



City of Oakwood

Annual Budget

2014

Table of Contents

<u>City Officials</u>	3
Elected Officials	3
Budget Review Committee.....	4
City Administration	5
<u>Vision Statement</u>	6
<u>Budget Message</u>	7
<u>Financial Summary</u>	20
<u>Goals & Objectives</u>	38
<u>General Fund</u>	42
Council.....	46
Administration, Finance, Tax and Personnel	47
Law Department	48
Municipal Court.....	49
Regional Co-operative Endeavors	50
Citizen’s Advisory	52
Government Buildings & Grounds	53
Police.....	54
Fire	55
Engineering.....	56
Beautification / Parks / Gardens	57
Contingency.....	58
Transfers.....	59
<u>Special Revenue</u>	60
Refuse	62
Bullock Endowment Trust Fund.....	64
Smith Memorial Gardens	65
Indigent Drivers Alcohol Treatment.....	67
Enforcement and Education.....	68
Law Enforcement.....	69
Drug Law Enforcement	70
Police Pension	71
Court Clerk Computerization Fund	72
Court Computerization Fund.....	73
Court Special Projects Fund	74
Street Maintenance and Repair	75
State Highway Improvement.....	77

Leisure Activity.....	78
Health	80
Public Safety Endowment.....	82
Special Projects	83
Electric Street Lighting.....	84
Sidewalk, Curb & Apron.....	85
<u>Capital Improvement</u>	86
Equipment Replacement	88
Capital Improvement.....	89
Issue 2 Projects	91
Public Facilities	92
<u>Debt Service</u>	94
Bond Retirement.....	96
Hatcher's Plat Sanitary Sewer	97
<u>Internal Service Funds</u>	98
Self-Funded Health.....	100
Service Center	101
<u>Trust & Agency Funds</u>.....	103
Fire Insurance Trust.....	105
Contractor's Permit Fee	106
MLK Community Recognition Fund	107
<u>Enterprise Funds</u>	108
Waterworks.....	109
Water Improvement / Equipment Replacement	111
Sanitary Sewer Disposal.....	113
Sewer Improvement / Equipment Replacement	115
Stormwater Operating.....	116
Stormwater Improv. / Equipment Replacement.	118
<u>Capital Improvement Program</u>.....	119
<u>Community Information</u>	134

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City Officials

City of Oakwood Elected Officials

<u>Elected Officials</u>	<u>Title</u>	<u>Term of Office</u>
William D. Duncan	Mayor	5/30/03 – 12/31/15
Steven Byington	Vice Mayor	1/1/08 – 12/31/15
Stanley Castleman	Council Member	1/1/04 – 12/31/15
Robert Stephens	Council Member	1/1/10 – 12/31/17
Anne Hilton	Council Member	1/1/10 – 12/31/17

* * * * *



BUDGET REVIEW COMMITTEE

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

Oakwood A

**Harrison Gowdy
Charles Campbell
Richard Ordeman
Dan Ferneding
John Jervis
Vince Lewis**

Oakwood B

**David Dickerson, Chair
Howard Boose
Bill Frapwell, Vice Chair
Frederick Dudding
George Kling
Jamie Greer**

Oakwood C

**Richard Stock
Jaci Hollmeyer
Brian Huelsman
William Meyer
Terri Rubins
Charles Rodabaugh**

Oakwood D

**Don Groff
Michael Vanderburgh
Steve Brooks
Jeff Woeste
Lee Clark**

Oakwood E

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

Oakwood F

**William Lockwood
Phil Chick
Kyle Maschino
Michael O'Connell**

Oakwood G

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

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

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

City of Oakwood City Administration

Name	Title
Norbert S. Klopsch	City Manager
Jay A. Weiskircher	Deputy City Manager / Director of Personnel / Zoning Official
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
Robert F. Jacques, Esq.	Director of Law
Richard T. 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 REMAINS IN AFFECT AND IS PRESENTED BELOW.

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

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

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Budget Message

December 9, 2013

Dear Members of City Council:

I present to you our 2014 Oakwood City Budget. This is my 12th budget as your city manager. As in previous years, many people assisted in the preparation of this document, most notably our department heads and our finance department, led by Finance Director Cindy Stafford, CPA. The budget also reflects input and advice from our 37-member citizen Budget Review Committee (BRC). The BRC met four times during 2013.

The 2014 Non-Enterprise Funds reflect expenses about \$200,000 less than 2013 Budget. Our actual annual expenses have gone down in each of the last four years (2009 through 2012) and will be lower this year than in 2012.

Following are the budget highlights.

NON-ENTERPRISE FUNDS

The “Non-Enterprise Funds” account for all city services and operations except the Water, Sewer and Stormwater utilities. The 2014 Budget calls for the use of about \$900,000 of reserves.

Public Services: Oakwood is the premier residential community in the Miami Valley. We have this distinction because of our beautiful neighborhoods, unmatched public safety, public works, recreation and leisure offerings, excellent schools and library, and because of our citizens. We take pride in and understand what it takes to keep Oakwood unique. The following qualities of Oakwood are a few examples of the benefits of living in this city.

- We have the safest community in the region, with very low crime and very low fire loss. We have an extremely fast police and fire response time and we answer every call with highly trained professionals.
- We have qualified paramedics and EMTs on-duty at all times to respond to all medical emergencies. On average, help arrives in less than two minutes – unparalleled in the area.
- We have the best maintained streets, sidewalks, public trees and landscaped boulevards anywhere.
- Although most of our housing stock is over 70 years old, our homes and properties are better maintained than in any other city around and our home values prove it.
- Our city parks, public pool, community center and public natural areas are first-class.
- Our overall community ambiance is second to none.

Loss of the Ohio Estate/Inheritance Tax: The Ohio estate/inheritance tax had been a significant and relied upon source of revenue to pay for local government services for well over a century. The tax was first enacted in 1893. Effective January 1, 2013, the Ohio Estate tax was repealed. This action drastically reduces financial resources for Oakwood and for hundreds of other Ohio cities, villages and townships. Elimination of the estate tax, major cuts in the Local Government Fund (a portion of state sales tax receipts returned to local governments to pay for local public services) and other state funding cuts created a \$3 million shortfall for our city.

To address this shortfall, we have taken the following actions:

1) *Cut spending for a fifth consecutive year.* In part this was done by cutting staff and, of late, freezing pay. We are now operating with 11 fewer fulltime employees than we had a few years ago. This represents a 12% cut in staff. Also, 2014 is the second year in a row where all non-bargaining unit employees (administration and office staff) will not receive a pay increase. We are in the process of negotiating a 2014 contract with the public works department bargaining unit and are asking them to also accept a second year in a row of no pay increase. The public safety department bargaining unit employees (dispatchers, public safety officers and lieutenants) will also see a pay freeze in 2014.

2) *Established a stormwater utility as an enterprise fund.* In January we began billing all residential property owners a \$6 per month stormwater fee. Commercial and institutional properties pay a monthly fee based on the amount of impervious area included on their property. The monthly fee provides the revenue needed to cover all expenses related to operating and maintaining our stormwater system. These costs were previously paid from general tax receipts.

3) *Raised monthly refuse fees from \$12.50 to \$25.* The refuse fees now generate enough revenue to pay for all services relating to refuse collection and disposal. The previous \$12.50 rate only raised about half of the money needed to pay for our refuse program, with the balance subsidized by general taxes. The \$25 fees are justifiable when comparing them to that of neighboring communities and considering our comprehensive services. While not formally established as an enterprise fund, the Refuse Fund now functions as a standalone operation. All revenue collected stays with the Refuse Fund and all dollars required to pay for the refuse services come from the Refuse Fund.

4) *Received a YES vote on May 7, 2013 for a new 3.75 mill property tax.* A 12-person citizen committee assisted city council in explaining the need for this new levy. It is the first new city levy in 21 years.

The actions above address about 80% of the lost revenue. In 2014 we will need to discuss options for the remaining 20%.

Refuse Program Changes: In addition to raising refuse fees, we also cut annual refuse expenses by about \$210,000. This was done primarily by reducing staff. Program changes include:

- 1) Yard debris is now collected monthly rather than bi-weekly;
- 2) About 485 Oakwood properties abutting alleys now use a single 96 gallon city-provided refuse container, rather than standard 35 gallon trash cans;
- 3) All other Oakwood residential property owners are now limited to three 35 gallon trash cans per week but there is no limit to the number of recycling cans. We have engaged in a community outreach program to promote recycling and to explain the financial benefits thereof;
- 4) The Foell Public Works Center is now open from 9 a.m. until noon on the first Saturday of each month for citizens to dispose of debris themselves. We also added two additional containers to the Creager Field parking lot. One is for disposing yard debris and the other for disposing co-mingled recyclables. Those containers, plus the two existing ones for cardboard recycling, are accessible 24-7.

