28,452	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 beautification committee.

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Expenditures					
Contractual Services					
Beautification Committee	817	505	172	193	2,500
Total Contractual Services	817	505	172	193	2,500
Materials and Supplies					
Beautification Committee	2,284	2,334	2,031	2,152	3,500
Other	-	-	-	-	-
Total Materials and Supplies	2,284	2,334	2,031	2,152	3,500
Total Expenditures	3,101	2,839	2,203	2,345	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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Expenditures					
Contractual Services					
Telephone Equipment Lease	4,286	4,286	4,286	4,286	4,500
Telephone Service	6,156	7,049	6,339	5,654	7,050
Service Contracts	10,303	10,181	8,577	9,954	15,000
Postage	2,884	2,630	2,463	2,553	4,000
Utilities	68,576	71,733	66,124	63,529	75,000
Newsletter, Annual Reports	11,579	14,842	11,579	13,511	14,000
Buildings & Grounds Maintenance	55,735	57,760	82,239	63,795	60,000
Property Tax Assessments	1,511	1,491	1,205	2,423	1,550
Multi-Peril Insurance	17,600	18,056	19,646	20,456	22,500
Other	22,949	33,131	30,169	24,083	32,300
Total Contractual Services	201,579	221,159	232,627	210,244	235,900
Materials and Supplies					
Office Supplies	2,330	2,604	2,833	2,717	3,000
Janitorial Supplies	306	422	275	245	1,000
Building Supplies	5,699	6,027	6,719	6,477	7,000
General Equipment / Tools	526	394	601	2,328	2,200
Other	-	-	-	-	500
Total Materials and Supplies	8,861	9,447	10,428	11,767	13,700
Capital Outlay					
Wonderly Avenue Apartment Bldg	13,110	21,543	16,987	21,072	10,000
Total Capital Outlay	13,110	21,543	16,987	21,072	10,000
Miscellaneous					
Other	-	-	-	-	100
Total Miscellaneous	-	-	-	-	100
Total Expenditures	223,550	252,149	260,042	243,083	259,700

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Expenditures					
Personnel Services					
Salaries	3,462,780	3,369,175	3,507,472	3,549,904	3,704,825
Retirement	535,131	512,174	545,563	545,517	615,548
Workers Compensation	75,850	79,110	89,122	82,946	81,050
Health Insurance	456,376	523,352	510,846	575,239	724,280
Medicare	48,161	46,704	48,849	49,194	53,720
Other	30,365	34,476	29,340	33,236	39,370
Total Personnel Services	4,608,663	4,564,991	4,731,192	4,836,036	5,218,793
Contractual Services					
Service Contracts	48,160	74,359	76,109	67,619	80,000
Telephone Service	9,316	10,209	10,131	10,922	11,000
Telephone Equipment Lease	8,728	8,728	8,728	8,729	10,000
Radio Systems Maint. & LEADS	15,491	11,969	11,544	11,544	13,000
Uniform Cleaning and Repair	2,552	2,606	2,495	2,442	2,600
Consultants	5,449	6,019	20,537	11,955	8,000
Pre-Employment Exams, Tests	4,817	867	6,200	4,236	3,000
Conferences	1,111	1,903	-	-	1,500
Basic Certification	16,995	-	500	5,239	9,000
Multi-Peril Insurance	27,348	29,572	32,177	33,677	37,100
Other	9,840	9,958	8,661	7,996	16,155
Total Contractual Services	149,807	156,190	177,082	164,359	191,355
Materials and Supplies					
Youth Service, Volunteer Programs	1,857	2,815	2,173	2,657	3,000
Bicycle Program	235	-	-	547	3,500
Office Supplies	4,942	5,279	5,829	5,349	6,000
Police Equipment, Ammunition	8,982	12,280	7,012	8,987	13,000
General Equipment / Tools	6,676	4,411	13,475	10,061	8,000
Uniforms	21,967	9,024	25,387	24,214	15,000
Other	1,003	530	498	907	1,850
Total Materials and Supplies	45,662	34,339	54,374	52,722	50,350
Miscellaneous					
Other	633	1,214	672	1,101	1,000
Total Miscellaneous	633	1,214	672	1,101	1,000
Total Expenditures	4,804,765	4,756,734	4,963,320	5,054,218	5,461,498
Other Financing Uses:					
Police Transfers Out					
To Motor Pool	85,874	84,726	102,598	85,687	107,580
Total Transfers Out	85,874	84,726	102,598	85,687	107,580
Total Expenditures and Transfers	4,890,639	4,841,460	5,065,918	5,139,905	5,569,078

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Expenditures					
Contractual Services					
Service Contracts	5,311	4,830	3,558	7,077	7,000
EMS Billing Services	9,979	7,958	8,246	7,848	9,000
Preventive Maint. - Engine, Medic	9,484	2,773	11,657	1,745	8,000
Bunker Gear Cleaning and Repair	314	593	174	-	2,000
Training	8,274	899	4,639	5,015	8,000
Multi-Peril Insurance	14,622	14,640	15,929	14,272	15,700
Other	4,648	3,063	6,227	6,474	15,220
Total Contractual Services	52,632	34,756	50,430	42,431	64,920
Materials and Supplies					
Ambulance Equipment	2,081	2,716	1,268	5,032	4,000
General Equipment / Tools	5,015	3,304	7,241	3,803	5,000
Uniforms	7,294	17,633	21,713	30,704	11,400
Other	3,091	3,002	3,028	3,094	3,500
Total Materials and Supplies	17,481	26,655	33,250	42,633	23,900
Miscellaneous					
Other	591	840	216	275	500
Total Miscellaneous	591	840	216	275	500
Total Expenditures	70,704	62,251	83,896	85,339	89,320
Other Financing Uses:					
Fire Transfers Out					
To Motor Pool	2,604	2,567	3,109	2,595	3,260
Total Transfers Out	2,604	2,567	3,109	2,595	3,260
Total Expenditures and Transfers	73,308	64,818	87,005	87,934	92,580

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

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Expenditures					
Personnel Services					
Salaries	43,428	44,341	46,803	63,445	79,100
Retirement	5,614	5,716	6,038	7,183	11,075
Workers Compensation	923	1,024	1,181	1,244	1,170
Health Insurance	9,995	9,324	10,972	12,467	17,630
Medicare	602	613	649	890	1,150
Other	660	769	661	769	1,095
Total Personnel Services	61,222	61,787	66,304	85,998	111,220
Contractual Services					
Telephone	141	142	111	112	300
Consultants	11,700	20,300	15,000	8,274	10,000
GIS Implementation	-	4,111	5,000	5,000	5,000
Conferences	11	14	9	12	1,000
Other	1,004	2,977	1,594	1,690	3,100
Total Contractual Services	12,856	27,544	21,714	15,088	19,400
Materials and Supplies					
Office Supplies	925	350	645	1,120	500
General Equipment / Tools	261	190	777	3,506	1,500
Uniforms	313	267	210	192	500
Other	-	-	-	-	-
Total Materials and Supplies	1,499	807	1,632	4,818	2,500
Miscellaneous					
Other	286	392	311	562	500
Total Miscellaneous	286	392	311	562	500
Total Expenditures	75,863	90,530	89,961	106,466	133,620
Other Financing Uses:					
Engineering Transfers Out					
To Motor Pool	2,604	2,567	3,109	2,595	3,260
Total Transfers Out	2,604	2,567	3,109	2,595	3,260
Total Expenditures and Transfers	78,467	93,097	93,070	109,061	136,880

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Expenditures					
Personnel Services					
Salaries	186,578	206,239	193,066	200,207	210,525
Retirement	24,377	23,436	25,004	24,216	29,275
Workers Compensation	4,423	4,525	5,042	11,781	4,600
Health Insurance	30,186	32,834	33,397	39,775	46,905
Medicare	2,039	1,939	2,130	2,025	3,055
Other	10,759	12,097	11,515	11,736	12,125
Total Personnel Services	258,362	281,070	270,154	289,740	306,485
Contractual Services					
Tree Removing, Trimming	30,000	33,357	56,598	40,227	60,000
Irrigation System Maintenance	18,624	4,482	7,364	5,527	8,500
Tree Pruning	31,266	32,383	32,333	23,136	30,000
Stump Removal	19,738	18,738	21,297	22,411	15,000
Fertilizing and Spraying Trees	30,102	30,150	29,831	32,620	36,000
Parks, Blvd. - Weed / Feed	13,574	13,574	13,069	13,544	14,000
Equipment Maintenance & Repair	887	735	865	233	1,500
Multi-Peril Insurance	4,332	4,685	5,097	5,338	5,610
Other	450	848	-	69	1,200
Total Contractual Services	148,973	138,952	166,454	143,105	171,810
Materials and Supplies					
Fertilizer, Top Soil, Sod, Seed	5,072	7,217	7,604	7,613	7,000
General Equipment / Tools	1,097	3,159	1,869	5,988	5,300
Community Decorations	-	-	-	177	1,000
Decorative Holiday Lighting	2,242	1,955	2,005	2,128	5,000
Blvd. and Basket Planting	21,060	17,634	18,880	17,990	16,000
Johnny Appleseed Program	13,485	15,891	15,834	13,773	16,000
Plant Material	2,304	3,000	3,000	22,814	4,000
Other	942	626	1,965	946	2,200
Total Materials and Supplies	46,202	49,482	51,157	71,429	56,500
Miscellaneous					
Beautification Awards	10	1,117	10	9	1,000
Park Maint. - Loy, Houk, Eliz.	2,000	1,326	4,172	1,450	2,000
Mary R. Huffman Park	1,589	793	751	1,559	1,500
Other	999	377	1,309	400	1,500
Total Miscellaneous	4,598	3,613	6,242	3,418	6,000
Total Expenditures	458,135	473,117	494,007	507,692	540,795
Other Financing Uses:					
Beautification Transfers Out					
To Motor Pool	10,408	10,271	12,435	10,388	13,040
Total Transfers Out	10,408	10,271	12,435	10,388	13,040
Total Expenditures and Transfers	468,543	483,388	506,442	518,080	553,835

Contingency

This account is maintained in the event that City Council desires to set aside money for dealing with completely unanticipated emergencies and events. It is not currently used.

