

# City of Oakwood 

Annual Budget
2024

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# City of Oakwood Elected Officials 

| Elected Officials | Title | Term of Office |
| :---: | :---: | :---: |
| William D. Duncan | Mayor | 5/30/03-12/31/27 |
| Steven Byington | Vice Mayor | 1/1/08-12/31/27 |
| Robert Stephens | Council Member | 1/1/10-12/31/25 |
| Leigh Turben | Council Member | 2/1/21-12/31/25 |
| Healy Jackson | Council Member | 1/1/24-12/31/27 |

* $* * * * * * * *$



## BUDGET REVIEW COMMITTEE

The Budget Review Committee (BRC) is appointed by City Council and advises staff and council on finance and budget matters. Responsibilities also include helping communicate to staff and council the viewpoint of Oakwood residents regarding the extent of services they desire, and their willingness to pay the cost of providing those services. BRC members as of December 2023 are as follows:

Precinct A
Dan Ferneding
John Jervis
Sarah Waechter
Amanda Malusky Krauss
Kristina Marcus

Precinct B<br>David Dickerson, Chair<br>Howard Boose<br>Bill Frapwell, Vice Chair<br>Frederick Dudding<br>Jeff Woeste<br>Precinct C<br>Yusaku Kawai<br>Elizabeth Kussman<br>Megan O'Leary<br>Megan Kavanaugh<br>Precinct D<br>Michael Vanderburgh<br>Heidi Edwards<br>Cait Botschner<br>Jeanne Boozell

Precinct E
Michael Hayes
Ella Himes
Ellen Fodge
Doug Kinsey

## Precinct F

Susie Elliott
William Meyer
Bill Rieger
Chas Kidwell
Precinct G
John Gray
Beth Ritzert
Kate Halpin
Jim Vaughn
Precinct H
Mike Ruetschle
Mark Risley
Erika Endsley
Raya Whalen

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
Resolution No. 1890, dated February 7, 2022

# City of Oakwood <br> City Administration 

Norbert S. Klopsch
Carol D. Collins
Cindy S. Stafford, CPA
Robert F. Jacques, Esq.
Alan J. Hill, CLEE
K. Douglas Spitler, P.E.

Christopher A. Kuzma, P.E.
Stephen M. Enseleit, M.D.
Linda M. Merker
Ethan Kroger
Sangita Anand, PHR

City Manager
Leisure Services Director
Finance Director
Law Director
Public Safety Director
Public Works Director
City Engineer
Health Commissioner
Income Tax Administrator
Planning \& Zoning Manager
HR Manager


## CITY OF OAKWOOD <br> 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 DEVELOPING THE CITY'S 2004 COMPREHENSIVE PLAN. THE CPC FOUND THE 2000 VERSION APPROPRIATE AS WRITTEN. IN 2022, CITY COUNCIL REVIEWED THE 2004 COMPREHENSIVE PLAN, INCLUDING THE VISION STATEMENT, AND CONFIRMED THAT THE PLAN AND VISION STATEMENT REMAIN VALID AND APPROPRIATE FOR THE CITY OF OAKWOOD.

IT IS CITY COUNCIL'S VISION OF THE CITY OF OAKWOOD TO CONTINUE ITS HERITAGE AS A PREMIER RESIDENTIAL COMMUNITY:

- WHERE CITIZENS KNOW AND RESPECT ONE ANOTHER.
- WHERE PRINCIPAL EMPHASIS IS PLACED ON NEIGHBORHOOD, SCHOOLS, RESPONSIVE CITY SERVICES AND PARKS.
- WHERE CITIZENS CONTRIBUTE TO AND BENEFIT FROM STRONG, RESPONSIBLE STEWARDSHIP OF COMMUNITY RESOURCES.
- WHERE A RESPONSIBLE CITIZENRY HELPS ESTABLISH AND follows community standards that preserve the quality of INDIVIDUAL AND COMMUNITY PROPERTY.
- WHERE RESIDENTS FEEL COMFORTABLE AND SECURE IN THEIR HOMES AND AS THEY MOVE ABOUT THE COMMUNITY.
- WHERE EDUCATION IS A VITAL COMMUNITY TRADITION.
- WHERE VIABLE BUSINESS AND PROFESSIONAL ENTERPRISES ARE CLEARLY COMPATIBLE WITH RESIDENTIAL LIVING AND NOT IN conflict with the residential integrity of the community.
- WHERE CITIZEN PARTICIPATION IS VALUED AND ENCOURAGED TO GIVE DEFINITION TO THE HIGH EXPECTATIONS OF THE COMMUNITY AND ITS RESIDENTS.
- WHERE OAKWOOD BENEFITS FROM THE INVOLVEMENT OF ITS RESIDENTS AND EMPLOYEES IN A VARIETY OF REGIONAL, BUSINESS, CULTURAL AND GOVERNMENTAL ACTIVITIES.


## Dear Members of City Council:

In accordance with Article IV, Section 4.02(3) of our city charter, I present to you our 2024 Oakwood City Budget. This is my $22^{\text {nd }}$ 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 34-member citizen Budget Review Committee (BRC). The BRC met four times in 2023 and recommended approval of this budget at the November 28, 2023 committee meeting. City Council adopted the budget via Ordinance No. 4985 on December 4, 2023.

Oakwood remains the premier residential community in the Miami Valley. We have this distinction because of our beautiful neighborhoods, unmatched public safety department, 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.
Since its beginning, Oakwood has been a very stable and desirable community in which to live, raise a family, work and/or retire. In 2023, we celebrated the $151^{\text {st }}$ anniversary of the first platting of what was then called the "Town of Oakwood." We incorporated as a village in 1908 and became a city in 1931, following the 1930 census which reported that our population exceeded 5,000. The 2020 Census reported our population at 9,572 .

Year after year, Oakwood citizens provide the resources needed to pay for comprehensive and first-class city services. In the book Oakwood: The Far Hills, originally printed in 1983 on the occasion of the $75^{\text {th }}$ anniversary of Oakwood's incorporation, City Manager Dave Foell is quoted as saying, "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

The 2024 General City Services Funds (all city expenses except for Refuse, Water, Sanitary Sewer and Stormwater) show budgeted expenses at $\$ 18,126,259$. These budgeted expenses are $\$ 1,340,448$ more than the budgeted revenues. We will use cash reserves to address the difference. The primary reason for expenses exceeding revenues is that we allowed a 3.75 mill property tax issue (with effective mills of 3.03 ) to expire at the end of 2023. That property tax issue generated about $\$ 1.15$ million in revenue. The 3.75 mill issue had been slated for renewal on the November 7, 2023 ballot, but due to a clerical error, was not on the ballot. The issue will be placed on the March 19,2024 ballot at 2.41 mills. At the reduced millage, the issue will generate the same amount of revenue as the expired 3.75 mill issue. In other words, it will cost the Oakwood property owner the same amount as the now expired levy. Even with the 2024 shortfall, we remain in a strong financial position and will continue to provide comprehensive city services. Our annual budget and actual expenses over the past 10 years are shown in the bar chart on page 12.

The breakdown of 2024 budgeted spending for General City Services is as follows:
> Public Safety: 38\%
> Public Works: $14 \%$
> Leisure Services: $12 \%$
> Admin/Finance/Legal: 12\%
> Capital: 18\%
> Miscellaneous: 4\%
$>$ Court: $2 \%$
In 2024, our Water, Sanitary Sewer, Stormwater and Refuse services are 100\% financed through user fees. All other services are in the category of General City Services and are accounted for through the General Fund and seven other funds referred to as Primary Operating Funds:
> General Fund (administration, planning \& zoning, legal, municipal court, regional programs \& operations, government buildings \& grounds, police, fire, EMS, engineering, beautification, gardens)
> Street Maintenance and Repair Fund (roadway repairs, traffic signals)
> Leisure Activity Fund (OCC, pool, parks, athletic facilities, recreation and education programs)
> Health Fund (property inspections \& maintenance, senior programs, health department)
> General Equipment Replacement Fund (police cars, fire trucks, ambulances, dump trucks, utility vehicles, etc.)
> Capital Improvement Fund (roadway repaving, park upgrades, facility improvements, etc.)
> Sidewalk Repair Fund (sidewalk, roadway curb and driveway apron repairs)
$>$ Service Center Fund (maintenance shop, vehicle \& equipment repair, fuel)
The total 2024 budgeted expenses in these eight funds is $\$ 17,525,203$. Revenues for these eight funds are derived primarily through income taxes, property taxes, fees and assessments. The generally accepted standard for beginning year cash balances is six months of operating expenses. Within these eight funds, we started 2024 with unencumbered balances at $\$ 12,410,943$, which is about eight months of operating expenses.

Income Tax: This 2024 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. Looking back at a 10-year average, the income tax accounts for about $60 \%$ of our revenue. The 10-year history of income tax receipts as shown on page 15 demonstrates that earned income by Oakwood residents remains strong.

Property Tax: This 2024 Budget includes a decrease in property tax revenue at an amount of about $\$ 1.15$ million. As explained under GENERAL CITY SERVICES above, this is a result of the expiration of one of the city's two outside mill levies. At present, the city only has one voted levy generating property taxes to pay for city services.
$>2.72$ mill property tax: This tax was first approved in 1991 and began generating revenue in 1992. It has a five-year term and was last renewed in 2021, with a $76.4 \%$ yes vote. The current effective mills for residential property are 1.01. It generates about $\$ 472,000$ annually and costs about $\$ 31$ per year per $\$ 100,000$ of appraised home value. The $76.4 \%$ yes vote on November 2, 2021 was the second highest affirmative vote in the six times that the tax measure has been on the ballot for renewal.

Of the total property tax paid in Oakwood, the distribution of effective mills for residential properties is as follows:
$>$ Oakwood Schools: 74\%
> Montgomery County Agencies: 17.9\%
$>$ City of Oakwood: 5.6\%
$>$ Wright Library: 2.5\%
Capital Expenses: The 2024 Budget includes $\$ 3,199,400$ for capital improvements and capital equipment. This includes $\$ 1,206,400$ ( $80 \%$ of the estimated $\$ 1.5$ million total project cost) for the Far Hills Avenue Resurfacing Project that will be paid by ODOT. The city's $20 \%$ share $(\$ 301,600)$ was included in the 2023 budget. 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 provides details on our budgeted 2024 capital investments and on our long-range capital program.

## REFUSE SERVICES

Our Refuse Services are operated as a stand-alone enterprise, like the Water, Sanitary Sewer and Stormwater utilities. With no exceptions in 2024, all refuse services and capital expenses are paid through user fees. We start 2024 with unencumbered Refuse Funds at $\$ 486,831$. I believe that $\$ 500,000$ is a reasonable and appropriate goal for the minimum beginning year balance. The 2024 Budget has spending at $\$ 299,868$ more than revenue. This year we will need to discuss a possible refuse rate increase in 2025. The 2024 Budget includes $\$ 140,000$ in refuse-related 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 2023, we produced $100 \%$ of the water used by our residents and businesses, and we project the same for 2024. We start 2024 with unencumbered Water Funds at $\$ 896,155$. I believe $\$ 1,000,000$ is a reasonable and appropriate goal for the minimum beginning year balance. The 2024 Budget has spending at $\$ 300,676$ more than revenue. This includes $\$ 631,000$ in water-related capital expenses. In January 2024, we raised our water rates. It had been seven years since we last raised the water rates. Based on the 2023 regional water rate survey, we have the $3^{\text {rd }}$ lowest water rates out of the 68 Miami Valley jurisdictions. Given the 2024 deficit, and the projected capital needs over the next few years, we should consider another rate increase in 2025.

## SANITARY SEWER UTILITY

We start 2024 with unencumbered Sanitary Sewer Funds at $\$ 1,553,646$. As with the Water Utility, I believe the appropriate and necessary amount is $\$ 1,000,000$. Given the announced 2024 wastewater treatment rate increases being imposed by the city of Dayton and by Montgomery County, we raised our sanitary sewer rates effective January 2024. Montgomery County and the city of Dayton also raised their sanitary sewer rates in 2023. We last raised sanitary sewer rates in January 2018. The 2024 Budget includes $\$ 428,700$ in sanitary sewer-related capital expenditures and has total spending at $\$ 454,339$ more than revenue. We should consider another sanitary sewer rate increase in 2025. 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 the
city of Dayton. In 2023, about 67\% 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 2023 regional rate survey, we have the $36^{\text {th }}$ lowest sanitary sewer rates out of 65 jurisdictions.

## STORMWATER UTILITY

We start 2024 with unencumbered Stormwater Funds at $\$ 484,788$, which is about half of the $\$ 1,000,000$ that I believe is 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 should consider a rate increase in 2025. The current monthly residential stormwater rate is $\$ 10$. It was last raised in January 2020. The 2024 Budget includes \$280,000 in storm sewer-related capital expenditures and has total spending at $\$ 161,826$ more 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

## Expenses vs. Budget 10 - Year History



The 2024 budgeted expenditures are $\$ 0.76 \mathrm{M}$ more than the 2023 budget. The increase is primarily in capital expenditures related to the Far Hills Avenue Resurfacing.


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

## City of Oakwood <br> Staffing Level Comparison

|  | $\underline{2010}$ | $\underline{2011}$ | $\underline{2012}$ | $\underline{2013}$ | $\underline{2014}$ | $\underline{2015}$ | $\underline{2016}$ | $\underline{2017}$ | $\underline{2018}$ | $\underline{2019}$ | $\underline{2020}$ | $\underline{2021}$ | $\underline{2022}$ | $\underline{2023}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Full-time |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Administration / Finance | 13.0 | 13.0 | 13.0 | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 | 13.0 | 13.0 |
| Public Safety | 36.0 | 36.0 | 35.0 | 35.0 | 34.0 | 34.0 | 34.0 | 34.0 | 34.0 | 34.0 | 34.0 | 34.0 | 34.0 | 34.0 |
| Public Works | 32.0 | 31.0 | 31.0 | 30.0 | 29.0 | 30.0 | 30.0 | 30.0 | 30.0 | 30.0 | 31.0 | 32.0 | 32.0 | 34.0 |
| 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 | 6.0 |
| Municipal Court | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 1.0 | 1.0 |
| Total Full-time | 88.0 | 87.0 | 86.0 | 84.0 | 82.0 | 84.0 | 84.0 | 84.0 | 84.0 | 84.0 | 85.0 | 86.0 | 86.0 | 88.0 |

## Part-time

| Administration / Finance | 1.8 | 1.9 | 1.9 | 1.9 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 0.6 | 0.6 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Public Safety | 2.5 | 2.4 | 1.9 | 1.5 | 1.2 | 1.8 | 1.8 | 1.8 | 1.8 | 1.8 | 1.8 | 1.8 | 1.8 | 2.3 |
| Public Works | - | - | - | - | - | - | - | - | - | - | - | - | 0.7 | 1.5 |
| Leisure Services | 2.4 | 2.6 | 2.6 | 2.6 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.9 | 2.9 |
| Municipal Court | 1.7 | 1.4 | 1.4 | 1.4 | 1.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 1.2 | 1.2 |
| Total Part-time | 8.4 | 8.3 | 7.8 | 7.4 | 6.0 | 5.7 | 5.7 | 5.7 | 5.7 | 5.7 | 5.7 | 5.7 | 7.2 | 8.5 |

## Income Taxes

Shown below are our income tax collections since 2014. Looking at a 10-year history, income tax receipts represent 60\% of our total revenue. Income tax receipts in 2023 represented about $64 \%$ of our annual revenue. 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 2024, the breakdown is as follows:

| Oakwood Schools | $74.0 \%$ |
| :--- | ---: |
| County Agencies | $17.9 \%$ |
| City of Oakwood | $5.6 \%$ |
| Wright Library | $2.5 \%$ |

The 2024 real estate tax calculation for a residential property with an assessed value of $\$ 200,000$ is:

| Organization/Agency | Effective Rate | Tax |
| :--- | ---: | ---: |
| Oakwood Schools | 60.51 | $\$ 3,864$ |
| Montgomery County | 1.70 | 104 |
| Developmental Disabilities | 0.19 | 12 |
| Five Rivers MetroParks | 1.31 | 80 |
| Montgomery County Human Services | 8.82 | 546 |
| Sinclair Community College | 2.60 | 165 |
| City of Oakwood | 4.59 | 281 |
| Wright Library | $\underline{2.03}$ | $\underline{134}$ |
| Total | 81.75 | $\$ 5,186$ |



# Financial Summary 

The following tables, charts and graphs reflect the financial condition of the city of Oakwood as forecasted for 2024. Funds are separated into groups by function showing estimated financial activity for 2024.

## General City Services <br> Budget Summary for 2024

| Governmental Funds | Balance$1 / 1 / 2024$ |  | Estimated Revenue |  | Proposed Appropriation |  | $\begin{gathered} \text { Estimated } \\ \text { Balance } \\ 12 / 31 / 2024 \\ \hline \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| General Fund | \$ | 8,745,359 | \$ | 13,317,456 | \$ | 14,501,740 | \$ | 7,561,075 |
| Primary Operating Funds |  | 3,665,584 |  | 6,945,242 |  | 7,145,906 |  | 3,464,920 |
| Other Funds |  | 5,809,840 |  | 645,556 |  | 601,056 |  | 5,854,340 |
| Total | \$ | 18,220,783 | \$ | 20,908,254 | \$ | 22,248,702 | \$ | 16,880,335 |

Note: The estimated revenues and proposed appropriations shown above include money transfers between General City Services funds.

## SUMMARY OF OPERATING EXPENSES


(1) This $\$ 4,122,443$ is the total sum of all money budgeted in 2024 for transfers between the General City Services.
(2) This $\$ 1,380,448$ is the amount of 2024 budgeted expenses that exceed estimated 2024 revenues. This expense will be covered by cash reserves.

## General Fund <br> Budget Summary for 2024

| Governmental Funds | Balance <br> $1 / 1 / 2024$ | Estimated <br> Revenue | Proposed <br> Appropriation | Estimated <br> Balance <br> 12/31/2024 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| General Fund | $\$ 8,745,359$ | $\$ 13,317,456$ | $\$ 14,501,740$ | $\$ 1,561,075$ |

## Primary Operating Funds Budget Summary for 2024

| Governmental Funds | $\begin{aligned} & \text { Balance } \\ & 1 / 1 / 2024 \end{aligned}$ |  | Estimated Revenue |  | Proposed Appropriation |  | Estimated <br> Balance <br> $12 / 31 / 2024$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Street Maintenance and Repair | \$ | 500,000 | \$ | 1,560,837 | \$ | 1,560,837 | \$ | 500,000 |
| Leisure Activity |  | 500,000 |  | 1,359,552 |  | 1,359,552 |  | 500,000 |
| Health |  | 200,000 |  | 220,038 |  | 217,702 |  | 202,336 |
| Equipment Replacement |  | 1,171,736 |  | 625,000 |  | 754,500 |  | 1,042,236 |
| Capital Improvement |  | 993,848 |  | 2,156,400 |  | 2,229,900 |  | 920,348 |
| Sidewalk, Curb \& Apron |  | 200,000 |  | 201,700 |  | 201,700 |  | 200,000 |
| Service Center |  | 100,000 |  | 821,715 |  | 821,715 |  | 100,000 |
| Total | \$ | 3,665,584 | \$ | 6,945,242 | \$ | 7,145,906 | \$ | 3,464,920 |

## Other Funds

## Budget Summary for 2024

| Governmental Funds | $\begin{aligned} & \text { Balance } \\ & 1 / 1 / 2024 \end{aligned}$ |  | Estimated Revenue |  | Proposed Appropriation |  | $\begin{gathered} \text { Estimated } \\ \text { Balance } \\ 12 / 31 / 2024 \\ \hline \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Bullock Endowment Trust | \$ | 51,709 | \$ | 1,000 | \$ | 500 | \$ | 52,209 |
| MLK Community Recognition |  | - |  | - |  | - |  | - |
| Special Improvement District Assessment |  | - |  | 117,306 |  | 117,306 |  | - |
| Smith Memorial Gardens |  | 400,000 |  | 153,250 |  | 153,250 |  | 400,000 |
| Indigent Drivers Alcohol Treatment |  | 41,743 |  | 2,600 |  | 1,500 |  | 42,843 |
| Enforcement and Education |  | 9,875 |  | 200 |  | 1,500 |  | 8,575 |
| Law Enforcement |  | 18,272 |  | - |  | 10,500 |  | 7,772 |
| Drug Law Enforcement |  | - |  | - |  | - |  | - |
| Police Pension |  | - |  | - |  | - |  | - |
| Court Clerk Computerization |  | 43,659 |  | 7,000 |  | 8,500 |  | 42,159 |
| Court Computerization |  | 35,328 |  | 3,000 |  | 9,500 |  | 28,828 |
| Court Special Projects |  | 49,816 |  | 5,500 |  | 28,500 |  | 26,816 |
| OneOhio |  | 20,783 |  | 13,400 |  | - |  | 34,183 |
| State Highway Improvement |  | 163,170 |  | 47,400 |  | 47,600 |  | 162,970 |
| Public Safety Endowment |  | 169,434 |  | 3,000 |  | 30,500 |  | 141,934 |
| Special Projects |  | 4,642,839 |  | 100,000 |  | - |  | 4,742,839 |
| Issue 2 Projects |  | - |  | - |  | - |  | - |
| Public Facilities |  | - |  | - |  | - |  | - |
| Local Coronavirus Relief |  | - |  | - |  | - |  | - |
| Local Fiscal Recovery |  | - |  | - |  | - |  | - |
| Bond Retirement |  | - |  | - |  | - |  | - |
| Electric Street Lighting |  | 138,212 |  | 172,400 |  | 172,400 |  | 138,212 |
| Self-Funded Insurance Trust |  | 25,000 |  | 17,500 |  | 17,500 |  | 25,000 |
| Fire Insurance Trust |  | - |  | - |  | - |  | - |
| Contractor's Permit Fee |  | - |  | 2,000 |  | 2,000 |  | - |
| Total | \$ | 5,809,840 | \$ | 645,556 | \$ | 601,056 | \$ | 5,854,340 |

## General City Services - Budgeted Expenditures

The graph below depicts the distribution of total budgeted expenditures by department and functional area for 2024.


## General Fund



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.


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

|  | Operations Appropriations | Capital Appropriations | Total <br> Appropriations |
| :---: | :---: | :---: | :---: |
| 2024 | 14,888,859 | 3,237,400 | 18,126,259 |
| 2023 | 13,869,895 | 3,499,393 | 17,369,288 |
| 2022 | 13,190,000 | 2,021,750 | 15,211,750 |
| 2021 | 12,409,952 | 1,906,230 | 14,316,182 |
| 2020 | 12,542,162 | 1,784,100 | 14,326,262 |
| 2019 | 12,218,058 | 1,468,000 | 13,686,058 |
| 2018 | 11,194,893 | 1,853,000 | 13,047,893 |
| 2017 | 10,550,908 | 2,188,500 | 12,739,408 |
| 2016 | 10,416,728 | 1,786,715 | 12,203,443 |
| 2015 | 10,480,946 | 1,239,800 | 11,720,746 |
| 2014 | 10,435,928 | 1,022,100 | 11,458,028 |

## Actual

|  | Operations <br> Expenditures | Capital <br> Expenditures | Total <br> Expenditures |
| :---: | :---: | :---: | :---: | :---: |
| $\mathbf{2 0 2 3}$ | TBD | TBD | TBD |
| $\mathbf{2 0 2 3}$ | $12,857,210$ | $3,481,852$ | $16,339,062$ |
| $\mathbf{2 0 2 2}$ | $12,140,178$ | $2,011,577$ | $14,151,755$ |
| $\mathbf{2 0 2 1}$ | $11,515,352$ | $1,901,269$ | $13,416,621$ |
| $\mathbf{2 0 2 0}$ | $10,978,774$ | $1,519,475$ | $12,498,249$ |
| $\mathbf{2 0 1 9}$ | $11,329,634$ | $1,676,489$ | $13,006,123$ |
| $\mathbf{2 0 1 8}$ | $\mathbf{1 0 , 6 6 9 , 8 8 7}$ | $1,851,402$ | $12,521,289$ |
| $\mathbf{2 0 1 7}$ | $\mathbf{1 0 , 0 9 2 , 8 4 3}$ | $2,226,552$ | $12,319,395$ |
| $\mathbf{2 0 1 6}$ | $9,636,592$ | $1,652,517$ | $11,289,109$ |
| $\mathbf{2 0 1 5}$ | $9,674,377$ | $1,268,228$ | $10,942,605$ |
| $\mathbf{2 0 1 4}$ | $9,334,285$ | 919,309 | $10,253,594$ |

These numbers demonstrate the degree to which our city has controlled costs over the years. Capital expenditures vary over the years and are influenced by large projects such as construction of a parking lot at the Old River Sports Complex, the Shroyer Road reconstruction project (road diet), the Shafor Park Tennis Facility reconstruction, and the recycling center at public works. Capital expenditures in 2023 included \$939,000 of American Rescue Plan Act monies for the Far Hills Storm Sewer Reconstruction project. 2024 capital expenditures include the resurfacing of Far Hills Avenue. The project is federally funded with $80 \%$ of the $\$ 1.6 \mathrm{M}$ total cost to be paid by the Ohio Department of Transportation.

## 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 $\$ 198,500$ of this cost. The 2021 capital expense includes approximately $\$ 400,000$ for the new recycling center, of which $\$ 72,000$ was reimbursed through a recycling grant from the Montgomery County Solid Waste District, and $\$ 260,000$ for the building of a storage facility at the public works center. The 2022 capital expense includes $\$ 333,000$ for the Gardner Pool Deck Replacement Project and \$150,000 in engineering costs for the Far Hills Sewer Reconstruction Project. The 2023 capital expense includes $\$ 2.2$ M for the Far Hills Storm Sewer Reconstruction Project, of which $\$ 939,000$ was paid by American Rescue Plan monies.

## City of Oakwood

## Changes in Cash Balances - General City Services

In thousands of dollars

|  | Actual 2014 (\$) |  | Actual 2015 (\$) |  | Actual 2016 (\$) |  | Actual 2017 (\$) |  | Actual 2018 <br> (\$) |  | Actual 2019 (\$) |  | Actual 2020 (\$) |  | Actual 2021 (\$) |  | Actual 2022 (\$) |  | Actual 2023 (\$) |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| General Revenue: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Property Tax | \$ | 2,751 | \$ | 2,760 | \$ | 2,752 | \$ | 2,755 | \$ | 2,870 | \$ | 2,884 | \$ | 2,885 | \$ | 3,062 | \$ | 3,058 | \$ | 3,053 |
| Income Tax |  | 6,226 |  | 6,670 |  | 7,147 |  | 7,306 |  | 7,122 |  | 8,068 |  | 8,406 |  | 9,711 |  | 10,469 |  | 10,522 |
| Estate Tax |  | 31 |  | 3 |  | 0 |  | 2 |  | - |  | 0 |  | - |  | - |  | - |  | - |
| Fines and Forfeitures |  | 151 |  | 209 |  | 200 |  | 207 |  | 219 |  | 223 |  | 183 |  | 185 |  | 202 |  | 179 |
| Intergovernmental |  | 588 |  | 594 |  | 932 |  | 564 |  | 677 |  | 683 |  | 880 |  | 846 |  | 865 |  | 881 |
| Investment Earnings |  | 8 |  | 13 |  | 12 |  | 13 |  | 23 |  | 22 |  | 12 |  | 8 |  | 35 |  | 144 |
| Other |  | 486 |  | 439 |  | 409 |  | 462 |  | 558 |  | 724 |  | 990 |  | 338 |  | 502 |  | 771 |
| Program Revenue: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Charges for Services |  | 691 |  | 717 |  | 705 |  | 706 |  | 663 |  | 795 |  | 595 |  | 709 |  | 832 |  | 964 |
| Grants and Contributions |  | 11 |  | 11 |  | 14 |  | 891 |  | 12 |  | 29 |  | 602 |  | 552 |  | 499 |  | 13 |
| Other |  | 56 |  | 55 |  | 24 |  | 70 |  | 21 |  | 22 |  | 31 |  | 52 |  | 24 |  | 26 |
| Total Revenue |  | 10,999 |  | 11,470 |  | 12,196 |  | 12,976 |  | 12,165 |  | 13,449 |  | 14,584 |  | 15,464 |  | 16,487 |  | 16,553 |
| Expenditures: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Personnel Services |  | 7,328 |  | 7,686 |  | 7,607 |  | 7,891 |  | 8,240 |  | 9,089 |  | 8,853 |  | 9,168 |  | 9,577 |  | 10,020 |
| Contractual Services |  | 1,342 |  | 1,365 |  | 1,432 |  | 1,513 |  | 1,753 |  | 1,529 |  | 1,443 |  | 1,566 |  | 1,647 |  | 1,826 |
| Materials and Supplies |  | 634 |  | 589 |  | 556 |  | 639 |  | 633 |  | 665 |  | 648 |  | 640 |  | 746 |  | 849 |
| Interest |  |  |  | - |  | - |  |  |  | - |  |  |  |  |  | - |  |  |  | - |
| Miscellaneous |  | 30 |  | 35 |  | 41 |  | 49 |  | 45 |  | 46 |  | 35 |  | 141 |  | 170 |  | 163 |
|  |  | 9,334 |  | 9,674 |  | 9,637 |  | 10,092 |  | 10,670 |  | 11,330 |  | 10,979 |  | 11,515 |  | 12,140 |  | 12,857 |
| Capital Expenditures: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Outlay |  | 919 |  | 1,268 |  | 1,653 |  | 2,227 |  | 1,851 |  | 1,676 |  | 1,519 |  | 1,901 |  | 2,012 |  | 3,482 |
| Total Expenditures |  | 10,253 |  | 10,943 |  | 11,289 |  | 12,318 |  | 12,521 |  | 13,006 |  | 12,498 |  | 13,417 |  | 14,152 |  | 16,339 |
| Excess (Deficiency) of Revenue over Expenditures |  | 746 |  | 528 |  | 907 |  | 658 |  | (356) |  | 443 |  | 2,085 |  | 2,047 |  | 2,335 |  | 214 |
| Other Financing |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sources and Uses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers in Transfers out |  | 2,144 |  | 2,097 |  | 2,920 |  | $3,117$ |  | $4,651$ |  | $3,362$ |  | $4,431$ |  | $3,588$ |  | $5,490$ |  | $5,244$ |
| Transfers out |  | $(1,914)$ |  | $(1,828)$ |  | $(2,704)$ |  | $(2,887)$ |  | $(4,454)$ |  | $(3,094)$ |  | $(4,209)$ |  | $(3,361)$ |  | $(5,255)$ |  | $(5,977)$ |
| Total Other Financing Sources and Uses |  | 230 |  | 269 |  | 216 |  | 230 |  | 197 |  | 268 |  | 222 |  | 227 |  | 235 |  | (733) |
| Net Change in Fund Balance |  | 976 |  | 797 |  | 1,123 |  | 888 |  | (159) |  | 711 |  | 2,307 |  | 2,274 |  | 2,570 |  | (519) |
| Cash Balance, Jan. 1 |  | 7,740 |  | 8,742 |  | 9,455 |  | 10,932 |  | 11,824 |  | 11,477 |  | 12,490 |  | 14,613 |  | 17,453 |  | 19,684 |
| Prior Year Encumbrances and Expenditures |  | 27 |  | (84) |  | 355 |  | 4 |  | (188) |  | 301 |  | (184) |  | 567 |  | (340) |  | 563 |
| Cash Balance, Dec. 31 | \$ | 8,743 | \$ | 9,455 | \$ | 10,932 | \$ | 11,824 | \$ | 11,477 | \$ | 12,490 | \$ | 14,613 | \$ | 17,453 | \$ | 19,684 | \$ | 19,728 |

# City of Oakwood <br> 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:

- 2014: The cash balance increase of $\$ 1.0 \mathrm{M}$ 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 $(\$ 184 \mathrm{~K})$ 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.
- 2021: The significant increase in cash balance at year end is a result of the following: 1) an increase in income tax revenue of $\$ 1.34 \mathrm{M}$; and 2 ) the City received $\$ 468,028$ from the Federal American Rescue Plan Act.
- 2022: The significant increase in cash balance at year end is a result of the following: 1) an increase in income tax revenue of $\$ 758,000$; 2) the City received $\$ 471,765$ from the Federal American Rescue Plan Act; and 3 ) investment income increased by $\$ 120,000$.
- 2023: The cash balance increased slightly as a result of the increase in investment income of \$424,000.

