



City of Oakwood

Annual Budget

2009

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City Officials

City of Oakwood Elected Officials

<u>Elected Officials</u>	<u>Title</u>	<u>Term of Office</u>
Judy Cook	Mayor	1/1/90 - 12/31/09
Carlo C. McGinnis	Vice Mayor	1/1/86 – 12/31/09
William D. Duncan	Council Member	5/30/03 – 12/31/11
Stanley Castleman	Council Member	1/1/04 – 12/31/11
Steve Byington	Council Member	1/1/08 – 12/31/11

* * * * *

Cathy D. Gibson

Clerk of Council



BUDGET REVIEW COMMITTEE

The Budget Review Committee (BRC) is appointed by City Council and advises staff and council regarding budget priorities. Responsibilities also include helping communicate to staff and council the viewpoint of Oakwood residents regarding the extent of services they desire, bearing in mind the cost of providing those services.

PRECINCT A

Harrison Gowdy
Frank Hollingsworth
Greg Dunsky

PRECINCT B

David Dickerson, Chair
Howard Boose
Bill Frapwell, Vice Chair
Seth Hummel

PRECINCT D

Frederick Dudding
George Kling
Jamie Greer

PRECINCT F

Robert Wagner
William Lockwood
Phil Chick

PRECINCT H

Kyle Maschino
Michael O'Connell
Martin Beyer

PRECINCT I

Sandy Pierce
Richard Stock
Brian Huelsman

PRECINCT K

Becky Butler
Charles Rodabaugh
Michael Vanderburgh

PRECINCT O

Michael Hayes
Ella Himes
Ellen Fodge

PRECINCT S

Kamela Kordik
John Gray
Teri Engle

PRECINCT T

Bill Almoney
Anne Hilton
Rick Ohmer

PRECINCT V

Charles Campbell
Richard Ordeman
Dan Ferneding

City of Oakwood City Administration

Name	Title
Norbert S. Klopsch	City Manager
Jay A. Weiskircher	Deputy City Manager / Director of Personnel
Cindy S. Stafford, CPA	Director of Finance
Alexander P. Bebris	Director of Public Safety
Carol D. Collins	Director of Leisure Services
Kevin W. Weaver, P.E., P.S.	Director of Engineering & Public Works
Dalma C. Grandjean, Esq.	Director of Law
Richard Garrison, M.D.	Health Commissioner
Linda M. Merker	Income Tax Administrator



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Vision Statement

CITY OF OAKWOOD VISION STATEMENT

IN 1997, CITY COUNCIL APPROVED A VISION STATEMENT. THE STATEMENT WAS AMENDED IN 2000. IN 2003/04 THE 25-MEMBER COMPREHENSIVE PLANNING COMMITTEE (CPC) REVIEWED THE STATEMENT – THIS IN CONJUNCTION WITH DEVELOPMENT OF THE CITY'S 2004 COMPREHENSIVE PLAN. THE CPC FOUND THE 2000 VERSION APPROPRIATE AS WRITTEN. THAT VERSION IS PRESENTED BELOW.

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

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

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Budget Message

December 8, 2008

Dear Members of City Council:

I am very pleased to present to you our 2009 City Budget. This is my seventh budget as your City Manager. Many people assisted in the preparation of this document. Most notably, it reflects the efforts of our department heads and finance department, led by Finance Director Cindy Stafford. Cindy joined city staff on June 30, 2008. She replaced Brad Beachdell who retired on March 31, 2008.

The budget also reflects input from our citizen Budget Review Committee (BRC). We met with the BRC on four occasions in 2008.

All of our city budget funds have acceptable 2008 year-end balances, with the exception of the Sanitary Sewer funds. This was the case last year as well.

The following are budget highlights.

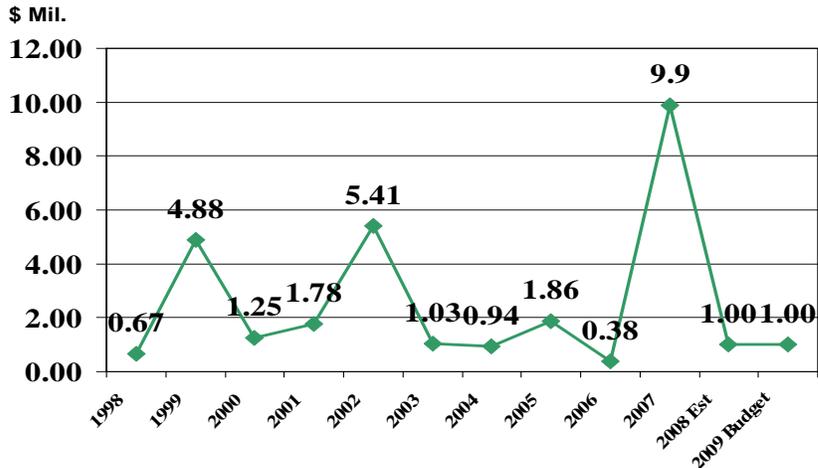
NON-ENTERPRISE FUNDS

- Property Tax Cut: The 2009 Budget reflects a decrease of \$340,000 in property taxes. This decrease is the result of city council's unanimous decision on August 4, 2008 to allow our 5.5 mill property tax issue to expire. The 5.5 mill issue was first approved by Oakwood voters in 1978 and had been renewed every five years since then. With the increase in property values since 1978, the 2008 effective rate of the 5.5 mill issue was 0.95. The decision to allow this issue to expire results in a tax cut for all Oakwood property owners. The decision to cut taxes was supported by many members of the BRC and was made because of our cash reserves. We currently have more cash reserves than expected because of the 9.9 million estate tax collection received in 2007.
- Fund Balances: The 2009 Budget shows a drop of approximately \$2.1 million in our non-enterprise fund balances. About \$400,000 of this is attributed to the pay down of our short-term debt. This \$400,000 comes from money we have set aside in our Public Facilities Fund.
- Reliance on Estate Tax: As has been the case for at least ten years, we rely on significant annual estate tax revenue to balance our budget. Estate taxes are imposed and collected by our state and federal governments but a portion of those taxes are distributed to the local governments in which a person resides at their time of death. Our annual average estate tax over the past 10 years is \$2.8 million.

For 2008 we budgeted to receive \$1.0 million; however, at the time that I am writing this letter we have only received about \$600,000. The 2009 beginning year balances reflected in this budget assume that we will receive the additional \$400,000 before the end of the year. The 2009 Budget includes \$1.0 million in estate tax.

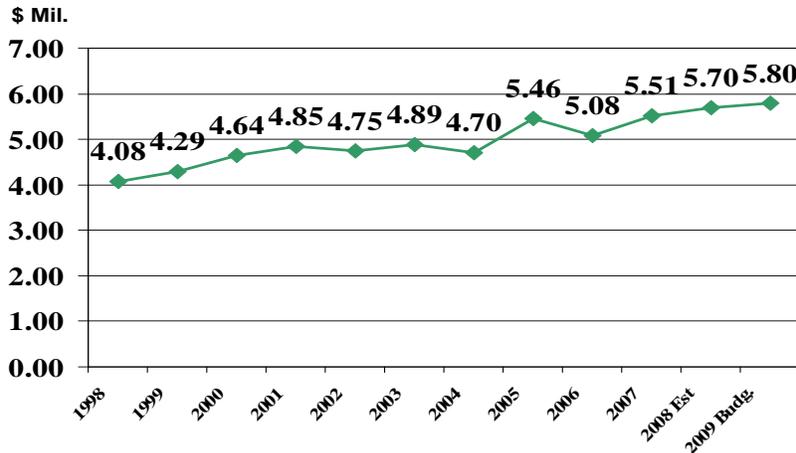
As shown on the graph below, annual estate tax revenue varies dramatically from year to year. Because estate tax receipts are so unpredictable, it is best, from a budgeting policy standpoint, to avoid relying on this revenue to cover normal annual operating expenses. That said, with concurrence of the BRC, we have chosen to do this. We have done so because our fund balances have been at levels that could cover annual revenue shortfalls if and when they occur.

ESTATE TAX



- Income Tax:** Our income tax provides the single largest amount of money to pay for city services. The last time we raised income tax was 1984. This year we expect to receive about \$5.7 million. That is 3.6% more than 2007. For 2009 we are budgeting \$5.8 million. The small amount of growth is included to account for the new businesses at the Sugar Camp Professional Offices. We are not including any additional growth due to the state of the local and national economy.

INCOME TAX



- New Revenues from Sugar Camp Development:
 - Income Tax - In 2008 we began receiving some new income tax revenue from the Sugar Camp reuse project. The new revenues will continually increase as more professional offices are filled. When all the buildings are occupied we estimate new revenues to be approximately \$250,000 annually.
 - Real Estate Tax - When the Sugar Camp and Pointe Oakwood projects are completed, our total city-wide appraised residential property value will increase by about 9% and commercial property value by about 23%. This significant increase allows us to spread the total tax burden (including taxes for our schools, county, library, etc.) across a larger tax-paying base. Because we were able to pay the new public roadway costs with unexpected 2007 estate tax dollars, as opposed to borrowing money, our businesses and citizens will realize the financial benefit of the new development as it is built.
 - Estate Tax – Because a portion of the state and federally collected estate taxes are distributed to the local governments in which a person resides at their time of death, providing much needed empty-nester housing in Oakwood is important for our city.

- Major 2009 Expenses: This 2009 Budget reflects a responsible investment in capital equipment and in our city public infrastructure. The budget includes \$1,018,500 for Capital Equipment and Improvements as shown below. Our 10-year history for normal annual capital expenses is about \$940,000. This does not include major costs incurred over the past ten years to rebuild our Public Works Center and Safety/Administration Building, on the 2004 Far Hills Streetscape project, or on property purchases.

Capital Equipment		Capital Improvements	
Computers	\$35,000	Asphalt Pavement Repair	\$400,000
2 Police Cars	\$42,000	Far Hills Business District Improvements	\$25,000
Police Car Video Systems	\$10,000	OCC and Pool House Improvements	\$125,500
Police Mobile Computers	\$10,000	Runnymede Guardrail Replacement	\$35,000
Riding Mower	\$10,000	Orchardly Park and Shafor Park Improvements	\$26,000
Multi-purpose Utility Vehicle	\$10,000	Centennial Park Improvements	\$20,000
Dump Truck w/ Snow Plow	\$90,000	Sidewalk, Curb & Apron Repair	\$160,000
Copy Machine	\$20,000		
TOTAL	\$227,000	TOTAL	\$791,500

Each year we continue to make significant investments in our public infrastructure and replace capital equipment as needed. With those investments, we are keeping up with our infrastructure needs and maintain the equipment to provide the comprehensive and high quality services that our citizens expect.

- Public Facilities: Eight years ago we completely rebuilt our public works center and four years ago we finished major construction on the city and public safety building. With the completion of these projects our primary public facilities are entirely rebuilt and will serve the city well for many decades. Although we borrowed money in 1999 and 2002 for these projects, we continue to have cash set aside to pay off this debt in accordance with an established payback schedule. This schedule calls for the total debt to be repaid in 2014. Since we are earning more on our invested money than what we pay in debt service, we benefit by maintaining the original payback schedule. If conditions change, we may expedite this payback schedule.
- Old River Athletic Field: On September 22, 2006 we purchased the 28-acre Old River Athletic Field from the NCR Corporation. We paid \$2,300,000 for the facility using cash reserves from our Special Projects Fund. We then borrowed \$2,300,000 and placed that money in our Public Facilities Fund. In the same manner as debt on the public works center and city building explained above, we are slowly and regularly paying back the borrowed money. Each year we pay down \$200,000 of the principal. We will continue this \$200,000 pay down each year through 2017 and the final \$100,000 in 2018. With the purchase of Old River, we now own athletic fields that meet our needs for outdoor athletic and recreation space. This year we began construction on a new access road to the fields from Far Hills Avenue. This year we also began discussing options for capital improvements to these fields and other city athletic and recreation facilities.

WATER UTILITY

- Fund Balances: The 2009 Budget reflects a drop of approximately \$200,000 in our Water Fund unencumbered balances. However, this includes a \$25,000 contingency item. Even with this drop, our projected 2009 year-end balance of approximately \$750,000 is well above the \$500,000 minimum desired balance. This is particularly noteworthy since we have not raised water rates since 1994 and presently have the 6th lowest water rates out of 68 jurisdictions in the greater Miami Valley area.
- Major 2009 Expenses: In 2009 we are expecting to spend \$131,000 as shown below. Our average annual expenses on Capital Equipment and Improvements over the past 10 years were approximately \$154,000.

Water Valve Repair Machine	\$45,000
Water Utility Trailer	\$6,000
Water Treatment Plant Improvements	\$50,000
Aberdeen Avenue Water Main Improvement	\$30,000

SEWER UTILITY

- Current Balances: The 2009 Budget reflects a drop of approximately \$70,000 in our Sewer Fund unencumbered balances. However, the budget includes \$50,000 in contingency money for sanitary sewer repairs that we will only spend if absolutely necessary. Our Sanitary Sewer Funds have a projected 2009 year-end balance of approximately \$20,000, well below the \$500,000 minimum desirable balance. Between 1992 and 2005 we did not raise our sanitary sewer rates to keep up with the increasing costs we paid to Montgomery County and the City of Dayton for

wastewater treatment. In January, 2005, we raised our sewer rates by \$4.87 per month. This generated some new revenue, but not nearly enough to offset the increased costs from the previous 13 years. In January, 2007 we raised our sewer rates by \$7.61 per month. We will need to raise our sewer rates again soon to keep up with wastewater treatment costs.

- Major 2009 Expenses: As mentioned above, in 2009 we will spend up to \$50,000 for sewer line repairs, but only if necessary. Our average annual expenses on Capital Equipment and Improvements over the past 10 years were approximately \$71,000.

Those are the highlights. I thank the BRC members and my department heads for their assistance in preparing this budget.

As we do each year, we have included in this document a summary of our annual goals and objectives. These are projects that go beyond our normal day-to-day operations, yet are important to continuing our efforts in providing the finest possible service to the community.

Thank you for the guidance and direction you provided as we developed this budget. I look forward to working with you in the upcoming year and beyond.

Respectfully,



Norbert S. Klopsch
City Manager

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Financial Summary

Financial Summary

The following series of charts and graphs reflect the financial condition of the City of Oakwood as forecasted for 2009. Funds are separated into groups by function showing estimated financial activity for 2009.

Non-Enterprise Funds

Budget Summary for 2009

Fund Classification	Estimated Balance 01/01/09	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/09
General Fund	2,232,042	9,868,300	10,747,625	1,352,717
Special Revenue	6,024,597	4,261,600	4,270,020	6,016,177
Capital Improvement	5,188,020	3,423,669	4,701,300	3,910,389
Debt Service	0	0	0	0
Internal Service	129,312	751,100	739,100	141,312
Trust & Agency	4,277	7,700	11,800	177
Total	<u><u>13,578,248</u></u>	<u><u>18,312,369</u></u>	<u><u>20,469,845</u></u>	<u><u>11,420,772</u></u>
SUMMARY OF OPERATING EXPENSES				
		Estimated Revenue	Proposed Appropriation	Net Difference
Total		18,312,369	20,469,845	
Less Borrowed Funds		(3,150,000) ⁽¹⁾	-	
Less Debt Payment		-	(3,550,000) ⁽²⁾	
Less Transfers		(3,002,248) ⁽³⁾	(3,002,248) ⁽³⁾	
Net Total		<u><u>12,160,121</u></u>	<u><u>13,917,597</u></u>	<u><u>(1,757,476) ⁽⁴⁾</u></u>
See next page for footnotes.				

Non-Enterprise Funds

Budget Summary for 2009

footnotes

- (1) The City will borrow the following funds in March, 2009:

\$ 1,000,000	for Foell Public Works Center
450,000	for City Administration / Safety Building
1,700,000	for Old River Athletic Fields
<u>\$ 3,150,000</u>	TOTAL

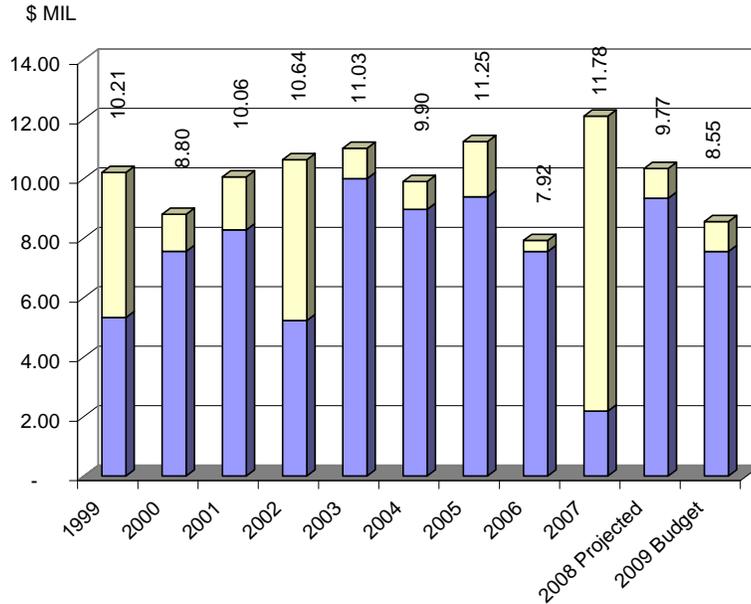
- (2) The City will pay off debt from the following non-operations funding sources in March, 2009:

\$ 3,150,000	from borrowed money as shown above
50,000	from Public Facilities Fund (Foell Center)
150,000	from Public Facilities Fund (City Admin / Safety Bldg)
200,000	from Public Facilities Fund (Old River Athletic Fields)
<u>\$ 3,550,000</u>	TOTAL

- (3) This \$3,002,248 is the total sum of all money budgeted in 2009 for transfers between the non-enterprise funds.

- (4) Amount of 2009 operating expenses that exceed estimated 2009 revenues. These funds will come from unbudgeted Estate Tax receipts or from existing cash reserves.

History of Dec. 31 Year-End Balances Non-Enterprise Funds (Excl. Public Facilities)

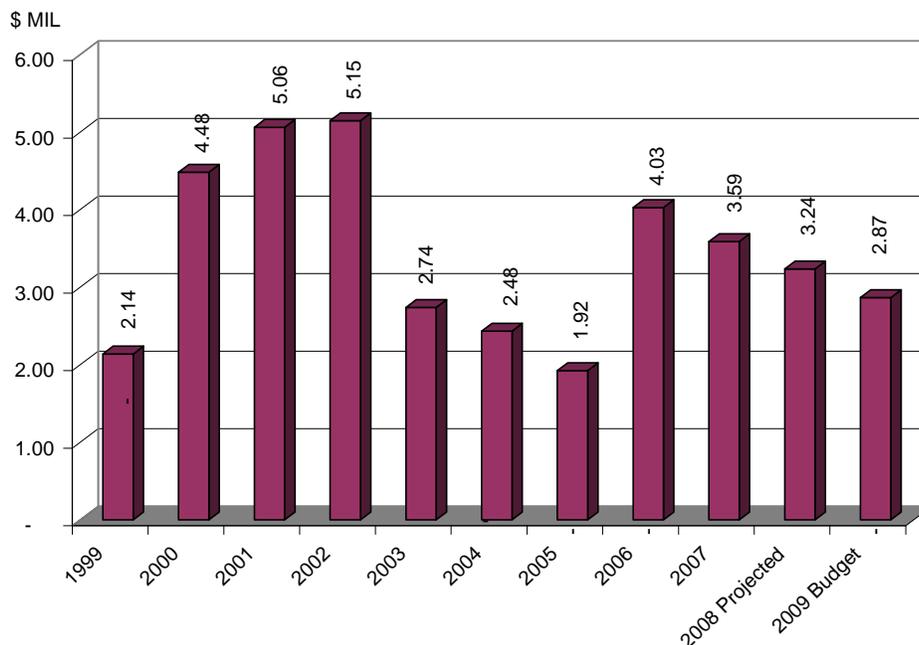


Our 2008 Projected and 2009 Budget year-end fund balances provide the resources we need to continue providing our comprehensive city services and are above the minimum acceptable amounts needed to address unexpected events or emergencies.

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

The light-colored band at the top of each bar represents the amount of estate tax receipts collected during that calendar year. We show this estate tax separately to highlight the significance of this revenue source.

History of Dec. 31 Year-End Balances Public Facilities Fund



We established our Public Facilities Fund in 1991. The fund serves as a reserve account in which we accumulate capital to be used for major public building or facility improvements and purchases. Our three most recent 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 is also used to hold in reserve those monies intended to be used to service the outstanding short-term debt associated with the above projects / purchase. As of January 1, 2009, we owe \$3,700,000 on debt incurred for the above two projects and land purchase.

\$1,200,000	Foell Public Works Center
600,000	Admin / Safety Building
<u>1,900,000</u>	Old River Athletic Fields
<u>\$3,700,000</u>	

The 2008 projected year-end balance as reflected above is approximately \$465,000 short of covering the entire debt. Of the \$3,700,000 total due, \$150,000 will be paid from the water and sanitary sewer funds at an amount of \$90,000 from water in 2009 and \$60,000 from sanitary sewer in 2009. An amount of \$3,200,000 will be paid with existing monies in the Public Facilities Fund. The remaining \$350,000 will be paid with interest earned on the investment of these borrowed funds. The City intends to continue making annual payments toward the outstanding debt until such time as the entire debt is paid off in full.

