



City of Oakwood

Annual Budget

2021

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City of Oakwood Elected Officials

<u>Elected Officials</u>	<u>Title</u>	<u>Term of Office</u>
William D. Duncan	Mayor	5/30/03 – 12/31/23
Steven Byington	Vice Mayor	1/1/08 – 12/31/23
Robert Stephens	Council Member	1/1/10 – 12/31/21
Anne Hilton	Council Member	1/1/10 – 12/31/21
Christopher Epley	Council Member	6/2/14 – 2/1/21
Leigh Turben	Council Member	2/1/21 – 12/31/21

Note: On November 3, 2020, Council Member Chris Epley was elected to a judicial position on the Second District Court of Appeals. He took his seat on the bench on February 9, 2021. Mr. Epley resigned as a member of City Council on February 1, 2021. At the February 1, 2021 public meeting, Oakwood City Council appointed Leigh Turben to fill the vacant seat through the end of 2021. This action was taken in accordance with Article II of the Oakwood City Charter. Leigh Turben was selected from 14 Oakwood residents that applied for the position and will serve until December 31, 2021. Mrs. Turben will have the opportunity to run for Council office in November 2021 for a two-year term beginning January 1, 2022 (the unexpired remainder of Mr. Epley’s term), or may run for a full four-year term.

* * * * *



BUDGET REVIEW COMMITTEE

The Budget Review Committee (BRC) is appointed by City Council and advises staff and council on finance and budget matters. Responsibilities include helping communicate to staff and council the viewpoint of Oakwood residents regarding the extent of public services they desire, and their willingness to pay the cost of providing those services. BRC members as of December 2020 were as follows:

Precinct A

**Dan Ferneding
John Jervis
Sarah Waechter
Amanda Malusky Krauss
Kristina Marcus**

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
Susie Elliott
Bill Rieger
Megan Kavanaugh
Nicole Motto**

Precinct C

**William Meyer
Leigh Turben
Mark Risley
Nick Endsley
AJ Lewis**

Precinct G

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

Precinct D

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

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, CLEE	Public Safety Director
Jennifer S. Wilder	Personnel and Properties Director
K. Douglas Spitler, P.E.	Engineering and Public Works 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 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.***

January 29, 2021

Dear Members of City Council:

I present to you our 2021 Oakwood City Budget. This is my 19th budget as your city manager. Many people assisted in the preparation of this important 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 twice in the fall of 2020 and recommended approval of this budget at a December 8, 2020 meeting. City Council adopted Ordinance No. 4925 on December 14, 2020 approving it.

Last year was very challenging for all of us. As in every organization, our most important resource is our people. On December 30, 2020, I distributed to all our Oakwood employees a memorandum thanking them for their work in providing essential public services during this difficult time. Our city employees performed admirably and continue to do so. I include the memorandum at the end of this City Manager Budget Message.

As the COVID-19 pandemic emerged in early 2020, much took place at City Hall and within our Public Safety Department, Public Works Department and Oakwood Community Center to begin understanding the impact and ensuing challenges. Our number one priority was to continue providing essential public services and to do so in a safe manner. A major concern was how the pandemic and statewide/national shutdown would affect our financial resources, the resources we need to provide public services. We quickly concluded that our biggest concern was the potential impact on our municipal income tax, which represents about 63% of our revenue. At that time, we prepared financial projections with scenarios assuming a 10% to 20% income tax revenue loss. We cut 2020 budgeted spending by about \$500,000 in anticipation of the loss. Most of the spending cuts were realized by deferring capital projects and capital purchases.

As the remainder of 2020 unfolded, we found that our income tax revenue remained stable. We did not see the losses that we thought might occur. We finished 2020 with gross income tax receipts at \$8.63 million. This is \$386,000 above 2019, a 4.7% increase. For 2021, we budgeted income tax revenue at \$8.50 million. When 2020 income tax filings are submitted this year, we will know how the pandemic impacted taxable earnings last year. About 58% of our income tax receipts are based on current year withholdings and estimated taxes, and 42% are based on tax payments from prior year earnings.

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. The following qualities of Oakwood continue to be examples of the benefits of living in this city:

- We have a very safe community, with very low crime and very low fire loss.
- We have an extremely fast police and fire response, and we answer every call with highly trained professionals.
- We always have qualified paramedics and EMTs on-duty to respond to medical emergencies. On average, medical help arrives in less than two minutes – unparalleled in the area.
- We have well-maintained streets, sidewalks, public trees and landscaped boulevards.
- Our citizens place strong emphasis on property maintenance and our home values prove it.
- Our city parks, public pool, community center and 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. 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 2020 fiscal year, our unencumbered reserves for General City Services increased by \$2,204,800. This significant increase is primarily attributed to three things:

- 1) \$500,000 spending cut (mentioned above).
- 2) \$518,000 in federal CARES Act funding (explained below).
- 3) \$885,000 in Ohio Bureau of Workers’ Compensation (BWC) rebates (explained below).

The 2021 General City Services Funds (everything but Refuse, Water, Sanitary Sewer and Stormwater) show budgeted expenses \$280,976 less than the budgeted revenues. This is the third year in a row that we have a budget with revenues higher than expenses. We are in a strong financial position and can continue to provide comprehensive city services without any city tax increase in the foreseeable future.

Our annual budget and actual expenses over the past 10 years are shown in the bar chart on page 14. The 2021 Budget for General City Services is about \$1.1 million less than the 2020 Budget. The originally approved 2020 Budget was \$13,407,933. City Council approved supplemental appropriations in 2020 adding \$918,000 to the budget as follows:

- \$400,000 for acquisition of real estate in preparation for a future storm sewer improvement project.
- \$518,000 in federal CARES Act expenses.

The breakdown of 2021 budgeted spending for General City Services is as follows:

- Public Safety: 45%
- Public Works: 15%
- Leisure Services: 14%
- Admin/Finance/Legal: 13%
- Capital: 7%
- Miscellaneous: 4%
- 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 accounted for through the following eight funds:

- General (administration, planning & zoning, legal, 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 and education programs)
- Health (property inspections & maintenance, senior programs, health department)
- General Equipment Replacement (police cars, fire trucks, ambulances, dump trucks, utility vehicles, etc.)
- Capital Improvement (roadway repaving, park upgrades, facility improvements, etc.)
- Sidewalk Repair (sidewalk, roadway curb and driveway apron repairs)
- Service Center (maintenance shop, vehicle & equipment repair, fuel)

The total 2021 Budget in the General Fund and seven Primary Operating Funds is \$12,782,827. 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 a generally accepted standard for cities. Within these eight funds, we started 2021 with unencumbered balances at \$11,435,819, which is over ten months of operating expenses.

Income Tax: This 2021 Budget holds income taxes for city services at the current 2.5% rate. Our municipal income tax continues to provide the single largest amount of money to pay for city services, covering about 63% of our costs.

Property Tax: This 2021 Budget holds property taxes for city services at the current rate. 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.

- 2.72 mill property tax: This tax was first approved in 1991 and began generating revenue in 1992. It was last renewed in 2016, with a 72% yes vote. The current effective mills for residential property are 1.27. It generates about \$460,000 annually and costs about \$48 per year per \$100,000 of appraised home value. We plan to present the issue for renewal only (no new taxes) on the November 2, 2021 ballot.
- 3.75 mill property tax: This tax was first approved in 2013 and began generating revenue in 2014. It was renewed by our voters with a 70% yes vote in 2018. The current effective mills for residential property are 3.01. The levy generates about \$1,060,000 annually. It costs about \$102 per year per \$100,000 of appraised home value.

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

- Oakwood Schools: 70.1%
- Montgomery County Agencies: 19.3%
- City of Oakwood: 8.0%
- Wright Library: 2.6%

Capital Expenses: The 2021 Budget includes \$872,000 for capital improvements and capital equipment. This is about 35% below the 2020 Budget. It is lower this year in anticipation of the possibility that 2021 income tax revenues may drop due to the impact of COVID-19. We expect that in 2022 we will return to a normal level of capital spending. Each year, we 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 Program” tab herein provide details on our budgeted 2021 investments and on our long-range capital program.

CARES Act Funding: The federal Coronavirus Aid, Relief, and Economic Security Act, 116 Public Law 136, was signed into law by the President of the United States on March 27, 2020. It provided a significant amount of money nationally to address the negative impact of COVID-19. Through several sequential pieces of legislation, including House Bill 481, Senate Bill 310, and House Bill 614, the Ohio General Assembly established a process for distributing CARES Act funds in Ohio, including funds for local governments to reimburse certain unbudgeted expenditures associated with the City’s COVID-19 mitigation and response. Oakwood received \$518,000 in CARES Act funding.

BWC Rebate: In order to ease COVID-19's continued negative impact, the Board of Trustees of the Ohio Bureau of Workers' Compensation (BWC) voted to authorize the payment of substantial dividends (or rebates) to eligible Ohio employers, including certain public employers. This was done in three installments and represents a refund of BWC premiums paid over the last few years. Oakwood received \$885,000 through these rebates.

REFUSE SERVICES

Our Refuse Services are operated as a stand-alone enterprise, like the Water, Sanitary Sewer and Stormwater utilities. All refuse service expenses are paid through user fees. We start 2021 with unencumbered Refuse Funds at \$581,289. I believe that \$500,000 is a reasonable and appropriate goal for the minimum beginning year balance, so we are in good shape. The 2021 Budget has spending at \$64,984 more than revenue. The budget includes \$35,000 in capital expenses. We last raised refuse rates in 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 costs associated with 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 annually, requiring significant equipment and manpower to address.

WATER UTILITY

Our Public Water System is operated in full compliance with Ohio Environmental Protection Agency (EPA) requirements and continues to serve the needs of the community. In 2020, we produced nearly 100% of the water used by our residents and businesses, and we project the same for 2021. We start 2021 with unencumbered Water Funds at \$1,348,686. I believe \$1,000,000 is a reasonable and appropriate goal for the minimum beginning year balance, so we are in good shape. The 2021 Budget is balanced, with expenses matching revenue. It includes \$35,000 in capital expenses. We last raised our water rates in January 2017. Based on the 2020 regional water rate survey, we have the 6th lowest water rates out of the 66 Miami Valley jurisdictions.

SANITARY SEWER UTILITY

We start 2021 with unencumbered Sanitary Sewer Funds at \$1,689,091. As with the Water Utility, I believe the appropriate and necessary amount is \$1,000,000, so we are in very good shape. The 2021 Budget includes \$235,000 in capital expenditures and has total spending at \$73,496 less than revenue. We last raised sanitary sewer rates in January 2018. Our Sanitary Sewer Utility consists of the Oakwood sewer maintenance personnel and underground sewer infrastructure, as well as outside sewer and wastewater treatment services for which we contract with Montgomery County and with the city of Dayton. In 2020, about 64% 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 2020 regional rate survey, we have the 36th lowest sanitary sewer rates out of 63 jurisdictions.

STORMWATER UTILITY

We start 2021 with unencumbered Stormwater Funds at \$392,047. I consider \$1,000,000 as an appropriate and necessary amount to have the resources for maintaining our storm sewer system and addressing emergency needs as they may arise. We established our stormwater utility in 2013 and are slowly building the fund balances. The monthly residential stormwater rate is \$10. It was last raised in January 2020. The 2020 Budget includes \$70,000 in capital expenditures and has total spending at \$14,127 less than revenue.

* * * * *

This budget document includes a section on goals and objectives. These are projects that are important in continuing to provide the finest possible service to our Oakwood community.

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

MEMORANDUM

TO: ALL OAKWOOD EMPLOYEES

FROM: NORBERT KLOPSCH

SUBJECT: THANKS AND HAPPY NEW YEAR

DATE: DECEMBER 30, 2020

As the year comes to a close, I find myself reflecting on 2020. Needless to say, this year has been very challenging, across the board. We have all been confronted with an impact to our daily lives that could never have been predicted or anticipated. The impact has touched everyone in various ways. The saddest situations are those involving the loss of life. By now we all likely know of someone lost this year, whether close to us or through a distant connection. People also experienced the loss of jobs, businesses and livelihoods, and the ability to be with friends and family. There was also the loss of a sense of peace, peace in knowing or believing that all is generally well, and that our place in the world is a safe one.

We have dealt with the challenges of the year, each in our own way. Yet, we also rallied together, recognizing that the work we do is essential to the health, welfare and safety of the citizens and businesses we serve in our community; and that our work directly impacts the everyday lives of the people we serve.

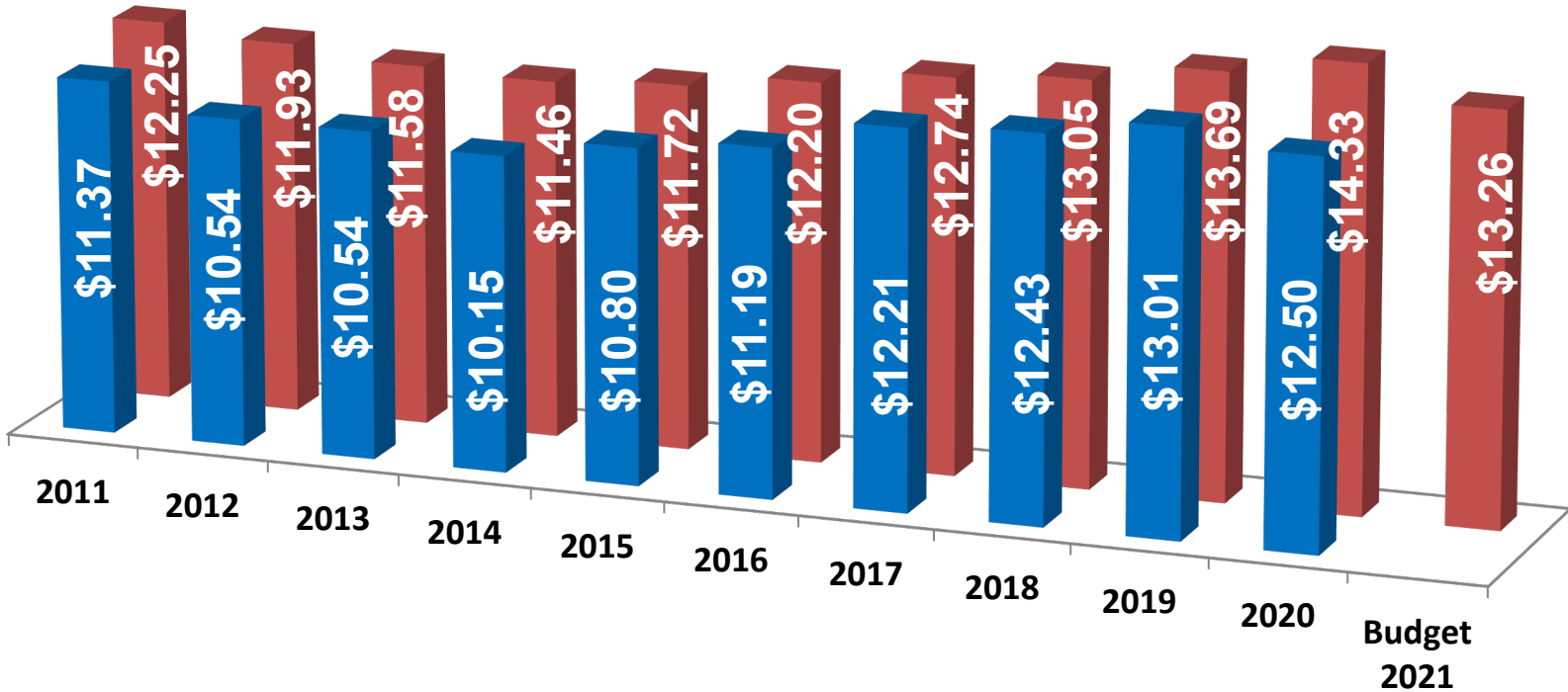
THANK YOU to each of you for all you did this year for our city, and thank you for all you will do in the coming year. I am hopeful 2021 will bring better and brighter days.

Happy New Year! Norb

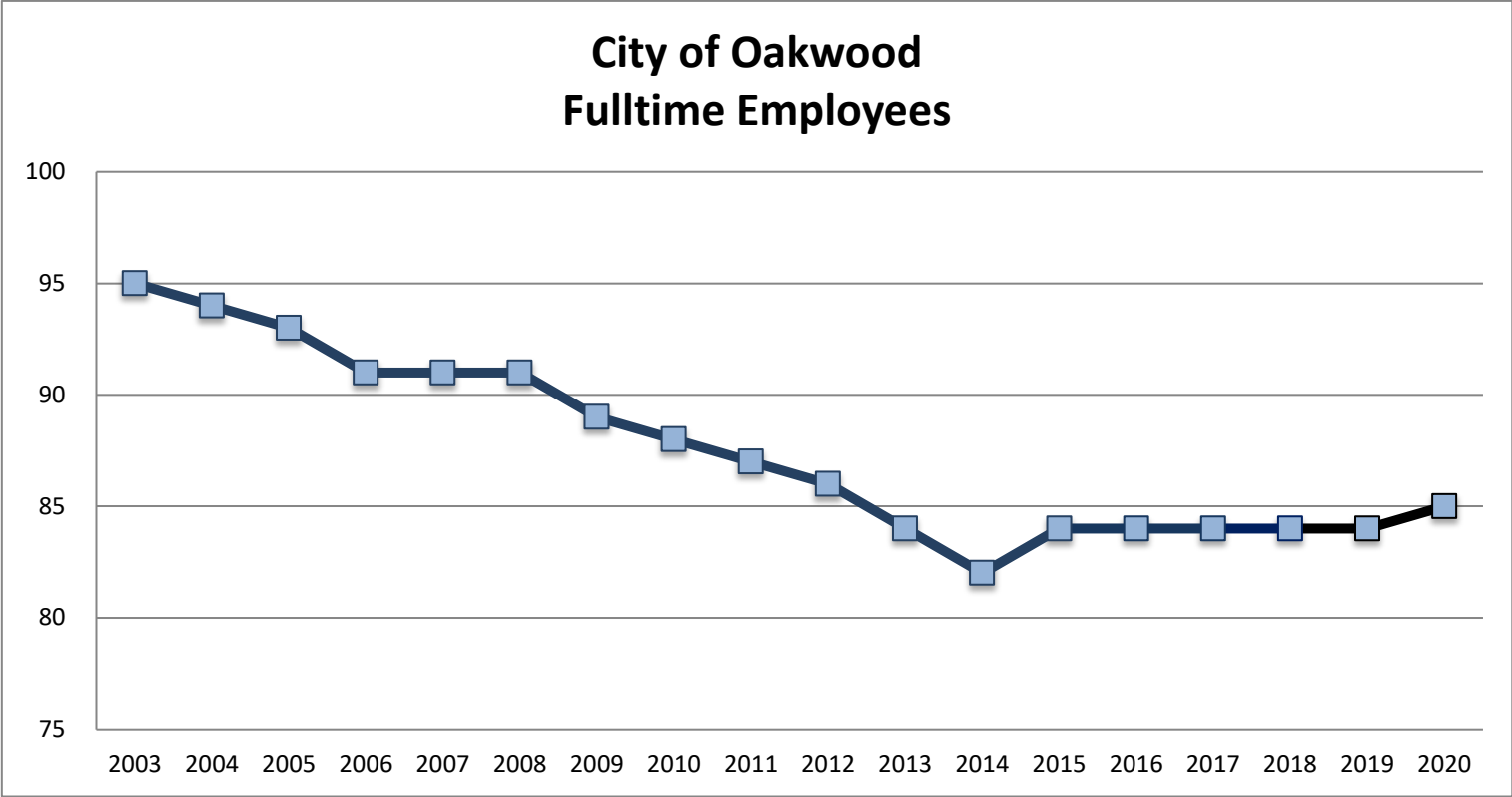
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cc: Members of Council
Judge Peggy Quinn

Expenditures vs. Budgeted 10 - Year History



The 2021 budgeted expenditures are \$1.1 million less than the 2020 budget. The impact of COVID-19 is reflected in the 2021 budget primarily in capital expenditures. Street, sidewalk, curb and apron work was reduced in 2021 by \$375,000.



Staff levels were reduced from 95 in 2003 to 82 in 2014 to reduce operating costs. Staff levels increased by three positions since 2014 to address operational needs.

City of Oakwood

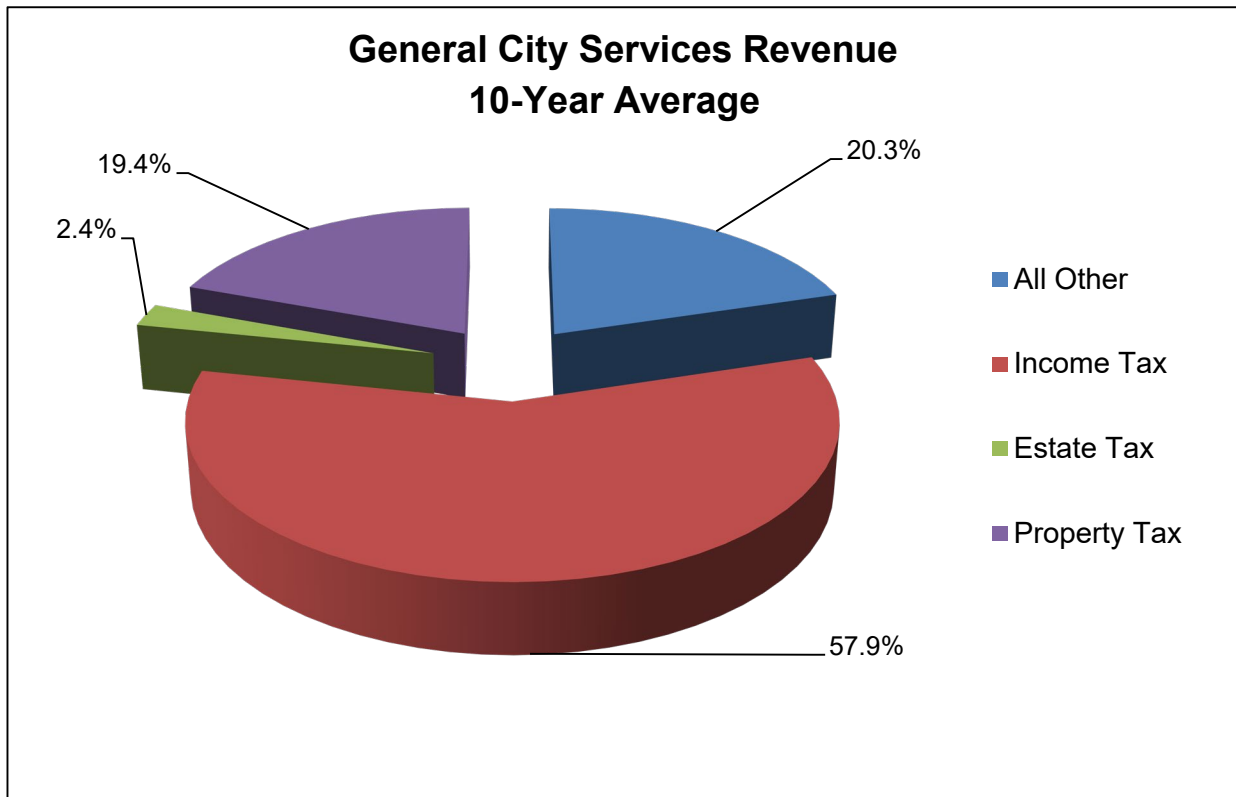
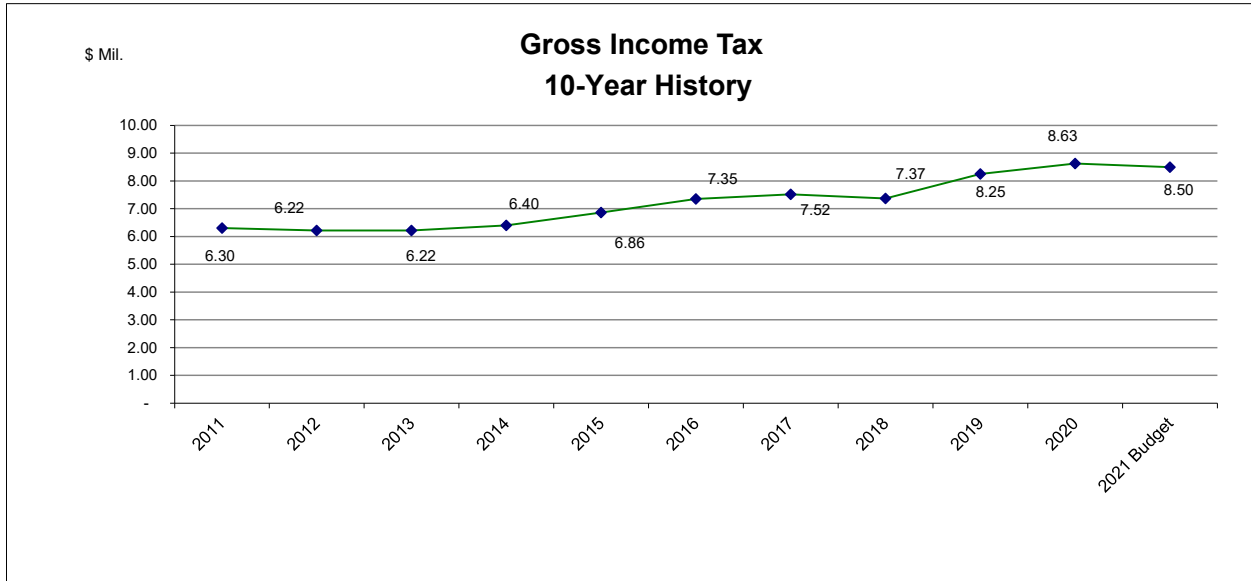
Staffing Level Comparison

	<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>2019</u>	<u>2020</u>
<u>Full-time</u>													
Administration / Finance	13.0	13.0	13.0	13.0	13.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
Public Safety	39.0	37.0	36.0	36.0	35.0	35.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0
Public Works	32.0	32.0	32.0	31.0	31.0	30.0	29.0	30.0	30.0	30.0	30.0	30.0	31.0
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>2.0</u>	<u>2.0</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>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>84.0</u>	<u>85.0</u>
<u>Part-time</u>													
Administration / Finance	1.8	1.8	1.8	1.9	1.9	1.9	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Public Safety	1.5	2.0	2.5	2.4	1.9	1.5	1.2	1.8	1.8	1.8	1.8	1.8	1.8
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-
Leisure Services	2.4	2.4	2.4	2.6	2.6	2.6	2.4	2.4	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>1.4</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>	<u>0.5</u>	<u>0.5</u>
Total Part-time	<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>	<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 2011. Looking at a 10-year history, income tax receipts represent 58% of our total revenue. Income tax receipts in 2020 represented about 63% of our annual revenue, not counting the CARES Act money and BWC rebates mentioned in the Budget Message (see pages 10 and 11). Oakwood gives a 90% credit for municipal income taxes paid to another political jurisdiction.