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


The value at the top of each bar represents the total money available at the end of each year - this is money free of 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 <br> Budget Summary for 2024



## City of Oakwood <br> Changes in Cash Balances - Refuse

In thousands of dollars

|  | Actual 2015 (\$) |  | Actual 2016 (\$) |  | Actual 2017 (\$) |  | Actual 2018 (\$) |  | Actual 2019 (\$) |  | Actual 2020 (\$) |  | Actual 2021 (\$) |  | Actual 2022 (\$) |  | Actual 2023 (\$) |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| General Revenue: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Property Tax | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Income Tax |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  |  |
| Estate Tax |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  |  |
| Fines and Forfeitures |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  |  |
| Intergovernmental |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  |  |
| Investment Earnings |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Other |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Program Revenue: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Charges for Services |  | 1,134 |  | 1,217 |  | 1,233 |  | 1,229 |  | 1,344 |  | 1,366 |  | 1,369 |  | 1,363 |  | 1,367 |
| Grants and Contributions |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Other |  | 5 |  | 8 |  | 22 |  | 8 |  | 24 |  | 84 |  | 8 |  | 24 |  | 19 |
| Total Revenue |  | 1,139 |  | 1,225 |  | 1,255 |  | 1,238 |  | 1,368 |  | 1,450 |  | 1,376 |  | 1,386 |  | 1,386 |
| Expenditures: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Personnel Services |  | 880 |  | 913 |  | 918 |  | 934 |  | 905 |  | 931 |  | 1,009 |  | 985 |  | 990 |
| Contractual Services |  | 170 |  | 176 |  | 192 |  | 186 |  | 182 |  | 197 |  | 192 |  | 208 |  | 176 |
| Materials and Supplies |  | 6 |  | 8 |  | 13 |  | 7 |  | 7 |  | 15 |  | 5 |  | 11 |  | 19 |
| Interest |  |  |  |  |  | - |  | - |  | - |  | - |  | - |  | - |  |  |
| Miscellaneous |  | 2 |  | 1 |  | 0 |  | 1 |  | 1 |  | 0 |  | 1 |  | 2 |  | 1 |
|  |  | 1,058 |  | 1,098 |  | 1,124 |  | 1,128 |  | 1,096 |  | 1,143 |  | 1,207 |  | 1,207 |  | 1,186 |
| Capital Expenditures: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Outlay |  | 48 |  | 159 |  | - |  | - |  | 40 |  | 286 |  | 30 |  | 196 |  | 79 |
| Total Expenditures |  | 1,106 |  | 1,257 |  | 1,124 |  | 1,128 |  | 1,136 |  | 1,428 |  | 1,237 |  | 1,403 |  | 1,265 |
| Excess (Deficiency) of Revenue over Expenditures |  | 33 |  | (32) |  | 132 |  | 109 |  | 232 |  | 22 |  | 140 |  | (17) |  | 121 |
| Other Financing |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sources and Uses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers in |  | - |  | ${ }^{-}$ |  |  |  |  |  |  |  | 320 |  |  |  |  |  | 50 |
| Transfers out |  | (51) |  | 61 |  | (106) |  | (91) |  | (107) |  | (421) |  | (206) |  | (258) |  | (179) |
| Total Other Financing Sources and Uses |  | (51) |  | 61 |  | (106) |  | (91) |  | (107) |  | (101) |  | (106) |  | (108) |  | (129) |
| Net Change in Fund Balance |  | (18) |  | 29 |  | 25 |  | 18 |  | 125 |  | (79) |  | 34 |  | (124) |  | (7) |
| Cash Balance, Jan. 1 |  | 698 |  | 633 |  | 506 |  | 527 |  | 542 |  | 668 |  | 872 |  | 617 |  | 566 |
| Prior Year Encumbrances and Expenditures |  | (46) |  | (156) |  | (5) |  | (4) |  | 2 |  | 282 |  | (289) |  | 74 |  | (65) |
| Cash Balance, Dec. 31 | \$ | 633 | \$ | 506 | \$ | 527 | \$ | 542 | \$ | 668 | \$ | 872 | \$ | 617 | \$ | 566 | \$ | 494 |



With minor exceptions, our refuse operations are 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 <br> Budget Summary for 2024



## Water Funds <br> Budget Summary for 2024



## City of Oakwood

Changes in Cash Balances - Water
In thousands of dollars

|  | Actual 2015 (\$) |  | Actual 2016 (\$) |  | Actual 2017 (\$) |  | Actual 2018 (\$) |  | Actual 2019 (\$) |  | Actual 2020 (\$) |  | Actual 2021 (\$) |  | Actual <br> 2022 <br> (\$) |  | Actual 2023 (\$) |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| General Revenue: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Property Tax | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Income Tax |  | - |  | - |  | - |  | - |  |  |  | - |  | - |  | - |  | - |
| Estate Tax |  | - |  | - |  | - |  | - |  |  |  | - |  | - |  | - |  | - |
| Fines and Forfeitures |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Intergovernmental |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Investment Earnings |  | 6 |  | 7 |  | 5 |  | 13 |  | 16 |  | 5 |  | 1 |  | 9 |  | 34 |
| Other |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Program Revenue: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Charges for Services |  | 851 |  | 888 |  | 967 |  | 1,146 |  | 1,174 |  | 1,191 |  | 1,153 |  | 1,167 |  | 1,155 |
| Grants and Contributions |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Other |  | 30 |  | 29 |  | 31 |  | 36 |  | 39 |  | 72 |  | 31 |  | 38 |  | 30 |
| Total Revenue |  | 887 |  | 924 |  | 1,002 |  | 1,194 |  | 1,230 |  | 1,268 |  | 1,184 |  | 1,214 |  | 1,219 |
| Expenditures: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Personnel Services |  | 520 |  | 498 |  | 499 |  | 467 |  | 487 |  | 513 |  | 526 |  | 593 |  | 562 |
| Contractual Services |  | 250 |  | 243 |  | 265 |  | 273 |  | 267 |  | 293 |  | 312 |  | 289 |  | 283 |
| Materials and Supplies |  | 123 |  | 134 |  | 143 |  | 135 |  | 156 |  | 178 |  | 167 |  | 232 |  | 221 |
| Interest |  |  |  |  |  | - |  |  |  | - |  | - |  | - |  |  |  | - |
| Miscellaneous |  | 2 |  | 22 |  | - |  | 3 |  | 0 |  | 0 |  | 18 |  | 3 |  | 5 |
|  |  | 896 |  | 898 |  | 907 |  | 879 |  | 909 |  | 985 |  | 1,023 |  | 1,118 |  | 1,070 |
| Capital Expenditures: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Outlay |  | 101 |  | 187 |  | 157 |  | 12 |  | 241 |  | 89 |  | 35 |  | 142 |  | 464 |
| Total Expenditures |  | 997 |  | 1,085 |  | 1,064 |  | 891 |  | 1,150 |  | 1,074 |  | 1,058 |  | 1,259 |  | 1,535 |
| Excess (Deficiency) of Revenue over Expenditures |  | (110) |  | (160) |  | (62) |  | 303 |  | 80 |  | 194 |  | 126 |  | (45) |  | (316) |
| Other Financing |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sources and Uses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers in Transfers out |  | $\begin{gathered} 100 \\ (168) \end{gathered}$ |  | $\begin{gathered} 100 \\ (167) \end{gathered}$ |  | $\begin{gathered} 100 \\ (170) \end{gathered}$ |  | $\begin{gathered} 200 \\ (260) \end{gathered}$ |  | $\begin{gathered} 250 \\ (319) \end{gathered}$ |  | $\begin{array}{r} 60 \\ (128) \\ \hline \end{array}$ |  | $\begin{gathered} 100 \\ (170) \end{gathered}$ |  | $\begin{array}{r} 200 \\ (272) \\ \hline \end{array}$ |  | $\begin{gathered} 200 \\ (284) \\ \hline \end{gathered}$ |
| Total Other Financing Sources and Uses |  | (68) |  | (67) |  | (70) |  | (60) |  | (69) |  | (68) |  | (70) |  | (72) |  | (84) |
| Net Change in Fund Balance |  | (178) |  | (227) |  | (132) |  | 242 |  | 11 |  | 127 |  | 56 |  | (117) |  | (400) |
| Cash Balance, Jan. 1 |  | 1,538 |  | 1,324 |  | 1,096 |  | 983 |  | 1,244 |  | 1,257 |  | 1,435 |  | 1,486 |  | 1,408 |
| Prior Year Encumbrances and Expenditures |  | (37) |  | (1) |  | 19 |  | 19 |  | 2 |  | 52 |  | (5) |  | 39 |  | 243 |
| Cash Balance, Dec. 31 | \$ | 1,324 | \$ | 1,096 | \$ | 983 | \$ | 1,244 | \$ | 1,257 | \$ | 1,435 | \$ | 1,486 | \$ | 1,408 | \$ | 1,251 |



Our 2023 year-end Water Fund balance is below the $\$ 1,000,000$ minimum level that allows us to safely respond to emergencies or other unexpected events. We budgeted $\$ 631,000$ in capital expenditures in 2024. We raised our water rates in 2024 to address increasing costs, particularly relating to capital improvements.

Based on the 2023 survey of water suppliers throughout the Miami Valley area, we rank 3rd lowest of 68 suppliers. Our average quarterly water cost was $\$ 68.00$ lower than the 67 -jurisdiction average. We do not have any Water Fund debt.

## Sanitary Sewer Funds Budget Summary for 2024



City of Oakwood

## Changes in Cash Balances - Sanitary Sewer

In thousands of dollars

|  |  | Actual <br> (\$) |  | Actual 2016 (\$) |  | Actual 2017 (\$) |  | Actual 2018 (\$) |  | Actual 2019 (\$) |  | Actual <br> (\$) |  | Actual 2021 (\$) |  | Actual 2022 <br> (\$) |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Revenue General Revenue: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Property Tax | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Income Tax |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Estate Tax |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Fines and Forfeitures |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Intergovernmental |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Investment Earnings |  | 5 |  | 8 |  | 6 |  | 14 |  | 21 |  | 8 |  | 1 |  | 15 |  | 54 |
| Other |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Program Revenue: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Charges for Services |  | 1,512 |  | 1,499 |  | 1,097 |  | 1,774 |  | 1,831 |  | 1,894 |  | 1,845 |  | 1,825 |  | 1,811 |
| Grants and Contributions |  |  |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Other |  | 36 |  | 33 |  | 40 |  | 34 |  | 35 |  | 61 |  | 34 |  | 22 |  | 27 |
| Total Revenue |  | 1,553 |  | 1,540 |  | 1,143 |  | 1,822 |  | 1,886 |  | 1,963 |  | 1,879 |  | 1,862 |  | $\underline{1,892}$ |
| Expenditures: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Personnel Services |  | 338 |  | 332 |  | 348 |  | 302 |  | 308 |  | 317 |  | 352 |  | 403 |  | 455 |
| Contractual Services |  | 1,086 |  | 1,082 |  | 975 |  | 1,127 |  | 1,133 |  | 1,076 |  | 1,157 |  | 1,184 |  | 1,538 |
| Materials and Supplies |  | 5 |  | 6 |  | 5 |  | 5 |  | 10 |  | 16 |  | 6 |  | 20 |  | 12 |
| Interest |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Miscellaneous |  | 5 |  | 1 |  | 5 |  | - |  | 1 |  | - |  | - |  | - |  | - |
|  |  | 1,434 |  | 1,421 |  | 1,332 |  | 1,434 |  | 1,451 |  | 1,409 |  | 1,515 |  | 1,607 |  | 2,004 |
| Capital Expenditures: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Outlay |  | 53 |  | 85 |  | 80 |  | 50 |  | - |  | 380 |  | 187 |  | 150 |  | 192 |
| Total Expenditures |  | 1,487 |  | 1,507 |  | 1,412 |  | 1,484 |  | 1,451 |  | 1,789 |  | 1,703 |  | 1,757 |  | 2,197 |
| Excess (Deficiency) of Revenue over Expenditures |  | 67 |  | 33 |  | (269) |  | 338 |  | 435 |  | 174 |  | 177 |  | 106 |  | (305) |
| Other Financing |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sources and Uses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers out |  | (133) |  | (33) |  | (133) |  | (129) |  | (232) |  | (233) |  | (133) |  | (234) |  | (239) |
| Payments on |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Long-term Borrowings (26) (13)Total Other Financing |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Net Change in Fund Balance |  | 7 |  | (12) |  | (302) |  | 309 |  | 404 |  | 142 |  | 144 |  | 71 |  | (344) |
| Cash Balance, Jan. 1 |  | 1,229 |  | 1,275 |  | 1,280 |  | 1,037 |  | 1,404 |  | 1,869 |  | 1,960 |  | 2,269 |  | 2,276 |
| Prior Year Encumbrances and Expenditures |  | 38 |  | 18 |  | 59 |  | 58 |  | 61 |  | (51) |  | 165 |  | (64) |  | 41 |
| Cash Balance, Dec. 31 | \$ | 1,275 | \$ | 1,280 | \$ | 1,037 | \$ | 1,404 | \$ | 1,869 | \$ | 1,960 | \$ | 2,269 | \$ | 2,276 | \$ | 1,974 |



Our 2024 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 $67 \%$ of our sewer utility costs. We raised sewer rates effective January, 2024 to address operational and capital improvement needs.

Based on the 2023 survey of water suppliers, our current sewer rates rank 36th of 65 jurisdictions. We pay $\$ 5.38$ per quarter more than the area average. We do not have any Sewer Fund debt.

## Stormwater Funds <br> Budget Summary for 2024



City of Oakwood
Changes in Cash Balances - Stormwater
In thousands of dollars



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 do not have any Stormwater Fund debt.

# 2024 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.

## 2024 GOALS \& OBJECTIVES

## PROPERTIES AND ZONING

2024 BUSINESS DEVELOPMENT PROJECTS: Plans for a major building renovation or reconstruction are anticipated for the 2600 Far Hills Avenue building. Additionally, city staff will work with the Oakwood Investment Group, realtors and developers to seek appropriate occupants for a business development site at the entrance to Pointe Oakwood.
$>$ Kettering Health Network, 2600 Far Hills Avenue Building: In April 2017, Kettering Health Network (KHN) purchased the 2600 Far Hills Avenue office building for the purpose of creating space for medical offices and related support services. Staff meets regularly with KHN representatives to receive updates on project plans. KHN will likely add parking spaces in the immediate area to support their proposed medical facility uses.
$>$ Randall Residence Property: In 2012, the 1.5 -acre property at the corner of Old River Trail and Far Hills Avenue received development approval of an assisted living facility, but that project was never pursued. In 2022, Randall Residence placed the property on the market. City staff will continue monitoring the property and provide input, when and where appropriate, on suitable use options for this prominent corner on Far Hills Avenue.

Budget: Staff time.
Issues/Elements:
$>$ City staff will work closely with architects/engineers/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: 1) a rehabilitation or complete reconstruction of the largest office space in the downtown business district, and 2) the commercial use of one of the last two remaining undeveloped sites in Oakwood. City staff will dedicate all available resources to assist in developing the sites consistent with the city's Comprehensive Plan and community needs.

## LEISURE SERVICES

GARDNER POOL IMPROVEMENT: In 2023, the Department of Leisure Services completed a major project involving the removal and replacement of the entire concrete deck around Gardner Pool. The project also included replacing the lifeguard stands, diving board stands and perimeter fence along Patterson Road, and installing a codemandated fence around the baby/toddler pool. In 2024, the City will install a pool liner to significantly increase the life of the pool shell. The liner is a commercial grade reinforced PVC material that will be completely watertight and includes a slip-resistant
texture embossed into the liner material. The liner will save a considerable amount of money annually in avoided shell maintenance costs.

Budget: \$100,000, staff time and working with commercial pool specialists.
Issues/Elements:
$>$ Work with key pool specialists on refining plans and the project schedule.
$>$ Manage project construction.

## ENGINEERING AND PUBLIC WORKS

WATER SYSTEM MASTER PLAN FOR CAPITAL IMPROVEMENTS: In 2022, the city completed work on developing a computerized hydraulic model of the city's water production and distribution system. At the conclusion of the project, the city received a detailed report describing the water system, explaining the computer model, and providing recommendations on long-range planning priorities for future water system capital improvements. City staff will continue working with the engineering consultant to develop the prioritized list of recommended projects for future capital improvements. Budget: Staff time, and engineering consulting services.

Issues/Elements:
$>$ Work with the engineering consultant to develop the prioritized list of recommended projects for future capital improvements.

FAR HILLS INFRASTRUCTURE IMPROVEMENTS: In 2023, CenterPoint completed the final phase of a 13-year project to rebuild the natural gas distribution system infrastructure in Oakwood. Much of the final work in 2021 and 2022 was done on or near Far Hills Avenue. In 2023, the City completed a project to rebuild multiple stormwater inlets along Far Hills Avenue, as well as concrete curb, sidewalk and driveway aprons. This winter, the City will complete a project started in 2023 to rebuild 3,050 lineal feet of storm sewer piping in areas along Far Hills, Dellwood, Forrer and Devereux. All three of these projects were programmed to be completed ahead of the 2024 resurfacing of the entire 2-mile length of Far Hills Avenue in Oakwood. The resurfacing was last completed in 2011 and is anticipated to take place between June and August of this year.

Budget: Staff time; $\$ 2.2$ million for Far Hills Storm Sewer; \$575,000 for stormwater inlets, concrete curb, sidewalk and driveway aprons; $\$ 1.6$ million for Far Hills Resurfacing.

Issues/Elements:
$>$ Worked closely with representatives from CenterPoint and Miller Pipeline in overseeing gas pipe work.
$>$ Worked closely with the contractor to ensure proper completion of the Far Hills stormwater inlet project, and concrete curb, sidewalk and driveway apron work.
$>$ Continue working closely with the contractor to ensure successful completion of the Far Hills Storm Sewer Replacement Project.
$>$ Oversee the Far Hills Resurfacing project this spring/summer, marking the completion of the Far Hills Infrastructure Improvements.

SANITARY SEWER SYSTEM MAINTENANCE/CAPITAL IMPROVEMENTS PLAN: In 2023, the city purchased a sewer line camera to aid in analyzing the underground piping. This year, the city will purchase a sewer line cleaning machine for use in backyard easement areas. Together, these two equipment purchases will help Public Works Department staff in completing routine sewer line maintenance, and in developing longrange plans to upgrade the sewer infrastructure.

Budget: Staff time; \$125,000 for sewer line cleaning machine.
Issues/Elements:
$>$ Identify product specification and purchase sewer line cleaning machine.
$>$ Refine plans for cleaning and inspecting the sanitary sewer pipes, including manholes.
> Develop multi-year plan for sewer system capital improvements.
TRAFFIC SIGNAL SYSTEM MASTER PLAN FOR CAPITAL IMPROVEMENTS: In 2022, the city engaged a traffic engineering consultant to complete a comprehensive study of the city's 17 signalized intersections. The study was completed in late 2023. A major portion of the study focused on the intersection of Far Hills Avenue, Thruston Boulevard and Oakwood Avenue, commonly referred to as Five Points. That study evaluated the pros and cons of converting the intersection control from a traditional traffic signal to a roundabout. At the conclusion of the study, City Council decided to retain the existing traditional traffic signal, at least for now. It is likely that the city will again consider a roundabout sometime in the future. The master plan includes recommendations on developing a multi-year plan to upgrade the traffic signal system, including options on obtaining state and federal grant money to assist in financing the capital improvements.

Budget: Staff time; traffic engineering consulting services.
Issues/Elements:
$>$ Determine the scope and timing of recommended capital improvements.
$>$ Identify possible 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 Primary Operating Funds and 25 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 2020 <br> (\$) | Actual 2021 <br> (\$) | Actual 2022 (\$) | Actual 2023 <br> (\$) | Budget 2024 (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Property Tax | 2,768,531 | 2,945,525 | 2,942,162 | 2,936,410 | 1,736,516 |
| Net Income Tax | 8,406,430 | 9,710,614 | 10,469,459 | 10,521,944 | 10,525,000 |
| Estate Tax | - | - | - | - | - |
| Fines, Forfeitures and Permits | 157,968 | 167,155 | 174,869 | 163,507 | 179,300 |
| Intergovernmental | 204,059 | 174,026 | 210,452 | 195,720 | 196,788 |
| Other | 888,096 | 268,223 | 402,479 | 735,674 | 679,852 |
| Total Revenue | 12,425,084 | 13,265,543 | 14,199,421 | 14,553,255 | 13,317,456 |

## Expenditures

| Personnel Services |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Council | 16,706 | 16,599 | 16,537 | 16,610 | 16,610 |
| Administration | 923,666 | 957,276 | 994,299 | 1,128,205 | 1,414,916 |
| Law Department | 94,976 | 99,243 | 103,081 | 106,170 | 113,213 |
| Municipal Court | 239,152 | 244,116 | 235,523 | 229,905 | 271,708 |
| Buildings and Grounds | - | - | - | - |  |
| Police \& Fire | 5,015,550 | 5,490,233 | 5,751,730 | 5,871,020 | 6,361,684 |
| Engineering | 112,766 | 150,975 | 209,669 | 268,836 | 317,260 |
| Beautification / Parks and Gardens | 235,092 | 259,623 | 277,268 | 298,266 | 399,936 |
| Total Personnel Services | 6,637,908 | 7,218,065 | 7,588,107 | 7,919,012 | 8,895,327 |
| Contractual Services |  |  |  |  |  |
| Council | 14,133 | 27,816 | 25,859 | 32,000 | 48,100 |
| Administration | 226,059 | 235,290 | 250,100 | 270,003 | 334,750 |
| Law Department | 12,079 | 6,433 | 11,477 | 15,066 | 41,000 |
| Municipal Court | 8,582 | 9,269 | 7,595 | 8,873 | 19,300 |
| Regional Co-Op Endeavors | 19,385 | 20,770 | 32,876 | 28,405 | 37,212 |
| Citizens Advisory | 51 | 220 | 212 | 645 | 2,500 |
| Buildings and Grounds | 201,840 | 232,244 | 220,930 | 251,343 | 301,350 |
| Police | 172,512 | 194,995 | 208,904 | 234,108 | 293,200 |
| Fire | 49,851 | 46,939 | 51,614 | 48,257 | 82,500 |
| Engineering | 10,692 | 5,209 | 22,055 | 42,968 | 26,300 |
| Beautification / Parks and Gardens | 155,963 | 155,730 | 176,698 | 208,074 | 233,150 |
| Contingency | - | - | - | - | - |
| Total Contractual Services | 871,147 | 934,915 | 1,008,320 | 1,139,742 | 1,419,362 |
| Materials and Supplies |  |  |  |  |  |
| Council | 769 | - | 5,306 | 103 | 750 |
| Administration | 11,186 | 11,257 | 12,885 | 25,272 | 15,500 |
| Law Department | 105 | 1,170 | 49 | 135 | 1,400 |
| Municipal Court | 687 | 876 | 850 | 2,154 | 2,600 |
| Regional Co-Op Endeavors | - | - | - | - | - |
| Citizens Advisory | 376 | 2,528 | 1,643 | 2,315 | 3,500 |
| Buildings and Grounds | 11,558 | 8,618 | 10,594 | 13,139 | 16,700 |
| Police | 48,207 | 41,057 | 65,676 | 56,543 | 61,600 |
| Fire | 24,065 | 30,146 | 24,912 | 22,571 | 38,000 |
| Engineering | 2,612 | 2,194 | 2,556 | 4,249 | 3,750 |
| Beautification / Parks and Gardens | 60,904 | 61,276 | 83,261 | 78,126 | 94,500 |
| Contingency | - | - | - | - | - |
| Total Materials and Supplies | 160,469 | 159,122 | 207,732 | 204,607 | 238,300 |

## 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 2020 (\$) | Actual 2021 (\$) | Actual 2022 (\$) | Actual 2023 (\$) | Budget 2024 (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Capital Outlay |  |  |  |  |  |
| Buildings and Grounds | 18,426 | 16,032 | 158 | 158 | 3,500 |
| Total Capital Outlay | 18,426 | 16,032 | 158 | 158 | 3,500 |
| Miscellaneous |  |  |  |  |  |
| Council | - | - | 5,179 | 90 | 5,000 |
| Administration | 3,939 | 15,262 | 11,312 | 9,822 | 17,150 |
| Municipal Court | - | - | 94 | - | 600 |
| Buildings and Grounds | - | - | - | - | 100 |
| Police | 554 | 1,042 | 1,139 | 965 | 1,900 |
| Fire | 458 | 909 | 1,440 | 1,148 | 1,000 |
| Engineering | 351 | 2,441 | 225 | 150 | 500 |
| Beautification / Parks and Gardens | 3,963 | 4,105 | 12,650 | 4,019 | 11,500 |
| Contingency | - | - | - | - | - |
| Total Miscellaneous | 9,265 | 23,759 | 32,039 | 16,194 | 37,750 |
| Total Expenditures | 7,697,215 | 8,351,893 | 8,836,356 | 9,279,713 | 10,594,239 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | 4,727,869 | 4,913,650 | 5,363,065 | 5,273,542 | 2,723,217 |
| Other Financing Sources and Uses: |  |  |  |  |  |
| Transfers In |  |  |  |  |  |
| From MLK Community Recognition Police Transfers Out | - | 3,753 | - | - | - |
| To Motor Pool | $(92,147)$ | $(99,826)$ | $(100,157)$ | $(124,707)$ | $(132,330)$ |
| Fire Transfers Out To Motor Pool | $(2,793)$ | $(3,025)$ | $(3,036)$ | $(3,779)$ | $(4,010)$ |
| Engineering Transfers Out |  |  |  |  |  |
| To Motor Pool | $(2,793)$ | $(3,025)$ | $(3,036)$ | $(3,779)$ | $(4,010)$ |
| Beautification Transfers Out To Motor Pool | $(11,170)$ | $(12,100)$ | $(12,139)$ | $(15,116)$ | $(16,040)$ |
| General Fund Transfers Out (to various funds - see summary) | $(3,945,673)$ | $(3,076,550)$ | (4,971,715) | $(5,633,653)$ | $(3,751,111)$ |
| Total Other Financing Sources and Uses | $(4,054,576)$ | $(3,190,773)$ | $(5,090,083)$ | $(5,781,034)$ | $(3,907,501)$ |
| Net Change in Fund Balance | 673,293 | 1,722,877 | 272,982 | $(507,492)$ | $(1,184,284)$ |
| Cash Balance, Jan. 1 | 6,846,918 | 7,477,697 | 9,187,716 | 9,385,286 | 8,875,130 |
| Add: Receipts | 12,425,084 | 13,269,296 | 14,199,421 | 14,553,255 | 13,317,456 |
| Less: Disbursements | $(11,794,305)$ | $(11,559,277)$ | $(14,001,851)$ | $(15,063,411)$ | $(14,581,511)$ |
| Cash Balance, Dec. 31 | 7,477,697 | 9,187,716 | 9,385,286 | 8,875,130 | 7,611,075 |
| Less: Outstanding Encumbrances | $(51,782)$ | $(92,767)$ | $(80,227)$ | $(129,771)$ | $(50,000)$ |
| Unencumbered Fund Balance, Dec. 31 | 7,425,915 | 9,094,949 | 9,305,059 | 8,745,359 | 7,561,075 |

## 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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

## Expenditures

Personnel Services
Salaries
Workers Compensation
Medicare
Other
Total Personnel Services