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Expenditures					
Transfers					
Smith Memorial Gardens	12,188	28,049	26,813	30,879	54,865
Street Maintenance & Repair	487,956	-	395,401	527,763	843,170
Leisure Activity	372,403	341,179	418,263	485,633	693,549
Health	13,181	-	9,709	86,044	-
Special Projects	-	350,000	500,000	482,513	-
General Equipment Replacement	20,971	476,879	297,319	940,237	333,932
Capital Improvement	516,443	930,819	753,564	1,504,376	559,092
Electric Street Lighting	6,827	20,100	24,830	47,435	-
Sidewalk, Curb & Apron	39,528	45,089	75,312	21,705	81,632
Self-Funded Insurance	10,875	11,871	12,010	8,907	17,500
Service Center Operating	93,562	91,627	88,931	77,799	106,066
Total Transfers	1,573,934	2,295,613	2,602,152	4,213,291	2,689,806

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Motor Vehicle License Fee	48,115	49,690	53,406	48,401	50,000
Gasoline Tax	278,731	279,565	287,942	283,878	280,000
Permissive Tax	59,614	412,383	54,357	165,744	97,000
Other	6,140	362	7,635	14,555	2,000
Total Revenue	392,600	742,000	403,340	512,578	429,000
Expenditures					
Personnel Services					
Salaries	420,134	385,293	400,119	500,129	572,900
Retirement	53,875	49,419	51,301	63,948	79,055
Workers Compensation	9,642	10,280	11,288	9,060	9,190
Health Insurance	62,819	73,831	97,920	128,446	166,370
Medicare	5,568	4,561	5,282	6,869	8,310
Other	9,792	6,300	8,872	7,617	9,855
Total Personnel Services	561,830	529,684	574,782	716,069	845,680
Contractual Services					
Traffic Signal Power	8,064	696	4,208	2,723	7,500
Consultants	10,000	4,000	5,000	8,000	6,000
Pavement Marking	17,048	2,678	17,076	9,827	10,000
Business District Maint. / Imp.	3,663	4,932	3,291	6,154	23,500
Multi-Peril Insurance	24,369	23,911	26,017	27,212	29,900
Other	7,878	6,972	5,557	31,095	10,800
Total Contractual Services	71,022	43,189	61,149	85,011	87,700
Materials and Supplies					
General Equipment / Tools	4,382	8,009	5,032	6,015	5,000
Road Salt	48,258	28,709	-	25,421	48,000
Street Repair Materials	33,726	20,674	24,951	30,825	40,000
Roadway Marking Equip. / Signs	10,356	8,967	9,992	9,024	10,000
Banners	-	4,143	5,158	15,000	15,000
Other	2,150	1,712	6,652	4,474	5,000
Total Materials and Supplies	98,872	72,214	51,785	90,759	123,000
Miscellaneous					
Other	200	78	500	12,915	4,000
Total Miscellaneous	200	78	500	12,915	4,000
Total Expenditures	731,924	645,165	688,216	904,754	1,060,380

Street Maintenance and Repair

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Excess (Deficiency) of Revenues over Expenditures	(339,324)	96,835	(284,876)	(392,176)	(631,380)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	487,956	-	395,401	527,763	843,170
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
To Issue 2	-	-	-	-	-
To Service Center	(76,763)	(75,163)	(72,949)	(63,821)	(87,009)
To Motor Pool	(70,260)	(69,319)	(83,945)	(70,107)	(88,020)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	340,933	(144,482)	238,507	393,835	668,141
Net Change in Fund Balance	1,609	(47,647)	(46,369)	1,659	36,761
Cash Balance, Jan. 1	623,125	614,255	562,292	510,187	528,672
Add: Receipts	880,556	742,000	798,741	1,040,341	1,272,170
Less: Disbursements	(889,426)	(793,963)	(850,846)	(1,021,856)	(1,250,081)
Cash Balance, Dec. 31	614,255	562,292	510,187	528,672	550,761
Less: Outstanding Encumbrances	(14,255)	(14,311)	(10,187)	(28,672)	(14,000)
Unencumbered Fund Balance, Dec. 31	600,000	547,981	500,000	500,000	536,761

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Human Services Levy	48,841	48,841	48,841	48,841	-
Fees, Donations, etc.	448,699	449,481	502,709	459,476	538,900
Total Revenue	497,540	498,322	551,550	508,317	538,900
Expenditures					
Personnel Services					
Salaries	476,503	467,881	479,896	487,737	516,070
Retirement	61,175	59,886	61,838	63,401	70,662
Workers Compensation	11,496	11,845	13,219	4,632	11,570
Health Insurance	37,753	46,034	46,651	53,991	61,725
Medicare	5,226	5,009	5,239	5,522	6,785
Other	13,644	5,796	9,298	14,338	80,920
Total Personnel Services	605,797	596,451	616,141	629,621	747,732
Contractual Services					
Utilities	33,108	29,991	31,572	31,593	34,000
Youth Activities - Kids	10,146	9,910	10,366	8,759	12,000
Youth Activities - Teens	2,250	2,200	2,400	2,500	5,000
Youth Activities - Adult & Family	5,509	5,155	4,888	3,732	5,000
Fitness & Dance Instructors	43,217	42,637	45,656	38,528	46,000
Sports & Gym Instructors	14,163	13,188	10,799	8,120	14,000
Art, Music & Drama Instructors	1,347	1,785	3,197	3,310	6,000
Consultants	1,704	21,131	34,138	32,339	7,000
Maintenance - Old River	4,268	3,947	6,310	3,434	5,000
Printing	12,299	12,858	13,568	14,878	15,000
Buildings & Grounds Maint.	31,182	39,197	36,453	67,734	61,150
Hollinger Tennis Court Mgt Fees	-	-	50,275	43,975	50,000
Other	42,425	47,520	43,419	46,195	56,130
Total Contractual Services	201,618	229,519	293,041	305,097	316,280
Materials and Supplies					
Office Supplies	4,063	4,546	4,547	4,609	4,500
Youth Activities - Kids	4,203	3,635	3,044	3,532	5,000
Youth Activities - Teens	1,096	864	1,096	655	1,500
Youth Activities - Adult & Family	1,420	1,212	852	1,015	2,000
General Equipment / Tools	8,909	10,666	9,090	2,850	30,400
Sports Equipment	2,202	3,818	3,248	3,490	3,500
Concession Supplies - Pool	13,277	12,746	12,209	13,319	14,000
Other	20,229	20,436	26,169	22,706	36,150
Total Materials and Supplies	55,399	57,923	60,255	52,176	97,050
Miscellaneous					
Other	2,565	2,192	2,555	3,710	3,150
Total Miscellaneous	2,565	2,192	2,555	3,710	3,150
Total Expenditures	865,379	886,085	971,992	990,604	1,164,212

Leisure Activity

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Excess (Deficiency) of Revenues over Expenditures	(367,839)	(387,763)	(420,442)	(482,287)	(625,312)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	372,403	341,179	418,263	485,633	693,549
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
To Service Center	-	-	-	-	-
To Motor Pool	(2,604)	(2,567)	(3,109)	(2,595)	(3,260)
Proceeds From Borrowing					
Payment of Borrowed Funds					
Total Other Financing Sources and Uses	369,799	338,612	415,154	483,038	690,289
Net Change in Fund Balance	1,960	(49,151)	(5,288)	751	64,977
Cash Balance, Jan. 1	552,247	557,905	512,404	538,363	503,069
Add: Receipts	869,943	839,501	969,813	993,950	1,232,449
Less: Disbursements	(864,285)	(885,002)	(943,854)	(1,029,244)	(1,160,541)
Cash Balance, Dec. 31	557,905	512,404	538,363	503,069	574,977
Less: Outstanding Encumbrances	(7,905)	(12,404)	(38,363)	(3,069)	(10,000)
Unencumbered Fund Balance, Dec. 31	550,000	500,000	500,000	500,000	564,977

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Human Service Levy	67,448	67,448	67,448	67,448	116,289
Fees	35,695	29,346	17,891	(36,181)	36,930
Other	2,489	2,509	3,976	2,588	2,225
Total Revenue	105,632	99,303	89,315	33,855	155,444
Expenditures					
Personnel Services					
Salaries	54,989	53,513	57,929	66,219	78,210
Retirement	7,117	7,500	8,065	8,511	10,950
Workers Compensation	1,575	1,840	1,942	969	1,170
Health Insurance	8,184	4,870	4,954	7,850	21,320
Medicare	1,288	824	811	924	1,135
Other	30,536	2,476	2,421	2,592	5,235
Total Personnel Services	103,689	71,023	76,122	87,065	118,020
Contractual Services					
Environmental Health Service	3,790	3,573	3,605	3,258	4,000
Employee Flu Vaccinations	650	750	754	-	2,000
Memberships and Subscriptions	1,227	1,198	1,906	1,433	1,500
Conferences	635	638	692	772	2,500
Other	1,008	1,020	1,003	4,363	4,830
Total Contractual Services	7,310	7,179	7,960	9,826	14,830
Materials and Supplies					
Office Supplies	254	461	403	-	500
General Equipment / Tools	-	-	-	-	50
Uniforms	898	1,500	-	65	1,000
Other	-	-	-	-	-
Total Materials and Supplies	1,152	1,961	403	65	1,550
Miscellaneous					
Employee Assistance Program	-	-	-	-	-
Other	3,694	5,757	4,248	5,589	6,150
Total Miscellaneous	3,694	5,757	4,248	5,589	6,150
Total Expenditures	115,845	85,920	88,733	102,545	140,550
Excess (Deficiency) of Revenues over Expenditures	(10,213)	13,383	582	(68,690)	14,894

Health

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	13,181	-	9,709	86,044	-
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Service Center	-	-	-	-	-
To Motor Pool	(2,604)	(2,567)	(3,109)	(2,595)	(3,260)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	10,577	(2,567)	6,600	83,449	(3,260)
Net Change in Fund Balance	364	10,816	7,182	14,759	11,634
Cash Balance, Jan. 1	25,000	25,000	36,280	42,394	60,483
Add: Receipts	118,813	99,303	99,024	119,899	155,444
Less: Disbursements	(118,813)	(88,023)	(92,910)	(101,810)	(147,185)
Cash Balance, Dec. 31	25,000	36,280	42,394	60,483	68,742
Less: Outstanding Encumbrances	-	(1,045)	-	(3,375)	-
Unencumbered Fund Balance, Dec. 31	25,000	35,235	42,394	57,108	68,742

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 certain sidewalks. This fund is established in accordance with State law regarding assessments.

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Assessments	5,792	7,661	11,793	5,156	5,000
Reimbursements	75,281	68,317	53,984	114,112	105,000
Total Revenue	81,073	75,978	65,777	119,268	110,000
Expenditures					
Contractual Services					
County Auditor Fees	281	366	562	246	600
Legal Advertising	320	438	333	367	600
Other	-	-	-	-	-
Total Contractual Services	601	804	895	613	1,200
Capital Outlay					
Repairs - Resident Portion	90,378	65,000	40,000	140,000	105,000
Repairs - City Portion	29,622	55,000	100,114	-	70,000
Other	-	-	-	-	-
Total Capital Outlay	120,000	120,000	140,114	140,000	175,000
Miscellaneous					
Other	-	263	80	360	500
Total Miscellaneous	-	263	80	360	500
Total Expenditures	120,601	121,067	141,089	140,973	176,700
Excess (Deficiency) of Revenues over Expenditures	(39,528)	(45,089)	(75,312)	(21,705)	(66,700)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	39,528	45,089	75,312	21,705	81,632
Transfers Out					
To Capital Equipment	-	-	-	-	-
Total Other Financing Sources and Uses	39,528	45,089	75,312	21,705	81,632
Net Change in Fund Balance	-	-	-	-	14,932
Cash Balance, Jan. 1	205,782	205,569	220,000	263,656	266,907
Add: Receipts	120,601	121,067	141,089	140,973	191,632
Less: Disbursements	(120,814)	(106,636)	(97,433)	(137,722)	(233,607)
Cash Balance, Dec. 31	205,569	220,000	263,656	266,907	224,932
Less: Outstanding Encumbrances	(5,569)	(20,000)	(63,656)	(66,907)	(10,000)
Unencumbered Fund Balance, Dec. 31	200,000	200,000	200,000	200,000	214,932