Property Taxes

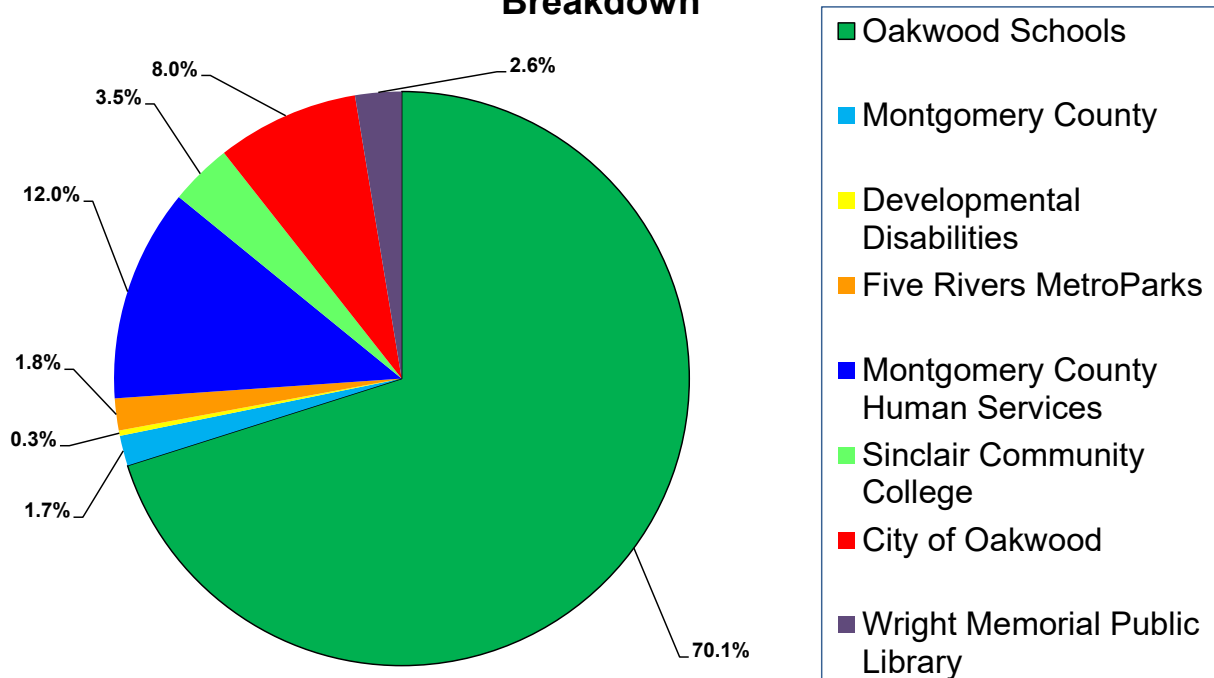
Most of the property taxes paid by Oakwood property owners go to the Oakwood City Schools, with the second largest portion going to Montgomery County agencies. For 2021, the breakdown is as follows:

Oakwood Schools	70.1%
County Agencies	19.3%
City of Oakwood	8.0%
Wright Library	2.6%

The 2021 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	68.83	\$4,360
Montgomery County	1.70	104
Developmental Disabilities	0.26	16
Five Rivers MetroParks	1.75	107
Montgomery County Human Services	11.78	729
Sinclair Community College	3.48	220
City of Oakwood	7.86	481
Wright Library	<u>2.56</u>	<u>169</u>
Total	98.22	\$6,186

2021 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 2021. Funds are separated into groups by function showing estimated financial activity for 2021.

General City Services

Budget Summary for 2021

Fund Classification	Balance 1/1/2021	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2021
General Fund	\$ 7,425,915	\$ 11,551,848	\$ 11,428,814	\$ 7,548,949
Major Operating Funds	4,009,904	3,947,996	4,238,952	3,718,948
Other Funds	2,630,899	921,964	473,066	3,079,797
Total	<u>\$ 14,066,718</u>	<u>\$ 16,421,808</u>	<u>\$ 16,140,832</u>	<u>\$ 14,347,694</u>
<p>Note: The estimated revenues and proposed appropriations shown above include money transfers between General City Services funds.</p>				
SUMMARY OF OPERATING EXPENSES				
		Estimated Revenue	Proposed Appropriation	Net Difference
Total		\$ 16,421,808	\$ 16,140,832	
Less Transfers		(2,884,939) ⁽¹⁾	(2,884,939) ⁽¹⁾	
Net Total		<u>\$ 13,536,869</u>	<u>\$ 13,255,893</u>	<u>\$ 280,976</u> ⁽²⁾

(1) This \$2,884,939 is the total sum of all money budgeted in 2021 for transfers between the General City Services.

(2) This \$280,976 is the amount of 2021 revenue that exceeds estimated 2021 expenses.

General Fund

Budget Summary for 2021

Governmental Funds	Balance 1/1/2021	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2021
General Fund	\$ 7,425,915	\$ 11,551,848	\$ 11,428,814	\$ 7,548,949
Total	<u>\$ 7,425,915</u>	<u>\$ 11,551,848</u>	<u>\$ 11,428,814</u>	<u>\$ 7,548,949</u>

Major Operating Funds

Budget Summary for 2021

Governmental Funds	Balance 1/1/2021	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2021
Street Maintenance and Repair	\$ 503,880	\$ 1,339,057	\$ 1,339,057	\$ 503,880
Leisure Activity	509,332	1,185,535	1,185,535	509,332
Health	127,869	159,244	161,500	125,613
Sidewalk, Curb & Apron	200,000	20,000	1,700	218,300
Equipment Replacement	1,094,104	350,000	366,000	1,078,104
Capital Improvement	1,470,248	200,000	491,000	1,179,248
Service Center	104,471	694,160	694,160	104,471
Total	<u>\$ 4,009,904</u>	<u>\$ 3,947,996</u>	<u>\$ 4,238,952</u>	<u>\$ 3,718,948</u>

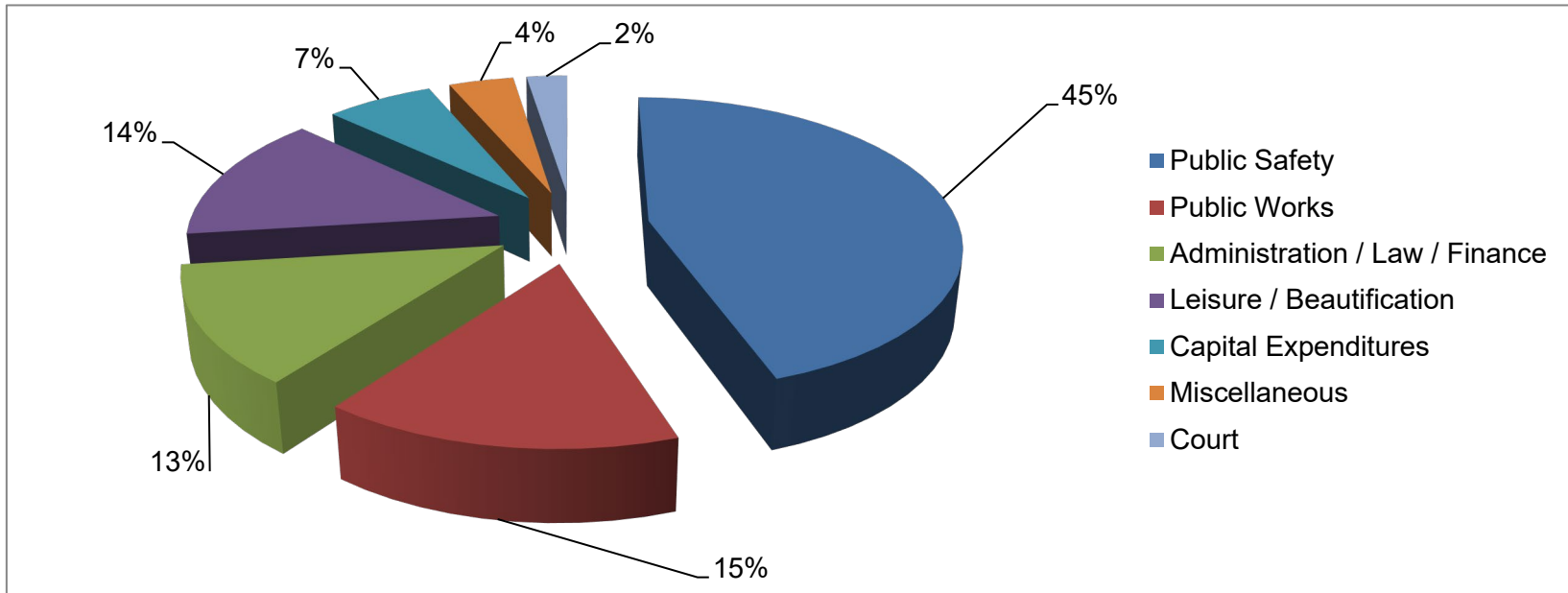
Other Funds

Budget Summary for 2021

Governmental Funds	Balance 1/1/2021	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2021
Bullock Endowment Trust	\$ 51,492	\$ 300	\$ 500	\$ 51,292
MLK Community Recognition	7,507	-	7,507	-
Special Improvement District Assessment	-	90,000	90,000	-
Smith Memorial Gardens	400,292	116,559	116,559	400,292
Indigent Drivers Alcohol Treatment	34,921	2,600	1,500	36,021
Enforcement and Education	9,875	200	1,500	8,575
Law Enforcement	18,109	-	8,000	10,109
Drug Law Enforcement	-	-	-	-
Police Pension	-	-	-	-
Court Clerk Computerization	39,040	8,000	11,500	35,540
Court Computerization	37,915	4,200	9,000	33,115
Court Special Projects	42,002	7,000	5,500	43,502
State Highway Improvement	119,390	47,000	31,100	135,290
Public Safety Endowment	215,640	1,300	15,000	201,940
Special Projects	1,519,256	480,009	-	1,999,265
Issue 2 Projects	-	-	-	-
Public Facilities	-	-	-	-
Local Coronavirus Relief	-	-	-	-
Bond Retirement	-	-	-	-
Electric Street Lighting	110,460	145,296	155,900	99,856
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>\$ 2,630,899</u>	<u>\$ 921,964</u>	<u>\$ 473,066</u>	<u>\$ 3,079,797</u>

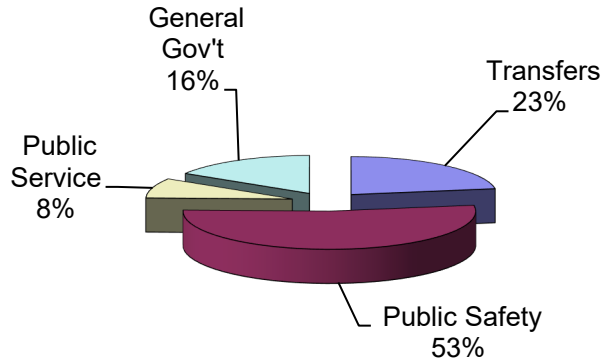
General City Services - Budgeted Expenditures

The graph below depicts the distribution of total budgeted expenditures by department and functional area for 2021.



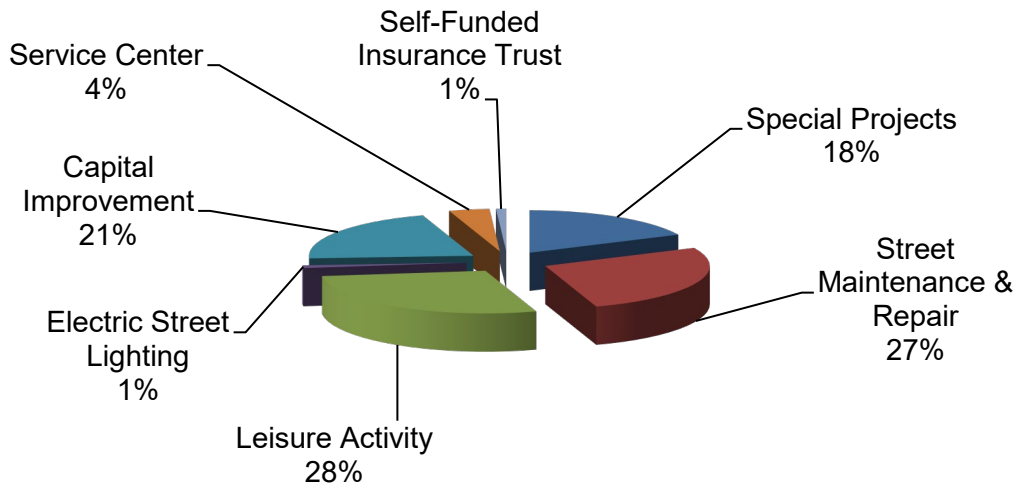
General Fund

General Fund Expenditures 2021 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 2021 Budget



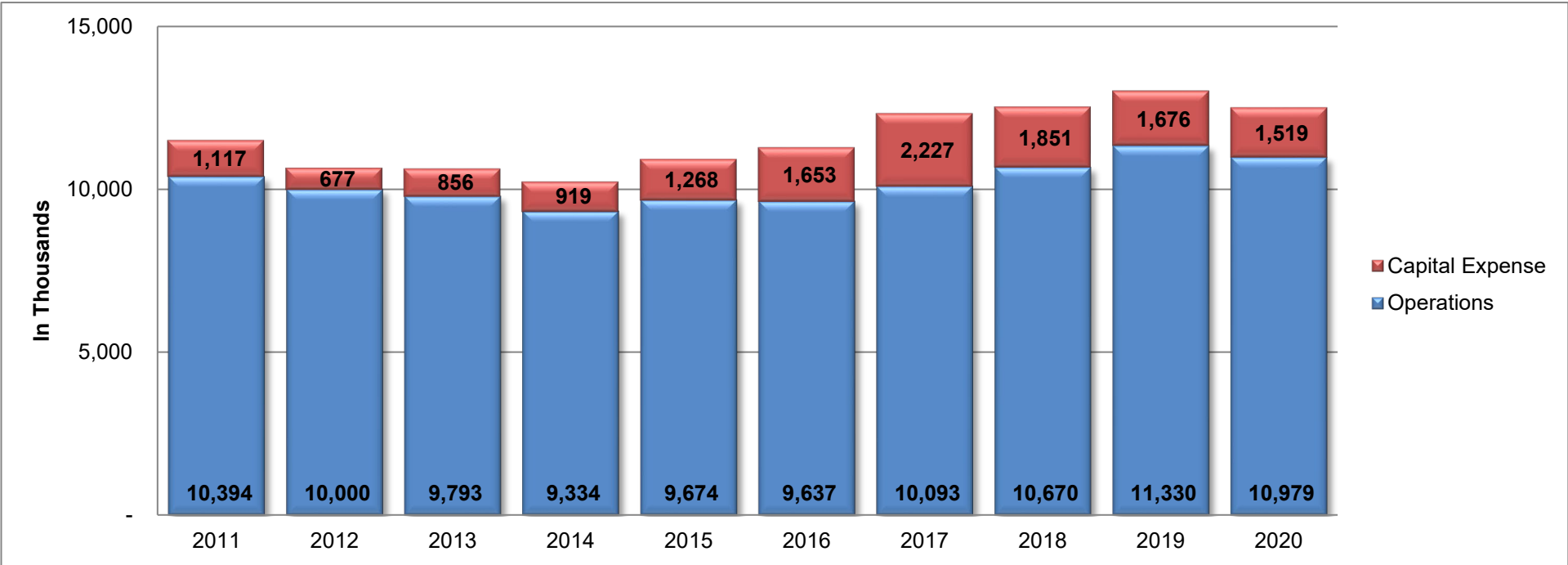
The transfer account of the General Fund supports other important service activities, particularly those relating to capital improvements, leisure activities and street maintenance. Some of those activities are also supplemented by user fees, grants and endowments.

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>
2021	12,372,393	883,500	13,255,893	2021	TBD	TBD	TBD
2020	12,542,162	1,784,100	14,326,262	2020	10,978,774	1,519,475	12,498,249
2019	12,218,058	1,688,000	13,906,058	2019	11,329,634	1,676,489	13,006,123
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

These numbers demonstrate the degree to which our city has controlled costs over the years. We reduced actual spending each year between 2010 and 2014. A large portion of the increases since 2015 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. Additionally, the City paid off the \$422,000 Ohio Police & Fire Pension liability. The impact of the pandemic in 2020 resulted in the postponement of several capital projects as well as limited programming at the Community Center.

General City Services - Total Expenditures 10 - Year History



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. The Oakwood Schools reimbursed the city about \$198,500 of this cost.

City of Oakwood

Changes in Cash Balances - General City Services

In thousands of dollars

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)
Revenue										
General Revenue:										
Property Tax	\$ 1,728	\$ 1,666	\$ 1,662	\$ 2,751	\$ 2,760	\$ 2,752	\$ 2,755	\$ 2,870	\$ 2,884	\$ 2,885
Income Tax	6,170	6,069	6,055	6,226	6,670	7,147	7,306	7,122	8,068	8,406
Estate Tax	396	362	2,155	31	3	0	2	-	0	-
Fines and Forfeitures	144	163	150	151	209	200	207	219	223	183
Intergovernmental	681	615	581	588	594	932	564	677	683	880
Investment Earnings	52	45	10	8	13	12	13	23	22	12
Other	375	426	566	486	439	409	462	558	724	990
Program Revenue:										
Charges for Services	663	665	685	691	717	705	706	663	795	595
Grants and Contributions	14	18	2	11	11	14	891	12	29	530
Other	16	13	14	56	55	24	70	21	22	31
Total Revenue	10,237	10,041	11,879	10,999	11,470	12,196	12,976	12,165	13,449	14,512
Expenditures:										
Personnel Services	8,009	7,964	7,956	7,328	7,686	7,607	7,891	8,240	9,089	8,853
Contractual Services	1,581	1,319	1,228	1,342	1,365	1,432	1,513	1,753	1,529	1,443
Materials and Supplies	710	624	546	634	589	556	639	633	665	648
Interest	29	28	27	-	-	-	-	-	-	-
Miscellaneous	65	64	37	30	35	41	49	45	46	35
	10,394	10,000	9,793	9,334	9,674	9,637	10,092	10,670	11,330	10,979
Capital Expenditures:										
Capital Outlay	1,117	677	856	919	1,268	1,653	2,227	1,851	1,676	1,519
Total Expenditures	11,511	10,677	10,649	10,253	10,943	11,289	12,318	12,521	13,006	12,498
Excess (Deficiency) of Revenue over Expenditures	(1,274)	(637)	1,229	746	528	907	658	(356)	443	2,013
Total Other Financing Sources and Uses	(550)	(628)	(2,452)	230	269	216	230	197	268	222
Net Change in Fund Balance	(1,823)	(1,264)	(1,222)	976	797	1,123	888	(159)	711	2,235
Cash Balance, Jan. 1	12,232	10,465	9,328	7,740	8,742	9,455	10,932	11,824	11,477	12,490
Prior Year Encumbrances and Expenditures	57	127	(365)	27	(84)	355	4	(188)	301	(112)
Cash Balance, Dec. 31	\$ 10,465	\$ 9,328	\$ 7,740	\$ 8,743	\$ 9,455	\$ 10,932	\$ 11,824	\$ 11,477	\$ 12,490	\$ 14,613

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:

- 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 primarily a result of a decrease in income tax revenue (\$184K) as a result of other communities raising their income tax rates.
- 2019: The increase in cash balance at year end is a result of an increase in income tax revenue from the 10% credit reduction (\$551,000) and the overall improved economy (\$395,000).
- 2020: The significant increase in cash balance at year end is a result of three items: 1) an increase in income tax revenue of \$339,000; 2) the City received \$518,000 of monies from the Federal CARES Act; 3) rebates of prior premiums paid to the Bureau of Workers' Comp totaling \$725,000 towards General City Services. Those revenues were received to assist with the impact of the pandemic. Several capital projects were also postponed as a result of the pandemic, which reduced expenses.