Contractual Services
Election Expense
Consultants

| 5,046 | 4,082 | 3,984 | 1,188 | 5,000 |
| :---: | :---: | :---: | :---: | ---: |
| - | - | - | - | 5,000 |
| 50 | 65 | 388 | 59 | 5,000 |
| 5,794 | 15,197 | 17,630 | 23,693 | 23,500 |
| - | - | - | - | 1,000 |
| - | - | - | - | $\mathbf{-}$ |
| - | - | - | 1,379 | 2,000 |
| 3,243 | 8,472 | 3,857 | 5,681 | 6,600 |
| $\mathbf{1 4 , 1 3 3}$ | $\mathbf{2 7 , 8 1 6}$ | $\mathbf{2 5 , 8 5 9}$ | $\mathbf{3 2 , 0 0 0}$ | $\mathbf{4 8 , 1 0 0}$ |

Total Contractual Services

| 15,200 | 15,200 | 15,200 | 15,200 | 15,200 |
| ---: | ---: | ---: | ---: | ---: |
| 155 | 211 | 174 | 247 | 245 |
| 989 | 1,143 | 1,163 | 1,163 | 1,165 |
| 362 | 45 | - | - | - |
| $\mathbf{1 6 , 7 0 6}$ | $\mathbf{1 6 , 5 9 9}$ | $\mathbf{1 6 , 5 3 7}$ | $\mathbf{1 6 , 6 1 0}$ | $\mathbf{1 6 , 6 1 0}$ |

Conferences
Community Service Promotion
Historical Preservation
Comprehensive Plan Update
Marketing and Promotion Other

Materials and Supplies
Office Supplies
Total Materials and Supplies

| 769 | - | 5,306 | 103 | 750 |
| ---: | :--- | :--- | :--- | :--- |
| $\mathbf{7 6 9}$ | - | $\mathbf{5 , 3 0 6}$ | $\mathbf{1 0 3}$ | $\mathbf{7 5 0}$ |

Miscellaneous
Sister City Expenses
Other
Total Miscellaneous

Total Expenditures

| - | - | 3,179 | - | 2,500 |
| :---: | :---: | :---: | :---: | :---: |
| - | - | 2,000 | 90 | 2,500 |
| - | $\mathbf{5 , 1 7 9}$ | $\mathbf{9 0}$ | $\mathbf{5 , 0 0 0}$ |  |

31,608 44,415 52,881 48,803
70,460

## 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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

## Expenditures

Personnel Services
Salaries
Retirement
Workers Compensation
Health Insurance
Medicare
Other
Total Personnel Services

Contractual Services
Audit Fees
Postage
Oakwood Training Academy
Inspections - Kettering
Investment Advisor
Consultants
County Auditor Fees
Memberships \& Subscriptions
Conferences
Legal Advertising
Other
Total Contractual Services

| 704,829 | 721,855 | 757,703 | 864,126 | $1,055,320$ |
| ---: | ---: | ---: | ---: | ---: |
| 90,896 | 93,144 | 97,622 | 105,367 | 126,536 |
| 3,980 | 8,402 | 7,573 | 12,779 | 16,885 |
| 106,883 | 117,271 | 114,811 | 127,017 | 191,220 |
| 9,754 | 9,965 | 10,467 | 11,881 | 15,300 |
| 7,324 | 6,639 | 6,123 | 7,035 | 9,655 |
| $\mathbf{9 2 3 , 6 6 6}$ | $\mathbf{9 5 7 , 2 7 6}$ | $\mathbf{9 9 4 , \mathbf { 2 9 9 }}$ | $\mathbf{1 , 1 2 8 , 2 0 5}$ | $\mathbf{1 , 4 1 4 , 9 1 6}$ |

Materials and Supplies
Office Supplies

|  |  |  |  |  |
| ---: | ---: | ---: | ---: | ---: |
| 30,361 | 30,337 | 32,560 | 34,422 | 56,500 |
| 14,794 | 14,530 | 14,667 | 15,207 | 16,500 |
| 6,727 | 6,937 | 17,001 | 12,978 | 21,000 |
| 41,345 | 42,998 | 44,699 | 46,487 | 47,000 |
| 1,576 | 923 | 6,087 | 9,109 | 10,000 |
| 18,485 | 18,262 | 12,000 | 18,000 | 19,500 |
| 37,100 | 39,818 | 40,293 | 39,139 | 41,500 |
| 9,633 | 8,752 | 9,979 | 9,063 | 11,500 |
| 1,404 | 875 | 3,388 | 2,017 | 5,000 |
| 2,199 | 3,577 | 1,319 | 823 | 4,000 |
| 62,435 | 68,281 | 68,107 | 82,758 | 102,250 |
| $\mathbf{2 2 6 , 0 5 9}$ | $\mathbf{2 3 5 , 2 9 0}$ | $\mathbf{2 5 0 , 1 0 0}$ | $\mathbf{2 7 0 , 0 0 3}$ | $\mathbf{3 3 4 , 7 5 0}$ |

Office Supplies
General Equipment / Tools
Uniforms

|  |  |  |  |  |
| :---: | :---: | :---: | :---: | ---: |
| 8,211 | 8,966 | 10,651 | 8,684 | 10,000 |
| 2,699 | 2,291 | 1,773 | 16,588 | 5,000 |
| 276 | - | 461 | - | 500 |
| - | - | - | - | - |
| $\mathbf{1 1 , 1 8 6}$ | $\mathbf{1 1 , 2 5 7}$ | $\mathbf{1 2 , 8 8 5}$ | $\mathbf{2 5 , 2 7 2}$ | $\mathbf{1 5 , 5 0 0}$ |

Total Materials and Supplies
Miscellaneous
Employee Recognition
Cafeteria Benefit Other
Total Miscellaneous

| 6,504 | 10,784 | 9,685 | 12,268 | 15,550 |
| :---: | ---: | ---: | :---: | ---: |
| $(2,691)$ | 4,053 | 1,272 | - | 500 |
| 126 | 425 | 355 | $(2,446)$ | 1,100 |
| $\mathbf{3 , 9 3 9}$ | $\mathbf{1 5 , 2 6 2}$ | $\mathbf{1 1 , 3 1 2}$ | $\mathbf{9 , 8 2 2}$ | $\mathbf{1 7 , 1 5 0}$ |

Total Expenditures
$\begin{array}{lllll}1,164,850 & 1,219,085 & 1,268,596 & 1,433,302 & 1,782,316\end{array}$

## 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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

## Expenditures

Personnel Services
Salaries

| 73,780 | 76,454 | 79,296 | 81,636 | 85,300 |
| ---: | ---: | ---: | ---: | ---: |
| 9,319 | 9,585 | 9,868 | 10,159 | 11,943 |
| 832 | 970 | 878 | 1,271 | 1,365 |
| 9,264 | 10,522 | 11,298 | 11,298 | 12,645 |
| 1,030 | 1,066 | 1,091 | 1,118 | 1,240 |
| 751 | 646 | 650 | 688 | 720 |
| $\mathbf{9 4 , 9 7 6}$ | $\mathbf{9 9 , 2 4 3}$ | $\mathbf{1 0 3 , 0 8 1}$ | $\mathbf{1 0 6 , 1 7 0}$ | $\mathbf{1 1 3 , 2 1 3}$ |

Total Personnel Services

| 94,976 | 99,243 | 103,081 | 106,170 | 113,213 |
| :--- | :--- | :--- | :--- | :--- |

Contractual Services
Legal Services

| 5,000 |  | 5,000 | 9,125 | 26,000 |
| ---: | ---: | ---: | ---: | ---: |
| 249 | 1,575 | 1,376 | 686 | 1,500 |
| 1,918 | 38 | 3 | 153 | 5,000 |
| 4,912 | 4,820 | 5,098 | 5,102 | 8,500 |
| $\mathbf{1 2 , 0 7 9}$ | $\mathbf{6 , 4 3 3}$ | $\mathbf{1 1 , 4 7 7}$ | $\mathbf{1 5 , 0 6 6}$ | $\mathbf{4 1 , 0 0 0}$ |

Materials and Supplies
Office Supplies
General Equipment / Tools Other
Total Materials and Supplies
Total Expenditures
107,160
106,846
114,607
121,371
155,613

## 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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

## Expenditures

Personnel Services
Salaries
Retirement
Workers Compensation
Health Insurance
Medicare
Other
otal Personnel Services

| 183,177 | 191,590 | 183,409 | 176,623 | 207,560 |
| ---: | ---: | ---: | ---: | ---: |
| 23,770 | 24,672 | 23,055 | 23,638 | 30,558 |
| 2,062 | 2,256 | 2,062 | 2,654 | 3,320 |
| 25,394 | 21,044 | 22,597 | 22,596 | 25,285 |
| 2,597 | 2,689 | 2,590 | 2,477 | 3,010 |
| 2,152 | 1,865 | 1,810 | 1,917 | 1,975 |
| $\mathbf{2 3 9 , 1 5 2}$ | $\mathbf{2 4 4 , 1 1 6}$ | $\mathbf{2 3 5 , 5 2 3}$ | $\mathbf{2 2 9 , 9 0 5}$ | $\mathbf{2 7 1 , 7 0 8}$ |

Contractual Services
Service Contracts
Telephone Equipment Lease
Telephone

| 288 | 793 | $\mathbf{1 , 1 3 9}$ | 1,322 | 3,000 |
| ---: | ---: | ---: | ---: | ---: |
| 941 | 941 | 1,226 | 1,068 | 1,200 |
| 902 | 1,100 | 999 | 1,075 | 1,000 |
| 131 | 170 | 156 | 120 | 1,000 |
| 6,320 | 6,265 | 4,075 | 5,288 | 13,100 |
| $\mathbf{8 , 5 8 2}$ | $\mathbf{9 , 2 6 9}$ | $\mathbf{7 , 5 9 5}$ | $\mathbf{8 , 8 7 3}$ | $\mathbf{1 9 , 3 0 0}$ |

Total Contractual Services
Materials and Supplies
Office Supplies
General Equipment / Tools

> Other

Total Materials and Supplies
Miscellaneous
Other
Total Miscellaneous
Other
Total Miscellaneous

| 545 | 876 | 816 | 671 | 1,100 |
| :---: | :--- | :---: | :---: | :---: |
| 142 | - | 34 | 1,483 | 1,500 |
| - | - | - | - | - |
| $\mathbf{6 8 7}$ | $\mathbf{8 7 6}$ | $\mathbf{8 5 0}$ | $\mathbf{2 , 1 5 4}$ | $\mathbf{2 , 6 0 0}$ |


| - | - | 94 | - | 600 |
| :---: | :---: | :---: | :---: | :---: |
| - | - | 94 | - | 600 |

## 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

- 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
- 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
- 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 communities.
- The Dayton Development Coalition is an organization charged with promoting the Miami Valley area to private business and industry.


## Regional Co-operative Endeavors

|  | Actual 2020 <br> (\$) | Actual 2021 | Actual 2022 <br> (\$) | Actual 2023 (\$) | Budget 2024 (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Expenditures |  |  |  |  |  |
| Contractual Services |  |  |  |  |  |
| Miami Valley Reg. Planning Comm. | 4,233 | 4,233 | 4,233 | 5,073 | 5,075 |
| 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 | 1,841 | 1,900 |
| Bureau of Alcoholism \& Drug Abuse | 176 | 229 | 250 | 380 | 800 |
| Tactical Crime Suppression Unit | 1,594 | - | 11,317 | 1,038 | 8,337 |
| Mont. Co. Public Defender Comm. | 1,401 | 4,576 | 5,000 | 9,698 | 9,000 |
| Ombudsman Program | - | - | - | - | 450 |
| Miami Valley USAR Task Force | 395 | 396 | 489 | 488 | 500 |
| Fire / EMS Alliance | 2,208 | 2,208 | 2,209 | 2,297 | 2,500 |
| First Suburbs Consortium | 250 | - | 250 | 250 | 250 |
| Dayton Development Coalition | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| Total Contractual Services | 19,385 | 20,770 | 32,876 | 28,405 | 37,212 |
| Total Expenditures | 19,385 | 20,770 | 32,876 | 28,405 | 37,212 |

## 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 2020 (\$) | Actual 2021 (\$) | Actual 2022 (\$) | Actual 2023 (\$) | $\begin{gathered} \text { Budget } \\ 2024 \\ (\$) \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: |
| 51 | 220 | 212 | 645 | 2,500 |
| 51 | 220 | 212 | 645 | 2,500 |
| 376 | 2,528 | 1,643 | 2,315 | 3,500 |
| - | - | - | - | - |
| 376 | 2,528 | 1,643 | 2,315 | 3,500 |
| 427 | 2,748 | 1,855 | 2,960 | 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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

## Expenditures

| Contractual Services |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Telephone Equipment Lease | 4,443 | 4,443 | 4,596 | 5,621 | 4,500 |
| Telephone Service | 5,806 | 6,604 | 6,007 | 5,248 | 7,000 |
| Service Contracts | 13,745 | 15,104 | 13,646 | 20,575 | 19,200 |
| Postage | 4,589 | 6,409 | 5,937 | 15,413 | 10,000 |
| Utilities | 57,618 | 60,623 | 69,107 | 50,200 | 75,000 |
| Newsletter, Annual Reports | 16,596 | 16,105 | 16,540 | 20,843 | 28,350 |
| Buildings \& Grounds Maintenance | 52,651 | 68,355 | 55,530 | 79,341 | 80,000 |
| Property Tax Assessments | 1,299 | 2,269 | 1,256 | 1,267 | 1,400 |
| Multi-Peril Insurance | 22,375 | 22,244 | 22,593 | 25,174 | 27,700 |
| Other | 22,718 | 30,088 | 25,718 | 27,661 | 48,200 |
| Total Contractual Services | 201,840 | 232,244 | 220,930 | 251,343 | 301,350 |
| Materials and Supplies |  |  |  |  |  |
| Office Supplies | 1,903 | 1,479 | 2,335 | 2,392 | 3,000 |
| Janitorial Supplies | 1,463 | 618 | 12 | 544 | 1,000 |
| Building Supplies | 7,558 | 6,512 | 7,344 | 10,076 | 10,000 |
| General Equipment / Tools | 634 | 9 | 903 | 127 | 2,200 |
| Other | - | - | - | - | 500 |
| Total Materials and Supplies | 11,558 | 8,618 | 10,594 | 13,139 | 16,700 |
| Capital Outlay |  |  |  |  |  |
| Wonderly Avenue Apartment Bldg | 18,426 | 16,032 | 158 | 158 | 3,500 |
| Total Capital Outlay | 18,426 | 16,032 | 158 | 158 | 3,500 |

## Miscellaneous

> Other

Total Miscellaneous

Total Expenditures

| - | - | - | - | 100 |
| ---: | ---: | ---: | ---: | ---: |
| - | - | - | - | 100 |
|  |  |  |  |  |
|  | 231,824 | 256,894 | 231,682 | 264,640 |

## 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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

## Expenditures

Personnel Services

| Salaries | $3,556,874$ | $3,893,736$ | $4,080,774$ | $4,166,044$ | $4,431,200$ |
| :--- | ---: | ---: | ---: | ---: | ---: |
| Retirement | 658,025 | 670,122 | 703,823 | 716,487 | 845,069 |
| Workers Compensation | 42,615 | 47,647 | 40,239 | 62,106 | 63,220 |
| Health Insurance | 669,817 | 792,369 | 842,237 | 838,419 | 924,490 |
| Medicare | 53,727 | 53,640 | 56,260 | 57,563 | 64,250 |
| Other | 34,492 | 32,719 | 28,397 | 30,401 | 33,455 |
|  | $\mathbf{5 , 0 1 5 , 5 5 0}$ | $\mathbf{5 , 4 9 0 , 2 3 3}$ | $\mathbf{5 , 7 5 1 , 7 3 0}$ | $\mathbf{5 , 8 7 1 , 0 2 0}$ | $\mathbf{6 , 3 6 1 , 6 8 4}$ |

Contractual Services
Service Contracts
Telephone Service
Telephone Equipment Lease

| 85,172 | 106,304 | 109,172 | 113,391 | 143,700 |
| ---: | ---: | ---: | ---: | ---: |
| 8,096 | 9,666 | 8,597 | 8,625 | 11,000 |
| 8,729 | 8,729 | 10,214 | 11,160 | 10,000 |
| 11,544 | 11,544 | 17,409 | 12,678 | 13,000 |
| 2,447 | 2,579 | 2,906 | 3,208 | 3,500 |
| 4,684 | 5,161 | 7,250 | 6,500 | 21,000 |
| 2,175 | 4,214 | 3,508 | 4,139 | 5,000 |
| 300 | - | 174 | 3,476 | 3,500 |
| 3,580 | 1,280 | 3,002 | 20,242 | 19,500 |
| 36,894 | 36,678 | 37,253 | 41,08 | 45,700 |
| 8,891 | 8,840 | 9,419 | 9,181 | 17,300 |
| $\mathbf{1 7 , 5 1 2}$ | $\mathbf{1 9 4 , 9 9 5}$ | $\mathbf{2 0 8 , 9 0 4}$ | $\mathbf{2 3 4 , 1 0 8}$ | $\mathbf{2 9 3 , 2 0 0}$ |

Total Contractual Services

| 127 | 493 | 3,680 | 231 | 3,000 |
| ---: | ---: | ---: | ---: | ---: |
| - | - | 355 | - | 2,000 |
| 4,183 | 5,070 | 7,623 | 5,690 | 6,000 |
| 10,510 | 11,958 | 9,035 | 15,166 | 15,500 |
| 22,188 | 6,245 | 28,093 | 14,258 | 9,000 |
| 10,257 | 16,391 | 16,089 | 20,084 | 24,000 |
| 942 | 900 | 801 | 1,114 | 2,100 |
| $\mathbf{4 8 , 2 0 7}$ | $\mathbf{4 1 , 0 5 7}$ | $\mathbf{6 5 , 6 7 6}$ | $\mathbf{5 6 , 5 4 3}$ | $\mathbf{6 1 , 6 0 0}$ |

Total Materials and Supplies
Miscellaneous
Other
Total Miscellaneous

| 554 | 1,042 | 1,139 | 965 | 1,900 |
| ---: | ---: | ---: | ---: | ---: |
| $\mathbf{5 5 4}$ | $\mathbf{1 , 0 4 2}$ | $\mathbf{1 , 1 3 9}$ | $\mathbf{9 6 5}$ | $\mathbf{1 , 9 0 0}$ |

Total Expenditures
5,236,823
5,727,327 6,027,449
6,162,636
6,718,384
Other Financing Uses:
Police Transfers Out
To Motor Pool
Total Transfers Out
Total Expenditures and Transfers

| 92,147 | 99,826 | 100,157 | 124,707 | 132,330 |
| ---: | ---: | ---: | ---: | ---: |
| $\mathbf{9 2 , 1 4 7}$ | $\mathbf{9 9 , 8 2 6}$ | $\mathbf{1 0 0 , 1 5 7}$ | $\mathbf{1 2 4 , 7 0 7}$ | $\mathbf{1 3 2 , 3 3 0}$ |
| $\mathbf{5 , 3 2 8 , 9 7 0}$ | $\mathbf{5 , 8 2 7 , 1 5 3}$ | $\mathbf{6 , 1 2 7 , 6 0 6}$ | $\mathbf{6 , 2 8 7 , 3 4 3}$ | $\mathbf{6 , 8 5 0 , 7 1 4}$ |

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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

## Expenditures

| Contractual Services |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Service Contracts | 9,012 | 9,240 | 10,364 | 10,423 | 18,500 |
| EMS Billing Services | 6,507 | 6,482 | 7,368 | 7,900 | 10,000 |
| Preventive Maint. - Engine, Medic | 9,221 | 6,000 | 6,000 | 1,497 | 8,000 |
| Bunker Gear Cleaning and Repair | 204 | 218 | 151 | - | 2,000 |
| Training | - | - | - | - | 8,000 |
| Multi-Peril Insurance | 15,613 | 15,521 | 15,806 | 17,612 | 19,500 |
| Other | 9,294 | 9,478 | 11,925 | 10,825 | 16,500 |
| Total Contractual Services | 49,851 | 46,939 | 51,614 | 48,257 | 82,500 |
| Materials and Supplies |  |  |  |  |  |
| Ambulance Equipment | 2,198 | 4,745 | 2,694 | 1,201 | 4,000 |
| General Equipment / Tools | 7,079 | 5,962 | 14,712 | 4,332 | 8,000 |
| Uniforms | 11,909 | 16,403 | 4,079 | 12,093 | 21,000 |
| Other | 2,879 | 3,036 | 3,427 | 4,945 | 5,000 |
| Total Materials and Supplies | 24,065 | 30,146 | 24,912 | 22,571 | 38,000 |
| Miscellaneous |  |  |  |  |  |
| Other | 458 | 909 | 1,440 | 1,148 | 1,000 |
| Total Miscellaneous | 458 | 909 | 1,440 | 1,148 | 1,000 |
| Total Expenditures | 74,374 | 77,994 | 77,966 | 71,976 | 121,500 |
| Other Financing Uses: |  |  |  |  |  |
| Fire Transfers Out |  |  |  |  |  |
| To Motor Pool | 2,793 | 3,025 | 3,036 | 3,779 | 4,010 |
| Total Transfers Out | 2,793 | 3,025 | 3,036 | 3,779 | 4,010 |
| Total Expenditures and Transfers | 77,167 | 81,019 | 81,002 | 75,755 | 125,510 |

## 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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

## Expenditures

Personnel Services
Salaries
Retiremen

Workers Compensation
Health Insurance
Medicare
Other
Total Personnel Services
Contractual Services
Telephone
Consultants
GIS Implementation
Conferences
Other
Total Contractual Services
Materials and Supplies
Office Supplies
General Equipment / Tools
Uniforms
Other
Total Materials and Supplies
Miscellaneous
Other
Total Miscellaneous

Total Expenditures

| 85,231 | 109,404 | 146,448 | 192,799 | 218,280 |
| ---: | ---: | ---: | ---: | ---: |
| 10,847 | 13,518 | 19,173 | 24,692 | 30,560 |
| 1,109 | 1,308 | 1,760 | 3,290 | 3,660 |
| 13,370 | 24,046 | 34,668 | 43,308 | 48,815 |
| 1,204 | 1,536 | 2,097 | 2,691 | 3,320 |
| 1,005 | 1,163 | 5,523 | 2,056 | 12,625 |
| $\mathbf{1 1 2 , 7 6 6}$ | $\mathbf{1 5 0 , 9 7 5}$ | $\mathbf{2 0 9 , 6 6 9}$ | $\mathbf{2 6 8 , 8 3 6}$ | $\mathbf{3 1 7 , 2 6 0}$ |


| 108 |  |  |  |  |
| ---: | :---: | ---: | ---: | ---: |
| 150 | 104 | 90 | 300 |  |
| 1,890 | 3,000 | 10,000 | 32,190 | 10,000 |
| 6,759 | - | 4,437 | 3,692 | 5,000 |
| - | - | - | - | 1,000 |
| 1,935 | 2,059 | 7,514 | 6,996 | 10,000 |
| $\mathbf{1 0 , 6 9 2}$ | $\mathbf{5 , 2 0 9}$ | $\mathbf{2 2 , 0 5 5}$ | $\mathbf{4 2 , 9 6 8}$ | $\mathbf{2 6 , 3 0 0}$ |


| 1,163 | 508 | 583 | 581 | $\mathbf{7 5 0}$ |
| :---: | ---: | ---: | ---: | ---: |
| 1,000 | 1,082 | 1,663 | 2,548 | 2,000 |
| 449 | 604 | 310 | 1,120 | 1,000 |
| - | - | - | - | - |
| $\mathbf{2 , 6 1 2}$ | $\mathbf{2 , 1 9 4}$ | $\mathbf{2 , 5 5 6}$ | $\mathbf{4 , 2 4 9}$ | $\mathbf{3 , 7 5 0}$ |


| 351 | 2,441 | 225 | 150 | 500 |
| ---: | ---: | ---: | ---: | ---: |
| 351 | $\mathbf{2 , 4 4 1}$ | $\mathbf{2 2 5}$ | $\mathbf{1 5 0}$ | $\mathbf{5 0 0}$ |

Other Financing Uses:
Engineering Transfers Out To Motor Pool
Total Transfers Out
Total Expenditures and Transfers

| 2,793 | 3,025 | 3,036 | 3,779 | $\mathbf{4 , 0 1 0}$ |
| ---: | ---: | ---: | ---: | ---: |
| $\mathbf{2 , 7 9 3}$ | $\mathbf{3 , 0 2 5}$ | $\mathbf{3 , 0 3 6}$ | $\mathbf{3 , 7 7 9}$ | $\mathbf{4 , 0 1 0}$ |
| $\mathbf{1 2 9 , \mathbf { 2 1 4 }}$ | $\mathbf{1 6 3 , 8 4 4}$ | $\mathbf{2 3 7 , 5 4 1}$ | $\mathbf{3 1 9 , 9 8 2}$ | $\mathbf{3 5 1 , 8 2 0}$ |

## 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 2020 (\$) | Actual 2021 (\$) | Actual 2022 (\$) | Actual 2023 (\$) | Budget 2024 (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Expenditures |  |  |  |  |  |
| Personnel Services |  |  |  |  |  |
| Salaries | 179,558 | 193,368 | 208,601 | 223,884 | 300,515 |
| Retirement | 23,283 | 25,231 | 24,092 | 27,886 | 39,551 |
| Workers Compensation | - | 1,925 | 2,315 | 3,487 | 4,808 |
| Health Insurance | 28,000 | 29,555 | 32,929 | 32,363 | 39,105 |
| Medicare | 1,912 | 2,096 | 1,658 | 2,727 | 4,357 |
| Other | 2,339 | 7,448 | 7,673 | 7,919 | 11,600 |
| Total Personnel Services | 235,092 | 259,623 | 277,268 | 298,266 | 399,936 |
| Contractual Services |  |  |  |  |  |
| Tree Removing, Trimming | 60,241 | 47,392 | 48,086 | 72,314 | 75,000 |
| Irrigation System Maintenance | 5,729 | 7,620 | 11,512 | 11,483 | 12,000 |
| Tree Pruning | 30,000 | 29,925 | 30,742 | 40,005 | 40,000 |
| Stump Removal | 8,363 | 19,033 | 18,000 | 30,000 | 30,000 |
| Fertilizing and Spraying Trees | 31,994 | 32,934 | 34,002 | 34,429 | 40,000 |
| Parks, Blvd. - Weed / Feed | 13,904 | 13,205 | 10,607 | 13,484 | 14,000 |
| Equipment Maintenance \& Repair | - | 75 | - | - | 14,000 |
| Multi-Peril Insurance | 5,579 | 5,546 | 5,641 | 6,285 | 6,950 |
| Other | 153 | - | 18,108 | 74 | 1,200 |
| Total Contractual Services | 155,963 | 155,730 | 176,698 | 208,074 | 233,150 |
| Materials and Supplies |  |  |  |  |  |
| Fertilizer, Top Soil, Sod, Seed | 6,738 | 9,225 | 6,584 | 10,311 | 10,000 |
| General Equipment / Tools | 1,410 | 1,956 | 1,846 | 4,511 | 7,000 |
| Community Decorations | - | - | 26,179 | - | 1,500 |
| Decorative Holiday Lighting | 2,099 | 2,258 | 1,392 | 2,500 | 5,000 |
| Blvd. and Basket Planting | 17,750 | 24,134 | 20,780 | 22,492 | 30,000 |
| Johnny Appleseed Program | 23,632 | 19,034 | 22,164 | 28,204 | 18,000 |
| Plant Material | 6,707 | 4,000 | 3,506 | 4,000 | 13,500 |
| Other | 2,568 | 669 | 810 | 6,108 | 9,500 |
| Total Materials and Supplies | 60,904 | 61,276 | 83,261 | 78,126 | 94,500 |
| Miscellaneous |  |  |  |  |  |
| Beautification Awards | 14 | 14 | 2,097 | 19 | 1,500 |
| Park Maint. - Loy, Houk, Eliz. | 1,550 | 1,800 | 1,828 | 1,751 | 5,000 |
| Mary R. Huffman Park | 1,149 | 1,491 | 1,500 | 1,800 | 2,500 |
| Other | 1,250 | 800 | 7,225 | 449 | 2,500 |
| Total Miscellaneous | 3,963 | 4,105 | 12,650 | 4,019 | 11,500 |
| Total Expenditures | 455,922 | 480,734 | 549,877 | 588,485 | 739,086 |
| Other Financing Uses: |  |  |  |  |  |
| To Motor Pool | 11,170 | 12,100 | 12,139 | 15,116 | 16,040 |
| Total Transfers Out | 11,170 | 12,100 | 12,139 | 15,116 | 16,040 |
| Total Expenditures and Transfers | 467,092 | 492,834 | 562,016 | 603,601 | 755,126 |

## 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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2020 | 2021 | 2022 | 2023 | 2024 |
|  | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

## 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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

## Expenditures

Transfers

| Refuse | - | - | - | 23,900 | - |
| :--- | ---: | ---: | ---: | ---: | ---: |
| Smith Memorial Gardens | 29,616 | 21,805 | 25,175 | 10,444 | 86,950 |
| Police Pension | - | - | - |  |  |
| Street Maintenance \& Repair | 427,689 | 543,171 | 613,145 | 770,741 | 938,337 |
| Leisure Activity | 619,684 | 571,730 | 547,685 | 512,181 | 793,802 |
| Health | - | - | - | 44,096 | 60,164 |
| Special Projects | 800,000 | 479,598 | $1,500,000$ | $1,000,000$ | - |
| General Equipment Replacement | 581,651 | 630,000 | 500,000 | 600,000 | 625,000 |
| Capital Improvement | $1,306,259$ | 717,730 | $1,500,000$ | $1,390,000$ | 950,000 |
| Electric Street Lighting | 1,804 | 10,785 | 30,294 | 47,400 | 42,400 |
| Sidewalk, Curb \& Apron | 63,821 | - | 150,405 | 137,353 | 116,700 |
| Stormwater Improvement / Equip. | 10,482 | 10,612 | 11,148 | 985,000 | 7,651 |
| Self-Funded Insurance | 104,667 | 91,119 | 93,863 | 104,887 | 17,500 |
| Service Center Operating | $\mathbf{3 , 9 4 5 , 6 7 3}$ | $\mathbf{3 , 0 7 6 , 5 5 0}$ | $\mathbf{4 , 9 7 1 , 7 1 5}$ | $\mathbf{5 , 6 3 3 , 6 5 3}$ | $\mathbf{3 , 7 5 1 , 1 1 1}$ |