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Other	-	9,252	-	-	-
Grants and Subsidies	-	-	-	-	-
Total Revenue	-	9,252	-	-	-
Expenditures					
Capital Equipment					
Administrative Equipment	-	-	24,574	-	-
Administrative Vehicles	-	29,208	-	-	-
Beautification Equipment	-	-	-	23,936	12,000
Beautification Vehicles	-	-	35,764	-	-
Computer Replacement	30,000	50,000	31,080	40,000	40,000
Leisure Services Equipment	12,749	9,760	27,679	42,921	5,000
Leisure Services Vehicles	-	-	-	14,384	25,000
Public Works Equipment	1,321	-	-	-	-
Refuse Equipment	-	57,086	-	-	220,000
Refuse Vehicles	48,397	101,699	-	-	-
Safety Equipment	362,413	172,220	41,458	29,421	-
Safety Vehicles	64,000	-	38,780	93,259	77,000
Service Center Equipment	-	-	65,163	-	20,000
Street Equipment	16,416	8,000	-	-	40,000
Street Vehicles	-	-	-	-	120,000
Total Capital Equipment	535,296	427,973	264,498	243,921	559,000
Total Expenditures	535,296	427,973	264,498	243,921	559,000
Excess (Deficiency) of Revenues over Expenditures	(535,296)	(418,721)	(264,498)	(243,921)	(559,000)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	171,171	476,879	297,319	940,237	333,932
From All Other Funds	48,396	157,684	-	-	220,000
Total Other Financing Sources and Uses	219,567	634,563	297,319	940,237	553,932
Net Change in Fund Balance	(315,729)	215,842	32,821	696,316	(5,068)
Cash Balance, Jan. 1	380,303	59,355	339,148	374,816	1,031,259
Add: Receipts	219,567	643,815	297,319	940,237	553,932
Less: Disbursements	(540,515)	(364,022)	(261,651)	(283,794)	(585,111)
Cash Balance, Dec. 31	59,355	339,148	374,816	1,031,259	1,000,080
Less: Outstanding Encumbrances	(18,776)	(72,921)	(65,985)	(26,111)	-
Unencumbered Fund Balance, Dec. 31	40,579	266,227	308,831	1,005,148	1,000,080

Capital Improvement

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

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Grants - Other	-	1,789	762,402	-	-
Other	-	-	47,004	3,284	-
Total Revenue	-	1,789	809,406	3,284	-
Expenditures					
Capital Improvements					
Administration Building Repairs	2,405	12,985	-	179,434	5,000
Asphalt Pavement Program	475,289	446,791	1,313,345	228,812	450,000
Concrete Street Program	-	160,000	65,352	152,800	100,000
Cook Park	-	-	78,111	-	-
Far Hills Business District Imp.	71,412	-	-	-	50,000
Fiber Optic Infrastructure	-	-	45,000	19,000	-
Foell Center Improvements	-	25,962	-	-	-
Foell Center Repairs	-	-	65,648	-	-
OCC Facility Improvements	-	36,204	495	37,500	-
OCC Gardner Pool Improvements	17,000	31,266	13,146	-	20,000
Orchardly Park Improvements	18,550	5,143	-	-	-
Parking Lot Repairs	-	-	10,266	-	-
Shafor Park Improvements	-	-	-	62,140	15,000
Shroyer Road Boulevards	-	-	56,533	-	-
Smith Gardens Improvements	-	41,000	15,000	-	-
Street Name Sign Replacement	8,288	-	-	-	-
Total Capital Improvements	592,944	759,350	1,662,896	679,686	640,000
Total Expenditures	592,944	759,350	1,662,896	679,686	640,000
Excess (Deficiency) of Revenues over Expenditures	(592,944)	(757,561)	(853,490)	(676,402)	(640,000)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	366,243	930,819	753,564	1,504,376	559,092
Total Other Financing Sources and Uses	366,243	930,819	753,564	1,504,376	559,092
Net Change in Fund Balance	(226,701)	173,258	(99,926)	827,974	(80,908)
Cash Balance, Jan. 1	414,520	165,258	421,375	348,380	1,185,842
Add: Receipts	366,243	932,608	1,562,970	1,507,660	559,092
Less: Disbursements	(615,505)	(676,491)	(1,635,965)	(670,198)	(692,593)
Cash Balance, Dec. 31	165,258	421,375	348,380	1,185,842	1,052,341
Less: Outstanding Encumbrances	(22,044)	(103,253)	(95,132)	(102,593)	(50,000)
Unencumbered Fund Balance, Dec. 31	143,214	318,122	253,248	1,083,249	1,002,341

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Miscellaneous	17,446	14,494	19,686	27,509	25,000
Total Revenue	17,446	14,494	19,686	27,509	25,000
Expenditures					
Personnel Services					
Salaries	158,421	153,789	154,024	150,052	177,100
Retirement	20,565	19,861	19,920	19,478	24,280
Workers Compensation	3,910	4,103	4,659	3,229	3,660
Health Insurance	37,228	34,242	34,315	38,111	46,475
Medicare	1,203	2,084	1,955	2,008	2,555
Other	19,058	23,386	8,662	2,476	3,085
Total Personnel Services	240,385	237,465	223,535	215,354	257,155
Contractual Services					
Service Contracts	4,913	5,131	3,742	4,291	6,000
Utilities	29,052	27,687	23,719	24,716	35,000
Telephone	5,096	5,235	4,944	5,297	7,000
Cleaning Service	300	300	320	320	1,200
Buildings and Grounds Maint.	19,066	11,267	8,171	16,008	15,000
Other	11,765	15,748	18,308	14,402	31,360
Total Contractual Services	70,192	65,368	59,204	65,034	95,560
Materials and Supplies					
Fuel	118,475	104,457	128,350	148,791	150,000
Oil / Lubricants	6,108	4,343	7,466	2,188	8,000
Tires	24,518	18,992	22,793	16,318	28,000
Motor Equipment / Parts / Supplies	111,120	128,951	159,743	92,362	140,000
Office Supplies	1,412	1,885	1,979	1,667	1,500
Building Supplies	3,269	2,882	3,661	3,428	5,000
General Equipment / Tools	8,042	5,559	14,364	4,609	11,000
Other	1,315	1,006	2,570	1,559	3,300
Total Materials and Supplies	274,259	268,075	340,926	270,922	346,800
Miscellaneous					
Other	178	388	84	95	500
Total Miscellaneous	178	388	84	95	500
Total Expenditures	585,014	571,296	623,749	551,405	700,015

Service Center

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Excess (Deficiency) of Revenues over Expenditures	(567,568)	(556,802)	(604,063)	(523,896)	(675,015)
Other Financing Sources and Uses:					
Transfers In					
For Motor Pool	260,233	256,742	310,906	259,654	326,000
For Service Center	307,901	301,494	292,615	256,002	349,015
Transfers Out					
To Equipment Replacement	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	568,134	558,236	603,521	515,656	675,015
Net Change in Fund Balance	566	1,434	(542)	(8,240)	-
Cash Balance, Jan. 1	101,600	101,561	109,915	120,402	102,600
Add: Receipts	585,580	572,730	623,207	543,165	700,015
Less: Disbursements	(585,619)	(564,376)	(612,720)	(560,967)	(692,615)
Cash Balance, Dec. 31	101,561	109,915	120,402	102,600	110,000
Less: Outstanding Encumbrances	(1,561)	(9,915)	(20,402)	(2,600)	(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 of these Other 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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Donation	-	-	-	-	-
Interest	214	311	278	568	600
Total Revenue	214	311	278	568	600
Expenditures					
Contractual Services					
Community Improvements					
Total Contractual Services	-	-	-	-	-
Materials and Supplies					
Plant Material Replacement	-	500	1,000	-	500
Total Materials and Supplies	-	500	1,000	-	500
Total Expenditures	-	500	1,000	-	500
Excess (Deficiency) of Revenues over Expenditures	214	(189)	(722)	568	100
Net Change in Fund Balance	214	(189)	(722)	568	100
Cash Balance, Jan. 1	51,111	51,325	51,136	51,056	51,624
Add: Receipts	214	311	278	568	600
Less: Disbursements	-	(500)	(358)	-	(1,142)
Cash Balance, Dec. 31	51,325	51,136	51,056	51,624	51,082
Less: Outstanding Encumbrances	-	-	(642)	(642)	-
Unencumbered Fund Balance, Dec. 31	51,325	51,136	50,414	50,982	51,082

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 Dr. Martin Luther King Jr. Holiday Celebration events that may periodically be sponsored by the cities of Oakwood and Kettering.

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Donations	-	-	-	-	-
Ticket Sales	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
Website, Venue, Custodial	-	-	-	-	-
Printing Services	-	-	-	-	-
Community Service Promotion	-	-	-	-	1,000
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	1,000
Materials and Supplies					
Catering, Food, Supplies	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	-
Miscellaneous					
Awards, Ribbons, Prizes	-	-	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	-	-	-	-	1,000
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	(1,000)
Net Change in Fund Balance	-	-	-	-	(1,000)
Cash Balance, Jan. 1	7,506	7,506	7,506	7,506	7,506
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	-	(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 W. and Jeannette H. Smith. Smith Gardens was officially accepted by the Oakwood City Council by Ordinance No. 2901 dated December 30, 1974. The Smith Memorial Gardens Fund is used to account for revenues and expenses involved in operating and maintaining the gardens. 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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Membership	19,505	18,488	16,555	17,494	20,000
Grants	11,164	11,771	12,103	12,037	12,000
Interest	9,888	7,824	7,153	9,838	8,450
Other	17,643	21,951	18,699	15,216	16,750
Total Revenue	58,200	60,034	54,510	54,585	57,200
Expenditures					
Personnel Services					
Salaries	40,037	37,918	41,878	40,715	45,460
Retirement	5,238	4,934	5,489	5,315	6,320
Workers Compensation	971	964	1,062	1,021	970
Health Insurance	7,298	7,938	8,074	9,645	11,370
Medicare	372	345	397	374	455
Other	2,696	3,036	2,889	2,945	3,045
Total Personnel Services	56,612	55,135	59,789	60,015	67,620
Contractual Services					
Postage	1,100	1,200	1,229	900	1,500
Utilities	2,492	2,375	2,259	2,448	3,000
Tree Trimming and Pruning	-	-	-	-	2,500
Promotional Expenses - Concerts	5,796	5,082	5,262	3,646	9,000
Buildings and Grounds Maintenance	1,477	9,548	825	2,071	8,000
Other	1,446	931	856	1,555	2,545
Total Contractual Services	12,311	19,136	10,431	10,620	26,545
Materials and Supplies					
Annuals, Perennials, Bulbs	7,293	6,548	8,215	6,867	8,000
Plant Material for Resale	5,930	6,324	6,370	6,541	7,000
Landscaping, Trees, Shrubs	601	500	500	730	1,000
General Equipment / Tools	127	-	-	-	500
Other	-	161	-	229	1,000
Total Materials and Supplies	13,951	13,533	15,085	14,367	17,500
Miscellaneous					
Other	-	23	481	37	400
Total Miscellaneous	-	23	481	37	400
Total Expenditures	82,874	87,827	85,786	85,039	112,065
Excess (Deficiency) of Revenues over Expenditures	(24,674)	(27,793)	(31,276)	(30,454)	(54,865)

Smith Memorial Gardens

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	12,188	28,049	26,813	30,879	54,865
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	30,879	54,865
Net Change in Fund Balance	(12,486)	256	(4,463)	425	-
Cash Balance, Jan. 1	412,658	400,100	404,826	403,816	400,000
Add: Receipts	70,388	88,083	81,323	85,464	112,065
Less: Disbursements	(82,946)	(83,357)	(82,333)	(89,280)	(112,065)
Cash Balance, Dec. 31	400,100	404,826	403,816	400,000	400,000
Less: Outstanding Encumbrances	(100)	(4,826)	(3,816)	-	-
Unencumbered Fund Balance, Dec. 31	400,000	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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Treatment Fees	1,948	1,954	2,202	1,920	2,000
Monitoring Fees	289	-	-	-	500
Total Revenue	2,237	1,954	2,202	1,920	2,500
Expenditures					
Contractual Services					
Treatment Expenses	-	-	-	-	1,500
Total Contractual Services	-	-	-	-	1,500
Total Expenditures	-	-	-	-	1,500
Excess (Deficiency) of Revenues over Expenditures	2,237	1,954	2,202	1,920	1,000
Net Change in Fund Balance	2,237	1,954	2,202	1,920	1,000
Cash Balance, Jan. 1	22,745	24,982	26,936	29,138	31,058
Add: Receipts	2,237	1,954	2,202	1,920	2,500
Less: Disbursements	-	-	-	-	(1,500)
Cash Balance, Dec. 31	24,982	26,936	29,138	31,058	32,058
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	24,982	26,936	29,138	31,058	32,058