The following page shows the projected payoff schedule. The reason for carrying this debt is that the difference between the rates at which the City is borrowing funds and the rates at which the City is investing these funds results in annual net interest earnings. These earnings are currently estimated to be in the range of \$20,000 to \$30,000 annually.

Public Facilities Debt Payoff Schedule

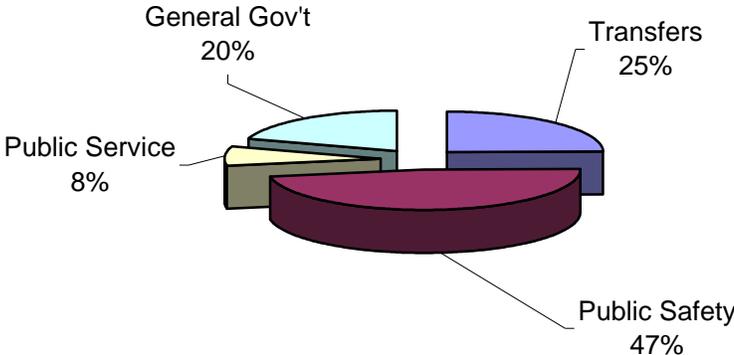
2009 Total Short-Term Debt 3,700,000

Annual Payments

<u>Year</u>	<u>Foell Public Works Center</u>	<u>Adm / Safety Building</u>	<u>Old River Athletic Fields</u>	<u>Total</u>
2009	200,000	150,000	200,000	550,000
2010	200,000	150,000	200,000	550,000
2011	200,000	150,000	200,000	550,000
2012	200,000	150,000	200,000	550,000
2013	200,000	-	200,000	400,000
2014	200,000	-	200,000	400,000
2015	-	-	200,000	200,000
2016	-	-	200,000	200,000
2017	-	-	200,000	200,000
2018	-	-	100,000	100,000
2019	-	-	-	-
TOTAL	<u>\$ 1,200,000</u>	<u>\$ 600,000</u>	<u>\$ 1,900,000</u>	<u>\$ 3,700,000</u>

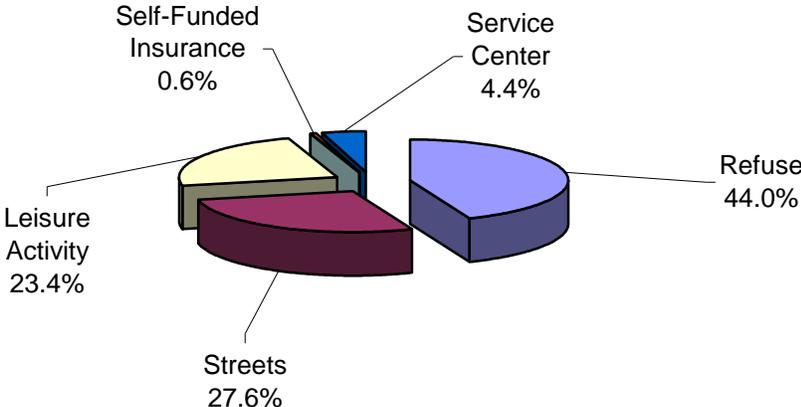
General Fund Financial Information

General Fund Expenditures 2009 Budget



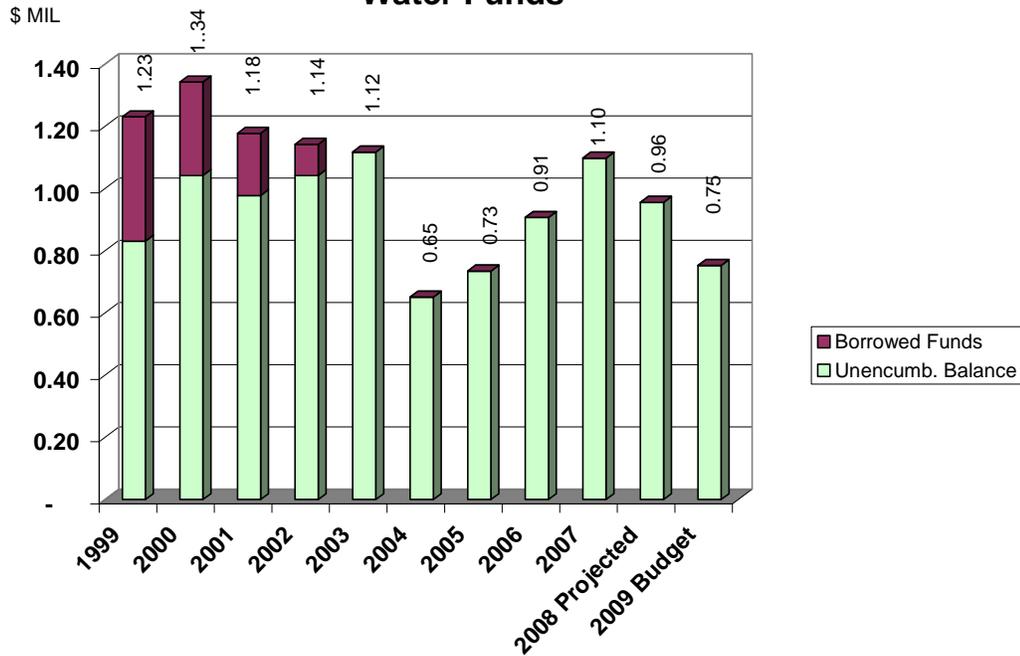
More than any other fund, the General Fund supports overall operations and direct governmental services to the community. In order to better track certain services, additional funds have been created and are supported by transfers from the General Fund.

General Fund Transfers 2009 Budget



The transfer account of the General Fund goes to the support of other important service activities, particularly those in the public works arena. Those activities are also supplemented by user fees, various grants and endowments.

History of Dec. 31 Year-End Balances Water Funds



Our 2008 Projected and 2009 Budgeted year-end Water Fund balances are above the \$500,000 minimum level that allows us to safely respond to emergencies or other unexpected events. The borrowed funds reflected from 1999 through 2002 were for the construction of our water plant at 120 Springhouse Road – construction on that project was completed in 1993. We currently do not have any Water Fund debt.

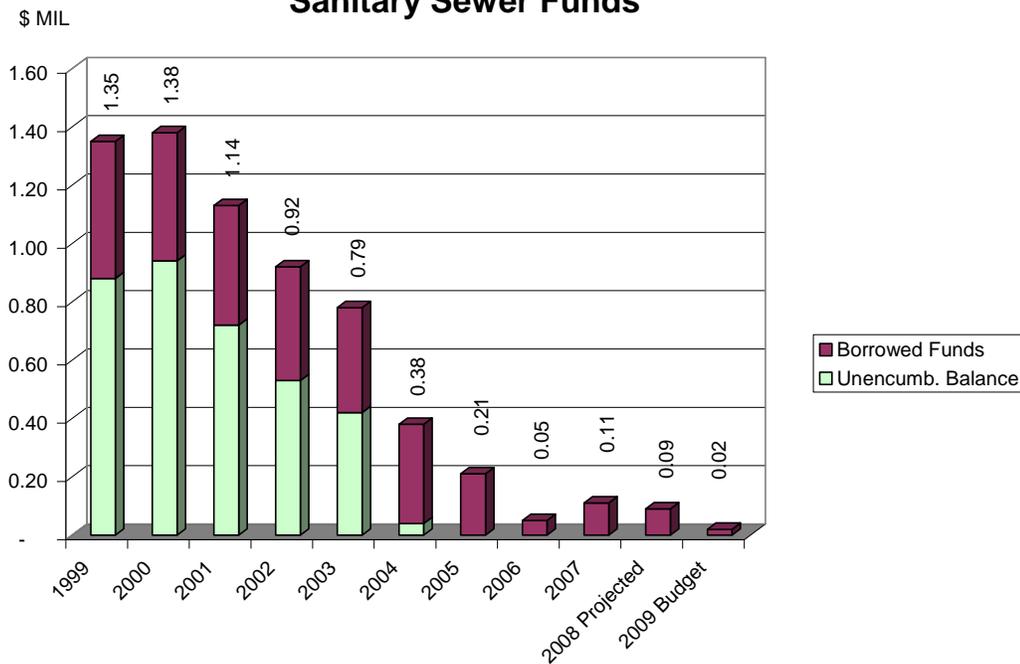
We have not raised our water rates since 1994. Based on the last survey of water suppliers throughout the Miami Valley area, we rank 6th lowest of 68 suppliers. Our average quarterly water cost was \$29 lower than the 68-jurisdiction average.

Sanitary Sewer Funds

Budget Summary for 2009

Governmental Funds	0	Estimated Revenue	Proposed Appropriation	0
Sanitary Sewer	67,400	1,477,900	1,526,322	18,978
Sewer Improvement and Equipment Replacement	27,088	25,000	50,000	2,088
Sub-Total	94,488	1,502,900	1,576,322	21,066
Less: Internal Transfers	<u> </u>	<u>(25,000)</u>	<u>(25,000)</u>	<u> </u>
Net Total	<u><u>94,488</u></u>	<u><u>1,477,900</u></u>	<u><u>1,551,322</u></u>	<u><u>21,066</u></u>

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



Our 2008 Projected and 2009 Budgeted year-end Sanitary Sewer Fund balances are far below the \$500,000 minimum level. We will need to raise our sewer rates again soon to address this shortfall.

We do not treat sanitary wastewater within our city and must rely on external sources for this service. The cost for this wastewater treatment service has increased significantly over the past decade. We did not raise sanitary sewer rates during a 13-year period between 1992 and 2005. However, during that period, the sewage disposal fees we paid to the City of Dayton and to Montgomery County increased by over \$200,000 per year. In January 2005, we raised our rates by \$4.87 per month to begin catching up with expenses. We raised our rates by \$7.61 per month in January 2007 to further catch up with these escalating costs.

We are currently carrying \$207,000 of Sanitary Sewer fund debt. This debt was incurred in 1997 when we completed construction of a major sewer improvement project in the northwest corner of the city. The debt is a zero-interest loan from the State of Ohio and is being paid off at a rate of approximately \$26,000 per year. The debt will be retired in 2016. Since the year 2005, our anticipated Sewer Fund balances consist entirely of borrowed funds.

The dark colored band on the above bars represents the amount of Sanitary Sewer Fund debt outstanding at the end of a given year.

(Insert Tab Page Here)

Goals & Objectives

2009 Goals & Objectives

Each year, city staff identifies goals and objectives for the upcoming year. In most cases, these goals and objectives are specific onetime projects or events. However, sometimes they reflect ongoing programs or operational requirements. In some cases, they include large capital expenditures, while in others they only involve in-house labor.

The next few pages summarize our 2009 Goals and Objectives.

2009 GOALS & OBJECTIVES

Our 2009 goals and objectives are as follows:

SUGAR CAMP / POINTE OAKWOOD DEVELOPMENT: Ensure that both the commercial and residential portions of the Sugar Camp Development are accomplished consistent with plans approved by the Planning Commission and City Council.

Budget: City Council has already appropriated funds towards infrastructure improvements.

Issues/Elements:

- Continue to work with the developers, their project team, and the city's consultants on key components of the development.
- Ensure that the development takes shape consistent with plans and requirements approved by Planning Commission and City Council.
- Present to Planning Commission and/or City Council for their consideration and action any significant changes or modifications to the original plans.
- Continue monitoring site activities through completion of what is a multi-year project.

PARK AVENUE MUNICIPAL PARKING LOT IMPROVEMENTS: Refurbish the existing municipal parking lot and the two adjacent private lots on the north side of Park Avenue and create an easily accessible single lot to accommodate the parking needs of city building visitors, employees and business patrons frequenting the businesses along Park Avenue. This lot also provides for attendees of church services and other community activities taking place at St. Paul's Episcopal Church.

Budget: \$300,000 (Encumbered from the 2007 budget)

Issues/Elements:

- Secure necessary easements from abutting business owners.
- Analyze proposed improvement plans to determine the most cost-effective approach to refurbishing the existing lots.
- Bid the project and award a contract to the lowest and best bidder.
- Monitor construction to completion.

UPGRADE DISPATCH CENTER: Construction on this project began in September 2008 and involves installation of a state-of-the-art Dispatch Center. The dispatch center will be a complete replacement of the equipment now in place which has reached the end of its useful life. The equipment currently utilized has significant drawbacks that prevent new technological applications from being implemented.

Budget: \$225,000 (Encumbered from the 2007 and 2008 Budgets)

Issues/Elements:

- Acquire and install new equipment.
- Train staff on new equipment.
- Utilize new equipment to its maximum potential.

UPDATE FINANCIAL SOFTWARE: Develop plan for phase-in and implementation of new windows-based software for tax, utility and finance.

Budget: \$110,000 (\$30,000 from the 2008 Budget)

Issues/Elements:

- Develop phase-in plan.
- Obtain new software.
- Assist with data conversion, as necessary.
- Acquire training on new programs.
- Utilize new software to maximum potential.

FINANCE DEPARTMENT PROCEDUES: Review and document Finance Department procedures by position for each major job function. The documentation will serve as a resource to aid in the education and cross-training of employees.

Budget: In-house labor

Issues/Elements:

- This is a multi-year project to be aligned with the installation of new financial software.
- Create the documentation by major job function.
- Review the documentation in order to stream line the processes while maintaining adequate internal controls.

ATHLETIC & RECREATION FACILITIES MASTER PLAN: Develop and implement a comprehensive master plan for the revitalization and possible expansion of Oakwood's parks, green spaces, natural areas and sports facilities as well as looking into the need of expanding the Oakwood Community Center.

Budget: \$40,000 for consultant

Issues/Elements:

- Create and write a RFP requesting bids for consultant.
- Interview and hire consultant.

- Develop schedule and assess needs of community.
- Receive preliminary Master Plan.
- Get public input.
- Develop and finalize Master Plan.
- Implement Master Plan.

(Insert Tab Page Here)

General Fund

General Fund

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

General Governmental

Budget Summary for 2009

Governmental Funds	Estimated Balance 01/01/09	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/09
General Operating	2,232,042	9,868,300	10,747,625	1,352,717
Total	2,232,042	9,868,300	10,747,625	1,352,717

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 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Property Tax	1,714,665	1,790,966	1,814,568	1,973,746	1,535,000
Income Tax	5,455,016	5,079,001	5,509,919	5,700,000	5,800,000
Estate Tax	1,855,745	375,626	9,921,856	1,000,000	1,000,000
Fines and Forfeitures	110,691	111,119	119,537	116,400	131,300
Intergovernmental	365,976	378,909	343,960	358,388	338,000
Other	687,367	801,097	979,272	917,765	1,064,000
Total Revenue	10,189,460	8,536,718	18,689,112	10,066,299	9,868,300
Expenditures					
Personnel Services					
Council	11,537	12,122	14,562	13,312	8,320
Administration	748,391	771,277	800,112	825,986	896,100
Law Dept	31,712	31,174	31,199	30,478	33,870
Municipal Court	170,614	153,575	165,459	169,352	184,150
Buildings and Grounds	37,059	41,161	42,928	43,849	48,175
Police & Fire	3,702,735	3,804,039	4,129,175	4,376,747	4,793,200
Engineering	63,045	64,771	66,987	74,355	86,600
Beautification / Parks and Gardens	194,253	200,260	198,767	234,318	220,700
Total Personnel Services	4,959,346	5,078,379	5,449,189	5,768,397	6,271,115
Contractual Services					
Council	37,006	52,606	59,517	46,305	63,726
Administration	213,955	230,930	278,329	279,512	409,906
Law Dept	131,382	162,220	152,692	149,571	170,000
Municipal Court	10,208	10,887	9,534	14,811	12,500
Regional Co-Op Endeavors	40,835	38,853	45,417	50,294	54,250
Citizens Advisory	507	671	412	657	800
Buildings and Grounds	186,992	217,018	218,229	301,650	214,750
Police	105,771	113,007	118,486	122,418	155,850
Fire	62,017	61,412	55,461	60,937	57,850
Engineering	16,593	16,560	13,536	27,068	18,600
Beautification / Parks and Gardens	95,451	102,219	106,625	192,515	142,200
Contingency	-	-	-	-	-
Total Contractual Services	900,717	1,006,383	1,058,238	1,245,738	1,300,432
Materials and Supplies					
Council	153	330	457	177	500
Administration	16,577	15,957	14,189	13,199	15,500
Law Dept	45	-	-	-	-
Municipal Court	1,159	2,227	913	2,724	2,500
Regional Co-Op Endeavors	-	-	-	-	-
Citizens Advisory	2,608	3,438	2,519	4,500	2,500
Buildings and Grounds	24,140	23,136	16,395	32,098	16,000
Police	33,484	31,376	50,706	60,826	65,050
Fire	14,751	32,786	43,319	25,648	27,500
Engineering	5,437	2,062	2,736	2,521	4,100
Beautification / Parks and Gardens	50,841	58,172	59,265	59,642	75,450
Contingency	-	-	-	-	-
Total Materials and Supplies	149,195	169,484	190,499	201,335	209,100
Capital Outlay					

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 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Council	-	-	-	-	-
Administration	-	-	-	-	-
Law Dept	-	-	-	-	-
Municipal Court	-	-	-	-	-
Regional Co-Op Endeavors	-	-	-	-	-
Citizens Advisory	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-
Police	-	-	-	-	-
Fire	-	-	-	-	-
Engineering	-	-	-	-	-
Beautification / Parks and Gardens	-	-	-	-	-
Contingency	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Miscellaneous					
Council	8,237	3,411	18,488	99,132	4,500
Administration	203,440	244,003	186,518	591,998	230,500
Law Dept	-	-	144	-	-
Municipal Court	467	-	-	96	100
Regional Co-Op Endeavors	-	-	-	-	-
Citizens Advisory	-	-	-	-	-
Buildings and Grounds	29	-	11,890	11,053	7,500
Police	1,854	581	1,902	1,111	2,500
Fire	233	245	85	328	500
Engineering	51	92	832	811	1,000
Beautification / Parks and Gardens	2,863	3,704	2,830	4,796	11,000
Contingency	-	-	-	-	50,000
Total Miscellaneous	217,174	252,036	222,689	709,325	307,600
Total Expenditures	6,226,432	6,506,282	6,920,615	7,924,795	8,088,247
Excess (Deficiency) of Revenues over Expenditures	3,963,028	2,030,436	11,768,497	2,141,504	1,780,053

Other Financing Sources and Uses:

Transfers In					
From Bond Retirement Fund	-	-	-	-	-
Police Transfers Out					
To General Equipment	(504)	(93,858)	-	-	-
To Motor Pool	(72,270)	(86,460)	(91,740)	(126,872)	(117,150)
Fire Transfers Out					
To General Equipment	-	(130,774)	-	-	-
To Motor Pool	(2,190)	(2,620)	(2,780)	(3,845)	(3,550)
Engineering Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	(2,190)	(2,620)	(2,780)	(3,845)	(3,550)
Beautification Transfers Out					
To General Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
To Motor Pool	(8,760)	(10,480)	(11,120)	(15,378)	(14,200)
General Fund Transfers Out (to various funds - see summary)	(3,238,212)	(2,757,427)	(11,143,643)	(2,301,608)	(2,520,928)
Proceeds From Borrowing	-	-	-	-	-

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 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	(3,324,126)	(3,084,239)	(11,252,063)	(2,451,548)	(2,659,378)
Net Change in Fund Balance	638,902	(1,053,803)	516,434	(310,044)	(879,325)
Cash Balance, Jan. 1	2,436,528	3,121,165	2,096,425	2,665,057	2,355,013
Add: Receipts	10,189,460	8,536,718	18,689,112	10,066,299	9,868,300
Less: Disbursements	(9,504,823)	(9,561,458)	(18,120,480)	(10,376,343)	(10,747,625)
Cash Balance, Dec. 31	3,121,165	2,096,425	2,665,057	2,355,013	1,475,688
Less: Outstanding Encumbrances	(133,396)	(114,490)	(122,971)	(122,971)	(122,971)
Unencumbered Fund Balance, Dec. 31	2,987,769	1,981,935	2,542,086	2,232,042	1,352,717

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 men and women, elected at large and serving four-year, staggered terms.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Expenditures					
Personnel Services					
Salaries	3,180	3,196	3,212	3,107	3,300
Retirement	-	-	-	-	-
Workers Compensation	90	90	90	184	190
Health Insurance	7,261	7,739	9,979	8,554	4,300
Medicare	202	202	202	191	210
Other	804	895	1,079	1,276	320
Total Personnel Services	11,537	12,122	14,562	13,312	8,320
Contractual Services					
Election Expense	-	3,829	9,586	4,918	5,000
Consultants	9,940	17,400	4,678	-	10,000
Conferences	2,501	5,915	10,745	3,969	10,000
Zoning Update	-	-	-	-	-
Community Service Promotion	22,158	16,145	26,275	30,241	27,600
Historical Preservation	-	1,956	4,343	5,250	5,000
Comprehensive Plan Update	-	236	-	-	-
Other	2,407	7,361	3,890	1,927	6,126
Total Contractual Services	37,006	52,606	59,517	46,305	63,726
Materials and Supplies					
Office Supplies	153	330	457	177	500
Other	-	-	-	-	-
Total Materials and Supplies	153	330	457	177	500
Miscellaneous					
Sister City Expenses	-	-	-	1,796	2,000
Donations to Sister Cities	-	-	-	-	2,000
2008 Centennial Celebration	3,000	3,041	18,171	97,259	-
	5,237	370	317	77	500
Total Miscellaneous	8,237	3,411	18,488	99,132	4,500
Total Expenditures	56,933	68,469	93,024	158,926	77,046