# Primary Operating Funds 

The City's eight Primary 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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

## Revenue

| Motor Vehicle License Fee | 52,051 | 55,637 | 43,594 | 46,904 | 50,000 |
| :--- | ---: | ---: | ---: | ---: | ---: |
| Gasoline Tax | 422,425 | 439,625 | 420,691 | 441,580 | 430,000 |
| Permissive Tax | 155,729 | 128,828 | 138,453 | 133,808 | 140,000 |
| Other | 66,411 | 8,210 | 15,634 | 1,945 | 2,500 |
|  | $\mathbf{6 9 6 , 6 1 6}$ | $\mathbf{6 3 2 , 3 0 0}$ | $\mathbf{6 1 8 , 3 7 2}$ | $\mathbf{6 2 4 , 2 3 7}$ | $\mathbf{6 2 2 , 5 0 0}$ |

## Expenditures

| Personnel Services |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Salaries | 543,547 | 580,901 | 599,978 | 679,507 | 741,095 |
| Retirement | 70,863 | 73,211 | 76,982 | 85,581 | 103,755 |
| Workers Compensation | 8,382 | 7,146 | 6,741 | 9,722 | 11,860 |
| Health Insurance | 141,352 | 167,239 | 168,650 | 174,704 | 194,245 |
| Medicare | 7,615 | 8,231 | 8,325 | 9,483 | 10,745 |
| Other | 7,342 | 24,935 | 8,067 | 8,293 | 8,105 |
| Total Personnel Services | 779,101 | 861,663 | 868,743 | 967,290 | 1,069,805 |
| Contractual Services |  |  |  |  |  |
| Traffic Signal Power | 6,837 | 9,783 | 4,549 | 9,389 | 15,000 |
| Consultants | - | 3,733 | 6,000 | 6,000 | 6,000 |
| Pavement Marking | 18,897 | 15,000 | 14,983 | 19,596 | 25,000 |
| Business District Maint. / Imp. | 21,506 | 15,554 | 15,636 | 11,454 | 22,000 |
| Multi-Peril Insurance | 29,734 | 29,560 | 30,032 | 33,462 | 36,810 |
| Other | 6,058 | 5,364 | 5,125 | 6,137 | 10,800 |
| Total Contractual Services | 83,032 | 78,994 | 76,325 | 86,038 | $\underline{\text { 115,610 }}$ |
| Materials and Supplies |  |  |  |  |  |
| General Equipment / Tools | 5,587 | 7,204 | 7,235 | 9,312 | 9,500 |
| Road Salt | 48,000 | 36,000 | 36,000 | 54,500 | 54,500 |
| Street Repair Materials | 17,268 | 7,265 | 38,723 | 44,347 | 50,000 |
| Roadway Marking Equip. / Signs | 15,139 | - | 25,937 | 15,331 | 20,000 |
| Banners | - | - | - | - | 15,000 |
| Other | 10,114 | 25,730 | 4,161 | 12,418 | 12,500 |
| Total Materials and Supplies | 96,108 | 76,199 | 112,056 | 135,908 | 161,500 |
| Miscellaneous |  |  |  |  |  |
| Other | 6,983 | 605 | 9,348 | 11,056 | 7,000 |
| Total Miscellaneous | 6,983 | 605 | 9,348 | 11,056 | 7,000 |
| Total Expenditures | 965,224 | 1,017,461 | 1,066,472 | 1,200,292 | 1,353,915 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | $(268,608)$ | $(385,161)$ | $(448,100)$ | $(576,055)$ | $(731,415)$ |

## Street Maintenance and Repair

|  | Actua 2020 (\$) | Actual 2021 (\$) | Actual 2022 (\$) | Actual 2023 <br> (\$) | Budget 2024 <br> (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Other Financing Sources/Uses: Transfers In |  |  |  |  |  |
| From General Fund | 427,689 | 543,171 | 613,145 | 770,741 | 938,337 |
| Transfers Out |  |  |  |  |  |
| To Service Center | $(73,847)$ | $(74,747)$ | $(76,998)$ | $(86,055)$ | $(98,652)$ |
| To Motor Pool | $(75,393)$ | $(81,676)$ | $(81,948)$ | $(102,034)$ | $(108,270)$ |
| Proceeds From Borrowing | - | - | - | - | - |
| Payment of Borrowed Funds | - | - | - | - | - |
| Total Other Financing Sources and Uses | 278,449 | 386,748 | 454,199 | 582,652 | 731,415 |
| Net Change in Fund Balance | 9,841 | 1,587 | 6,099 | 6,597 | - |
| Cash Balance, Jan. 1 | 540,455 | 582,943 | 573,527 | 554,257 | 594,664 |
| Add: Receipts | 1,124,305 | 1,175,471 | 1,231,517 | 1,394,978 | 1,560,837 |
| Less: Disbursements | $(1,081,817)$ | $(1,184,887)$ | $(1,250,787)$ | (1,354,571) | $(1,605,501)$ |
| Cash Balance, Dec. 31 | 582,943 | 573,527 | 554,257 | 594,664 | 550,000 |
| Less: Outstanding Encumbrances | $(79,063)$ | $(73,527)$ | $(54,257)$ | $(94,664)$ | $(50,000)$ |
| Unencumbered Fund Balance, Dec. 31 | 503,880 | 500,000 | 500,000 | 500,000 | 500,000 |

## Leisure Activity

The purpose of this fund is to enhance the quality of life of Oakwood residents by offering a variety of activities that encourage overall wellness, cultural opportunities and fellowship with neighbors. Its mission also includes building upon the natural beauty of the city through the improvement, care and maintenance of parks, public gardens, boulevards and rights-of-way.

| Actual | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

Revenue
Human Services Levy
Fees, Donations, etc.
Total Revenue

| 327,483 | 440,123 | 511,785 | 556,573 | 565,750 |
| ---: | ---: | ---: | ---: | ---: |
| $\mathbf{3 2 7 , 4 8 3}$ | $\mathbf{4 4 0 , 1 2 3}$ | $\mathbf{5 1 1 , 7 8 5}$ | $\mathbf{5 5 6 , 5 7 3}$ | $\mathbf{5 6 5 , 7 5 0}$ |

Expenditures
Personnel Services
Salaries
Retirement

Workers Compensation

| 530,220 | 548,669 | 518,877 | 536,916 | 573,950 |
| ---: | ---: | ---: | ---: | ---: |
| 67,832 | 70,198 | 66,235 | 69,389 | 80,355 |
| 13,278 | 5,922 | 5,988 | 8,157 | 10,685 |
| 45,816 | 47,972 | 60,471 | 58,244 | 67,190 |
| 5,747 | 5,942 | 6,195 | 6,009 | 6,995 |
| 4,205 | 4,406 | 32,969 | 5,031 | 98,467 |
| $\mathbf{6 6 7 , 0 9 8}$ | $\mathbf{6 8 3 , 1 0 9}$ | $\mathbf{6 9 0 , 7 3 5}$ | $\mathbf{6 8 3 , 7 4 6}$ | $\mathbf{8 3 7 , 6 4 2}$ |

Contractual Services
Utilities
Youth Activities - Kids
Youth Activities - Teens
Youth Activities - Adult \& Family
Fitness \& Dance Instructors
Sports \& Gym Instructors
Art, Music \& Drama Instructors
Consultants

|  |  |  |  |  |
| ---: | ---: | ---: | ---: | ---: |
| 25,629 | 33,276 | 32,582 | 28,775 | 39,000 |
| 9,318 | 21,068 | 17,562 | 26,514 | 28,000 |
| 650 | - | 1,125 | 1,150 | 2,000 |
| 3,580 | 1,549 | 1,037 | 1,582 | 5,000 |
| 24,447 | 48,021 | 40,857 | 39,371 | 52,000 |
| 8,132 | 7,644 | 12,198 | 13,184 | 22,000 |
| 1,200 | 2,084 | 2,443 | 1,709 | 5,000 |
| 719 | 1,296 | 600 | 1,350 | 7,000 |
| 3,005 | 1,775 | 5,496 | 4,222 | 6,000 |
| 5,960 | - | - | - | 5,000 |
| 56,816 | 77,754 | 65,605 | 85,021 | 87,200 |
| 34,085 | 33,674 | 56,703 | 39,567 | 50,000 |
| 29,552 | 37,428 | 50,884 | 57,830 | $\mathbf{7 4 , 0 0 0}$ |
| $\mathbf{2 0 3 , 0 9 3}$ | $\mathbf{2 6 5 , 5 6 9}$ | $\mathbf{2 8 7 , 0 9 2}$ | $\mathbf{3 0 0 , 2 7 5}$ | $\mathbf{3 8 2 , 2 0 0}$ |

Total Contractual Services
Materials and Supplies
Office Supplies
Youth Activities - Kids
Youth Activities - Teens
Youth Activities - Adult \& Family General Equipment / Tools
Sports Equipment
Concession Supplies - Pool
Other
Total Materials and Supplies

| 3,562 | 4,571 | 4,025 | 3,949 | 4,500 |
| :---: | :---: | :---: | :---: | :---: |
| 570 | 2,010 | 2,691 | 2,917 | 5,000 |
| 239 | 50 | 533 | 153 | 1,500 |
| - | - | 1,518 | 2,312 | 5,000 |
| 17,805 | 14,986 | 9,501 | 10,430 | 34,700 |
| 688 | 1,800 | 4,552 | 5,712 | 4,000 |
| 11,975 | 15,595 | 21,833 | 20,433 | 25,000 |
| 25,177 | 24,835 | 29,695 | 29,610 | 51,950 |
| 60,016 | 63,847 | 74,348 | 75,516 | 131,650 |
| 445 | 1,704 | 1,370 | 1,445 | 4,050 |
| 445 | 1,704 | 1,370 | 1,445 | 4,050 |
| 930,652 | 1,014,229 | 1,053,545 | 1,060,982 | 1,355,542 |
| $(603,169)$ | $(574,106)$ | $(541,760)$ | $(504,409)$ | $(789,792)$ |

## Leisure Activity

|  | Actual <br> 2020 <br> (\$) | Actual 2021 (\$) | Actual 2022 (\$) | Actual 2023 (\$) | $\begin{gathered} \text { Budget } \\ 2024 \\ (\$) \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Other Financing Sources/Uses: <br> Transfers In <br> From General Fund Transfers Out To Motor Pool | $\begin{array}{r} 619,684 \\ (2,793) \\ \hline \end{array}$ | $\begin{array}{r} 571,730 \\ (3,025) \\ \hline \end{array}$ | $\begin{array}{r} 547,685 \\ (3,036) \\ \hline \end{array}$ | $\begin{array}{r} 512,181 \\ (3,779) \\ \hline \end{array}$ | $\begin{array}{r} 793,802 \\ (4,010) \\ \hline \end{array}$ |
| Total Other Financing Sources and Uses | 616,891 | 568,705 | 544,649 | 508,402 | 789,792 |
| Net Change in Fund Balance | 13,722 | $(5,401)$ | 2,889 | 3,993 |  |
| Cash Balance, Jan. 1 | 507,637 | 512,738 | 529,663 | 518,680 | 512,188 |
| Add: Receipts | 947,167 | 1,011,853 | 1,059,470 | 1,068,754 | 1,359,552 |
| Less: Disbursements | $(942,066)$ | $(994,928)$ | $(1,070,453)$ | $(1,075,246)$ | $(1,351,740)$ |
| Cash Balance, Dec. 31 | 512,738 | 529,663 | 518,680 | 512,188 | 520,000 |
| Less: Outstanding Encumbrances | $(3,406)$ | $(29,663)$ | $(18,680)$ | $(12,188)$ | $(20,000)$ |
| Unencumbered Fund Balance, Dec. 31 | 509,332 | 500,000 | 500,000 | 500,000 | 500,000 |

## Health

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

| Actual | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

Revenue

| Human Service Levy | 116,289 | 116,289 | 116,289 | 116,289 | 116,289 |
| :--- | ---: | ---: | ---: | ---: | ---: |
| Fees | 43,299 | 41,589 | 36,863 | 37,219 | 40,730 |
| Other | 16,212 | 2,698 | 2,749 | 2,841 | 2,855 |
|  | 175,800 | $\mathbf{1 6 0 , 5 7 6}$ | $\mathbf{1 5 5 , 9 0 1}$ | $\mathbf{1 5 6 , 3 4 9}$ | $\mathbf{1 5 9 , 8 7 4}$ |

## Expenditures

| Personnel Services |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Salaries | 78,759 | 82,365 | 84,647 | 89,998 | 118,970 |
| Retirement | 10,170 | 10,644 | 10,939 | 11,598 | 16,656 |
| Workers Compensation | 1,288 | 1,010 | 908 | 1,359 | 1,906 |
| Health Insurance | 14,106 | 16,670 | 18,253 | 20,607 | 28,635 |
| Medicare | 1,092 | 1,142 | 1,172 | 1,232 | 1,725 |
| Other | 5,057 | 4,938 | 4,945 | 5,009 | 5,025 |
| Total Personnel Services | 110,472 | 116,769 | 120,864 | 129,803 | $\underline{\text { 172,917 }}$ |
| Contractual Services |  |  |  |  |  |
| Environmental Health Service | 3,768 | 4,000 | 4,690 | 3,948 | 4,000 |
| Employee Flu Vaccinations | - | 285 | - | - | 2,000 |
| Memberships and Subscriptions | 856 | 1,306 | 853 | 1,026 | 1,500 |
| Conferences | 100 | 250 | 255 | 410 | 2,500 |
| Other | 14,429 | 10,658 | 8,758 | 10,521 | 21,000 |
| Total Contractual Services | 19,153 | 16,499 | 14,556 | 15,905 | 31,000 |
| Materials and Supplies |  |  |  |  |  |
| Office Supplies | 647 | - | 981 | 87 | 500 |
| General Equipment / Tools | - | - | 750 | - | 50 |
| Uniforms | 314 | 52 | - | - | 1,000 |
| Other | - | - | - | - | - |
| Total Materials and Supplies | 961 | 52 | 1,731 | 87 | 1,550 |
| Miscellaneous |  |  |  |  |  |
| Employee Assistance Program | - | - | - | - | - |
| Other | 6,090 | 7,007 | 5,396 | 4,828 | 8,225 |
| Total Miscellaneous | 6,090 | 7,007 | 5,396 | 4,828 | 8,225 |
| Total Expenditures | 136,676 | 140,327 | 142,547 | 150,623 | 213,692 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | 39,124 | 20,249 | 13,354 | 5,726 | $(53,818)$ |


|  | Actual 2020 (\$) | Actual 2021 (\$) | Actual 2022 (\$) | Actual 2023 <br> (\$) | Budget 2024 (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Other Financing Sources and Uses: Transfers In |  |  |  |  |  |
|  |  |  |  |  |  |
| From General Fund | - | - | - | 44,096 | 60,164 |
| Transfers Out |  |  |  |  |  |
| To Motor Pool | $(2,793)$ | $(3,025)$ | $(3,036)$ | $(3,779)$ | $(4,010)$ |
| Total Other Financing Sources and Uses | $(2,793)$ | $(3,025)$ | $(3,036)$ | 40,317 | 56,154 |
| Net Change in Fund Balance | 36,331 | 17,224 | 10,318 | 46,043 | 2,336 |
| Cash Balance, Jan. 1 | 92,355 | 133,496 | 147,613 | 155,402 | 200,015 |
| Add: Receipts | 175,800 | 160,576 | 155,901 | 200,445 | 220,038 |
| Less: Disbursements | $(134,659)$ | $(146,459)$ | $(148,112)$ | $(155,832)$ | $(216,717)$ |
| Cash Balance, Dec. 31 | 133,496 | 147,613 | 155,402 | 200,015 | 203,336 |
| Less: Outstanding Encumbrances | $(5,627)$ | $(3,350)$ | (583) | (15) | $(1,000)$ |
| Unencumbered Fund Balance, Dec. 31 | 127,869 | 144,263 | 154,819 | 200,000 | 202,336 |

## 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 2020 (\$) | Actual 2021 (\$) | Actual 2022 <br> (\$) | Actual 2023 <br> (\$) | Budget 2024 (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Other | 50 | 37,991 | 62,951 | 10,915 | - |
| Grants and Subsidies | - | - | 15,000 | - | - |
| Total Revenue | 50 | 37,991 | 77,951 | 10,915 | - |
| Expenditures |  |  |  |  |  |
| Capital Equipment |  |  |  |  |  |
| Administrative Equipment | - | 24,000 | 44,000 | - | - |
| Beautification Equipment | - | - | - | 9,995 | 35,000 |
| Beautification Vehicles | - | 46,250 | - | - | - |
| Computer Replacement | 40,000 | 40,000 | 40,000 | 60,000 | 50,000 |
| Health Vehicles | - | - | - | - | 25,000 |
| Leisure Services Equipment | 73,696 | 25,157 | 22,958 | 103,015 | 75,500 |
| Leisure Services Vehicles | - | - | 42,000 | - |  |
| Refuse Vehicles | - | 275,307 | - | - | - |
| Safety Equipment | 49,878 | 186,755 | 13,159 | 25,000 | 52,000 |
| Safety Vehicles | 83,745 | - | 170,000 | 112,500 | 300,000 |
| Service Center Equipment | 8,000 | 12,500 | 60,745 | 17,100 | 20,000 |
| Service Center Vehicles | - | - | - | - | 57,000 |
| Street Equipment | - | - | 87,398 | 130,706 | 75,000 |
| Street Vehicles | 83,851 | 35,000 | 8,740 | 198,000 | 65,000 |
| Total Capital Equipment | 339,170 | 644,969 | 489,000 | 656,316 | 754,500 |
| Total Expenditures | 339,170 | 644,969 | 489,000 | 656,316 | 754,500 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | $(339,120)$ | $(606,978)$ | $(411,049)$ | $(645,401)$ | $(754,500)$ |
| Other Financing Sources and Uses: Transfers In |  |  |  |  |  |
| From General Fund | 581,651 | 630,000 | 500,000 | 600,000 | 625,000 |
| From All Other Funds | - | - | - | - | - |
| Total Other Financing Sources and Uses | 581,651 | 630,000 | 500,000 | 600,000 | 625,000 |
| Net Change in Fund Balance | 242,531 | 23,022 | 88,951 | $(45,401)$ | $(129,500)$ |
| Cash Balance, Jan. 1 | 1,237,108 | 1,259,962 | 1,566,130 | 1,490,274 | 1,622,514 |
| Add: Receipts | 581,701 | 667,991 | 577,951 | 610,915 | 625,000 |
| Less: Disbursements | $(558,847)$ | $(361,823)$ | $(653,807)$ | $(478,675)$ | $(1,105,278)$ |
| Cash Balance, Dec. 31 | 1,259,962 | 1,566,130 | 1,490,274 | 1,622,514 | 1,142,236 |
| Less: Outstanding Encumbrances | $(165,858)$ | $(439,968)$ | $(273,454)$ | $(450,778)$ | $(100,000)$ |
| Unencumbered Fund Balance, Dec. 31 | 1,094,104 | 1,126,162 | 1,216,820 | 1,171,736 | 1,042,236 |

## Capital Improvement

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

|  | Actual 2020 (\$) | Actual 2021 <br> (\$) | Actual 2022 <br> (\$) | Actual 2023 <br> (\$) | Budget 2024 <br> (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Grants - Other | - | 72,000 | - | - | 1,206,400 |
| Other | 3,000 | 8 | - | - | - |
| Total Revenue | 3,000 | 72,008 | - | - | 1,206,400 |
| Expenditures |  |  |  |  |  |
| Capital Improvements |  |  |  |  |  |
| Administration Building Repairs | - | 37,493 | 46,430 | - | - |
| Asphalt Pavement Program | 240,990 | 405,158 | 450,000 | 510,030 | 100,000 |
| Concrete Street Program | 183,619 | - | 100,000 | 413,697 | 200,000 |
| Far Hills Drainage Project | 386,000 | - | - | - | - |
| Far Hills Mill and Overlay | - | - | - | 332,840 | 1,206,400 |
| Foell Center Recycling Center | - | 399,920 | - | - | - |
| Foell Center Salt Storage \& Yard |  |  |  |  | 300,000 |
| Foell Center Storage Building | - | 260,000 | - | 8,628 | 20,000 |
| General Infrastructure | - | - | 198,066 | - | 12,500 |
| Foell Center Repairs | - | - | - | - | 16,000 |
| Harman Blvd. Median | - | - | - | - | 175,000 |
| OCC Facility Improvements | 37,415 | 6,025 | 62,754 | - | 42,000 |
| OCC Gardner Pool Improvements | - | 26,452 | 333,042 | 163,064 | 100,000 |
| Old River Field Improvements | 10,996 | - | - | - | 15,000 |
| Orchardly Park Improvements | - | 98,682 | - | - | 43,000 |
| Parking Lot Repairs | - | - | - | 4,600 | - |
| Shafor Park Improvements | - | - | - | 91,593 | - |
| Traffic Signal Improvements | - | - | 120,000 | 90,907 | - |
| Total Capital Improvements | 859,020 | 1,233,730 | 1,310,292 | 1,615,359 | 2,229,900 |
| Total Expenditures | 859,020 | 1,233,730 | 1,310,292 | 1,615,359 | 2,229,900 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | $(856,020)$ | (1,161,722) | $(1,310,292)$ | $(1,615,359)$ | $(1,023,500)$ |
| Other Financing Sources and Uses: Transfers In |  |  |  |  |  |
| From General Fund | 1,306,259 | 717,730 | 1,500,000 | 1,390,000 | 950,000 |
| Total Other Financing Sources and Uses | 1,306,259 | 717,730 | 1,500,000 | 1,390,000 | 950,000 |
| Net Change in Fund Balance | 450,239 | $(443,992)$ | 189,708 | $(225,359)$ | $(73,500)$ |
| Cash Balance, Jan. 1 | 1,087,818 | 1,575,799 | 1,401,795 | 1,614,236 | 1,316,202 |
| Add: Receipts | 1,309,259 | 789,738 | 1,500,000 | 1,390,000 | 2,156,400 |
| Less: Disbursements | $(821,278)$ | $(963,742)$ | $(1,287,559)$ | $(1,688,034)$ | $(2,452,254)$ |
| Cash Balance, Dec. 31 | 1,575,799 | 1,401,795 | 1,614,236 | 1,316,202 | 1,020,348 |
| Less: Outstanding Encumbrances | $(105,551)$ | $(375,539)$ | $(395,362)$ | $(322,354)$ | $(100,000)$ |
| Unencumbered Fund Balance, Dec. 31 | 1,470,248 | 1,026,256 | 1,218,874 | 993,848 | 920,348 |

## 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.

| Revenue | Assessments <br> Reimbursements |
| :--- | :--- |

## Total Revenue

| Actual <br> $\mathbf{2 0 2 0}$ <br> $\mathbf{( \$ )}$ | Actual <br> $\mathbf{2 0 2 1}$ <br> $\mathbf{( \$ )}$ | Actual <br> $\mathbf{2 0 2 2}$ <br> $\mathbf{( \$ )}$ | Actual <br> $\mathbf{2 0 2 3}$ <br> $(\$)$ | Budget <br> $\mathbf{2 0 2 4}$ <br> $\mathbf{( \$ )}$ |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |
| 9,174 | 9,554 |  |  | 10,233 |
| 63,207 | 5,229 | 11,153 | 78,204 | 10,000 |
| $\mathbf{7 2 , 3 8 1}$ | $\mathbf{1 4 , 7 8 3}$ | $\mathbf{1 1 , 1 5 3}$ | $\mathbf{8 8 , 4 3 7}$ | $\mathbf{8 5 , 0 0 0}$ |

## Expenditures

| Contractual Services |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| County Auditor Fees | 438 | 456 | 534 | 490 | 600 |
| Legal Advertising | 230 | 200 | 196 | 300 | 600 |
| Other | - | - | - | - | - |
| Total Contractual Services | 668 | 656 | 730 | 790 | 1,200 |
| Capital Outlay |  |  |  |  |  |
| Repairs - Resident Portion | 91,534 | - | 100,000 | 100,000 | 100,000 |
| Repairs - City Portion | 44,000 | - | 75,000 | 125,000 | 100,000 |
| Other | - | - | - | - | - |
| Total Capital Outlay | 135,534 | - | 175,000 | 225,000 | 200,000 |
| Miscellaneous |  |  |  |  |  |
| Other | - | 156 | - | - | 500 |
| Total Miscellaneous | - | 156 | - | - | 500 |
| Total Expenditures | 136,202 | 812 | 175,730 | 225,790 | 201,700 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | $(63,821)$ | 13,971 | $(164,577)$ | $(137,353)$ | $(116,700)$ |
| Other Financing Sources and Uses: |  |  |  |  |  |
| From General Fund | 63,821 | - | 150,406 | 137,353 | 116,700 |
| Transfers Out |  |  |  |  |  |
| To Capital Equipment | - | - | - | - | - |
| Total Other Financing Sources and Uses | 63,821 | - | 150,406 | 137,353 | 116,700 |
| Net Change in Fund Balance | - | 13,971 | $(14,171)$ | - | - |
| Cash Balance, Jan. 1 | 203,859 | 204,475 | 214,171 | 200,000 | 200,000 |
| Add: Receipts | 136,202 | 14,783 | 161,559 | 225,790 | 201,700 |
| Less: Disbursements | $(135,586)$ | $(5,087)$ | $(175,730)$ | $(225,790)$ | $(200,700)$ |
| Cash Balance, Dec. 31 | 204,475 | 214,171 | 200,000 | 200,000 | 201,000 |
| Less: Outstanding Encumbrances | $(4,475)$ | (200) | - | - | $(1,000)$ |
| Unencumbered Fund Balance, Dec. 31 | 200,000 | 213,971 | 200,000 | 200,000 | 200,000 |

## 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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

## Revenue

## Total Revenue <br> Expenditures

Miscellaneous

| 32,804 | 24,011 | 20,891 | 22,782 | 25,000 |
| ---: | ---: | ---: | ---: | ---: |
| $\mathbf{3 2 , 8 0 4}$ | $\mathbf{2 4 , 0 1 1}$ | $\mathbf{2 0 , 8 9 1}$ | $\mathbf{2 2 , 7 8 2}$ | $\mathbf{2 5 , 0 0 0}$ |

Personnel Services
Salaries
Retirement

Workers Compensation
Health Insurance
Medicare
Other
Total Personnel Services

| 173,838 | 164,544 | 170,492 | 184,402 | 192,155 |
| :---: | :---: | :---: | :---: | :---: |
| 22,461 | 21,158 | 21,786 | 23,210 | 26,900 |
| 1,998 | 2,012 | 1,384 | 2,753 | 3,075 |
| 40,269 | 42,523 | 45,747 | 44,827 | 51,325 |
| 2,704 | 2,221 | 2,287 | 2,481 | 2,785 |
| 25,066 | 1,977 | 2,107 | 2,119 | 2,320 |
| 266,336 | 234,435 | 243,803 | 259,792 | 278,560 |
| 5,470 | 6,908 | 5,409 | 5,254 | 6,000 |
| 23,588 | 26,015 | 25,006 | 23,497 | 33,000 |
| 6,397 | 7,507 | 5,719 | 6,114 | 7,000 |
| 320 | 320 | 320 | 320 | 1,200 |
| 17,607 | 24,869 | 20,829 | 24,745 | 30,000 |
| 11,877 | 11,240 | 13,107 | 27,942 | 43,180 |
| 65,259 | 76,859 | 70,390 | 87,872 | 120,380 |
| 150,000 | 150,000 | 150,054 | 175,760 | 202,000 |
| 2,369 | 3,784 | 4,077 | 7,193 | 9,000 |
| 14,838 | 14,448 | 31,432 | 24,728 | 30,000 |
| 111,729 | 134,268 | 117,951 | 177,359 | 160,000 |
| 1,888 | 2,416 | 2,228 | 2,381 | 2,000 |
| 4,469 | 5,544 | 6,824 | 5,359 | 6,000 |
| 2,477 | 8,562 | 5,862 | 1,067 | 10,000 |
| 3,408 | 987 | 1,610 | 5,614 | 3,300 |
| 291,178 | 320,009 | 320,038 | 399,461 | 422,300 |

Contractual Services
Service Contracts
Utilities
Telephone
23,588
Cleaning Service
Buildings and Grounds Maint. Other
Total Contractual Services
Materials and Supplies
Fuel
Oil / Lubricants

Total Materials and Supplies

| 186 | 327 | 4 | 205 | 475 |
| ---: | ---: | ---: | ---: | ---: |
|  | 327 | 4 | 205 | 475 |
| 622,959 | 631,630 | $\mathbf{6 3 4 , 2 3 5}$ | $\mathbf{7 4 7 , 3 3 0}$ | $\mathbf{8 2 1 , 7 1 5}$ |
|  |  |  |  |  |
| $(590,155)$ | $(607,619)$ | $(613,344)$ | $(724,548)$ | $\mathbf{( 7 9 6 , 7 1 5 )}$ |

## Service Center

| Actual | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |


| Other Financing Sources and Uses: Transfers In |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| For Motor Pool | 279,237 | 302,498 | 303,514 | 377,902 | 401,000 |
| For Service Center | 310,870 | 299,831 | 308,863 | 346,155 | 395,715 |
| Total Other Financing Sources and Uses | 590,107 | 602,329 | 612,377 | 724,057 | 796,715 |
| Net Change in Fund Balance | (48) | $(5,290)$ | (967) | (491) | - |
| Cash Balance, Jan. 1 | 113,874 | 160,554 | 177,719 | 114,136 | 104,976 |
| Add: Receipts | 622,911 | 626,340 | 633,268 | 746,839 | 821,715 |
| Less: Disbursements | $(576,231)$ | $(609,175)$ | $(696,851)$ | $(755,999)$ | $(816,691)$ |
| Cash Balance, Dec. 31 | 160,554 | 177,719 | 114,136 | 104,976 | 110,000 |
| Less: Outstanding Encumbrances | $(56,083)$ | $(77,719)$ | $(14,136)$ | $(4,976)$ | $(10,000)$ |
| Unencumbered Fund Balance, Dec. 31 | 104,471 | 100,000 | 100,000 | 100,000 | 100,000 |

# Other Funds 

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

## Bullock Endowment Trust

This fund was established by Ordinance No. 1552 on May 6, 2002 to hold in safekeeping the original donation of $\$ 50,000$ from former Mayor Gretchen Bullock which may not be expended. Only the interest earned 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.