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Court Fees	445	-	-	-	500
State Mandated Fines / Forfeit.	-	-	-	-	-
Total Revenue	445	-	-	-	500
Expenditures					
Miscellaneous					
Other	-	-	-	-	1,500
Total Miscellaneous	-	-	-	-	1,500
Total Expenditures	-	-	-	-	1,500
Excess (Deficiency) of Revenues over Expenditures	445	-	-	-	(1,000)
Net Change in Fund Balance	445	-	-	-	(1,000)
Cash Balance, Jan. 1	9,262	9,707	9,707	9,707	9,707
Add: Receipts	445	-	-	-	500
Less: Disbursements	-	-	-	-	(1,500)
Cash Balance, Dec. 31	9,707	9,707	9,707	9,707	8,707
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	9,707	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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Forfeitures / Contraband Revenue	-	-	-	34,476	-
Total Revenue	-	-	-	34,476	-
Expenditures					
Contractual Services					
Technical Training	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Capital Outlay					
Capital Equipment	-	-	-	20,000	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	20,000	-
Miscellaneous					
Other	-	-	97	-	2,500
Total Miscellaneous	-	-	97	-	2,500
Total Expenditures	-	-	97	20,000	2,500
Excess (Deficiency) of Revenues over Expenditures	-	-	(97)	14,476	(2,500)
Other Financing Sources/Uses:					
Transfers Out					
To Capital Equipment	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	-	-	(97)	14,476	(2,500)
Cash Balance, Jan. 1	9,766	9,766	9,766	9,669	23,891
Add: Receipts	-	-	-	34,476	-
Less: Disbursements	-	-	(97)	(20,254)	(3,146)
Cash Balance, Dec. 31	9,766	9,766	9,669	23,891	20,745
Less: Outstanding Encumbrances	-	-	-	(646)	-
Unencumbered Fund Balance, Dec. 31	9,766	9,766	9,669	23,245	20,745

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Property Tax	88,665	88,286	88,398	98,869	94,369
Other	699	578	739	735	1,000
Total Revenue	89,364	88,864	89,137	99,604	95,369
Expenditures					
Personnel Services					
Police / Fire Pension	90,000	95,000	86,025	97,000	95,000
Total Personnel Services	90,000	95,000	86,025	97,000	95,000
Contractual Services					
County Auditor Fees	904	881	853	1,283	1,500
State Admin. Fees - Prop. Tax	-	-	-	-	25
Total Contractual Services	904	881	853	1,283	1,525
Total Expenditures	90,904	95,881	86,878	98,283	96,525
Excess (Deficiency) of Revenues over Expenditures	(1,540)	(7,017)	2,259	1,321	(1,156)
Net Change in Fund Balance	(1,540)	(7,017)	2,259	1,321	(1,156)
Cash Balance, Jan. 1	15,735	14,174	7,157	9,417	10,738
Add: Receipts	89,364	88,864	89,137	99,604	95,369
Less: Disbursements	(90,925)	(95,881)	(86,877)	(98,283)	(96,525)
Cash Balance, Dec. 31	14,174	7,157	9,417	10,738	9,582
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	14,174	7,157	9,417	10,738	9,582

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Fees	7,051	6,723	6,976	6,821	7,000
Grants	-	-	20,000	-	-
Total Revenue	7,051	6,723	26,976	6,821	7,000
Expenditures					
Contractual Services					
Service Contracts	4,945	4,697	5,263	1,804	5,000
Consultants	544	1,744	362	653	5,500
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	143	-
Total Contractual Services	5,489	6,441	5,625	2,600	10,500
Materials and Supplies					
Office Supplies	262	309	143	-	500
General Equipment / Tools	-	-	589	-	500
Other	-	-	-	-	-
Total Materials and Supplies	262	309	732	-	1,000
Capital Outlay					
Capital Equipment	-	-	22,140	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	22,140	-	-
Total Expenditures	5,751	6,750	28,497	2,600	11,500
Excess (Deficiency) of Revenues over Expenditures	1,300	(27)	(1,521)	4,221	(4,500)
Net Change in Fund Balance	1,300	(27)	(1,521)	4,221	(4,500)
Cash Balance, Jan. 1	23,554	24,615	24,755	24,956	29,177
Add: Receipts	7,051	6,723	26,976	6,821	7,000
Less: Disbursements	(5,990)	(6,583)	(26,775)	(2,600)	(13,389)
Cash Balance, Dec. 31	24,615	24,755	24,956	29,177	22,788
Less: Outstanding Encumbrances	-	(167)	(1,889)	(1,889)	-
Unencumbered Fund Balance, Dec. 31	24,615	24,588	23,067	27,288	22,788

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Fees	6,341	6,225	6,045	3,625	4,000
Grants	-	-	68,477	-	-
Total Revenue	6,341	6,225	74,522	3,625	4,000
Expenditures					
Contractual Services					
Service Contracts	163	300	179	179	500
Consultants	-	-	-	-	5,000
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	163	300	179	179	5,500
Materials and Supplies					
Office Supplies	-	-	-	-	-
General Equipment / Tools	-	-	-	-	3,500
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	3,500
Capital Outlay					
Capital Equipment	-	1,750	86,800	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	1,750	86,800	-	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	163	2,050	86,979	179	9,000
Excess (Deficiency) of Revenues over Expenditures	6,178	4,175	(12,457)	3,446	(5,000)
Net Change in Fund Balance	6,178	4,175	(12,457)	3,446	(5,000)
Cash Balance, Jan. 1	33,540	39,718	43,893	113,090	34,883
Add: Receipts	6,341	6,225	74,522	3,625	4,000
Less: Disbursements	(163)	(2,050)	(5,325)	(81,832)	(9,000)
Cash Balance, Dec. 31	39,718	43,893	113,090	34,883	29,883
Less: Outstanding Encumbrances	-	-	(81,654)	-	-
Unencumbered Fund Balance, Dec. 31	39,718	43,893	31,436	34,883	29,883

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Fees	6,339	6,235	6,045	5,661	6,000
Grants	-	-	28,500	-	-
Total Revenue	6,339	6,235	34,545	5,661	6,000
Expenditures					
Contractual Services					
Service Contracts	-	-	-	-	3,000
Consultants	-	-	-	-	-
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	3,000
Materials and Supplies					
Office Supplies	-	-	-	-	-
General Equipment / Tools	1,303	1,477	-	-	2,000
Other	-	-	-	-	-
Total Materials and Supplies	1,303	1,477	-	-	2,000
Capital Outlay					
Capital Equipment	-	1,750	31,060	28,723	5,000
Other	-	-	-	-	-
Total Capital Outlay	-	1,750	31,060	28,723	5,000
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	1,303	3,227	31,060	28,723	10,000
Excess (Deficiency) of Revenues over Expenditures	5,036	3,008	3,485	(23,062)	(4,000)
Net Change in Fund Balance	5,036	3,008	3,485	(23,062)	(4,000)
Cash Balance, Jan. 1	30,796	34,639	37,647	72,192	30,741
Add: Receipts	6,339	6,235	34,545	5,661	6,000
Less: Disbursements	(2,496)	(3,227)	-	(47,112)	(22,672)
Cash Balance, Dec. 31	34,639	37,647	72,192	30,741	14,069
Less: Outstanding Encumbrances	(774)	-	(31,060)	(12,672)	-
Unencumbered Fund Balance, Dec. 31	33,865	37,647	41,132	18,069	14,069

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Motor Vehicle License Fee	3,900	4,029	4,330	3,924	4,200
Gasoline Tax	22,600	22,667	23,347	23,017	23,000
Permissive Tax	4,834	4,948	4,407	4,979	5,000
Other	952	-	-	-	-
Total Revenue	32,286	31,644	32,084	31,920	32,200
Expenditures					
Contractual Services					
Far Hills Traffic Signal Maint.	4,786	5,522	7,729	8,510	8,000
Far Hills Traffic Signal Power	10,796	9,447	8,901	8,873	11,000
Other	-	-	-	-	2,000
Total Contractual Services	15,582	14,969	16,630	17,383	21,000
Materials and Supplies					
Road Salt	12,064	7,177	-	6,355	12,000
Other	-	-	-	-	-
Total Materials and Supplies	12,064	7,177	-	6,355	12,000
Miscellaneous					
Other	-	-	-	-	100
Total Miscellaneous	-	-	-	-	100
Total Expenditures	27,646	22,146	16,630	23,738	33,100
Excess (Deficiency) of Revenues over Expenditures	4,640	9,498	15,454	8,182	(900)
Net Change in Fund Balance	4,640	9,498	15,454	8,182	(900)
Cash Balance, Jan. 1	57,023	60,693	72,378	86,087	94,269
Add: Receipts	32,286	31,644	32,084	31,920	32,200
Less: Disbursements	(28,616)	(19,959)	(18,375)	(23,738)	(33,100)
Cash Balance, Dec. 31	60,693	72,378	86,087	94,269	93,369
Less: Outstanding Encumbrances	(1,000)	(2,967)	(1,207)	-	-
Unencumbered Fund Balance, Dec. 31	59,693	69,411	84,880	94,269	93,369

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. Additional bequests to the Public Safety Department that may be received from time to time may also be deposited into this fund. Money generated from these bequests is to be used for training and education of the Oakwood safety officers, or to aid and improve the living facilities of the officers. Expenditures must be approved by the city manager.

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Donations	-	-	-	-	-
Interest	1,080	1,514	1,348	2,681	2,800
Total Revenue	1,080	1,514	1,348	2,681	2,800
Contractual Services					
Safety Officer Training	1,455	1,019	1,348	2,274	2,000
Facility Improvements	-	-	-	3,233	30,000
Other	-	781	-	1,134	-
Total Contractual Services	1,455	1,800	1,348	6,641	32,000
Capital Outlay					
Equipment	6,878	4,374	1,405	-	2,000
Training	-	-	652	-	-
Other	-	-	-	-	-
Total Capital Outlay	6,878	4,374	2,057	-	2,000
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	8,333	6,174	3,405	6,641	34,000
Excess (Deficiency) of Revenues over Expenditures	(7,253)	(4,660)	(2,057)	(3,960)	(31,200)
Net Change in Fund Balance	(7,253)	(4,660)	(2,057)	(3,960)	(31,200)
Cash Balance, Jan. 1	258,583	251,330	246,670	244,613	240,653
Add: Receipts	1,080	1,514	1,348	2,681	2,800
Less: Disbursements	(8,333)	(6,174)	(3,405)	(6,641)	(34,000)
Cash Balance, Dec. 31	251,330	246,670	244,613	240,653	209,453
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	251,330	246,670	244,613	240,653	209,453

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 be added to the principal.