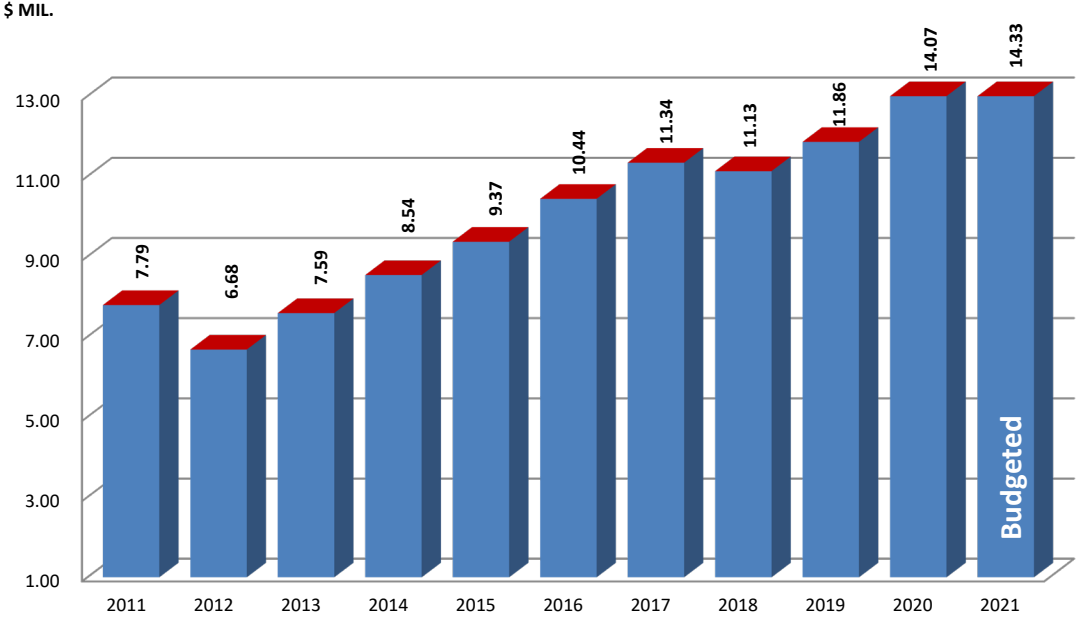
Note:

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

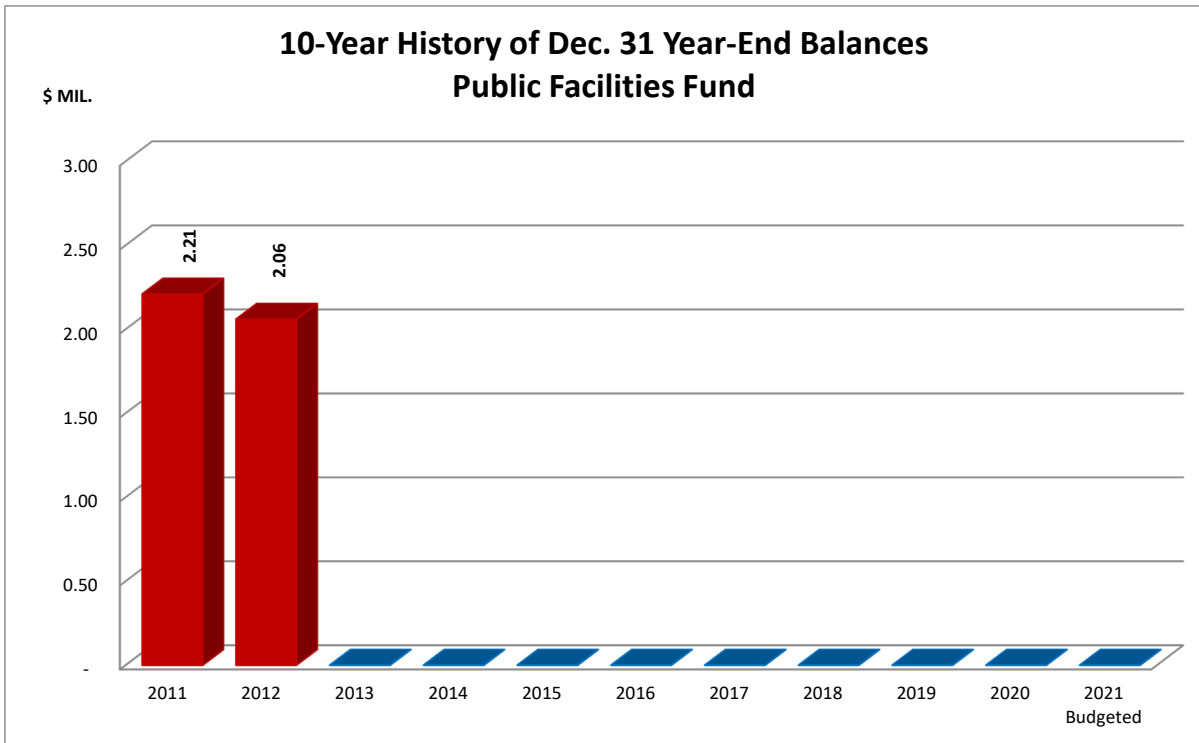
Contractual Services includes expenditures that the city outsources such as audit services, investment services, certain types of housing inspections, consultants, legal services, crime lab services, utilities, continuing education and training, tree trimming and removal, trash fees to the county, and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

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



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 2021

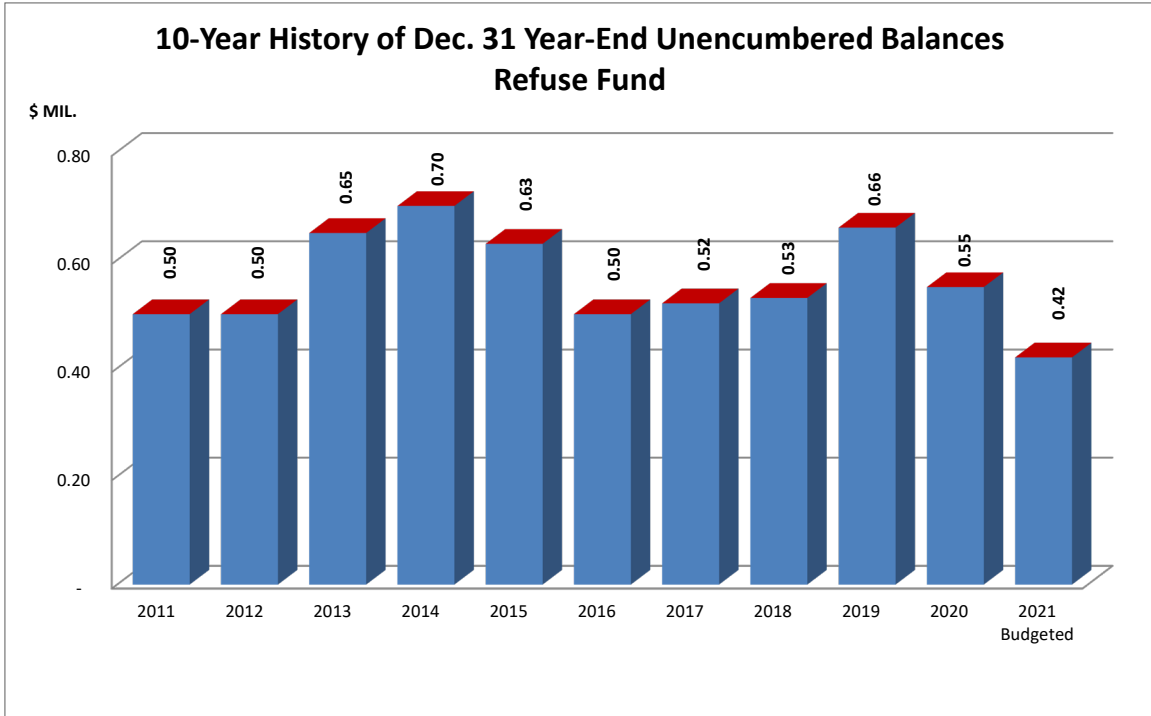
Governmental Funds	Balance 1/1/2021	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2021
Refuse	\$ 546,976	\$ 1,352,600	\$ 1,482,584	\$ 416,992
Refuse Improvement and Equipment Replacement	34,313	100,000	35,000	99,313
Total	\$ 581,289	\$ 1,452,600	\$ 1,517,584	\$ 516,305
Less: Internal Transfers	<u> </u>	<u>(100,000)</u>	<u>(100,000)</u>	<u> </u>
Net Total	<u><u>\$ 581,289</u></u>	<u><u>\$ 1,352,600</u></u>	<u><u>\$ 1,417,584</u></u>	<u><u>\$ 516,305</u></u>

City of Oakwood

Changes in Cash Balances - Refuse

In thousands of dollars

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	565	568	1,067	1,130	1,134	1,217	1,233	1,229	1,344	1,366
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	19	15	16	43	5	8	22	8	24	84
Total Revenue	584	583	1,083	1,174	1,139	1,225	1,255	1,238	1,368	1,450
Expenditures:										
Personnel Services	980	995	832	858	880	913	918	934	905	931
Contractual Services	230	190	178	150	170	176	192	186	182	197
Materials and Supplies	7	15	6	10	6	8	13	7	7	15
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	3	2	1	0	2	1	0	1	1	0
	1,220	1,202	1,017	1,018	1,058	1,098	1,124	1,128	1,096	1,143
Capital Expenditures:										
Capital Outlay	95	25	20	25	48	159	-	-	40	286
Total Expenditures	1,315	1,226	1,036	1,043	1,106	1,257	1,124	1,128	1,136	1,428
Excess (Deficiency) of Revenue over Expenditures	(731)	(643)	47	131	33	(32)	132	109	232	22
Total Other Financing Sources and Uses	580	642	98	(82)	(51)	61	(106)	(91)	(107)	(101)
Net Change in Fund Balance	(151)	(1)	145	48	(18)	29	25	18	125	(79)
Cash Balance, Jan. 1	667	516	517	668	698	633	506	527	542	668
Prior Year Encumbrances and Expenditures	(0)	3	6	(19)	(46)	(156)	(5)	(4)	2	282
Cash Balance, Dec. 31	\$ 516	\$ 517	\$ 668	\$ 698	\$ 633	\$ 506	\$ 527	\$ 542	\$ 668	\$ 872



Since 2014, our refuse operations have been 100% funded by user fees. Our refuse rates were last increased on January 1, 2019. The current rate is \$30 per month, per residential unit. We do not have any Refuse Fund debt.

Enterprise Funds

Budget Summary for 2021

Enterprise Funds	Balance 1/1/2021	Estimated Revenue	Proposed Approp	Estimated Balance 12/31/2021
Water Operating	\$ 1,085,744	\$ 1,176,700	\$ 1,240,820	\$ 1,021,624
Water Improvement and Equipment Replacement	262,942	100,000	35,000	327,942
Sanitary Sewer Operating	1,340,024	1,867,200	1,658,704	1,548,520
Sanitary Sewer Improvement and Equipment Replacement	349,067	100,000	235,000	214,067
Stormwater Operating	312,657	467,135	483,008	296,784
Stormwater Improvement and Equipment Replacement	79,390	100,000	70,000	109,390
Total	\$ 3,429,824	\$ 3,811,035	\$ 3,722,532	\$ 3,518,327
Less: Internal Transfers	<u> </u>	<u>(300,000)</u>	<u>(300,000)</u>	<u> </u>
Net Total	<u><u>\$ 3,429,824</u></u>	<u><u>\$ 3,511,035</u></u>	<u><u>\$ 3,422,532</u></u>	<u><u>\$ 3,518,327</u></u>

Water Funds

Budget Summary for 2021

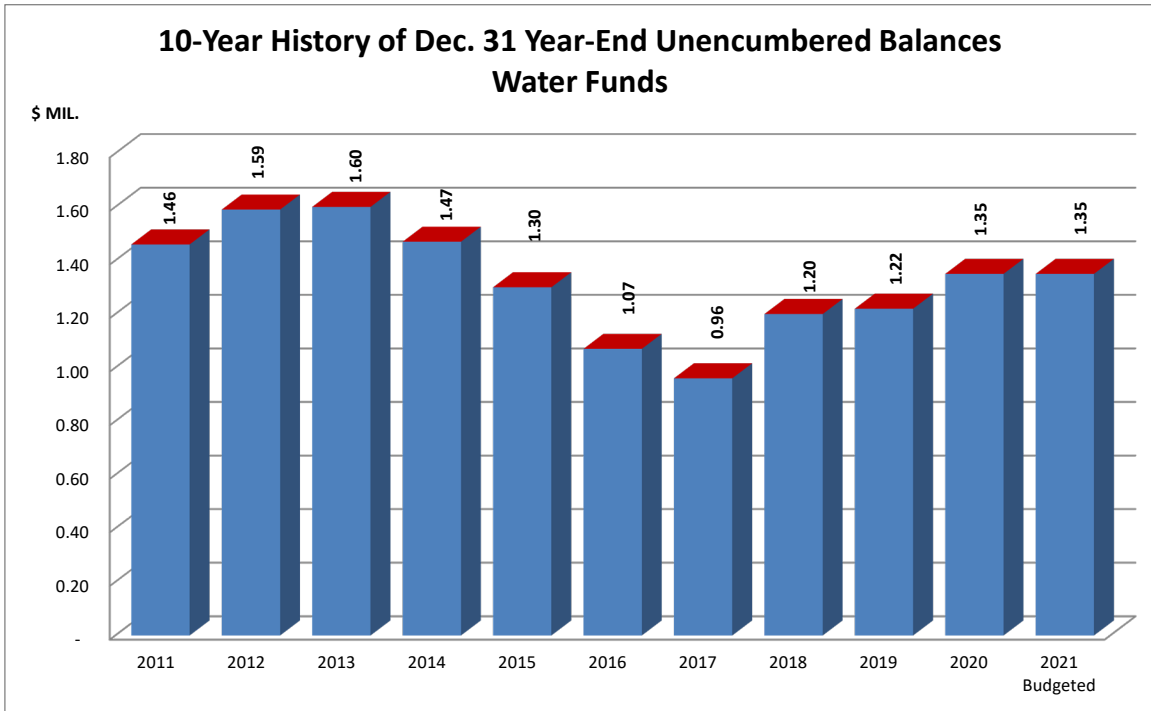
Governmental Funds	Balance 1/1/2021	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2021
Water Operating	\$ 1,085,744	\$ 1,176,700	\$ 1,240,820	\$ 1,021,624
Water Improvement and Equipment Replacement	262,942	100,000	35,000	327,942
Sub-Total	\$ 1,348,686	\$ 1,276,700	\$ 1,275,820	\$ 1,349,566
Less: Internal Transfers	<u> </u>	<u>(100,000)</u>	<u>(100,000)</u>	<u> </u>
Net Total	<u>\$ 1,348,686</u>	<u>\$ 1,176,700</u>	<u>\$ 1,175,820</u>	<u>\$ 1,349,566</u>

City of Oakwood

Changes in Cash Balances - Water

In thousands of dollars

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	10	9	9	8	6	7	5	13	16	5
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	905	989	887	838	851	888	967	1,146	1,174	1,191
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	41	29	43	39	30	29	31	36	39	72
Total Revenue	957	1,028	940	886	887	924	1,002	1,194	1,230	1,268
Expenditures:										
Personnel Services	425	425	510	520	520	498	499	467	487	513
Contractual Services	250	259	248	266	250	243	265	273	267	293
Materials and Supplies	126	122	118	133	123	134	143	135	156	178
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	0	0	0	1	2	22	-	3	0	0
	801	806	875	920	896	898	907	879	909	985
Capital Expenditures:										
Capital Outlay	16	17	-	71	101	187	157	12	241	89
Total Expenditures	818	823	875	991	997	1,085	1,064	891	1,150	1,074
Excess (Deficiency) of Revenue over Expenditures	139	205	64	(106)	(110)	(160)	(62)	303	80	194
Total Other Financing Sources and Uses	(72)	(76)	(73)	(70)	(68)	(67)	(70)	(60)	(69)	(68)
Net Change in Fund Balance	67	129	(8)	(175)	(178)	(227)	(132)	242	11	127
Cash Balance, Jan. 1	1,515	1,546	1,616	1,659	1,538	1,324	1,096	983	1,244	1,257
Prior Year Encumbrances and Expenditures	(36)	(59)	51	55	(37)	(1)	19	19	2	52
Cash Balance, Dec. 31	\$ 1,546	\$ 1,616	\$ 1,659	\$ 1,538	\$ 1,324	\$ 1,096	\$ 983	\$ 1,244	\$ 1,257	\$ 1,435



Our 2021 budgeted year-end Water Fund balance is above the \$1,000,000 minimum level that allows us to safely respond to emergencies or other unexpected events. We budgeted \$35,000 in capital expenditures in 2021. We last raised our water rates in 2017.

Based on the 2020 survey of water suppliers throughout the Miami Valley area, we rank 6th lowest of 66 suppliers. Our average quarterly water cost was \$56.12 lower than the 66-jurisdiction average. We do not have any Water Fund debt.

Sanitary Sewer Funds

Budget Summary for 2021

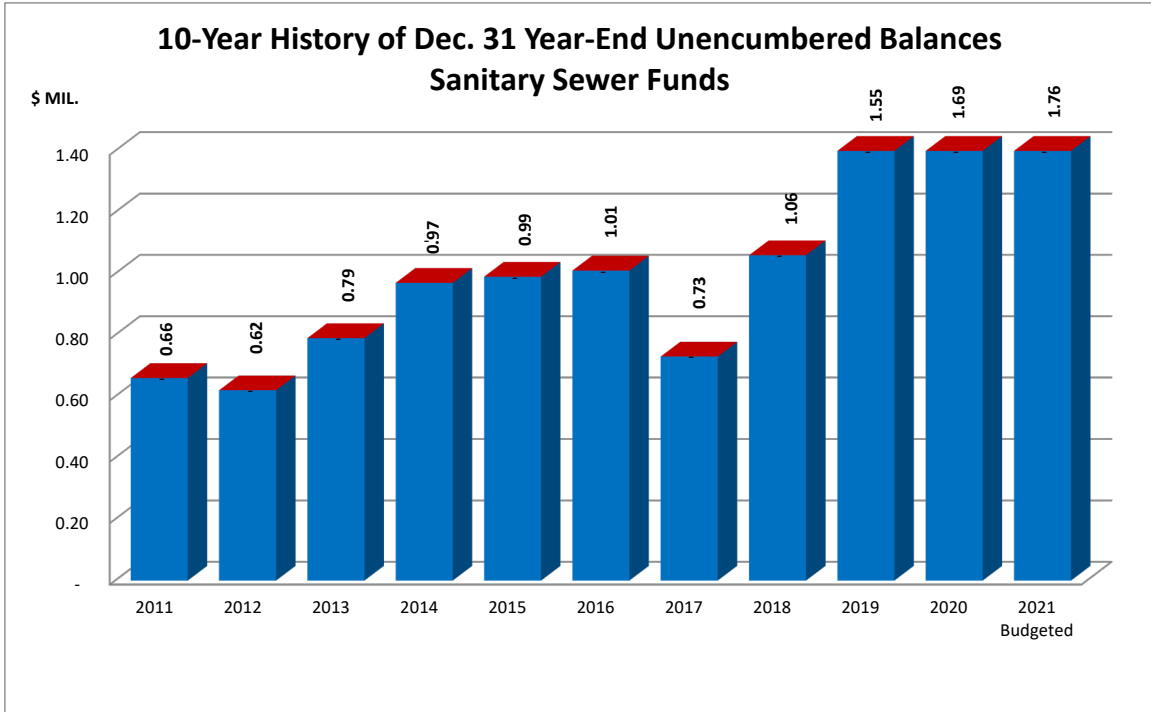
Governmental Funds	Balance 1/1/2021	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2021
Sanitary Sewer Operating	\$ 1,340,024	\$ 1,867,200	\$ 1,658,704	\$ 1,548,520
Sanitary Sewer Improvement and Equipment Replacement	349,067	100,000	235,000	214,067
Sub-Total	\$ 1,689,091	\$ 1,967,200	\$ 1,893,704	\$ 1,762,587
Less: Internal Transfers	<u> </u>	<u>(100,000)</u>	<u>(100,000)</u>	<u> </u>
Net Total	<u>\$ 1,689,091</u>	<u>\$ 1,867,200</u>	<u>\$ 1,793,704</u>	<u>\$ 1,762,587</u>

City of Oakwood

Changes in Cash Balances - Sanitary Sewer

In thousands of dollars

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	7	5	6	6	5	8	6	14	21	8
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	1,514	1,566	1,484	1,502	1,512	1,499	1,097	1,774	1,831	1,894
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	54	34	45	41	36	33	40	34	35	61
Total Revenue	1,574	1,605	1,535	1,549	1,553	1,540	1,143	1,822	1,886	1,963
Expenditures:										
Personnel Services	241	245	324	335	338	332	348	302	308	317
Contractual Services	1,074	1,301	1,083	1,027	1,086	1,082	975	1,127	1,133	1,076
Materials and Supplies	5	5	5	10	5	6	5	5	10	16
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1	3	-	5	5	1	5	-	1	-
	1,321	1,554	1,412	1,376	1,434	1,421	1,332	1,434	1,451	1,409
Capital Expenditures:										
Capital Outlay	115	30	-	-	53	85	80	50	-	380
Total Expenditures	1,436	1,584	1,412	1,376	1,487	1,507	1,412	1,484	1,451	1,789
Excess (Deficiency) of Revenue over Expenditures	138	21	123	173	67	33	(269)	338	435	174
Total Other Financing Sources and Uses	(60)	(62)	(60)	(58)	(59)	(46)	(33)	(29)	(32)	(33)
Net Change in Fund Balance	78	(41)	62	115	7	(12)	(302)	309	404	142
Cash Balance, Jan. 1	584	797	650	1,220	1,229	1,275	1,280	1,037	1,404	1,869
Prior Year Encumbrances and Expenditures	134	(106)	507	(105)	38	18	59	58	61	(51)
Cash Balance, Dec. 31	\$ 797	\$ 650	\$ 1,220	\$ 1,229	\$ 1,275	\$ 1,280	\$ 1,037	\$ 1,404	\$ 1,869	\$ 1,960



Our 2021 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 represents about 64% of our sewer utility costs. Our last sewer rate increase was effective January, 2018.

Based on the 2020 survey, our current sewer rates rank 36th of 63 jurisdictions. We pay \$13.23 per quarter more than the area average. We do not have any Sewer Fund debt.