Income Tax: Our local income tax continues to provide the single largest amount of money to pay for city services. It is even more important now that the estate tax is gone. In 2014 we are budgeting to receive \$6.0 million. This is about \$200,000 less than what we expect will be our total 2013 collection. We are including this reduction because the Ohio Legislature is expected to pass a bill (House Bill 5) reforming the Ohio Municipal Income Tax Code. That bill will result in a decrease in our annual income tax receipts.

The city of Oakwood retains all of the local tax paid on income earned in Oakwood. However, it is important to remember that we continue to give full credit for all local income taxes paid to other jurisdictions. As such, nearly half of the total municipal taxes paid by our residents go to other cities. For example, in the case of an Oakwood resident working in Dayton or Kettering where the tax rates are 2.25%, Oakwood only receives 0.25% of the 2.5% total local taxes paid. The last time we raised our income tax rate was 1984.

Property Tax: We have two outside millage (voted) levies that generate property taxes to pay for city services:

- On May 7, 2013 Oakwood voters approved a new 3.75 mill property tax. The levy will generate about \$1,066,000 in total revenue annually. It will cost the owner of a \$200,000 home about \$230 in new tax per year. This is the first new property tax since 1992 that provides revenue to pay for city services. In 2008, the city allowed a 5.5 mill property tax levy to expire. At the time it expired, the effective mills were 0.95. That issue generated about \$340,000 annually. In effect, about one-third of the new 3.75 mill levy replaces the taxes cut in 2008 and two-thirds is new money.
- In 2011, Oakwood residents approved a five year renewal of the 2.72 mill property tax levy. That levy was first approved in November, 1992 and its effective mills are now 1.55. This levy generates about \$460,000 annually.

Pointe Oakwood and Sugar Camp: Sugar Camp and Pointe Oakwood are the single largest developments in our city over the past 50+ years. At Pointe Oakwood, we saw seven new homes built over the past year with additional single family homes planned for 2014. Next spring, we expect construction to begin on the 88 unit assisted living center approved in 2012. The developer also plans to begin construction on condominium units at the northwest corner of Schantz Avenue and Far Hills Avenue.

At Sugar Camp, Buildings A and B are fully leased, and the developer is now concentrating marketing efforts on Building D, the three story building closest to West Schantz Avenue.

Although the building activity at Pointe Oakwood and the additional employees working at Sugar Camp provides new property tax and income tax revenue, it does not negate the need to replace additional lost revenue through other means.

Major 2014 Expenses: The 2014 Budget includes about \$1.1 million for capital improvements and capital equipment. This is consistent with the level of capital outlay over the past few years. A major portion of the money (\$710,000) is for street and sidewalk improvements. Each year we continue to make significant investments in our public infrastructure and replace capital equipment as needed. With those investments, we maintain our infrastructure and equipment required to provide the comprehensive and high quality services that our citizens expect. The “Capital Improvement” and “Capital Improvement Program” tabs herein provide details on our budgeted 2014 investments and on our long range capital program.

WATER UTILITY FUNDS

The 2014 Budget shows that our projected annual Water Utility revenue will be about \$175,000 less than budgeted expenses and includes \$100,000 for capital items. Receipts can increase significantly, though, depending on summer weather and irrigation usage. If the shortfall occurs, we have adequate fund reserves to cover it. This is particularly noteworthy since we have not raised water rates since 1994 and the 2013 regional rate survey shows Oakwood as having the 5th lowest water rate out of 66 jurisdictions in the greater Miami Valley area. This 2014 Budget does not include a water rate increase, nor do I expect to need a rate increase for at least another year.

SEWER UTILITY FUNDS

The 2014 Budget reflects revenues of about \$100,000 more than expenses and \$40,000 for capital items. Our Sanitary Sewer Funds also have adequate fund reserves. About 75% of our sewer utility costs pay sewage treatment charges from the city of Dayton and Montgomery County. Our last sewer rate increase was imposed in July, 2009. This 2014 Budget does not include a sewer rate increase, nor do I expect to need a rate increase for at least one more year. The 2013 regional rate survey showed us as having the 45th lowest rate out of 63 jurisdictions.

city of Dayton and Montgomery County. Our last sewer rate increase was imposed in July, 2009. This 2014 Budget does not include a sewer rate increase, nor do I expect to need a rate increase for at least one more year. The 2013 regional rate survey showed us as having the 45th lowest rate out of 63 jurisdictions.

STORMWATER UTILITY FUNDS

This 2014 Budget includes the second year of our Stormwater Utility. The utility is used to pay for all costs associated with stormwater management, including the maintenance and operation of the public storm sewer system. It is funded through stormwater fees charged on the monthly utility bill. The initial monthly fee began in January 2013 and was set at \$6 for 1, 2 or 3-unit residential properties. 4-unit and larger residential properties and commercial and institutional properties are billed at rates based on their respective impervious land areas. The 2014 Budget holds the stormwater fees at the initial rates.

* * * * *

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

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

Decade after decade, Oakwood remains the community of choice for those seeking the very best in residential living. It's a value proposition. We remain the finest place to live because our citizens have always provided the necessary resources it takes to keep Oakwood special.

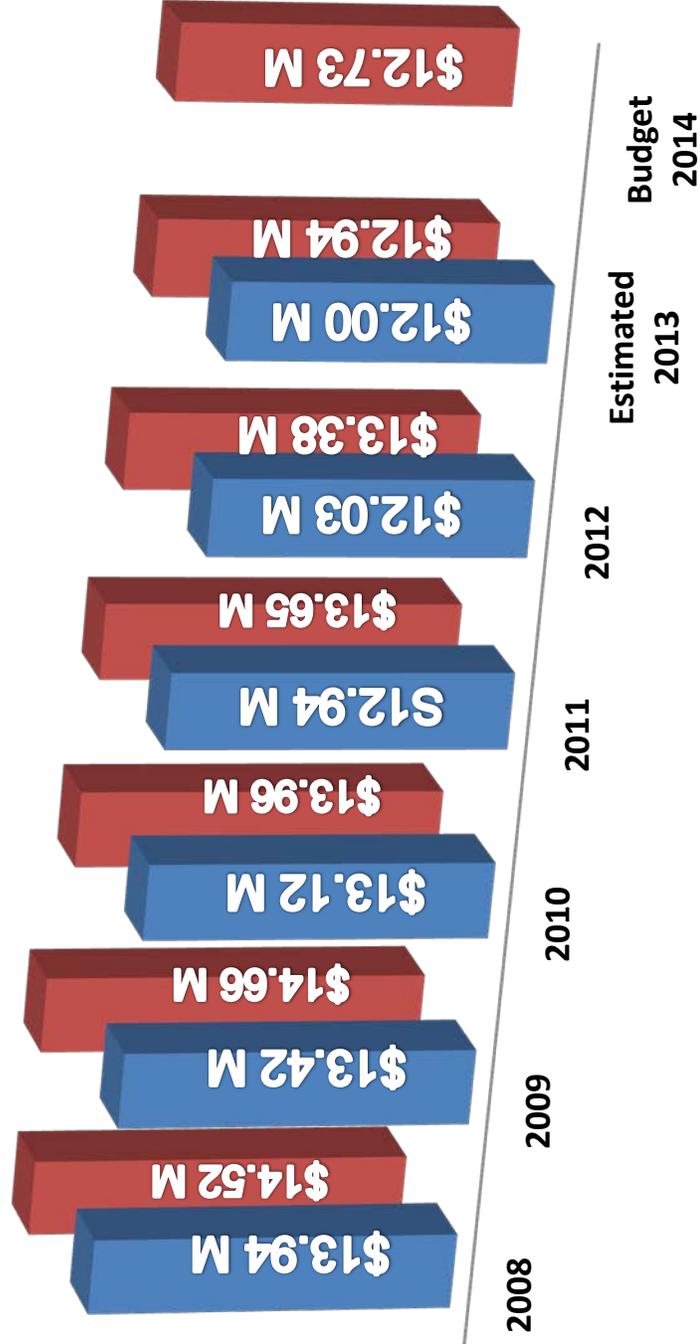
Thank you for the guidance and direction you provided as we developed this budget. I look forward to continuing my work with you in the upcoming year and beyond.