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Interest	1,405	2,743	3,801	10,043	10,000
Other	-	-	-	99,226	100,000
Total Revenue	1,405	2,743	3,801	109,269	110,000
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	1,405	(471,819)	3,801	(590,731)	110,000
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	1,405	(121,819)	503,801	(108,218)	110,000
Cash Balance, Jan. 1	333,054	334,459	413,618	725,472	632,106
Add: Receipts	1,405	352,743	503,801	591,782	110,000
Less: Disbursements	-	(273,584)	(191,947)	(685,148)	(23,883)
Cash Balance, Dec. 31	334,459	413,618	725,472	632,106	718,223
Less: Outstanding Encumbrances	-	(200,978)	(9,031)	(23,883)	-
Unencumbered Fund Balance, Dec. 31	334,459	212,640	716,441	608,223	718,223

Issue 2 Projects

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

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Assessments	130,686	130,254	101,273	101,921	190,000
Other	-	-	-	-	-
Total Revenue	130,686	130,254	101,273	101,921	190,000
Expenditures					
Contractual Services					
Far Hills Tree Illumination	2,764	1,646	1,981	2,010	3,200
DP&L Contract for Street Lighting	123,687	123,956	123,954	124,229	132,000
County Auditor Fees	6,172	6,102	4,747	4,784	7,000
Other	4,890	6,588	7,483	2,184	10,700
Total Contractual Services	137,513	138,292	138,165	133,207	152,900
Capital Outlay					
New Street Light Installations	-	-	-	18,000	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	18,000	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	137,513	138,292	138,165	151,207	152,900
Excess (Deficiency) of Revenues over Expenditures	(6,827)	(8,038)	(36,892)	(49,286)	37,100
Other Financing Sources and Uses:					
Transfers In					
From General Fund	6,827	20,100	24,830	47,435	-
Transfers Out					
To Capital Equipment	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	6,827	20,100	24,830	47,435	-
Net Change in Fund Balance	-	12,062	(12,062)	(1,851)	37,100
Cash Balance, Jan. 1	100,000	100,000	112,062	102,725	118,000
Add: Receipts	137,513	150,354	126,103	149,356	190,000
Less: Disbursements	(137,513)	(138,292)	(135,440)	(134,081)	(170,900)
Cash Balance, Dec. 31	100,000	112,062	102,725	118,000	137,100
Less: Outstanding Encumbrances	-	-	(2,725)	(18,000)	-
Unencumbered Fund Balance, Dec. 31	100,000	112,062	100,000	100,000	137,100

Self-Funded Insurance Trust

This fund was established by Ordinance No. 3332 on February 7, 1983. This fund is used exclusively for vision health coverage.

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Administrative Reimbursement	-	-	-	-	-
Vision Premium Payments	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
Vision Insurance Admin. Costs	1,513	1,676	1,678	1,642	2,000
Other	-	-	-	-	-
Total Contractual Services	1,513	1,676	1,678	1,642	2,000
Materials and Supplies					
Office Supplies	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	-
Miscellaneous					
Vision Claims - Safety Officers	3,786	2,461	3,530	849	5,000
Vision Claims - Administration	3,922	6,079	4,677	3,794	7,500
Vision Claims - Service Workers	1,654	1,655	2,125	2,622	3,000
Total Miscellaneous	9,362	10,195	10,332	7,265	15,500
Total Expenditures	10,875	11,871	12,010	8,907	17,500
Excess (Deficiency) of Revenues over Expenditures	(10,875)	(11,871)	(12,010)	(8,907)	(17,500)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	10,875	11,871	12,010	8,907	17,500
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	10,875	11,871	12,010	8,907	17,500
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	25,000	25,000	25,000	25,000	25,000
Add: Receipts	10,875	11,871	12,010	8,907	17,500
Less: Disbursements	(10,875)	(11,871)	(12,010)	(8,907)	(17,500)
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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
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	-	34,750	-	-	-
Add: Receipts	34,750	-	-	-	-
Less: Disbursements	-	(34,750)	-	-	-
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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Permits	1,500	1,410	1,500	1,505	2,000
Total Revenue	1,500	1,410	1,500	1,505	2,000
Expenditures					
Miscellaneous					
Prepaid Permits	1,500	1,410	1,500	1,505	2,000
Other	-	-	-	-	-
Total Miscellaneous	1,500	1,410	1,500	1,505	2,000
Total Expenditures	1,500	1,410	1,500	1,505	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	1,500	1,410	1,500	1,505	2,000
Less: Disbursements	(1,500)	(1,410)	(1,500)	(1,505)	(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 account for revenues and expenses involved in operating the comprehensive refuse collection and disposal program. Primary services include back door residential trash collection and recycling.

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Annual Disposal Fees	1,094,015	1,180,802	1,193,068	1,190,656	1,328,300
Dumpster Disposal Fees	4,528	3,660	3,396	3,814	4,000
Dumpster Use Fees	7,950	7,425	8,000	7,164	8,000
Special Assessments	27,431	25,398	28,874	27,473	27,000
Other	5,077	7,606	21,795	8,469	8,100
Total Revenue	1,139,001	1,224,891	1,255,133	1,237,576	1,375,400
Expenditures					
Personnel Services					
Salaries	611,325	621,921	649,908	643,612	659,850
Retirement	77,968	81,496	81,580	81,982	92,380
Workers Compensation	13,890	13,917	16,047	12,247	15,720
Health Insurance	160,610	177,150	153,120	178,675	197,990
Medicare	7,760	8,600	8,820	8,849	9,570
Other	8,572	9,968	8,487	8,807	12,615
Total Personnel Services	880,125	913,052	917,962	934,172	988,125
Contractual Services					
Landfill Contract	11,465	8,179	12,575	8,158	12,000
County Tipping Fee	126,048	134,106	137,226	131,751	130,000
Recycling Program	6,340	10,333	13,705	12,209	16,000
Leaf Disposal	19,228	15,600	20,800	26,750	20,000
Other	6,691	7,419	7,461	7,340	15,000
Total Contractual Services	169,772	175,637	191,767	186,208	193,000
Materials and Supplies					
Office Supplies	603	625	743	122	1,200
General Equipment / Tools	1,506	4,607	3,054	2,837	5,000
Uniforms	3,646	3,080	9,522	4,317	5,000
Other	-	-	-	-	-
Total Materials and Supplies	5,755	8,312	13,319	7,276	11,200
Miscellaneous					
Reserve for Damages	1,667	1,122	140	320	1,000
Other	631	318	338	490	1,000
Total Miscellaneous	2,298	1,440	478	810	2,000
Capital Outlay					
Refuse Vehicles	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total Expenditures	1,057,950	1,098,441	1,123,526	1,128,466	1,194,325
Excess (Deficiency) of Revenues over Expenditures	81,051	126,450	131,607	109,110	181,075

Refuse

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Other Financing Sources and Uses:					
Transfers Out					
To Capital Equipment	(48,396)	(157,684)	-	-	(220,000)
To Service Center	(49,759)	(48,722)	(47,286)	(41,369)	(56,401)
To Motor Pool	(49,445)	(48,782)	(59,072)	(49,334)	(61,940)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	(147,600)	(255,188)	(106,358)	(90,703)	(338,341)
Net Change in Fund Balance	(66,549)	(128,738)	25,249	18,407	(157,266)
Cash Balance, Jan. 1	697,778	633,256	506,457	526,977	541,537
Add: Receipts	1,139,001	1,224,891	1,255,133	1,237,576	1,375,400
Less: Disbursements	(1,203,523)	(1,351,690)	(1,234,613)	(1,223,016)	(1,524,503)
Cash Balance, Dec. 31	633,256	506,457	526,977	541,537	392,434
Less: Outstanding Encumbrances	(5,227)	(8,007)	(3,093)	(6,837)	(15,000)
Unencumbered Fund Balance, Dec. 31	628,029	498,450	523,884	534,700	377,434

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Water Service Charges	851,437	887,969	966,715	1,145,511	1,130,000
Interest	6,047	7,073	5,013	12,529	12,300
Miscellaneous	29,669	29,209	30,715	35,661	30,500
Total Revenue	887,153	924,251	1,002,443	1,193,701	1,172,800
Expenditures					
Personnel Services					
Salaries	382,390	366,368	357,960	339,516	392,260
Retirement	49,044	47,076	44,061	42,645	53,630
Workers Compensation	9,089	9,172	10,172	7,896	8,320
Health Insurance	70,452	64,732	64,597	68,146	86,995
Medicare	3,983	4,385	4,507	4,549	5,496
Other	5,242	6,715	17,555	4,544	5,859
Total Personnel Services	520,200	498,448	498,852	467,296	552,560
Contractual Services					
Utilities	110,679	99,506	90,218	89,682	110,400
Dayton Water Purchase	12,093	12,543	15,504	14,589	15,000
County Water Purchase	919	872	860	4,704	6,500
Consultants	2,886	2,626	7,510	7,484	28,500
Other	123,610	127,833	150,960	157,038	167,944
Total Contractual Services	250,187	243,380	265,052	273,497	328,344
Materials and Supplies					
Office Supplies	941	1,840	1,125	284	2,100
Chemicals / Softening Salt	108,681	120,962	97,775	123,822	115,000
General Equipment / Tools	4,943	5,297	4,088	4,983	10,400
Monitor & Control Equipment	-	-	-	-	2,000
Other	8,381	5,852	40,482	5,759	22,000
Total Materials and Supplies	122,946	133,951	143,470	134,848	151,500
Miscellaneous					
Other	2,412	22,172	-	3,307	7,300
Total Miscellaneous	2,412	22,172	-	3,307	7,300
Total Expenditures	895,745	897,951	907,374	878,948	1,039,704
Excess (Deficiency) of Revenues over Expenditures	(8,592)	26,300	95,069	314,753	133,096

Water Operating

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
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)	(250,000)
To Service Center Fund	(44,338)	(43,412)	(42,134)	(23,372)	(50,258)
To Motor Pool	(23,420)	(23,108)	(27,984)	(36,866)	(29,340)
Proceeds From Borrowing					
Other	-	-	-	-	-
Total Other Financing Sources and Uses	(167,758)	(166,520)	(170,118)	(260,238)	(329,598)
Net Change in Fund Balance	(176,350)	(140,220)	(75,049)	54,515	(196,502)
Cash Balance, Jan. 1	1,292,390	1,093,111	950,215	893,737	967,491
Add: Receipts	887,153	924,251	1,002,443	1,193,701	1,172,800
Less: Disbursements	(1,086,432)	(1,067,147)	(1,058,921)	(1,119,947)	(1,391,265)
Cash Balance, Dec. 31	1,093,111	950,215	893,737	967,491	749,026
Less: Outstanding Encumbrances	(22,929)	(18,767)	(26,259)	(46,963)	(25,000)
Unencumbered Fund Balance, Dec. 31	1,070,182	931,448	867,478	920,528	724,026

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
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	-	120,000
Plant #1 Roof Replacement	-	-	10,985	-	-
Meter Replacement - Springhouse	-	-	-	-	40,000
Vehicles	-	-	-	-	30,000
Water Valve Replacement Project	44,956	-	14,508	12,095	-
Water Main Repairs	-	-	-	-	100,000
Water Meter AMR System	56,250	60,403	-	-	-
Water System Repairs	-	-	29,110	-	-
Total Capital Projects	101,206	60,403	156,640	12,095	290,000
Total Expenditures	101,206	186,681	156,640	12,095	290,000
Excess (Deficiency) of Revenues over Expenditures	(101,206)	(186,681)	(156,640)	(12,095)	(290,000)
Other Financing Sources and Uses:					
Transfers In					
From Waterworks Fund	100,000	100,000	100,000	200,000	250,000
Other	-	-	-	-	-
Total Other Financing Sources and Uses	100,000	100,000	100,000	200,000	250,000
Net Change in Fund Balance	(1,206)	(86,681)	(56,640)	187,905	(40,000)
	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Cash Balance, Jan. 1	245,821	230,473	145,568	88,928	276,833
Add: Receipts	100,000	100,000	100,000	200,000	250,000
Less: Disbursements	(115,348)	(184,905)	(156,640)	(12,095)	(290,000)
Cash Balance, Dec. 31	230,473	145,568	88,928	276,833	236,833
Less: Outstanding Encumbrances	(2,212)	(3,988)	-	-	-
Unencumbered Fund Balance, Dec. 31	228,261	141,580	88,928	276,833	236,833