Stormwater Funds

Budget Summary for 2021

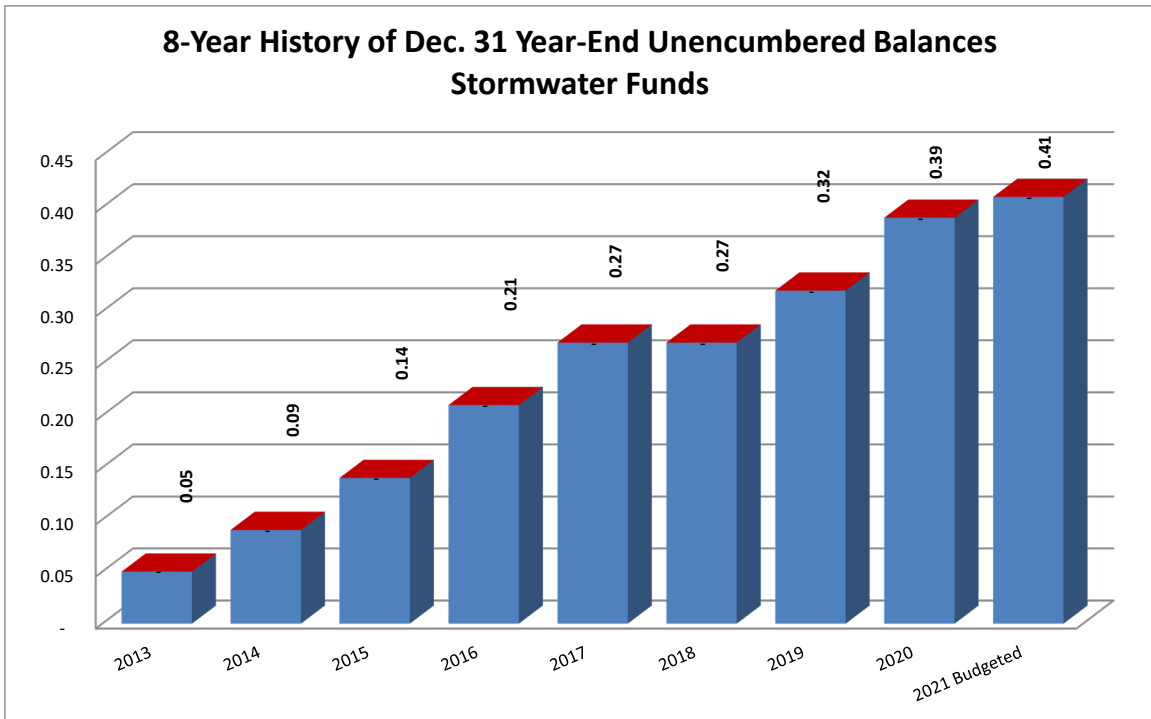
Governmental Funds	Balance 1/1/2021	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/2021
Stormwater Operating	\$ 312,657	\$ 467,135	\$ 483,008	\$ 296,784
Stormwater Improvement and Equipment Replacement	79,390	100,000	70,000	109,390
Sub-Total	\$ 392,047	\$ 567,135	\$ 553,008	\$ 406,174
Less: Internal Transfers	<u> </u>	<u>(100,000)</u>	<u>(100,000)</u>	<u> </u>
Net Total	<u>\$ 392,047</u>	<u>\$ 467,135</u>	<u>\$ 453,008</u>	<u>\$ 406,174</u>

City of Oakwood

Changes in Cash Balances - Stormwater

In thousands of dollars

	Actual 2011 (\$)	Actual 2012 (\$)	Actual 2013 (\$)	Actual 2014 (\$)	Actual 2015 (\$)	Actual 2016 (\$)	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	4	2
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	-	-	253	274	274	276	316	320	319	449
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	0	6	9	6	9	25
Total Revenue	-	-	253	274	274	282	325	326	331	476
Expenditures:										
Personnel Services	-	-	146	175	181	175	194	191	227	234
Contractual Services	-	-	23	28	16	19	29	55	29	42
Materials and Supplies	-	-	12	12	5	6	14	14	5	14
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	0	0	-	-	1	0	-	-
	-	-	181	214	202	200	237	259	262	289
Capital Expenditures:										
Capital Outlay	-	-	-	-	-	-	-	50	-	91
Total Expenditures	-	-	181	214	202	200	237	309	262	380
Excess (Deficiency) of Revenue over Expenditures	-	-	73	60	72	82	87	17	69	96
Total Other Financing Sources and Uses	-	-	(22)	(21)	(21)	(20)	(21)	(18)	(20)	(20)
Net Change in Fund Balance	-	-	51	39	51	62	67	(1)	49	75
Cash Balance, Jan. 1	-	-	-	58	96	147	218	273	272	322
Prior Year Encumbrances and Expenditures	-	-	7	(1)	(1)	9	(11)	0	1	9
Cash Balance, Dec. 31	\$ -	\$ -	\$ 58	\$ 96	\$ 147	\$ 218	\$ 273	\$ 272	\$ 322	\$ 406



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 and \$10 per month in January 2020. 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. We have budgeted \$70,000 in capital expenditures in 2021. We do not have any Stormwater Fund debt.

2021 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.

2021 GOALS & OBJECTIVES

FINANCE

FINANCE DEPARTMENT TRAINING: Continue to implement the plan to cross train all members of the Finance Team in all aspects of the Finance Department. This plan will increase each team member's knowledge and skills so they can perform multiple tasks within the department.

Budget: Staff time and external training classes through the City's Oakwood Training Academy program.

Issues/Elements:

- Creates flexibility within the department.
- Trains members for future managerial / supervisory roles.

LAW DEPARTMENT

LAW DEPARTMENT PROCEDURES: The Law Department will continue developing and refining policies and procedures enhancing the operation of the 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 as the court continues its transition to electronic case management and updates all court procedures and policies. In 2021, 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 2021 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 in pursuing delinquent taxes.

The Law Department goals for 2021 fall in three key areas:

- The Law Department will continue its ongoing comprehensive review of the Codified Ordinances (the "Code Review Project"). The dual goal of that Project is to: (a) improve the overall structure and efficiency of Oakwood's Code; and (b) create a comprehensive index to the Code. The indexing will necessarily take place as a second project phase
- The Law Department will continue to work with the Oakwood Municipal Court in its use of electronic 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.

- The Law Department will continue its work with the Tax Department on addressing delinquent taxes. This includes working with the Ohio Attorney General's office to capitalize on powers available to this state agency.

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.
- Review and assess existing Codified Ordinances; recommend structural and other changes as needed, including re-drafting where necessary.
- Index Codified Ordinances.

LEISURE SERVICES

SHAFOR PARK TENNIS FACILITY: In 2021, the Department of Leisure Services will work with Bilbrey Construction on the repairs to the Shafor Park Tennis Facility. The facility was reconstructed in 2018 as a joint project between the city of Oakwood and Oakwood Schools. Subsequently, flaws were discovered in the court surface. The repairs will be completed under warranty with no cost to the City or Oakwood Schools.

Budget: Staff time and working with contractor.

Issues/Elements:

- Work with Bilbrey Construction to refine the project scope.
- Develop the 2021 construction schedule.
- Completion of project in the spring/summer of 2021.

2022 GARDNER POOL IMPROVEMENTS: In 2022, the Department of Leisure Services will complete a significant pool improvement project. The scope of the work will include demolition and replacement of the pool deck and installing new pool lifeguard stands and diving boards. We will complete all the project planning in 2021.

Budget: \$260,000 in 2022, staff time and working with commercial pool specialists.

Issues/Elements:

- Work with pool specialists on developing plans, drawings and construction schedule.
- Work with Board of Health, the Ohio Department of Health, and others on securing permits and inspections as required.
- Demolish and remove the old concrete pool deck and install new.
- Install gates and fence around wading pool.
- Replace life guard stands and diving boards.

PROPERTIES AND ZONING

2021 BUSINESS DEVELOPMENT PROJECTS: Plans for a major building renovation are anticipated at the 2600 Far Hills building in 2021, and city staff will work with realtors and developers to seek appropriate occupants for the two remaining business development sites at Sugar Camp.

- 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 2021, KHN intends to develop plans for an extensive rehabilitation of the site. As part of their plans, KHN also intends to add parking spaces in the immediate area.
- Sugar Camp, Western Office Building: The original master plan for Sugar Camp included a new 3-story office building situated on the southwestern edge of the development, with approval for a first-floor restaurant and two floors of professional office space. City staff will continue to pursue an appropriate business occupant.
- Randall Residence Property: In 2012, this 1.5-acre property at the corner of Old River Trail and Far Hills received development approval of an 88-unit assisted living facility, but that project was never pursued. The property owners are now seeking other development options, including a town-house concept. City staff will continue to work with the property owner to find a suitable use for this prominent corner on Far Hills.

Budget: Staff time and in-house labor.

Issues/Elements:

- City staff will work closely with architects/designers to ensure that any new building plans meet all codes and comply with all pertinent regulations
- These are important development projects for the community: a rehabilitation of the largest office space in the downtown business district, and the development of the last two remaining open sites in Sugar Camp and Pointe Oakwood. City staff will dedicate all available resources to assist in developing the sites consistent with the city's Comprehensive Plan and community needs.

ZONING/CODE ENFORCEMENT PROCEDURES: The Properties Department will conduct a review and update of the city's Property Maintenance Code. This includes working with the International Code Council to adapt the city's existing code and terminology with modern code improvements.

Budget: Staff time and in-house labor; membership fees.

Issues/Elements:

- Complete comprehensive review of the most recent International Property Maintenance Code and the city's Property Maintenance ordinances.
- Present recommended changes to City Council for approval.
- Merge proposed documents into one functional, searchable document; post to city website.

PUBLIC SAFETY

IN-CAR AND BODY CAMERAS: In 2021, Safety Department personnel will work with Motorola and contracted IT personnel to install Watch Guard in-car camera with integrated body worn camera systems. Police accountability and public transparency is one of the core components necessary to build upon and improve the existing relationship between the community and the Oakwood Public Safety Department. With the implementation of this technology it will further enhance the culture of accountability that currently exists within the department, and will allow for department leaders to monitor job performance and professionalism in a more efficient and effective manner.

Budget: Staff time, \$120,000.

Issues/Elements:

- Make final decision on equipment
- Collaborate with Motorola and IT personnel on equipment installation / initial set-up.
- Complete comprehensive training course for all safety department members on utilization of equipment.

SAFETY DEPARTMENT PROCEDURES: The Safety Department will conduct a comprehensive evaluation and refining of the Fire Tactics Manual. This manual is the backbone of the safety department's fire ground operations. Review of this manual will ensure an efficient operation, reduce city liability and will allow staff to perform in accordance with the best industry practices.

Budget: Staff time and in-house labor.

Issues/Elements:

- Provide appropriate training on any changes to safety department members.
- Continuously evaluate and update the tactics manual as required.

PUBLIC WORKS

MULTI-YEAR PLAN FOR REBUILDING TRAFFIC SIGNAL SYSTEM: The city operates 17 signalized intersections. Most of these installations were last upgraded in the middle to late 1990s and many components of the traffic signal systems are nearing the end of their useful life. City staff will work with a traffic engineering consultant to develop a multi-year plan to upgrade the system. The plan will include recommendations on how to obtain state and federal grant money to assist in financing the capital improvements.

Budget: Staff time, \$20,000 for traffic engineering consulting services.

Issues/Elements:

- Complete an analysis and evaluation of the existing traffic signal system.
- Determine the scope and timing of recommended capital improvements.
- Identify state and federal grant money that may be available to assist in financing the capital improvements.

PLAN FOR ADDRESSING FAR HILLS, DELLWOOD, FORRER AND DEVEREUX STORM SEWER IMPROVEMENTS: In 2019, the city completed a detailed study of the storm sewer system areas along Far Hills, Dellwood, Forrer and Devereux. That study identified several capital improvements to upgrade the stormwater drainage infrastructure. City staff will work with an engineering consultant to develop a plan to make the storm sewer system improvements. The plan will include recommendations on how to obtain state and federal grant money to assist in project financing.

Budget: Staff time, \$10,000 for engineering consulting services.

Issues/Elements:

- Review the 2019 storm sewer study and determine the scope and timing of recommended capital improvements.
- Identify state and federal grant money that may be available to assist in financing the capital improvements.

General City Services

General City Services include the City's eight Major Operating Funds and 23 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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Property Tax	2,550,676	2,654,844	2,668,197	2,768,531	2,629,264
Net Income Tax	7,305,934	7,121,831	8,067,687	8,406,430	8,225,000
Estate Tax	1,997	-	38	-	-
Fines, Forfeitures and Permits	185,643	166,161	197,028	157,968	196,900
Intergovernmental	136,659	147,078	159,015	204,059	128,877
Other	434,128	415,709	560,738	888,096	371,807
Total Revenue	10,615,037	10,505,623	11,652,703	12,425,084	11,551,848
Expenditures					
Personnel Services					
Council	17,002	16,936	16,749	16,706	16,800
Administration	858,927	881,268	966,107	923,666	1,003,035
Law Department	86,920	91,154	93,675	94,976	103,080
Municipal Court	223,931	233,490	235,827	239,152	272,080
Buildings and Grounds	-	-	-	-	-
Police & Fire	4,731,192	4,836,036	5,140,198	5,015,550	5,567,745
Engineering	66,304	85,998	85,525	112,766	123,700
Beautification / Parks and Gardens	270,154	289,740	272,330	235,092	296,820
Total Personnel Services	6,254,430	6,434,622	6,810,411	6,637,908	7,383,260
Contractual Services					
Council	29,105	23,506	19,635	14,133	45,152
Administration	181,088	226,548	231,642	226,059	282,150
Law Department	20,374	249,942	15,074	12,079	34,000
Municipal Court	7,404	9,650	9,511	8,582	17,800
Regional Co-Op Endeavors	29,444	28,452	22,131	19,385	25,750
Citizens Advisory	172	193	680	51	2,500
Buildings and Grounds	232,627	210,244	218,640	201,840	235,000
Police	177,082	164,359	170,723	172,512	228,530
Fire	50,430	42,431	47,006	49,851	65,820
Engineering	21,714	15,088	13,301	10,692	19,400
Beautification / Parks and Gardens	166,454	143,105	140,364	155,963	183,310
Contingency	-	-	-	-	-
Total Contractual Services	915,894	1,113,518	888,707	871,147	1,139,412
Materials and Supplies					
Council	640	70	240	769	750
Administration	13,940	10,486	12,553	11,186	11,000
Law Department	170	189	151	105	1,700
Municipal Court	677	1,728	586	687	2,600
Regional Co-Op Endeavors	-	-	-	-	-
Citizens Advisory	2,031	2,152	953	376	3,500
Buildings and Grounds	10,428	11,767	10,505	11,558	13,700
Police	54,374	52,722	41,567	48,207	48,850
Fire	33,250	42,633	20,233	24,065	23,900
Engineering	1,632	4,818	1,301	2,612	2,500
Beautification / Parks and Gardens	51,157	71,429	47,050	60,904	60,300
Contingency	-	-	-	-	-
Total Materials and Supplies	168,299	197,994	135,139	160,469	168,800

General Fund

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

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Capital Outlay					
Buildings and Grounds	16,987	21,072	11,661	18,426	3,500
Total Capital Outlay	16,987	21,072	11,661	18,426	3,500
Miscellaneous					
Council	3,502	770	-	-	5,000
Administration	18,492	7,044	19,266	3,939	15,100
Municipal Court	270	203	-	-	600
Buildings and Grounds	-	-	86	-	100
Police	672	1,101	513	554	1,600
Fire	216	275	999	458	500
Engineering	311	562	8	351	500
Beautification / Parks and Gardens	6,242	3,418	2,881	3,963	6,000
Contingency	-	-	-	-	-
Total Miscellaneous	29,705	13,373	23,753	9,265	29,400
Total Expenditures	7,385,315	7,780,579	7,869,671	7,697,215	8,724,372
Excess (Deficiency) of Revenues over Expenditures	3,229,722	2,725,044	3,783,032	4,727,869	2,827,476
Other Financing Sources and Uses:					
Transfers In					
From Special Projects Fund	-	-	-	-	-
Police Transfers Out					
To Motor Pool	(102,598)	(85,687)	(103,683)	(92,147)	(110,880)
Fire Transfers Out					
To Motor Pool	(3,109)	(2,595)	(3,142)	(2,793)	(3,360)
Engineering Transfers Out					
To Motor Pool	(3,109)	(2,595)	(3,142)	(2,793)	(3,360)
Beautification Transfers Out					
To Motor Pool	(12,435)	(10,388)	(12,569)	(11,170)	(13,440)
General Fund Transfers Out (to various funds - see summary)	(2,602,152)	(4,213,291)	(2,810,507)	(3,945,673)	(2,573,402)
Total Other Financing Sources and Uses	(2,723,403)	(4,314,556)	(2,933,043)	(4,054,576)	(2,704,442)
Net Change in Fund Balance	506,319	(1,589,512)	849,989	673,293	123,034
Cash Balance, Jan. 1	7,237,504	7,711,126	6,059,246	6,846,918	7,477,697
Add: Receipts	10,615,037	10,505,623	11,652,703	12,425,084	11,551,848
Less: Disbursements	(10,141,415)	(12,157,503)	(10,865,031)	(11,794,305)	(11,430,596)
Cash Balance, Dec. 31	7,711,126	6,059,246	6,846,918	7,477,697	7,598,949
Less: Outstanding Encumbrances	(58,576)	(52,056)	(36,725)	(51,782)	(50,000)
Unencumbered Fund Balance, Dec. 31	7,652,550	6,007,190	6,810,193	7,425,915	7,548,949

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Expenditures					
Personnel Services					
Salaries	15,200	15,200	15,200	15,200	15,200
Workers Compensation	450	385	198	155	210
Medicare	989	989	989	989	990
Other	363	362	362	362	400
Total Personnel Services	17,002	16,936	16,749	16,706	16,800
Contractual Services					
Election Expense	1,861	2,241	863	5,046	4,000
Consultants	-	-	-	-	5,000
Conferences	464	388	225	50	5,000
Community Service Promotion	23,223	16,752	14,830	5,794	22,500
Historical Preservation	-	-	-	-	1,000
Comprehensive Plan Update	-	-	-	-	-
Marketing and Promotion	-	320	-	-	2,000
Other	3,557	3,805	3,717	3,243	5,652
Total Contractual Services	29,105	23,506	19,635	14,133	45,152
Materials and Supplies					
Office Supplies	640	70	240	769	750
Total Materials and Supplies	640	70	240	769	750
Miscellaneous					
Sister City Expenses	2,002	770	-	-	2,500
Other	1,500	-	-	-	2,500
Total Miscellaneous	3,502	770	-	-	5,000
Total Expenditures	50,249	41,282	36,624	31,608	67,702

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Expenditures					
Personnel Services					
Salaries	671,533	671,024	739,855	704,829	745,000
Retirement	81,721	83,526	90,420	90,896	100,220
Workers Compensation	16,380	20,518	8,871	3,980	9,290
Health Insurance	75,936	90,429	111,029	106,883	129,585
Medicare	6,744	8,310	9,057	9,754	10,805
Other	6,613	7,461	6,875	7,324	8,135
Total Personnel Services	858,927	881,268	966,107	923,666	1,003,035
Contractual Services					
Audit Fees	25,030	26,662	31,063	30,361	33,000
Postage	9,750	12,179	14,769	14,794	15,000
Oakwood Training Academy	12,438	25,169	10,034	6,727	18,000
Inspections - Kettering	27,734	38,209	39,737	41,345	42,500
Investment Advisor	7,382	8,524	7,920	1,576	10,000
Consultants	8,742	10,349	12,589	18,485	14,500
County Auditor Fees	24,862	34,605	36,612	37,100	38,000
Memberships & Subscriptions	8,716	9,160	10,262	9,633	10,500
Conferences	3,910	1,839	4,552	1,404	5,000
Legal Advertising	6,076	10,064	5,313	2,199	7,500
Other	46,448	49,788	58,791	62,435	88,150
Total Contractual Services	181,088	226,548	231,642	226,059	282,150
Materials and Supplies					
Office Supplies	6,812	7,888	7,481	8,211	8,000
General Equipment / Tools	7,128	2,594	5,072	2,699	2,500
Uniforms	-	4	-	276	500
Other	-	-	-	-	-
Total Materials and Supplies	13,940	10,486	12,553	11,186	11,000
Miscellaneous					
Employee Recognition	13,290	6,594	9,744	6,504	13,500
Cafeteria Benefit	432	-	9,344	(2,691)	500
Other	4,770	450	178	126	1,100
Total Miscellaneous	18,492	7,044	19,266	3,939	15,100
Total Expenditures	1,072,447	1,125,346	1,229,568	1,164,850	1,311,285

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Expenditures					
Personnel Services					
Salaries	67,560	70,010	72,346	73,780	78,200
Retirement	8,566	8,810	9,070	9,319	10,950
Workers Compensation	1,819	1,723	1,077	832	1,130
Health Insurance	7,357	8,908	9,462	9,264	10,890
Medicare	950	979	1,010	1,030	1,135
Other	668	724	710	751	775
Total Personnel Services	86,920	91,154	93,675	94,976	103,080
Contractual Services					
Legal Services	15,196	235,461	9,037	5,000	20,000
Conferences	563	439	1,338	249	1,500
Court Filing Fees	-	5	-	1,918	5,000
Other	4,615	14,037	4,699	4,912	7,500
Total Contractual Services	20,374	249,942	15,074	12,079	34,000
Materials and Supplies					
Office Supplies	170	80	151	105	500
General Equipment / Tools	-	109	-	-	1,200
Other	-	-	-	-	-
Total Materials and Supplies	170	189	151	105	1,700
Total Expenditures	107,464	341,285	108,900	107,160	138,780

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. As of 1/1/2020, the Ohio Supreme Court pays \$45,798 of the Judge's salary of \$82,798. 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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Expenditures					
Personnel Services					
Salaries	178,124	190,131	189,985	183,177	203,700
Retirement	23,494	25,291	25,221	23,770	28,305
Workers Compensation	4,589	4,775	3,341	2,062	3,500
Health Insurance	13,662	9,010	9,774	25,394	31,280
Medicare	2,537	2,724	2,749	2,597	2,955
Other	1,525	1,559	4,757	2,152	2,340
Total Personnel Services	223,931	233,490	235,827	239,152	272,080
Contractual Services					
Service Contracts	688	416	22	288	3,000
Telephone Equipment Lease	941	941	954	941	1,200
Telephone	905	914	907	902	1,000
Law Library	126	143	153	131	1,000
Other	4,744	7,236	7,475	6,320	11,600
Total Contractual Services	7,404	9,650	9,511	8,582	17,800
Materials and Supplies					
Office Supplies	677	580	564	545	1,100
General Equipment / Tools	-	1,148	22	142	1,500
Other	-	-	-	-	-
Total Materials and Supplies	677	1,728	586	687	2,600
Miscellaneous					
Other	270	203	-	-	600
Total Miscellaneous	270	203	-	-	600
Total Expenditures	232,282	245,071	245,924	248,421	293,080

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. 85% 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 for most of the forensic work, in lieu of the Miami Valley Crime Lab. The Oakwood Safety Department may periodically use the Miami Valley Crime Lab for certain cases.
- 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
- 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.
- The **First Suburbs Consortium** was established in 2005 to address issues concerning first ring suburb
- 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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
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
Consultants - Crime Lab, Other	-	-	-	-	1,000
Haz Mat Response Team Allocation	1,788	1,788	1,788	1,788	1,800
Bureau of Alcoholism & Drug Abuse	219	200	175	176	800
Tactical Crime Suppression Unit	9,763	10,056	3,452	1,594	2,000
Mont. Co. Public Defender Comm.	3,643	2,377	2,290	1,401	5,000
Ombudsman Program	-	-	-	-	450
Miami Valley USAR Task Force	-	-	395	395	500
Fire / EMS Alliance	2,208	2,208	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	29,444	28,452	22,131	19,385	25,750
Total Expenditures	29,444	28,452	22,131	19,385	25,750

Citizen's Advisory

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

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Expenditures					
Contractual Services					
Beautification Committee	172	193	680	51	2,500
Total Contractual Services	172	193	680	51	2,500
Materials and Supplies					
Beautification Committee	2,031	2,152	953	376	3,500
Other	-	-	-	-	-
Total Materials and Supplies	2,031	2,152	953	376	3,500
Total Expenditures	2,203	2,345	1,633	427	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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Expenditures					
Contractual Services					
Telephone Equipment Lease	4,286	4,286	4,429	4,443	4,500
Telephone Service	6,339	5,654	5,537	5,806	6,000
Service Contracts	8,577	9,954	9,434	13,745	10,000
Postage	2,463	2,553	3,588	4,589	4,000
Utilities	66,124	63,529	63,979	57,618	70,000
Newsletter, Annual Reports	11,579	13,511	16,914	16,596	18,000
Buildings & Grounds Maintenance	82,239	63,795	69,486	52,651	60,000
Property Tax Assessments	1,205	2,423	1,261	1,299	6,125
Multi-Peril Insurance	19,646	20,456	20,821	22,375	24,075
Other	30,169	24,083	23,191	22,718	32,300
Total Contractual Services	232,627	210,244	218,640	201,840	235,000
Materials and Supplies					
Office Supplies	2,833	2,717	2,749	1,903	3,000
Janitorial Supplies	275	245	848	1,463	1,000
Building Supplies	6,719	6,477	6,795	7,558	7,000
General Equipment / Tools	601	2,328	113	634	2,200
Other	-	-	-	-	500
Total Materials and Supplies	10,428	11,767	10,505	11,558	13,700
Capital Outlay					
Wonderly Avenue Apartment Bldg	16,987	21,072	11,661	18,426	3,500
Total Capital Outlay	16,987	21,072	11,661	18,426	3,500
Miscellaneous					
Other	-	-	86	-	100
Total Miscellaneous	-	-	86	-	100
Total Expenditures	260,042	243,083	240,892	231,824	252,300