Respectfully,



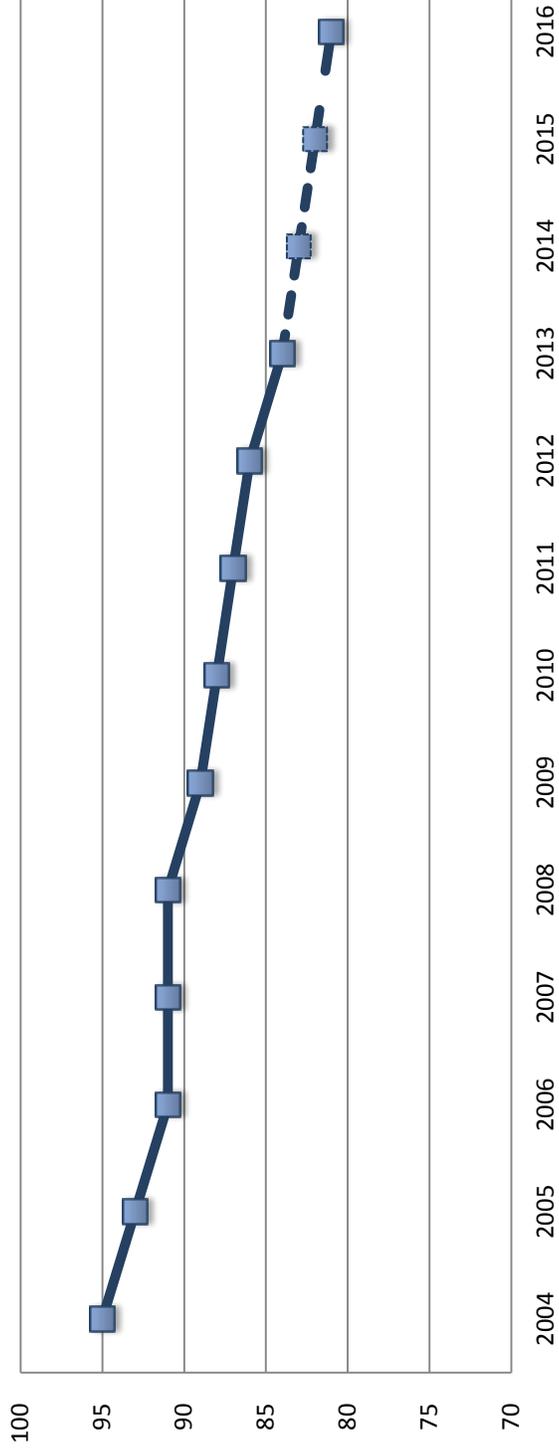
Norbert S. Klopsch
City Manager

Expenditures vs. Budgeted



The 2014 budgeted expenses are about \$200,000 less than the 2013 budget. Our expenditures have gone down in each of the last five years and are budgeted to go down further in 2014.

City of Oakwood Fulltime Employees



Staff levels have been reduced from 95 in 2004 to 84 in 2013...and are projected to drop to 81 by 2016. This is a 15% cut in personnel.

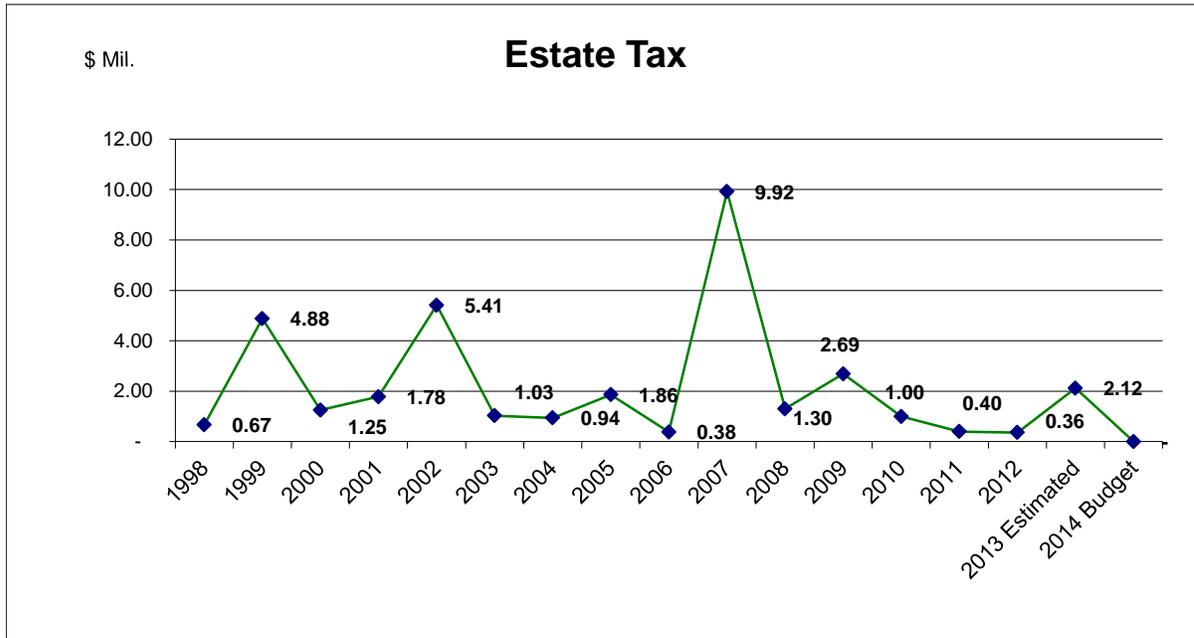
City of Oakwood Staffing Level Comparison

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>Full-time</u>												
Administration / Finance	14.0	14.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	12.0
Public Safety	38.0	38.0	38.0	38.0	38.0	39.0	39.0	37.0	36.0	36.0	35.0	35.0
Public Works	35.0	35.0	35.0	35.0	33.0	32.0	32.0	32.0	32.0	31.0	31.0	30.0
Leisure Services	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Municipal Court	2.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Full-time	95.0	95.0	94.0	93.0	91.0	91.0	91.0	89.0	88.0	87.0	86.0	84.0
<u>Part-time</u>												
Administration / Finance	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.9	1.9	1.9
Public Safety	1.3	1.3	1.3	1.3	1.3	1.5	1.5	2.0	2.5	2.4	1.9	1.5
Public Works	-	-	-	-	-	-	-	-	-	-	-	-
Leisure Services	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.6	2.6	2.6
Municipal Court	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.4	1.4	1.4
Total Part-time	7.2	7.2	7.2	7.2	7.2	7.4	7.4	7.9	8.4	8.3	7.8	7.4

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

Estate Taxes

As shown on the graph below, annual estate tax revenue varied dramatically from year to year.

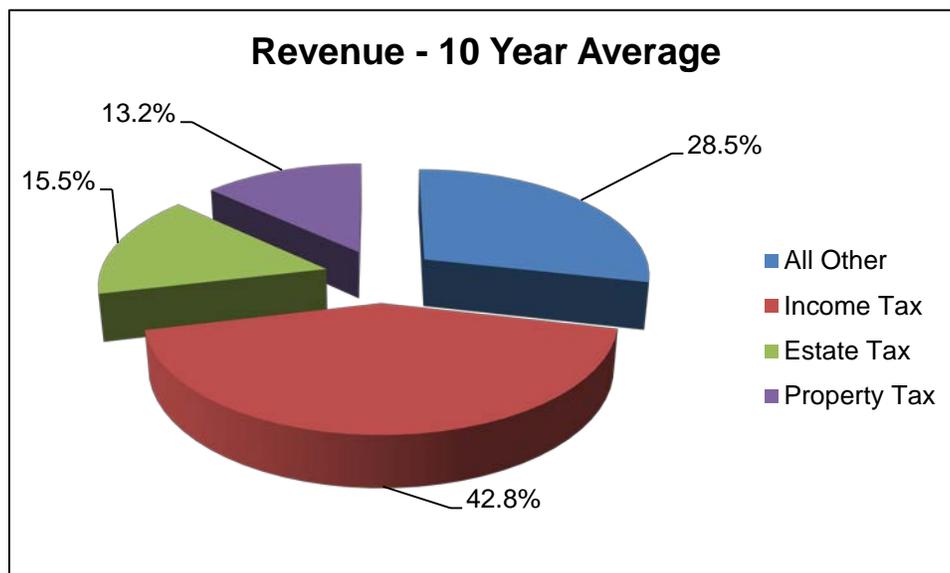
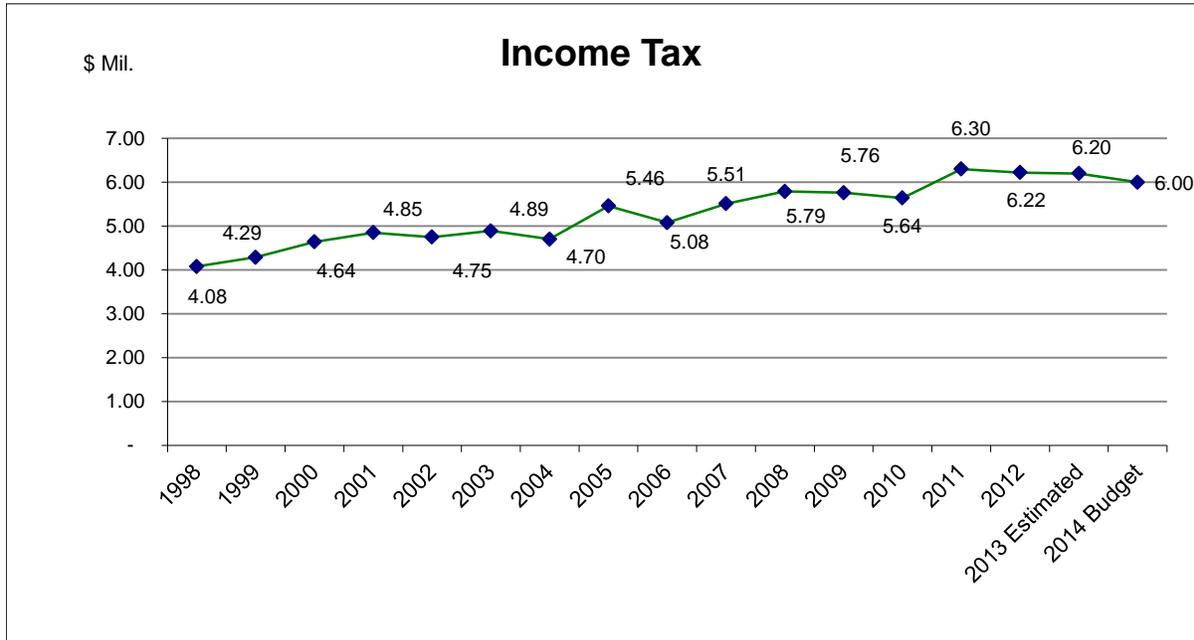