Administration, Finance, Tax and Personnel

This work center's purpose is to provide individual and collective leadership to the various city departments by challenging them to operate 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 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Expenditures					
Personnel Services					
Salaries	584,233	601,635	630,363	630,000	688,000
Retirement	78,389	80,963	86,314	82,486	96,000
Workers Compensation	14,283	14,275	14,468	24,519	33,000
Health Insurance	59,312	60,476	55,275	59,337	60,000
Medicare	5,592	5,762	6,048	6,702	10,000
Other	6,582	8,166	7,644	22,942	9,100
Total Personnel Services	748,391	771,277	800,112	825,986	896,100
Contractual Services					
Audit Fees	21,663	22,047	22,225	20,508	20,150
Postage	21,146	20,711	20,903	25,000	26,000
Oakwood Training Academy	16,174	23,142	26,668	23,772	25,700
Inspections - Kettering	23,172	24,100	25,064	32,926	30,000
Investment Advisor	21,236	22,243	30,000	35,368	25,000
ED/GE Contribution	11,743	-	22,440	4,400	49,356
Consultants	22,448	38,448	36,800	30,177	35,000
County Auditor Fees	18,402	16,779	21,916	26,540	25,000
Memberships & Subscriptions	8,836	8,531	9,860	8,000	10,000
Conferences	2,303	9,015	5,195	9,828	8,000
Legal Advertising	7,263	6,874	8,828	21,471	10,000
Other	39,569	39,040	48,430	41,522	145,700
Total Contractual Services	213,955	230,930	278,329	279,512	409,906
Materials and Supplies					
Office Supplies	13,194	12,797	13,413	9,310	12,000
General Equipment / Tools	3,383	3,160	776	2,004	2,000
Uniforms	-	-	-	-	1,500
Other	-	-	-	1,885	-
Total Materials and Supplies	16,577	15,957	14,189	13,199	15,500
Miscellaneous					
Income Tax Refunds	121,731	158,184	116,494	419,750	135,000
Employee Recognition	7,132	13,834	7,508	1,247	10,000
Premium on Investments	4,972	-	270	100,000	25,000
Cafeteria Benefit	69,315	63,020	62,116	25,577	30,000
Other	290	8,965	130	45,424	30,500
Total Miscellaneous	203,440	244,003	186,518	591,998	230,500
Total Expenditures	1,182,363	1,262,167	1,279,148	1,710,695	1,552,006

Law Department

The city attorney is charged with providing legal advice to both the city manager and city council. She is responsible for drafting legislation, advising staff on important new laws and rendering timely legal opinions. The attorney is appointed by the city manager and her account includes all consultant legal services and expenditures for assistant prosecutors. The city attorney may provide additional legal advice in litigation matters for which an hourly rate is charged. The city attorney also reviews charges for services billed by outside legal experts.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Expenditures					
Personnel Services					
Salaries	26,671	26,420	26,420	25,030	28,000
Retirement	3,596	3,616	3,656	3,889	3,900
Workers Compensation	1,058	755	740	1,196	1,570
Health Insurance	-	-	-	-	-
Medicare	387	383	383	363	400
Other	-	-	-	-	-
Total Personnel Services	31,712	31,174	31,199	30,478	33,870
Contractual Services					
Legal Services	128,058	158,355	149,003	145,000	165,000
Conferences	2,745	2,591	2,384	2,891	3,000
Other	579	1,274	1,305	1,680	2,000
Total Contractual Services	131,382	162,220	152,692	149,571	170,000
Materials and Supplies					
Office Supplies	45	-	-	-	-
General Equipment / Tools	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	45	-	-	-	-
Miscellaneous					
Other	-	-	144	-	-
Total Miscellaneous	-	-	144	-	-
Total Expenditures	163,139	193,394	184,035	180,049	203,870

Municipal Court

A municipal court is established under the laws of Ohio and is operated as part of the county court system. The court staff currently consists of a part-time judge, one full-time clerk, one part-time assistant clerk and a part-time bailiff. The city is required to maintain office space and pay all expenses for this function and pay three-fifths (60%) of the salaries of the judge, the clerk and the bailiff. The remaining two-fifths (40%) is paid by Montgomery County. The court has both civil and criminal jurisdiction.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Expenditures					
Personnel Services					
Salaries	132,658	116,103	126,285	121,118	135,300
Retirement	14,324	14,429	15,869	17,194	18,000
Workers Compensation	3,985	3,588	3,054	5,382	7,100
Health Insurance	14,557	14,594	15,139	20,091	17,500
Medicare	1,771	1,495	1,639	1,649	1,700
Other	3,319	3,366	3,473	3,918	4,550
Total Personnel Services	170,614	153,575	165,459	169,352	184,150
Contractual Services					
Service Contracts	650	1,156	342	1,506	1,000
Telephone Equipment Lease	1,742	1,901	1,901	2,526	2,000
Telephone	1,951	1,699	1,654	2,179	2,000
Law Library	3,111	2,244	2,253	2,845	2,500
Other	2,754	3,887	3,384	5,755	5,000
Total Contractual Services	10,208	10,887	9,534	14,811	12,500
Materials and Supplies					
Office Supplies	1,063	710	913	2,026	1,000
General Equipment / Tools	96	1,517	-	698	1,000
Other	-	-	-	-	500
Total Materials and Supplies	1,159	2,227	913	2,724	2,500
Miscellaneous					
Other	467	-	-	96	100
Total Miscellaneous	467	-	-	96	100
Total Expenditures	182,448	166,689	175,906	186,983	199,250

Regional Co-operative Endeavors

Oakwood has a rich history of participating in various regional efforts. A primary purpose behind our active participation is the realization of cost savings and operating efficiencies that come from working cooperatively.

The **Miami Valley Communications Council (MVCC)** is a cooperative venture established as a Council of Governments to support activities that affect the communities of Centerville, Germantown, Kettering, Miamisburg, Moraine, Oakwood, Springboro and West Carrollton. This collaborative is funded by cable franchise fees. 80% of the cable franchise fees paid by Oakwood residents are committed to the MVCC.

The City of Oakwood contributes money to the following regional organizations:

- The **Miami Valley Regional Planning Commission (MVRPC)** is the area's primary planning organization for transportation and water resource issues. This is a multi-county organization that touches most municipalities in the six county Miami Valley area.
- The **Montgomery County Office of Emergency Management** assumes responsibility for the coordination of responses to disasters that may occur within Montgomery County. It is also the umbrella agency for the Regional Hazardous Materials Team.
- The **Miami Valley Regional Crime Lab** is the area's forensic crime facility supported by Montgomery County and most of the incorporated areas.
- The **Haz Mat (Hazardous Materials) Response Team** is a regional task force comprised of regional fire department personnel who are specifically trained in the proper method of containing and neutralizing a chemical or hazardous materials disaster.
- The **Bureau of Alcoholism and Drug Abuse** supports the Regional Alcoholic Rehabilitation Center and receives a subsidy of ten percent of liquor permit fees received by the city.
- The **Tactical Crime Suppression Unit (TCSU)** is a cooperative group consisting of representatives from member cities of Miami Valley Communications Council. TCSU investigates crimes that cross jurisdictional lines.
- The **Montgomery County Public Defender Commission** provides legal counsel to indigent persons charged with violating the city's municipal ordinances.
- The **Ombudsman Program** acts as a citizen's advocate in areas of consumer complaints.
- The **Miami Valley USAR (Urban Search and Rescue) Task Force** consists of regional fire department personnel who are specially trained to respond to incidents that would overwhelm a local department.
- The **Fire/EMS Alliance** is a venture supported by the Montgomery County Mayors and Managers Association. It is designed to bring cost efficiencies to the fire/EMS service through regional cooperation.
- **Montgomery County GIS (Geographical Information Systems)** is a property, buildings, and infrastructure database compiled and maintained by Montgomery County as a resource for local jurisdictions within the county.
- The **First Suburbs Consortium** was established in 2005 to address issues concerning first ring suburb communities.

Regional Co-operative Endeavors

- The **Dayton Development Coalition** is an organization charged with promoting the Miami Valley area to private business and industry.
- The **South Suburbs Teen Drug and Alcohol Task Force** is an organization of school and governmental leaders in seven communities formed in response to citizen concern over widespread use and accessibility of alcohol and drugs among the youth in their communities.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Expenditures					
Contractual Services					
Miami Valley Reg. Planning Comm.	6,082	4,239	4,239	4,828	4,300
Montgomery County Emergency Mgmt.	1,850	1,836	1,843	2,328	1,900
Miami Valley Regional Crime Lab	14,200	15,600	15,900	16,450	18,000
Haz Mat Resp Team Alloc.	1,606	1,790	1,790	2,261	1,800
Bureau of Alcoholism & Drug Abuse	201	314	252	318	300
Tactical Crime Suppression Unit	9,859	10,062	10,838	11,581	14,500
Mont. Co. Public Defender Comm.	1,875	1,500	2,143	1,500	1,500
Ombudsman Program	450	450	450	-	450
Miami Valley USAR Task Force	500	500	-	-	500
Fire / EMS Alliance	2,212	2,212	2,212	2,212	2,250
Montgomery County GIS	2,000	-	-	-	-
First Suburbs Consortium	-	350	250	316	250
Dayton Development Coalition	-	-	5,500	5,500	5,500
South Suburbs Teen Drug / Alcohol	-	-	-	3,000	3,000
Total Contractual Services	40,835	38,853	45,417	50,294	54,250
Total Expenditures	40,835	38,853	45,417	50,294	54,250

Citizen's Advisory

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

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Expenditures					
Contractual Services					
Environmental Committee	507	671	412	657	800
Other					
Total Contractual Services	507	671	412	657	800
Materials and Supplies					
Environmental Committee	2,608	3,438	2,519	4,500	2,500
Other	-	-	-	-	-
Total Materials and Supplies	2,608	3,438	2,519	4,500	2,500
Miscellaneous					
Citizens' Advisory	-	-	-	-	-
Youth Commission	-	-	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	3,115	4,109	2,931	5,157	3,300

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 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Expenditures					
Personnel Services					
Salaries	32,167	35,325	36,792	35,779	39,000
Retirement	4,063	4,420	4,688	5,228	5,500
Workers Compensation	337	837	849	1,390	1,900
Health Insurance	-	-	-	-	-
Medicare	459	502	521	498	575
Other	33	77	78	954	1,200
Total Personnel Services	37,059	41,161	42,928	43,849	48,175
Contractual Services					
Telephone Equipment Lease	6,774	8,259	8,447	10,737	8,500
Telephone Service	7,447	5,994	6,243	7,674	7,500
Service Contracts	11,271	14,179	14,057	17,144	18,000
Postage	-	3,000	4,000	5,432	6,000
Utilities	84,651	89,501	80,150	100,000	100,000
Newsletter, Annual Reports	11,761	12,572	13,827	22,664	15,000
Buildings & Grounds Maintenance	40,976	42,808	47,875	93,951	9,500
Cleaning Service	-	-	-	-	-
Property Tax Assessments	305	12,928	10,049	7,340	15,000
Multi-Peril Insurance	15,692	15,536	15,270	15,516	16,500
Other	8,115	12,241	18,311	21,192	18,750
Total Contractual Services	186,992	217,018	218,229	301,650	214,750
Materials and Supplies					
Office Supplies	2,677	2,822	3,187	4,120	3,500
Janitorial Supplies	3,059	3,224	2,679	3,220	3,500
Building Supplies	6,681	6,233	9,158	10,215	7,500
General Equipment / Tools	11,366	10,513	1,371	14,078	1,000
Other	357	344	-	465	500
Total Materials and Supplies	24,140	23,136	16,395	32,098	16,000
Capital Outlay					
Parking Lot Lease / Development	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Miscellaneous					
Other	29	-	11,890	11,053	7,500
Total Miscellaneous	29	-	11,890	11,053	7,500
Total Expenditures	248,220	281,315	289,442	388,650	286,425

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 the United States.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Expenditures					
Personnel Services					
Salaries	2,818,031	2,897,210	3,121,142	3,142,216	3,439,200
Retirement	423,603	426,577	489,177	556,664	647,000
Police Liability	35,941	35,941	35,941	45,399	38,000
Workers Compensation	70,024	73,754	74,776	132,164	173,000
Health Insurance	293,672	302,989	332,457	416,206	405,000
Medicare	29,767	32,580	38,170	36,122	49,000
Other	31,697	34,988	37,512	47,976	42,000
Total Personnel Services	3,702,735	3,804,039	4,129,175	4,376,747	4,793,200
Contractual Services					
Service Contracts	15,382	21,366	27,005	20,000	42,000
Telephone Service	13,740	14,523	16,691	21,663	22,500
Telephone Equipment Lease	16,207	17,998	17,958	18,000	18,000
Radio Systems Maint. & LEADS	10,574	12,788	11,523	19,832	20,000
Uniform Cleaning and Repair	2,500	2,000	1,200	1,011	3,000
Consultants	14,408	8,675	500	-	2,500
Pre-Employment Exams, Tests	766	1,434	5,000	2,474	2,000
Conferences	2,254	438	2,747	3,566	3,000
Basic Certification	-	-	-	-	-
Multi-Peril Insurance	20,248	21,170	22,922	22,624	26,000
Other	9,692	12,615	12,940	13,248	16,850
Total Contractual Services	105,771	113,007	118,486	122,418	155,850
Materials and Supplies					
Youth Service Programs	2,469	1,770	-	-	3,000
Bicycle Program	-	-	1,387	1,516	2,000
Office Supplies	8,987	7,248	12,771	15,738	13,500
Police Equipment, Ammo	7,747	6,998	8,228	21,959	12,500
General Equipment / Tools	4,974	4,510	6,222	5,008	10,000
Uniforms	7,791	9,845	21,295	15,407	22,000
Other	1,516	1,005	803	1,198	2,050
Total Materials and Supplies	33,484	31,376	50,706	60,826	65,050
Miscellaneous					
Other	1,854	581	1,902	1,111	2,500
Total Miscellaneous	1,854	581	1,902	1,111	2,500
Total Expenditures	3,843,844	3,949,003	4,300,269	4,561,102	5,016,600
Other Financing Uses:					
Police Transfers Out					
To General Equipment	504	93,858	-	-	-
To Motor Pool	72,270	86,460	91,740	126,872	117,150
Total Transfers Out	72,774	180,318	91,740	126,872	117,150
Total Expenditures and Transfers	3,916,618	4,129,321	4,392,009	4,687,974	5,133,750

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 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Expenditures					
Contractual Services					
Service Contracts	2,580	4,309	3,278	4,079	5,000
EMS Billing Services	20,000	15,000	15,094	19,168	12,000
Preventive Maint. - Engine, Medic	6,018	3,978	4,211	4,183	6,000
Bunker Gear Cleaning and Repair	2,464	3,955	4,285	9,474	5,500
Consultants	14,000	8,675	-	-	-
Training	1,227	8,438	11,591	1,181	5,000
Multi-Peril Insurance	10,124	10,257	11,462	11,244	13,500
Other	5,604	6,800	5,540	11,608	10,850
Total Contractual Services	62,017	61,412	55,461	60,937	57,850
Materials and Supplies					
Ambulance Equipment	3,657	5,562	3,430	7,457	4,000
General Equipment / Tools	3,786	9,169	14,190	6,075	5,000
Uniforms	4,025	14,787	22,621	7,500	15,000
Other	3,283	3,268	3,078	4,616	3,500
Total Materials and Supplies	14,751	32,786	43,319	25,648	27,500
Miscellaneous					
Other	233	245	85	328	500
Total Miscellaneous	233	245	85	328	500
Total Expenditures	77,001	94,443	98,865	86,913	85,850
Other Financing Uses:					
Fire Transfers Out					
To General Equipment	-	130,774	-	-	-
To Motor Pool	2,190	2,620	2,780	3,845	3,550
Total Transfers Out	2,190	133,394	2,780	3,845	3,550
Total Expenditures and Transfers	79,191	227,837	101,645	90,758	89,400

Engineering

The Engineering function is provided to provide professional engineering services that include the management of city projects through design, drawing 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 spends considerable time managing water and sewer projects. Accordingly, a percentage of engineer costs are charged to the water and sewer funds.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Expenditures					
Personnel Services					
Salaries	46,362	47,468	49,047	51,666	54,000
Retirement	6,451	6,405	6,770	7,549	8,000
Workers Compensation	1,404	1,215	1,218	2,024	2,800
Health Insurance	7,480	8,233	8,451	11,163	9,800
Medicare	665	696	719	749	1,000
Other	683	754	782	1,204	11,000
Total Personnel Services	63,045	64,771	66,987	74,355	86,600
Contractual Services					
Telephone	800	378	375	400	400
Consultants	12,489	12,745	10,200	24,000	10,000
GIS Implementation	-	-	605	1,895	2,000
Conferences	631	1,133	95	87	2,000
Other	2,673	2,304	2,261	686	4,200
Total Contractual Services	16,593	16,560	13,536	27,068	18,600
Materials and Supplies					
Office Supplies	1,396	1,267	1,351	808	1,600
General Equipment / Tools	3,497	318	868	1,227	2,000
Uniforms	544	477	517	486	500
Other	-	-	-	-	-
Total Materials and Supplies	5,437	2,062	2,736	2,521	4,100
Miscellaneous					
Other	51	92	832	811	1,000
Total Miscellaneous	51	92	832	811	1,000
Total Expenditures	85,126	83,485	84,091	104,755	110,300
Other Financing Uses:					
Engineering Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	2,190	2,620	2,780	3,845	3,550
Total Transfers Out	2,190	2,620	2,780	3,845	3,550
Total Expenditures and Transfers	87,316	86,105	86,871	108,600	113,850

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 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Expenditures					
Personnel Services					
Salaries	139,236	144,311	143,941	162,059	153,000
Retirement	18,710	20,198	19,882	24,907	22,000
Workers Compensation	3,956	3,873	3,957	6,346	8,500
Health Insurance	28,117	27,530	26,872	35,661	32,000
Medicare	1,642	1,714	1,654	2,008	2,400
Other	2,592	2,634	2,461	3,337	2,800
Total Personnel Services	194,253	200,260	198,767	234,318	220,700
Contractual Services					
Tree Removing, Trimming	30,433	51,764	35,435	76,418	40,000
Irrigation System Maintenance	6,397	9,204	11,822	7,107	10,000
Tree Pruning	31,964	15,000	29,442	17,709	32,000
Stump Removal	9,005	9,720	9,289	18,947	10,000
Fertilizing and Spraying Trees	3,314	2,117	4,787	50,139	26,000
Parks, Blvd. - Weed / Feed	9,777	9,749	9,944	17,094	15,000
Equipment Maintenance & Repair	47	340	-	319	1,500
Multi-Peril Insurance	3,543	3,508	3,817	4,216	4,200
Other	971	817	2,089	566	3,500
Total Contractual Services	95,451	102,219	106,625	192,515	142,200
Materials and Supplies					
Fertilizer, Top Soil, Sod, Seed	5,898	4,032	5,004	5,570	8,000
General Equipment / Tools	546	1,594	622	1,878	3,300
Community Decorations	-	108	-	-	600
Decorative Holiday Lighting	21,189	22,125	25,295	21,998	25,000
Blvd. and Basket Planting	10,261	11,086	11,917	15,322	13,000
Johnny Appleseed Program	12,132	14,857	15,281	14,000	14,000
Plant Material Replaced on Blvds.	-	2,955	481	-	8,000
Other	815	1,415	665	874	3,550
Total Materials and Supplies	50,841	58,172	59,265	59,642	75,450
Miscellaneous					
Beautification Awards	2,028	1,021	1,780	928	2,500
Park Maint. - Loy, Houck, Eliz.	-	-	-	2,260	5,000
Mary R. Huffman Park	652	737	642	916	2,000
Other	183	1,946	408	692	1,500
Total Miscellaneous	2,863	3,704	2,830	4,796	11,000
Total Expenditures	343,408	364,355	367,487	491,271	449,350
Other Financing Uses:					
Beautification Transfers Out					
To General Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
To Motor Pool	8,760	10,480	11,120	15,378	14,200
Total Transfers Out	8,760	10,480	11,120	15,378	14,200
Total Expenditures and Transfers	352,168	374,835	378,607	506,649	463,550

Contingency

The purpose of this account is to set aside money for dealing with completely unanticipated emergencies and events. Throughout the budget, we have made rigorous efforts to avoid projecting expenditures we do not intend to pursue. We have maintained this account beginning with the 1993 budget to better protect against unanticipated costs. We will only access this account when obvious and significant events demand it.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Expenditures					
Miscellaneous					
Contingency	-	-	-	-	50,000
Total Miscellaneous	-	-	-	-	50,000
Total Expenditures	-	-	-	-	50,000

Transfers

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

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Expenditures					
Transfers					
Refuse	1,119,000	918,000	875,000	976,000	1,090,000
Smith Memorial Gardens	-	-	58,000	42,000	42,500
Court Clerk Computerization	-	-	-	-	-
Street Maintenance & Repair	952,000	1,018,000	3,380,435	636,000	685,000
State Highway	-	-	-	-	-
Leisure Activity	317,000	404,000	377,000	544,000	580,000
Health	51,000	-	15,000	-	-
Special Projects	668,685	250,000	2,929,422	-	-
General Equipment Replacement	26,715	30,249	1,500,000	-	-
Capital Improvement	-	36,875	1,926,000	-	-
Issue 2	-	-	-	-	-
Public Facilities	-	-	-	-	-
Electric Street Lighting	-	-	-	-	-
Sidewalk, Curb & Apron	-	-	-	-	-
Self-Funded Insurance	22,000	17,000	8,000	10,000	14,400
Service Center Operating	81,812	83,303	74,786	93,608	109,028
Total Transfers	3,238,212	2,757,427	11,143,643	2,301,608	2,520,928

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Special Revenue

Special Revenue

Special Revenue Funds receive money that is designated to be used for a specific purpose. Special revenue funds are supported to a great degree by the General Fund.