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Expenditures					
Personnel Services					
Salaries	3,507,472	3,549,904	3,736,776	3,556,874	3,896,800
Retirement	545,563	545,517	641,708	658,025	726,850
Workers Compensation	89,122	82,946	48,452	42,615	50,740
Health Insurance	510,846	575,239	630,606	669,817	798,100
Medicare	48,849	49,194	51,732	53,727	56,505
Other	29,340	33,236	30,924	34,492	38,750
Total Personnel Services	4,731,192	4,836,036	5,140,198	5,015,550	5,567,745
Contractual Services					
Service Contracts	76,109	67,619	83,497	85,172	108,000
Telephone Service	10,131	10,922	8,802	8,096	11,000
Telephone Equipment Lease	8,728	8,729	8,729	8,729	10,000
Radio Systems Maint. & LEADS	11,544	11,544	11,544	11,544	13,000
Uniform Cleaning and Repair	2,495	2,442	2,617	2,447	2,600
Consultants	20,537	11,955	6,610	4,684	12,000
Pre-Employment Exams, Tests	6,200	4,236	1,808	2,175	5,000
Conferences	-	-	910	300	1,500
Basic Certification	500	5,239	3,826	3,580	9,500
Multi-Peril Insurance	32,177	33,677	34,331	36,894	39,700
Other	8,661	7,996	8,049	8,891	16,230
Total Contractual Services	177,082	164,359	170,723	172,512	228,530
Materials and Supplies					
Youth Service, Volunteer Programs	2,173	2,657	532	127	3,000
Bicycle Program	-	547	3,395	-	2,000
Office Supplies	5,829	5,349	6,966	4,183	6,000
Police Equipment, Ammunition	7,012	8,987	10,129	10,510	13,000
General Equipment / Tools	13,475	10,061	4,657	22,188	8,000
Uniforms	25,387	24,214	15,321	10,257	15,000
Other	498	907	567	942	1,850
Total Materials and Supplies	54,374	52,722	41,567	48,207	48,850
Miscellaneous					
Other	672	1,101	513	554	1,600
Total Miscellaneous	672	1,101	513	554	1,600
Total Expenditures	4,963,320	5,054,218	5,353,001	5,236,823	5,846,725
Other Financing Uses:					
Police Transfers Out					
To Motor Pool	102,598	85,687	103,683	92,147	110,880
Total Transfers Out	102,598	85,687	103,683	92,147	110,880
Total Expenditures and Transfers	5,065,918	5,139,905	5,456,684	5,328,970	5,957,605

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Expenditures					
Contractual Services					
Service Contracts	3,558	7,077	7,419	9,012	7,900
EMS Billing Services	8,246	7,848	7,621	6,507	9,000
Preventive Maint. - Engine, Medic	11,657	1,745	4,650	9,221	8,000
Bunker Gear Cleaning and Repair	174	-	48	204	2,000
Training	4,639	5,015	5,639	-	8,000
Multi-Peril Insurance	15,929	14,272	14,528	15,613	15,700
Other	6,227	6,474	7,101	9,294	15,220
Total Contractual Services	50,430	42,431	47,006	49,851	65,820
Materials and Supplies					
Ambulance Equipment	1,268	5,032	2,226	2,198	4,000
General Equipment / Tools	7,241	3,803	3,545	7,079	5,000
Uniforms	21,713	30,704	11,680	11,909	11,400
Other	3,028	3,094	2,782	2,879	3,500
Total Materials and Supplies	33,250	42,633	20,233	24,065	23,900
Miscellaneous					
Other	216	275	999	458	500
Total Miscellaneous	216	275	999	458	500
Total Expenditures	83,896	85,339	68,238	74,374	90,220
Other Financing Uses:					
Fire Transfers Out					
To Motor Pool	3,109	2,595	3,142	2,793	3,360
Total Transfers Out	3,109	2,595	3,142	2,793	3,360
Total Expenditures and Transfers	87,005	87,934	71,380	77,167	93,580

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Expenditures					
Personnel Services					
Salaries	46,803	63,445	61,334	85,231	89,650
Retirement	6,038	7,183	7,585	10,847	12,550
Workers Compensation	1,181	1,244	1,571	1,109	1,650
Health Insurance	10,972	12,467	13,420	13,370	17,455
Medicare	649	890	858	1,204	1,300
Other	661	769	757	1,005	1,095
Total Personnel Services	66,304	85,998	85,525	112,766	123,700
Contractual Services					
Telephone	111	112	110	108	300
Consultants	15,000	8,274	7,972	1,890	10,000
GIS Implementation	5,000	5,000	3,500	6,759	3,750
Conferences	9	12	5	-	1,000
Other	1,594	1,690	1,714	1,935	4,350
Total Contractual Services	21,714	15,088	13,301	10,692	19,400
Materials and Supplies					
Office Supplies	645	1,120	439	1,163	500
General Equipment / Tools	777	3,506	647	1,000	1,500
Uniforms	210	192	215	449	500
Other	-	-	-	-	-
Total Materials and Supplies	1,632	4,818	1,301	2,612	2,500
Miscellaneous					
Other	311	562	8	351	500
Total Miscellaneous	311	562	8	351	500
Total Expenditures	89,961	106,466	100,135	126,421	146,100
Other Financing Uses:					
Engineering Transfers Out					
To Motor Pool	3,109	2,595	3,142	2,793	3,360
Total Transfers Out	3,109	2,595	3,142	2,793	3,360
Total Expenditures and Transfers	93,070	109,061	103,277	129,214	149,460

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Expenditures					
Personnel Services					
Salaries	193,066	200,207	186,475	179,558	208,750
Retirement	25,004	24,216	25,414	23,283	34,260
Workers Compensation	5,042	11,781	3,121	-	3,270
Health Insurance	33,397	39,775	43,529	28,000	38,000
Medicare	2,130	2,025	2,102	1,912	3,030
Other	11,515	11,736	11,689	2,339	9,510
Total Personnel Services	270,154	289,740	272,330	235,092	296,820
Contractual Services					
Tree Removing, Trimming	56,598	40,227	40,076	60,241	65,000
Irrigation System Maintenance	7,364	5,527	5,982	5,729	8,500
Tree Pruning	32,333	23,136	29,980	30,000	30,000
Stump Removal	21,297	22,411	14,933	8,363	20,000
Fertilizing and Spraying Trees	29,831	32,620	30,587	31,994	37,500
Parks, Blvd. - Weed / Feed	13,069	13,544	13,544	13,904	14,000
Equipment Maintenance & Repair	865	233	-	-	1,500
Multi-Peril Insurance	5,097	5,338	5,191	5,579	5,610
Other	-	69	71	153	1,200
Total Contractual Services	166,454	143,105	140,364	155,963	183,310
Materials and Supplies					
Fertilizer, Top Soil, Sod, Seed	7,604	7,613	6,491	6,738	7,000
General Equipment / Tools	1,869	5,988	4,483	1,410	7,100
Community Decorations	-	177	-	-	1,000
Decorative Holiday Lighting	2,005	2,128	1,909	2,099	5,000
Blvd. and Basket Planting	18,880	17,990	18,258	17,750	18,000
Johnny Appleseed Program	15,834	13,773	13,587	23,632	16,000
Plant Material	3,000	22,814	1,769	6,707	4,000
Other	1,965	946	553	2,568	2,200
Total Materials and Supplies	51,157	71,429	47,050	60,904	60,300
Miscellaneous					
Beautification Awards	10	9	14	14	1,000
Park Maint. - Loy, Houk, Eliz.	4,172	1,450	1,550	1,550	2,000
Mary R. Huffman Park	751	1,559	917	1,149	1,500
Other	1,309	400	400	1,250	1,500
Total Miscellaneous	6,242	3,418	2,881	3,963	6,000
Total Expenditures	494,007	507,692	462,625	455,922	546,430
Other Financing Uses:					
Beautification Transfers Out					
To Motor Pool	12,435	10,388	12,569	11,170	13,440
Total Transfers Out	12,435	10,388	12,569	11,170	13,440
Total Expenditures and Transfers	506,442	518,080	475,194	467,092	559,870

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Expenditures					
Transfers					
Smith Memorial Gardens	26,813	30,879	30,927	29,616	60,059
Police Pension	-	-	330,827	-	-
Street Maintenance & Repair	395,401	527,763	608,814	427,689	697,557
Leisure Activity	418,263	485,633	530,101	619,684	656,535
Health	9,709	86,044	-	-	-
Special Projects	500,000	482,513	-	800,000	475,209
General Equipment Replacement	297,319	940,237	390,932	581,651	350,000
Capital Improvement	753,564	1,504,376	799,092	1,306,259	200,000
Electric Street Lighting	24,830	47,435	-	1,804	15,296
Sidewalk, Curb & Apron	75,312	21,705	26,924	63,821	-
Self-Funded Insurance	12,010	8,907	7,750	10,482	17,500
Service Center Operating	88,931	77,799	85,140	104,667	101,246
Total Transfers	2,602,152	4,213,291	2,810,507	3,945,673	2,573,402

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Motor Vehicle License Fee	53,406	48,401	50,758	52,051	83,750
Gasoline Tax	287,942	283,878	347,579	422,425	425,000
Permissive Tax	54,357	165,744	89,031	155,729	130,750
Other	7,635	14,555	26,476	66,411	2,000
Total Revenue	403,340	512,578	513,844	696,616	641,500
Expenditures					
Personnel Services					
Salaries	400,119	500,129	529,282	543,547	650,100
Retirement	51,301	63,948	67,958	70,863	89,905
Workers Compensation	11,288	9,060	8,425	8,382	8,820
Health Insurance	97,920	128,446	150,985	141,352	178,200
Medicare	5,282	6,869	7,468	7,615	9,665
Other	8,872	7,617	25,664	7,342	25,790
Total Personnel Services	574,782	716,069	789,782	779,101	962,480
Contractual Services					
Traffic Signal Power	4,208	2,723	4,760	6,837	7,500
Consultants	5,000	8,000	6,000	-	6,000
Pavement Marking	17,076	9,827	19,287	18,897	15,000
Business District Maint. / Imp.	3,291	6,154	21,993	21,506	11,500
Multi-Peril Insurance	26,017	27,212	27,669	29,734	32,000
Other	5,557	31,095	6,971	6,058	10,800
Total Contractual Services	61,149	85,011	86,680	83,032	82,800
Materials and Supplies					
General Equipment / Tools	5,032	6,015	4,912	5,587	9,500
Road Salt	-	25,421	39,127	48,000	36,000
Street Repair Materials	24,951	30,825	16,766	17,268	40,000
Roadway Marking Equip. / Signs	9,992	9,024	11,770	15,139	10,000
Banners	5,158	15,000	15,058	-	15,000
Other	6,652	4,474	2,744	10,114	5,500
Total Materials and Supplies	51,785	90,759	90,377	96,108	116,000
Miscellaneous					
Other	500	12,915	6,777	6,983	4,000
Total Miscellaneous	500	12,915	6,777	6,983	4,000
Total Expenditures	688,216	904,754	973,616	965,224	1,165,280
Excess (Deficiency) of Revenues over Expenditures	(284,876)	(392,176)	(459,772)	(268,608)	(523,780)

Street Maintenance and Repair

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	395,401	527,763	608,814	427,689	697,557
Transfers Out					
To Service Center	(72,949)	(63,821)	(69,828)	(73,847)	(83,057)
To Motor Pool	(83,945)	(70,107)	(84,835)	(75,393)	(90,720)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	238,507	393,835	454,151	278,449	523,780
Net Change in Fund Balance	(46,369)	1,659	(5,621)	9,841	-
Cash Balance, Jan. 1	562,292	510,187	528,672	540,455	582,943
Add: Receipts	798,741	1,040,341	1,122,658	1,124,305	1,339,057
Less: Disbursements	(850,846)	(1,021,856)	(1,110,875)	(1,081,817)	(1,403,120)
Cash Balance, Dec. 31	510,187	528,672	540,455	582,943	518,880
Less: Outstanding Encumbrances	(10,187)	(28,672)	(40,455)	(79,063)	(15,000)
Unencumbered Fund Balance, Dec. 31	500,000	500,000	500,000	503,880	503,880

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Human Services Levy	48,841	48,841	-	-	-
Fees, Donations, etc.	502,709	459,476	475,712	327,483	529,000
Total Revenue	551,550	508,317	475,712	327,483	529,000
Expenditures					
Personnel Services					
Salaries	479,896	487,737	520,071	530,220	550,250
Retirement	61,838	63,401	66,420	67,832	75,320
Workers Compensation	13,219	4,632	8,298	13,278	8,690
Health Insurance	46,651	53,991	52,756	45,816	49,650
Medicare	5,239	5,522	5,623	5,747	6,090
Other	9,298	14,338	5,203	4,205	84,995
Total Personnel Services	616,141	629,621	658,371	667,098	774,995
Contractual Services					
Utilities	31,572	31,593	31,938	25,629	34,000
Youth Activities - Kids	10,366	8,759	9,100	9,318	12,000
Youth Activities - Teens	2,400	2,500	1,950	650	5,000
Youth Activities - Adult & Family	4,888	3,732	4,443	3,580	5,000
Fitness & Dance Instructors	45,656	38,528	36,808	24,447	46,000
Sports & Gym Instructors	10,799	8,120	7,952	8,132	14,000
Art, Music & Drama Instructors	3,197	3,310	2,050	1,200	6,000
Consultants	34,138	32,339	2,000	719	7,000
Maintenance - Old River	6,310	3,434	4,337	3,005	5,000
Printing	13,568	14,878	15,008	5,960	15,000
Buildings & Grounds Maint.	36,453	67,734	53,110	56,816	54,750
Hollinger Tennis Court Mgt Fees	50,275	43,975	48,110	34,085	50,000
Other	43,419	46,195	46,774	29,552	55,380
Total Contractual Services	293,041	305,097	263,580	203,093	309,130
Materials and Supplies					
Office Supplies	4,547	4,609	5,292	3,562	4,500
Youth Activities - Kids	3,044	3,532	2,527	570	5,000
Youth Activities - Teens	1,096	655	312	239	1,500
Youth Activities - Adult & Family	852	1,015	635	-	2,000
General Equipment / Tools	9,090	2,850	18,990	17,805	29,350
Sports Equipment	3,248	3,490	4,146	688	3,500
Concession Supplies - Pool	12,209	13,319	14,925	11,975	15,000
Other	26,169	22,706	31,568	25,177	33,150
Total Materials and Supplies	60,255	52,176	78,395	60,016	94,000
Miscellaneous					
Other	2,555	3,710	1,509	445	4,050
Total Miscellaneous	2,555	3,710	1,509	445	4,050
Total Expenditures	971,992	990,604	1,001,855	930,652	1,182,175
Excess (Deficiency) of Revenues over Expenditures	(420,442)	(482,287)	(526,143)	(603,169)	(653,175)

Leisure Activity

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	418,263	485,633	530,101	619,684	656,535
Transfers Out					
To Motor Pool	(3,109)	(2,595)	(3,142)	(2,793)	(3,360)
Total Other Financing Sources and Uses	415,154	483,038	526,959	616,891	653,175
Net Change in Fund Balance	(5,288)	751	816	13,722	-
Cash Balance, Jan. 1	512,404	538,363	503,069	507,637	512,738
Add: Receipts	969,813	993,950	1,005,813	947,167	1,185,535
Less: Disbursements	(943,854)	(1,029,244)	(1,001,245)	(942,066)	(1,178,941)
Cash Balance, Dec. 31	538,363	503,069	507,637	512,738	519,332
Less: Outstanding Encumbrances	(38,363)	(3,069)	(7,637)	(3,406)	(10,000)
Unencumbered Fund Balance, Dec. 31	500,000	500,000	500,000	509,332	509,332

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Human Service Levy	67,448	67,448	116,289	116,289	116,289
Fees	17,891	(36,181)	37,409	43,299	40,230
Other	3,976	2,588	3,950	16,212	2,725
Total Revenue	89,315	33,855	157,648	175,800	159,244
Expenditures					
Personnel Services					
Salaries	57,929	66,219	74,242	78,759	82,400
Retirement	8,065	8,511	9,576	10,170	11,540
Workers Compensation	1,942	969	804	1,288	840
Health Insurance	4,954	7,850	14,509	14,106	23,745
Medicare	811	924	1,022	1,092	1,195
Other	2,421	2,592	5,047	5,057	5,125
Total Personnel Services	76,122	87,065	105,200	110,472	124,845
Contractual Services					
Environmental Health Service	3,605	3,258	3,965	3,768	4,000
Employee Flu Vaccinations	754	-	-	-	2,000
Memberships and Subscriptions	1,906	1,433	1,231	856	1,500
Conferences	692	772	840	100	2,500
Other	1,003	4,363	835	14,429	15,570
Total Contractual Services	7,960	9,826	6,871	19,153	25,570
Materials and Supplies					
Office Supplies	403	-	28	647	500
General Equipment / Tools	-	-	570	-	50
Uniforms	-	65	44	314	1,000
Other	-	-	-	-	-
Total Materials and Supplies	403	65	642	961	1,550
Miscellaneous					
Employee Assistance Program	-	-	-	-	-
Other	4,248	5,589	5,787	6,090	6,175
Total Miscellaneous	4,248	5,589	5,787	6,090	6,175
Total Expenditures	88,733	102,545	118,500	136,676	158,140
Excess (Deficiency) of Revenues over Expenditures	582	(68,690)	39,148	39,124	1,104

Health

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	9,709	86,044	-	-	-
Transfers Out					
To Motor Pool	(3,109)	(2,595)	(3,142)	(2,793)	(3,360)
Total Other Financing Sources and Uses	6,600	83,449	(3,142)	(2,793)	(3,360)
Net Change in Fund Balance	7,182	14,759	36,006	36,331	(2,256)
Cash Balance, Jan. 1	36,280	42,394	60,483	92,355	133,496
Add: Receipts	99,024	119,899	157,648	175,800	159,244
Less: Disbursements	(92,910)	(101,810)	(125,776)	(134,659)	(167,127)
Cash Balance, Dec. 31	42,394	60,483	92,355	133,496	125,613
Less: Outstanding Encumbrances	-	(3,375)	-	(5,627)	-
Unencumbered Fund Balance, Dec. 31	42,394	57,108	92,355	127,869	125,613

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Assessments	11,793	5,156	4,986	9,174	5,000
Reimbursements	53,984	114,112	82,647	63,207	15,000
Total Revenue	65,777	119,268	87,633	72,381	20,000
Expenditures					
Contractual Services					
County Auditor Fees	562	246	238	438	600
Legal Advertising	333	367	224	230	600
Other	-	-	-	-	-
Total Contractual Services	895	613	462	668	1,200
Capital Outlay					
Repairs - Resident Portion	40,000	140,000	78,959	91,534	-
Repairs - City Portion	100,114	-	96,041	44,000	-
Other	-	-	-	-	-
Total Capital Outlay	140,114	140,000	175,000	135,534	-
Miscellaneous					
Other	80	360	168	-	500
Total Miscellaneous	80	360	168	-	500
Total Expenditures	141,089	140,973	175,630	136,202	1,700
Excess (Deficiency) of Revenues over Expenditures	(75,312)	(21,705)	(87,997)	(63,821)	18,300
Other Financing Sources and Uses:					
Transfers In					
From General Fund	75,312	21,705	26,924	63,821	-
Transfers Out					
To Capital Equipment	-	-	-	-	-
Total Other Financing Sources and Uses	75,312	21,705	26,924	63,821	-
Net Change in Fund Balance	-	-	(61,073)	-	18,300
Cash Balance, Jan. 1	220,000	263,656	266,907	203,859	204,475
Add: Receipts	141,089	140,973	114,557	136,202	20,000
Less: Disbursements	(97,433)	(137,722)	(177,605)	(135,586)	3,825
Cash Balance, Dec. 31	263,656	266,907	203,859	204,475	228,300
Less: Outstanding Encumbrances	(63,656)	(66,907)	(3,859)	(4,475)	(10,000)
Unencumbered Fund Balance, Dec. 31	200,000	200,000	200,000	200,000	218,300

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 and for the refuse fund. All non-enterprise capital equipment will be purchased by this fund.

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Other	-	-	9,215	50	-
Grants and Subsidies	-	-	16,720	-	-
Total Revenue	-	-	25,935	50	-
Expenditures					
Capital Equipment					
Administrative Equipment	24,574	-	64,156	-	24,000
Beautification Equipment	-	23,936	11,602	-	-
Beautification Vehicles	35,764	-	-	-	43,000
Computer Replacement	31,080	40,000	39,924	40,000	40,000
Leisure Services Equipment	27,679	42,921	-	73,696	39,000
Leisure Services Vehicles	-	14,384	24,000	-	-
Refuse Equipment	-	-	24,220	-	-
Refuse Vehicles	-	-	39,926	-	-
Safety Equipment	41,458	29,421	-	49,878	185,000
Safety Vehicles	38,780	93,259	77,008	83,745	-
Service Center Equipment	65,163	-	19,954	8,000	-
Service Center Vehicles	-	-	32,000	-	-
Smith Gardens Equipment	-	-	5,996	-	-
Street Equipment	-	-	37,900	-	-
Street Vehicles	-	-	238,365	83,851	35,000
Total Capital Equipment	264,498	243,921	615,051	339,170	366,000
Total Expenditures	264,498	243,921	615,051	339,170	366,000
Excess (Deficiency) of Revenues over Expenditures	(264,498)	(243,921)	(589,116)	(339,120)	(366,000)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	297,319	940,237	390,932	581,651	350,000
From All Other Funds	-	-	39,926	-	-
Total Other Financing Sources and Uses	297,319	940,237	430,858	581,651	350,000
Net Change in Fund Balance	32,821	696,316	(158,258)	242,531	(16,000)
Cash Balance, Jan. 1	339,148	374,816	1,031,259	1,237,108	1,259,962
Add: Receipts	297,319	940,237	456,793	581,701	350,000
Less: Disbursements	(261,651)	(283,794)	(250,944)	(558,847)	(531,858)
Cash Balance, Dec. 31	374,816	1,031,259	1,237,108	1,259,962	1,078,104
Less: Outstanding Encumbrances	(65,985)	(26,111)	(389,300)	(165,858)	-
Unencumbered Fund Balance, Dec. 31	308,831	1,005,148	847,808	1,094,104	1,078,104

Capital Improvement

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

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Grants - Other	762,402	-	-	-	-
Other	47,004	3,284	-	3,000	-
Total Revenue	809,406	3,284	-	3,000	-
Expenditures					
Capital Improvements					
Administration Building Repairs	-	179,434	6,337	-	-
Asphalt Pavement Program	1,313,345	228,812	413,437	240,990	200,000
Concrete Street Program	65,352	152,800	426,240	183,619	-
Cook Park	78,111	-	-	-	-
Far Hills Drainage Project	-	-	-	386,000	-
Fiber Optic Infrastructure	45,000	19,000	-	-	-
Foell Center Improvements	-	-	-	-	175,000
Foell Center Repairs	65,648	-	12,363	-	-
OCC Facility Improvements	495	37,500	-	37,415	7,000
OCC Gardner Pool Improvements	13,146	-	16,400	-	-
Old River Field Improvements	-	-	-	10,996	-
Orchardly Park Improvements	-	-	-	-	109,000
Parking Lot Repairs	10,266	-	-	-	-
Shafor Park Improvements	-	62,140	-	-	-
Shroyer Road Boulevards	56,533	-	-	-	-
Smith Gardens Improvements	15,000	-	-	-	-
Total Capital Improvements	1,662,896	679,686	874,777	859,020	491,000
Total Expenditures	1,662,896	679,686	874,777	859,020	491,000
Excess (Deficiency) of Revenues over Expenditures	(853,490)	(676,402)	(874,777)	(856,020)	(491,000)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	753,564	1,504,376	799,092	1,306,259	200,000
Total Other Financing Sources and Uses	753,564	1,504,376	799,092	1,306,259	200,000
Net Change in Fund Balance	(99,926)	827,974	(75,685)	450,239	(291,000)
Cash Balance, Jan. 1	421,375	348,380	1,185,842	1,087,818	1,575,799
Add: Receipts	1,562,970	1,507,660	799,092	1,309,259	200,000
Less: Disbursements	(1,635,965)	(670,198)	(897,116)	(821,278)	(546,551)
Cash Balance, Dec. 31	348,380	1,185,842	1,087,818	1,575,799	1,229,248
Less: Outstanding Encumbrances	(95,132)	(102,593)	(83,707)	(105,551)	(50,000)
Unencumbered Fund Balance, Dec. 31	253,248	1,083,249	1,004,111	1,470,248	1,179,248