## Revenue

Donation
Interest

## Total Revenue

| - | - | - | - | - |
| :---: | :---: | :---: | :---: | :---: |
| 221 | 29 | 331 | 1,357 | 1,000 |
| 221 | $\mathbf{2 9}$ | $\mathbf{3 3 1}$ | $\mathbf{1 , 3 5 7}$ | $\mathbf{1 , 0 0 0}$ |

## Expenditures

Contractual Services
Community Improvements
Total Contractual Services

Materials and Supplies
Plant Material Replacement
Total Materials and Supplies
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

| - | - | - | - |  |
| :---: | :---: | :---: | :---: | :---: |
| - | - | - | - | - |
| 500 | 500 | 500 | 500 | 500 |
| 500 | 500 | 500 | 500 | 500 |
| 500 | 500 | 500 | 500 | 500 |
| (279) | (471) | (169) | 857 | 500 |
| (279) | (471) | (169) | 857 | 500 |
| 51,771 | 51,492 | 51,521 | 50,852 | 51,709 |
| 221 | 29 | 331 | 1,357 | 1,000 |
| (500) | - | $(1,000)$ | (500) | (500) |
| 51,492 | 51,521 | 50,852 | 51,709 | 52,209 |
| - | (500) | - | - | - |
| 51,492 | 51,021 | 50,852 | 51,709 | 52,209 |

## 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 2020 (\$) | Actual 2021 (\$) | Actual 2022 <br> (\$) | Actual 2023 (\$) | $\begin{aligned} & \text { Budget } \\ & 2024 \end{aligned}$ <br> (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Donations | - | - | - | - | - |
| Other | 1 | - | - | - | - |
| Total Revenue | 1 | - | - | - | - |
| Expenditures |  |  |  |  |  |
| Contractual Services |  |  |  |  |  |
| Website, Venue, Custodial | - | - | - | - | - |
| Printing Services | - | - | - | - | - |
| Community Service Promotion | - | 3,754 | - | - | - |
| Other | - | 3,75 | - | - | - |
| Total Contractual Services | - | 3,754 | - | - | - |
| Materials and Supplies |  |  |  |  |  |
| Catering, Food, Supplies | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total Materials and Supplies | - | - | - | - | - |
| Miscellaneous |  |  |  |  |  |
| Awards, Ribbons, Prizes | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total Miscellaneous | - | - | - | - | - |
| Total Expenditures | - | 3,754 | - | - | - |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | 1 | $(3,754)$ | - | - | - |
| Other Financing Sources and Uses: Transfers Out |  |  |  |  |  |
| To General Fund | - | $(3,753)$ | - | - | - |
| Total Other Financing Sources and Uses | - | $(3,753)$ | - | - | - |
| Net Change in Fund Balance | 1 | $(7,507)$ | - | - | - |
| Cash Balance, Jan. 1 | 7,506 | 7,507 | - | - | - |
| Add: Receipts | 1 | - | - | - | - |
| Less: Disbursements | - | $(7,507)$ | - | - | - |
| Cash Balance, Dec. 31 | 7,507 | - | - | - | - |
| Less: Outstanding Encumbrances | - | - | - | - | - |
| Unencumbered Fund Balance, Dec. 31 | 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 2020 (\$) | Actual 2021 (\$) | Actual 2022 (\$) | Actual 2023 (\$) | $\begin{gathered} \text { Budget } \\ 2024 \\ (\$) \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Assessments | - | 58,653 | 117,306 | 117,306 | 117,306 |
| Other | - | - | - | - | - |
| Total Revenue | - | 58,653 | 117,306 | 117,306 | 117,306 |

Expenditures

| Miscellaneous |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| County Auditor Fees | - | 2,793 | 5,600 | 5,586 | 5,586 |
| Other | - | 55,860 | 106,120 | 117,306 | 111,720 |
| Total Miscellaneous | - | 58,653 | 111,720 | 122,892 | 117,306 |
| Total Expenditures | - | 58,653 | 111,720 | 122,892 | 117,306 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | - | - | 5,586 | $(5,586)$ | - |
| Net Change in Fund Balance | - | - | 5,586 | $(5,586)$ | - |
| Cash Balance, Jan. 1 | - | - | - | 5,586 | - |
| Add: Receipts | - | 58,653 | 117,306 | 117,306 | 117,306 |
| Less: Disbursements | - | $(58,653)$ | $(111,720)$ | $(122,892)$ | $(117,306)$ |
| Cash Balance, Dec. 31 | - | - | 5,586 | - | - |
| Less: Outstanding Encumbrances | - | - | - | - | - |
| Unencumbered Fund Balance, Dec. 31 | - | - | 5,586 | - | - |

## 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.

|  | Actua 2020 (\$) | Actual 2021 (\$) | Actual 2022 <br> (\$) | Actual 2023 <br> (\$) | Budget 2024 <br> (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Membership | 20,925 | 28,638 | 27,750 | 29,360 | 20,000 |
| Grants | 12,311 | 12,335 | 12,500 | 13,272 | 13,200 |
| Interest | 7,038 | 6,575 | 10,248 | 18,027 | 15,000 |
| Other | 14,591 | 5,438 | 19,980 | 20,008 | 18,100 |
| Total Revenue | 54,865 | 52,986 | 70,478 | 80,667 | 66,300 |
| Expenditures |  |  |  |  |  |
| Personnel Services |  |  |  |  |  |
| Salaries | 41,829 | 36,592 | 38,827 | 42,031 | 59,685 |
| Retirement | 5,468 | 4,722 | 5,160 | 5,327 | 8,355 |
| Workers Compensation | 393 | 398 | 410 | 734 | 955 |
| Health Insurance | 8,668 | 9,852 | 10,424 | 8,807 | 10,500 |
| Medicare | 380 | 297 | 344 | 581 | 865 |
| Other | 2,490 | 2,426 | 9,713 | 2,402 | 3,240 |
| Total Personnel Services | 59,228 | 54,287 | 64,878 | 59,882 | 83,600 |
| Contractual Services |  |  |  |  |  |
| Postage | - | - | 1,375 | 1,375 | 3,000 |
| Utilities | 2,539 | 2,380 | 2,784 | 2,396 | 3,000 |
| Tree Trimming and Pruning | - | 1,432 | 1,500 | 1,410 | 6,000 |
| Promotional Expenses - Concerts | 1,428 | 1,813 | 4,099 | 5,110 | 8,500 |
| Buildings and Grounds Maintenance | 4,494 | 3,281 | 1,295 | 1,329 | 11,750 |
| Other | 1,027 | 1,161 | 1,116 | 1,377 | 2,550 |
| Total Contractual Services | 9,488 | 10,067 | 12,169 | 12,997 | 34,800 |
| Materials and Supplies |  |  |  |  |  |
| Annuals, Perennials, Bulbs | 6,398 | 6,328 | 7,459 | 7,480 | 20,000 |
| Plant Material for Resale | 3,064 | 2,171 | 10,604 | 7,286 | 9,000 |
| Landscaping, Trees, Shrubs | 1,696 | 1,700 | - | 3,156 | 2,500 |
| General Equipment / Tools | 2,631 | - | - | - | 1,000 |
| Other | 597 | 179 | 182 | 943 | 1,550 |
| Total Materials and Supplies | 14,386 | 10,378 | 18,245 | 18,865 | 34,050 |
| Miscellaneous |  |  |  |  |  |
| Other | 750 | - | - | - | 800 |
| Total Miscellaneous | 750 | - | - | - | 800 |
| Total Expenditures | 83,852 | 74,732 | 95,292 | 91,744 | 153,250 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | $(28,987)$ | $(21,746)$ | $(24,814)$ | $(11,077)$ | $(86,950)$ |

## Smith Memorial Gardens

| Actual | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |


| Other Financing Sources/Uses: Transfers In |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| From General Fund | 29,616 | 21,805 | 25,175 | 10,444 | 86,950 |
| Total Other Financing Sources and Uses | 29,616 | 21,805 | 25,175 | 10,444 | 86,950 |
| Net Change in Fund Balance | 629 | 59 | 361 | (633) | - |
| Cash Balance, Jan. 1 | 404,935 | 403,792 | 402,742 | 402,686 | 401,127 |
| Add: Receipts | 84,481 | 74,791 | 95,653 | 91,111 | 153,250 |
| Less: Disbursements | $(85,624)$ | $(75,841)$ | $(95,709)$ | $(92,670)$ | $(151,877)$ |
| Cash Balance, Dec. 31 | 403,792 | 402,742 | 402,686 | 401,127 | 402,500 |
| Less: Outstanding Encumbrances | $(3,500)$ | $(2,742)$ | $(2,686)$ | $(1,127)$ | $(2,500)$ |
| Unencumbered Fund Balance, Dec. 31 | 400,292 | 400,000 | 400,000 | 400,000 | 400,000 |

## Indigent Drivers Alcohol Treatment

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

|  | Actual 2020 (\$) | Actual 2021 (\$) | Actual 2022 (\$) | Actual 2023 (\$) | Budget 2024 (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Treatment Fees Monitoring Fees | $\begin{array}{r} 1,688 \\ 150 \\ \hline \end{array}$ | $\begin{array}{r} 2,400 \\ \quad 50 \\ \hline \end{array}$ |  | $\begin{array}{r} 1,945 \\ 150 \end{array}$ | $\begin{array}{r} 2,500 \\ 100 \\ \hline \end{array}$ |
| Total Revenue | 1,838 | 2,450 | 2,277 | 2,095 | 2,600 |
| Expenditures |  |  |  |  |  |
| Contractual Services Treatment Expenses | 288 | - | - | - | 1,500 |
| Total Contractual Services | 288 | - | - | - | 1,500 |
| Total Expenditures | 288 | - | - | - | 1,500 |
| Excess (Deficiency) of Revenues over Expenditures | 1,550 | 2,450 | 2,277 | 2,095 | 1,100 |
| Net Change in Fund Balance | 1,550 | 2,450 | 2,277 | 2,095 | 1,100 |
| Cash Balance, Jan. 1 | 33,371 | 34,921 | 37,371 | 39,648 | 41,743 |
| Add: Receipts | 1,838 | 2,450 | 2,277 | 2,095 | 2,600 |
| Less: Disbursements | (288) | - | - | - | $(1,500)$ |
| Cash Balance, Dec. 31 | 34,921 | 37,371 | 39,648 | 41,743 | 42,843 |
| Less: Outstanding Encumbrances | - | - | - | - | - |
| Unencumbered Fund Balance, Dec. 31 | 34,921 | 37,371 | 39,648 | 41,743 | 42,843 |

## 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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

Revenue

| Court Fees | 168 | - | - | - | 200 |
| :--- | :---: | :---: | :---: | :---: | :---: |
| State Mandated Fines / Forfeit. | - | - | - | - | - |
|  |  | 168 | - | - | - |
| Total Revenue |  |  |  |  |  |

## Expenditures

| Miscellaneous Other | - | - | - | - | 1,500 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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 | 9,875 | 9,875 | 9,875 | 9,875 |
| Add: Receipts | 168 | - | - | - | 200 |
| Less: Disbursements | - | - | - | - | $(1,500)$ |
| Cash Balance, Dec. 31 | 9,875 | 9,875 | 9,875 | 9,875 | 8,575 |
| Less: Outstanding Encumbrances | - | - | - | - | - |
| Unencumbered Fund Balance, Dec. 31 | 9,875 | 9,875 | 9,875 | 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 apropriate by the Safety Director.

|  | Actual 2020 (\$) | Actual 2021 <br> (\$) | Actual 2022 <br> (\$) | Actual 2023 <br> (\$) | Budget 2024 <br> (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Forfeitures / Contraband Revenue | 7,041 | - | 9,698 | - | - |
| Total Revenue | 7,041 | - | 9,698 | - | - |

## Expenditures

| Contractual Services Technical Training | - | - | - | - | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Total Contractual Services | - | - | - | - | - |
| Capital Outlay |  |  |  |  |  |
| Capital Equipment | 10,854 | 6,413 | - | - | - |
| Other | - | - | - | - | - |
| Total Capital Outlay | 10,854 | 6,413 | - | - | - |
| Miscellaneous |  |  |  |  |  |
| Other | 1,000 | 1,122 | 2,000 | - | 10,500 |
| Total Miscellaneous | 1,000 | 1,122 | 2,000 | - | $\underline{10,500}$ |
| Total Expenditures | 11,854 | 7,535 | 2,000 | - | 10,500 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | $(4,813)$ | $(7,535)$ | 7,698 | - | $(10,500)$ |
| Other Financing Sources/Uses: <br> Transfers Out |  |  |  |  |  |
| Total Other Financing Sources and Uses | - | - | - | - | - |
| Net Change in Fund Balance | $(4,813)$ | $(7,535)$ | 7,698 | - | $(10,500)$ |
| Cash Balance, Jan. 1 | 22,922 | 19,109 | 10,574 | 18,272 | 18,272 |
| Add: Receipts | 7,041 | - | 9,698 | - | - |
| Less: Disbursements | $(10,854)$ | $(8,535)$ | $(2,000)$ | - | $(10,500)$ |
| Cash Balance, Dec. 31 | 19,109 | 10,574 | 18,272 | 18,272 | 7,772 |
| Less: Outstanding Encumbrances | $(1,000)$ | - | - | - | - |
| Unencumbered Fund Balance, Dec. 31 | 18,109 | 10,574 | 18,272 | 18,272 | 7,772 |

## 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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

## 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 $3 / 10$ ths 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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

## Revenue

Property Tax Other

## Total Revenue

| - | - | - | - |
| :---: | :---: | :---: | :---: |

## Expenditures

Personnel Services
Police / Fire Pension
Total Personnel Services

| - | - | - | - | - |
| :---: | :---: | :---: | :---: | :---: |
| - | - | - | - | - |

Contractual Services
County Auditor Fees
State Admin. Fees - Prop. Tax
Total Contractual Services

| - | - | - | - | - |
| :---: | :---: | :---: | :---: | :---: |
| - | - | - | - | - |
| - | - | - | - | - |

## Total Expenditures

Excess (Deficiency) of
Revenues over Expenditures

| - | - | - | - | - |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |

Other Financing Sources/Uses:
Transfers In
From 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

## 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 2020 (\$) | Actual 2021 <br> (\$) | Actual 2022 <br> (\$) | Actual 2023 <br> (\$) | Budget 2024 <br> (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Fees | 7,155 | 6,906 | 6,805 | 6,245 | 7,000 |
| Grants | - | - | - | - | - |
| Total Revenue | 7,155 | 6,906 | 6,805 | 6,245 | 7,000 |
| Expenditures |  |  |  |  |  |
| Contractual Services |  |  |  |  |  |
| Service Contracts | 2,052 | 2,796 | 3,701 | 1,017 | 3,500 |
| Consultants | 1,709 | - | - | 1,667 | 4,000 |
| Equipment Maint. and Repair | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total Contractual Services | 3,761 | 2,796 | 3,701 | 2,684 | 7,500 |
| Materials and Supplies |  |  |  |  |  |
| Office Supplies | 425 | 170 | 170 | 256 | 500 |
| General Equipment / Tools | - | - | - | - | 500 |
| Other | - | - | - | - | - |
| Total Materials and Supplies | 425 | 170 | 170 | 256 | 1,000 |
| Capital Outlay |  |  |  |  |  |
| Capital Equipment | - | - | - | 5,560 | - |
| Other | - | - | - | - | - |
| Total Capital Outlay | - | - | - | 5,560 | - |
| Total Expenditures | 4,186 | 2,966 | 3,871 | 8,500 | 8,500 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | 2,969 | 3,940 | 2,934 | $(2,255)$ | $(1,500)$ |
| Net Change in Fund Balance | 2,969 | 3,940 | 2,934 | $(2,255)$ | $(1,500)$ |
| Cash Balance, Jan. 1 | 36,070 | 39,040 | 42,980 | 47,037 | 43,659 |
| Add: Receipts | 7,155 | 6,906 | 6,805 | 6,245 | 7,000 |
| Less: Disbursements | $(4,185)$ | $(2,966)$ | $(2,748)$ | $(9,623)$ | $(8,500)$ |
| Cash Balance, Dec. 31 | 39,040 | 42,980 | 47,037 | 43,659 | 42,159 |
| Less: Outstanding Encumbrances | - | - | $(1,123)$ | - | - |
| Unencumbered Fund Balance, Dec. 31 | 39,040 | 42,980 | 45,914 | 43,659 | 42,159 |

## 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 2020 (\$) | Actual 2021 <br> (\$) | Actual 2022 (\$) | Actual 2023 <br> (\$) | Budget 2024 (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Fees | 3,067 | 2,912 | 2,925 | 2,790 | 3,000 |
| Grants | - | - | - | - | - |
| Total Revenue | 3,067 | 2,912 | 2,925 | 2,790 | 3,000 |
| Expenditures |  |  |  |  |  |
| Contractual Services |  |  |  |  |  |
| Service Contracts | 823 | 832 | 870 | 1,894 | 3,500 |
| Consultants | 1,043 | - | 625 | 1,886 | 3,500 |
| Equipment Maint. and Repair | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total Contractual Services | 1,866 | 832 | 1,495 | 3,780 | 7,000 |
| Materials and Supplies |  |  |  |  |  |
| Office Supplies | - | - | - | - | - |
| General Equipment / Tools | - | - | - | - | 1,500 |
| Other | - | - | - | - | - |
| Total Materials and Supplies | - | - | - | - | $\underline{ }$ |
| Capital Outlay |  |  |  |  |  |
| Capital Equipment | - | - | - | 5,107 | 1,000 |
| Other | - | - | - | - | - |
| Total Capital Outlay | - | - | - | 5,107 | 1,000 |
| Miscellaneous |  |  |  |  |  |
| Other | - | - | - | - | - |
| Total Miscellaneous | - | - | - | - | - |
| Total Expenditures | 1,866 | 832 | 1,495 | 8,887 | 9,500 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | 1,201 | 2,080 | 1,430 | $(6,097)$ | $(6,500)$ |
| Net Change in Fund Balance | 1,201 | 2,080 | 1,430 | $(6,097)$ | $(6,500)$ |
| Cash Balance, Jan. 1 | 36,714 | 37,915 | 39,995 | 41,425 | 35,328 |
| Add: Receipts | 3,067 | 2,912 | 2,925 | 2,790 | 3,000 |
| Less: Disbursements | $(1,866)$ | (832) | $(1,495)$ | $(8,887)$ | $(9,500)$ |
| Cash Balance, Dec. 31 | 37,915 | 39,995 | 41,425 | 35,328 | 28,828 |
| Less: Outstanding Encumbrances | - | - | - | - | - |
| Unencumbered Fund Balance, Dec. 31 | 37,915 | 39,995 | 41,425 | 35,328 | 28,828 |

## 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 2020 (\$) | Actual 2021 (\$) | Actual 2022 <br> (\$) | Actual 2023 (\$) | Budget 2024 <br> (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Fees | 5,564 | 5,329 | 5,187 | 4,874 | 5,500 |
| Grants | - | - | - | - | - |
| Total Revenue | 5,564 | 5,329 | 5,187 | 4,874 | 5,500 |
| Expenditures |  |  |  |  |  |
| Contractual Services |  |  |  |  |  |
| Service Contracts | - | - | - | - | - |
| Consultants | - | - | - | - | 1,500 |
| Equipment Maint. and Repair | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total Contractual Services | - | - | - | - | $\underline{ }$ |
| 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 | - | - | 2,076 | 5,500 | 23,000 |
| Other | - | - | - | - | - |
| Total Capital Outlay | - | - | 2,076 | 5,500 | 23,000 |
| Miscellaneous |  |  |  |  |  |
| Other | - | - | - | - | 2,000 |
| Total Miscellaneous | - | - | - | - | 2,000 |
| Total Expenditures | 1,638 | - | 2,076 | 5,500 | 28,500 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | 3,926 | 5,329 | 3,111 | (626) | $(23,000)$ |
| Net Change in Fund Balance | 3,926 | 5,329 | 3,111 | (626) | $(23,000)$ |
| Cash Balance, Jan. 1 | 38,075 | 42,002 | 47,331 | 50,442 | 49,816 |
| Add: Receipts | 5,564 | 5,329 | 5,187 | 4,874 | 5,500 |
| Less: Disbursements | $(1,637)$ | - | $(2,076)$ | $(5,500)$ | $(28,500)$ |
| Cash Balance, Dec. 31 | 42,002 | 47,331 | 50,442 | 49,816 | 26,816 |
| Less: Outstanding Encumbrances | - | - | - | - | - |
| Unencumbered Fund Balance, Dec. 31 | 42,002 | 47,331 | 50,442 | 49,816 | 26,816 |

## OneOhio

This fund was established by Ordinance No. 4961 on August 1, 2022, pursuant to Resolution No. 1888, adopted on September 20, 2021 which ratified the City's participation in the OneOhio Memorandum of Understanding ("MOU.") The MOU governs the terms of the statewide settlement with certain distributors of opiod pharmaceuticals.

|  | Actual 2020 (\$) | Actual 2021 (\$) | Actual 2022 (\$) | Actual 2023 (\$) | $\begin{gathered} \text { Budget } \\ 2024 \\ (\$) \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Grants | - | - | 5,750 | 15,033 | 13,400 |
| Total Revenue | - | - | 5,750 | 15,033 | 13,400 |
| Expenditures |  |  |  |  |  |
| Contractual Services |  |  |  |  |  |
| Other | - | - | - | - | - |
| Total Contractual Services | - | - | - | - | - |
| Materials and Supplies Other | - | - | - | - | - |
| Total Materials and Supplies | - | - | - | - | - |
| Capital Outlay Other | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - |
| Miscellaneous |  |  |  |  |  |
| Other | - | - | - | - | - |
| Total Miscellaneous | - | - | - | - | - |
| Total Expenditures | - | - | - | - | - |
| Excess (Deficiency) of | - | - | 5,750 | 15,033 | 13,400 |
| Net Change in Fund Balance | - | - | 5,750 | 15,033 | 13,400 |
| Cash Balance, Jan. 1 | - | - | - | 5,750 | 20,783 |
| Add: Receipts | - | - | 5,750 | 15,033 | 13,400 |
| Less: Disbursements | - | - | - | - | - |
| Cash Balance, Dec. 31 | - | - | 5,750 | 20,783 | 34,183 |
| Less: Outstanding Encumbrances | - | - | - | - | - |
| Unencumbered Fund Balance, Dec. 31 | - | - | 5,750 | 20,783 | 34,183 |

## 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 $71 / 2 \%$ 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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

Revenue
Motor Vehicle License Fee
Gasoline Tax
Permissive Tax
Other

Total Revenue

Expenditures
Contractual Services
Far Hills Traffic Signal Maint.
Far Hills Traffic Signal Power
Other
Total Contractual Services
Materials and Supplies
Road Salt
Other
Total Materials and Supplies
Miscellaneous
Other
Total Miscellaneous

| 9,418 | 12,311 | 15,943 | 13,645 | 20,000 |
| :---: | :---: | ---: | ---: | ---: |
| 9,062 | 8,720 | 6,900 | 7,059 | 12,000 |
| - | - | 2,000 | - | 2,000 |
| $\mathbf{1 8 , 4 8 0}$ | $\mathbf{2 1 , 0 3 1}$ | $\mathbf{2 4 , 8 4 3}$ | $\mathbf{2 0 , 7 0 4}$ | $\mathbf{3 4 , 0 0 0}$ |


|  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 12,000 | 9,000 | 9,000 | 13,500 | 13,500 |
| - | - | - | - | - |
| $\mathbf{1 2 , 0 0 0}$ | $\mathbf{9 , 0 0 0}$ | $\mathbf{9 , 0 0 0}$ | $\mathbf{1 3 , 5 0 0}$ | $\mathbf{1 3 , 5 0 0}$ |


| - | - | - | - | 100 |
| :---: | :---: | :---: | :---: | :---: |
| - | - | - | - | 100 |

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

| 30,480 | 30,031 | 33,843 | 34,204 | 47,600 |
| ---: | ---: | ---: | ---: | ---: |
| 15,118 | 17,906 | 12,306 | 13,567 | $(200)$ |
| 15,118 | 17,906 | 12,306 | 13,567 | $(200)$ |
| 104,272 | 119,658 | 139,326 | 168,064 | 182,389 |
| 45,598 | 47,937 | 46,149 | 47,771 | 47,400 |
| $(30,212)$ | $(28,269)$ | $(17,411)$ | $(33,446)$ | $(66,819)$ |
| 119,658 | 139,326 | 168,064 | 182,389 | 162,970 |
| $(268)$ | $(2,030)$ | $(18,462)$ | $(19,219)$ | - |
| 119,390 | 137,296 | 149,602 | 163,170 | 162,970 |

## 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 2020 (\$) | Actual 2021 (\$) | Actual 2022 (\$) | Actual 2023 (\$) | Budget 2024 (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Donations | - | - | - | - | - |
| Interest | 924 | 126 | 1,273 | 4,809 | 3,000 |
| Total Revenue | 924 | 126 | 1,273 | 4,809 | 3,000 |
| Contractual Services |  |  |  |  |  |
| Safety Officer Training | - | - | - | - | 5,000 |
| Facility Improvements | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total Contractual Services | - | - | - | - | 5,000 |
| Capital Outlay |  |  |  |  |  |
| Equipment | - | 125 | 125 | 26,024 | 22,500 |
| Training | - | - | - | - | - |
| Other | - | - | 22,326 | 3,035 | 3,000 |
| Total Capital Outlay | - | 125 | 22,451 | 29,059 | 25,500 |
| Miscellaneous |  |  |  |  |  |
| Other | 753 | 780 | - | - | - |
| Total Miscellaneous | 753 | 780 | - | - | - |
| Total Expenditures | 753 | 905 | 22,451 | 29,059 | 30,500 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | 171 | (779) | $(21,178)$ | $(24,250)$ | $(27,500)$ |
| Net Change in Fund Balance | 171 | (779) | $(21,178)$ | $(24,250)$ | $(27,500)$ |
| Cash Balance, Jan. 1 | 215,469 | 215,640 | 214,862 | 193,684 | 172,219 |
| Add: Receipts | 924 | 126 | 1,273 | 4,809 | 3,000 |
| Less: Disbursements | (753) | (904) | $(22,451)$ | $(26,274)$ | $(33,285)$ |
| Cash Balance, Dec. 31 | 215,640 | 214,862 | 193,684 | 172,219 | 141,934 |
| Less: Outstanding Encumbrances | - | - | - | $(2,785)$ | - |
| Unencumbered Fund Balance, Dec. 31 | 215,640 | 214,862 | 193,684 | 169,434 | 141,934 |

## 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. On May 2, 2022 Council adopted Ordinance No. 4958 increasing the upper limit of the Special Projects Fund to $\$ 5,000,000$ plus interest accruing thereon.

|  | Actual 2020 <br> (\$) | Actual 2021 <br> (\$) | Actual 2022 (\$) | Actual 2023 <br> (\$) | Budget 2024 <br> (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Interest | 3,556 | 1,146 | 22,798 | 120,041 | 100,000 |
| Other | - | - | - | - | - |
| Total Revenue | 3,556 | 1,146 | 22,798 | 120,041 | 100,000 |
| Expenditures |  |  |  |  |  |
| Contractual Services |  |  |  |  |  |
| Consultants | - | - | - | - | - |
| Total Contractual Services | - | - | - | - | - |
| Miscellaneous |  |  |  |  |  |
| Old River Parking Lot | - | - | - | - | - |
| Shafor Park Tennis Courts | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total Miscellaneous | - | - | - | - | - |
| Total Expenditures | - | - | - | - | - |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | 3,556 | 1,146 | 22,798 | 120,041 | $\underline{ }$ |
| Other Financing Sources and Uses: <br> Transfers In |  |  |  |  |  |
| From General Fund Transfers Out | 800,000 | 479,598 | 1,500,000 | 1,000,000 | - |
| To General Fund | - | - | - | - | - |
| Total Other Financing Sources and Uses | 800,000 | 479,598 | 1,500,000 | 1,000,000 | - |
| Net Change in Fund Balance | 803,556 | 480,744 | 1,522,798 | 1,120,041 | 100,000 |
| Cash Balance, Jan. 1 | 730,552 | 1,534,108 | 2,000,000 | 3,522,798 | 4,642,839 |
| Add: Receipts | 803,556 | 480,744 | 1,522,798 | 1,120,041 | 100,000 |
| Less: Disbursements | - | $(14,852)$ | - | - | - |
| Cash Balance, Dec. 31 | 1,534,108 | 2,000,000 | 3,522,798 | 4,642,839 | 4,742,839 |
| Less: Outstanding Encumbrances | $(14,852)$ | - | - | - | - |
| Unencumbered Fund Balance, Dec. 31 | 1,519,256 | 2,000,000 | 3,522,798 | 4,642,839 | 4,742,839 |

## 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 2020 (\$) | Actual 2021 (\$) | Actual 2022 (\$) | Actua 2023 <br> (\$) | Budget 2024 (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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 2020 <br> (\$) | Actual 2021 <br> (\$) | Actual 2022 <br> (\$) | Actual 2023 <br> (\$) | Budget 2024 <br> (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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 | - | - | - | - | - |