Special Revenue Funds

Budget Summary for 2009

Governmental Funds	Estimated Balance 01/01/09	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/09
Refuse	514,773	1,387,500	1,380,800	521,473
Bullock Endow. Trust	52,648	2,000	2,000	52,648
Smith Memorial Gardens	413,025	112,225	111,920	413,330
Indigent Drivers' Alcohol	16,781	200	1,500	15,481
Enforcement & Education	10,278	0	1,500	8,778
Law Enforcement	14,117	0	10,000	4,117
Drug Law Enforcement	0	0	0	0
Police Pension	18,614	96,550	93,225	21,939
Court Clerk Computers	8,376	7,000	7,500	7,876
Court Computerization	24,645	4,000	2,000	26,645
Court Special Projects	29,371	4,000	5,000	28,371
Street Maint & Repair	565,939	1,053,800	1,060,870	558,869
State Highway	38,819	27,500	39,100	27,219
Leisure Activity	535,172	1,123,400	1,116,095	542,477
Health	37,153	99,425	117,010	19,568
Public Safety Endowment	257,465	12,000	5,000	264,465
Special Projects	3,221,846	155,000	0	3,376,846
Street Lighting	97,620	125,000	154,800	67,820
Sidewalk, Curb & Apron	167,955	52,000	161,700	58,255
Total	6,024,597	4,261,600	4,270,020	6,016,177

Refuse

The purpose of this fund is to provide the finest and most comprehensive refuse collection and disposal program including back door residential trash and recycling pick-up programs.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Annual Disposal Fees	256,286	255,195	259,697	250,118	260,000
Dumpster Disposal Fees	8,809	6,555	1,578	5,000	6,000
Dumpster Use Fees	-	4,800	1,200	3,000	4,000
Special Assessments	6,455	8,250	5,948	7,500	5,000
Other	19,773	20,391	26,269	22,700	22,500
Total Revenue	291,323	295,191	294,692	288,318	297,500
Expenditures					
Personnel Services					
Salaries	660,314	608,036	595,922	670,320	665,000
Retirement	87,463	81,215	81,801	86,253	92,500
Workers Compensation	16,404	18,245	16,558	25,942	34,000
Health Insurance	129,441	126,788	117,054	138,306	132,000
Medicare	7,262	7,739	8,273	9,378	9,600
Other	10,663	12,799	13,436	18,625	14,700
Total Personnel Services	911,547	854,822	833,044	948,824	947,800
Contractual Services					
Landfill Contract	22,589	24,574	30,700	51,489	40,000
County Tipping Fee	175,100	177,000	177,000	188,579	180,000
County Disposal - Property Owner	75,895	-	-	-	-
Recycling Program	16,900	14,000	14,000	14,000	14,000
Leaf Disposal	17,700	30,046	18,944	27,147	30,000
Other	2,100	3,544	3,553	5,052	7,300
Total Contractual Services	310,284	249,164	244,197	286,267	271,300
Materials and Supplies					
Office Supplies	1,428	1,414	1,798	2,830	1,800
General Equipment / Tools	2,403	3,012	2,482	8,088	3,500
Uniforms	2,361	7,811	3,935	4,225	8,000
Other	-	-	-	-	-
Total Materials and Supplies	6,192	12,237	8,215	15,143	13,300
Miscellaneous					
Reserve for Damages	167	1,550	350	2,929	500
Other	308	316	569	6,959	1,000
Total Miscellaneous	475	1,866	919	9,888	1,500
Total Expenditures	1,228,498	1,118,089	1,086,375	1,260,122	1,233,900
Excess (Deficiency) of Revenues over Expenditures	(937,175)	(822,898)	(791,683)	(971,804)	(936,400)

Refuse

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	1,119,000	918,000	875,000	976,000	1,090,000
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Service Center	(62,474)	(62,284)	(49,611)	(56,358)	(72,350)
To Motor Pool	(45,990)	(55,020)	(58,380)	(83,320)	(74,550)
Proceeds From Borrowing					
Payment of Borrowed Funds					
Total Other Financing Sources and Uses	1,010,536	800,696	767,009	836,322	943,100
Net Change in Fund Balance	73,361	(22,202)	(24,674)	(135,482)	6,700
Cash Balance, Jan. 1	595,068	690,617	688,910	685,606	550,124
Add: Receipts	1,410,323	1,213,191	1,169,692	1,264,318	1,387,500
Less: Disbursements	(1,314,774)	(1,214,898)	(1,172,996)	(1,399,800)	(1,380,800)
Cash Balance, Dec. 31	690,617	688,910	685,606	550,124	556,824
Less: Outstanding Encumbrances	(40,186)	(38,747)	(35,351)	(35,351)	(35,351)
Unencumbered Fund Balance, Dec. 31	650,431	650,163	650,255	514,773	521,473

Bullock Endowment Trust Fund

This fund was established by Ordinance No. 1552 on May 6, 2002 to hold in safekeeping the original donation of \$50,000 from former Mayor Gretchen Bullock which may not be expended. Only the interest earned is to be expended for trees and / or plant materials that contribute to the ambiance of the City. This fund was subsequently amended by Resolution No. 1580 dated October 20, 2003, to permit other purchases that enhance the community ambiance as may be specifically approved by Gretchen Bullock.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Donation	-	-	-	-	-
Interest	1,761	2,434	2,701	2,554	2,000
Total Revenue	1,761	2,434	2,701	2,554	2,000
Expenditures					
Contractual Services					
Community Improvements					
Total Contractual Services					
Materials and Supplies					
Plant Material Replacement	878	700	338	8,000	2,000
Total Materials and Supplies	878	700	338	8,000	2,000
Total Expenditures	878	700	338	8,000	2,000
Excess (Deficiency) of Revenues over Expenditures	883	1,734	2,363	(5,446)	-
Net Change in Fund Balance	883	1,734	2,363	(5,446)	-
Cash Balance, Jan. 1	54,066	54,437	55,731	58,094	52,648
Add: Receipts	1,761	2,434	2,701	2,554	2,000
Less: Disbursements	(1,390)	(1,140)	(338)	(8,000)	(2,000)
Cash Balance, Dec. 31	54,437	55,731	58,094	52,648	52,648
Less: Outstanding Encumbrances	(878)	-	-	-	-
Unencumbered Fund Balance, Dec. 31	53,559	55,731	58,094	52,648	52,648

Smith Memorial Gardens

Smith Memorial Gardens was donated to the citizens of Oakwood by the late Carlton N. and Jeannette H. Smith. The garden was officially accepted by the Oakwood City Council in 1975 and has since been maintained by the city. The purpose of Smith Gardens is to provide a quiet area with a variety of plant life to be enjoyed by residents and friends.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Membership	20,310	18,696	20,472	19,345	25,000
Grants	10,869	13,659	13,926	11,587	12,000
Interest	13,380	16,604	18,835	24,855	29,000
Other	12,941	17,594	26,869	11,937	3,725
Total Revenue	57,500	66,553	80,102	67,724	69,725
Expenditures					
Personnel Services					
Salaries	55,480	45,016	39,662	42,171	47,000
Retirement	7,457	5,924	5,426	6,063	6,700
Workers Compensation	1,229	1,551	1,237	2,206	3,000
Health Insurance	8,982	9,331	9,720	12,899	11,300
Medicare	503	338	246	262	675
Other	767	853	887	1,203	1,000
Total Personnel Services	74,418	63,013	57,178	64,804	69,675
Contractual Services					
Postage	-	1,700	1,100	1,768	2,400
Utilities	2,426	2,725	2,670	3,789	3,500
Tree Trimming and Pruning	541	1,500	2,001	580	200
Promotional Expenses - Concerts	2,642	2,772	2,745	3,700	3,000
Buildings and Grounds Maint.	1,997	-	-	219	-
Other	2,796	3,324	4,370	6,679	7,970
Total Contractual Services	10,402	12,021	12,886	16,735	17,070
Materials and Supplies					
Annuals, Perennials, Bulbs	5,886	5,898	6,552	4,557	6,500
Plant Material for Resale	5,242	6,274	7,551	9,741	8,000
Landscaping, Trees, Shrubs	-	205	250	-	7,000
General Equipment / Tools	572	-	-	-	1,175
Other	658	683	370	513	1,300
Total Materials and Supplies	12,358	13,060	14,723	14,811	23,975
Miscellaneous					
Vendor Sales Tax	558	600	538	531	800
Other	149	150	150	190	400
Total Miscellaneous	707	750	688	721	1,200
Total Expenditures	97,885	88,844	85,475	97,071	111,920
Excess (Deficiency) of Revenues over Expenditures	(40,385)	(22,291)	(5,373)	(29,347)	(42,195)

Smith Memorial Gardens

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	-	-	58,000	42,000	42,500
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	58,000	42,000	42,500
Net Change in Fund Balance	(40,385)	(22,291)	52,627	12,653	305
Cash Balance, Jan. 1	412,061	370,620	348,513	401,514	414,167
Add: Receipts	57,500	66,553	138,102	109,724	112,225
Less: Disbursements	(98,941)	(88,660)	(85,101)	(97,071)	(111,920)
Cash Balance, Dec. 31	370,620	348,513	401,514	414,167	414,472
Less: Outstanding Encumbrances	(3,245)	(2,642)	(1,142)	(1,142)	(1,142)
Unencumbered Fund Balance, Dec. 31	367,375	345,871	400,372	413,025	413,330

Indigent Drivers' Alcohol Treatment

This fund was established by Ordinance No. 4001 on September 17, 1990 to comply with section 4511.191 (M) 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 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Court Fees	-	25	50	-	-
State Receipts	588	349	236	455	200
Total Revenue	588	374	286	455	200
Expenditures					
Contractual Services					
Treatment Expenses	255	525	750	-	1,500
Total Contractual Services	255	525	750	-	1,500
Total Expenditures	255	525	750	-	1,500
Excess (Deficiency) of Revenues over Expenditures	333	(151)	(464)	455	(1,300)
Net Change in Fund Balance	333	(151)	(464)	455	(1,300)
Cash Balance, Jan. 1	16,608	16,941	16,790	16,326	16,781
Add: Receipts	588	374	286	455	200
Less: Disbursements	(255)	(525)	(750)	-	(1,500)
Cash Balance, Dec. 31	16,941	16,790	16,326	16,781	15,481
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	16,941	16,790	16,326	16,781	15,481

Enforcement and Education

Each Municipality receiving part of a fine imposed under Section 4511.99 of the Ohio Revised Council 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 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 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Court Fees	-	-	-	-	-
State Mandated Fines / Forfeit.	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Miscellaneous					
Other	-	-	-	-	1,500
Total Miscellaneous	-	-	-	-	1,500
Total Expenditures	-	-	-	-	1,500
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	(1,500)
Net Change in Fund Balance	-	-	-	-	(1,500)
Cash Balance, Jan. 1	10,278	10,278	10,278	10,278	10,278
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	-	(1,500)
Cash Balance, Dec. 31	10,278	10,278	10,278	10,278	8,778
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	10,278	10,278	10,278	10,278	8,778

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.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Forfeitures / Contraband Revenue	-	-	4,301	-	-
Total Revenue	-	-	4,301	-	-
Expenditures					
Contractual Services					
Technical Training	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Materials and Supplies					
Youth Services - DARE Program	-	2,378	2,333	2,808	5,000
Technical Equipment	11,606	2,580	4,957	4,415	5,000
Total Materials and Supplies	11,606	4,958	7,290	7,223	10,000
Total Expenditures	11,606	4,958	7,290	7,223	10,000
Excess (Deficiency) of Revenues over Expenditures	(11,606)	(4,958)	(2,989)	(7,223)	(10,000)
Net Change in Fund Balance	(11,606)	(4,958)	(2,989)	(7,223)	(10,000)
Cash Balance, Jan. 1	40,003	28,397	25,215	21,340	14,117
Add: Receipts	-	890	4,301	-	-
Less: Disbursements	(11,606)	(4,072)	(8,176)	(7,223)	(10,000)
Cash Balance, Dec. 31	28,397	25,215	21,340	14,117	4,117
Less: Outstanding Encumbrances	-	(887)	-	-	-
Unencumbered Fund Balance, Dec. 31	28,397	24,328	21,340	14,117	4,117

Drug Law Enforcement

This fund was established by Ordinance No. 3635 on March 9, 1987 pursuant to Section 2925.03 of the Ohio Revised Code. All drug offense fines and bond forfeitures from drug related offenses of the offender must be deposited into this fund.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Forfeitures	-	-	-	-	-
Transfers	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Operations & Maintenance					
Other	-	-	-	-	-
Total Operation & Maintenance	-	-	-	-	-
Transfers	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	-	-
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

Police Pension

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

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Property Tax	83,098	92,251	93,312	94,084	95,000
Other	2,150	1,952	2,117	2,327	1,550
Total Revenue	85,248	94,203	95,429	96,411	96,550
Expenditures					
Personnel Services					
Police / Fire Pension	90,000	92,000	91,748	89,862	92,000
Total Personnel Services	90,000	92,000	91,748	89,862	92,000
Contractual Services					
County Auditor Fees	837	830	1,100	1,336	1,200
State Admin. Fees - Prop. Tax	19	22	22	28	25
Total Contractual Services	856	852	1,122	1,364	1,225
Total Expenditures	90,856	92,852	92,870	91,226	93,225
Excess (Deficiency) of Revenues over Expenditures	(5,608)	1,351	2,559	5,185	3,325
Net Change in Fund Balance	(5,608)	1,351	2,559	5,185	3,325
Cash Balance, Jan. 1	15,127	9,519	10,870	13,429	18,614
Add: Receipts	85,248	94,203	95,429	96,411	96,550
Less: Disbursements	(90,856)	(92,852)	(92,870)	(91,226)	(93,225)
Cash Balance, Dec. 31	9,519	10,870	13,429	18,614	21,939
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	9,519	10,870	13,429	18,614	21,939

Court Clerk Computerization Fund

This fund was established by Resolution No. 1538 on November 5, 2001, pursuant to Ohio Revised Code Section 1901.26.1, to account for Court Clerk Computerization Fees imposed by the Oakwood Municipal Court, effective November 1, 2001. The monies in this fund shall be used exclusively for the purpose of procuring and maintaining computer systems for the office of the clerk of the municipal court.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Fees	6,567	6,631	7,305	5,982	7,000
Total Revenue	6,567	6,631	7,305	5,982	7,000
Expenditures					
Contractual Services					
Service Contracts	5,528	3,923	4,121	5,587	5,000
Consultants	2,020	710	1,952	1,263	2,000
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	7,548	4,633	6,073	6,850	7,000
Materials and Supplies					
Office Supplies	250	381	400	473	500
General Equipment / Tools	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	250	381	400	473	500
Capital Outlay					
Capital Equipment	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Transfers	-	-	-	-	-
Total Expenditures	7,798	5,014	6,473	7,323	7,500
Excess (Deficiency) of Revenues over Expenditures	(1,231)	1,617	832	(1,341)	(500)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To Capital Equipment	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	(1,231)	1,617	832	(1,341)	(500)

Court Clerk Computerization Fund

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Cash Balance, Jan. 1	8,069	7,213	8,886	9,737	8,396
Add: Receipts	6,567	6,631	7,305	5,982	7,000
Less: Disbursements	(7,423)	(4,958)	(6,454)	(7,323)	(7,500)
Cash Balance, Dec. 31	7,213	8,886	9,737	8,396	7,896
Less: Outstanding Encumbrances	(612)	(56)	(20)	(20)	(20)
Unencumbered Fund Balance, Dec. 31	6,601	8,830	9,717	8,376	7,876

Court Computerization Fund

This fund was established by Resolution No. 1539 on November 5, 2001, pursuant to Ohio Revised Code Section 1901.26.1, to account for Court Computerization Fees imposed by the Oakwood Municipal Court, effective November 1, 2001. The monies in this fund shall be used exclusively for the purpose of computerizing the court, making available legal research services, or both.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Fees	3,604	3,695	4,007	3,498	4,000
Total Revenue	3,604	3,695	4,007	3,498	4,000
Expenditures					
Contractual Services					
Service Contracts	-	-	-	-	-
Consultants	-	-	-	-	-
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Materials and Supplies					
Office Supplies	-	-	-	-	-
General Equipment / Tools	-	235	-	-	2,000
Other	-	-	-	-	-
Total Materials and Supplies	-	235	-	-	2,000
Capital Outlay					
Capital Equipment	3,053	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	3,053	-	-	-	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	3,053	235	-	-	2,000
Excess (Deficiency) of Revenues over Expenditures	551	3,460	4,007	3,498	2,000
Net Change in Fund Balance	551	3,460	4,007	3,498	2,000
Cash Balance, Jan. 1	12,995	14,796	17,140	21,147	24,645
Add: Receipts	3,604	3,695	4,007	3,498	4,000
Less: Disbursements	(1,803)	(1,351)	-	-	(2,000)
Cash Balance, Dec. 31	14,796	17,140	21,147	24,645	26,645
Less: Outstanding Encumbrances	(1,250)	-	-	-	-
Unencumbered Fund Balance, Dec. 31	13,546	17,140	21,147	24,645	26,645

Court Special Projects Fund

This fund was established by Resolution No. 1540 on November 5, 2001, pursuant to Ohio Revised Code Section 1901.26, to account for Court Special Project Fees imposed by the Oakwood Municipal Court, effective November 1, 2001. The monies in this fund shall be used exclusively for the purpose of funding special projects of the court, including but not limited to the acquisition of additional facilities, the acquisition of equipment, the hiring and training of staff, community service programs, mediation or dispute resolution services, the employment of magistrates, and other related services.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Fees	3,600	3,693	4,011	3,497	4,000
Total Revenue	3,600	3,693	4,011	3,497	4,000
Expenditures					
Contractual Services					
Service Contracts	-	-	-	-	-
Consultants	-	-	-	-	-
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Materials and Supplies					
Office Supplies	-	-	-	-	-
General Equipment / Tools	-	-	-	-	5,000
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	5,000
Capital Outlay					
Capital Equipment	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	-	-	-	-	5,000
Excess (Deficiency) of Revenues over Expenditures	3,600	3,693	4,011	3,497	(1,000)
Net Change in Fund Balance	3,600	3,693	4,011	3,497	(1,000)
Cash Balance, Jan. 1	14,570	18,170	21,863	25,874	29,371
Add: Receipts	3,600	3,693	4,011	3,497	4,000
Less: Disbursements	-	-	-	-	(5,000)
Cash Balance, Dec. 31	18,170	21,863	25,874	29,371	28,371
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	18,170	21,863	25,874	29,371	28,371

Street Maintenance and Repair

The Street Maintenance and Repair Fund is a mandatory fund required by the Revised Code. The purpose of this fund is to maintain the streets and alleys of the City in all respects. This includes storm sewer drainage, snow removal, leaf pickup, and the like.