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Miscellaneous	19,686	27,509	28,025	32,804	25,000
Total Revenue	19,686	27,509	28,025	32,804	25,000
Expenditures					
Personnel Services					
Salaries	154,024	150,052	158,813	173,838	169,000
Retirement	19,920	19,478	20,161	22,461	23,245
Workers Compensation	4,659	3,229	1,857	1,998	1,940
Health Insurance	34,315	38,111	40,977	40,269	44,080
Medicare	1,955	2,008	2,123	2,704	2,450
Other	8,662	2,476	2,420	25,066	2,610
Total Personnel Services	223,535	215,354	226,351	266,336	243,325
Contractual Services					
Service Contracts	3,742	4,291	3,549	5,470	6,000
Utilities	23,719	24,716	25,980	23,588	33,000
Telephone	4,944	5,297	5,903	6,397	7,000
Cleaning Service	320	320	320	320	1,200
Buildings and Grounds Maint.	8,171	16,008	19,043	17,607	15,000
Other	18,308	14,402	12,269	11,877	32,360
Total Contractual Services	59,204	65,034	67,064	65,259	94,560
Materials and Supplies					
Fuel	128,350	148,791	147,397	150,000	160,000
Oil / Lubricants	7,466	2,188	2,291	2,369	8,000
Tires	22,793	16,318	22,332	14,838	28,000
Motor Equipment / Parts / Supplie	159,743	92,362	142,184	111,729	140,000
Office Supplies	1,979	1,667	1,288	1,888	1,500
Building Supplies	3,661	3,428	4,758	4,469	5,000
General Equipment / Tools	14,364	4,609	9,598	2,477	10,000
Other	2,570	1,559	1,384	3,408	3,300
Total Materials and Supplies	340,926	270,922	331,232	291,178	355,800
Miscellaneous					
Other	84	95	260	186	475
Total Miscellaneous	84	95	260	186	475
Total Expenditures	623,749	551,405	624,907	622,959	694,160
Excess (Deficiency) of Revenues over Expenditures	(604,063)	(523,896)	(596,882)	(590,155)	(669,160)

Service Center

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Other Financing Sources and Uses:					
Transfers In					
For Motor Pool	310,906	259,654	314,203	279,237	336,000
For Service Center	292,615	256,002	282,525	310,870	333,160
Total Other Financing Sources and Uses	603,521	515,656	596,728	590,107	669,160
Net Change in Fund Balance	(542)	(8,240)	(154)	(48)	-
Cash Balance, Jan. 1	109,915	120,402	102,600	113,874	160,554
Add: Receipts	623,207	543,165	624,753	622,911	694,160
Less: Disbursements	(612,720)	(560,967)	(613,479)	(576,231)	(740,243)
Cash Balance, Dec. 31	120,402	102,600	113,874	160,554	114,471
Less: Outstanding Encumbrances	(20,402)	(2,600)	(13,874)	(56,083)	(10,000)
Unencumbered Fund Balance, Dec. 31	100,000	100,000	100,000	104,471	104,471

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 maybe 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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Donation	-	-	-	-	-
Interest	278	568	647	221	300
Total Revenue	278	568	647	221	300
Expenditures					
Contractual Services					
Community Improvements	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Materials and Supplies					
Plant Material Replacement	1,000	-	500	500	500
Total Materials and Supplies	1,000	-	500	500	500
Total Expenditures	1,000	-	500	500	500
Excess (Deficiency) of Revenues over Expenditures	(722)	568	147	(279)	(200)
Net Change in Fund Balance	(722)	568	147	(279)	(200)
Cash Balance, Jan. 1	51,136	51,056	51,624	51,771	51,492
Add: Receipts	278	568	647	221	300
Less: Disbursements	(358)	-	(500)	(500)	(500)
Cash Balance, Dec. 31	51,056	51,624	51,771	51,492	51,292
Less: Outstanding Encumbrances	(642)	(642)	-	-	-
Unencumbered Fund Balance, Dec. 31	50,414	50,982	51,771	51,492	51,292

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Donations	-	-	-	-	-
Other	-	-	-	1	-
Total Revenue	-	-	-	1	-
Expenditures					
Contractual Services					
Website, Venue, Custodial	-	-	-	-	-
Printing Services	-	-	-	-	-
Community Service Promotion	-	-	-	-	7,507
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	7,507
Materials and Supplies					
Catering, Food, Supplies	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	-
Miscellaneous					
Awards, Ribbons, Prizes	-	-	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	-	-	-	-	7,507
Excess (Deficiency) of Revenues over Expenditures	-	-	-	1	(7,507)
Net Change in Fund Balance	-	-	-	1	(7,507)
Cash Balance, Jan. 1	7,506	7,506	7,506	7,506	7,507
Add: Receipts	-	-	-	1	-
Less: Disbursements	-	-	-	-	(7,507)
Cash Balance, Dec. 31	7,506	7,506	7,506	7,507	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	7,506	7,506	7,506	7,507	-

Special Improvement District Assessment

This fund was established by Ordinance No. 4893 on September 16, 2019, to account for Property Assessed Clean Energy ("PACE") financing. PACE financing does not involve the use of city funds. The City's role in a PACE financing arrangement is limited to the levying of special assessments and transfer of the proceeds thereof to an outside lender.

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Assessments	-	-	-	-	90,000
Other	-	-	-	-	-
Total Revenue	-	-	-	-	90,000
Expenditures					
Miscellaneous					
County Auditor Fees	-	-	-	-	4,500
Other	-	-	-	-	85,500
Total Miscellaneous	-	-	-	-	90,000
Total Expenditures	-	-	-	-	90,000
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	-	90,000
Less: Disbursements	-	-	-	-	(90,000)
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Membership	16,555	17,494	23,435	20,925	20,000
Grants	12,103	12,037	12,190	12,311	12,000
Interest	7,153	9,838	10,460	7,038	6,400
Other	18,699	15,216	17,775	14,591	18,100
Total Revenue	54,510	54,585	63,860	54,865	56,500
Expenditures					
Personnel Services					
Salaries	41,878	40,715	40,483	41,829	47,750
Retirement	5,489	5,315	4,425	5,468	6,645
Workers Compensation	1,062	1,021	571	393	600
Health Insurance	8,074	9,645	10,552	8,668	11,100
Medicare	397	374	271	380	695
Other	2,889	2,945	2,933	2,490	2,725
Total Personnel Services	59,789	60,015	59,235	59,228	69,515
Contractual Services					
Postage	1,229	900	1,500	-	1,500
Utilities	2,259	2,448	2,646	2,539	3,000
Tree Trimming and Pruning	-	-	-	-	2,500
Promotional Expenses - Concerts	5,262	3,646	7,841	1,428	5,500
Buildings and Grounds Maintenance	825	2,071	7,401	4,494	13,000
Other	856	1,555	1,413	1,027	2,544
Total Contractual Services	10,431	10,620	20,801	9,488	28,044
Materials and Supplies					
Annuals, Perennials, Bulbs	8,215	6,867	6,409	6,398	8,500
Plant Material for Resale	6,370	6,541	6,979	3,064	7,000
Landscaping, Trees, Shrubs	500	730	798	1,696	1,500
General Equipment / Tools	-	-	-	2,631	500
Other	-	229	133	597	1,000
Total Materials and Supplies	15,085	14,367	14,319	14,386	18,500
Miscellaneous					
Other	481	37	46	750	500
Total Miscellaneous	481	37	46	750	500
Total Expenditures	85,786	85,039	94,401	83,852	116,559
Excess (Deficiency) of Revenues over Expenditures	(31,276)	(30,454)	(30,541)	(28,987)	(60,059)

Smith Memorial Gardens

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	26,813	30,879	30,927	29,616	60,059
Total Other Financing Sources and Uses	26,813	30,879	30,927	29,616	60,059
Net Change in Fund Balance	(4,463)	425	386	629	-
Cash Balance, Jan. 1	404,826	403,816	400,000	404,935	403,792
Add: Receipts	81,323	85,464	94,787	84,481	116,559
Less: Disbursements	(82,333)	(89,280)	(89,852)	(85,624)	(120,059)
Cash Balance, Dec. 31	403,816	400,000	404,935	403,792	400,292
Less: Outstanding Encumbrances	(3,816)	-	(4,935)	(3,500)	-
Unencumbered Fund Balance, Dec. 31	400,000	400,000	400,000	400,292	400,292

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Treatment Fees	2,202	1,920	2,803	1,688	2,500
Monitoring Fees	-	-	-	150	100
Total Revenue	2,202	1,920	2,803	1,838	2,600
Expenditures					
Contractual Services					
Treatment Expenses	-	-	490	288	1,500
Total Contractual Services	-	-	490	288	1,500
Total Expenditures	-	-	490	288	1,500
Excess (Deficiency) of Revenues over Expenditures	2,202	1,920	2,313	1,550	1,100
Net Change in Fund Balance	2,202	1,920	2,313	1,550	1,100
Cash Balance, Jan. 1	26,936	29,138	31,058	33,371	34,921
Add: Receipts	2,202	1,920	2,803	1,838	2,600
Less: Disbursements	-	-	(490)	(288)	(1,500)
Cash Balance, Dec. 31	29,138	31,058	33,371	34,921	36,021
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	29,138	31,058	33,371	34,921	36,021

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Court Fees	-	-	-	168	200
State Mandated Fines / Forfeit.	-	-	-	-	-
Total Revenue	-	-	-	168	200
Expenditures					
Miscellaneous	-	-	-	-	1,500
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	1,500
Total Expenditures	-	-	-	-	1,500
Excess (Deficiency) of Revenues over Expenditures	-	-	-	168	(1,300)
Net Change in Fund Balance	-	-	-	168	(1,300)
Cash Balance, Jan. 1	9,707	9,707	9,707	9,707	9,875
Add: Receipts	-	-	-	168	200
Less: Disbursements	-	-	-	-	(1,500)
Cash Balance, Dec. 31	9,707	9,707	9,707	9,875	8,575
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	9,707	9,707	9,707	9,875	8,575

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Forfeitures / Contraband Revenue	-	34,476	1,667	7,041	-
Total Revenue	-	34,476	1,667	7,041	-
Expenditures					
Contractual Services					
Technical Training	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Capital Outlay					
Capital Equipment	-	20,000	-	10,854	7,000
Other	-	-	-	-	-
Total Capital Outlay	-	20,000	-	10,854	7,000
Miscellaneous					
Other	97	-	2,500	1,000	1,000
Total Miscellaneous	97	-	2,500	1,000	1,000
Total Expenditures	97	20,000	2,500	11,854	8,000
Excess (Deficiency) of Revenues over Expenditures	(97)	14,476	(833)	(4,813)	(8,000)
Other Financing Sources/Uses:					
Transfers Out To Capital Equipment	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	(97)	14,476	(833)	(4,813)	(8,000)
Cash Balance, Jan. 1	9,766	9,669	23,891	22,922	19,109
Add: Receipts	-	34,476	1,667	7,041	-
Less: Disbursements	(97)	(20,254)	(2,636)	(10,854)	(9,000)
Cash Balance, Dec. 31	9,669	23,891	22,922	19,109	10,109
Less: Outstanding Encumbrances	-	(646)	-	(1,000)	-
Unencumbered Fund Balance, Dec. 31	9,669	23,245	22,922	18,109	10,109

Drug Law Enforcement

This fund was established by Ordinance No. 3635 on March 9, 1987 pursuant to Section 2925.03 and 2929.18 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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
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 Ohio Police & Fire Pension fund was created by the Ohio General Assembly in 1965 to replace hundreds of individual local police and fire pension plans, many of which had liabilities exceeding the assets needed to pay future pension benefits to retirees. The General Assembly enacted a 65 year payment schedule for these liabilities, with the first payments due in 1970 and the final payments due in 2035. Monies representing 3/10ths of a mill of our taxable property valuation were used annually to pay down this debt. The debt was paid in full on November 6, 2019.

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Property Tax	88,398	98,869	99,093	-	-
Other	739	735	803	-	-
Total Revenue	89,137	99,604	99,896	-	-
Expenditures					
Personnel Services					
Police / Fire Pension	86,025	97,000	440,108	-	-
Total Personnel Services	86,025	97,000	440,108	-	-
Contractual Services					
County Auditor Fees	853	1,283	1,353	-	-
State Admin. Fees - Prop. Tax	-	-	25	-	-
Total Contractual Services	853	1,283	1,353	-	-
Total Expenditures	86,878	98,283	441,461	-	-
Excess (Deficiency) of Revenues over Expenditures	2,259	1,321	(341,565)	-	-
Other Financing Sources/Uses:					
Transfers In					
From General Fund	-	-	330,827	-	-
Total Other Financing Sources and Uses	-	-	330,827	-	-
Net Change in Fund Balance	2,259	1,321	(10,738)	-	-
Cash Balance, Jan. 1	7,157	9,417	10,738	-	-
Add: Receipts	89,137	99,604	430,723	-	-
Less: Disbursements	(86,877)	(98,283)	(441,461)	-	-
Cash Balance, Dec. 31	9,417	10,738	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	9,417	10,738	-	-	-

Court Clerk Computerization

This fund was established by Resolution No. 1538 on November 5, 2001, pursuant to Ohio Revised Code Section 1901.261B), 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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Fees	6,976	6,821	9,601	7,155	8,000
Grants	20,000	-	-	-	-
Total Revenue	26,976	6,821	9,601	7,155	8,000
Expenditures					
Contractual Services					
Service Contracts	5,263	1,804	1,253	2,052	5,000
Consultants	362	653	1,000	1,709	5,500
Equipment Maint. and Repair	-	-	-	-	-
Other	-	143	-	-	-
Total Contractual Services	5,625	2,600	2,253	3,761	10,500
Materials and Supplies					
Office Supplies	143	-	199	425	500
General Equipment / Tools	589	-	210	-	500
Other	-	-	-	-	-
Total Materials and Supplies	732	-	409	425	1,000
Capital Outlay					
Capital Equipment	22,140	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	22,140	-	-	-	-
Total Expenditures	28,497	2,600	2,662	4,186	11,500
Excess (Deficiency) of Revenues over Expenditures	(1,521)	4,221	6,939	2,969	(3,500)
Net Change in Fund Balance	(1,521)	4,221	6,939	2,969	(3,500)
Cash Balance, Jan. 1	24,755	24,956	29,177	36,070	39,040
Add: Receipts	26,976	6,821	9,601	7,155	8,000
Less: Disbursements	(26,775)	(2,600)	(2,708)	(4,185)	(11,500)
Cash Balance, Dec. 31	24,956	29,177	36,070	39,040	35,540
Less: Outstanding Encumbrances	(1,889)	(1,889)	(1,843)	-	-
Unencumbered Fund Balance, Dec. 31	23,067	27,288	34,227	39,040	35,540

Court Computerization

This fund was established by Resolution No. 1539 on November 5, 2001, pursuant to Ohio Revised Code Section 1901.261(A), 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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Fees	6,045	3,625	4,164	3,067	4,200
Grants	68,477	-	-	-	-
Total Revenue	74,522	3,625	4,164	3,067	4,200
Expenditures					
Contractual Services					
Service Contracts	179	179	185	823	3,000
Consultants	-	-	-	1,043	3,500
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	179	179	185	1,866	6,500
Materials and Supplies					
Office Supplies	-	-	211	-	-
General Equipment / Tools	-	-	1,937	-	1,500
Other	-	-	-	-	-
Total Materials and Supplies	-	-	2,148	-	1,500
Capital Outlay					
Capital Equipment	86,800	-	-	-	1,000
Other	-	-	-	-	-
Total Capital Outlay	86,800	-	-	-	1,000
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	86,979	179	2,333	1,866	9,000
Excess (Deficiency) of Revenues over Expenditures	(12,457)	3,446	1,831	1,201	(4,800)
Net Change in Fund Balance	(12,457)	3,446	1,831	1,201	(4,800)
Cash Balance, Jan. 1	43,893	113,090	34,883	36,714	37,915
Add: Receipts	74,522	3,625	4,164	3,067	4,200
Less: Disbursements	(5,325)	(81,832)	(2,333)	(1,866)	(9,000)
Cash Balance, Dec. 31	113,090	34,883	36,714	37,915	33,115
Less: Outstanding Encumbrances	(81,654)	-	-	-	-
Unencumbered Fund Balance, Dec. 31	31,436	34,883	36,714	37,915	33,115

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Fees	6,045	5,661	7,334	5,564	7,000
Grants	28,500	-	-	-	-
Total Revenue	34,545	5,661	7,334	5,564	7,000
Expenditures					
Contractual Services					
Service Contracts	-	-	-	-	-
Consultants	-	-	-	-	1,500
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	1,500
Materials and Supplies					
Office Supplies	-	-	-	-	-
General Equipment / Tools	-	-	-	1,638	2,000
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	1,638	2,000
Capital Outlay					
Capital Equipment	31,060	28,723	-	-	2,000
Other	-	-	-	-	-
Total Capital Outlay	31,060	28,723	-	-	2,000
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	31,060	28,723	-	1,638	5,500
Excess (Deficiency) of Revenues over Expenditures	3,485	(23,062)	7,334	3,926	1,500
Net Change in Fund Balance	3,485	(23,062)	7,334	3,926	1,500
Cash Balance, Jan. 1	37,647	72,192	30,741	38,075	42,002
Add: Receipts	34,545	5,661	7,334	5,564	7,000
Less: Disbursements	-	(47,112)	-	(1,637)	(5,500)
Cash Balance, Dec. 31	72,192	30,741	38,075	42,002	43,502
Less: Outstanding Encumbrances	(31,060)	(12,672)	(12,671)	-	-
Unencumbered Fund Balance, Dec. 31	41,132	18,069	25,404	42,002	43,502

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Motor Vehicle License Fee	4,330	3,924	4,116	4,220	4,000
Gasoline Tax	23,347	23,017	28,182	34,251	35,000
Permissive Tax	4,407	4,979	4,567	7,127	8,000
Other	-	-	-	-	-
Total Revenue	32,084	31,920	36,865	45,598	47,000
Expenditures					
Contractual Services					
Far Hills Traffic Signal Maint.	7,729	8,510	7,505	9,418	9,000
Far Hills Traffic Signal Power	8,901	8,873	9,948	9,062	11,000
Other	-	-	-	-	2,000
Total Contractual Services	16,630	17,383	17,453	18,480	22,000
Materials and Supplies					
Road Salt	-	6,355	9,409	12,000	9,000
Other	-	-	-	-	-
Total Materials and Supplies	-	6,355	9,409	12,000	9,000
Miscellaneous					
Other	-	-	-	-	100
Total Miscellaneous	-	-	-	-	100
Total Expenditures	16,630	23,738	26,862	30,480	31,100
Excess (Deficiency) of Revenues over Expenditures	15,454	8,182	10,003	15,118	15,900
Net Change in Fund Balance	15,454	8,182	10,003	15,118	15,900
Cash Balance, Jan. 1	72,378	86,087	94,269	104,272	119,658
Add: Receipts	32,084	31,920	36,865	45,598	47,000
Less: Disbursements	(18,375)	(23,738)	(26,862)	(30,212)	(31,368)
Cash Balance, Dec. 31	86,087	94,269	104,272	119,658	135,290
Less: Outstanding Encumbrances	(1,207)	-	-	(268)	-
Unencumbered Fund Balance, Dec. 31	84,880	94,269	104,272	119,390	135,290

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Donations	-	-	120	-	-
Interest	1,348	2,681	2,896	924	1,300
Total Revenue	1,348	2,681	3,016	924	1,300
Contractual Services					
Safety Officer Training	1,348	2,274	-	-	2,000
Facility Improvements	-	3,233	27,950	-	-
Other	-	1,134	-	-	-
Total Contractual Services	1,348	6,641	27,950	-	2,000
Capital Outlay					
Equipment	1,405	-	-	-	13,000
Training	652	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	2,057	-	-	-	13,000
Miscellaneous					
Other	-	-	250	753	-
Total Miscellaneous	-	-	250	753	-
Total Expenditures	3,405	6,641	28,200	753	15,000
Excess (Deficiency) of Revenues over Expenditures	(2,057)	(3,960)	(25,184)	171	(13,700)
Net Change in Fund Balance	(2,057)	(3,960)	(25,184)	171	(13,700)
Cash Balance, Jan. 1	246,670	244,613	240,653	215,469	215,640
Add: Receipts	1,348	2,681	3,016	924	1,300
Less: Disbursements	(3,405)	(6,641)	(28,200)	(753)	(15,000)
Cash Balance, Dec. 31	244,613	240,653	215,469	215,640	201,940
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	244,613	240,653	215,469	215,640	201,940

Special Projects

This fund was established by Ordinance No. 3175 on January 5, 1981. It contains funds and gifts over which council has full control. Expenditures may be made from this fund for any purpose designated as a "special project" by the council. Ordinance No. 4016, passed by council on November 12, 1990 provides that "not less than 5% of the annual interest income shall be added to the principal." Ordinance No. 4519, passed by council on September 16, 2002 increased the amount which may be retained in the Special Projects Fund from \$2,000,000 to \$3,000,000 plus interest accruing thereon, and eliminated the stipulation requiring 5% of the annual interest income to be added to the principal.

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Interest	3,801	10,043	8,251	3,556	4,800
Other	-	99,226	99,226	-	-
Total Revenue	3,801	109,269	107,477	3,556	4,800
Expenditures					
Contractual Services					
Consultants	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Miscellaneous					
Old River Parking Lot	-	-	-	-	-
Shafor Park Tennis Courts	-	700,000	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	-	700,000	-	-	-
Total Expenditures	-	700,000	-	-	-
Excess (Deficiency) of Revenues over Expenditures	3,801	(590,731)	107,477	3,556	4,800
Other Financing Sources and Uses:					
Transfers In					
From General Fund	500,000	482,513	-	800,000	475,209
Transfers Out					
To General Fund	-	-	-	-	-
Total Other Financing Sources and Uses	500,000	482,513	-	800,000	475,209
Net Change in Fund Balance	503,801	(108,218)	107,477	803,556	480,009
Cash Balance, Jan. 1	413,618	725,472	632,106	730,552	1,534,108
Add: Receipts	503,801	591,782	107,477	803,556	480,009
Less: Disbursements	(191,947)	(685,148)	(9,031)	-	(14,852)
Cash Balance, Dec. 31	725,472	632,106	730,552	1,534,108	1,999,265
Less: Outstanding Encumbrances	(9,031)	(23,883)	(14,852)	(14,852)	-
Unencumbered Fund Balance, Dec. 31	716,441	608,223	715,700	1,519,256	1,999,265

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
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	-	-	-	-	-

Local Coronavirus Relief

This fund was established by Ordinance No. 4916 on July 20, 2020 to account for the federal monies received from the Coronavirus Aid, Relief, and Economic Security Act, 116 Public Law 136, (the CARES Act) that was signed into law by the President of the United States on March 27, 2020.