Over the years, we relied on significant annual estate tax revenue to balance our budget. Ohio estate taxes were imposed and collected by our state and 80% of those taxes were distributed to the local governments in which a person resided at their time of death.

Ohio's estate tax was eliminated effective January 1, 2013. Beginning with this 2014 budget, estate tax is no longer included as a source of revenue.

Income Taxes

Shown below are our income tax collections since 1998. Looking at a 10 year history, the income tax represents about 43% of our revenue. The annual rate of growth would have been larger had several communities throughout the Miami Valley not increased their tax rates. As of this 2014 budget, Oakwood gives full credit for local taxes paid to another jurisdiction so we lose money each time another taxing jurisdiction raises their rate. Our 2014 budget is \$200,000 less than 2013 given the anticipated loss from Ohio House Bill 5 (see City Manager Budget Message for more information.)



Property Taxes

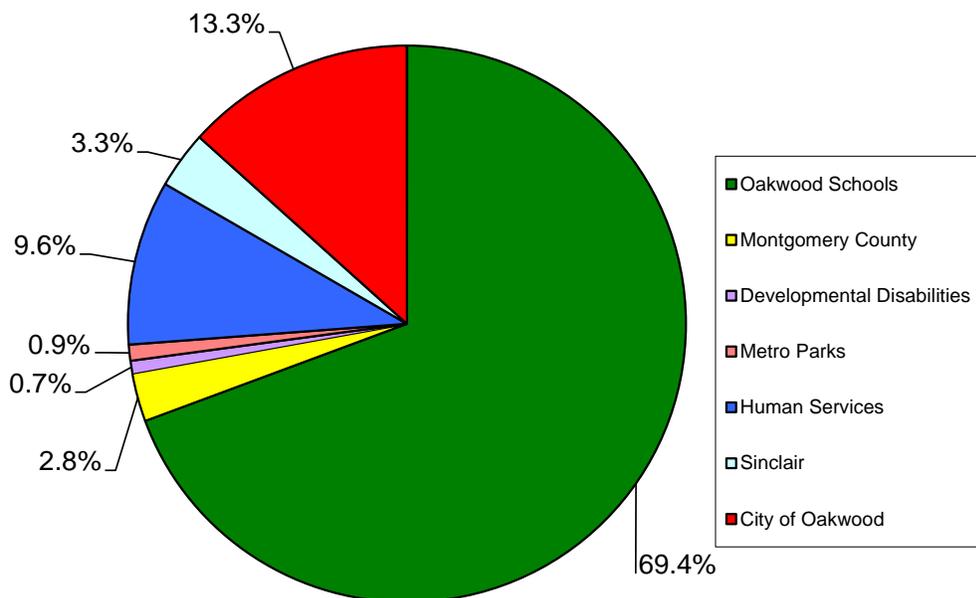
It is important to recognize and acknowledge that the biggest concern amongst our citizens regarding tax levels in Oakwood relates to the real estate tax. One can clearly understand this concern when comparing the property tax bill for a \$200,000 home in 1992 with the tax on a \$200,000 home in 2013.

1992 Property Tax: \$3,707
 2013 Property Tax: \$5,449

Shown below is the 1992 tax calculation for a residential property with an assessed value of \$200,000:

<u>1992</u>	<u>Effective Rate</u>	
Oakwood Schools	41.97	\$2,571
Montgomery County	1.70	104
Developmental Disabilities	0.44	27
Metro Parks	0.56	34
Human Services	5.79	355
Sinclair	2.01	123
City of Oakwood	8.06	493
Wright Library	-	-
Total	60.53	\$3,707

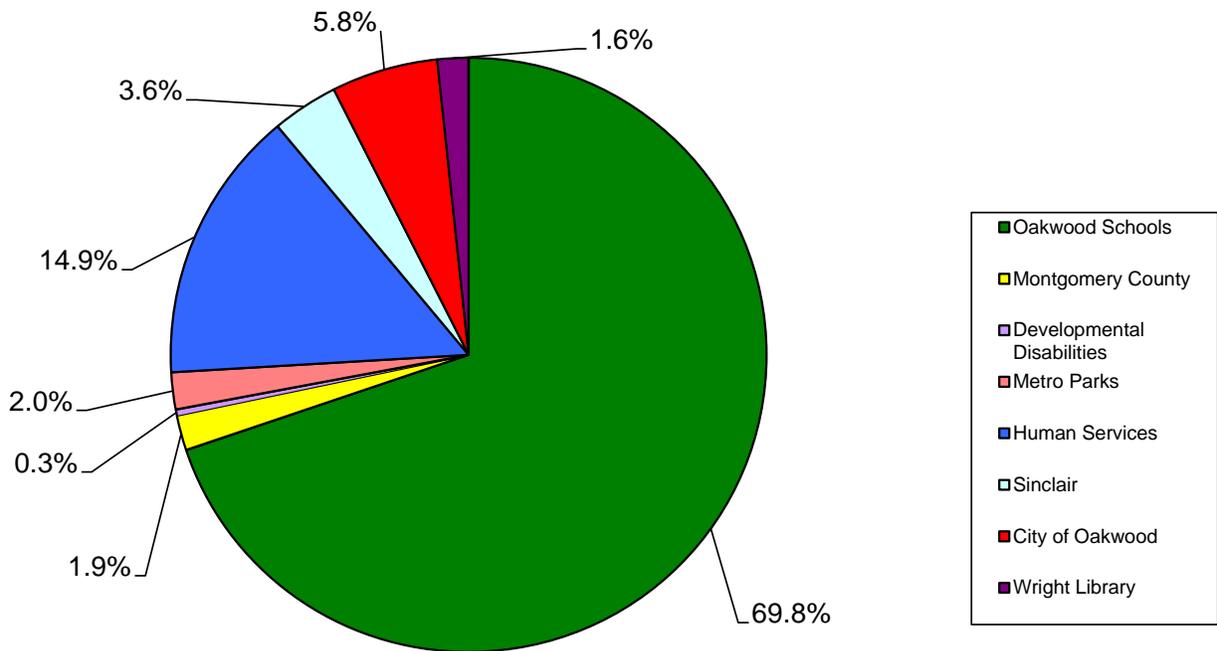
1992 Residential Real Estate Breakdown



The 2013 real estate tax calculation for a residential property with an assessed value of \$200,000 is:

<u>2013</u>	<u>Effective Rate</u>	
Oakwood Schools	62.10	\$3,804
Montgomery County	1.70	104
Developmental Disabilities	0.29	18
Metro Parks	1.80	110
Human Services	13.24	811
Sinclair	3.20	196
City of Oakwood	5.13	314
Wright Library	1.50	92
Total	88.96	\$5,449

2013 Residential Real Estate Breakdown



Note: In 2014, the percentages of property tax for the city of Oakwood and Oakwood City Schools will increase as a result of two tax issues approved in 2013. In May, 2013 Oakwood voters approved a 3.75 mill levy for the city and in November, 2013 a 5.75 mill levy for the schools.