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Sewer Service Charges	1,512,222	1,498,910	1,097,483	1,774,124	1,750,000
Interest	4,592	7,802	5,763	13,912	13,200
Other	36,361	32,908	40,013	33,751	35,700
Total Revenue	1,553,175	1,539,620	1,143,259	1,821,787	1,798,900
Expenditures					
Personnel Services					
Salaries	246,158	241,450	241,815	212,485	235,060
Retirement	30,196	29,101	30,030	26,746	31,520
Workers Compensation	5,598	5,713	6,397	5,546	5,590
Health Insurance	49,496	48,527	51,101	51,893	59,935
Medicare	2,596	2,707	2,840	2,727	3,290
Other	3,813	4,228	15,896	2,876	3,505
Total Personnel Services	337,857	331,726	348,079	302,273	338,900
Contractual Services					
Sewer Charges - Dayton	401,151	399,927	399,166	399,495	400,000
Sewer Charges - Moraine	9,058	9,511	10,000	9,939	10,000
Sewer Charges - Carrmonte	181,314	172,513	60,000	143,866	150,000
Sewer Charges - Beaver creek	470,793	471,688	474,605	544,881	545,000
Sewer Line Maintenance	3,230	4,283	9,769	6,227	10,000
Other	20,167	23,928	21,561	22,101	30,900
Total Contractual Services	1,085,713	1,081,850	975,101	1,126,509	1,145,900
Materials and Supplies					
Office Supplies	941	996	1,125	284	2,300
General Equipment / Tools	2,796	4,620	1,183	3,975	6,400
Other	1,547	648	2,198	762	2,750
Total Materials and Supplies	5,284	6,264	4,506	5,021	11,450
Miscellaneous					
Other	5,181	1,197	4,511	-	4,250
Total Miscellaneous	5,181	1,197	4,511	-	4,250
Total Expenditures	1,434,035	1,421,037	1,332,197	1,433,803	1,500,500
Excess (Deficiency) of Revenues over Expenditures	119,140	118,583	(188,938)	387,984	298,400

Sanitary Sewer Operating

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Other Financing Sources and Uses:					
Transfers Out					
To Sewer Equip. / Imp. Fund	(100,000)	-	(100,000)	(100,000)	(200,000)
To Service Center Fund	(28,082)	(27,497)	(26,686)	(23,347)	(31,830)
To Motor Pool	(5,205)	(5,134)	(6,218)	(5,193)	(6,520)
Payment of Borrowed Funds					
Hatcher's Plat	(25,859)	(12,930)	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	(159,146)	(45,561)	(132,904)	(128,540)	(238,350)
Net Change in Fund Balance	(40,006)	73,022	(321,842)	259,444	60,050
Cash Balance, Jan. 1	982,272	977,459	1,070,865	807,808	1,074,885
Add: Receipts	1,553,175	1,539,620	1,143,259	1,821,787	1,798,900
Less: Disbursements	(1,557,988)	(1,446,214)	(1,406,316)	(1,554,710)	(2,027,371)
Cash Balance, Dec. 31	977,459	1,070,865	807,808	1,074,885	846,414
Less: Outstanding Encumbrances	(283,504)	(273,586)	(302,659)	(293,521)	(5,000)
Unencumbered Fund Balance, Dec. 31	693,955	797,279	505,149	781,364	841,414

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
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	50,000
Total Capital Projects	52,500	57,044	80,000	50,000	50,000
Total Expenditures	52,500	85,486	80,000	50,000	50,000
Excess (Deficiency) of Revenues over Expenditures	(52,500)	(85,486)	(80,000)	(50,000)	(50,000)
Other Financing Sources and Uses:					
Transfers In					
From Sewer Disposal Fund	100,000	-	100,000	100,000	200,000
Transfers Out					
To Sewer Disposal Fund	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	100,000	-	100,000	100,000	200,000
Net Change in Fund Balance	47,500	(85,486)	20,000	50,000	150,000
Cash Balance, Jan. 1	246,943	297,062	208,957	229,067	329,067
Add: Receipts	100,000	-	100,000	100,000	200,000
Less: Disbursements	(49,881)	(88,105)	(79,890)	-	(50,000)
Cash Balance, Dec. 31	297,062	208,957	229,067	329,067	479,067
Less: Outstanding Encumbrances	(2,619)	-	(110)	-	-
Unencumbered Fund Balance, Dec. 31	294,443	208,957	228,957	329,067	479,067

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Stormwater Charges	273,591	275,691	316,320	319,828	320,000
Interest	-	-	-	-	2,300
Other	33	6,386	8,515	6,368	6,600
Total Revenue	273,624	282,077	324,835	326,196	328,900
Expenditures					
Personnel Services					
Salaries	136,124	129,444	143,828	139,367	175,650
Retirement	16,543	15,687	17,520	17,892	24,065
Workers Compensation	3,008	3,103	3,455	3,796	3,420
Health Insurance	21,931	23,112	25,800	26,634	37,895
Medicare	1,610	1,597	1,883	1,884	2,485
Other	1,662	1,800	1,551	1,569	2,180
Total Personnel Services	180,878	174,743	194,037	191,142	245,695
Contractual Services					
Service Contracts	2,819	3,958	3,854	3,610	5,000
Landfill Contract	10,000	10,000	21,374	29,925	20,000
Storm Sewer Maintenance	572	1,123	219	219	11,000
Other	2,830	4,154	3,298	20,762	10,200
Total Contractual Services	16,221	19,235	28,745	54,516	46,200
Materials and Supplies					
Office Supplies	338	410	418	122	1,000
General Equipment / Tools	741	380	6,369	-	750
Curb and Catch Basin Repair	3,343	4,556	5,718	12,602	40,000
Other	427	371	1,681	835	2,000
Total Materials and Supplies	4,849	5,717	14,186	13,559	43,750
Miscellaneous					
Other	-	-	500	200	3,025
Total Miscellaneous	-	-	500	200	3,025
Total Expenditures	201,948	199,695	237,468	259,417	338,670
Excess (Deficiency) of Revenues over Expenditures	71,676	82,382	87,367	66,779	(9,770)

Stormwater Operating

	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Other Financing Sources and Uses:					
Transfers / Advances Out					
To Stormwater Equip. / Imp. Fund	-	-	-	(200,000)	-
To Service Center Fund	(15,397)	(15,073)	(14,629)	(12,800)	(17,451)
To Motor Pool	(5,205)	(5,134)	(6,218)	(5,193)	(6,520)
Total Other Financing Sources and Uses	(20,602)	(20,207)	(20,847)	(217,993)	(23,971)
Net Change in Fund Balance	51,074	62,175	66,520	(151,214)	(33,741)
Cash Balance, Jan. 1	96,477	146,794	217,800	272,842	121,823
Add: Receipts	273,624	282,077	324,835	326,196	328,900
Less: Disbursements	(223,307)	(211,071)	(269,793)	(477,215)	(364,286)
Cash Balance, Dec. 31	146,794	217,800	272,842	121,823	86,437
Less: Outstanding Encumbrances	(2,062)	(10,167)	-	(1,645)	-
Unencumbered Fund Balance, Dec. 31	144,732	207,633	272,842	120,178	86,437

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 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Budget 2019 (\$)
Revenue					
Reimbursements	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Stormwater Vehicles	-	-	-	12,504	-
Stormwater Equipment	-	-	-	-	-
Total Capital Equipment	-	-	-	12,504	-
Capital Projects					
Storm Sewer Repair	-	-	-	37,500	-
Contingency	-	-	-	-	-
Total Capital Projects	-	-	-	37,500	-
Total Expenditures	-	-	-	50,004	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	(50,004)	-
Other Financing Sources and Uses:					
Transfers In					
From Stormwater Fund	-	-	-	200,000	-
Transfers Out					
To Stormwater Fund	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	200,000	-
Net Change in Fund Balance	-	-	-	149,996	-
Cash Balance, Jan. 1	-	-	-	-	149,996
Add: Receipts	-	-	-	200,000	-
Less: Disbursements	-	-	-	(50,004)	-
Cash Balance, Dec. 31	-	-	-	149,996	149,996
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	149,996	149,996

City of Oakwood

2019

Capital Improvement Program

2019 Capital Improvement Program Summary

Improvement Type	2019	2020	2021	2022	2023	2024	2025	2026	2027 and beyond	Total
General City Services:										
Capital Equipment	132,000	178,000	450,500	182,300	152,500	153,000	317,000	105,000	536,000	2,206,300
Facilities Improvements	52,100	170,100	72,400	55,000	5,000	5,000	35,000	100,000	233,000	727,600
Fleet Management	222,000	297,000	68,000	94,000	406,000	348,000	564,000	131,000	708,500	2,838,500
Infrastructure Improvements	790,000	933,000	935,000	845,000	790,000	945,000	4,025,000	725,000	1,515,000	11,503,000
Total General City Services	1,196,100	1,578,100	1,525,900	1,176,300	1,353,500	1,451,000	4,941,000	1,061,000	2,992,500	17,275,400
Refuse Equip. / Fleet	220,000	20,000	420,000	70,000	170,000	230,000	118,000	-	416,000	1,664,000
Water Equip. / Imp.	290,000	170,000	321,000	250,000	145,000	192,000	50,000	-	656,000	2,074,000
Sanitary Sewer Equip. / Imp.	50,000	160,000	50,000	150,000	50,000	50,000	50,000	50,000	210,000	820,000
Stormwater Equip. / Imp.	-	110,000	-	-	-	-	250,000	-	-	360,000

The Capital Improvement Program (CIP) provides Council, the Budget Review Committee and Staff the opportunity to make future financial projections. Expenditures listed under the 2019 column are included in this budget and are expected to be made over the next twelve (12) months. Expenses listed under the 2020-2027 and beyond columns are preliminary considerations only and will be reevaluated again when preparing the 2020 budget.