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 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Motor Vehicle License Fee	44,359	50,889	58,077	52,000	55,000
Gasoline Tax	199,347	241,399	287,798	250,000	275,000
Permissive Tax	17,821	53,965	36,809	54,000	35,000
Other	4,981	15,334	8,109	8,557	3,800
Total Revenue	266,508	361,587	390,793	364,557	368,800
Expenditures					
Personnel Services					
Salaries	403,230	387,536	440,143	461,551	480,000
Retirement	54,438	51,748	58,223	62,265	67,000
Workers Compensation	10,693	11,180	10,567	19,280	26,000
Health Insurance	56,690	51,179	51,066	59,005	60,000
Medicare	5,153	4,899	5,242	5,204	7,300
Other	6,446	6,495	8,002	10,021	9,000
Total Personnel Services	536,650	513,037	573,243	617,326	649,300
Contractual Services					
Traffic Signal Power	5,652	6,182	6,571	7,338	7,200
Consultants	6,810	11,555	8,314	3,789	10,000
Pavement Marking	18,711	20,202	19,122	21,008	20,000
Business District Maint. / Imp.	1,476	4,438	1,626	2,879	4,000
Storm Sewer Maintenance	11,760	1,323	1,578	7,767	9,000
Multi-Peril Insurance	23,386	23,591	23,877	23,961	25,000
Other	5,955	10,557	6,777	8,140	7,500
Total Contractual Services	73,750	77,848	67,865	74,882	82,700
Materials and Supplies					
General Equipment / Tools	3,815	3,193	5,017	5,891	4,000
Road Salt	32,084	40,707	40,480	65,321	64,000
Street Repair Materials	17,597	40,303	39,931	40,000	40,000
Roadway Marking Equip. / Signs	7,221	17,442	11,641	20,844	17,000
Banners	1,434	-	4,610	25,920	7,500
Other	1,819	3,736	2,843	2,235	4,500
Total Materials and Supplies	63,970	105,381	104,522	160,211	137,000
Miscellaneous					
Other	710	1,561	2,178	1,053	3,000
Total Miscellaneous	710	1,561	2,178	1,053	3,000
Total Expenditures	675,080	697,827	747,808	853,472	872,000

Street Maintenance and Repair

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Excess (Deficiency) of Revenues over Expenditures	(408,572)	(336,240)	(357,015)	(488,915)	(503,200)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	952,000	1,018,000	3,380,435	636,000	685,000
Transfers Out					
To Capital Equipment	(28,540)	(90,936)	-	-	-
To Capital Improvement	(315,984)	(448,891)	(2,770,000)	-	-
To Issue 2	-	-	(150,000)	-	-
To Service Center	(80,324)	(80,080)	(63,811)	(78,249)	(93,020)
To Motor Pool	(59,130)	(70,740)	(75,060)	(103,805)	(95,850)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	468,022	327,353	321,564	453,946	496,130
Net Change in Fund Balance	59,450	(8,887)	(35,451)	(34,969)	(7,070)
Cash Balance, Jan. 1	552,399	621,491	654,830	619,881	584,912
Add: Receipts	1,218,508	1,379,587	3,771,228	1,000,557	1,053,800
Less: Disbursements	(1,149,416)	(1,346,248)	(3,806,177)	(1,035,526)	(1,060,870)
Cash Balance, Dec. 31	621,491	654,830	619,881	584,912	577,842
Less: Outstanding Encumbrances	(20,707)	(54,286)	(18,973)	(18,973)	(18,973)
Unencumbered Fund Balance, Dec. 31	600,784	600,544	600,908	565,939	558,869

State Highway Improvement

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

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Motor Vehicle License Fee	3,597	4,126	4,709	3,500	4,500
Gasoline Tax	16,163	19,573	23,335	19,519	20,000
Permissive Tax	1,445	4,376	2,984	4,000	3,000
Other	-	-	-	-	-
Total Revenue	21,205	28,075	31,028	27,019	27,500
Expenditures					
Contractual Services					
Far Hills Traffic Signal Power	9,437	10,091	9,560	10,000	11,000
Far Hills Traffic Signal Maint.	6,466	8,000	4,420	4,500	6,000
Other	-	-	-	-	6,000
Total Contractual Services	15,903	18,091	13,980	14,500	23,000
Materials and Supplies					
Road Salt	8,021	10,177	13,120	16,924	16,000
Other	-	-	-	-	-
Total Materials and Supplies	8,021	10,177	13,120	16,924	16,000
Capital Outlay					
Far Hills Ave Improvement	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Miscellaneous					
Other	5	5	5	6	100
Total Miscellaneous	5	5	5	6	100
Total Expenditures	23,929	28,273	27,105	31,430	39,100
Excess (Deficiency) of Revenues over Expenditures	(2,724)	(198)	3,923	(4,411)	(11,600)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out	-	-	-	-	-
To Capital Equipment	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-

State Highway Improvement

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Net Change in Fund Balance	(2,724)	(198)	3,923	(4,411)	(11,600)
Cash Balance, Jan. 1	35,030	30,702	41,764	47,112	42,701
Add: Receipts	21,205	28,075	31,028	27,019	27,500
Less: Disbursements	(25,533)	(17,013)	(25,680)	(31,430)	(39,100)
Cash Balance, Dec. 31	30,702	41,764	47,112	42,701	31,101
Less: Outstanding Encumbrances	(1,113)	(12,002)	(3,882)	(3,882)	(3,882)
Unencumbered Fund Balance, Dec. 31	29,589	29,762	43,230	38,819	27,219

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 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Human Services Levy	107,547	51,684	54,268	54,268	54,000
Fees, Donations, etc.	491,042	480,617	453,356	421,834	489,400
Total Revenue	598,589	532,301	507,624	476,102	543,400
Expenditures					
Personnel Services					
Salaries	425,498	438,172	460,192	471,359	490,000
Retirement	57,140	59,346	62,855	68,231	69,000
Workers Compensation	11,845	11,981	12,156	20,547	27,300
Health Insurance	24,744	25,949	26,985	35,300	31,600
Medicare	4,756	4,886	5,138	5,219	8,400
Other	2,948	3,849	3,979	5,600	4,770
Total Personnel Services	526,931	544,183	571,305	606,256	631,070
Contractual Services					
Utilities	34,046	44,292	45,514	58,316	49,000
Youth Activities - Kids	5,484	6,222	6,233	9,847	12,000
Youth Activities - Teens	2,880	3,116	3,645	3,870	5,000
Youth Activities - Adult & Family	1,745	2,097	3,204	2,509	5,000
Fitness & Dance Instructors	41,401	48,245	51,043	62,054	53,000
Sports & Gym Instructors	22,174	18,504	13,597	24,198	27,000
Art, Music & Drama Instructors	6,827	3,883	3,460	4,374	7,600
Maintenance - Old River	2,014	957	1,541	1,895	4,000
Printing	14,728	15,499	15,832	20,211	16,000
Buildings & Grounds Maint.	10,516	18,282	10,352	15,052	10,150
Other	63,419	74,779	78,738	113,513	153,025
Total Contractual Services	205,234	235,876	233,159	315,839	341,775
Materials and Supplies					
Office Supplies	6,774	6,464	7,445	9,465	8,000
Youth Activities - Kids	7,227	7,083	8,995	7,475	7,000
Youth Activities - Teens	1,343	1,365	1,746	3,574	2,500
Youth Activities - Adult & Family	1,178	1,097	585	1,001	1,200
General Equipment / Tools	4,452	14,837	9,611	9,306	19,950
Sports Equipment	4,249	4,736	1,004	1,370	2,500
Concession Supplies - Pool	18,299	17,736	20,254	20,700	20,000
Other	24,144	20,338	24,285	56,478	68,600
Total Materials and Supplies	67,666	73,656	73,925	109,369	129,750
Capital Outlay					
NCR Lease of Sports Fields	80,402	61,609	-	-	-
Total Capital Outlay	80,402	61,609	-	-	-

Leisure Activity

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Miscellaneous					
Activities - Kids	-	-	-	-	-
Activities - Teens	-	-	-	-	-
Activities - Adult & Family	26	-	-	-	-
Other	6,670	6,901	7,779	4,255	9,950
Total Miscellaneous	6,696	6,901	7,779	4,255	9,950
Total Expenditures	886,929	922,225	886,168	1,035,719	1,112,545
Excess (Deficiency) of Revenues over Expenditures	(288,340)	(389,924)	(378,544)	(559,617)	(569,145)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	317,000	404,000	377,000	544,000	580,000
Transfers Out					
To Capital Equipment	-	(3,847)	-	-	-
To Capital Improvement	(19,752)	(13,039)	-	-	-
To Service Center	-	-	-	-	-
To Motor Pool	(2,190)	(2,620)	(2,780)	(3,845)	(3,550)
Proceeds From Borrowing					
Payment of Borrowed Funds					
Total Other Financing Sources and Uses	295,058	384,494	374,220	540,155	576,450
Net Change in Fund Balance	6,718	(5,430)	(4,324)	(19,462)	7,305
Cash Balance, Jan. 1	562,389	562,931	576,738	570,218	550,756
Add: Receipts	915,589	936,301	884,624	1,020,102	1,123,400
Less: Disbursements	(915,047)	(922,494)	(891,144)	(1,039,564)	(1,116,095)
Cash Balance, Dec. 31	562,931	576,738	570,218	550,756	558,061
Less: Outstanding Encumbrances	(12,662)	(26,255)	(13,739)	(15,584)	(15,584)
Unencumbered Fund Balance, Dec. 31	550,269	550,483	556,479	535,172	542,477

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 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Human Service Levy	21,663	77,526	74,942	74,942	74,900
Fees	21,015	23,175	20,551	20,164	20,525
Other	3,624	1,028	5,061	4,280	4,000
Total Revenue	46,302	101,729	100,554	99,386	99,425
Expenditures					
Personnel Services					
Salaries	54,098	55,703	57,331	62,001	67,000
Retirement	7,314	7,608	7,920	9,096	9,500
Workers Compensation	1,465	1,454	1,415	2,326	3,100
Health Insurance	10,567	10,978	11,435	14,175	13,300
Medicare	745	732	745	818	1,000
Other	901	972	1,008	1,703	1,440
Total Personnel Services	75,090	77,447	79,854	90,119	95,340
Contractual Services					
Environmental Health Service	3,000	2,500	2,500	2,500	2,500
Employee Physical Exams	1,931	5,006	3,892	2,530	2,500
Memberships and Subscriber	2,028	1,400	2,128	2,528	2,000
Conferences	1,541	45	885	82	1,500
Other	1,835	1,610	1,708	2,211	1,820
Total Contractual Services	10,335	10,561	11,113	9,851	10,320
Materials and Supplies					
Office Supplies	444	832	1,085	1,174	1,000
General Equipment / Tools	80	-	-	31	500
Uniforms	558	-	-	577	500
Other	-	-	-	-	-
Total Materials and Supplies	1,082	832	1,085	1,782	2,000
Miscellaneous					
Employee Assistance Program	2,456	2,394	2,381	2,800	2,500
Other	2,449	2,592	2,868	2,928	3,300
Total Miscellaneous	4,905	4,986	5,249	5,728	5,800
Total Expenditures	91,412	93,826	97,301	107,480	113,460
Excess (Deficiency) of Revenues over Expenditures	(45,110)	7,903	3,253	(8,094)	(14,035)

Health

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	51,000	-	15,000	-	-
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Service Center	-	-	-	-	-
To Motor Pool	(2,190)	(2,620)	(2,780)	(3,845)	(3,550)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	48,810	(2,620)	12,220	(3,845)	(3,550)
Net Change in Fund Balance	3,700	5,283	15,473	(11,939)	(17,585)
Cash Balance, Jan. 1	22,632	27,982	34,574	52,486	40,547
Add: Receipts	97,302	101,729	115,554	99,386	99,425
Less: Disbursements	(91,952)	(95,137)	(97,642)	(111,325)	(117,010)
Cash Balance, Dec. 31	27,982	34,574	52,486	40,547	22,962
Less: Outstanding Encumbrances	(2,654)	(2,381)	(3,394)	(3,394)	(3,394)
Unencumbered Fund Balance, Dec. 31	25,328	32,193	49,092	37,153	19,568

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 Lenore C. Ackerman Barton. Funds generated from this bequest are to be used for training and education of the Oakwood safety officers. Funds may also be used to aid and improve the living facilities of the officers. Expenditures must be approved by the city manager. This fund is another potential source of support for any major building renovations that are considered.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Donations	1,000	-	-	-	-
Interest	7,480	10,245	11,523	13,500	12,000
Total Revenue	8,480	10,245	11,523	13,500	12,000
Contractual Services					
Safety Officer Training	-	-	-	-	-
Facility Improvements	-	-	-	5,000	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	5,000	-
Capital Outlay					
Training Equipment	4,508	-	-	-	5,000
Facility Construction	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	4,508	-	-	-	5,000
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	4,508	-	-	5,000	5,000
Excess (Deficiency) of Revenues over Expenditures	3,972	10,245	11,523	8,500	7,000
Net Change in Fund Balance	3,972	10,245	11,523	8,500	7,000
Cash Balance, Jan. 1	242,691	227,197	237,442	248,965	257,465
Add: Receipts	8,480	10,245	11,523	13,500	12,000
Less: Disbursements	(23,974)	-	-	(5,000)	(5,000)
Cash Balance, Dec. 31	227,197	237,442	248,965	257,465	264,465
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	227,197	237,442	248,965	257,465	264,465

Special Projects

This fund was established by Ordinance No. 3175 on January 5, 1981. It contains funds and gifts over which council has full control. Expenditures may be made from this fund for any purpose designated as a "special project" by the council.

Ordinance No. 4016, passed by council on November 12, 1990 provides that "not less than 5% of the annual interest income shall be added to the principal."

Ordinance No. 4519, passed by council on September 16, 2002 increased the amount which may be retained in the Special Projects Fund from \$2,000,000 to \$3,000,000 plus interest accruing thereon, and eliminated the stipulation requiring 5% of the annual interest income to be added to the principal.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Interest	78,111	95,896	80,637	165,000	155,000
Other	-	-	2,500	-	-
Total Revenue	78,111	95,896	83,137	165,000	155,000
Expenditures					
Contractual Services					
Consultants	-	2,502	-	-	-
Fiber Optic Project	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	2,502	-	-	-
Miscellaneous					
Sugar Camp Analysis	-	-	-	-	-
22 Orchard Drive Acquisition	-	331,511	-	-	-
19 Wonderly Avenue Acquisition	-	-	267,128	-	-
Houk Lot #3938 Acquisition	-	-	479,587	-	-
Far Hills Bus. Dist. Improvements	-	14,057	-	-	-
Chain & Bollard / Timber Wall	-	-	-	-	-
Public Art	-	-	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	-	345,568	746,715	-	-
Total Expenditures	-	348,070	746,715	-	-
Excess (Deficiency) of Revenues over Expenditures	78,111	(252,174)	(663,578)	165,000	155,000
Other Financing Sources and Uses:					
Transfers In					
From General Fund	668,685	250,000	2,929,422	-	-
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Public Facilities	-	(2,300,000)	-	-	-
To Service Center	-	-	-	-	-
To Motor Pool	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	668,685	(2,050,000)	2,929,422	-	-
Net Change in Fund Balance	746,796	(2,302,174)	2,265,844	165,000	155,000

Special Projects

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Cash Balance, Jan. 1	2,461,199	3,107,312	791,002	3,056,846	3,221,846
Add: Receipts	746,796	345,896	3,012,559	165,000	155,000
Less: Disbursements	(100,683)	(2,662,206)	(746,715)	-	-
Cash Balance, Dec. 31	3,107,312	791,002	3,056,846	3,221,846	3,376,846
Less: Outstanding Encumbrances	(107,312)	-	-	-	-
Unencumbered Fund Balance, Dec. 31	3,000,000	791,002	3,056,846	3,221,846	3,376,846

Electric Street Lighting

This fund was established as to accounts for all assessments and expenses relating to street lighting.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Assessments	128,971	126,066	125,709	130,791	125,000
Other	-	-	2,450	-	-
Total Revenue	128,971	126,066	128,159	130,791	125,000
Expenditures					
Contractual Services					
Far Hills Tree Illumination	1,543	1,400	2,144	2,500	2,500
DP&L Contract for Street Lighting	128,724	128,967	124,151	135,000	140,000
County Auditor Fees	6,522	6,399	6,220	7,070	6,500
Other	3,190	5,476	5,022	4,410	5,800
Total Contractual Services	139,979	142,242	137,537	148,980	154,800
Capital Outlay					
New Street Light Installations	715	-	-	120	-
Other	-	-	-	-	-
Total Capital Outlay	715	-	-	120	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	140,694	142,242	137,537	149,100	154,800
Excess (Deficiency) of Revenues over Expenditures	(11,723)	(16,176)	(9,378)	(18,309)	(29,800)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To Capital Equipment	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	(11,723)	(16,176)	(9,378)	(18,309)	(29,800)
Cash Balance, Jan. 1	153,196	140,944	125,305	116,882	98,573
Add: Receipts	128,971	126,066	128,159	130,791	125,000
Less: Disbursements	(141,223)	(141,705)	(136,582)	(149,100)	(154,800)
Cash Balance, Dec. 31	140,944	125,305	116,882	98,573	68,773
Less: Outstanding Encumbrances	(1,762)	(1,250)	(953)	(953)	(953)
Unencumbered Fund Balance, Dec. 31	139,182	124,055	115,929	97,620	67,820

Sidewalk, Curb and Apron

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

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Assessments	9,616	7,226	7,147	8,432	7,000
Reimbursements	28,180	23,446	38,752	40,037	45,000
Total Revenue	37,796	30,672	45,899	48,469	52,000
Expenditures					
Contractual Services					
County Auditor Fees	695	367	354	420	600
Legal Advertising	268	300	543	300	600
Other	-	-	-	-	-
Total Contractual Services	963	667	897	720	1,200
Capital Outlay					
Repairs - Resident Portion	34,008	23,313	69,016	70,402	70,000
Repairs - City Portion	45,890	74,065	96,312	90,578	90,000
Other	-	-	-	-	-
Total Capital Outlay	79,898	97,378	165,328	160,980	160,000
Miscellaneous					
Other	239	492	175	-	500
Total Miscellaneous	239	492	175	-	500
Total Expenditures	81,100	98,537	166,400	161,700	161,700
Excess (Deficiency) of Revenues over Expenditures	(43,304)	(67,865)	(120,501)	(113,231)	(109,700)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To Capital Equipment	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	(43,304)	(67,865)	(120,501)	(113,231)	(109,700)
Cash Balance, Jan. 1	515,913	483,644	403,689	295,930	182,699
Add: Receipts	37,796	30,672	45,899	48,469	52,000
Less: Disbursements	(70,065)	(110,627)	(153,658)	(161,700)	(161,700)
Cash Balance, Dec. 31	483,644	403,689	295,930	182,699	72,999
Less: Outstanding Encumbrances	(14,222)	(2,087)	(14,744)	(14,744)	(14,744)
Unencumbered Fund Balance, Dec. 31	469,422	401,602	281,186	167,955	58,255

(Insert Tab Page Here)

Capital Improvement

Capital Improvement

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

Capital Improvement Funds

Budget Summary for 2009

Governmental Funds	Estimated Balance 01/01/09	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/09
Equipment Replacement	1,138,649	0	252,000	886,649
Capital Improvement	812,649	0	656,500	156,149
Issue 2	0	0	0	0
Public Facilities	3,236,722	3,423,669	3,792,800	2,867,591
Total	5,188,020	3,423,669	4,701,300	3,910,389

Equipment Replacement

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Sale of Assets	-	-	-	-	-
Grants and Subsidies	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Computer Replacement	21,389	40,749	28,077	25,628	35,000
Police Vehicles	-	47,829	49,849	49,904	42,000
Fire Vehicles	-	130,774	-	-	-
Refuse Vehicles	-	-	248,205	56,000	-
Street Vehicles	26,646	90,936	-	104,614	90,000
Administrative Vehicles	-	-	-	-	-
Engineering Vehicles	-	-	-	-	-
Leisure Services Vehicles	-	-	15,371	26,016	-
Health Vehicles	-	-	-	-	-
Beautification Vehicles	-	-	-	-	-
Police Equipment	504	46,029	227,641	5,534	20,000
Fire Equipment	-	-	-	-	-
Refuse Equipment	-	-	-	-	-
Street Equipment	-	-	-	-	-
Administrative Equipment	-	-	-	-	-
Engineering Equipment	-	-	-	-	-
Public Works Equipment	-	-	-	-	20,000
Leisure Services Equipment	-	3,847	9,499	6,000	10,000
Leisure Equip.- NCR Sports Fields	-	-	-	13,918	10,000
Health Equipment	-	-	-	-	-
Beautification Equipment	-	-	8,358	-	-
Smith Gardens Equipment	-	-	-	-	-
Contingency - Cap. Equip.	-	-	-	50,000	25,000
Total Capital Equipment	48,539	360,164	587,000	337,614	252,000
Total Expenditures	48,539	360,164	587,000	337,614	252,000
Excess (Deficiency) of Revenues over Expenditures	(48,539)	(360,164)	(587,000)	(337,614)	(252,000)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	27,219	254,881	1,500,000	-	-
From All Other Funds	28,540	94,783	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	55,759	349,664	1,500,000	-	-

Equipment Replacement

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Net Change in Fund Balance	7,220	(10,500)	913,000	(337,614)	(252,000)
Cash Balance, Jan. 1	625,193	568,327	629,993	1,933,967	1,596,353
Add: Receipts	55,759	349,664	1,500,000	-	-
Less: Disbursements	(112,625)	(287,998)	(196,026)	(337,614)	(252,000)
Cash Balance, Dec. 31	568,327	629,993	1,933,967	1,596,353	1,344,353
Less: Outstanding Encumbrances	(5,300)	(77,065)	(457,704)	(457,704)	(457,704)
Unencumbered Fund Balance, Dec. 31	563,027	552,928	1,476,263	1,138,649	886,649