## 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 2020 (\$) | Actual 2021 (\$) | Actual 2022 (\$) | Actual 2023 (\$) | Budget 2024 (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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 | - | 36,375 | - | - | - |
| Add: Receipts | 517,951 | - | - | - | - |
| Less: Disbursements | $(481,576)$ | $(36,375)$ | - | - | - |
| Cash Balance, Dec. 31 | 36,375 | - | - | - | - |
| Less: Outstanding Encumbrances | $(36,375)$ | - | - | - | - |

## Local Fiscal Recovery

This fund was established by Ordinance No. 4940 on May 3, 2021 to account for the federal monies received from the American Rescue Plan Act of 2021, Public Law 117-2, (ARPA) that was signed into law by the President of the United States on March 11, 2021.

|  | Actual 2020 <br> (\$) | Actual 2021 <br> (\$) | Actual 2022 <br> (\$) | Actual 2023 <br> (\$) | Budget 2024 <br> (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Federal Grants | - | 468,028 | 471,765 | - | - |
| Interest | - | - | - | - | - |
| Reimbursements | - | - | - | - | - |
| Total Revenue | - | 468,028 | 471,765 | - | - |
| Expenditures |  |  |  |  |  |
| Personnel Services Salaries | - | - | - | - | - |
| Total Personnel Services | - | - | - | - | - |
| Contractual Services Other | - | - | - | - | - |
| Total Contractual Services | - | - | - | - | - |
| Materials and Supplies Other | - | - | - | - | - |
| Total Materials and Supplies | - | - | - | - | - |
| Capital Outlay Other | - | - | - | 939,793 | - |
| Total Capital Outlay | - | - | - | 939,793 | - |
| Miscellaneous | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total Miscellaneous | - | - | - | - | - |
| Total Expenditures | - | - | - | 939,793 | - |
| Excess (Deficiency) of Revenues over Expenditures | - | 468,028 | 471,765 | $(939,793)$ | - |
| Net Change in Fund Balance | - | 468,028 | 471,765 | $(939,793)$ | - |
| Cash Balance, Jan. 1 | - | - | 468,028 | 939,793 | 451,163 |
| Add: Receipts | - | 468,028 | 471,765 | - | - |
| Less: Disbursements | - | - | - | $(488,630)$ | $(451,163)$ |
| Cash Balance, Dec. 31 | - | 468,028 | 939,793 | 451,163 | - |
| Less: Outstanding Encumbrances | - | - | - | $(451,163)$ | - |
| Unencumbered Fund Balance, Dec. 31 | - | 468,028 | 939,793 | - | - |

## 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 2020 (\$) | Actual 2021 <br> (\$) | Actual 2022 <br> (\$) | Actual 2023 (\$) | Budget 2024 <br> (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue | - | - | - | - | - |
| Total Revenue | - | - | - | - | - |
| Expenditures | - | - | - | - | - |
| Total Expenditures | - | - | - | - | - |
| Excess (Deficiency) of Revenues over Expenditures | - | - | - | - | - |
| Other Financing Sources and Uses: <br> Transfers In <br> From General Fund <br> Transfers Out <br> 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 2020 <br> (\$) | Actual 2021 <br> (\$) | Actual 2022 <br> (\$) | Actual 2023 <br> (\$) | Budget 2024 (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Assessments | 129,346 | 124,114 | 126,295 | 134,176 | 130,000 |
| Other | - | 6,708 | 1,193 | 2,663 | - |
| Total Revenue | 129,346 | 130,822 | 127,488 | 136,839 | 130,000 |
| Expenditures |  |  |  |  |  |
| Contractual Services |  |  |  |  |  |
| Far Hills Tree Illumination | 1,962 | 1,723 | 1,759 | 2,046 | 3,200 |
| DP\&L Contract for Street Lighting | 126,304 | 130,560 | 131,067 | 130,318 | 137,000 |
| County Auditor Fees | 6,067 | 5,814 | 5,904 | 6,275 | 7,000 |
| Other | 11,748 | 13,969 | 6,652 | 14,788 | 25,200 |
| Total Contractual Services | 146,081 | 152,066 | 145,382 | 153,427 | 172,400 |
| Capital Outlay |  |  |  |  |  |
| New Street Light Installations | - | - | 12,600 | - | - |
| Other | - | - | - | - | - |
| Total Capital Outlay | - | - | 12,600 | - | - |
| Miscellaneous |  |  |  |  |  |
| Other | - | - | - | - | - |
| Total Miscellaneous | - | - | - | - | - |
| Total Expenditures | 146,081 | 152,066 | 157,982 | 153,427 | 172,400 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | $(16,735)$ | $(21,244)$ | $(30,494)$ | $(16,588)$ | $(42,400)$ |
| Other Financing Sources and Uses: Transfers In |  |  |  |  |  |
| From General Fund | 1,804 | 10,785 | 30,294 | 47,400 | 42,400 |
| Total Other Financing Sources and Uses | 1,804 | 10,785 | 30,294 | 47,400 | 42,400 |
| Net Change in Fund Balance | $(14,931)$ | $(10,459)$ | (200) | 30,812 | - |
| Cash Balance, Jan. 1 | 143,391 | 128,460 | 127,880 | 130,600 | 156,212 |
| Add: Receipts | 131,150 | 141,607 | 157,782 | 184,239 | 172,400 |
| Less: Disbursements | $(146,081)$ | $(142,187)$ | $(155,062)$ | $(158,627)$ | $(165,400)$ |
| Cash Balance, Dec. 31 | 128,460 | 127,880 | 130,600 | 156,212 | 163,212 |
| Less: Outstanding Encumbrances | $(18,000)$ | $(27,880)$ | $(30,600)$ | $(18,000)$ | $(25,000)$ |
| Unencumbered Fund Balance, Dec. 31 | 110,460 | 100,000 | 100,000 | 138,212 | 138,212 |

## 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 2020 (\$) | Actual 2021 (\$) | Actual 2022 (\$) | Actual 2023 (\$) | $\begin{aligned} & \text { Budget } \\ & 2024 \end{aligned}$ (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Administrative Reimbursement | - | - | - | - | - |
| Vision Premium Payments | - | - | - | - | - |
| Total Revenue | - | - | - | - | - |
| Expenditures |  |  |  |  |  |
| Contractual Services |  |  |  |  |  |
| Vision Insurance Admin. Costs | 1,662 | 1,634 | 1,754 | 1,714 | 2,000 |
| Other | - | - | - | - | - |
| Total Contractual Services | 1,662 | 1,634 | 1,754 | 1,714 | 2,000 |
| Materials and Supplies |  |  |  |  |  |
| Office Supplies | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total Materials and Supplies | - | - | - | - | - |
| Miscellaneous |  |  |  |  |  |
| Vision Claims - Safety Officers | 1,557 | 2,666 | 2,933 | 1,522 | 5,000 |
| Vision Claims - Administration | 5,021 | 5,514 | 4,490 | 3,620 | 7,500 |
| Vision Claims - Service Workers | 2,242 | 798 | 1,971 | 795 | 3,000 |
| Total Miscellaneous | 8,820 | 8,978 | 9,394 | 5,937 | 15,500 |
| Total Expenditures | 10,482 | 10,612 | 11,148 | 7,651 | 17,500 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | $(10,482)$ | $(10,612)$ | $(11,148)$ | $(7,651)$ | $(17,500)$ |
| Other Financing Sources and Uses: <br> Transfers In |  |  |  |  |  |
| From General Fund | 10,482 | 10,612 | 11,148 | 7,651 | 17,500 |
| Transfers Out To General Fund | 10,82 | - | - | - | - |
| Total Other Financing Sources and Uses | 10,482 | 10,612 | 11,148 | 7,651 | 17,500 |
| Net Change in Fund Balance | - | - | - | - | - |
| Cash Balance, Jan. 1 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Add: Receipts | 10,482 | 10,612 | 11,148 | 7,651 | 17,500 |
| Less: Disbursements | $(10,482)$ | $(10,612)$ | $(11,148)$ | $(7,651)$ | $(17,500)$ |
| 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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2020 | 2021 | 2022 | 2023 | 2024 |

## 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 2020 <br> (\$) | Actual 2021 (\$) | Actual 2022 <br> (\$) | Actual 2023 <br> (\$) | Budget 2024 (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Permits | 1,200 | 1,425 | 1,200 | 500 | 2,000 |
| Total Revenue | 1,200 | 1,425 | 1,200 | 500 | 2,000 |
| Expenditures |  |  |  |  |  |
| Miscellaneous |  |  |  |  |  |
| Prepaid Permits | 1,200 | 1,425 | 1,200 | 500 | 2,000 |
| Other | - | - | - | - | - |
| Total Miscellaneous | 1,200 | 1,425 | 1,200 | 500 | $\underline{2,000}$ |
| Total Expenditures | 1,200 | 1,425 | 1,200 | 500 | 2,000 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | - | - | - | - | - |
| Other Financing Sources and Uses: Transfers In |  |  |  |  |  |
|  |  |  |  |  |  |
| From General Fund | - | - | - | - | - |
| Transfers Out |  |  |  |  |  |
| To General Fund | - | - | - | - | - |
| Proceeds From Borrowing | - | - | - | - | - |
| Payment of Borrowed Funds | - | - | - | - | - |
| Total Other Financing Sources and Uses | - | - | - | - | - |
| Net Change in Fund Balance | - | - | - | - | - |
| Cash Balance, Jan. 1 | - | - | - | - | - |
| Add: Receipts | 1,200 | 1,425 | 1,200 | 500 | 2,000 |
| Less: Disbursements | $(1,200)$ | $(1,425)$ | $(1,200)$ | (500) | $(2,000)$ |
| Cash Balance, Dec. 31 | - | - | - | - | - |
| Less: Outstanding Encumbrances | - | - | - | - | - |
| Unencumbered Fund Balance, Dec. 31 | - | - | - | - | - |

## Refuse

The Refuse Fund is operated as an independent fund. All costs are covered by fees for services. Capital improvement / equipment replacement 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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

## Revenue

Annual Disposal Fees
Dumpster Disposal Fees有 Dumpster Use Fees Special Assessments Other

## Total Revenue

| $1,326,163$ | $\mathbf{1 , 3 2 6 , 6 7 9}$ | $\mathbf{1 , 3 2 2 , 8 3 5}$ | $1,326,163$ | $\mathbf{1 , 3 2 6 , 0 0 0}$ |
| ---: | ---: | ---: | ---: | ---: |
| 3,866 | 5,949 | 6,966 | 5,073 | 5,500 |
| 9,000 | 13,000 | 14,600 | 14,289 | 13,000 |
| 26,751 | 22,877 | 18,234 | 21,411 | 20,000 |
| 84,451 | 7,914 | 23,769 | 19,207 | 16,100 |
|  |  |  |  |  |
| $\mathbf{1 , 4 5 0 , 2 3 1}$ | $\mathbf{1 , 3 7 6 , 4 1 9}$ | $\mathbf{1 , 3 8 6 , 4 0 4}$ | $\mathbf{1 , 3 8 6 , 1 4 3}$ | $\mathbf{1 , 3 8 0 , 6 0 0}$ |

## Expenditures

Personnel Services
Salaries
Retirement
Workers Compensation
Health Insurance
Medicare
Other
Total Personnel Services
Contractual Services
Landfill Contract
County Tipping Fee
Recycling Program
Leaf Disposal
Other
Total Contractual Services

| 626,340 | 668,721 | 687,573 | 700,878 | 747,790 |
| ---: | ---: | ---: | ---: | ---: |
| 80,055 | 85,165 | 87,670 | 89,044 | 104,690 |
| 9,812 | 7,658 | 7,613 | 10,677 | 12,165 |
| 175,237 | 200,565 | 185,705 | 172,694 | 232,145 |
| 9,015 | 9,673 | 9,501 | 9,778 | 10,845 |
| 30,246 | 37,390 | 7,412 | 6,783 | 20,880 |
| $\mathbf{9 3 0 , 7 0 5}$ | $\mathbf{1 , 0 0 9 , 1 7 2}$ | $\mathbf{9 8 5 , 4 7 4}$ | $\mathbf{9 8 9 , 8 5 4}$ | $\mathbf{1 , 1 2 8 , 5 1 5}$ |

Materials and Supplies
Office Supplies
General Equipment / Tools Uniforms
Other
Total Materials and Supplies

| 6,857 | 9,463 | 22,091 | 19,087 | 20,000 |
| ---: | ---: | ---: | ---: | ---: |
| 147,273 | 142,561 | 145,000 | 110,025 | 155,000 |
| 16,000 | 14,912 | 17,266 | 15,965 | 22,000 |
| 13,000 | 13,000 | 9,799 | 20,000 | 30,000 |
| 13,557 | 11,970 | 13,571 | 10,834 | 23,615 |
| $\mathbf{1 9 6 , 6 8 7}$ | $\mathbf{1 9 1 , 9 0 6}$ | $\mathbf{2 0 7 , 7 2 7}$ | $\mathbf{1 7 5 , 9 1 1}$ | $\mathbf{2 5 0 , 6 1 5}$ |

Miscellaneous
Reserve for Damages Other
Total Miscellaneous

## Total Expenditures

| 602 | 927 | 664 | 101 | 2,200 |
| ---: | ---: | ---: | ---: | ---: |
| 2,188 | 2,113 | 6,629 | 2,925 | 5,000 |
| 11,829 | 2,439 | 4,145 | 16,328 | 12,000 |
| - | - | - | - | - |
| $\mathbf{1 4 , 6 1 9}$ | $\mathbf{5 , 4 7 9}$ | $\mathbf{1 1 , 4 3 8}$ | $\mathbf{1 9 , 3 5 4}$ | $\mathbf{1 9 , 2 0 0}$ |

Miscellaneous
Reserve for Damages
Other

| - |  | 1,778 | 305 | 1,000 |
| :---: | :---: | ---: | ---: | ---: |
| 496 | 505 | 545 | 521 | 1,000 |
| $\mathbf{4 9 6}$ | $\mathbf{5 0 5}$ | $\mathbf{2 , 3 2 3}$ | $\mathbf{8 2 6}$ | $\mathbf{2 , 0 0 0}$ |


| $1,142,507$ | $1,207,062$ | $1,206,962$ | $1,185,945$ | $1,400,330$ |
| :--- | :--- | :--- | :--- | :--- |

Excess (Deficiency) of

## Revenues over Expenditures

| 307,724 | 169,357 | 179,442 | 200,198 | $(19,730)$ |
| :--- | :--- | :--- | :--- | :--- |

## Refuse Operating

| Actual | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |


| Other Financing Sources and Uses: Transfers Out |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| To Capital Equipment | $(320,000)$ | $(100,000)$ | $(150,000)$ | $(50,000)$ | $(100,000)$ |
| To Service Center | $(47,869)$ | $(48,451)$ | $(49,912)$ | $(56,733)$ | $(63,948)$ |
| To Motor Pool | $(53,057)$ | $(57,474)$ | $(57,668)$ | $(71,801)$ | $(76,190)$ |
| Total Other Financing Sources and Uses | $(420,926)$ | $(205,925)$ | $(257,580)$ | $(178,534)$ | $(240,138)$ |
| Net Change in Fund Balance | $(113,202)$ | $(36,568)$ | $(78,138)$ | 21,664 | $(259,868)$ |
| Cash Balance, Jan. 1 | 668,237 | 551,681 | 512,106 | 440,270 | 440,325 |
| Add: Receipts | 1,450,231 | 1,376,419 | 1,386,404 | 1,386,143 | 1,380,600 |
| Less: Disbursements | $(1,566,787)$ | $(1,415,994)$ | $(1,458,240)$ | $(1,386,088)$ | $(1,632,675)$ |
| Cash Balance, Dec. 31 | 551,681 | 512,106 | 440,270 | 440,325 | 188,250 |
| Less: Outstanding Encumbrances | $(4,705)$ | $(7,983)$ | $(21,587)$ | $(7,207)$ | $(15,000)$ |
| Unencumbered Fund Balance, Dec. 31 | 546,976 | 504,123 | 418,683 | 433,118 | 173,250 |

## 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 2020 <br> (\$) | Actual 2021 <br> (\$) | Actual 2022 <br> (\$) | Actual 2023 <br> (\$) | Budget 2024 <br> (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Miscellaneous | - | - | - | - | - |
| Total Revenue | - | - | - | - | - |
| Expenditures |  |  |  |  |  |
| Capital Equipment |  |  |  |  |  |
| Refuse Equipment | 40,000 | 29,600 | 196,000 | 78,900 | 115,000 |
| Refuse Vehicles | 245,687 | - | - | - | 25,000 |
| Other | - | - | - | - | - |
| Total Capital Equipment | 285,687 | 29,600 | 196,000 | 78,900 | $\underline{140,000}$ |
| Total Expenditures | 285,687 | 29,600 | 196,000 | 78,900 | 140,000 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | $(285,687)$ | $(29,600)$ | $(196,000)$ | $(78,900)$ | $(140,000)$ |
| Other Financing Sources and Uses: |  |  |  |  |  |
| From General Fund | - | - | - | 23,900 | - |
| From Refuse Fund | 320,000 | 100,000 | 150,000 | 50,000 | 100,000 |
| Total Other Financing Sources and Uses | 320,000 | 100,000 | 150,000 | 73,900 | 100,000 |
| Net Change in Fund Balance | 34,313 | 70,400 | $(46,000)$ | $(5,000)$ | $(40,000)$ |
|  | Actual 2020 <br> (\$) | Actual 2021 <br> (\$) | Actual 2022 (\$) | $\begin{gathered} \text { Actual } \\ 2023 \\ (\$) \\ \hline \end{gathered}$ | Budget 2024 <br> (\$) |
| Cash Balance, Jan. 1 | - | 320,000 | 104,713 | 125,959 | 54,158 |
| Add: Receipts | 320,000 | 100,000 | 150,000 | 73,900 | 100,000 |
| Less: Disbursements | - | $(315,287)$ | $(128,754)$ | $(145,701)$ | $(140,445)$ |
| Cash Balance, Dec. 31 | 320,000 | 104,713 | 125,959 | 54,158 | 13,713 |
| Less: Outstanding Encumbrances | $(285,687)$ | - | $(67,246)$ | (445) | - |
| Unencumbered Fund Balance, Dec. 31 | 34,313 | 104,713 | 58,713 | 53,713 | 13,713 |

## 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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

## Revenue

Water Service Charges Interest Miscellaneous

## Total Revenue

## Expenditures

Personnel Services


Retirement
Workers Compensation
Health Insurance
Medicare
Other
Total Personnel Services
Contractual Services
Utilities
Dayton Water Purchase
County Water Purchase
Consultants
Other
Total Contractual Services
Materials and Supplies
Office Supplies
Chemicals / Softening Salt
General Equipment / Tools Monitor \& Control Equipment Other
Total Materials and Supplies
Miscellaneous
Other
Total Miscellaneous

## Total Expenditures

Excess (Deficiency) of
Revenues over Expenditures

| $\mathbf{1 , 1 9 0 , 6 4 8}$ | $\mathbf{1 , 1 5 2 , 7 2 6}$ | $\mathbf{1 , 1 6 7 , 1 0 9}$ | $\mathbf{1 , 1 5 5 , 0 4 9}$ | $\mathbf{1 , 6 7 9 , 0 0 0}$ |
| ---: | ---: | ---: | ---: | ---: |
| 5,391 | 826 | 9,225 | 33,795 | 35,000 |
| 72,126 | 30,575 | 37,904 | 24,291 | 25,400 |
| $\mathbf{1 , 2 6 8 , 1 6 5}$ | $\mathbf{1 , 1 8 4 , 1 2 7}$ | $\mathbf{1 , 2 1 4 , \mathbf { 2 3 8 }}$ | $\mathbf{1 , 2 1 3 , 1 3 5}$ | $\mathbf{1 , 7 3 9 , 4 0 0}$ |


| Personnel Services |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Salaries | 375,160 | 342,071 | 423,970 | 401,956 | 464,540 |
| Retirement | 47,584 | 46,235 | 54,100 | 51,298 | 61,745 |
| Workers Compensation | 3,727 | 4,672 | 4,303 | 6,282 | 7,435 |
| Health Insurance | 76,766 | 96,430 | 100,445 | 81,582 | 100,000 |
| Medicare | 5,198 | 5,103 | 5,841 | 5,772 | 6,735 |
| Other | 5,042 | 31,427 | 4,477 | 14,641 | 4,400 |
| Total Personnel Services | 513,477 | 525,938 | 593,136 | 561,531 | 644,855 |
| Contractual Services |  |  |  |  |  |
| Utilities | 93,138 | 89,970 | 82,439 | 70,083 | 110,400 |
| Dayton Water Purchase | 13,416 | 26,112 | 16,821 | 18,887 | 15,000 |
| County Water Purchase | 5,395 | 5,637 | 6,419 | 6,500 | 6,500 |
| Consultants | 19,782 | 1,729 | 38,500 | 24,500 | 38,500 |
| Other | 161,281 | 188,858 | 144,856 | 162,785 | 229,449 |
| Total Contractual Services | 293,012 | 312,306 | 289,035 | 282,755 | 399,849 |
| Materials and Supplies |  |  |  |  |  |
| Office Supplies | 961 | 1,007 | 979 | 264 | 2,100 |
| Chemicals / Softening Salt | 155,851 | 126,289 | 183,236 | 165,144 | 160,000 |
| General Equipment / Tools | 7,380 | 3,034 | 20,602 | 15,620 | 17,500 |
| Monitor \& Control Equipment | 922 | - | - | - | 2,000 |
| Other | 12,930 | 36,330 | 27,317 | 40,076 | 78,400 |
| Total Materials and Supplies | 178,044 | 166,660 | 232,134 | 221,104 | 260,000 |
| Miscellaneous |  |  |  |  |  |
| Other | 23 | 18,298 | 3,399 | 5,025 | 11,300 |
| Total Miscellaneous | 23 | 18,298 | 3,399 | 5,025 | 11,300 |
| Total Expenditures | 984,556 | 1,023,202 | 1,117,704 | 1,070,415 | 1,316,004 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | 283,609 | 160,925 | 96,534 | 142,720 | 423,396 |

## Water Operating

| Actual | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |


| Other Financing Sources and Uses: Transfers Out |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| To Water Equip. / Imp. Fund | $(60,000)$ | $(100,000)$ | $(200,000)$ | $(200,000)$ | $(525,000)$ |
| To Service Center Fund | $(42,660)$ | $(43,178)$ | $(44,478)$ | $(49,708)$ | $(56,982)$ |
| To Motor Pool | $(25,130)$ | $(27,226)$ | $(27,318)$ | $(34,012)$ | $(36,090)$ |
| Total Other Financing Sources and Uses | $(127,790)$ | $(170,404)$ | $(271,796)$ | $(283,720)$ | $(618,072)$ |
| Net Change in Fund Balance | 155,819 | $(9,479)$ | $(175,262)$ | $(141,000)$ | $(194,676)$ |
| Cash Balance, Jan. 1 | 944,350 | 1,112,969 | 1,117,164 | 951,655 | 845,281 |
| Add: Receipts | 1,268,165 | 1,184,127 | 1,214,238 | 1,213,135 | 1,739,400 |
| Less: Disbursements | $(1,099,546)$ | (1,179,932) | $(1,379,747)$ | $(1,319,509)$ | $(1,993,450)$ |
| Cash Balance, Dec. 31 | 1,112,969 | 1,117,164 | 951,655 | 845,281 | 591,231 |
| Less: Outstanding Encumbrances | $(27,225)$ | $(44,138)$ | $(53,863)$ | $(84,374)$ | $(25,000)$ |
| Unencumbered Fund Balance, Dec. 31 | 1,085,744 | 1,073,026 | 897,792 | 760,907 | 566,231 |

## 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 2020 <br> (\$) | Actual 2021 (\$) | Actual 2022 <br> (\$) | Actual 2023 (\$) | $\begin{aligned} & \text { Budget } \\ & 2024 \end{aligned}$ (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Miscellaneous | - | - | - | 5,370 | - |
| Total Revenue | - | - | - | 5,370 | - |
| Expenditures |  |  |  |  |  |
| Capital Equipment |  |  |  |  |  |
| Water Vehicles | - | - | 32,095 | - | - |
| Other | - | - | , | - | - |
| Total Capital Equipment | - | - | 32,095 | - | - |
| Capital Projects |  |  |  |  |  |
| Generator | - | - | - | 4,218 | - |
| Ion Exchange Media Replacement | - | - | - | 182,500 | 50,000 |
| Repair Tools | - | - | - | 18,546 | 24,000 |
| Valve \& Hydrant Turners and EZ |  |  |  |  |  |
| Valves | - | - | - | 143,315 | 50,000 |
| Water Main Repairs | - | - | - | 110,992 | 395,000 |
| Water Meter AMR System | - | 35,000 | - | - | - |
| Water System Repairs | 89,252 | - | 109,405 | 4,823 | 50,000 |
| Water Sampling Stations | - | - | - | - | 10,000 |
| Water Tower Upgrades | - | - | - | - | - |
| Well Repairs | - | - | - | - | 52,000 |
| Total Capital Projects | 89,252 | 35,000 | 109,405 | 464,394 | 631,000 |
| Total Expenditures | 89,252 | 35,000 | 141,500 | 464,394 | 631,000 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | $(89,252)$ | $(35,000)$ | $(141,500)$ | $(459,024)$ | $(631,000)$ |
| Other Financing Sources and Uses: |  |  |  |  |  |
| From Waterworks Fund | 60,000 | 100,000 | 200,000 | 200,000 | 525,000 |
| Other | - | - | - | - | - |
| Total Other Financing Sources and Uses | 60,000 | 100,000 | 200,000 | 200,000 | 525,000 |
| Net Change in Fund Balance | $(29,252)$ | 65,000 | 58,500 | $(259,024)$ | $(106,000)$ |
|  | Actual 2020 <br> (\$) | Actual 2021 <br> (\$) | Actual 2022 <br> (\$) | Actua 2023 <br> (\$) | Budget 2024 <br> (\$) |
| Cash Balance, Jan. 1 | 312,833 | 322,362 | 368,654 | 456,486 | 405,830 |
| Add: Receipts | 60,000 | 100,000 | 200,000 | 205,370 | 525,000 |
| Less: Disbursements | $(50,471)$ | $(53,708)$ | $(112,168)$ | $(256,026)$ | $(901,582)$ |
| Cash Balance, Dec. 31 | 322,362 | 368,654 | 456,486 | 405,830 | 29,248 |
| Less: Outstanding Encumbrances | $(59,420)$ | $(40,712)$ | $(64,332)$ | $(270,582)$ | - |
| Unencumbered Fund Balance, Dec. 31 | 262,942 | 327,942 | 392,154 | 135,248 | 29,248 |

## 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 2020 (\$) | Actual 2021 <br> (\$) | Actual 2022 (\$) | Actual 2023 (\$) | Budget 2024 <br> (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Sewer Service Charges | 1,893,731 | 1,844,625 | 1,825,313 | 1,810,883 | 2,310,000 |
| Interest | 8,447 | 1,237 | 14,641 | 53,985 | 50,000 |
| Other | 60,702 | 33,577 | 22,308 | 27,138 | 25,700 |
| Total Revenue | 1,962,880 | 1,879,439 | 1,862,262 | 1,892,006 | 2,385,700 |
| Expenditures |  |  |  |  |  |
| Personnel Services |  |  |  |  |  |
| Salaries | 226,480 | 246,671 | 281,826 | 314,109 | 407,825 |
| Retirement | 28,527 | 26,801 | 35,618 | 39,672 | 55,555 |
| Workers Compensation | 1,695 | 2,804 | 3,134 | 4,939 | 6,525 |
| Health Insurance | 53,858 | 61,971 | 74,970 | 78,147 | 115,200 |
| Medicare | 3,071 | 3,472 | 3,870 | 4,540 | 5,915 |
| Other | 2,889 | 10,221 | 3,111 | 13,637 | 4,210 |
| Total Personnel Services | 316,520 | 351,940 | 402,529 | 455,044 | 595,230 |
| Contractual Services |  |  |  |  |  |
| Sewer Charges - Dayton | 400,000 | 470,254 | 476,758 | 644,658 | 680,000 |
| Sewer Charges - Moraine | 645,000 | 658,000 | 680,000 | 859,394 | 990,000 |
| Sewer Charges - Carrmonte | - | - | - | - | - |
| Sewer Charges - Beavercreek | - | - | - | - | - |
| Sewer Line Maintenance | 5,870 | 6,982 | 9,753 | 10,665 | 10,000 |
| Other | 25,322 | 22,031 | 17,549 | 22,838 | 50,700 |
| Total Contractual Services | 1,076,192 | 1,157,267 | 1,184,060 | 1,537,555 | 1,730,700 |
| Materials and Supplies |  |  |  |  |  |
| Office Supplies | 941 | 949 | 979 | 119 | 2,300 |
| General Equipment / Tools | 13,073 | 4,108 | 18,009 | 3,569 | 29,500 |
| Other | 1,866 | 1,109 | 1,013 | 8,007 | 5,250 |
| Total Materials and Supplies | 15,880 | 6,166 | 20,001 | 11,695 | 37,050 |
| Miscellaneous |  |  |  |  |  |
| Other | - | - | - | - | 4,250 |
| Total Miscellaneous | - | - | - | - | 4,250 |
| Total Expenditures | 1,408,592 | 1,515,373 | 1,606,590 | 2,004,294 | 2,367,230 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | 554,288 | 364,066 | 255,672 | $(112,288)$ | 18,470 |