Note the following key points regarding the 1992 versus 2013 comparison:

- 1) Over the 21 year period, annual property taxes collected to pay for city services decreased from \$493 to \$314.
- 2) The city's portion of the total real estate tax collected dropped from 13.3% to 5.8%.
- 3) A significantly larger percentage of our total tax bill now supports agencies outside of Oakwood: 22.7% in 2013 versus 17.3% in 1992. In 1992 \$643 supported outside agencies. In 2013 that figure is \$1,239.

Sugar Camp and Pointe Oakwood: When these two development projects are completed, our total city-wide appraised property value will increase significantly. This increase will allow us to spread the total tax burden (including taxes for our schools, county, library, etc.) across a larger tax-paying base.

(Insert Tab Page Here)

Financial Summary

Financial Summary

The following tables, charts and graphs reflect the financial condition of the city of Oakwood as forecasted for 2014. Funds are separated into groups by function showing estimated financial activity for 2014.

Non-Enterprise Funds

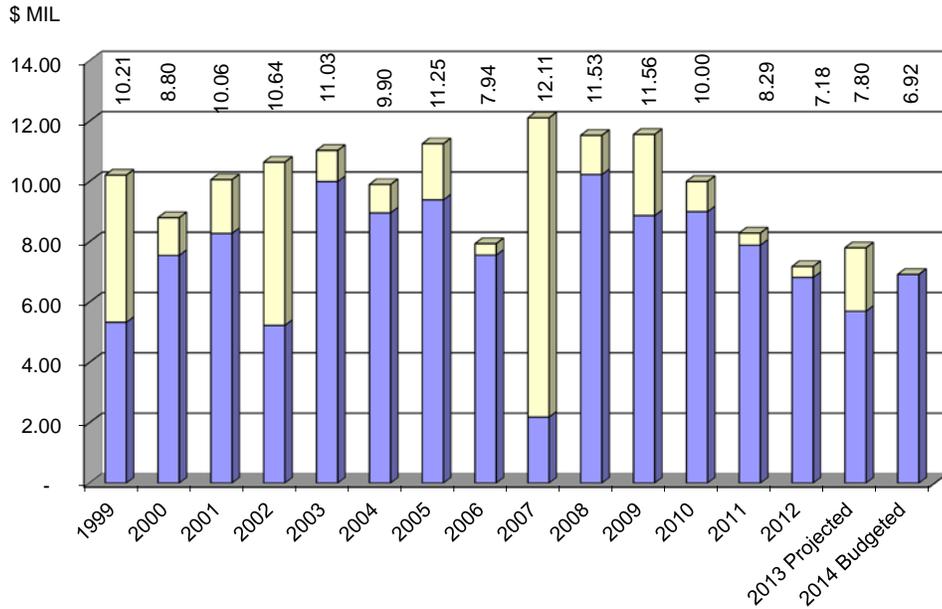
Budget Summary for 2014

Fund Classification	Estimated Balance 01/01/14	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/14
General Fund	3,739,370	9,108,847	9,551,271	3,296,946
Special Revenue	3,159,183	3,692,463	3,760,688	3,090,958
Capital Improvement	767,628	629,472	997,100	400,000
Debt Service	0	0	0	0
Internal Service	125,000	733,900	733,900	125,000
Trust & Agency	8,108	6,500	8,700	5,908
Total	<u><u>7,799,289</u></u>	<u><u>14,171,182</u></u>	<u><u>15,051,659</u></u>	<u><u>6,918,812</u></u>
<p>Note: The estimated revenues and proposed appropriations reflected above include money transfer between funds.</p>				
SUMMARY OF OPERATING EXPENSES				
		Estimated Revenue	Proposed Appropriation	Net Difference
Total		14,171,182	15,051,659	
Less Transfers		(2,372,634) ⁽¹⁾	(2,372,634) ⁽¹⁾	
Net Total		<u><u>11,798,548</u></u>	<u><u>12,679,025</u></u>	<u><u>(880,477)</u></u> ⁽²⁾

(1) This \$2,372,634 is the total sum of all money budgeted in 2014 for transfers between the non-enterprise funds.

(2) This is the amount of 2014 operating expenses that exceed estimated 2014 revenues. These funds will come from unbudgeted receipts or from existing cash reserves.

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

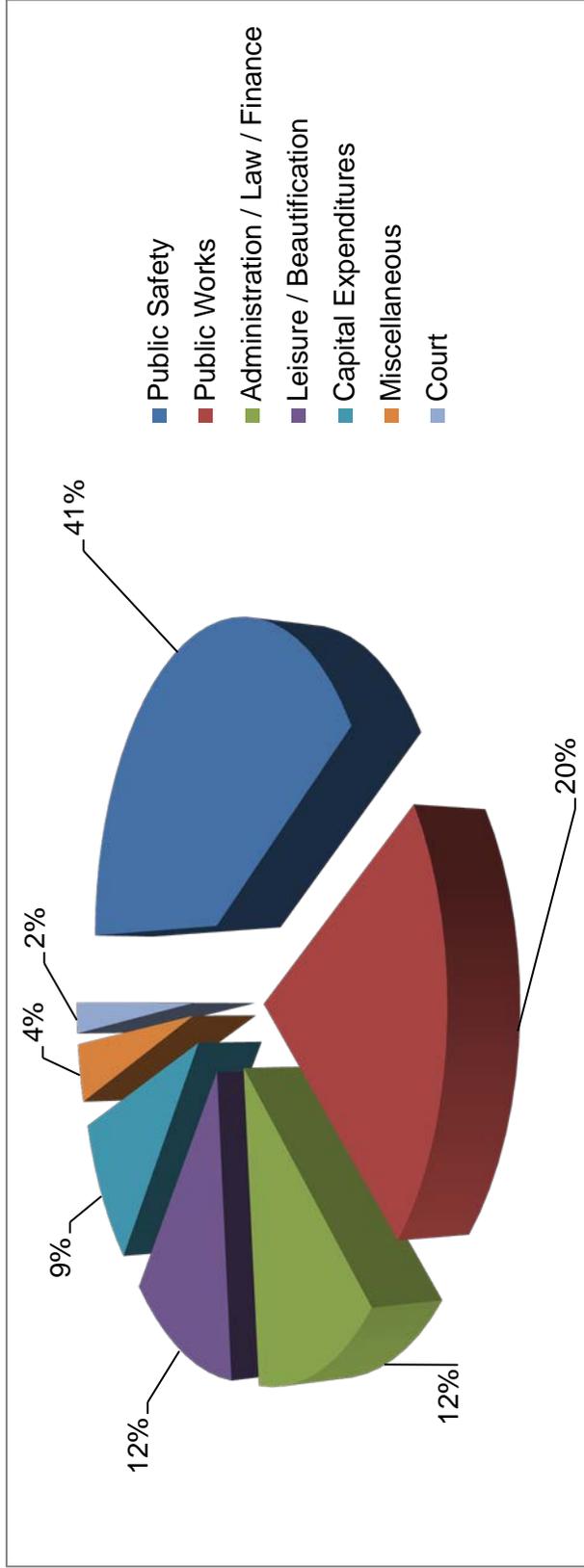


The value at the top of each two-tone bar represents the total money available at the end of each year – this is money free of any outstanding debt or encumbrance.

The light-colored band at the top of each bar represented the amount of estate tax receipts collected during that calendar year. We showed this estate tax separately to highlight the significance of this revenue source. The estate tax was eliminated effective January 1, 2013. The 2014 budget no longer includes estate tax as a source of revenue.

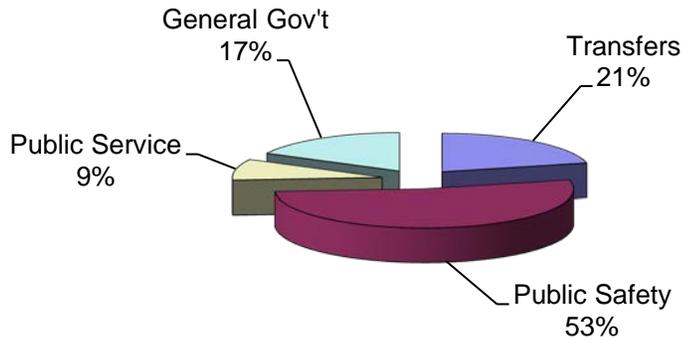
Non-Enterprise Funds - Budgeted Expenditures

The graph below depicts the distribution of total budgeted expenditures by department and functional area for 2014.