Capital Improvement

This fund accounts for the funding of all capital projects which have a useful life of over one year.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
ED/GE Grant	-	-	-	150,000	-
Grants - Other	25,000	-	-	-	-
Other	17,231	80	4,557	1,320	-
Total Revenue	42,231	80	4,557	151,320	-
Expenditures					
Capital Improvements					
Smith Gardens Improvements	-	-	3,663	-	-
OCC Gardner Pool Improvements	8,068	1,000	28,129	-	22,000
OCC Facility Improvements	7,216	7,700	-	-	103,500
Mun. Parking Lot- Orchardly	-	-	125,000	194,289	-
Parks & Recreation Master Plan	-	-	-	-	-
Retaining Wall Imp. @ 210 Shafor	6,000	-	-	-	-
Concrete Street Program	-	18,198	38,958	136,146	-
Asphalt Pavement Program	500,419	379,999	545,759	189	400,000
Far Hills Business District Imp.	-	36,875	1,103	4,911	25,000
Park Road Reconstruction	-	17,716	-	-	-
Pedestrian Signal - Safety 2006	-	58,904	-	-	-
Park Avenue Streetscape Imp.	-	-	341,686	-	-
Oakwood Avenue Safety Imp.	-	-	182,191	-	-
Guardrail Replacement	-	-	39,625	-	35,000
Orchardly Park Improvements	-	-	43,102	675,817	20,000
Shafor Park Improvements	-	4,339	-	-	6,000
Chain & Bollard Repl. Project	8,527	4,755	10,000	47,571	-
Schantz & Kramer St	-	-	231,000	-	-
Huffman Park Improvements	3,124	-	-	36,778	-
Centennial Park	-	-	-	30,800	20,000
Sugar Camp Corp Line	-	-	10,000	-	-
Sugar Camp Development	-	-	2,212,000	-	-
Sugar Camp Ed/ge Grant	-	-	-	189,474	-
Far Hills Imp @ Sugar Camp	-	-	307,000	-	-
Contingency - Cap. Imp.	-	-	-	50,000	25,000
Total Capital Improvements	533,354	529,486	4,119,216	1,365,975	656,500
Total Expenditures	533,354	529,486	4,119,216	1,365,975	656,500

Capital Improvement

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Excess (Deficiency) of Revenues over Expenditures	(491,123)	(529,406)	(4,114,659)	(1,214,655)	(656,500)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	36,875	1,926,000	-	-
From All Other Funds	335,736	461,930	2,770,000	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	335,736	498,805	4,696,000	-	-
Net Change in Fund Balance	(155,387)	(30,601)	581,341	(1,214,655)	(656,500)
Cash Balance, Jan. 1	1,583,450	1,713,673	1,373,206	5,431,080	2,429,675
Add: Receipts	377,967	498,885	4,700,557	151,320	-
Less: Disbursements	(247,744)	(839,352)	(642,683)	(3,152,725)	(656,500)
Cash Balance, Dec. 31	1,713,673	1,373,206	5,431,080	2,429,675	1,773,175
Less: Outstanding Encumbrances	(354,425)	(43,360)	(3,503,776)	(1,617,026)	(1,621,325)
Unencumbered Fund Balance, Dec. 31	1,359,248	1,329,846	1,927,304	812,649	151,850

Issue 2 Projects

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

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
State Grant	-	150,000	-	150,000	-
Interest	-	-	-	-	-
Reimbursements	-	-	-	-	-
Total Revenue	-	150,000	-	150,000	-
Expenditures					
Contractual Services					
County Engineer Fees	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Capital Outlay					
Traffic Signal - City Portion	-	-	-	-	-
Traffic Signal - State Portion	-	-	-	-	-
Patt-Dixon Sanitary Swr - City	-	101,972	-	-	-
Patt-Dixon Sanitary Swr - State	-	150,000	-	-	-
Oakwood Ave Saf. Imp. - City	-	-	150,000	-	-
Oakwood Ave Saf. Imp. - State	-	-	150,000	-	-
Forrer Rd Culvert - City Portion	-	-	-	-	-
Forrer Rd Culvert - State Portion	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	251,972	300,000	-	-
Total Expenditures	-	251,972	300,000	-	-
Excess (Deficiency) of Revenues over Expenditures	-	(101,972)	(300,000)	150,000	-
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
From All Other Funds	-	108,177	150,000	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	108,177	150,000	-	-
Net Change in Fund Balance	-	6,205	(150,000)	150,000	-

Issue 2 Projects

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Cash Balance, Jan. 1	164	164	6,369	15,376	0
Add: Receipts	-	258,177	150,000	150,000	-
Less: Disbursements	-	(251,972)	(140,993)	(165,376)	-
Cash Balance, Dec. 31	164	6,369	15,376	0	0
Less: Outstanding Encumbrances	-	-	(165,376)	-	-
Unencumbered Fund Balance, Dec. 31	164	6,369	(150,000)	0	0

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 infrastructure improvements within the city.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Interest	64,518	96,740	177,618	180,000	130,000
Other	2,088	2,088	-	-	-
Total Revenue	66,606	96,740	177,618	180,000	130,000
Expenditures					
Contractual Services					
Consulting - Safety / Admin.	15,000	-	-	-	-
Consulting - Athletic Fields	-	47,269	-	-	-
Other	-	-	200	-	300
Total Contractual Services	15,000	47,269	200	-	300
Capital Outlay					
Facility Construction	319,851	-	-	-	-
NCR Athletic Fields Acquisition	-	2,300,377	-	-	-
Furniture and Fixtures	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	319,851	2,300,377	-	-	-
Miscellaneous					
Miscellaneous - Public Works	-	-	-	-	-
Miscellaneous - Safety / Admin.	15,876	-	-	-	-
Miscellaneous - Athletic Fields	-	280	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	15,876	280	-	-	-
Total Expenditures	350,727	2,347,926	200	-	300
Excess (Deficiency) of Revenues over Expenditures	(284,121)	(2,251,186)	177,418	180,000	129,700
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
From Special Projects Fund	-	2,300,000	-	-	-
From Water Production	88,582	88,582	88,582	88,582	88,582
From Sewer Disposal	55,086	55,086	55,087	55,087	55,087
Transfers Out					
To General Fund	-	-	-	-	-
To Bond Retirement Fund	-	-	-	-	-
Proceeds From Borrowing					
Debt Issue - Public Works	1,800,000	1,611,307	1,400,000	1,200,000	1,000,000
Debt Issue - Safety / Admin.	1,050,000	922,614	750,000	600,000	450,000
Debt Issue - NCR Sports Fields	-	2,300,000	2,100,000	1,900,000	1,700,000

Public Facilities

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Payment of Borrowed Funds					
Public Works Note	(2,000,000)	(1,800,000)	(1,600,000)	(1,400,000)	(1,200,000)
Public Works Interest	(24,931)	(46,132)	(71,800)	(60,344)	(30,000)
Safety / Admin. Note	(1,200,000)	(1,050,000)	(900,000)	(750,000)	(600,000)
Safety Admin. Interest	(14,958)	(26,910)	(40,388)	(32,378)	(15,000)
NCR Sports Fields Note	-	-	(2,300,000)	(2,100,000)	(1,900,000)
NCR Sports Fields Interest	-	-	(97,750)	(33,728)	(47,500)
Total Other Financing Sources and Uses	(244,216)	4,356,553	(614,262)	(530,773)	(496,822)
Net Change in Fund Balance	(528,337)	2,105,367	(436,844)	(350,773)	(367,122)
Cash Balance, Jan. 1	2,678,361	1,934,025	4,050,567	3,589,503	3,236,722
Add: Receipts	3,060,274	7,374,329	4,571,287	4,023,669	3,423,669
Less: Disbursements	(3,804,610)	(5,257,787)	(5,032,351)	(4,376,450)	(3,792,800)
Cash Balance, Dec. 31	1,934,025	4,050,567	3,589,503	3,236,722	2,867,591
Less: Outstanding Encumbrances	(9,233)	(22,413)	-	-	-
Unencumbered Fund Balance, Dec. 31	1,924,792	4,028,154	3,589,503	3,236,722	2,867,591

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Debt Service

Debt Service

The Debt Service Fund is the place where cost accounting on outstanding debt would be presented. The bond retirement fund is the mechanism used to process long-term debt. The city of Oakwood does not currently carry any long-term debt.

The city of Oakwood does, however, currently carry short-term (i.e. one-year term or less) debt for three items:

1. Foell Public Works Center Construction
2. City Administration / Safety Building Improvements
3. Old River Athletic Fields Acquisition

The following three pages provide information about these three items.

The city of Oakwood carries a zero-interest loan from the State of Ohio Public Works Commission. The money was borrowed in 1997 for completion of a sanitary sewer reconstruction project completed in the northwest corner of Oakwood. The remaining payback schedule on this loan is shown herein.

Debt Service Funds

Budget Summary for 2009

Governmental Funds	Estimated Balance 01/01/09	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/09
Bond Retirement	0	0	0	0
Total	0	0	0	0

Bond Retirement

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

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Transfers In					
From Public Facilities	-	-	-	-	-
From Water Operating	-	-	-	-	-
From Sanitary Sewer	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Note - New Public Works Facility	-	-	-	-	-
Interest on Note - Public Works	-	-	-	-	-
Water Softening Plant #2 Note	-	-	-	-	-
Interest on Note - Water Soft #2	-	-	-	-	-
Note - Hatcher's Plat Sewer	-	-	-	-	-
Other	-	-	-	-	-
Transfer to General Fund	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	-	-
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

Amortization Schedule

Foell Public Works Center

Amount:	\$1,200,000	Interest: 1.99%	
Dated:	3/13/2008	Ordinance #4645	
Maturity:	3/12/2009		
<u>Year</u>	<u>Notes</u>	<u>Interest Cost</u>	<u>Total</u>
2009	1,200,000	30,000	1,230,000
Total	<u>1,200,000</u>	<u>30,000</u>	<u>1,230,000</u>

Amortization Schedule

City Admin. / Safety Building

Amount:	\$600,000		Interest: 1.99%
Dated:	3/13/2008		Ordinance #4646
Maturity:	3/12/2009		
<u>Year</u>	<u>Notes</u>	<u>Interest Cost</u>	<u>Total</u>
2009	600,000	15,000	615,000
Total	<u>600,000</u>	<u>15,000</u>	<u>615,000</u>

Amortization Schedule

Old River Athletic Fields

Amount:	\$1,900,000		Interest: 1.99%
Dated:	3/13/2008		Ordinance #4647
Maturity:	3/12/2008		
	<u>Year</u>	<u>Notes</u>	<u>Interest Cost</u>
	<u>Total</u>		
	2009	1,900,000	47,500
			1,947,500
	Total	<u><u>1,900,000</u></u>	<u><u>47,500</u></u>
			<u><u>1,947,500</u></u>

Amortization Schedule

Hatchers Plat Sanitary Sewer

Amount:	\$ 387,882.60			Interest: 0%
Dated:	1/1/1997			
<u>Year</u>	<u>Bonds</u>	<u>Interest Cost</u>	<u>Total</u>	
2009	25,858.84	-	25,858.84	
2010	25,858.84	-	25,858.84	
2011	25,858.84	-	25,858.84	
2012	25,858.84	-	25,858.84	
2013	25,858.84	-	25,858.84	
2014	25,858.84	-	25,858.84	
2015	25,858.84	-	25,858.84	
2016	25,858.84	-	25,858.84	
Total	<u>206,870.72</u>	<u>-</u>	<u>206,870.72</u>	

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Internal Service Funds

Internal Service

Internal Service Funds provide services to other City of Oakwood funds. Transfers are made from various other funds based on usage. The Service Center Operating Fund has been established to consolidate and better track motor pool costs.

Internal Service Funds

Budget Summary for 2009

Governmental Funds	Estimated Balance 01/01/09	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/09
Self-Funded Health	24,146	14,400	14,400	24,146
Service Center	105,166	736,700	724,700	117,166
Total	129,312	751,100	739,100	141,312

Self-Funded Health

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

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Administrative Reimbursement	-	-	-	-	-
Vision Premium Payments	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
Vision Insurance Admin. Costs	1,133	1,270	1,298	1,642	1,400
Other	-	-	-	-	-
Total Contractual Services	1,133	1,270	1,298	1,642	1,400
Materials and Supplies					
Office Supplies	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	-
Miscellaneous					
Vision Claims - Safety Officers	2,757	2,000	4,013	3,406	5,000
Vision Claims - Administration	5,774	6,941	3,540	6,201	6,000
Vision Claims - Service Workers	2,095	1,080	616	3,051	2,000
Total Miscellaneous	10,626	10,021	8,169	12,658	13,000
Total Expenditures	11,759	11,291	9,467	14,300	14,400
Excess (Deficiency) of Revenues over Expenditures	(11,759)	(11,291)	(9,467)	(14,300)	(14,400)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	22,000	17,000	8,000	10,000	14,400
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	22,000	17,000	8,000	10,000	14,400
Net Change in Fund Balance	10,241	5,709	(1,467)	(4,300)	-
Cash Balance, Jan. 1	13,962	24,203	29,912	28,446	24,146
Add: Receipts	22,000	17,000	8,000	10,000	14,400
Less: Disbursements	(11,759)	(11,291)	(9,466)	(14,300)	(14,400)
Cash Balance, Dec. 31	24,203	29,912	28,446	24,146	24,146
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	24,203	29,912	28,446	24,146	24,146

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 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Miscellaneous	19,447	21,217	20,725	21,995	22,900
Total Revenue	19,447	21,217	20,725	21,995	22,900
Expenditures					
Personnel Services					
Salaries	144,533	148,985	154,114	161,196	167,000
Retirement	19,522	20,371	21,253	20,883	24,000
Workers Compensation	3,940	3,978	4,041	6,730	8,900
Health Insurance	24,551	28,048	28,478	33,171	33,500
Medicare	1,224	1,213	1,233	1,307	2,400
Other	2,826	3,081	3,168	3,861	3,650
Total Personnel Services	196,596	205,676	212,287	227,148	239,450
Contractual Services					
Service Contracts	10,396	8,923	10,854	12,000	12,000
Utilities	30,664	31,716	31,577	40,000	45,000
Telephone	5,483	5,683	7,586	9,632	8,000
Cleaning Service	1,698	1,588	2,426	4,199	2,000
Buildings and Grounds Maint.	8,419	16,635	13,515	20,004	17,000
Other	26,200	22,374	18,273	17,408	35,950
Total Contractual Services	82,860	86,919	84,231	103,243	119,950
Materials and Supplies					
Gasoline	120,919	135,000	152,248	171,740	200,000
Oil / Lubricants	2,954	2,695	5,105	10,830	9,000
Tires	16,639	15,253	14,238	15,000	16,000
Motor Equipment / Parts / Supplies	112,431	122,261	118,513	111,950	120,000
Office Supplies	1,943	2,057	1,335	3,356	2,500
Building Supplies	4,493	3,606	3,982	4,177	5,000
General Equipment / Tools	4,384	2,668	4,272	8,253	7,000
Other	2,646	6,455	2,071	2,064	14,800
Total Materials and Supplies	266,409	289,995	301,764	327,370	374,300
Capital Equipment					
Vehicles	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Equipment	-	-	-	-	-
Miscellaneous					
Other	52	275	139	69	1,000
Total Miscellaneous	52	275	139	69	1,000
Total Expenditures	545,917	582,865	598,421	657,830	734,700

Service Center

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Excess (Deficiency) of Revenues over Expenditures	(526,470)	(561,648)	(577,696)	(635,835)	(711,800)
Other Financing Sources and Uses:					
Transfers In					
For Motor Pool	219,000	262,000	278,000	298,000	355,000
For Service Center	269,236	298,334	246,090	342,001	358,800
Transfers Out					
To Equipment Replacement	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	488,236	560,334	524,090	640,001	713,800
Net Change in Fund Balance	(38,234)	(1,314)	(53,606)	4,166	2,000
Cash Balance, Jan. 1	151,475	121,077	172,116	134,690	138,856
Add: Receipts	507,683	581,551	544,815	661,996	736,700
Less: Disbursements	(538,081)	(530,512)	(582,241)	(657,830)	(734,700)
Cash Balance, Dec. 31	121,077	172,116	134,690	138,856	140,856
Less: Outstanding Encumbrances	(25,182)	(71,829)	(33,690)	(33,690)	(33,690)
Unencumbered Fund Balance, Dec. 31	95,895	100,287	101,000	105,166	107,166

(Insert Tab Page Here)

Trust & Agency Funds

Trust & Agency Funds

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

Trust & Agency Funds

Budget Summary for 2009

Governmental Funds	Estimated Balance 01/01/09	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/09
Fire Insurance Trust	0	0	0	0
Contractor's Permit	0	1,500	1,500	0
MLK Community Recognition	4,277	6,200	10,300	177
Total	4,277	7,700	11,800	177

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 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Security Deposit	5,000	-	-	-	-
Total Revenue	5,000	-	-	-	-
Expenditures					
Contractual Services					
Inspection and Title Search	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Miscellaneous					
Other	5,000	-	-	-	-
Total Miscellaneous	5,000	-	-	-	-
Total Expenditures	5,000	-	-	-	-
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	5,000	-	-	-	-
Less: Disbursements	(5,000)	-	-	-	-
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 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Permits	700	1,300	1,100	1,200	1,500
Total Revenue	700	1,300	1,100	1,200	1,500
Expenditures					
Miscellaneous					
Prepaid Permits	700	1,300	1,100	1,200	1,500
Other	-	-	-	-	-
Total Miscellaneous	700	1,300	1,100	1,200	1,500
Total Expenditures	700	1,300	1,100	1,200	1,500
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	700	1,300	1,100	1,200	1,500
Less: Disbursements	(700)	(1,300)	(1,100)	(1,200)	(1,500)
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

MLK Community Recognition Fund

This fund was established by Ordinance No. 1538 on November 7, 2005, pursuant to Ohio Revised Code Section 5705.12, to account for the revenues and expenditures related to the annual Dr. Martin Luther King Jr. Holiday Celebration event, jointly sponsored by the cities of Oakwood and Kettering.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Funds received from Kettering	1,418	-	-	-	-
Donations	500	1,500	6,132	5,415	5,000
Ticket Sales	347	984	1,312	1,220	1,200
Total Revenue	2,265	2,484	7,444	6,635	6,200
Expenditures					
Contractual Services					
Website Costs	170	70	180	200	160
Postage	40	12	10	71	130
Promotional Expenses	365	705	449	559	610
Speaker Fees	-	500	500	65	500
Entertainment	-	50	85	200	500
Program Printing	-	103	394	293	200
Ticket Printing	125	100	75	100	60
Venue Rental, Custodian	-	150	150	200	200
Community Service Promotion	-	-	1,500	2,500	5,000
Other	-	-	-	-	-
Total Contractual Services	700	1,690	3,343	4,188	7,360
Materials and Supplies					
Stationery	50	75	95	88	-
Display Supplies	50	-	36	169	200
Catering, Food	-	1,050	733	950	1,500
Other	-	-	-	-	-
Total Materials and Supplies	100	1,125	864	1,207	1,700
Miscellaneous					
Awards, Ribbons, Prizes	200	290	278	930	890
Other	-	317	793	399	350
Total Miscellaneous	200	607	1,071	1,329	1,240
Total Expenditures	1,000	3,422	5,278	6,724	10,300
Excess (Deficiency) of Revenues over Expenditures	1,265	(938)	2,166	(89)	(4,100)
Net Change in Fund Balance	1,265	(938)	2,166	(89)	(4,100)
Cash Balance, Jan. 1	-	2,095	1,522	4,366	4,277
Add: Receipts	2,265	2,484	7,444	6,635	6,200
Less: Disbursements	(170)	(3,057)	(4,600)	(6,724)	(10,300)
Cash Balance, Dec. 31	2,095	1,522	4,366	4,277	177
Less: Outstanding Encumbrances	(830)	(948)	(844)	-	-
Unencumbered Fund Balance, Dec. 31	1,265	574	3,522	4,277	177

(Insert Tab Page Here)

Enterprise Funds

Enterprise Funds

Enterprise Funds operate as independent functions. Operating costs are to be covered by fees for service. Capital equipment and improvement funds have been established in order to set aside money for future major projects.