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Federal Grants	-	-	-	517,829	-
Interest	-	-	-	122	-
Reimbursements	-	-	-	-	-
Total Revenue	-	-	-	517,951	-
Expenditures					
Personnel Services					
Salaries	-	-	-	332,391	-
Total Personnel Services	-	-	-	332,391	-
Contractual Services					
Other	-	-	-	19,335	-
Total Contractual Services	-	-	-	19,335	-
Materials and Supplies					
Other	-	-	-	8,835	-
Total Materials and Supplies	-	-	-	8,835	-
Capital Outlay					
Other	-	-	-	156,471	-
Total Capital Outlay	-	-	-	156,471	-
Miscellaneous					
Other	-	-	-	919	-
Total Miscellaneous	-	-	-	919	-
Total Expenditures	-	-	-	517,951	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	517,951	-
Less: Disbursements	-	-	-	(481,576)	-
Cash Balance, Dec. 31	-	-	-	36,375	-
Less: Outstanding Encumbrances	-	-	-	(36,375)	-
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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Assessments	101,273	101,921	168,948	129,346	130,000
Other	-	-	-	-	-
Total Revenue	101,273	101,921	168,948	129,346	130,000
Expenditures					
Contractual Services					
Far Hills Tree Illumination	1,981	2,010	2,063	1,962	3,200
DP&L Contract for Street Lighting	123,954	124,229	122,994	126,304	135,000
County Auditor Fees	4,747	4,784	7,953	6,067	7,000
Other	7,483	2,184	10,547	11,748	10,700
Total Contractual Services	138,165	133,207	143,557	146,081	155,900
Capital Outlay					
New Street Light Installations	-	18,000	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	18,000	-	-	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	138,165	151,207	143,557	146,081	155,900
Excess (Deficiency) of Revenues over Expenditures	(36,892)	(49,286)	25,391	(16,735)	(25,900)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	24,830	47,435	-	1,804	15,296
Transfers Out					
To Capital Equipment	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	24,830	47,435	-	1,804	15,296
Net Change in Fund Balance	(12,062)	(1,851)	25,391	(14,931)	(10,604)
Cash Balance, Jan. 1	112,062	102,725	118,000	143,391	128,460
Add: Receipts	126,103	149,356	168,948	131,150	145,296
Less: Disbursements	(135,440)	(134,081)	(143,557)	(146,081)	(173,900)
Cash Balance, Dec. 31	102,725	118,000	143,391	128,460	99,856
Less: Outstanding Encumbrances	(2,725)	(18,000)	(18,000)	(18,000)	-
Unencumbered Fund Balance, Dec. 31	100,000	100,000	125,391	110,460	99,856

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Administrative Reimbursement	-	-	-	-	-
Vision Premium Payments	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
Vision Insurance Admin. Costs	1,678	1,642	1,640	1,662	2,000
Other	-	-	-	-	-
Total Contractual Services	1,678	1,642	1,640	1,662	2,000
Materials and Supplies					
Office Supplies	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	-
Miscellaneous					
Vision Claims - Safety Officers	3,530	849	2,153	1,557	5,000
Vision Claims - Administration	4,677	3,794	2,873	5,021	7,500
Vision Claims - Service Workers	2,125	2,622	1,084	2,242	3,000
Total Miscellaneous	10,332	7,265	6,110	8,820	15,500
Total Expenditures	12,010	8,907	7,750	10,482	17,500
Excess (Deficiency) of Revenues over Expenditures	(12,010)	(8,907)	(7,750)	(10,482)	(17,500)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	12,010	8,907	7,750	10,482	17,500
Transfers Out					
To General Fund	-	-	-	-	-
Total Other Financing Sources and Uses	12,010	8,907	7,750	10,482	17,500
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	25,000	25,000	25,000	25,000	25,000
Add: Receipts	12,010	8,907	7,750	10,482	17,500
Less: Disbursements	(12,010)	(8,907)	(7,750)	(10,482)	(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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Security Deposit	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
Inspection and Title Search	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	-	-
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

Contractor's Permit Fee

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

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Permits	1,500	1,505	1,400	1,200	2,000
Total Revenue	1,500	1,505	1,400	1,200	2,000
Expenditures					
Miscellaneous					
Prepaid Permits	1,500	1,505	1,400	1,200	2,000
Other	-	-	-	-	-
Total Miscellaneous	1,500	1,505	1,400	1,200	2,000
Total Expenditures	1,500	1,505	1,400	1,200	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	1,505	1,400	1,200	2,000
Less: Disbursements	(1,500)	(1,505)	(1,400)	(1,200)	(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 fund is in place to separately account for those expenses.

Refuse Operating

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, and collection and disposal of green waste.

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Annual Disposal Fees	1,193,068	1,190,656	1,306,720	1,326,163	1,300,000
Dumpster Disposal Fees	3,396	3,814	4,833	3,866	5,000
Dumpster Use Fees	8,000	7,164	10,281	9,000	9,000
Special Assessments	28,874	27,473	22,200	26,751	30,000
Other	21,795	8,469	23,961	84,451	8,600
Total Revenue	1,255,133	1,237,576	1,367,995	1,450,231	1,352,600
Expenditures					
Personnel Services					
Salaries	649,908	643,612	626,341	626,340	667,700
Retirement	81,580	81,982	79,494	80,055	91,990
Workers Compensation	16,047	12,247	9,414	9,812	9,860
Health Insurance	153,120	178,675	165,740	175,237	222,065
Medicare	8,820	8,849	8,682	9,015	9,685
Other	8,487	8,807	15,663	30,246	17,255
Total Personnel Services	917,962	934,172	905,334	930,705	1,018,555
Contractual Services					
Landfill Contract	12,575	8,158	8,230	6,857	12,000
County Tipping Fee	137,226	131,751	134,117	147,273	145,000
Recycling Program	13,705	12,209	13,000	16,000	22,000
Leaf Disposal	20,800	26,750	10,458	13,000	29,000
Other	7,461	7,340	16,603	13,557	23,150
Total Contractual Services	191,767	186,208	182,408	196,687	231,150
Materials and Supplies					
Office Supplies	743	122	706	602	1,200
General Equipment / Tools	3,054	2,837	3,329	2,188	5,000
Uniforms	9,522	4,317	3,147	11,829	7,000
Other	-	-	-	-	-
Total Materials and Supplies	13,319	7,276	7,182	14,619	13,200
Miscellaneous					
Reserve for Damages	140	320	-	-	1,000
Other	338	490	826	496	1,000
Total Miscellaneous	478	810	826	496	2,000
Total Expenditures	1,123,526	1,128,466	1,095,750	1,142,507	1,264,905
Excess (Deficiency) of Revenues over Expenditures	131,607	109,110	272,245	307,724	87,695

Refuse Operating

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Other Financing Sources and Uses:					
Transfers Out					
To Capital Equipment	-	-	(39,926)	(320,000)	(100,000)
To Service Center	(47,286)	(41,369)	(47,675)	(47,869)	(53,839)
To Motor Pool	(59,072)	(49,334)	(59,700)	(53,057)	(63,840)
Total Other Financing Sources and Uses	(106,358)	(90,703)	(147,301)	(420,926)	(217,679)
Net Change in Fund Balance	25,249	18,407	124,944	(113,202)	(129,984)
Cash Balance, Jan. 1	506,457	526,977	541,537	668,237	551,681
Add: Receipts	1,255,133	1,237,576	1,367,995	1,450,231	1,352,600
Less: Disbursements	(1,234,613)	(1,223,016)	(1,241,295)	(1,566,787)	(1,472,289)
Cash Balance, Dec. 31	526,977	541,537	668,237	551,681	431,992
Less: Outstanding Encumbrances	(3,093)	(6,837)	(8,274)	(4,705)	(15,000)
Unencumbered Fund Balance, Dec. 31	523,884	534,700	659,963	546,976	416,992

Refuse Equipment Replacement

The primary function of this fund is to account for the replacement of refuse capital equipment. All refuse capital equipment will be purchased by this fund.

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Miscellaneous	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Refuse Equipment	-	-	-	40,000	35,000
Refuse Vehicles	-	-	-	245,687	-
Other	-	-	-	-	-
Total Capital Equipment	-	-	-	285,687	35,000
Total Expenditures	-	-	-	285,687	35,000
Excess (Deficiency) of Revenues over Expenditures	-	-	-	(285,687)	(35,000)
Other Financing Sources and Uses:					
Transfers In					
From Refuse Fund	-	-	-	320,000	100,000
Transfers Out					
To Refuse Fund	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	320,000	100,000
Net Change in Fund Balance	-	-	-	34,313	65,000
	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Cash Balance, Jan. 1	-	-	-	-	320,000
Add: Receipts	-	-	-	320,000	100,000
Less: Disbursements	-	-	-	-	(320,687)
Cash Balance, Dec. 31	-	-	-	320,000	99,313
Less: Outstanding Encumbrances	-	-	-	(285,687)	-
Unencumbered Fund Balance, Dec. 31	-	-	-	34,313	99,313

Enterprise Funds

Enterprise Funds operate as independent functions. All costs in providing water, sanitary 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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Water Service Charges	966,715	1,145,511	1,174,261	1,190,648	1,140,000
Interest	5,013	12,529	15,982	5,391	7,200
Miscellaneous	30,715	35,661	39,398	72,126	29,500
Total Revenue	1,002,443	1,193,701	1,229,641	1,268,165	1,176,700
Expenditures					
Personnel Services					
Salaries	357,960	339,516	345,292	375,160	379,110
Retirement	44,061	42,645	43,696	47,584	48,945
Workers Compensation	10,172	7,896	4,018	3,727	4,210
Health Insurance	64,597	68,146	78,055	76,766	88,225
Medicare	4,507	4,549	4,665	5,198	5,500
Other	17,555	4,544	11,060	5,042	5,070
Total Personnel Services	498,852	467,296	486,786	513,477	531,060
Contractual Services					
Utilities	90,218	89,682	101,780	93,138	110,400
Dayton Water Purchase	15,504	14,589	19,083	13,416	15,000
County Water Purchase	860	4,704	4,955	5,395	6,500
Consultants	7,510	7,484	2,611	19,782	28,500
Other	150,960	157,038	138,114	161,281	176,744
Total Contractual Services	265,052	273,497	266,543	293,012	337,144
Materials and Supplies					
Office Supplies	1,125	284	1,306	961	2,100
Chemicals / Softening Salt	97,775	123,822	133,240	155,851	150,000
General Equipment / Tools	4,088	4,983	11,356	7,380	10,500
Monitor & Control Equipment	-	-	-	922	2,000
Other	40,482	5,759	9,782	12,930	22,500
Total Materials and Supplies	143,470	134,848	155,684	178,044	187,100
Miscellaneous					
Other	-	3,307	241	23	7,300
Total Miscellaneous	-	3,307	241	23	7,300
Total Expenditures	907,374	878,948	909,254	984,556	1,062,604
Excess (Deficiency) of Revenues over Expenditures	95,069	314,753	320,387	283,609	114,096

Water Operating

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Other Financing Sources and Uses:					
Transfers In					
From Water Equip. / Imp. Fund	-	-	-	-	-
Transfers Out					
To Water Equip. / Imp. Fund	(100,000)	(200,000)	(250,000)	(60,000)	(100,000)
To Service Center Fund	(42,134)	(23,372)	(40,336)	(42,660)	(47,976)
To Motor Pool	(27,984)	(36,866)	(28,280)	(25,130)	(30,240)
Total Other Financing Sources and Uses	(170,118)	(260,238)	(318,616)	(127,790)	(178,216)
Net Change in Fund Balance	(75,049)	54,515	1,771	155,819	(64,120)
Cash Balance, Jan. 1	950,215	893,737	967,491	944,350	1,112,969
Add: Receipts	1,002,443	1,193,701	1,229,641	1,268,165	1,176,700
Less: Disbursements	(1,058,921)	(1,119,947)	(1,252,782)	(1,099,546)	(1,243,045)
Cash Balance, Dec. 31	893,737	967,491	944,350	1,112,969	1,046,624
Less: Outstanding Encumbrances	(26,259)	(46,963)	(10,645)	(27,225)	(25,000)
Unencumbered Fund Balance, Dec. 31	867,478	920,528	933,705	1,085,744	1,021,624

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Miscellaneous	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Water Vehicles	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Equipment	-	-	-	-	-
Capital Projects					
Ion Exchange Media Replacement	102,037	-	127,250	-	-
Plant #1 Roof Replacement	10,985	-	-	-	-
Meter Replacement - Springhouse	-	-	56,831	-	-
Vehicles	-	-	29,919	-	-
Water Valve Replacement Project	14,508	12,095	8,000	-	-
Water Meter AMR System	-	-	-	-	35,000
Water System Repairs	29,110	-	18,577	89,252	-
Total Capital Projects	156,640	12,095	240,577	89,252	35,000
Total Expenditures	156,640	12,095	240,577	89,252	35,000
Excess (Deficiency) of Revenues over Expenditures	(156,640)	(12,095)	(240,577)	(89,252)	(35,000)
Other Financing Sources and Uses:					
Transfers In					
From Waterworks Fund	100,000	200,000	250,000	60,000	100,000
Other	-	-	-	-	-
Total Other Financing Sources and Uses	100,000	200,000	250,000	60,000	100,000
Net Change in Fund Balance	(56,640)	187,905	9,423	(29,252)	65,000
	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Cash Balance, Jan. 1	145,568	88,928	276,833	312,833	322,362
Add: Receipts	100,000	200,000	250,000	60,000	100,000
Less: Disbursements	(156,640)	(12,095)	(214,000)	(50,471)	(94,420)
Cash Balance, Dec. 31	88,928	276,833	312,833	322,362	327,942
Less: Outstanding Encumbrances	-	-	(26,577)	(59,420)	-
Unencumbered Fund Balance, Dec. 31	88,928	276,833	286,256	262,942	327,942

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Sewer Service Charges	1,097,483	1,774,124	1,830,723	1,893,731	1,820,000
Interest	5,763	13,912	20,982	8,447	11,500
Other	40,013	33,751	34,535	60,702	35,700
Total Revenue	1,143,259	1,821,787	1,886,240	1,962,880	1,867,200
Expenditures					
Personnel Services					
Salaries	241,815	212,485	211,167	226,480	247,555
Retirement	30,030	26,746	26,589	28,527	32,945
Workers Compensation	6,397	5,546	2,068	1,695	2,160
Health Insurance	51,101	51,893	56,026	53,858	65,325
Medicare	2,840	2,727	2,761	3,071	3,590
Other	15,896	2,876	9,009	2,889	3,425
Total Personnel Services	348,079	302,273	307,620	316,520	355,000
Contractual Services					
Sewer Charges - Dayton	399,166	399,495	400,000	400,000	430,000
Sewer Charges - Moraine	10,000	9,939	541,847	645,000	675,000
Sewer Charges - Carrmonte	60,000	143,866	30,059	-	-
Sewer Charges - Beavercreek	474,605	544,881	133,093	-	-
Sewer Line Maintenance	9,769	6,227	6,866	5,870	10,000
Other	21,561	22,101	20,920	25,322	35,900
Total Contractual Services	975,101	1,126,509	1,132,785	1,076,192	1,150,900
Materials and Supplies					
Office Supplies	1,125	284	1,113	941	2,300
General Equipment / Tools	1,183	3,975	8,651	13,073	6,400
Other	2,198	762	-	1,866	2,750
Total Materials and Supplies	4,506	5,021	9,764	15,880	11,450
Miscellaneous					
Other	4,511	-	642	-	4,250
Total Miscellaneous	4,511	-	642	-	4,250
Total Expenditures	1,332,197	1,433,803	1,450,811	1,408,592	1,521,600
Excess (Deficiency) of Revenues over Expenditures	(188,938)	387,984	435,429	554,288	345,600

Sanitary Sewer Operating

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Other Financing Sources and Uses:					
Transfers Out					
To Sewer Equip. / Imp. Fund	(100,000)	(100,000)	(200,000)	(200,000)	(100,000)
To Service Center Fund	(26,686)	(23,347)	(25,541)	(27,014)	(30,384)
To Motor Pool	(6,218)	(5,193)	(6,284)	(5,584)	(6,720)
Payment of Borrowed Funds					
Hatcher's Plat	-	-	-	-	-
Total Other Financing Sources and Uses	(132,904)	(128,540)	(231,825)	(232,598)	(137,104)
Net Change in Fund Balance	(321,842)	259,444	203,604	321,690	208,496
Cash Balance, Jan. 1	1,070,865	807,808	1,074,885	1,339,932	1,610,697
Add: Receipts	1,143,259	1,821,787	1,886,240	1,962,880	1,867,200
Less: Disbursements	(1,406,316)	(1,554,710)	(1,621,193)	(1,692,115)	(1,629,377)
Cash Balance, Dec. 31	807,808	1,074,885	1,339,932	1,610,697	1,848,520
Less: Outstanding Encumbrances	(302,659)	(293,521)	(319,518)	(270,673)	(300,000)
Unencumbered Fund Balance, Dec. 31	505,149	781,364	1,020,414	1,340,024	1,548,520

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Reimbursements	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Sewer Vehicles	-	-	-	380,000	150,000
Total Capital Equipment	-	-	-	380,000	150,000
Capital Projects					
Water Meter AMR System	-	-	-	-	35,000
Sewer Repair	80,000	50,000	-	-	50,000
Total Capital Projects	80,000	50,000	-	-	85,000
Total Expenditures	80,000	50,000	-	380,000	235,000
Excess (Deficiency) of Revenues over Expenditures	(80,000)	(50,000)	-	(380,000)	(235,000)
Other Financing Sources and Uses:					
Transfers In					
From Sewer Disposal Fund	100,000	100,000	200,000	200,000	100,000
Transfers Out					
To Sewer Disposal Fund	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	100,000	100,000	200,000	200,000	100,000
Net Change in Fund Balance	20,000	50,000	200,000	(180,000)	(135,000)
Cash Balance, Jan. 1	208,957	229,067	329,067	529,067	349,067
Add: Receipts	100,000	100,000	200,000	200,000	100,000
Less: Disbursements	(79,890)	-	-	(380,000)	(235,000)
Cash Balance, Dec. 31	229,067	329,067	529,067	349,067	214,067
Less: Outstanding Encumbrances	(110)	-	-	-	-
Unencumbered Fund Balance, Dec. 31	228,957	329,067	529,067	349,067	214,067

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 dated November 5, 2012.

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Stormwater Charges	316,320	319,828	318,724	448,606	458,435
Interest	-	-	3,764	1,535	2,100
Other	8,515	6,368	8,840	25,422	6,600
Total Revenue	324,835	326,196	331,328	475,563	467,135
Expenditures					
Personnel Services					
Salaries	143,828	139,367	165,343	174,240	183,915
Retirement	17,520	17,892	20,373	21,262	25,225
Workers Compensation	3,455	3,796	2,324	1,992	2,430
Health Insurance	25,800	26,634	35,116	32,222	39,500
Medicare	1,883	1,884	2,199	2,447	2,670
Other	1,551	1,569	1,790	1,735	1,915
Total Personnel Services	194,037	191,142	227,145	233,898	255,655
Contractual Services					
Service Contracts	3,854	3,610	4,680	4,914	6,000
Landfill Contract	21,374	29,925	21,395	32,795	30,000
Storm Sewer Maintenance	219	219	219	219	11,000
Other	3,298	20,762	3,091	3,732	10,200
Total Contractual Services	28,745	54,516	29,385	41,660	57,200
Materials and Supplies					
Office Supplies	418	122	706	590	1,000
General Equipment / Tools	6,369	-	247	47	750
Curb and Catch Basin Repair	5,718	12,602	3,727	11,038	40,000
Other	1,681	835	640	1,829	2,000
Total Materials and Supplies	14,186	13,559	5,320	13,504	43,750
Miscellaneous					
Other	500	200	-	-	3,025
Total Miscellaneous	500	200	-	-	3,025
Total Expenditures	237,468	259,417	261,850	289,062	359,630
Excess (Deficiency) of Revenues over Expenditures	87,367	66,779	69,478	186,501	107,505

Stormwater Operating

	Actual 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Other Financing Sources and Uses:					
Transfers / Advances Out					
To Stormwater Equip. / Imp. Fund	-	(200,000)	-	(20,000)	(100,000)
To Service Center Fund	(14,629)	(12,800)	(14,005)	(14,813)	(16,658)
To Motor Pool	(6,218)	(5,193)	(6,284)	(5,584)	(6,720)
Total Other Financing Sources and Uses	(20,847)	(217,993)	(20,289)	(40,397)	(123,378)
Net Change in Fund Balance	66,520	(151,214)	49,189	146,104	(15,873)
Cash Balance, Jan. 1	217,800	272,842	121,823	171,680	318,462
Add: Receipts	324,835	326,196	331,328	475,563	467,135
Less: Disbursements	(269,793)	(477,215)	(281,471)	(328,781)	(488,813)
Cash Balance, Dec. 31	272,842	121,823	171,680	318,462	296,784
Less: Outstanding Encumbrances	-	(1,645)	(3,375)	(5,805)	-
Unencumbered Fund Balance, Dec. 31	272,842	120,178	168,305	312,657	296,784

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 2017 (\$)	Actual 2018 (\$)	Actual 2019 (\$)	Actual 2020 (\$)	Budget 2021 (\$)
Revenue					
Reimbursements	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Stormwater Vehicles	-	12,504	-	-	-
Total Capital Equipment	-	12,504	-	-	-
Capital Projects					
Storm Sewer Repair	-	37,500	-	90,606	70,000
Contingency	-	-	-	-	-
Total Capital Projects	-	37,500	-	90,606	70,000
Total Expenditures	-	50,004	-	90,606	70,000
Excess (Deficiency) of Revenues over Expenditures	-	(50,004)	-	(90,606)	(70,000)
Other Financing Sources and Uses:					
Transfers In					
From Stormwater Fund	-	200,000	-	20,000	100,000
Transfers Out					
To Stormwater Fund	-	-	-	-	-
Total Other Financing Sources and Uses	-	200,000	-	20,000	100,000
Net Change in Fund Balance	-	149,996	-	(70,606)	30,000
Cash Balance, Jan. 1	-	-	149,996	149,996	87,896
Add: Receipts	-	200,000	-	20,000	100,000
Less: Disbursements	-	(50,004)	-	(82,100)	(78,506)
Cash Balance, Dec. 31	-	149,996	149,996	87,896	109,390
Less: Outstanding Encumbrances	-	-	-	(8,506)	-
Unencumbered Fund Balance, Dec. 31	-	149,996	149,996	79,390	109,390

City of Oakwood

2021

Capital Improvement Program

2021 Capital Improvement Program Summary

Improvement Type	2021	2022	2023	2024	2025	2026	2027	2028	2029 and beyond	Total
General City Services:										
Capital Equipment	303,000	262,100	854,000	154,000	288,000	218,000	265,000	193,000	476,000	3,013,100
Facilities Improvements	182,000	485,500	135,000	142,500	30,000	100,000	33,000	20,000	285,000	1,413,000
Fleet Management	78,000	170,000	446,000	380,200	574,000	393,500	245,300	20,000	571,500	2,878,500
Infrastructure Improvements	309,000	843,000	1,105,000	945,000	4,025,000	725,000	730,000	725,000	1,570,000	10,977,000
Total General City Services	872,000	1,760,600	2,540,000	1,621,700	4,917,000	1,436,500	1,273,300	958,000	2,902,500	18,281,600
Refuse Equip. / Fleet	35,000	430,000	190,000	-	418,000	-	110,000	146,000	580,000	1,909,000
Water Equip. / Imp.	35,000	50,000	245,000	1,042,000	150,000	30,000	70,000	60,000	1,287,000	2,969,000
Sanitary Sewer Equip. / Imp.	235,000	150,000	50,000	170,000	50,000	50,000	50,000	90,000	450,000	1,295,000
Stormwater Equip. / Imp.	70,000	75,000	-	-	250,000	-	-	-	50,000	445,000