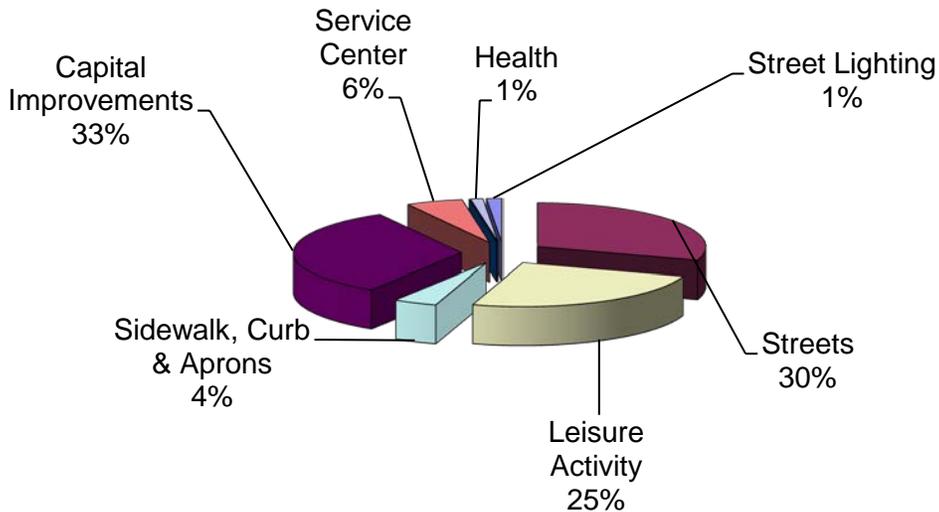
General Fund

General Fund Expenditures 2014 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 2014 Budget



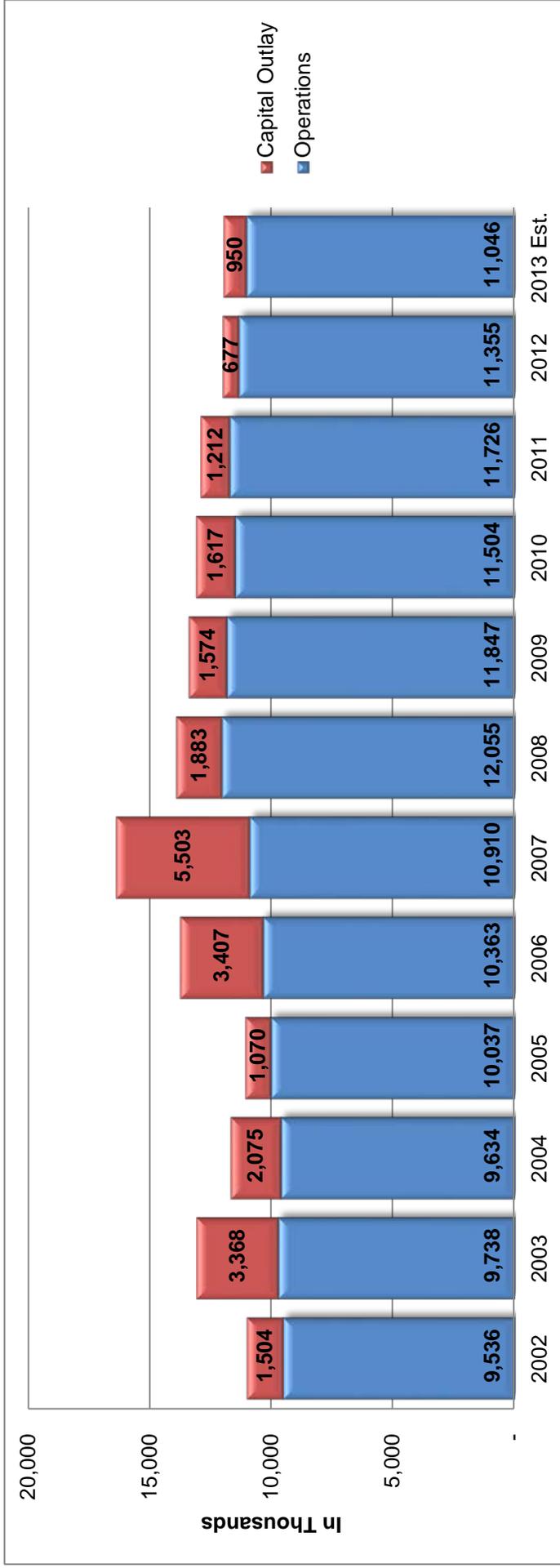
The transfer account of the General Fund supports other important service activities, particularly those relating to public works. Those activities are also supplemented by user fees, various grants and endowments.

Non-Enterprise Funds

	Budget			Actual		
	<u>Operations Appropriations</u>	<u>Capital Appropriations</u>	<u>Total Appropriations</u>	<u>Operations Expenditures</u>	<u>Capital Expenditures</u>	<u>Total Expenditures</u>
2014	11,526,925	1,152,100	12,679,025	2014	TBD	TBD
2013	11,907,240	1,027,500	12,934,740	2013 Estimated	949,824	11,996,269
2012	12,548,683	837,200	13,385,883	2012	677,192	12,032,502
2011	12,570,728	1,080,700	13,651,428	2011	1,211,846	12,938,241
2010	12,790,124	1,176,809	13,966,933	2010	1,617,130	13,120,643
2009	13,197,547	1,468,500	14,666,047	2009	1,574,187	13,420,708
2008	13,113,749	1,407,156	14,520,905	2008	1,883,632	13,938,232

These numbers demonstrate the degree to which our city has controlled costs over the past six years. From 2008 to 2014, we reduced our budgeted expenses by 12.4%. From 2008 to 2012, we reduced actual spending by \$1,905,730... a 13.7% drop.

Non-Enterprise Funds - Total Expenditures



The large capital expense in 2003 relates to the city / public safety building improvements. The large capital expenses in 2006 and 2007 are attributed to the purchase of Old River Field and public infrastructure investments at Sugar Camp and Pointe Oakwood.

City of Oakwood

Changes in Cash Balances - Non-Enterprise

In thousands of dollars

	Actual 2004 (\$)	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)
Revenue										
General Revenue:										
Property Tax	1,870	1,927	2,012	2,037	2,032	1,715	1,726	1,728	1,666	1,664
Income Tax	4,700	5,455	5,079	5,510	5,786	5,736	5,636	6,283	6,222	6,200
Estate Tax	940	1,856	376	9,922	1,302	2,689	997	396	362	2,103
Fines and Forfeitures	127	124	125	139	158	154	171	144	163	143
Intergovernmental	676	649	904	758	1,011	989	718	681	615	575
Investment Earnings	530	457	577	812	1,086	541	292	52	45	7
Other	322	324	323	349	453	240	234	375	426	458
Program Revenue:										
Charges for Services	936	1,072	1,118	1,078	1,130	1,093	1,353	1,228	1,234	1,721
Grants and Contributions	10	39	16	21	194	18	206	14	18	12
Other	39	59	39	65	41	35	55	34	28	31
Total Revenue	10,149	11,962	10,570	20,692	13,192	13,208	11,387	10,934	10,777	12,914
Expenditures:										
Personnel Services	7,048	7,371	7,429	7,868	8,387	8,672	8,684	8,989	8,959	8,799
Contractual Services	1,648	1,776	1,899	1,877	2,080	2,180	1,810	1,792	1,509	1,427
Materials and Supplies	532	588	682	717	821	720	740	735	640	587
Interest	44	40	73	210	116	62	71	29	28	27
Miscellaneous	363	262	281	238	650	212	199	181	219	206
	9,634	10,037	10,363	10,910	12,055	11,847	11,504	11,726	11,355	11,046
Capital Expenditures:										
Capital Outlay	2,075	1,070	3,407	5,503	1,884	1,574	1,617	1,212	677	950
Total Expenditures	11,709	11,107	13,771	16,413	13,938	13,421	13,121	12,938	12,033	11,996
Excess (Deficiency) of Revenue over Expenditures	(1,560)	855	(3,201)	4,279	(746)	(212)	(1,733)	(2,004)	(1,255)	918
Total Other Financing Sources and Uses	(122)	(138)	2,337	(318)	(305)	(308)	(446)	31	(10)	(2,364)
Net Change in Fund Balance	(1,682)	717	(864)	3,961	(1,051)	(521)	(2,180)	(1,974)	(1,266)	(1,446)
Cash Balance, Jan. 1	13,768	12,339	13,908	12,969	21,040	17,661	16,273	12,898	10,981	9,843
Prior Year Encumbrances and Expenditures	252	852	(76)	4,110	(2,329)	(867)	(1,195)	57	127	(397)
Cash Balance, Dec. 31	\$ 12,339	\$ 13,908	\$ 12,969	\$ 21,040	\$ 17,661	\$ 16,273	\$ 12,898	\$ 10,981	\$ 9,843	\$ 7,999

City of Oakwood

Changes in Cash Balances – Non-Enterprise

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

- 2004: Construction began in late 2002 on the new Administration and Safety Building at 30 Park Avenue. The Project was completed in 2004 at a cost of about \$6.2M.
- 2006: Estate tax collections were only \$376,000 resulting in a lower cash balance in 2006. Capital outlay includes the acquisition of the NCR Sports Fields of \$2.3M; however, this expenditure is offset by the borrowing of \$2.3M which is included in total other financing sources and uses.
- 2007: The cash balance increased significantly primarily as a result of estate tax collections of \$9.9M in 2007.
- 2008: The cash balance decreased \$3.4M from 2007 as a result of cash payments of \$2.3M towards the Sugar Camp / Pointe Oakwood and Far Hills Improvement Projects and current year expenditures over revenues of \$1.1M.
- 2009: The cash balance decreased by \$1.4M primarily as a result of cash payments of \$1.2M towards the Sugar Camp / Pointe Oakwood and Far Hills Improvement Projects.
- 2010: The cash balance decreased by \$2.7M primarily as a result of current year expenditures over revenues of \$2.2M.
- 2011: The cash balance decreased by \$1.9M primarily as a result of very low estate tax receipts. The actual receipt of \$396,387 is significantly below the \$2.6M 10 year average.
- 2012: The cash balance decreased by \$1.4M as a result of low estate tax receipts and current year expenditures over revenues.
- Estimated 2013: The cash balance is anticipated to decrease by \$1.8M. The decrease is a result of the pay-off of the City's short-term debt totaling \$2.4M.