Waterworks

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 tower necessary to supply potable water to all our citizens and businesses. The fund supports three functions: Administration, Production/Treatment and Storage/Distribution.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Water Service Charges	895,120	860,688	995,746	794,389	900,000
Interest	30,074	44,333	50,740	62,437	55,000
Sale of Residential Rental Prop.	-	129,366	-	-	-
Miscellaneous	41,347	35,594	21,719	30,000	22,500
Total Revenue	966,541	1,069,981	1,068,205	886,826	977,500
Expenditures					
Personnel Services					
Salaries	286,700	294,645	284,932	292,986	314,000
Retirement	38,936	39,014	38,679	42,529	48,000
Workers Compensation	7,785	7,703	7,789	14,214	16,000
Health Insurance	42,906	40,767	35,883	47,576	44,500
Medicare	3,120	3,163	3,010	3,116	5,200
Other	4,482	4,936	4,256	5,754	5,250
Total Personnel Services	383,929	390,228	374,549	406,175	432,950
Contractual Services					
Utilities	101,249	99,137	114,767	138,168	110,400
Dayton Water Purchase	8,100	7,939	11,207	11,282	20,000
County Water Purchase	581	570	591	519	1,000
Consultants	6,032	8,495	9,366	7,266	25,000
Other	129,978	82,266	93,091	105,406	123,350
Total Contractual Services	245,940	198,407	229,022	262,641	279,750
Materials and Supplies					
Office Supplies	1,399	1,470	1,977	2,390	2,600
Chemicals / Softening Salt	72,781	67,648	112,600	90,320	100,000
General Equipment / Tools	5,010	4,445	4,565	7,013	11,550
Monitor & Control Equipment	-	504	-	-	2,000
Other	3,602	8,326	10,568	18,855	14,400
Total Materials and Supplies	82,792	82,393	129,710	118,578	130,550
Miscellaneous					
371 Kling Drive Expenses	9,993	3,906	-	-	-
Other	10,508	2,843	2,856	2,701	8,700
Total Miscellaneous	20,501	6,749	2,856	2,701	8,700
Total Expenditures	733,162	677,777	736,137	790,095	851,950
Excess (Deficiency) of Revenues over Expenditures	233,379	392,204	332,068	96,731	125,550

Waterworks

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Other Financing Sources and Uses:					
Transfers In					
From Water Equip. / Imp. Fund	-	-	-	-	-
Transfers Out					
To Public Facilities Fund	(88,582)	(88,582)	(88,582)	(88,582)	(88,582)
To Bond Retirement Fund	-	-	-	-	-
To Water Equip. / Imp. Fund	(300,000)	-	-	-	-
To Service Center Fund	(44,626)	(44,490)	(35,436)	(43,458)	(51,676)
To Motor Pool	(19,710)	(23,580)	(25,020)	(34,598)	(31,950)
Proceeds From Borrowing					
Payment of Borrowed Funds					
Water Softening #2 Note	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	(452,918)	(156,652)	(149,038)	(166,638)	(172,208)
Net Change in Fund Balance	(219,539)	235,552	183,030	(69,907)	(46,658)
Cash Balance, Jan. 1	609,235	407,231	642,122	832,460	762,553
Add: Receipts	966,541	1,069,981	1,068,205	886,826	977,500
Less: Disbursements	(1,168,545)	(835,090)	(877,867)	(956,733)	(1,024,158)
Cash Balance, Dec. 31	407,231	642,122	832,460	762,553	715,895
Less: Outstanding Encumbrances	(49,604)	(38,040)	(21,048)	(21,048)	(21,048)
Unencumbered Fund Balance, Dec. 31	357,627	604,082	811,412	741,505	694,847

Water Improvement / Equipment Replacement

The primary function of this fund is to establish a reserve for the replacement of waterworks capital equipment. Similar funds have been set up for all other non-waterworks related capital equipment purchases. All waterworks capital equipment will be purchased by this fund as the fund accumulates revenue.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Miscellaneous	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Mini Excavator	-	-	-	-	-
Water Vehicles	-	-	16,837	32,000	6,000
Other	-	8,374	-	-	45,000
Total Capital Equipment	-	8,374	16,837	32,000	51,000
Capital Projects					
Office Improvement - Water Oper	-	-	-	-	-
Water Valve Replacement	-	-	-	-	-
Meter Replacement	4,933	628	-	-	-
Aberdeen Water Main Imp.	-	-	-	-	30,000
Park Rd. Water Main Extension	-	40,000	3,463	-	-
Forrer Blvd. Water Main Ext.	-	25,000	-	-	-
Southwood Water Main Repl.	-	-	-	-	-
Water Softening Plant Imp.	-	-	-	40,000	50,000
Other	-	-	-	-	-
Contingency - Water Equip / Imp	-	-	-	-	25,000
Total Capital Projects	4,933	65,628	3,463	40,000	105,000
Total Expenditures	4,933	74,002	20,300	72,000	156,000
Excess (Deficiency) of Revenues over Expenditures	(4,933)	(74,002)	(20,300)	(72,000)	(156,000)
Other Financing Sources and Uses:					
Transfers In					
From Waterworks Fund	300,000	-	-	-	-
Transfers Out					
To Waterworks Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds					
Water Softening #2 Note	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	300,000	-	-	-	-
Net Change in Fund Balance	295,067	(74,002)	(20,300)	(72,000)	(156,000)

Water Improvement / Equipment Replacement

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Cash Balance, Jan. 1	733,640	439,976	406,610	321,214	249,214
Add: Receipts	300,000	-	-	-	-
Less: Disbursements	(593,664)	(33,366)	(85,396)	(72,000)	(156,000)
Cash Balance, Dec. 31	439,976	406,610	321,214	249,214	93,214
Less: Outstanding Encumbrances	(63,478)	(104,114)	(35,357)	(35,357)	(35,357)
Unencumbered Fund Balance, Dec. 31	376,498	302,496	285,857	213,857	57,857

Sanitary Sewer Disposal

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 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Sewer Service Charges	1,170,281	1,146,165	1,377,207	1,333,209	1,445,000
Interest	15,465	11,591	7,826	15,000	10,000
Other	24,745	28,276	13,163	27,845	22,900
Total Revenue	1,210,491	1,186,032	1,398,196	1,376,054	1,477,900
Expenditures					
Personnel Services					
Salaries	146,614	148,949	161,695	168,565	183,000
Retirement	20,345	22,336	22,285	24,418	25,500
Workers Compensation	5,447	3,834	3,811	6,628	8,800
Health Insurance	25,078	25,384	23,912	31,115	28,600
Medicare	1,512	1,496	1,659	1,727	2,700
Other	2,639	3,062	3,042	4,158	3,650
Total Personnel Services	201,635	205,061	216,404	236,611	252,250
Contractual Services					
Sewer Charges - Dayton	319,441	341,215	348,846	374,155	385,000
Sewer Charges - Moraine	7,041	4,634	9,346	7,013	9,600
Sewer Charges - Carrmonte	115,528	78,765	151,843	110,269	155,000
Sewer Charges - Beaver creek	458,125	477,638	495,096	508,815	525,000
Sewer Line Maintenance	5,087	7,715	3,529	3,504	6,000
Other	20,262	12,984	12,517	29,094	32,850
Total Contractual Services	925,484	922,951	1,021,177	1,032,850	1,113,450
Materials and Supplies					
Office Supplies	1,699	1,459	1,977	2,181	3,300
General Equipment / Tools	4,706	2,820	2,254	2,997	6,950
Other	660	1,488	1,022	4,053	1,600
Total Materials and Supplies	7,065	5,767	5,253	9,231	11,850
Debt Retirement					
Other	-	-	-	-	-
Total Debt Retirement	-	-	-	-	-
Miscellaneous					
Other	8,224	5,757	1,423	3,467	3,000
Total Miscellaneous	8,224	5,757	1,423	3,467	3,000
Total Expenditures	1,142,408	1,139,536	1,244,257	1,282,159	1,380,550
Excess (Deficiency) of Revenues over Expenditures	68,083	46,496	153,939	93,895	97,350

Sanitary Sewer Disposal

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Other Financing Sources and Uses:					
Transfers In					
From Sewer Equip. / Imp Fund	-	40,500	-	-	-
Transfers Out					
To Issue 2 Fund	-	(101,808)	-	-	-
To Public Facilities Fund	(55,086)	(55,086)	(55,086)	(55,087)	(55,087)
To Bond Retirement Fund	-	-	-	-	-
To Sewer Equip. / Imp. Fund	-	-	-	-	(25,000)
To Service Center Fund	-	(28,177)	(22,446)	(27,519)	(32,726)
To Motor Pool	(4,380)	(5,240)	(5,560)	(7,690)	(7,100)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds					
Hatcher's Plat	(25,859)	(25,859)	(25,859)	(25,859)	(25,859)
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	(85,325)	(175,670)	(108,951)	(116,155)	(145,772)
Net Change in Fund Balance	(17,242)	(129,174)	44,988	(22,260)	(48,422)
Cash Balance, Jan. 1	191,221	173,431	45,261	92,645	70,385
Add: Receipts	1,210,491	1,226,532	1,398,196	1,376,054	1,477,900
Less: Disbursements	(1,228,281)	(1,354,702)	(1,350,812)	(1,398,314)	(1,526,322)
Cash Balance, Dec. 31	173,431	45,261	92,645	70,385	21,963
Less: Outstanding Encumbrances	(3,293)	(1,553)	(2,985)	(2,985)	(2,985)
Unencumbered Fund Balance, Dec. 31	170,138	43,708	89,660	67,400	18,978

Sewer Improvement / Equipment Replacement

The primary function of this fund is to establish a reserve for the replacement of sanitary sewer capital equipment. Similar funds have been set up for all other non-sanitary sewer related capital equipment purchases. All sanitary sewer capital equipment will be purchased by this fund as the fund accumulates revenue.

	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Estimated 2008 (\$)	Budget 2009 (\$)
Revenue					
Reimbursements	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Sewer Vehicles	-	-	-	-	-
Sewer Equipment	-	-	-	-	-
Total Capital Equipment	-	-	-	-	-
Capital Projects					
Water Meter Installation	-	-	-	-	-
Meter Replacement	-	-	-	-	-
Firwood Sanitary Sewer Extension	-	-	-	-	-
Patt-Dixon Sanitary Sewer Imp.	60,174	1,708	-	-	-
Dayton-Shroyer Meter Pit Upgrade	-	-	-	-	-
Forrer-Devereux Sewer Imp.	72,999	-	-	-	-
Corona Sanitary Sewer Imp.	21,663	-	-	-	-
Sewer Repair	-	-	-	-	50,000
Contingency	-	-	-	-	-
Total Capital Projects	154,836	1,708	-	-	50,000
Total Expenditures	154,836	1,708	-	-	50,000
Excess (Deficiency) of Revenues over Expenditures	(154,836)	(1,708)	-	-	(50,000)
Other Financing Sources and Uses:					
Transfers In					
From Sewer Disposal Fund	-	-	-	-	25,000
Transfers Out					
To Sewer Disposal Fund	-	(40,500)	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds					
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	-	(40,500)	-	-	25,000
Net Change in Fund Balance	(154,836)	(42,208)	-	-	(25,000)
Cash Balance, Jan. 1	392,339	300,665	33,118	27,088	27,088
Add: Receipts	-	-	-	-	25,000
Less: Disbursements	(91,674)	(267,547)	(6,030)	-	(50,000)
Cash Balance, Dec. 31	300,665	33,118	27,088	27,088	2,088
Less: Outstanding Encumbrances	(263,183)	(22,844)	(8,761)	-	-
Unencumbered Fund Balance, Dec. 31	37,482	10,274	18,327	27,088	2,088

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Capital Improvement Program

City of Oakwood

2009

Capital Improvement Program

2009 Capital Improvement Program Summary

Improvement Type	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 and beyond	Total
Non-Enterprise Funds:											
Capital Equipment	187,500	325,000	199,500	178,500	157,500	198,700	184,500	134,000	134,000	143,000	1,842,200
Facilities Improvements	128,500	80,500	150,000	-	-	-	-	8,000	-	51,500	418,500
Fleet Management	132,000	537,000	632,000	568,000	301,000	128,000	149,000	245,000	221,000	486,000	3,399,000
Infrastructure Improvements	699,000	2,099,000	1,215,000	1,515,000	1,065,000	705,000	545,000	705,000	430,000	765,000	9,743,000
Total Non-Enterprise Funds	1,147,000	3,041,500	2,196,500	2,261,500	1,523,500	1,031,700	878,500	1,092,000	785,000	1,445,500	15,402,700
Water Equip. / Imp.	131,000	78,000	158,000	219,000	50,000	85,000	55,000	-	-	76,500	852,500
Sewer Equip. / Imp.	50,000	58,000	-	61,000	210,000	-	-	-	-	-	379,000

The Capital Improvement Program (CIP) provides Council, the Budget Review Committee and Staff the opportunity to make future financial projections. Expenditures listed under the 2009 column are included in this budget and are expected to be made over the next twelve (12) months. Expenses listed under the 2010-2018 and beyond columns are projections only and will be reevaluated again when preparing the 2010 budget.

Capital Equipment

ID #	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 and beyond		Total
											2018	and beyond	
ADMINISTRATION													
•	Computer Equipment	35,000	37,000	33,000	38,000	34,000	39,000	35,000	40,000	36,000	-	-	327,000
•	Financial Software	80,000	-	-	-	-	-	-	-	-	-	-	80,000
•	Copy Machine - 30 Park Ave	-	-	25,000	-	-	-	-	-	-	-	30,000	55,000
•	Mailing Machine	-	-	-	8,000	-	-	-	-	-	-	-	8,000
•	CMI Printer (X2)	-	-	-	-	18,000	-	-	-	-	-	-	18,000
	TOTAL ADMINISTRATION	115,000	37,000	58,000	46,000	52,000	39,000	35,000	40,000	36,000	30,000	30,000	488,000
PUBLIC SAFETY													
•	Air Cylinder Filling System	-	-	-	-	-	-	20,000	-	-	-	-	20,000
•	Automatic External Defib. (x 2)	-	-	-	7,000	-	-	-	-	7,000	-	-	14,000
•	Automatic Fingerprint Station	-	-	-	6,000	-	-	-	-	-	-	-	6,000
•	Copy Machine	-	-	-	-	-	-	-	-	-	-	20,000	20,000
•	Fitness Equipment	-	-	-	-	-	35,000	-	-	-	-	-	35,000
•	In-Car Video Systems (X2)	10,000	5,000	-	10,000	10,000	10,000	5,000	-	-	-	-	50,000
•	Intoxilyzer - DUI Test Equip.	-	-	-	-	-	5,000	-	-	-	-	-	5,000
•	Life-Pak 12 (2)	-	-	-	-	-	50,000	-	-	-	-	-	50,000
•	Mobile Terminals (X2)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	100,000
•	Radio System Upgrade	7,500	7,500	7,500	7,500	7,500	7,500	7,500	-	-	-	-	52,500
•	Soft Body Armor Replacement	-	-	20,000	-	-	20,000	-	-	-	-	-	40,000
•	Thermal Imaging Camera	-	14,000	-	-	-	-	-	-	-	-	-	14,000
•	Taser Weapons	-	-	-	-	-	-	-	-	21,000	-	-	21,000
•	Weapons Replacement	-	-	-	-	-	-	-	-	-	10,000	-	10,000
	TOTAL PUBLIC SAFETY	27,500	36,500	37,500	40,500	27,500	137,500	42,500	10,000	38,000	40,000	40,000	437,500
BEAUTIFICATION													
•	16 2003 Bobcat Ransomes Mower ZT 225	-	10,000	-	-	-	-	10,000	-	-	-	-	20,000
•	18 1999 Bobcat Ransomes Mower 942215	-	10,000	-	-	-	-	10,000	-	-	-	-	20,000
•	19 2002 Bobcat Ransomes Mower ZT 225	10,000	-	-	-	10,000	-	-	-	-	10,000	-	30,000
•	22 1994 John Deere Tractor, F1145	-	-	17,000	-	-	-	-	-	-	-	-	17,000
•	98T 1997 Trailer, 18.5' (for mowers)	-	5,000	-	-	-	-	-	-	-	-	-	5,000
	TOTAL BEAUTIFICATION	10,000	25,000	17,000	-	10,000	-	20,000	-	-	10,000	10,000	92,000

Capital Equipment

ID #	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 and beyond		Total
											2018	and beyond	
REFUSE													
• 30	1998 ODB Leaf Vacuum	-	-	17,000	-	-	-	-	-	-	-	17,000	34,000
• 64	2000 Kramer Allrad Loader, 620	-	-	-	67,000	-	-	-	-	-	-	-	67,000
• 68	2000 Bandit Brush Chipper 250 XP	-	-	-	-	28,000	-	-	-	-	-	-	28,000
• 89	2000 Kramer Allrad Loader, 420	-	70,000	-	-	-	-	-	70,000	-	-	-	140,000
TOTAL REFUSE		-	70,000	17,000	67,000	28,000	-	-	70,000	-	-	17,000	269,000
STREET MAINTENANCE & REPAIR													
• 17	2004 Bobcat Ransomes Mower	-	8,000	-	-	-	-	-	-	-	-	-	16,000
• 25	1994 Daihatsu-Hajjet (Scooter), S80	-	14,000	-	-	-	-	-	-	-	-	-	14,000
• 26	1994 Daihatsu-Hajjet (Scooter), S80	-	14,000	-	-	-	-	-	-	-	-	-	14,000
• 29	2000 Atlas Copco Air Compressor, XAS96-JD	-	12,000	-	-	-	-	-	-	-	-	-	12,000
• 33	1996 Wacker Pavement Roller, D880V, w/ Trailer	-	-	15,000	-	-	-	-	-	-	-	-	15,000
• 34	2003 John Deere Tractor (411)	-	-	-	-	-	-	-	-	-	-	15,000	15,000
• 35	2002 Kubota 7500DT Tractor	-	-	-	-	-	-	-	-	-	-	15,000	15,000
• 39	1990 Amida Arrow Board	-	-	5,000	-	-	-	-	-	-	-	-	5,000
• 40	1990 Amida Arrow Board	-	-	5,000	-	-	-	-	-	-	-	-	5,000
• 52	2000 Stepp Tar Kettle, 75 Gallon	-	-	-	-	-	-	12,000	-	-	-	-	12,000
• 55T	1998 James Trailer 20' (for Safety Barrels)	-	-	-	-	-	-	-	-	-	-	5,000	5,000
• 81	2005 Bobcat Skid Steer Loader	-	-	-	-	-	-	35,000	-	-	-	-	35,000
• 81T	2001 Cronkhite Trailer, 2400 EWA, 18' (for Bobcat)	-	-	-	-	-	-	-	-	-	-	6,000	6,000
• 82S	1994 Henderson V-Box Salt Spreader	-	20,000	-	-	-	-	-	-	-	-	-	20,000
• 86S	2003 Henderson V-Box Salt Spreader	-	-	-	-	20,000	-	-	-	-	-	-	20,000

Capital Equipment

ID #	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 and beyond	Total
• 91S	1997 Henderson V-Box Salt Spreader	-	-	-	20,000	-	-	-	-	-	-	20,000
• 93S	2001 Henderson V-Box Salt Spreader	-	-	20,000	-	-	-	-	-	-	-	20,000
•	Traffic Signal Head Replacement	-	20,000	-	-	-	-	20,000	-	-	-	40,000
TOTAL STREET MAINTENANCE & REPAIR		-	88,000	45,000	20,000	20,000	-	75,000	-	-	41,000	289,000
LEISURE SERVICES												
• 38	2001 Kubota Tractor, L431	-	-	-	-	-	-	-	14,000	-	-	14,000
• 41	2003 Toro Utility Vehicle	-	-	-	-	10,000	-	-	-	-	-	10,000
• 99	Gator (or Equiv.) Repl.	10,000	-	-	-	10,000	-	-	-	-	-	20,000
•	Automatic Pool Cleaner	-	-	-	5,000	-	-	-	-	-	-	5,000
•	Copy Machine - OCC	-	-	25,000	-	-	-	-	-	30,000	-	55,000
•	EFX Cross Trainer	-	-	-	-	-	6,200	-	-	-	-	6,200
•	Goals @ Old River Complex	-	6,000	-	-	-	-	-	-	-	-	6,000
•	Mulch Blower	-	45,000	-	-	-	-	-	-	-	-	45,000
•	Pool Pass System	-	6,000	-	-	-	-	-	-	-	-	6,000
•	Pool Furniture	-	-	-	-	-	8,000	-	-	-	-	8,000
•	Power Seeder - Old River	5,000	-	-	-	-	8,000	-	-	-	-	13,000
•	Stairclimber	-	-	-	-	-	-	6,000	-	-	-	6,000
TOTAL LEISURE SERVICES		15,000	57,000	25,000	5,000	20,000	22,200	6,000	14,000	30,000	-	194,200
PUBLIC WORKS												
• 1	Hydra Lift Vehicle Hoist	-	5,500	-	-	-	-	-	-	-	-	5,500
• 24	2001 Tennant Sweeper/Scrubber, 8200	-	-	-	-	-	-	-	-	30,000	-	30,000
• 27	1989 Allis-Chalmers Fork Lift, ACE 30	-	6,000	-	-	-	-	6,000	-	-	-	12,000
•	Copy Machine	20,000	-	-	-	-	-	-	-	-	-	20,000
•	Tire Changer	-	-	-	-	-	-	-	-	-	5,000	5,000
TOTAL PUBLIC WORKS		20,000	11,500	-	-	-	-	6,000	-	30,000	5,000	72,500

TOTAL CAPITAL EQUIPMENT	187,500	325,000	199,500	178,500	157,500	198,700	184,500	134,000	134,000	143,000	1,842,200
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Facilities Improvements