Capital Equipment

ID #	Description	2021	2022	2023	2024	2025	2026	2027	2028	2029 and beyond	Total
ADMINISTRATION / COURT											
•	Computer Equipment	40,000	40,000	60,000	40,000	40,000	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	-	-	-	-	-	-	-	30,000	-	30,000
•	Financial Software	-	-	-	-	-	100,000	-	-	-	100,000
•	HP Laser Printer	-	7,000	-	-	-	-	-	-	7,000	14,000
•	Electric Vehicle Charging Station	24,000	-	-	-	-	-	-	10,000	-	34,000
•	Security Badge System	-	-	-	-	-	-	-	10,000	-	10,000
•	Street Banner Replacement	15,000	-	15,000	-	15,000	-	15,000	-	15,000	75,000
TOTAL ADMINISTRATION		79,000	47,000	75,000	55,000	55,000	140,000	175,000	90,000	62,000	778,000
PUBLIC SAFETY											
•	Air Cylinder Filling System	-	-	20,000	-	-	-	-	-	-	20,000
•	Automatic External Defib. (x 2)	-	-	-	7,000	-	-	-	-	-	7,000
•	Cameras - In-Car and Body Worn	120,000	-	-	15,000	-	-	-	-	-	135,000
•	Copy Machine	-	-	-	15,000	-	-	-	-	-	15,000
•	Extraction and Stabilization Tools	-	-	-	-	-	-	-	-	50,000	50,000
•	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
•	Motorola ASTRO 25 Software Update	45,000	-	-	-	-	-	-	-	-	45,000
•	Soft Body Armor Replacement	20,000	-	-	-	-	20,000	-	-	-	40,000
•	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		185,000	30,000	37,000	37,000	40,000	50,000	-	47,000	50,000	476,000
BEAUTIFICATION											
•	S-43 Toro STX-38 Stump Grinder	-	-	-	-	-	-	-	-	25,000	25,000
•	S-43T Trailer for Stump Grinder	-	-	-	-	-	-	-	-	5,000	5,000
•	S-44 2016 John Deere Mower	-	15,000	-	-	-	-	-	-	15,000	30,000
•	S-46 2019 John Deere Z960M	-	-	-	-	-	-	-	-	15,000	15,000
•	S-50 2015 John Deere Utility Vehicle	-	-	-	-	15,000	-	-	-	-	15,000
•	S-98T 1997 Trailer, 18.5' (for mowers)	-	-	6,000	-	-	-	-	-	-	6,000
TOTAL BEAUTIFICATION		-	15,000	6,000	-	15,000	-	-	-	60,000	66,000

Capital Equipment

ID #	Description	2021	2022	2023	2024	2025	2026	2027	2028	2029 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	2019 Amida Arrow Board	-	-	-	-	-	-	-	-	5,000	5,000
● S-40	2019 Amida Arrow Board	-	-	-	-	-	-	-	-	5,000	5,000
● S-49	2005 Toro Utility Vehicle	-	-	-	-	20,000	-	-	-	-	20,000
● 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 Cronkhite Trailer, 2400 EWA, 18' (for Bobcat) Pre Wet De-icing System	-	-	-	-	-	-	-	-	6,000	6,000
● S-82S	1994 Henderson V-Box Salt Spreader	-	20,000	-	-	-	-	-	-	-	20,000
● S-86S	2003 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		-	70,000	60,000	18,000	117,000	8,000	20,000	6,000	86,000	385,000

Capital Equipment

ID #	Description	2021	2022	2023	2024	2025	2026	2027	2028	2029 and beyond	Total
LEISURE SERVICES											
• S-38	2001 Kubota Tractor, L4310	-	-	17,500	-	-	-	-	-	-	17,500
• S-45	2011 John Deere Z950A Mower	15,000	-	-	-	-	-	-	15,000	-	30,000
• S-47	2018 Zero Turn Mower	-	-	-	-	-	-	-	15,000	-	15,000
• S-48	2017 John Deere 825E Gator	-	-	-	-	-	-	-	12,000	-	12,000
• S-51	John Deere XUV625i	-	-	18,000	-	-	-	-	-	18,000	36,000
•	Adaptive Motion Trainer	-	-	5,500	-	-	-	-	-	5,500	11,000
•	Automatic Pool Cleaner	6,000	-	-	-	6,000	-	-	-	-	12,000
•	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	10,000
•	Oblique Torso Machine	-	-	-	-	5,000	-	-	-	-	5,000
•	Old River Water Reel & 300' Mill Hose	-	-	-	-	-	-	15,000	-	-	15,000
•	Orchardly Park Swingset	-	-	-	-	-	5,000	-	-	-	5,000
•	Pool Diving Board Replacements	-	-	-	8,000	-	-	-	-	-	8,000
•	Pool Filter Replacement	-	10,000	-	-	-	-	-	-	-	10,000
•	Pool Furniture	-	8,000	-	-	-	-	-	8,000	-	16,000
•	Pool Heaters	-	18,000	-	-	-	-	-	-	18,000	36,000
•	Pool Pump - Main Pool	-	8,100	-	-	-	-	15,000	-	-	23,100
•	Power Seeder - Old River	-	8,000	-	-	-	-	-	-	-	8,000
•	Shafor Park Signage	8,000	-	-	-	-	-	-	-	-	8,000
•	Shafor Park Playground Equipment	-	-	400,000	-	-	-	-	-	-	400,000
•	Recumbent & Upright Exercise Bicycles	-	5,500	-	-	-	-	-	-	5,500	11,000
•	Recreation / Membership Software	-	-	-	-	-	-	-	-	-	-
•	Shafor Park Play Structure	-	-	215,000	-	-	-	-	-	-	215,000
•	Snow Plow & Spreader Attachment	-	-	-	-	-	-	-	-	8,500	8,500
•	Stair climber	5,000	-	-	-	-	-	-	-	5,000	10,000
•	Treadmill	-	-	-	6,000	-	-	-	-	6,000	12,000
•	Treadmill	-	6,000	-	-	-	-	-	-	6,000	12,000
•	Water Slide - Pool	-	-	15,000	-	-	-	-	-	-	15,000
TOTAL LEISURE SERVICES		39,000	70,100	676,000	29,000	11,000	5,000	30,000	50,000	89,000	999,100

Capital Equipment

ID #	Description	2021	2022	2023	2024	2025	2026	2027	2028	2029 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	60,000
•	S-27 1989 Allis-Chalmers Fork Lift, ACE 30	-	-	-	-	40,000	-	-	-	-	40,000
•	S-28 Crown Forklift	-	-	-	-	-	-	-	-	25,000	25,000
•	Copy Machine	-	-	-	15,000	-	-	-	-	-	15,000
•	Gate & Access System	-	-	-	-	-	15,000	-	-	-	15,000
•	Public Works Radio System	-	-	-	-	-	-	-	-	15,000	15,000
•	Welder	-	-	-	-	-	-	-	-	9,000	9,000
TOTAL PUBLIC WORKS		-	30,000	-	15,000	50,000	15,000	40,000	-	129,000	279,000
TOTAL CAPITAL EQUIPMENT		303,000	262,100	854,000	154,000	288,000	218,000	265,000	193,000	476,000	2,983,100

Facilities Improvements

ID #	Description	2021	2022	2023	2024	2025	2026	2027	2028	2029 and beyond	Total
ADMINISTRATION											
•	City Parking Lots - Seal and Stripe	-	7,500	-	12,500	-	-	-	20,000	-	40,000
•	Carpet Replacement Council Chambers	-	10,000	-	-	-	-	-	-	-	10,000
•	Wonderly Ave. Apartments Demolition	-	40,000	-	-	-	-	-	-	-	40,000
•	1313 Far Hills Ave. Demolition	-	30,000	-	-	-	-	-	-	-	30,000
•	Chiller Replacement City Building	-	-	-	-	-	-	-	-	105,000	105,000
TOTAL ADMINISTRATION		-	87,500	-	12,500	-	-	-	20,000	105,000	225,000
SAFETY											
•	Safety Dept. Living Quarters Flooring Replacement	-	-	-	-	-	-	-	-	40,000	40,000
•	Safety Dept. Flooring-Hallway, Dispatch and Training	-	12,000	-	-	-	-	-	-	-	12,000
TOTAL SAFETY		-	12,000	-	-	-	-	-	-	40,000	52,000
LEISURE SERVICES											
•	OCC - Cabinets & Countertops - Teen Center	-	-	6,000	-	-	-	-	-	-	6,000
•	OCC - Carpet Replacement Lower Level & Greatroom	-	-	20,000	-	-	-	-	-	-	20,000
•	Floor - OCC Health Center	-	-	12,000	-	-	-	-	-	-	12,000
•	Floor - OCC Great Room	-	-	22,000	-	-	-	-	-	-	22,000
•	OCC Door Accessibility	-	-	-	-	-	-	-	-	20,000	20,000
•	Furnace - Smith Gardens	-	-	-	-	-	-	-	-	8,000	8,000
•	Gardner Pool - Arbor Replacement	-	-	-	-	-	-	-	-	20,000	20,000
•	Gardner Pool - Diving Board Platform	-	34,000	-	-	-	-	-	-	-	34,000
•	Gardner Pool - Dri-Deck Pool	-	8,000	-	-	-	-	-	-	-	8,000
•	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
•	Gardner Pool - Pool Deck Replacement	-	220,000	-	-	-	-	-	-	-	220,000
•	Gardner Pool - Caulk Main Pool	-	-	-	-	-	-	-	-	7,000	7,000
•	Heating System - OCC	-	-	75,000	-	-	-	-	-	-	75,000
•	Orchardly Park Shelter	-	-	-	65,000	-	-	-	-	-	65,000
•	Shafor Park Shelter	-	-	-	65,000	-	-	-	-	-	65,000
•	Wallpaper / Paint OCC Great Room / Hallway	7,000	-	-	-	-	-	-	-	-	7,000
TOTAL LEISURE SERVICES		7,000	286,000	135,000	130,000	-	-	33,000	-	55,000	646,000

Facilities Improvements

ID #	Description	2021	2022	2023	2024	2025	2026	2027	2028	2029 and beyond	Total
PUBLIC WORKS											
•	Foell Center - Carpet Replacement	-	-	-	-	-	-	-	-	25,000	25,000
•	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 Center - Storage Building	175,000	-	-	-	-	-	-	-	-	175,000
•	Foell Fuel Station	-	-	-	-	-	-	-	-	25,000	25,000
•	Recycling Center Improvements	-	100,000	-	-	-	-	-	-	-	100,000
TOTAL PUBLIC WORKS		175,000	100,000	-	-	30,000	100,000	-	-	85,000	490,000
TOTAL FACILITIES IMPROVEMENTS		182,000	485,500	135,000	142,500	30,000	100,000	33,000	20,000	285,000	1,413,000

Fleet Management

ID #	Description	2021	2022	2023	2024	2025	2026	2027	2028	2029 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	-	54,000	-	-	-	-	-	-	64,000	118,000
• 20	2020 Ford Explorer	-	-	-	-	-	-	60,300	-	-	60,300
• 30	2018 Ford Explorer	-	-	-	-	57,000	-	-	-	-	57,000
• 35	2018 Ford Fusion	-	-	-	-	-	-	-	20,000	-	20,000
• 40	2015 Ford Taurus Interceptor	-	54,000	-	-	-	-	-	-	64,000	118,000
• 45	2019 Ford Explorer	-	-	-	-	-	-	-	-	32,000	32,000
• 50	2020 Ford Explorer	-	-	-	-	-	58,500	-	-	-	58,500
• 55	2020 Ford Explorer	-	-	-	-	-	-	-	-	58,500	58,500
• 70	2018 Ford Explorer	-	-	-	-	57,000	-	-	-	-	57,000
• 75	2008 Dodge Dakota	-	32,000	-	-	-	-	-	-	-	32,000
• 80	2017 Ford Explorer Interceptor	-	-	-	55,200	-	-	-	-	-	55,200
• 85	2008 Ford Explorer	-	-	-	-	-	-	-	-	32,000	32,000
• 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		-	140,000	250,000	355,200	364,000	358,500	60,300	20,000	250,500	1,798,500
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	43,000	-	-	-	-	-	-	-	-	43,000
• S-70	2004 Ford Pickup, F-150	-	-	25,000	-	-	-	-	-	-	25,000
• S-98	2014 Ford F150	-	-	-	-	-	-	-	-	25,000	25,000
TOTAL BEAUTIFICATION		43,000	-	40,000	-	-	-	35,000	-	25,000	143,000

Fleet Management

ID #	Description	2021	2022	2023	2024	2025	2026	2027	2028	2029 and beyond	Total
STREET MAINTENANCE & REPAIR											
● S-55	2008 F550 Truck w/ Bucket	-	-	-	-	-	-	150,000	-	-	150,000
● S-56	2020 Ford F-550 Truck w/ Bucket	-	-	-	-	-	-	-	-	120,000	120,000
● S-69	2005 Chevy Silverado K1500	35,000	-	-	-	-	-	-	-	-	35,000
● 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	2020 Ford F550 Dump/Maint. Truck	-	-	-	-	-	-	-	-	100,000	100,000
TOTAL STREET MAINTENANCE & REPAIR		35,000	-	120,000	-	150,000	-	150,000	-	256,000	711,000
LEISURE SERVICES											
● A-7	2019 Ford Escape	-	-	-	-	-	-	-	-	25,000	25,000
● S-42	2015 Ford F150	-	-	-	-	-	-	-	-	15,000	15,000
● S-71	2008 Ford Pickup. F250	-	30,000	-	-	-	-	-	-	-	30,000
TOTAL LEISURE SERVICES		-	30,000	-	-	-	-	-	-	40,000	70,000
HEALTH											
● A-8	2008 Ford Escape	-	-	-	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	-	40,000	-	-	-	-	76,000
TOTAL FLEET MANAGEMENT		78,000	170,000	446,000	380,200	574,000	393,500	245,300	20,000	571,500	2,878,500

Infrastructure Improvements

ID #	Description	2021	2022	2023	2024	2025	2026	2027	2028	2029 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	-	25,000	-	-	-	-	-	-	-	25,000
•	Park Avenue Streetscape Improvements	-	-	20,000	-	-	-	-	-	-	20,000
TOTAL BEAUTIFICATION		-	75,000	20,000	-	-	-	-	-	15,000	110,000
STREET MAINTENANCE & REPAIR											
•	Asphalt Street Program	200,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	3,800,000
•	Concrete Street Program	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	800,000
•	Far Hills Catch Basin and Manhole Repairs	-	-	80,000	-	-	-	-	-	-	80,000
•	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		200,000	570,000	630,000	770,000	3,850,000	550,000	550,000	550,000	1,325,000	8,995,000

*Far Hills Avenue Resurfacing is a federally funded project with 80% of the \$1.1M total cost (\$880,000) to be paid through the Ohio Department of Transportation, and 20% (\$220,000) to be paid by the city of Oakwood.

Infrastructure Improvements

ID #	Description	2021	2022	2023	2024	2025	2026	2027	2028	2029 and beyond	Total
LEISURE SERVICES											
•	Orchardly Park Basketball Court	-	5,000	-	-	-	-	5,000	-	5,000	15,000
•	Orchardly Park - Fence	-	18,000	-	-	-	-	-	-	20,000	38,000
•	Orchardly Park-Playground Surface	55,000	-	-	-	-	-	-	-	-	55,000
•	Orchardly Park Splash Pad Vault	38,000	-	-	-	-	-	-	-	-	38,000
•	Orchardly Park - Tennis Courts Repair	16,000	-	-	-	-	-	-	-	-	16,000
•	ORSC Under Ground Irrigation System	-	-	100,000	-	-	-	-	-	-	100,000
•	ORSC Parking Lot Seal / Stripe	-	-	15,000	-	-	-	-	-	15,000	30,000
•	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		109,000	23,000	280,000	-	-	-	5,000	-	55,000	472,000
SIDEWALK, CURB & APRON											
•	Program	-	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	1,400,000
TOTAL SIDEWALK, CURB & APRON		-	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	1,400,000
TOTAL INFRASTRUCTURE IMPROVEMENTS		309,000	843,000	1,105,000	945,000	4,025,000	725,000	730,000	725,000	1,570,000	10,977,000

Refuse Equipment / Fleet

ID #	Description	2021	2022	2023	2024	2025	2026	2027	2028	2029 and beyond	Total
REFUSE EQUIPMENT											
● 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	2002 Kramer Allrad Loader, 420	-	90,000	-	-	-	-	90,000	-	-	180,000
● S-91	2016 Case 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
● S-06	2019 Intimidator	-	-	-	-	-	-	-	-	20,000	20,000
● S-07	2004 Cushman, 3 Wheel	-	-	-	-	-	-	-	-	20,000	20,000
● S-08	2002 Cushman, 3 Wheel	-	20,000	-	-	-	-	-	-	20,000	40,000
● S-09	2002 Cushman, 3 Wheel	35,000	-	-	-	-	-	-	-	20,000	55,000
● 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)	-	300,000	-	-	-	-	-	-	-	300,000
● S-78	2000 Crane Refuse Packer, Split Blade Truck (Primary)	-	-	-	-	300,000	-	-	-	-	300,000
● S-79	2020 Freightliner Refuse Packer, Split Blade Truck (Primary)	-	-	-	-	-	-	-	-	300,000	300,000
● S-82	2007 International 4400 w/ Multi-lift 4x2 w/ Plow & Box	-	-	150,000	-	-	-	-	-	-	150,000
● S-93	2020 Freightliner M260	-	-	-	-	-	-	-	-	120,000	120,000
TOTAL REFUSE		35,000	430,000	190,000	-	418,000	-	110,000	146,000	580,000	1,909,000

Water Equipment / Improvements

ID #	Description	2021	2022	2023	2024	2025	2026	2027	2028	2029 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. Asst. Supt.)	-	20,000	-	-	-	-	-	-	-	20,000
• 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	2019 Chevrolet Colorado	-	-	-	-	-	-	-	-	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	-	-	-	140,000	-	-	-	-	-	140,000
•	Emergency Power Generator - 120 Springhouse	-	-	40,000	-	-	-	-	-	-	40,000
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
•	Iron and Manganese Filter Rebuild	-	-	75,000	-	-	-	-	-	-	75,000
•	Lookout Ridge Water Main Imp.	-	-	-	-	50,000	-	-	-	-	50,000
•	Roof Replacement - 120 Springhouse	-	-	-	-	-	-	-	-	20,000	20,000
•	Roof Replacement - Water Plant #1	-	-	-	-	-	-	-	-	35,000	35,000
•	AMR Software Upgrade	35,000	-	-	-	-	-	-	-	-	35,000
•	Volusia Area Water Line Improvements	-	-	-	-	-	-	-	-	100,000	100,000
•	Water Line - Filter Building 210 Shafor	-	-	-	-	-	-	-	-	15,000	15,000
•	Water Meter AMR Transmitters	-	-	-	120,000	-	-	-	-	-	120,000

Water Equipment / Improvements

ID #	Description	2021	2022	2023	2024	2025	2026	2027	2028	2029 and beyond	Total
•	Water Plant & Water Wells Meter Replacement - 120 Springhouse	-	-	-	-	-	-	-	-	40,000	40,000
•	Water Plant & Water Wells Meter Replacement - 210 Shafor	-	-	-	-	-	-	-	-	56,000	56,000
•	Water Plant Softening Units	-	-	-	-	-	-	-	-	40,000	40,000
•	Water Plant Softening Units Replacement - 210 Shafor	-	-	-	-	-	-	50,000	-	-	50,000
•	Water System Controls Upgrade 120 Springhouse Water Plant	-	-	-	-	-	30,000	-	-	-	30,000
•	Water System Controls Upgrade 210 Shafor Water Plant	-	-	-	-	-	-	-	-	-	-
•	Water System Controls Upgrade Wells	-	-	-	-	-	-	-	30,000	-	30,000
•	Water Tower Painting - Exterior	-	-	-	690,000	-	-	-	-	-	690,000
•	Water Tower Painting - Interior	-	-	-	-	-	-	-	-	520,000	520,000
•	Water Tower Repairs and Improvements	-	-	-	-	-	-	20,000	-	-	20,000
TOTAL WATER		35,000	50,000	245,000	1,042,000	150,000	30,000	70,000	60,000	1,287,000	2,969,000

Sanitary Sewer Equipment / Improvements

ID #	Description	2021	2022	2023	2024	2025	2026	2027	2028	2029 and beyond	Total
SANITARY SEWER EQUIPMENT											
• W-9	2020 Vactor Truck	-	-	-	-	-	-	-	-	400,000	400,000
•	AMR Software Upgrade	35,000	-	-	-	-	-	-	-	-	35,000
• S-63	New Holland Backhoe Loader, 555E	-	100,000	-	-	-	-	-	-	-	100,000
• S-31	Sreco Sewer Jet with Trailer	-	-	-	-	-	-	-	40,000	-	40,000
• S-86	2004 International 4400 w/ Multi-lift 4x2 w/ Plow & Box	150,000	-	-	-	-	-	-	-	-	150,000
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 Transmitters	-	-	-	120,000	-	-	-	-	-	120,000
TOTAL SANITARY SEWER		235,000	150,000	50,000	170,000	50,000	50,000	50,000	90,000	450,000	1,295,000

Stormwater Equipment / Improvements

ID #	Description	2021	2022	2023	2024	2025	2026	2027	2028	2029 and beyond	Total
STORMWATER EQUIPMENT											
•	State Route 48 Storm Sewer Improvem	70,000	-	-	-	-	-	-	-	50,000	120,000
•	S-30 1998 ODB Leaf Vacuum	-	75,000	-	-	-	-	-	-	-	75,000
•	S-20 2002 Johnston Street Sweeper	-	-	-	-	250,000	-	-	-	-	250,000
TOTAL STORMWATER		70,000	75,000	-	-	250,000	-	-	-	50,000	445,000

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	7,234
ASSESSED VALUATION (2020-2021)	\$371,499,880
TOTAL PROPERTY TAX RATE (2020-2021)	\$178.84 PER \$1,000
EFFECTIVE RESIDENTIAL PROPERTY TAX RATE (2020-2021) *	\$98.22 PER \$1,000

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

OUTSIDE MILLAGE:		
	<u>TOTAL</u>	<u>EFF.</u>
SCHOOL	137.93	64.11
COUNTY	17.24	13.79
CITY	6.47	4.28
SINCLAIR COMM	4.20	3.48
WRIGHT LIBRARY	3.00	2.56
TOTAL OUTSIDE	168.84	88.22

INSIDE AND OUTSIDE MILLAGE:		
	<u>TOTAL</u>	<u>EFF.</u>
SCHOOL	142.65	68.83
COUNTY	18.94	15.49
CITY	10.05	7.86
SINCLAIR COLLEGE	4.20	3.48
WRIGHT LIBRARY	3.00	2.56
TOTAL COMBINED	178.84	98.22

PROPERTY TAX VALUATION (2020-2021)	
RESIDENTIAL REAL ESTATE	\$ 353,262,670
COMMERCIAL REAL ESTATE	15,212,930
TANGIBLE PERSONAL PROPERTY	3,024,280
TOTAL PROPERTY VALUATION	\$ 371,499,880
TAX EXEMPT REAL ESTATE	\$ 18,553,740

* 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

SEWER.....39 Miles

WATER44 Miles

FIRE HYDRANTS345

STORM SEWER LINES..... 33 Miles

SINGLE FAMILY HOMES3,214

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	27
310-320 Old River Trail	<u>84</u>
Total Units	191

MULTIPLE FAMILY RENTAL UNITS:

	<u>Buildings</u>	<u>Units</u>
2 - Family	132	264
3 - Family	4	12
4 - Family	68	272
8 - Family	1	8
Apartment over Business	1	<u>1</u>
		557

BUSINESS UNITS155