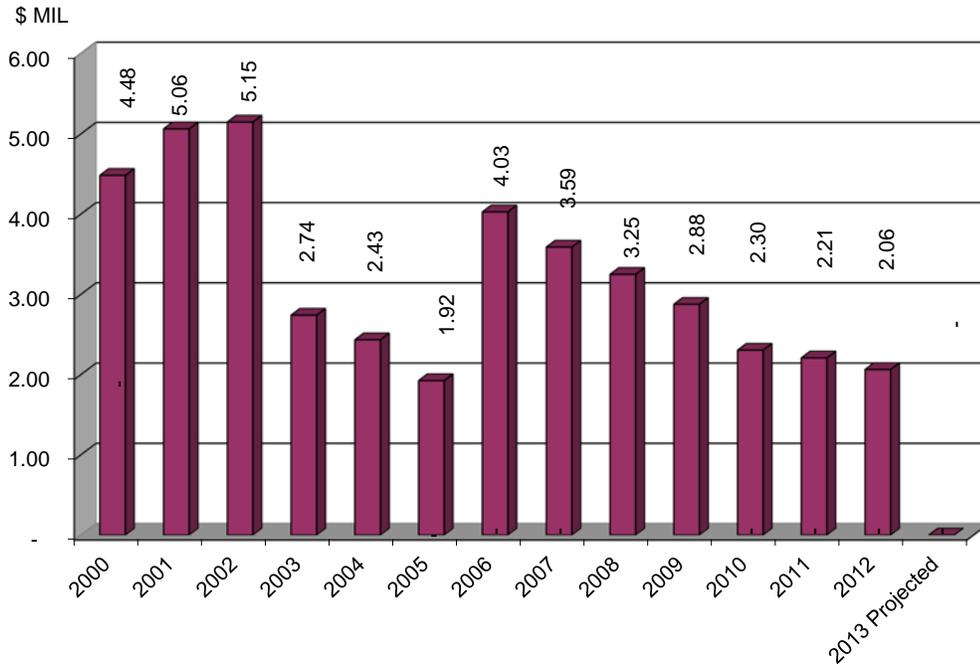
Note:

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

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

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

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



We established our Public Facilities Fund in 1991. The fund served as a reserve account in which we accumulated capital to be used for major public building or facility improvements and purchases. Our three major projects were: 1) construction of the J. David Foell Public Works Center completed in 2000; 2) the Safety/Administration Building addition and improvements completed in 2004; and 3) acquisition of the Old River athletic fields from NCR in 2006.

The Public Facilities Fund was used to hold in reserve those monies needed to service the outstanding short-term debt associated with the above projects / purchase.

In 2013, the short-term debt totaling \$2,402,000 was paid off using all assets in the public facilities fund and a \$365,955 transfer from the general fund.

Water Funds

Budget Summary for 2014

Governmental Funds	Estimated Balance 01/01/14	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/14
Waterworks	1,324,606	1,023,000	1,097,887	1,249,719
Water Improvement and Equipment Replacement	260,764	0	100,000	160,764
Sub-Total	1,585,370	1,023,000	1,197,887	1,410,483
Less: Internal Transfers	<u> </u>	<u> -</u>	<u> -</u>	<u> </u>
Net Total	<u><u>1,585,370</u></u>	<u><u>1,023,000</u></u>	<u><u>1,197,887</u></u>	<u><u>1,410,483</u></u>

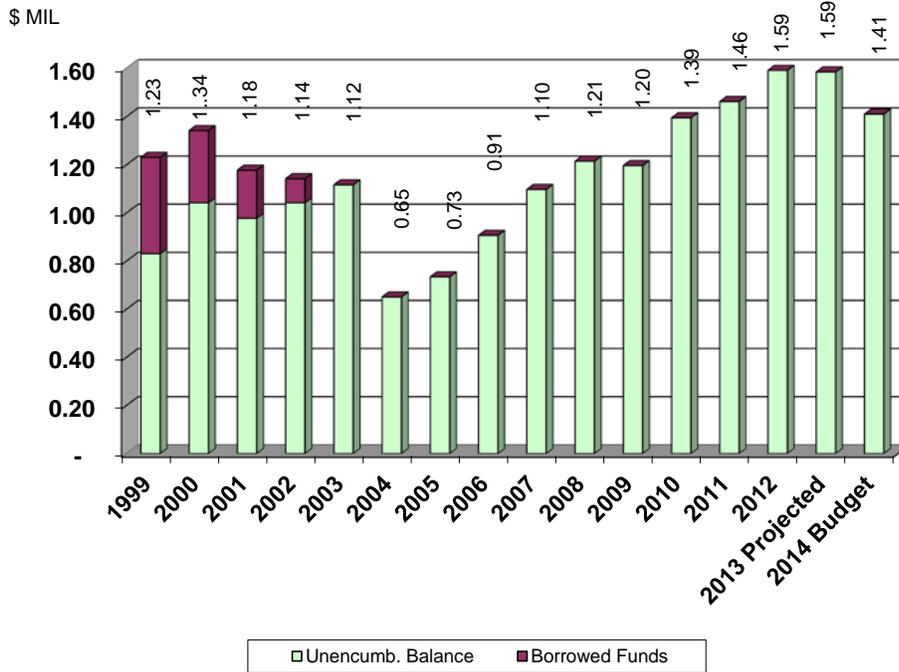
City of Oakwood

Changes in Cash Balances - Water

In thousands of dollars

	Actual 2004 (\$)	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)
Revenue										
General Revenue:										
Property Tax	-	-	-	-	-	-	-	-	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	44	30	44	51	70	44	26	10	9	7
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	870	895	861	996	899	870	1,017	905	989	904
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	62	41	165	22	39	41	28	41	29	44
Total Revenue	977	967	1,070	1,068	1,007	955	1,070	957	1,028	955
Expenditures:										
Personnel Services	387	384	390	375	388	409	427	425	425	520
Contractual Services	187	246	198	229	210	248	208	250	259	251
Materials and Supplies	87	83	82	130	124	107	122	126	122	113
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	17	21	7	3	5	2	14	0	0	0
	678	733	678	736	727	766	771	801	806	884
Capital Expenditures:										
Capital Outlay	655	5	74	20	41	94	40	16	17	-
Total Expenditures	1,333	738	752	756	768	860	811	818	823	884
Excess (Deficiency) of Revenue over Expenditures	(356)	228	318	312	240	95	259	139	205	71
Total Other Financing Sources and Uses	(142)	(153)	(157)	(149)	(158)	(154)	(70)	(72)	(76)	(78)
Net Change in Fund Balance	(498)	76	162	163	82	(60)	189	67	129	(7)
Cash Balance, Jan. 1	1,116	651	847	1,049	1,154	1,274	1,258	1,515	1,546	1,616
Prior Year Encumbrances and Expenditures	32	121	40	(58)	39	43	69	(36)	(59)	1
Cash Balance, Dec. 31	\$ 651	\$ 847	\$ 1,049	\$ 1,154	\$ 1,274	\$ 1,258	\$ 1,515	\$ 1,546	\$ 1,616	\$ 1,610

History of Dec. 31 Year-End Balances Water Funds



Our 2013 Projected and 2014 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 5th lowest of 66 suppliers. Our average quarterly water cost was \$43 lower than the 66-jurisdiction average.