Capital Equipment

ID #	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027 and beyond	Total
ADMINISTRATION / COURT											
•	Computer Equipment	40,000	40,000	40,000	40,000	60,000	40,000	40,000	40,000	40,000	380,000
•	Copy Machine - Administration	-	-	-	-	-	15,000	-	-	-	15,000
•	Court Software	-	-	-	-	-	-	-	-	120,000	120,000
•	Court Walkthrough Metal Detector	-	-	-	-	-	-	-	-	34,000	34,000
•	Financial Software	-	-	-	-	-	-	100,000	-	-	100,000
•	HP Laser Printer	-	7,000	-	-	-	-	-	-	7,000	14,000
•	Street Banner Replacement	15,000	-	10,000	-	10,000	-	10,000	-	10,000	55,000
TOTAL ADMINISTRATION		55,000	47,000	50,000	40,000	70,000	55,000	150,000	40,000	211,000	718,000
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 and Stabilization Tools	-	50,000	-	-	-	-	-	-	50,000	100,000
•	Intoxilyzer - DUI Test Equip.	-	5,000	-	-	-	-	-	-	-	5,000
•	Life-Pak 15 (Medic 26)	-	-	-	-	-	-	-	30,000	-	30,000
•	Life-Pak 15 (Medic 27)	-	-	-	-	-	-	30,000	-	-	30,000
•	Life-Pak 15 (Engine 26)	-	-	-	30,000	-	-	-	-	-	30,000
•	Soft Body Armor Replacement	-	-	20,000	-	-	-	-	-	-	20,000
•	Taser Weapons	-	-	-	5,000	-	-	-	-	5,000	10,000
•	Telephone Recording System	-	-	-	25,000	-	-	-	-	-	25,000
•	Thermal Imaging Camera	-	-	12,000	-	-	-	-	12,000	-	24,000
•	Weapons Replacement	-	-	-	-	-	-	10,000	-	-	10,000
TOTAL PUBLIC SAFETY		-	55,000	52,000	60,000	-	22,000	40,000	42,000	55,000	326,000
BEAUTIFICATION											
•	S-44 2012 John Deere Mower	-	-	-	15,000	-	-	-	-	-	15,000
•	S-46 2011 John Deere Z960M	12,000	-	-	-	-	-	-	-	15,000	27,000
•	S-48T 1997 Trailer, 18.5' (for mowers)	-	-	-	-	6,000	-	-	-	-	6,000
TOTAL BEAUTIFICATION		12,000	-	-	-	6,000	-	-	-	15,000	33,000

Capital Equipment

ID #	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027 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-36	1979 Ford Tractor	-	-	-	-	-	-	20,000	-	-	20,000
● S-37	1979 Ford 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)	-	-	-	-	-	-	-	-	6,000	6,000
● S-81T	2001 Cronkrite Trailer, 2400 EWA, 18' (for Bobcat)	-	-	-	-	-	-	-	-	6,000	6,000
●	Pre Wet De-icing System	-	-	20,000	-	-	-	-	-	-	20,000
● S-82S	1994 Henderson V-Box Salt Spreader	-	-	-	-	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	-	-	-	-	-	-	17,000	-	-	17,000
● S-80	Concrete Saw	-	-	-	-	-	-	-	8,000	-	8,000
TOTAL STREET MAINTENANCE & REPAIR		40,000	-	50,000	-	60,000	38,000	97,000	8,000	72,000	365,000

Capital Equipment

ID #	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027 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	-	-	15,000	-	-	-	-	-	-	15,000
• S-45	2011 John Deere Z950A Mower	-	-	15,000	-	-	-	-	-	-	15,000
• S-47	2018 Zero Turn Mower	-	-	-	-	-	-	-	-	15,000	15,000
• S-48	2009 Toro Utility Vehicle	-	-	-	-	-	-	-	-	12,000	12,000
•	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	13,000
•	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	30,000
•	Pool Diving Board Replacements	-	-	-	-	-	8,000	-	-	-	8,000
•	Pool Filter Replacement	-	10,000	-	-	-	-	-	-	-	10,000
•	Pool Furniture	-	8,000	-	-	-	-	-	-	-	8,000
•	Pool Heaters	-	-	-	18,000	-	-	-	-	-	18,000
•	Pool Pass System	-	10,000	-	-	-	-	-	-	10,000	20,000
•	Power Seeder - Old River	-	8,000	-	-	-	-	-	-	-	8,000
•	Recumbent & Upright Exercise Bicycles	-	-	-	5,500	-	-	-	-	-	5,500
•	Recreation / Membership Software	-	-	-	43,800	-	-	-	-	-	43,800
•	Shafor Park Play Structure	-	-	215,000	-	-	-	-	-	-	215,000
•	Snow Plow & Spreader Attachment	-	7,500	-	-	-	-	-	-	7,500	15,000
•	Stair climber	-	5,000	-	-	-	-	-	-	-	5,000
•	Treadmill	-	-	-	-	6,000	-	-	-	-	6,000
•	Treadmill	-	-	6,000	-	-	-	-	-	-	6,000
•	Water Slide - Pool	-	-	-	15,000	-	-	-	-	-	15,000
TOTAL LEISURE SERVICES		5,000	76,000	268,500	82,300	16,500	23,000	20,000	-	71,000	562,300

Capital Equipment

ID #	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027 and beyond	Total
PUBLIC WORKS											
•	Column Lift	-	-	-	-	-	-	-	-	50,000	50,000
•	Vehicle Lift - Small	-	-	-	-	-	-	10,000	-	-	10,000
•	Vehicle Lift - Large	-	-	-	-	-	-	-	-	40,000	40,000
•	S-24 2001 Tennant Sweeper/Scrubber, 8200	-	-	30,000	-	-	-	-	-	-	30,000
•	S-27 1989 Allis-Chalmers Fork Lift, ACE 30	20,000	-	-	-	-	-	-	-	-	20,000
•	Copy Machine	-	-	-	-	-	15,000	-	-	-	15,000
•	Gate & Access System	-	-	-	-	-	-	-	15,000	-	15,000
•	Public Works Radio System	-	-	-	-	-	-	-	-	15,000	15,000
•	Welder	-	-	-	-	-	-	-	-	7,000	7,000
TOTAL PUBLIC WORKS		20,000	-	30,000	-	-	15,000	10,000	15,000	112,000	202,000
TOTAL CAPITAL EQUIPMENT		132,000	178,000	450,500	182,300	152,500	153,000	317,000	105,000	536,000	2,206,300

Facilities Improvements

ID #	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027 and beyond	Total
ADMINISTRATION											
•	Business District Seal & Stripe Parking Lot	-	5,000	-	5,000	-	5,000	-	-	5,000	20,000
•	Carpet Replacement Council Chambers	-	-	9,400	-	-	-	-	-	-	9,400
•	Chiller Replacement City Building	-	-	-	-	-	-	-	-	110,000	110,000
•	Seal City Building Parking Lot	5,000	-	5,000	-	5,000	-	5,000	-	5,000	25,000
TOTAL ADMINISTRATION		5,000	5,000	14,400	5,000	5,000	5,000	5,000	-	120,000	164,400
SAFETY											
•	Safety Dept. Living Quarters Flooring Replacement	27,100	-	-	-	-	-	-	-	-	27,100
•	Safety Dept. Hallway / Training Room Flooring Replacement	-	9,100	-	-	-	-	-	-	-	9,100
TOTAL SAFETY		27,100	9,100	-	-	-	-	-	-	-	36,200
LEISURE SERVICES											
•	Cabinets & Countertops - Teen Center	-	-	6,000	-	-	-	-	-	-	6,000
•	OCC - Carpet Replacement Lower Level & Greatroom	-	18,000	-	-	-	-	-	-	-	18,000
•	Dri-Deck Pool Dressing Room	-	8,000	-	-	-	-	-	-	-	8,000
•	Floor - OCC Health Center	-	-	10,000	-	-	-	-	-	-	10,000
•	Floor - OCC Great Room	-	22,000	-	-	-	-	-	-	-	22,000
•	Furnace - Smith Gardens	-	-	8,000	-	-	-	-	-	-	8,000
•	Gardner Pool - Arbor Replacement	20,000	-	-	-	-	-	-	-	-	20,000
•	Gardner Pool - Diving Board Platform	-	-	16,000	-	-	-	-	-	-	16,000
•	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	-	75,000	-	-	-	-	-	-	-	75,000
•	Wall Repair - Gardner Pool Brick Wall	-	20,000	-	-	-	-	-	-	-	20,000
•	Wall Repair (East) - Gardner Pool	-	-	-	50,000	-	-	-	-	-	50,000
•	Wallpaper / Paint OCC Great Room / Hallway	-	7,000	-	-	-	-	-	-	-	7,000
TOTAL LEISURE SERVICES		20,000	156,000	58,000	50,000	-	-	-	-	33,000	317,000

Facilities Improvements

ID #	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027 and beyond	Total
PUBLIC WORKS											
•	Foell Center - Carpet Replacement	-	-	-	-	-	-	-	-	20,000	20,000
•	Foell Center - Generator	-	-	-	-	-	-	30,000	-	-	30,000
•	Foell Center - Parking Lot Resurface	-	-	-	-	-	-	-	100,000	-	100,000
•	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		-	-	-	-	-	-	30,000	100,000	80,000	210,000
TOTAL FACILITIES IMPROVEMENTS		52,100	170,100	72,400	55,000	5,000	5,000	35,000	100,000	233,000	727,600

Fleet Management

ID #	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027 and beyond	Total
ADMINISTRATION											
• A-1	2016 Ford Explorer	-	-	-	-	-	-	-	35,000	-	35,000
• A-2	2015 Ford Fusion, 4-dr	-	-	-	-	-	-	20,000	-	-	20,000
TOTAL ADMINISTRATION		-	-	-	-	-	-	20,000	35,000	-	55,000
PUBLIC SAFETY											
• 10	2015 Ford Taurus Interceptor	-	-	-	47,000	-	-	-	-	48,000	95,000
• 20	2011 Dodge Charger, 4dr	47,000	-	-	-	-	-	-	48,000	-	95,000
• 30	2018 Ford Explorer	-	-	-	-	-	-	48,000	-	-	48,000
• 35	2018 Ford Fusion	-	-	-	-	-	-	-	-	20,000	20,000
• 40	2015 Ford Taurus Interceptor	-	-	-	47,000	-	-	-	-	-	47,000
• 45	2007 Ford Taurus, 4dr	-	19,500	-	-	-	-	-	-	19,500	39,000
• 50	2011 Dodge Charger, 4 dr	-	47,000	-	-	-	-	-	48,000	-	95,000
• 60	2010 Dodge Charger, 4dr	-	-	-	-	-	-	48,000	-	-	48,000
• 65	2008 Dodge Durango	-	30,000	-	-	-	-	-	-	30,000	60,000
• 70	2018 Ford Explorer	-	-	-	-	-	-	48,000	-	-	48,000
• 75	2008 Dodge Dakota	-	-	28,000	-	-	-	-	-	-	28,000
• 80	2017 Ford Explorer Interceptor	-	-	-	-	-	48,000	-	-	-	48,000
• 85	2008 Ford Explorer	30,000	-	-	-	-	-	-	-	30,000	60,000
• Eng-26	2005 Spartan Fire Engine	-	-	-	-	-	-	-	-	300,000	300,000
• Eng-27	1996 Spartan Fire Truck	-	-	-	-	-	300,000	-	-	-	300,000
• Med-26	2005 Ford Ambulance, E45	-	-	-	-	-	-	250,000	-	-	250,000
• Med-27	1996 Ford Ambulance, III	-	-	-	-	250,000	-	-	-	-	250,000
TOTAL PUBLIC SAFETY		77,000	96,500	28,000	94,000	250,000	348,000	394,000	96,000	447,500	1,831,000
BEAUTIFICATION											
• S-61	2008 Ford Pickup, Ranger	-	-	15,000	-	-	-	-	-	-	15,000
• S-62	2017 F250 with Plow	-	-	-	-	-	-	-	-	35,000	35,000
• S-67	2001 Dodge Truck, RAM 3500, 4wd, w/ dump	-	36,500	-	-	-	-	-	-	-	36,500
• S-70	2004 Ford Pickup, F-150	-	25,000	-	-	-	-	-	-	-	25,000
• S-98	2014 Ford F150	-	-	-	-	-	-	-	-	25,000	25,000
TOTAL BEAUTIFICATION		-	61,500	15,000	-	-	-	-	-	60,000	136,500