ID #	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 and beyond	Total
ADMINISTRATION												
•	Carpet Replacement - JD Foell	-	5,500	-	-	-	-	-	-	-	-	5,500
•	Carpet Replacement - 19-25 Wonderly Avenue	-	5,000	-	-	-	-	-	-	-	-	5,000
TOTAL ADMINISTRATION		-	10,500	-	-	-	-	-	-	-	-	10,500
SAFETY												
TOTAL SAFETY												
LEISURE SERVICES												
•	Brick Patio Repair at Pool	3,000	-	-	-	-	-	-	-	-	5,500	8,500
•	Carpet Replacement - OCC	7,500	-	-	-	-	-	-	-	-	5,500	13,000
•	Chair Lift at Pool	-	-	-	-	-	-	-	-	-	5,500	5,500
•	Deck Replacement @ Pool	-	20,000	-	-	-	-	-	-	-	-	20,000
•	Dri-Deck Pool Dressing Room	-	-	-	-	-	-	-	8,000	-	-	8,000
•	Fence-Surround for HVAC	5,000	-	-	-	-	-	-	-	-	-	5,000
•	Gardner Pool - Skim Coat, Blast & Repair	-	-	-	-	-	-	-	-	-	30,000	30,000
•	Health Center Door - Access	-	15,000	-	-	-	-	-	-	-	-	15,000
•	Heating / AC for OCC	-	-	150,000	-	-	-	-	-	-	-	150,000
•	Ramp, Rail, Steps (Front Ent.)	30,000	-	-	-	-	-	-	-	-	-	30,000
•	Ramp/Rail/Step (Side) Reconstr. & Resurf. Circular Dr.	55,000	-	-	-	-	-	-	-	-	-	55,000
•	Roof Replacement @ Gardner Pool	22,000	-	-	-	-	-	-	-	-	-	22,000
•	Roof Replacement @ OCC	-	35,000	-	-	-	-	-	-	-	-	35,000
•	Wallpaper Great Room	-	-	-	-	-	-	-	-	-	5,000	5,000
•	Wallpaper OCC Lower Level	6,000	-	-	-	-	-	-	-	-	-	6,000
TOTAL LEISURE SERVICES		128,500	70,000	150,000	-	-	-	-	8,000	-	51,500	408,000
TOTAL FACILITIES IMPROVEMENTS		128,500	80,500	150,000	-	-	-	-	8,000	-	51,500	418,500

Fleet Management

ID #	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018		Total
											and	beyond	
ADMINISTRATION													
• A-1	2003 Ford Explorer	-	-	-	30,000	-	-	-	-	-	-	-	30,000
• A-2	1999 Ford Taurus, 4-dr	-	22,000	-	-	-	-	-	-	-	-	-	22,000
TOTAL ADMINISTRATION		-	22,000	-	30,000	-	-	-	-	-	-	-	52,000
PUBLIC SAFETY													
• 10	2006 Ford Crown Vic, 4dr	-	-	-	-	26,000	-	-	-	-	-	-	26,000
• 15	1999 Ford Crown Vic, 4dr	-	-	-	-	-	-	26,000	-	-	-	-	26,000
• 20	1996 Ford Explorer EPR	-	26,000	-	-	-	-	-	26,000	-	-	-	52,000
• 25	2003 Ford Crown Vic, 4dr	-	26,000	-	-	-	-	-	-	26,000	-	-	52,000
• 30	2004 Ford Crown Vic, 4dr	-	26,000	-	-	-	26,000	-	-	-	-	-	52,000
• 35	2007 Ford Taurus, 4dr (blue)	-	-	-	-	15,000	-	-	-	-	-	-	15,000
• 40	2001 Ford Crown Vic, 4dr	-	-	26,000	-	-	-	-	26,000	-	-	-	52,000
• 45	2007 Ford Taurus, 4dr	-	-	-	-	15,000	-	-	-	-	-	-	15,000
• 50	1997 Ford Crown Vic, 4dr	21,000	-	-	-	-	-	-	26,000	-	-	-	47,000
• 55	1999 Ford Crown Vic, 4dr	21,000	-	-	-	-	-	26,000	-	-	-	-	47,000
• 60	2005 Ford Crown Vic, 4dr	-	26,000	-	-	-	-	-	26,000	-	-	-	52,000
• 70	2003 Ford Crown Vic, 4dr	-	-	-	-	-	-	26,000	-	-	-	-	26,000
• 75	1996 Mercury Sable, 4dr	-	15,000	-	-	-	-	15,000	-	-	-	-	30,000
• 80	2000 Ford Crown Vic, 4dr	-	-	-	-	-	26,000	-	-	-	-	-	26,000
• 85	2007 Ford Taurus, 4dr (maroon)	-	-	-	-	15,000	-	-	-	-	-	-	15,000
• Eng-26	2004 Fire Engine	-	-	-	-	-	-	-	-	-	-	255,000	255,000
• Eng-27	1996 Spartan Fire Truck	-	-	-	255,000	-	-	-	-	-	-	-	255,000
• Med-26	2006 Ford Ambulance, F450	-	-	-	-	-	-	-	-	-	-	175,000	175,000
• Med-27	1996 Ford Ambulance, III	-	-	125,000	-	-	-	-	-	-	-	-	125,000
TOTAL PUBLIC SAFETY		42,000	119,000	151,000	255,000	71,000	52,000	93,000	104,000	26,000	430,000	430,000	1,343,000

Fleet Management

ID #	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 and beyond	Total
ENGINEERING												
• A-12	2003 Dodge Pickup, Dakota	-	-	-	-	20,000	-	-	-	-	-	20,000
TOTAL ENGINEERING		-	-	-	-	20,000	-	-	-	-	-	20,000
BEAUTIFICATION												
• S-61	1997 Chevrolet Pickup S-10	-	-	-	20,000	-	-	-	-	-	-	20,000
• S-62	2000 Chevrolet Pickup, G1K2, 4wd w/ Plow and dump	-	-	-	28,000	-	-	-	-	-	-	28,000
• S-67	2001 Dodge Truck, RAM 3500, 4wd, w/ dump	-	-	-	-	28,000	-	-	-	-	-	28,000
• A-9	1997 Ford Taurus, 4-dr	-	-	-	22,000	-	-	-	-	-	-	22,000
• 70	2004 Ford Pickup, F-150	-	-	-	-	20,000	-	-	-	-	-	20,000
• 98	1996 Ford Pickup, F150 w/ Plow, 4wd	-	20,000	-	-	-	-	-	-	-	-	20,000
TOTAL BEAUTIFICATION		-	20,000	-	70,000	48,000	-	-	-	-	-	138,000

REFUSE												
• 1	2000 Cushman Scooter	-	30,000	-	-	-	-	28,000	-	-	-	58,000
• 2	2000 Cushman Scooter	-	30,000	-	-	-	-	28,000	-	-	-	58,000
• 4	2001 Cushman Scooter	-	-	28,000	-	-	-	-	28,000	-	-	56,000
• 5	2001 Cushman Scooter	-	-	28,000	-	-	-	-	28,000	-	-	56,000
• 7	1998 Cushman Scooter	-	-	-	-	-	28,000	-	-	-	-	28,000
• 8	1998 Cushman Scooter	-	-	-	-	-	28,000	-	-	-	-	28,000
• 9	1997 Cushman Scooter	-	-	-	-	28,000	-	-	-	-	-	28,000
• 12	1996 Cushman Scooter	-	-	-	28,000	-	-	-	-	-	28,000	56,000
• 13	1996 Cushman Scooter	-	-	-	28,000	-	-	-	-	-	28,000	56,000
• 14	1997 Cushman Scooter	-	-	-	-	28,000	-	-	-	-	-	28,000
• S-73	2005 Chevy Silverado Pickup Truck w/ Plow	-	-	-	-	-	-	-	-	-	-	28,000
• 77	2000 Crane Refuse Packer, Split Blade Truck	-	-	-	32,000	-	-	-	-	-	-	32,000
• 78	2000 Crane Refuse Packer, Split Blade Truck	-	-	195,000	-	-	-	-	-	-	-	195,000
• 79	1989 GMC Refuse Packer	-	195,000	-	-	-	-	-	-	195,000	-	195,000
• 82	1993 Ford Multi-Lift Hook Truck F700	-	-	-	-	-	-	-	85,000	-	-	85,000

Fleet Management

ID #	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 and beyond	Total
• 86	2003 International 4400 w/ Multi-lift 4x2 w/ Plow & Box	-	-	-	-	85,000	-	-	-	-	-	85,000
• 91	1998 Ford F800 Hook Truck	-	-	-	-	-	-	-	-	-	-	-
• 93	2001 International 4400 w/ Multi-lift 4x2	-	-	85,000	-	-	-	-	-	-	-	85,000
TOTAL REFUSE		-	255,000	336,000	88,000	141,000	56,000	56,000	141,000	195,000	56,000	1,324,000
STREET MAINTENANCE & REPAIR												
• 20	2002 Johnston Street Sweeper	-	-	-	125,000	-	-	-	-	-	-	125,000
• 55	1995 GMC Truck w/ Altec Bucket, 3500 HD	-	65,000	-	-	-	-	-	-	-	-	65,000
• S-75	2001 Dodge Dakota Pickup w/ Plow #S-75 (Street Foreman)	-	32,000	-	-	-	-	-	-	-	-	32,000
• 92	1998 Chevrolet Dump Truck w/ Plow	90,000	-	-	-	-	-	-	-	-	-	90,000
• 95	2001 Ford Dump/Maint. Truck	-	-	60,000	-	-	-	-	-	-	-	60,000
TOTAL STREET MAINTENANCE & REPAIR		90,000	97,000	60,000	125,000	-	-	-	-	-	-	372,000
LEISURE SERVICES												
• A-7	2008 Ford Escape	-	-	-	-	21,000	-	-	-	-	-	21,000
• S-61	1997 Chevrolet Pickup, S-10	-	24,000	-	-	-	-	-	-	-	-	24,000
• 42	1994 Ford Pickup, Ranger	-	-	-	-	-	20,000	-	-	-	-	20,000
TOTAL LEISURE SERVICES		-	24,000	-	-	21,000	20,000	-	-	-	-	65,000
HEALTH												
• A-8	2001 Ford Taurus, 4-dr	-	-	20,000	-	-	-	-	-	-	-	20,000
TOTAL HEALTH		-	-	20,000	-	-	-	-	-	-	-	20,000

Fleet Management

ID #	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 and beyond	Total
PUBLIC WORKS												
• A-5	2001 Dodge Durango 4x4	-	-	35,000	-	-	-	-	-	-	-	35,000
• S-53	2002 Ford Maint. Truck, F-250	-	-	30,000	-	-	-	-	-	-	-	30,000
TOTAL PUBLIC WORKS		-	-	65,000	-	-	-	-	-	-	-	65,000
TOTAL FLEET MANAGEMENT		132,000	537,000	632,000	568,000	301,000	128,000	149,000	245,000	221,000	486,000	3,399,000

Infrastructure Improvements

ID #	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 and beyond	Total
ADMINISTRATION												
•	Bus. Dist. Design Guidelines Update	-	50,000	-	-	-	-	-	-	-	-	50,000
•	Seal City Building Parking Lot	-	7,500	-	-	-	-	-	-	-	-	-
TOTAL ADMINISTRATION		-	57,500	-	-	-	-	-	-	-	-	50,000
BEAUTIFICATION												
•	Ash Tree Removal	-	250,000	-	-	-	-	-	-	-	-	250,000
•	Business District Median Trees	25,000	-	-	-	-	-	-	-	-	-	25,000
TOTAL BEAUTIFICATION		25,000	250,000	-	-	-	-	-	-	-	-	275,000
STREET MAINTENANCE & REPAIR												
•	Annual Asphalt Pavement Prog.	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	4,000,000
•	Annual Pavement Marking Prog.	30,000	20,000	20,000	30,000	20,000	20,000	20,000	20,000	30,000	30,000	240,000
•	Bi-Annual Concrete Street Repair	-	160,000	-	160,000	-	160,000	-	160,000	-	160,000	800,000
•	Deep Hollow Bike-Gutter Removal	-	60,000	-	-	-	-	-	-	-	-	60,000
•	East Drive Rdwy Reconst.	-	-	-	-	520,000	-	-	-	-	-	520,000
•	Decorative Street Sign Posts	-	50,000	-	-	-	-	-	-	-	-	50,000
•	Guardrail Replacement - Runnymede	35,000	-	-	-	-	-	-	-	-	-	35,000
•	Kramer Road Reconstruction	-	-	250,000	-	-	-	-	-	-	-	250,000
•	Orchard Dr. Parking / Greenspace	-	30,000	-	-	-	-	-	-	-	-	30,000
•	Oakwood Avenue & Forrer Road Pavers	-	-	-	150,000	-	-	-	-	-	-	150,000
•	Park Avenue Streetscape Imp.	-	-	150,000	-	-	-	-	-	-	-	150,000
•	Park Ave Municipal Parking Lot Improvements	-	-	-	-	-	-	-	-	-	-	-
•	Park Road Reconstruction	-	-	-	250,000	-	-	-	-	-	-	250,000
•	Runnymede Road Reconstr.	-	700,000	-	-	-	-	-	-	-	-	700,000
•	Sweetwood Road Reconstr.	-	-	200,000	-	-	-	-	-	-	-	200,000
•	Thornhill Road Curb Replacement	-	-	-	100,000	-	-	-	-	-	-	100,000
•	Woods & Thruston Roadway Recon.	-	-	-	300,000	-	-	-	-	-	-	300,000
TOTAL STREET MAINTENANCE & REPAIR		465,000	1,420,000	1,020,000	1,390,000	940,000	580,000	420,000	580,000	430,000	590,000	7,835,000

Infrastructure Improvements

ID #	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 and beyond	Total
LEISURE SERVICES												
•	Centennial Park in Houk Stream	20,000	80,000	-	-	-	-	-	-	-	-	100,000
•	Ground Fountain @ Shafor Park	-	7,000	-	-	-	-	-	-	-	-	7,000
•	Guardrail Replacement - Ridgeway	-	-	-	-	-	-	-	-	-	50,000	50,000
•	Irrigation - Old River Sports Complex	-	75,000	-	-	-	-	-	-	-	-	75,000
•	Natural Area Signage Update	3,000	-	-	-	-	-	-	-	-	-	3,000
•	New Softball / Baseball Diamond @	-	-	-	-	-	-	-	-	-	-	-
•	Old River Sports Complex	-	17,000	-	-	-	-	-	-	-	-	17,000
•	Old River Master Plan	-	65,000	-	-	-	-	-	-	-	-	65,000
•	Orchardly Park Phase 2 Improvements	-	-	70,000	-	-	-	-	-	-	-	70,000
•	Orchardly Park Improvements	20,000	-	-	-	-	-	-	-	-	-	20,000
•	Shafor Park Playground Resurface	-	60,000	-	-	-	-	-	-	-	-	60,000
•	Shafor Park Tennis Court Repairs	6,000	-	-	-	-	-	-	-	-	-	6,000
TOTAL LEISURE SERVICES		49,000	304,000	70,000	-	-	-	-	-	-	50,000	473,000
SIDEWALK, CURB & APRON												
•	Sidewalk Program	160,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	-	125,000	1,160,000
TOTAL SIDEWALK, CURB & APRON		160,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	-	125,000	1,160,000
TOTAL INFRASTRUCTURE IMPROVEMENTS		699,000	2,099,000	1,215,000	1,515,000	1,065,000	705,000	545,000	705,000	430,000	765,000	9,743,000

Water Equipment / Improvements

ID #	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 and beyond	Total
WATER EQUIPMENT												
• W-11	GMC Truck, 6H4, w/ Utility, C6500	-	-	-	64,000	-	-	-	-	-	-	64,000
• W-12	Pickup Truck (Water. Prod. Supt.)	-	-	-	-	-	-	25,000	-	-	-	25,000
• W-14	Hydra Stop	-	-	-	-	-	-	-	-	-	35,000	35,000
• W-14T	Trailer / Hydra Stop Equipment	6,000	-	-	-	-	-	-	-	-	5,500	11,500
• W-15	Kubota Mini Excavator, KX41-2	-	-	-	-	-	-	30,000	-	-	-	30,000
• W-15T	Cronkhite Trailer, 2400 EAL, 16' (for Kubota)	-	-	-	-	-	-	-	-	-	5,000	5,000
• 65	Case Backhoe Loader, 580B	-	-	-	10,000	-	-	-	-	-	-	10,000
• S-74	Pickup Truck w/ Plow (Utility Foreman)	-	-	-	-	-	-	-	-	-	31,000	31,000
• 85	International Dump 440	-	-	-	95,000	-	-	-	-	-	-	95,000
•	Valve Exercise Machine	-	-	-	-	-	15,000	-	-	-	-	15,000
•	Valve Insertion Machine	45,000	-	-	-	-	-	-	-	-	-	45,000
WATER IMPROVEMENTS												
•	Aberdeen Water Main Imp.	30,000	-	-	-	-	-	-	-	-	-	30,000
•	Caton/Far Hills Water Main Imp.	-	-	130,000	-	-	-	-	-	-	-	130,000
•	Ion Exchange Media	50,000	-	-	-	-	-	-	-	-	-	50,000
•	Plant #1 Replacement Ion Exchange Media	-	50,000	-	-	-	-	-	-	-	-	50,000
•	Plant #2 Replacement	-	-	-	-	-	-	-	-	-	-	50,000
•	Lookout Ridge Water Main Imp.	-	-	-	-	50,000	-	-	-	-	-	50,000
•	Pole Barn Constr. @ Firwood	-	-	-	-	-	70,000	-	-	-	-	70,000
•	Preventive Maintenance @ Filtration Plant	-	-	-	-	-	-	-	-	-	-	-
•	Volusia Water Main	-	-	-	50,000	-	-	-	-	-	-	50,000
•	Water System Controls	-	-	-	-	-	-	-	-	-	-	-
•	Upgrade IIA	-	28,000	-	-	-	-	-	-	-	-	28,000
•	Water System Controls Upgrade IIB	-	-	28,000	-	-	-	-	-	-	-	28,000
TOTAL WATER		131,000	78,000	158,000	219,000	50,000	85,000	55,000	-	-	76,500	852,500

Sanitary Sewer Equipment / Improvements

ID #	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 and beyond	Total
SANITARY SEWER EQUIPMENT												
• W-10	Vactor Sewer Cleaner, 2110	-	-	-	-	210,000	-	-	-	-	-	210,000
• 31	Sreco Sewer Jet w/ Trailer	-	23,000	-	-	-	-	-	-	-	-	23,000
• 63	New Holland Backhoe Loader, 555E	-	-	-	61,000	-	-	-	-	-	-	61,000
SANITARY SEWER IMPROVEMENTS												
•	Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
•	Sanitary Sewer Repair	50,000	-	-	-	-	-	-	-	-	-	50,000
•	Oakmead Sanitary Sewer Imp.	-	35,000	-	-	-	-	-	-	-	-	35,000
TOTAL SEWER		50,000	58,000	-	61,000	210,000	-	-	-	-	-	379,000

(Insert Tab Page Here)

Community Information

COMMUNITY INFORMATION

INCORPORATED AS A VILLAGE	JULY 15, 1907
FIRST PUBLIC MEETING	FEBRUARY 18, 1908
PROCLAIMED A "CITY"	JANUARY 1, 1931
ESTABLISHED COUNCIL / MANAGER FORM OF GOVERNMENT	MAY 5, 1931
CHARTER ADOPTED	JULY 1, 1960
CHARTER AMENDED	NOVEMBER 8, 1988
AREA	2.97 SQUARE MILES
PARK LANDS AND NATURAL AREAS	75.7 ACRES
POPULATION (2000)	9,215
REGISTERED VOTERS	6,593
NUMBER OF FULL TIME CITY EMPLOYEES	89
NUMBER OF REGULAR PART TIME CITY EMPLOYEES	14
NUMBER OF FULL TIME MUNICIPAL COURT EMPLOYEES	1
NUMBER OF REGULAR PART TIME COURT EMPLOYEES	2
ASSESSED VALUATION (2007-2008)	\$314,673,936
TOTAL PROPERTY TAX RATE (2007-2008)	\$149.93 PER \$1,000
EFFECTIVE RESIDENTIAL PROPERTY TAX RATE (2007-2008) *.....	\$78.70 PER \$1,000

INSIDE MILLAGE:			OUTSIDE MILLAGE:		
	<u>TOTAL</u>	<u>EFF.</u>		<u>TOTAL</u>	<u>EFF.</u>
SCHOOL	4.72	4.72	SCHOOL	112.23	49.18
COUNTY	1.70	1.70	COUNTY	18.54	16.15
CITY	3.58	3.58	CITY	8.22	2.43
WRIGHT LIBRARY	-	-	WRIGHT LIBRARY	0.94	0.94
TOTAL INSIDE	10.00	10.00	TOTAL OUTSIDE	139.93	68.70

INSIDE AND OUTSIDE MILLAGE:		
	<u>TOTAL</u>	<u>EFF.</u>
SCHOOL	116.95	53.90
COUNTY	20.24	17.85
CITY	11.80	6.01
WRIGHT LIBRARY	0.94	0.94
TOTAL COMBINED	149.93	78.70

PROPERTY TAX VALUATION (2007-2008)	
RESIDENTIAL REAL ESTATE	\$ 297,011,000
COMMERCIAL REAL ESTATE	14,987,610
PUBLIC UTILITY PERSONAL PROPERTY	1,424,600
TANGIBLE PERSONAL PROPERTY	1,250,726
TOTAL PROPERTY VALUATION	\$ 314,673,936

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

COMMUNITY INFORMATION

PAVED STREETS

Centerline Miles48 Miles
Lane Miles51 Miles

SIDEWALKS.....53 Miles

SEWER39 Miles

WATER44 Miles

FIRE HYDRANTS343

STORM SEWER LINES33 Miles

SINGLE DWELLING.....3,134

MULTIPLE DWELLINGS.....202

BUSINESS UNITS140