## Sanitary Sewer Operating

|  | Actual 2020 <br> (\$) | Actual 2021 (\$) | $\begin{gathered} \text { Actual } \\ 2022 \\ (\$) \\ \hline \end{gathered}$ | Actual 2023 (\$) | Budget 2024 (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Other Financing Sources and Uses: Transfers Out |  |  |  |  |  |
| To Sewer Equip. / Imp. Fund | $(200,000)$ | $(100,000)$ | $(200,000)$ | $(200,000)$ | $(300,000)$ |
| To Service Center Fund | $(27,014)$ | $(27,346)$ | $(28,169)$ | $(31,499)$ | $(36,089)$ |
| To Motor Pool | $(5,584)$ | $(6,048)$ | $(6,070)$ | $(7,558)$ | $(8,020)$ |
| Payment of Borrowed Funds Hatcher's Plat |  | - | - | - |  |
| Total Other Financing Sources and Uses | $(232,598)$ | $(133,394)$ | $(234,239)$ | $(239,057)$ | $(344,109)$ |
| Net Change in Fund Balance | 321,690 | 230,672 | 21,433 | $(351,345)$ | $(325,639)$ |
| Cash Balance, Jan. 1 | 1,339,932 | 1,610,697 | 1,817,748 | 1,748,216 | 1,611,479 |
| Add: Receipts | 1,962,880 | 1,879,439 | 1,862,262 | 1,892,006 | 2,385,700 |
| Less: Disbursements | $(1,692,115)$ | $(1,672,388)$ | (1,931,794) | $(2,028,743)$ | $(2,790,540)$ |
| Cash Balance, Dec. 31 | 1,610,697 | 1,817,748 | 1,748,216 | 1,611,479 | 1,206,639 |
| Less: Outstanding Encumbrances | $(270,673)$ | $(249,380)$ | $(161,599)$ | $(379,201)$ | $(300,000)$ |
| Unencumbered Fund Balance, Dec. 31 | 1,340,024 | 1,568,368 | 1,586,617 | 1,232,278 | 906,639 |

## 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.

|  | Actua 2020 <br> (\$) | Actual 2021 <br> (\$) | Actual 2022 <br> (\$) | Actual 2023 <br> (\$) | Budget 2024 <br> (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Reimbursements | - | 1,827 | - | - | - |
| Total Revenue | - | 1,827 | - | - | - |
| Expenditures |  |  |  |  |  |
| Capital Equipment |  |  |  |  |  |
| Sewer Vehicles | 380,000 | 150,000 | 102,499 | 160,837 | 153,700 |
| Total Capital Equipment | 380,000 | 150,000 | 102,499 | 160,837 | 153,700 |
| Capital Projects |  |  |  |  |  |
| Water Meter AMR System | - | 37,146 | - | - | - |
| Sewer Repair | - | - | 47,501 | 31,543 | 275,000 |
| Total Capital Projects | - | 37,146 | 47,501 | 31,543 | $\underline{275,000}$ |
| Total Expenditures | 380,000 | 187,146 | 150,000 | 192,380 | 428,700 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | $(380,000)$ | $(185,319)$ | $(150,000)$ | $(192,380)$ | $(428,700)$ |
| Other Financing Sources and Uses: Transfers In |  |  |  |  |  |
| From Sewer Disposal Fund | 200,000 | 100,000 | 200,000 | 200,000 | 300,000 |
| Total Other Financing Sources and Uses | 200,000 | 100,000 | 200,000 | 200,000 | 300,000 |
| Net Change in Fund Balance | $(180,000)$ | $(85,319)$ | 50,000 | 7,620 | $(128,700)$ |
| Cash Balance, Jan. 1 | 529,067 | 349,067 | 450,894 | 527,760 | 362,259 |
| Add: Receipts | 200,000 | 101,827 | 200,000 | 200,000 | 300,000 |
| Less: Disbursements | $(380,000)$ | - | $(123,134)$ | $(365,501)$ | $(469,591)$ |
| Cash Balance, Dec. 31 | 349,067 | 450,894 | 527,760 | 362,259 | 192,668 |
| Less: Outstanding Encumbrances | - | $(187,146)$ | $(214,012)$ | $(40,891)$ | - |
| Unencumbered Fund Balance, Dec. 31 | 349,067 | 263,748 | 313,748 | 321,368 | 192,668 |

## 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 | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |

## Revenue

| Stormwater Charges | 448,606 | 461,821 | 462,608 | 460,901 | 460,000 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Interest | 1,535 | 301 | 4,871 | 41,413 | 10,000 |
| Other | 25,422 | 5,269 | 3,938 | 23,424 | 5,100 |
| Total Revenue | 475,563 | 467,391 | 471,417 | 525,738 | 475,100 |
| Expenditures |  |  |  |  |  |
| Personnel Services |  |  |  |  |  |
| Salaries | 174,240 | 168,391 | 132,422 | 129,325 | 137,845 |
| Retirement | 21,262 | 22,366 | 16,344 | 16,385 | 17,830 |
| Workers Compensation | 1,992 | 1,989 | 1,390 | 1,697 | 2,205 |
| Health Insurance | 32,222 | 28,833 | 36,299 | 36,940 | 39,750 |
| Medicare | 2,447 | 2,340 | 1,833 | 1,797 | 2,000 |
| Other | 1,735 | 1,815 | 1,841 | 1,864 | 1,515 |
| Total Personnel Services | 233,898 | 225,734 | 190,129 | 188,008 | 201,145 |
| Contractual Services |  |  |  |  |  |
| Service Contracts | 4,914 | 5,172 | 4,829 | 6,088 | 6,000 |
| Landfill Contract | 32,795 | 30,000 | 10,000 | 30,000 | 37,500 |
| Storm Sewer Maintenance | 219 | 419 | 219 | 219 | 27,500 |
| Other | 3,732 | 2,903 | 3,564 | 3,403 | 10,200 |
| Total Contractual Services | 41,660 | 38,494 | 18,612 | 39,710 | 81,200 |
| Materials and Supplies |  |  |  |  |  |
| Office Supplies | 590 | 617 | 410 | 101 | 1,000 |
| General Equipment / Tools | 47 | - | - | - | 750 |
| Curb and Catch Basin Repair | 11,038 | 5,217 | 17,646 | 20,500 | 40,000 |
| Other | 1,829 | 1,297 | 373 | 1,681 | 2,000 |
| Total Materials and Supplies | 13,504 | 7,131 | 18,429 | 22,282 | 43,750 |
| Debt Retirement |  |  |  |  |  |
| Total Debt Retirement | - | - | - | - | - |
| Miscellaneous |  |  |  |  |  |
| Other | - | - | - | - | 3,025 |
| Total Miscellaneous | - | - | - | - | 3,025 |
| Total Expenditures | 289,062 | 271,359 | 227,170 | 250,000 | 329,120 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | 186,501 | 196,032 | 244,247 | 275,738 | 145,980 |

## Stormwater Operating

| Actual | Actual | Actual | Actual | Budget |
| :---: | :---: | :---: | :---: | :---: |
| 2020 | 2021 | 2022 | 2023 | 2024 |
| $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ | $(\$)$ |


| Other Financing Sources and Uses: Transfers / Advances Out |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| To Stormwater Equip. / Imp. Fund | $(20,000)$ | $(100,000)$ | $(200,000)$ | $(200,000)$ | $(250,000)$ |
| To Service Center Fund | $(14,813)$ | $(14,990)$ | $(15,443)$ | $(17,273)$ | $(19,786)$ |
| To Motor Pool | $(5,584)$ | $(6,048)$ | $(6,070)$ | $(7,558)$ | $(8,020)$ |
| Total Other Financing Sources and Uses | $(40,397)$ | $(121,038)$ | $(221,513)$ | $(224,831)$ | $(277,806)$ |
| Net Change in Fund Balance | 146,104 | 74,994 | 22,734 | 50,907 | $(131,826)$ |
| Cash Balance, Jan. 1 | 171,680 | 318,462 | 416,248 | 408,902 | 468,153 |
| Add: Receipts | 475,563 | 467,391 | 471,417 | 525,738 | 475,100 |
| Less: Disbursements | $(328,781)$ | $(369,605)$ | $(478,763)$ | $(466,487)$ | $(616,119)$ |
| Cash Balance, Dec. 31 | 318,462 | 416,248 | 408,902 | 468,153 | 327,134 |
| Less: Outstanding Encumbrances | $(5,805)$ | $(29,893)$ | $(4,475)$ | $(14,193)$ | $(5,000)$ |
| Unencumbered Fund Balance, Dec. 31 | 312,657 | 386,355 | 404,427 | 453,960 | 322,134 |

## 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 2020 (\$) | Actual 2021 (\$) | Actual 2022 (\$) | Actual 2023 (\$) | Budget 2024 (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue |  |  |  |  |  |
| Grants | - | - | - | 985,000 | - |
| Total Revenue | - | - | - | 985,000 | - |
| Expenditures |  |  |  |  |  |
| Capital Equipment |  |  |  |  |  |
| Stormwater Vehicles | - | - | 75,000 | 35,000 | 280,000 |
| Total Capital Equipment | - | - | 75,000 | 35,000 | $\underline{280,000}$ |
| Capital Projects |  |  |  |  |  |
| Storm Sewer Repair | 90,606 | 70,000 | 130,000 | 1,223,562 | - |
| Contingency | - | - | - | - | - |
| Total Capital Projects | 90,606 | 70,000 | 130,000 | 1,223,562 | - |
| Total Expenditures | 90,606 | 70,000 | 205,000 | 1,258,562 | 280,000 |
| Excess (Deficiency) of |  |  |  |  |  |
| Revenues over Expenditures | $(90,606)$ | $(70,000)$ | $(205,000)$ | $(273,562)$ | $(280,000)$ |
| Other Financing Sources and Uses: Transfers In |  |  |  |  |  |
| From Stormwater Fund | 20,000 | 100,000 | 200,000 | 200,000 | 250,000 |
| Total Other Financing Sources and Uses | 20,000 | 100,000 | 200,000 | 200,000 | 250,000 |
| Net Change in Fund Balance | $(70,606)$ | 30,000 | $(5,000)$ | $(73,562)$ | $(30,000)$ |
| Cash Balance, Jan. 1 | 149,996 | 87,896 | 179,390 | 379,390 | 1,187,802 |
| Add: Receipts | 20,000 | 100,000 | 200,000 | 1,185,000 | 250,000 |
| Less: Disbursements | $(82,100)$ | $(8,506)$ | - | $(376,588)$ | $(1,436,974)$ |
| Cash Balance, Dec. 31 | 87,896 | 179,390 | 379,390 | 1,187,802 | 828 |
| Less: Outstanding Encumbrances | $(8,506)$ | $(70,000)$ | $(275,000)$ | $(1,156,974)$ | - |
| Unencumbered Fund Balance, Dec. 31 | 79,390 | 109,390 | 104,390 | 30,828 | 828 |

## City of Oakwood

## 2024

## Capital Improvement Program

## 2024 Capital Improvement Program Summary

| Improvement Type | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |  | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| General City Services: |  |  |  |  |  |  |  |  |  |  |
| Capital Equipment | 322,500 | 1,155,500 | 174,500 | 105,000 | 212,000 | 231,000 | 110,000 | 40,000 | 932,500 | 3,283,000 |
| Facilities Improvements | 490,500 | 334,500 | 135,000 | 25,000 | 20,000 | 115,000 | - | - | 388,600 | 1,508,600 |
| Fleet Management | 447,000 | 797,000 | 185,000 | 455,800 | 20,000 | 57,000 | 222,000 | 75,000 | 1,018,000 | 3,276,800 |
| Infrastructure Improvements | 1,939,400 | 1,235,000 | 850,000 | 2,287,022 | 5,036,564 | 2,022,034 | 2,104,776 | 2,129,891 | 9,439,277 | 27,043,964 |
|  |  |  |  |  |  |  |  |  |  |  |
| $\underline{\text { Total General City Services }}$ | 3,199,400 | 3,522,000 | 1,344,500 | 2,872,822 | 5,288,564 | 2,425,034 | 2,436,776 | 2,244,891 | 11,778,377 | 35,112,364 |
|  |  |  |  |  |  |  |  |  |  |  |
| Refuse Equip. / Fleet | 140,000 | 203,000 | 25,000 | - | 135,000 | - | - | - | 1,296,000 | 1,799,000 |
|  |  |  |  |  |  |  |  |  |  |  |
| Water Equip. / Imp. | 631,000 | 890,000 | 932,625 | 366,000 | 338,000 | 421,000 | 786,000 | 236,000 | 1,330,300 | 5,930,925 |
|  |  |  |  |  |  |  |  |  |  |  |
| Sanitary Sewer Equip. / Imp. | 428,700 | 275,000 | 511,625 | 361,000 | 486,000 | 386,000 | 236,000 | 236,000 | 1,095,000 | 4,015,325 |
|  |  |  |  |  |  |  |  |  |  |  |
| Stormwater Equip. / Imp. | 280,000 | - | - | - | - | - | - | - | 75,000 | 355,000 |

The Capital Improvement Program (CIP) provides Council, the Budget Review Committee and Staff the opportunity to make future financial projections. Expenditures listed under the 2024 column are included in this budget and are expected to be made over the next twelve (12) months. Expenses listed under the 2025-2032 and beyond columns are preliminary considerations only and will be reevaluated again when preparing the 2025 budget.

## Capital Equipment

| ID \# Description | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | $\begin{gathered} 2032 \\ \text { and } \\ \text { beyond } \end{gathered}$ | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ADMINISTRATION / COURT |  |  |  |  |  |  |  |  |  |  |
| Computer Equipment | 50,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 370,000 |
| Microsoft Office 2019 Replacement | - | 50,000 | - | - | - | - | - | - | - | 50,000 |
| City-wide Telephone System | - | - | - | - | - | - | - | - | 10,000 | 10,000 |
| 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 |
| HVAC Control Software | - | - | - | - | - | - | - | - | 14,000 | 14,000 |
| - Electric Vehicle Charging Station | - | - | - | - | 10,000 | - | - | - | - | 10,000 |
| Security Badge System | - | - | - | - | 10,000 | - | - | - | - | 10,000 |
| Street Banner Replacement | 15,000 | - | 15,000 | - | 15,000 | - | 15,000 | - | 15,000 | 75,000 |
| TOTAL ADMINISTRATION | 65,000 | 105,000 | 62,000 | 40,000 | 105,000 | 160,000 | 55,000 | 40,000 | 186,000 | 818,000 |
| 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 | 15,000 | - | - | - | - | - | - | - | - | 15,000 |
| 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 |
| Taser Weapons | - | - | - | - | 5,000 | - | - | - | - | 5,000 |
| Telephone Recording System | - | - | - | - | - | - | - | - | 10,000 | 10,000 |
| Thermal Imaging Camera | - | 7,500 | - | - | 12,000 | - | - | - | - | 19,500 |
| Toughbook Upgrade | - | 15,000 |  | - | - | - | - | - | - | 15,000 |
| 911 Vesta Equipment Upgrade | 30,000 | - | - | - | - | - | - | - | - | 30,000 |
| Weapons Replacement | - | 10,000 | - | - | - | - | - | - | - | 10,000 |
| TOTAL PUBLIC SAFETY | 52,000 | 82,500 | 70,000 | - | 47,000 | - | - | - | 105,000 | 356,500 |

## Capital Equipment

| ID \# Description | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 <br> and beyond | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BEAUTIFICATION |  |  |  |  |  |  |  |  |  |  |
| - Hanging Baskets | 35,000 | - | - | - | - | - | - | - | - | 35,000 |
| - S-43 Toro STX-38 Stump Grinder | - | - | - | - | - | - | - | - | 25,000 | 25,000 |
| - S-43T Trailer for Stump Grinder | - | - | - | - | - | - | - | - | 5,000 | 5,000 |
| - S-44 2022 John Deere Mower 960M | - | - | - | - | - | - | - | - | 15,000 | 15,000 |
| - S-46 2019 John Deere Z960M | - | - | - | - | - | 15,000 | - | - | - | 15,000 |
| - S-50 2015 John Deere Utility Vehicle | - | 25,000 | - | - | - | - | - | - | - | 25,000 |
| - S-98T 1997 Trailer, 18.5' (for mowers) | - | 8,000 | - | - | - | - | - | - | - | 8,000 |
| TOTAL BEAUTIFICATION | 35,000 | 33,000 | - | - | - | 15,000 | - | - | 45,000 | 63,000 |
| STREET MAINTENANCE \& REPAIR |  |  |  |  |  |  |  |  |  |  |
| - S-22 2022 Kubota Tractor B2601 | - | - | - | - | - | - | - | - | 21,000 | 21,000 |
| - S-25 2022 Kubota Ventrac Tractor 4520P | - | - | - | - | - | - | - | - | 21,000 | 21,000 |
| - S-29 2000 Atlas Copco Air Compressor | 30,000 | - | - | - | - | - | - | - | - | 30,000 |
| - S-33 2022 Bomag Pavement Roller, BW900-50, w/ Trailer | - | - | - | - | - | - | - | - | 35,000 | 35,000 |
| - S-34 2003 John Deere Tractor (411) | - | - | - | - | 25,000 | - | - | - | - | 25,000 |
| - S-35 2002 Kubota 7500DT Tractor | - | - | - | 25,000 |  | - | - | - | - | 25,000 |
| - S-36 1979 Ford Tractor | - | 25,000 | - | - | - | - | - | - | - | 25,000 |
| - S-37 1979 Ford Tractor | - | 25,000 | - | - | - | - | - | - | - | 25,000 |
| - 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 | - | 55,000 | - | - | - | - | - | - | - | 55,000 |
| - S-55T 1998 James Trailer 20' (for Safety Barrels) | 6,000 | - | - | - | - | - | - | - | - | 6,000 |
| - S-81T 2001 Cronkhite Trailer, 2400 EWA, 18' (for Bobcat) | - | - | - | - | - | - | 6,000 | - | - | 6,000 |
| - S-19 Georgia Buggy | - | - | - | - | - | - | - | - | 25,000 | 25,000 |
| - Pre Wet De-icing System | 20,000 | - | - | - | - | - | - | - | - | 20,000 |
| - S-82S 2023 V-Box Salt Spreader | - | - | - | - | - | - | - | - | 35,000 | 35,000 |
| - S-86S 2003 Henderson V-Box |  |  |  |  |  |  |  |  |  |  |
| Salt Spreader | - | 35,000 | - | - | - | - | - | - | - | 35,000 |
| - S-88S 2023 V-Box Salt Spreader | - | - | - | - | - | - | - | - | 35,000 | 35,000 |
| - S-93S 2023 V-Box Salt Spreader | - | - | - | - | - | - | - | - | 35,000 | 35,000 |
| - S-52 Hot Mix Transporter | - | 20,000 | - | - | - | - | - | - | - | 20,000 |
| - Concrete Mixer | 10,000 |  | - | - | - | - | - | - | - | 10,000 |
| - Concrete Saw-20" | 9,000 | - | - | - | - | - | - | - | - | 9,000 |
| - S-80 Concrete Saw - 8" |  | - | - | - | - | - | - | - | 9,000 | 9,000 |
| TOTAL STREET MAINTENANCE \& REPAIR | 75,000 | 180,000 | - | 25,000 | 25,000 | - | 6,000 | - | 226,000 | 537,000 |

## Capital Equipment

| ID \# Description | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 <br> and beyond | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| LEISURE SERVICES |  |  |  |  |  |  |  |  |  |  |
| S-38 2001 Kubota Tractor, L4310 | - | - | 27,500 | - | - | - | - | - | - | 27,500 |
| - S-45 2021 John Deere Z960M Mower | - | - | - | - | - | - | - | - | 15,000 | 15,000 |
| - S-47 2018 Zero Turn Mower | - | - | - | - | 15,000 | - | - | - | - | 15,000 |
| - S-48 2017 John Deere 825E Gator | - | - | - | - | 20,000 | - | - | - | - | 20,000 |
| - S-51 2023 John Deere Gator XUV835M | - | - | - | - | - | - | - | - | 25,000 | 25,000 |
| - S-99 Bearcat Brush Chipper | - | - | - | - | - | - | - | - | 30,000 | 30,000 |
| Adaptive Motion Trainer | - | - | - | - | - | - | 5,500 | - | - | 5,500 |
| Automatic Pool Cleaner | 6,000 | - | - | - | - | 6,000 | - | - | - | 12,000 |
| Vermeer BC900 XL Brush Chipper | - | - | - | - | - | - | - | - | 35,000 | 35,000 |
| Copy Machine - OCC | - | 15,000 | - | - | - | - | - | - | - | 15,000 |
| Dog Park Sail Shade | 6,500 | - | - | - | - | - | - | - | 6,500 | 13,000 |
| EFX Cross Trainer | - | - | - | - | - | - | - | - | 6,000 | 6,000 |
| EFX Cross Trainer | 5,500 | - | - | - | - | - | - | - | 5,500 | 11,000 |
| Oblique Torso Machine | - | 5,000 | - | - | - | - | - | - | - | 5,000 |
| - Old River Water Reel \& 300' Mill |  |  |  |  |  |  |  |  |  |  |
| Hose | - | - | - | - | - | - | 15,000 | - | - | 15,000 |
| Orchardly Park Playset | - | - | - | - | - | - | - | - | 50,000 | 50,000 |
| Orchardly Park Swingset | - | - | 15,000 | - | - | - | - | - | - | 15,000 |
| Pool Diving Board Replacements | 10,000 | - | - | - | - | - | - | - | - | 10,000 |
| Pool Filter Replacement | - | - | - | - | - | - | - | - | 20,000 | 20,000 |
| Pool Furniture | 8,000 | - | - | - | - | 8,000 | - | - | - | 16,000 |
| Pool Heaters | - | - | - | - | - | 18,000 | - | - | - | 18,000 |
| Pool Pump - Main Pool | 9,000 | - | - | - | - | 15,000 | - | - | - | 24,000 |
| Power Seeder - Old River | - | 10,000 | - | - | - | - | - | - | - | 10,000 |
| Shafor Park Signage | - | - | - | - | - | - | - | - | 8,000 | 8,000 |
| Orchardly Park Playground Equipmen | - | 300,000 | - | - | - | - | - | - | - | 300,000 |
| - Recumbent \& Upright Exercise |  |  |  |  |  |  |  |  |  |  |
| Bicycles | - | - | - | - | - | - | - | - | 5,500 | 5,500 |
| Recreation / Membership Software | - | - | - | - | - | - | - | - | 10,000 | 10,000 |
| Shafor Park Play Structure | - | 400,000 | - | - | - | - | - | - | - | 400,000 |
| Snow Plow \& Spreader Attachment | 8,500 | - | - | - | - | - | 8,500 | - | - | 17,000 |
| Spinning Bikes | 16,000 | - | - | - | - | - | - | - | - | 16,000 |
| Stair climber | - | - | - | - | - | - | - | - | 5,000 | 5,000 |
| Treadmill | 6,000 | - | - | - | - | - | - | - | 6,000 | 12,000 |
| Treadmill | - | - | - | - | - | - | - | - | 6,500 | 6,500 |
| TOTAL LEISURE SERVICES | 75,500 | 730,000 | 42,500 | - | 35,000 | 47,000 | 29,000 | - | 234,000 | 1,193,000 |

## Capital Equipment

| ID \# Description | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |  | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| PUBLIC WORKS |  |  |  |  |  |  |  |  |  |  |
| - S-24 2022 Tennant Sweeper/Scrubber, $8200$ | - | - | - | - | - | - | - | - | 40,000 | 40,000 |
| Chairs - Foell Lunch Room | 6,000 | - | - | - | - | - | - | - | - | 6,000 |
| Column Lift | - | - | - | - | - | - | - | - | 50,000 | 50,000 |
| Copy Machine | - | 15,000 | - | - | - | - | - | - | - | 15,000 |
| - S-28 Crown Forklift | - | - | - | - | - | - | - | - | 25,000 | 25,000 |
| Diesel Exhaust Fluid Station | 7,000 | - | - | - | - | - | - | - | - | 7,000 |
| Gate \& Access System | - | - | - | - | - | - | 20,000 | - | - | 20,000 |
| Power Inverter | - | - | - | - | - | - | - | - | 6,500 | 6,500 |
| Pressure Washer | 7,000 | - | - | - | - | - | - | - | - | 7,000 |
| Public Works Radio System | - | - | - | - | - | - | - | - | 15,000 | 15,000 |
| Vehicle Lift - Large | - | - | - | 40,000 | - | - | - | - | - | 40,000 |
| Vehicle Lift - Small | - | 10,000 | - | - | - | - | - | - | - | 10,000 |
| Welder | - | - | - | - | - | 9,000 | - | - | - | 9,000 |
| $\underline{\text { TOTAL PUBLIC WORKS }}$ | 20,000 | 25,000 | - | 40,000 | - | 9,000 | 20,000 | - | 136,500 | 250,500 |


| TOTAL CAPITAL EQUIPMENT | 322,500 | $1,155,500$ | 174,500 | 105,000 | 212,000 | 231,000 | 110,000 | 40,000 | 932,500 | $3,218,000$ |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |

## Facilities Improvements

| ID \# Description | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |  | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ADMINISTRATION |  |  |  |  |  |  |  |  |  |  |
| - City Parking Lots - Seal and Stripe | 12,500 | - | - | - | 20,000 | - | - | - | - | 32,500 |
| - Carpet Replacement Council |  |  |  |  |  |  |  |  |  |  |
| Chambers | - | 17,500 | - | - | - | - | - | - | 20,000 | 37,500 |
| - City Building - Reception \& Lobby |  |  |  |  |  |  |  |  |  |  |
| Area Painting | - | - | - | 10,000 | - | - | - | - | - | 10,000 |
| - City Building - Elevator |  |  |  |  |  |  |  |  |  |  |
| Modernization | - | - | - | - | - | 115,000 | - | - | - | 115,000 |
| - Chiller Replacement City Building | - | - | - | - | - |  | - | - | 105,000 | 105,000 |
| TOTAL ADMINISTRATION | 12,500 | 17,500 | - | 10,000 | 20,000 | 115,000 | - | - | 125,000 | 300,000 |
| SAFETY |  |  |  |  |  |  |  |  |  |  |
| - Safety Dept. Hallway / Training |  |  |  |  |  |  |  |  |  |  |
| Room \& Dispatch Flooring |  |  |  |  |  |  |  |  |  |  |
| Replacement | - | - | - | - | - | - | - | - | 25,000 | 25,000 |
| - Safety Dept. Living Quarters |  |  |  |  |  |  |  |  |  |  |
| Flooring Replacement | - | - | - | - | - | - | - | - | 40,000 | 40,000 |
| TOTAL SAFETY | - | - | - | - | - | - | - | - | 65,000 | 65,000 |
| LEISURE SERVICES |  |  |  |  |  |  |  |  |  |  |
| - OCC - Cabinets \& Countertops - |  |  |  |  |  |  |  |  |  |  |
| Teen Center | 6,000 | - | - | - | - | - | - | - | - | 6,000 |
|  |  |  |  |  |  |  |  |  |  |  |
| Level \& Greatroom | 24,000 | - | - | - | - | - | - | - | - | 24,000 |
| - Floor - OCC Health Center | - | 12,000 | - | - | - | - | - | - | - | 12,000 |
| - Floor - OCC Great Room | - | 45,000 | - | - | - | - | - | - | - | 45,000 |
| - OCC Door Accessibility | - | , | - | - | - | - | - | - | 20,000 | 20,000 |
| Furnace - Smith Gardens | - | - | - | - | - | - | - | - | 8,000 | 8,000 |
|  | - | - | - | - | - | - | - | - | 20,000 | 20,000 |
| - Gardner Pool - Diving Board |  |  |  |  |  |  |  |  |  |  |
| Platform | - | - | - | - | - | - | - | - | 34,000 | 34,000 |
| - Gardner Pool - Dri-Deck Pool | - | - | - | - | - | - | - | - | 10,000 | 10,000 |
| Gardner Pool - Guard Stands | - | - | - | - | - | - | - | - | 6,000 | 6,000 |
| Gardner Pool - Hot Water Heater | - | - | - | 15,000 | - | - | - | - | - | 15,000 |
| - Gardner Pool - Paint and Repair | - | - | - | , | - | - | - | - | 19,000 | 19,000 |
| - Gardner Pool - Caulk Main Pool | - | - | 10,000 | - | - | - | - | - | 10,000 | 20,000 |
| - Gardner Pool - Building Painting | - | - | , | - | - | - | - | - | 6,600 | 6,600 |
| - Gardner Pool - Pool Liners | 100,000 | - | - | - | - | - | - | - | , | 100,000 |
| - Heating System - OCC | - | 75,000 | - | - | - | - | - | - | - | 75,000 |
| - Leisure Services Building at Foell |  |  |  |  |  |  |  |  |  |  |
| Center - Insulation \& Racks / |  |  |  |  |  |  |  |  |  |  |
| Shelving | 20,000 | - | - | - | - | - | - | - | - | 20,000 |
| - Orchardly Park Shelter |  | 65,000 | - | - | - | - | - | - | - | 65,000 |
| - Shafor Park Shelter | - | 65,000 | - | - | - | - | - | - | - | 65,000 |
| Wallpaper / Paint OCC Great Room / Hallway | 12,000 | - | - | - | - | - | - | - | - | 12,000 |
| $\underline{\text { TOTAL LEISURE SERVICES }}$ | 162,000 | 262,000 | 10,000 | 15,000 | - | - | - | - | 133,600 | 582,600 |

## Facilities Improvements

| ID \# Description | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |  | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| PUBLIC WORKS |  |  |  |  |  |  |  |  |  |  |
| Foell Center - Carpet Replacement | - | - | - | - | - | - | - | - | 25,000 | 25,000 |
| - Foell Center - Vinyl Tile |  |  |  |  |  |  |  |  |  |  |
| Replacement | - | 10,000 | - | - | - | - | - | - | - | 10,000 |
| Foell Center - Generator | - | 45,000 | - | - | - | - | - | - | - | 45,000 |
| - Foell Center - Parking Lot |  |  |  |  |  |  |  |  |  |  |
| Resurface |  | - | 100,000 | - | - | - | - | - | - | 100,000 |
| Foell Center - Interior Painting | - | - | - | - | - | - | - | - | 10,000 | 10,000 |
| Foell Center - LED Lights - |  |  |  |  |  |  |  |  |  |  |
| Mechanics Area | 16,000 | - | - | - | - | - | - | - | - | 16,000 |
| Foell Center - A/C Units | - | - | - | - | - | - | - | - | 30,000 | 30,000 |
| - Foell Center - Salt Storage and |  |  |  |  |  |  |  |  |  |  |
| Public Works Yard Improvements | 300,000 | - | - | - | - | - | - | - | - | 300,000 |
| Foell Fuel Station | - | - | 25,000 | - | - | - | - | - | - | 25,000 |
| TOTAL PUBLIC WORKS | 316,000 | 55,000 | 125,000 | - | - | - | - | - | 65,000 | 561,000 |
| TOTAL FACILITIES |  |  |  |  |  |  |  |  |  |  |
| IMPROVEMENTS | 490,500 | 334,500 | 135,000 | 25,000 | 20,000 | 115,000 | - | - | 388,600 | 1,508,600 |