Fleet Management

ID #	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027 and beyond	Total
STREET MAINTENANCE & REPAIR											
● S-55	2008 F550 Truck w/ Bucket	-	-	-	-	-	-	-	-	150,000	150,000
● S-56	Truck w/ Bucket	120,000	-	-	-	-	-	-	-	-	120,000
● 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	-	-	-	-	-	-	150,000	-	-	150,000
● S-95	2001 Ford Dump/Maint. Truck	-	85,000	-	-	-	-	-	-	-	85,000
TOTAL STREET MAINTENANCE & REPAIR		120,000	115,000	-	-	120,000	-	150,000	-	186,000	691,000
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		25,000	24,000	-	-	-	-	-	-	15,000	64,000
HEALTH											
● A-8	2007 Dodge Durango 4x4	-	-	25,000	-	-	-	-	-	-	25,000
TOTAL HEALTH		-	-	25,000	-	-	-	-	-	-	25,000
PUBLIC WORKS											
● S-53	2002 Ford Maint. Truck, F-250	-	-	-	-	-	-	40,000	-	-	40,000
● S-76	2008 GMC Sierra Truck 1500	-	-	-	-	36,000	-	-	-	-	36,000
TOTAL PUBLIC WORKS		-	-	-	-	36,000	-	-	-	-	36,000
TOTAL FLEET MANAGEMENT		222,000	297,000	68,000	94,000	406,000	348,000	564,000	131,000	708,500	2,838,500

Infrastructure Improvements

ID #	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027 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 - Perennial & Shrub Replacement	50,000	-	-	-	-	-	-	-	-	50,000
•	Park Avenue Streetscape Improvements	-	-	20,000	-	-	-	-	-	-	20,000
TOTAL BEAUTIFICATION		50,000	50,000	20,000	-	-	-	-	-	15,000	135,000
STREET MAINTENANCE & REPAIR											
•	Annual Asphalt Pavement Program	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	4,050,000
•	Concrete Street Repair	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	900,000
•	Far Hills Catch Basin and Manhole Repairs	-	-	-	-	50,000	-	-	-	-	50,000
•	Far Hills Avenue Resurfacing *	-	-	-	-	-	220,000	-	-	-	220,000
•	Far Hills Business District - Timber Wall Replacement	-	-	-	-	-	-	3,000,000	-	-	3,000,000
•	Guardrail Replacement - Ridgeway & Runnymede	-	-	-	-	-	-	-	-	50,000	50,000
•	Park Road Reconstruction	-	-	-	-	-	-	300,000	-	-	300,000
•	Shroyer Road Improvements	-	-	-	-	-	-	-	-	700,000	700,000
•	Street Sign Replacement	-	-	-	-	-	-	-	-	25,000	25,000
•	Traffic Signal Head Replacement	-	-	20,000	-	-	-	-	-	-	20,000
TOTAL STREET MAINTENANCE & REPAIR		550,000	550,000	570,000	550,000	600,000	770,000	3,850,000	550,000	1,325,000	9,315,000

* This is a federally funded project with 80% of the \$1.1 million total cost to be paid for through ODOT.

Infrastructure Improvements

ID #	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027 and beyond	Total
LEISURE SERVICES											
•	Orchardly Park Basketball Court	-	-	5,000	-	-	-	-	-	-	5,000
•	Orchardly Park - Fence	-	18,000	-	-	-	-	-	-	-	18,000
•	Orchardly Park-Safety Surface	-	140,000	-	-	-	-	-	-	-	140,000
•	Orchardly Park - Tennis Courts Repair	-	-	-	20,000	-	-	-	-	-	20,000
•	ORSC Under Ground Irrigation System	-	-	-	100,000	-	-	-	-	-	100,000
•	ORSC Parking Lot Seal / Stripe	-	-	-	-	15,000	-	-	-	-	15,000
•	Shafor Park Basketball Court	15,000	-	-	-	-	-	-	-	-	15,000
•	Shafor Park Splash Pad Upgrade	-	-	75,000	-	-	-	-	-	-	75,000
•	Shafor Park-Safety Surface	-	-	90,000	-	-	-	-	-	-	90,000
TOTAL LEISURE SERVICES		15,000	158,000	170,000	120,000	15,000	-	-	-	-	478,000
SIDEWALK, CURB & APRON											
•	Program	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	1,575,000
TOTAL SIDEWALK, CURB & APRON		175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	1,575,000
TOTAL INFRASTRUCTURE IMPROVEMENTS		790,000	933,000	935,000	845,000	790,000	945,000	4,025,000	725,000	1,515,000	11,503,000

Refuse Equipment / Fleet

ID #	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027 and beyond	Total
REFUSE EQUIPMENT											
• S-30	1998 ODB Leaf Vacuum	-	-	-	30,000	-	-	-	-	-	30,000
• S-64	2000 Kramer Allrad Loader, 620	-	-	-	-	-	-	90,000	-	-	90,000
• S-68	2000 Bandit Brush Chipper 250 XP	-	-	-	-	-	-	28,000	-	-	28,000
• S-89	2000 Kramer Allrad Loader, 420	-	-	-	-	-	-	-	-	90,000	90,000
• 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	40,000
• S-04	2009 Cushman, 3 Wheel	-	-	20,000	-	-	-	-	-	20,000	40,000
• S-05	2004 Cushman, 4 Wheel	-	20,000	-	-	-	-	-	-	20,000	40,000
• S-06	2004 Cushman, 4 Wheel	20,000	-	-	-	-	-	-	-	20,000	40,000
• S-07	2004 Cushman, 3 Wheel	20,000	-	-	-	-	-	-	-	20,000	40,000
• S-08	2002 Cushman, 3 Wheel	-	-	-	20,000	-	-	-	-	20,000	40,000
• S-09	2002 Cushman, 3 Wheel	-	-	-	20,000	-	-	-	-	20,000	40,000
• S-10	2002 Cushman, 3 Wheel	-	-	-	-	20,000	-	-	-	20,000	40,000
• S-73	2016 F-150 Pickup Truck w/ Plow	-	-	-	-	-	-	-	-	36,000	36,000
• S-77	2000 Crane Refuse Packer, Split Blade Truck (Back-up)	-	-	230,000	-	-	-	-	-	-	230,000
• S-78	2000 Crane Refuse Packer, Split Blade Truck (Primary)	-	-	-	-	-	230,000	-	-	-	230,000
• S-79	2008 International Refuse Packer, Split Blade Truck (Primary)	60,000	-	-	-	-	-	-	-	-	60,000
• S-82	2007 International 4400 w/ Multi-lift 4x2 w/ Plow & Box	-	-	-	-	150,000	-	-	-	-	150,000
• S-86	2004 International 4400 w/ Multi-lift 4x2 w/ Plow & Box	-	-	150,000	-	-	-	-	-	-	150,000
• S-93	2002 International 4400 w/ Multi-lift 4x2	120,000	-	-	-	-	-	-	-	-	120,000
TOTAL REFUSE		220,000	20,000	420,000	70,000	170,000	230,000	118,000	-	416,000	1,664,000

Water Equipment / Improvements

ID #	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027 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.)	30,000	-	-	-	-	-	-	-	-	30,000
● W-14	EZ Valve Water Valve Insertion Machine	-	-	-	-	-	60,000	-	-	-	60,000
● 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-13	2003 Dodge Dakota	-	-	-	-	30,000	-	-	-	-	30,000
● S-23	Kubota Backhoe Loader, B7100	-	-	-	-	-	-	-	-	30,000	30,000
● S-65	Case Backhoe Loader, 580B	-	-	-	-	-	100,000	-	-	-	100,000
● 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	-	-	-	-	40,000	-	-	-	-	40,000
● W-10	2002 Vactor Truck (1/2)	-	110,000	-	-	-	-	-	-	-	110,000
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	120,000	-	-	-	-	-	-	-	-	120,000
●	Lookout Ridge Water Main Imp.	-	-	-	-	-	-	50,000	-	-	50,000
●	Iron and Manganese Filter Rebuild	-	-	-	-	75,000	-	-	-	-	75,000
●	Roof Replacement - 120 Springhouse	-	-	-	-	-	-	-	-	20,000	20,000
●	Roof Replacement - Water Plant #1	-	-	-	-	-	-	-	-	35,000	35,000
●	Volusia Area Water Line Improvements	100,000	-	-	-	-	-	-	-	-	100,000
●	Water System Controls Upgrade 210 Shafor Water Plant	-	30,000	-	-	-	-	-	-	-	30,000
●	Water System Controls Upgrade 120 Springhouse Water Plant	-	-	-	-	-	-	-	-	30,000	30,000

Water Equipment / Improvements

ID #	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027 and beyond	Total
•	Water Meter AMR System	-	-	-	-	-	-	-	-	120,000	120,000
•	Water Plant & Water Wells Meter Replacement - 210 Shafor	-	-	56,000	-	-	-	-	-	-	56,000
•	Water Plant Softening Units Replacement - 210 Shafor	-	-	-	-	-	-	-	-	50,000	50,000
•	Water Plant & Water Wells Meter Replacement - 120 Springhouse	40,000	-	-	-	-	-	-	-	-	40,000
•	Water Plant Softening Units Replacement - 120 Springhouse	-	-	-	-	-	-	-	-	40,000	40,000
•	Water Tower Painting	-	-	-	250,000	-	-	-	-	-	250,000
•	Water Tower Repairs and Improvements	-	-	-	-	-	-	-	-	20,000	20,000
TOTAL WATER		290,000	170,000	321,000	250,000	145,000	192,000	50,000	-	656,000	2,074,000

Sanitary Sewer Equipment / Improvements

ID #	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027 and beyond	Total
SANITARY SEWER EQUIPMENT											
• S-31	Sreco Sewer Jet with Trailer	-	-	-	-	-	-	-	-	40,000	40,000
• S-63	New Holland Backhoe Loader, 555E	-	-	-	100,000	-	-	-	-	-	100,000
• W-10	2002 Vactor Truck (1/2)	-	110,000	-	-	-	-	-	-	-	110,000
SANITARY SEWER IMPROVEMENTS											
•	Sanitary Sewer Repair	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	450,000
•	Water Meter AMR System	-	-	-	-	-	-	-	-	120,000	120,000
TOTAL SANITARY SEWER		50,000	160,000	50,000	150,000	50,000	50,000	50,000	50,000	210,000	820,000

Stormwater Equipment / Improvements

ID #	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027 and beyond	Total
STORMWATER EQUIPMENT											
• W-10	2002 Vactor Truck (1/2)	-	110,000	-	-	-	-	-	-	-	110,000
• S-20	2002 Johnston Street Sweeper	-	-	-	-	-	-	250,000	-	-	250,000
TOTAL STORMWATER		-	110,000	-	-	-	-	250,000	-	-	360,000

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	7,250
ASSESSED VALUATION (2018-2019)	\$332,846,720
TOTAL PROPERTY TAX RATE (2018-2019)	\$169.64 PER \$1,000
EFFECTIVE RESIDENTIAL PROPERTY TAX RATE (2018-2019) *.....	\$98.38 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	62.54
COUNTY	17.24	15.79
CITY	6.47	4.74
SINCLAIR COMM	4.20	3.98
WRIGHT LIBRARY	1.50	1.33
TOTAL OUTSIDE	159.64	88.38

INSIDE AND OUTSIDE MILLAGE:		
	<u>TOTAL</u>	<u>EFF.</u>
SCHOOL	134.95	67.26
COUNTY	18.94	17.49
CITY	10.05	8.32
SINCLAIR COLLEGE	4.20	3.98
WRIGHT LIBRARY	1.50	1.33
TOTAL COMBINED	169.64	98.38

PROPERTY TAX VALUATION (2018-2019)	
RESIDENTIAL REAL ESTATE	\$ 316,792,970
COMMERCIAL REAL ESTATE	13,380,060
TANGIBLE PERSONAL PROPERTY	2,673,690
TOTAL PROPERTY VALUATION	\$ 332,846,720

* 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

SIGNALIZED INTERSECTIONS.....17

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