## Fleet Management

| ID \# Description | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | $\begin{aligned} & 2032 \\ & \text { and } \\ & \text { beyond } \end{aligned}$ | 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 |  |  |  |  |  |  |  |  |  |  |
| - 202020 Ford Explorer | - | - | - | 60,300 | - | - | - | - | - | 60,300 |
| - 302018 Ford Explorer | - | 59,000 | - | - | - | - | - | - | - | 59,000 |
| - 352018 Ford Fusion | - | - | - | - | 20,000 | - | - | - | - | 20,000 |
| - 402023 GM Electric Vehicle | - | - | - | - | - | - | 75,000 | - | - | 75,000 |
| - 452019 Ford Explorer | - | - | - | - | - | 32,000 | - | - | - | 32,000 |
| - 502020 Ford Explorer | - | - | - | 60,500 | - | - | - | - | - | 60,500 |
| - 552020 Ford Explorer | - | - | - | - | - | - | 70,000 | - | - | 70,000 |
| - 602022 Ford Explorer | - | - | - | - | - | - | - | - | 70,000 | 70,000 |
| - 702018 Ford Explorer | - | 60,000 | - | - | - | - | - | - | - | 60,000 |
| - 752023 Ford Explorer | - | - | - | - | - | - | 45,000 | - | - | 45,000 |
| - 802017 Ford Explorer Interceptor | - | 75,000 | - | - | - | - | - | 75,000 | - | 150,000 |
| - 852008 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 | 300,000 | - | - | - | - | - | - | - | - | 300,000 |
| - Med-27 2017 E450 Demers Ambulance, III | - | - | - | - | - | - | - | - | 250,000 | 250,000 |
| TOTAL PUBLIC SAFETY | 300,000 | 494,000 | - | 420,800 | 20,000 | 32,000 | 222,000 | 75,000 | 320,000 | 1,883,800 |
| BEAUTIFICATION |  |  |  |  |  |  |  |  |  |  |
| - S-61 2008 Ford Pickup, Ranger | - | 35,000 | - | - | - | - | - | - | 35,000 | 70,000 |
| - S-62 2017 F250 with Plow | - | - | - | 35,000 | - | - | - | - | - | 35,000 |
| - S-67 2021 Ford F-350, 4wd, w/ dump | - | - | - | - | - | - | - | - | 50,000 | 50,000 |
| - S-70 2004 Ford Pickup, F-250 | - | 48,000 | - | - | - | - | - | - | 48,000 | 96,000 |
| - S-98 2014 Ford F150 | - | - | - | - | - | 25,000 | - | - | - | 25,000 |
| TOTAL BEAUTIFICATION | - | 83,000 | - | 35,000 | - | 25,000 | - | - | 133,000 | 276,000 |

## Fleet Management

| ID \# Description | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |  | 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-75 2016 GMC Sierra | 65,000 | - | - | - | - | - | - | - | - | 65,000 |
| - S-87 2023 International Dump Truck | - | - | - | - | - | - | - | - | 150,000 | 150,000 |
| - S-92 2011 Ford F650 Lowpro w/ Multi- <br> lift 4X2 | - | 150,000 | - | - | - | - | - | - | - | 150,000 |
| - S-96 2020 Ford F550 Dump/Maint. Truck | - |  | - | - | - | - | - | - | 100,000 | 100,000 |
| TOTAL STREET MAINTENANCE \& REPAIR | 65,000 | 150,000 | 150,000 | - | - | - | - | - | 370,000 | 735,000 |
| LEISURE SERVICES |  |  |  |  |  |  |  |  |  |  |
| - A-7 2019 Ford Escape | - | - | - | - | - | - | - | - | 35,000 | 35,000 |
| - S-42 2015 Ford F150 | - | - | - | - | - | - | - | - | 35,000 | 35,000 |
| - S-71 2022 Ford Pickup. F250 | - | - | - | - | - | - | - | - | 45,000 | 45,000 |
| TOTAL LEISURE SERVICES | - | - | - | - | - | - | - | - | 115,000 | 115,000 |
| HEALTH |  |  |  |  |  |  |  |  |  |  |
| - A-8 2008 Ford Escape | 25,000 | - | - | - | - | - | - | - | - | 25,000 |
| TOTAL HEALTH | 25,000 | - | - | - | - | - | - | - | - | 25,000 |
| PUBLIC WORKS |  |  |  |  |  |  |  |  |  |  |
| - A-5 2020 Ford Explorer | - | - | - | - | - | - | - | - | 35,000 | 35,000 |
| - A-4 Engineering Vehicle | 57,000 | - | - | - | - | - | - | - | - | 57,000 |
| - S-53 2002 Ford Maint. Truck, F-250 | - | 50,000 | - | - | - | - | - | - | - | 50,000 |
| - S-76 2022 Ford F-250 | - | - | - | - | - | - | - | - | 45,000 | 45,000 |
| TOTAL PUBLIC WORKS | 57,000 | 50,000 | - | - | - | - | - | - | 80,000 | 187,000 |
| TOTAL FLEET MANAGEMENT | 447,000 | 797,000 | 185,000 | 455,800 | 20,000 | 57,000 | 222,000 | 75,000 | 1,018,000 | 3,276,800 |

## Infrastructure Improvements

| ID \# Description | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | $\begin{gathered} 2032 \\ \text { and } \\ \text { beyond } \end{gathered}$ | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BEAUTIFICATION |  |  |  |  |  |  |  |  |  |  |
| Business District - Block Sign |  |  |  |  |  |  |  |  |  |  |
| Number Replacement | - | - | - | - | 15,000 | - | - | - | - | 15,000 |
| - Business District - Paver |  |  |  |  |  |  |  |  |  |  |
| Replacement Project | - | 50,000 | - | - | - | - | - | - | - | 50,000 |
| - Business District - Decorative Light |  |  |  |  |  |  |  |  |  |  |
| Poles | - | - | - | - | - | - | - | - | 385,000 | 385,000 |
| Business District - Perennial \& Shrub |  |  |  |  |  |  |  |  |  |  |
| Replacement | - | 25,000 | - | - | - | - | - | - | 385,000 | 410,000 |
| City Building - Fence Replacement | - | 25,000 | - | - | - | - | - | - | - | 25,000 |
| - Orchard Parking Lot - Fence | - | - | - | - | - | - | - | - | 13,000 | 13,000 |
| - Park Avenue Streetscape |  |  |  |  |  |  |  |  |  |  |
| Improvements | - | 25,000 | - | - | - | - | - | - | - | 25,000 |
| Public Art Lighting System | - | , | - | - | - | - | - | - | 10,000 | 10,000 |
| TOTAL BEAUTIFICATION | - | 125,000 | - | - | 15,000 | - | - | - | 793,000 | 933,000 |
| STREET MAINTENANCE \& REPAIR |  |  |  |  |  |  |  |  |  |  |
| Asphalt Street Program | 100,000 | 550,000 | 550,000 | 550,000 | 550,000 | 550,000 | 550,000 | 550,000 | 550,000 | 4,500,000 |
| - Concrete Street Program | 200,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 1,000,000 |
| - Far Hills Decorative Rail |  | 50,000 |  |  | 50,000 |  |  | - | 50,000 | 150,000 |
| - Far Hills Catch Basin,Curb, Sidewalk \& Apron Repairs | - | - | - | - | - | - | - | - | 100,000 | 100,000 |
| Far Hills Avenue Resurfacing * | 1,206,400 | - | - | - | - | - | - | - | 100,00 | 1,206,400 |
| - Far Hills Business District - Timber |  |  |  |  |  |  |  |  |  |  |
| Wall Replacement | - | - | - | - | 3,000,000 | - | - | - | - | 3,000,000 |
| - Guardrail Replacement - Ridgeway |  |  |  |  |  |  |  |  |  |  |
| \& Runnymede | - | - | - | - | - | - | - | - | 50,000 | 50,000 |
| - Harman Boulevard - 400 Block |  |  |  |  |  |  |  |  |  |  |
| Median | 175,000 | - | - | - | - | - | - | - | 300,000 | 475,000 |
| Park Road Reconstruction | - | - | - | - | - | - | - | - | 300,000 | 300,000 |
| Shroyer Road Improvements | - | - | - | - | - | - | - | - | 700,000 | 700,000 |
| Street Sign Replacement | - | - | - | - | - | - | - | - | 25,000 | 25,000 |
| Traffic Signal \& Intersection |  |  |  |  |  |  |  |  |  |  |
| Modernization | - | - | - | 1,431,022 | 1,121,564 | 1,172,034 | 1,224,776 | 1,279,891 | 6,027,277 | 12,256,564 |
| TOTAL STREET MAINTENANCE \& REPAIR | 1,681,400 | 700,000 | 650,000 | 2,081,022 | 4,821,564 | 1,822,034 | 1,874,776 | 1,929,891 | 8,202,277 | 23,762,964 |

*Far Hills Avenue Resurfacing is a federally funded project with $80 \%$ of the $\$ 1.5 \mathrm{M}$ total cost $(\$ 1,206,400)$ to be paid through the Ohio Department of Transportation,
$20 \%(\$ 301,600)$ to be paid by the city of Oakwood.

## Infrastructure Improvements

| ID \# Description | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | $\begin{gathered} 2032 \\ \text { and } \\ \text { beyond } \end{gathered}$ | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| LEISURE SERVICES |  |  |  |  |  |  |  |  |  |  |
| - Creager Field / Dog Park Parking |  |  |  |  |  |  |  |  |  |  |
| Lot Seal Coat | - | - |  | - | - | - | - |  | 5,000 | 5,000 |
| - Orchardly Park Basketball Court | - | - | - | 6,000 | - | - | - | - | 6,000 | 12,000 |
| - Orchardly Park - Fence - East Side by Delaine Ave. |  |  |  |  |  |  |  |  |  |  |
| by Delaine Ave. <br> - Orchardly Park - Fence - Tennis | 18,000 | - | - | - | - | - | - | - | 20,000 | 38,000 |
| Courts | 20,000 | - | - | - | - | - | - | - | - | 20,000 |
| - Orchardly Park-Playground Surface | - | - | - | - | - | - | - | - | 60,000 | 60,000 |
| - Orchardly Park Splash Pad Vault | - | - | - | - | - | - | - | - | 38,000 | 38,000 |
| - Orchardly Park Splash Pad Valve |  |  |  |  |  |  |  |  |  |  |
| Improvement | 5,000 | - | - | - | - | - | - | - | - | 5,000 |
| - Orchardly Park - Tennis and |  |  |  |  |  |  |  |  |  |  |
| Pickleball Courts Repair | - | - | - | - | - | - | - | - | 25,000 | 25,000 |
| - ORSC Under Ground Irrigation |  |  |  |  |  |  |  |  |  |  |
| System | , | 125,000 | - | - | - | - | , | - | - | 125,000 |
| - ORSC Parking Lot Seal / Stripe | 15,000 | 125,00 | - | - | - | - | 15,000 | - | - | 30,000 |
| - Shafor Park Basketball Court | , | - | - | - | - | - | 15,000 | - | - | 15,000 |
| - Shafor Park Splash Pad Upgrade | - | 85,000 | - | - | - | - | , | - |  | 85,000 |
| - Shafor Park-Safety Surface | - | , | - | - | - | - | - | - | 90,000 | 90,000 |
| TOTAL LEISURE SERVICES | 58,000 | 210,000 | - | 6,000 | - | - | 30,000 | - | 244,000 | 548,000 |
|  |  |  |  |  |  |  |  |  |  |  |
| SIDEWALK, CURB \& APRON |  |  |  |  |  |  |  |  |  |  |
| - Program | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,800,000 |
| TOTAL SIDEWALK, CURB \& APRON | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,800,000 |
| TOTAL INFRASTRUCTURE |  |  |  |  |  |  |  |  |  |  |
| IMPROVEMENTS | 1,939,400 | 1,235,000 | 850,000 | 2,287,022 | 5,036,564 | 2,022,034 | 2,104,776 | 2,129,891 | 9,439,277 | 27,043,964 |

# Refuse <br> Equipment / Fleet 

| ID \# Description | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |  | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| REFUSE EQUIPMENT |  |  |  |  |  |  |  |  |  |  |
| - S-64 2022 Case Loader, 221F HS | - | - | - | - | - | - | - | - | 110,000 | 110,000 |
| - S-68 2000 Bandit Brush Chipper 250 XP | - | 28,000 | - | - | - | - | - | - | - | 28,000 |
| - S-89 2002 Kramer Allrad Loader, 420 | 115,000 | 28,000 | - | - | - | - | - | - | - | 115,000 |
| - S-91 2016 Case Loader, 221F | , | - | - | - | 90,000 | - | - | - | - | 90,000 |
| REFUSE FLEET |  |  |  |  |  |  |  |  |  |  |
| - S-01 2014 Kawasaki Mule, 4 Wheel | - | 25,000 | - | - | - | - | - | - | - | 25,000 |
| - S-02 2016 Kawasaki Mule, 4 Wheel | - | - | 25,000 | - | - | - | - | - | - | 25,000 |
| - S-03 2021 Daihatsu Dump Truck | - | - | - | - | - | - | - | - | 23,000 | 23,000 |
| - S-04 2009 Cushman, 3 Wheel | 25,000 | - | - | - | - | - | - | - | - | 25,000 |
| - S-05 2022 Daihatsu Dump Truck | - | - | - | - | - | - | - | - | 25,000 | 25,000 |
| - S-06 2022 Daihatsu Dump Truck | - | - | - | - | - | - | - | - | 24,000 | 24,000 |
| - S-07 2021 Daihatsu Dump Truck | - | - | - | - | - | - | - | - | 23,000 | 23,000 |
| - S-08 2021 Daihatsu Dump Truck | - | - | - | - | - | - | - | - | 23,000 | 23,000 |
| - S-09 2021 Daihatsu Dump Truck | - | - | - | - | - | - | - | - | 23,000 | 23,000 |
| - S-10 2022 Daihatsu Dump Truck | - | - | - | - | - | - | - | - | 25,000 | 25,000 |
| - S-73 2016 F-150 Pickup Truck w/ Plow | - | - | - | - | 45,000 | - | - | - | - | 45,000 |
| - S-77 2021 Freightliner Refuse Packer, Split Blade Truck | - | - | - | - | ,000 | - | - | - | 300,000 | 300,000 |
| - S-78 2021 Freightliner Refuse Packer, Split Blade Truck | - | - | - | - | - | - | - | - | 300,000 | 300,000 |
| - S-79 2008 International Refuse Packer, Split Blade Truck | - | - | - | - | - | - | - | - | 300,000 | 300,000 |
| - S-82 2007 International 4400 w/ Multi-lift 4x2 w/ Plow \& Box | - | 150,000 | - | - | - | - | - | - | 3,000 | 150,000 |
| - S-93 2020 Freightliner M260 | - |  | - | - | - | - | - | - | 120,000 | 120,000 |
| TOTAL REFUSE | 140,000 | 203,000 | 25,000 | - | 135,000 | - | - | - | 1,296,000 | 1,799,000 |

# Water <br> <br> Equipment / Improvements 

 <br> <br> Equipment / Improvements}

| ID \# Description | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | $\begin{gathered} 2032 \\ \text { and } \\ \text { beyond } \end{gathered}$ | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| WATER EQUIPMENT |  |  |  |  |  |  |  |  |  |  |
| - W-11 2016 GMC Truck, 6H4, w/ Utility, C6500 | - | - | - | - | - | - | - | - | 150,000 | 150,000 |
| - W-12 2022 Pickup Truck <br> (Water. Prod. Asst. Supt.) | - | - | - | - | - | - | - | - | 35,000 | 35,000 |
| - W-13 2019 Chevrolet Colorado | - | - | - | - | - | 45,000 | - | - | - | 45,000 |
| - 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 | - | - | 6,000 | - | - | - | - | - | - | 6,000 |
| - W-15T Cronkhite Trailer, 2400 EAL, 16' (for Kubota) | - | - | - | - | - | - | - | - | 6,000 | 6,000 |
| - S-23 Kubota Backhoe Loader, B7100 | - | - | - | - | 30,000 | - | - | - | - | 30,000 |
| - S-63 2022 Backhoe Loader | - | - | - | - | - | - | - | - | 100,000 | 100,000 |
| - S-85 International Dump 440 | - | - | 150,000 | - | - | - | - | - | - | 150,000 |
| Chain Breaker for Cast Iron Pipe | 10,000 | - | - | - | - | - | - | - | - | 10,000 |
| 120 Springhouse | - | - | - | - | - | - | - | - | 40,000 | 40,000 |
| EZ Valves | 50,000 | 50,000 | 50,000 | - | - | - | - | - | - | 150,000 |
| Handheld AMR Reader | - | - | - | - | 5,000 | - | - | - | - | 5,000 |
| Handheld Valve Turner | - | - | - | - | 12,000 | - | - | - | - | 12,000 |
| Hydrant Buddy Valve Exercisor | - | - | - | - | - | - | - | - | 6,000 | 6,000 |
| Hydrant Turner | - | - | - | - | - | - | - | - | 10,000 | 10,000 |
| - Tool | - | - | - | - | 10,000 | - | - | - | - | 10,000 |
| Tower / Repeaters AMR System | - | - | 40,625 | - | - | - | - | - | - | 40,625 |
| Trench Box Upgrades | - | - | - | - | 15,000 | - | - | - | - | 15,000 |
| Utility Line Locater | - | - | - | - | - | - | - | - | 25,000 | 25,000 |
| Valve Turner | - | - | - | - | - | - | - | - | 35,000 | 35,000 |
| Water Sampling Stations - 6 | 10,000 | - | - | - | - | - | - | - | 35,000 | 45,000 |
| - Water Valve Nut Repair Tool | 14,000 | - | - | - | - | - | - | - | - | 14,000 |
| WATER IMPROVEMENTS |  |  |  |  |  |  |  |  |  |  |
| Aberdeen Water Main Imp. | - | - | 270,000 | - | - | - | - | - | - | 270,000 |
| AMR Software Upgrade | - | - | - | - | - | - | - | - | 35,000 | 35,000 |
| Caton/Far Hills Water Main Imp. | 215,000 | - | - | - | - | - | - | - | - | 215,000 |
| Fence Replacement Well \#6 | - | - | - | - | - | - | - | - | 7,500 | 7,500 |
| - Harmon / Park Ave. 8" Water Line to replace a 4" water line. | - | - | 150,000 | - | - | - | - | - | - | 150,000 |

## Water <br> Equipment / Improvements

| ID \# | Description | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |  | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\bullet$ | Ion Exchange Media |  |  |  |  |  |  |  |  |  |  |
|  | Plant \#1 Replacement | - | - | - | - | - | - | - | - | 120,000 | 120,000 |
| - | Ion Exchange Media |  |  |  |  |  |  |  |  |  |  |
|  | Plant \#2 Replacement | - | - | - | - | - | - | - | - | 120,000 | 120,000 |
| $\bullet$ | Iron and Manganese Filter Rebuild | 50,000 | - | - | - | - | - | - | - | 225,000 | 275,000 |
| $\bullet$ | Lookout Ridge Water Main Imp. | - | 100,000 | - | - | - | - | - | - | - | 100,000 |
| $\bullet$ | Oakwood/Briar Hill/Far Hills Water |  |  |  |  |  |  |  |  |  |  |
|  | Main Improvement | 150,000 |  |  |  |  |  |  |  |  | 150,000 |
| $\bullet$ | 120 Springhouse | - | - | - | - | - | - | - | - | 16,800 | 16,800 |
| $\bullet$ | Peach Orchard Vault | 30,000 | - | - | - | - | - | - | - | - | 30,000 |
| $\bullet$ | Production Wells | - | - | - | - | - | - | - | - | 18,000 | 18,000 |
| - | Roof Replacement - 120 |  |  |  |  |  |  |  |  |  |  |
|  | Springhouse | - | - | - | - | - | - | - | - | 20,000 | 20,000 |
| $\bullet$ | Roof Replacement - Water Plant |  |  |  |  |  |  |  |  |  |  |
|  | \#1 | - | - | - | - | - | - | - | - | 35,000 | 35,000 |
| $\bullet$ | Underground Electric Service - |  |  |  |  |  |  |  |  |  |  |
|  | Well \#6 | 52,000 | - | - | - | - | - | - | - | - | 52,000 |
| $\bullet$ | Volusia Area Water Line |  |  |  |  |  |  |  |  |  |  |
|  | Improvements | - | - | - | - | - | - | - | - | 100,000 | 100,000 |
| $\bullet$ | Volusia Area Water Main |  |  |  |  |  |  |  |  |  |  |
|  | Improvement |  |  |  |  |  | 100,000 |  |  |  | 100,000 |
| $\bullet$ | Water Line - Filter Building 210 |  |  |  |  |  |  |  |  |  |  |
|  | Shafor | - | - | - | - | - | - | - | - | 15,000 | 15,000 |
| $\bullet$ | Water Line Repairs | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 450,000 |
| - | Water Meter \& AMR Transmitter |  |  |  |  |  |  |  |  |  |  |
|  | Replacements | - | - | 186,000 | 186,000 | 186,000 | 186,000 | 186,000 | 186,000 | - | 1,116,000 |
| $\bullet$ | Water Plant \& Water Wells Meter |  |  |  |  |  |  |  |  |  |  |
|  | Replacement - 120 Springhouse | - | - | - | - | - | - | - | - | 40,000 | 40,000 |
| $\bullet$ | Water Plant \& Water Wells Meter |  |  |  |  |  |  |  |  |  |  |
|  | Replacement - 210 Shafor | - | - | - | - | - | - | - | - | 56,000 | 56,000 |
| $\bullet$ | Water Plant Softening Units |  |  |  |  |  |  |  |  |  |  |
|  | Replacement - 120 Springhouse | - | - | - | - | - | 40,000 | - | - | - | 40,000 |
| $\bullet$ | Water Plant Softening Units |  |  |  |  |  |  |  |  |  |  |
|  | Replacement-210 Shafor | - | - | - | 50,000 | - | - | - | - | - | 50,000 |
| - | Water System Controls Upgrade 120 Springhouse Water Plant | - | - | 30,000 | - | - | - | - | - | - | 30,000 |
| $\bullet$ | Water System Controls Upgrade |  |  |  |  |  |  |  |  |  |  |
|  | 210 Shafor Water Plant | - | - | - | - | - | - | - | - | 30,000 | 30,000 |
| $\bullet$ | Water System Controls Upgrade |  |  |  |  |  |  |  |  |  |  |
|  | Wells | - | - | - | - | 30,000 | - | - | - | - | 30,000 |
| $\bullet$ | Water Tower Overflow Upgrades | - | - | - | - | - | - | - | - | - | - |
| $\bullet$ | Water Tower Painting - Exterior | - | 690,000 | - | - | - | - | - | - | - | 690,000 |

# Water <br> Equipment / Improvements 

| ID \# | Description | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | $\begin{gathered} 2032 \\ \text { and } \\ \text { beyond } \end{gathered}$ | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| - | Water Tower Painting - Interior | - | - | - | - | - | - | 520,000 | - | - | 520,000 |
| - | Water Tower Repairs and Improvements | - | - | - | 20,000 | - | - | - | - | - | 20,000 |
|  | TOTAL WATER | 631,000 | 890,000 | 932,625 | 366,000 | 338,000 | 421,000 | 786,000 | 236,000 | 1,330,300 | 5,930,925 |

## Sanitary Sewer Equipment / Improvements

| ID \# Description | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 and beyond | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| SANITARY SEWER EQUIPMENT |  |  |  |  |  |  |  |  |  |  |
| W-9 2020 Vactor Truck | - | - | - | - | - | - | - | - | 400,000 | 400,000 |
| AMR Software Upgrade | - | - | - | - | - | - | - | - | 35,000 | 35,000 |
| - S-65 Case Backhoe Loader, 580B | - | 100,000 | - | - | - | - | - | - | - | 100,000 |
| A-6 2012 GMC Sierra 1500 4X4 | - | , | - | - | - | - | - | - | 45,000 | 45,000 |
| - S-86 2004 International 4400 w/ Multi-lift 4x2 w/ Plow \& Box | - | - | - | - | - | 150,000 | - | - | - | 150,000 |
| - S-88 2022 Freightliner Front Plow / <br> Dump Truck | - | - | - | - | - | - | - | - | 150,000 | 150,000 |
| Handheld AMR Reader | - | - | - | - | 5,000 | - | - | - | - | 5,000 |
| Hole Hog | 8,700 | - | - | - | - | - | - | - | 150,000 | 158,700 |
| - Sewer Easement Cleaner |  |  |  |  |  |  |  |  |  |  |
| Machine | 125,000 | - | - | - | - | - | - | - | - | 125,000 |
| Sewer Line Camera | - | - | - | - | - | - | - | - | 115,000 | 115,000 |
| Tower / Repeaters AMR System | - | - | 40,625 | - | - | - | - | - | - | 40,625 |
| Trench Box / Trailer | 20,000 | - | - | - | - | - | - | - | 150,000 | 170,000 |
| 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 |
| Sanitary Sewer Lining | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | - | - | - | - | 625,000 |
| Sanitary Manhole Rehab | 100,000 | - | 110,000 | - | 120,000 | - | - | - | - | 330,000 |
| Water Meter \& AMR Transmitter Replacements | - | - | 186,000 | 186,000 | 186,000 | 186,000 | 186,000 | 186,000 | - | 1,116,000 |
| TOTAL SANITARY SEWER | 428,700 | 275,000 | 511,625 | 361,000 | 486,000 | 386,000 | 236,000 | 236,000 | 1,095,000 | 4,015,325 |

## Stormwater Equipment / Improvements

| ID \# Description | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | $\begin{gathered} 2032 \\ \text { and } \\ \text { beyond } \end{gathered}$ | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| STORMWATER EQUIPMENT |  |  |  |  |  |  |  |  |  |  |
| - S-30 1998 ODB Leaf Vacuum | - | - | - | - | - | - | - | - | 75,000 | 75,000 |
| - S-20 2002 Johnston Street Sweeper | 280,000 | - | - | - | - | - | - | - | - | 280,000 |
| TOTAL STORMWATER | 280,000 | - | - | - | - | - | - | - | 75,000 | 355,000 |

"TOWN OF OAKWOOD" ESTABLISHED NOVEMBER 7, 1872
INCORPORATED AS A "VILLAGE" ..... JANUARY 9, 1908
FIRST PUBLIC MEETING ..... FEBRUARY 18, 1908
PROCLAIMED A "CITY" AFTER POPULATION EXCEEDED 5,000 ..... 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 (2020 CENSUS) ..... 9,572
REGISTERED VOTERS ..... 7,239
ASSESSED VALUATION (2023-2024) ..... \$472,562,840
TOTAL PROPERTY TAX RATE (2023-2024) ..... \$179.96 PER \$1,000
EFFECTIVE RESIDENTIAL PROPERTY TAX RATE (2023-2024) ..... \$81.75 PER \$1,000

| INSIDE MILLAGE: |  |  | OUTSIDE MILLAGE: |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | TOTAL | EFF. |  | TOTAL | EFF. |
| SCHOOL | 4.72 | 4.72 | SCHOOL | 142.80 | 55.79 |
| COUNTY | 1.70 | 1.70 | COUNTY | 17.24 | 10.32 |
| CITY | 3.58 | 3.58 | CITY | 2.72 | 1.01 |
| SINCLAIR COMM | - | - | SINCLAIR COMM | 4.20 | 2.60 |
| WRIGHT LIBRARY | - | - | WRIGHT LIBRARY | 3.00 | 2.03 |
| TOTAL INSIDE | 10.00 | 10.00 | TOTAL O | 169.96 | 71.75 |


| INSIDE AND OUTSIDE MILLAGE: |  |  |
| :--- | ---: | ---: |
|  | $\frac{\text { TOTAL }}{}$ | $\underline{\text { EFF. }}$ |
| SCHOOL | 147.52 | 60.51 |
| COUNTY | 18.94 | 12.02 |
| CITY | 6.30 | 4.59 |
| SINCLAIR COLLEGE | 4.20 | 2.60 |
| WRIGHT LIBRARY | 3.00 | 2.03 |
|  |  | $\mathbf{1 7 9 . 9 6}$ |
| TOTAL COMBINED | $\mathbf{8 1 . 7 5}$ |  |

PROPERTY TAX VALUATION (2023-2024)
RESIDENTIAL REAL ESTATE ..... \$ 448,801,560
19,823,410
TANGIBLE PERSONAL PROPERTY
TOTAL PROPERTY VALUATION
TAX EXEMPT REAL ESTATE
\$ ..... 472,562,840
\$
18,744,000

[^0]PAVED STREETS
Centerline Miles 48 Miles
Lane Miles ..... 51 Miles
SIGNALIZED INTERSECTIONS ..... 17
SIDEWALKS ..... 53 Miles
SEWER ..... 39 Miles
WATER ..... 44 Miles
FIRE HYDRANTS ..... 352
STORM SEWER LINES ..... 33 Miles
SINGLE FAMILY HOMES ..... 3,212
CONDOMINIUMS:
Address
635 Far Hills Avenue
\# of Units ..... 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 ..... $\underline{84}$
Total Units ..... 191
MULTIPLE FAMILY RENTAL UNITS:

|  | Buildings | Units |
| :--- | :---: | :---: |
| 2 - Family | 132 | 264 |
| 3 - Family | 4 | 12 |
| 4 - Family | 68 | 272 |
| 8 - Family | 1 | 8 |
| Apartment over Business | 1 | 1 |
|  |  | 557 |

BUSINESS UNITS ..... 154


[^0]:    * Actual annual property tax bills are based on the "EFFECTIVE" rate and not on the "TOTAL" rate.