Sanitary Sewer Funds

Budget Summary for 2014

Governmental Funds	Estimated Balance 01/01/14	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/14
Sanitary Sewer Disposal	448,501	1,595,700	1,457,733	586,468
Sewer Improvement and Equipment Replacement	199,693	0	40,000	159,693
Sub-Total	648,194	1,595,700	1,497,733	746,161
Less: Internal Transfers	<u> </u>	<u> -</u>	<u> -</u>	<u> </u>
Net Total	<u><u>648,194</u></u>	<u><u>1,595,700</u></u>	<u><u>1,497,733</u></u>	<u><u>746,161</u></u>

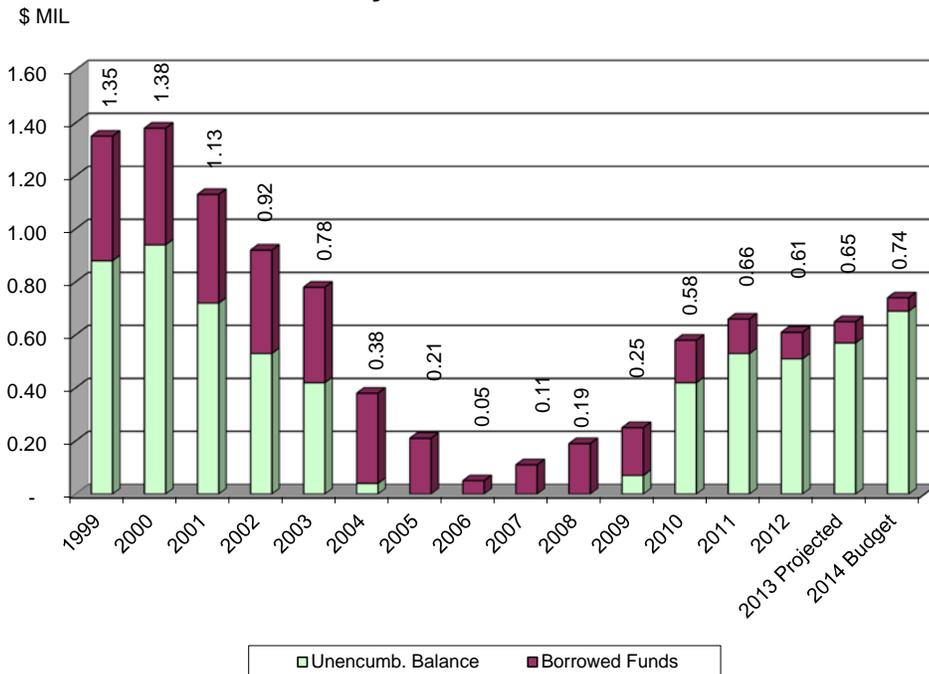
City of Oakwood

Changes in Cash Balances - Sewer

In thousands of dollars

	Actual 2004 (\$)	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	24	15	12	8	10	10	15	7	5	4
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	966	1,170	1,146	1,377	1,362	1,400	1,650	1,514	1,566	1,488
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	20	25	28	13	26	35	35	54	34	46
Total Revenue	1,010	1,210	1,186	1,398	1,399	1,445	1,700	1,574	1,605	1,538
Expenditures:										
Personnel Services	273	202	205	216	225	234	224	241	245	330
Contractual Services	828	925	923	1,021	975	1,000	1,079	1,074	1,301	1,107
Materials and Supplies	7	7	6	5	7	12	4	5	5	4
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	3	8	6	1	3	5	2	1	3	2
	1,111	1,142	1,140	1,244	1,210	1,252	1,308	1,321	1,554	1,443
Capital Expenditures:										
Capital Outlay	202	155	2	-	-	25	11	115	30	-
Total Expenditures	1,313	1,297	1,141	1,244	1,210	1,277	1,319	1,436	1,584	1,443
Excess (Deficiency) of Revenue over Expenditures	(303)	(87)	45	154	189	169	382	138	21	95
Total Other Financing Sources and Uses	(106)	(85)	(216)	(109)	(113)	(113)	(59)	(60)	(62)	(63)
Net Change in Fund Balance	(409)	(172)	(171)	45	76	56	322	78	(41)	32
Cash Balance, Jan. 1	785	584	474	78	120	202	281	584	797	650
Prior Year Encumbrances and Expenditures	207	63	(224)	(4)	6	24	(19)	134	(106)	(29)
Cash Balance, Dec. 31	\$ 584	\$ 474	\$ 78	\$ 120	\$ 202	\$ 281	\$ 584	\$ 797	\$ 650	\$ 653

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



Our 2013 Projected and 2014 Budgeted year-end Sanitary Sewer Fund balances are at the \$500,000 minimum level. We raised our sewer rates in July 2009 to address the previous shortfall. We are not planning to raise sewer rates in 2013.

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 and an additional \$10.28 per month in July 2009 to further catch up with these escalating costs. Our current sewer rates rank 45th of 63 jurisdictions. We pay \$7 per quarter more than the area average.

We are currently carrying \$77,577 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.

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

City of Oakwood

Changes in Cash Balances - Stormwater

In thousands of dollars

	Actual 2004 (\$)	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	-	-	-	-	-	-	-	-	-	247
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	247								
Expenditures:										
Personnel Services	-	-	-	-	-	-	-	-	-	149
Contractual Services	-	-	-	-	-	-	-	-	-	38
Materials and Supplies	-	-	-	-	-	-	-	-	-	14
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	0
Total Expenditures	-	201								
Capital Expenditures:										
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	201								
Excess (Deficiency) of Revenue over Expenditures	-	-	-	-	-	-	-	-	-	46
Total Other Financing Sources and Uses	-	(23)								
Net Change in Fund Balance	-	23								
Cash Balance, Jan. 1	-	-	-	-	-	-	-	-	-	-
Prior Year Encumbrances and Expenditures	-	-	-	-	-	-	-	-	-	-
Cash Balance, Dec. 31	-	23								

(Insert Tab Page Here)

Goals & Objectives

2014 Goals & Objectives

Each year, city staff identifies goals and objectives for the upcoming year. These goals and objectives are sometimes specific onetime projects or events and other times address ongoing programs or operations. In some cases, they include large capital expenditures; in others they simply involve in-house labor.

2014 GOALS & OBJECTIVES

SUGAR CAMP / POINTE OAKWOOD DEVELOPMENT: During 2013, seven (7) additional single-family homes were built at Pointe Oakwood and additional construction is slated for 2014. The developer is currently working on upscale housing options for the lower section of Old River Trail and hopes to have conceptual plans before the Planning Commission in early 2014.

Financing details and higher than expected costs delayed construction of the approved 88-unit assisted living center and the multi-story Sugar Ridge Condominium projects at Pointe Oakwood. Having now secured financing, Randall Residence intends to move forward with construction on the assisted living center during the first quarter of 2014. The condominium developer is currently exploring other condominium design options and plans to be in a position to start construction in the spring of 2014.

At Sugar Camp, the remaining available space in Buildings A & B was leased in 2013. The developer is in active discussions with several potential tenants and hopes to have all or a large part of the 44,000 square-foot Building D leased by the second quarter of 2014.

Budget: In-house labor.

Issues/Elements:

- Continue to work cooperatively with all parties involved in Sugar Camp / Pointe Oakwood to ensure coordinated development consistent with approved plans that are compatible with the surrounding neighborhood.
- Continue to require that all development be characterized by high quality design, building materials and construction methods that exemplify a first-class mixed-use development.

REFUSE PROGRAM MODIFICATION: Review operational changes that have been made and adjust leaf collection as necessary.

Budget: Staff time and possible equipment purchase.

Issues/Elements:

- Evaluate adequacy of monthly yard debris collection.
- Evaluate monthly opening of 210 Shafor Boulevard drop off activities.
- Evaluate potential equipment changes.
- Evaluate staffing levels and adjust as appropriate.
- Educate public on additional program changes.
- Continue to improve consistency of service.

WATER VALVE REPLACEMENT: Replace water valves in critical locations to maintain pressure and minimize disruption during shut-down situations.

Budget: Staff time, \$50,000 capital project for larger valves and possible \$50,000 for an equipment purchase.

Issues/Elements:

- Make final decision on valve locations.
- Continue to test operate valves.
- Evaluate potential equipment changes.
- Complete smaller replacements with in-house labor.
- Complete larger replacements with capital project.
- Complete GIS map of system.

FINANCE DEPARTMENT SOFTWARE: Continue to work with our finance software vender to upgrade to their new utility product. This is the final program to be updated. This is a multi-year project that began in 2010 and is expected to be completed in 2014.

Budget: In-house labor.

Issues/Elements:

- Install the remaining utility software during 2014.
- Update finance procedures for the new software and cross train staff on each major function.
- Update the procedure documentation by major job function.
- Review the documentation in order to streamline processes while maintaining adequate internal controls.

PROPANE FUELED POLICE VEHICLES: The Safety Department will begin implementation of a program transitioning the marked patrol vehicle fleet to allow for usage of alternative fuels. Specifically, the department will introduce vehicles that utilize propane as a motor fuel. Savings are targeted at \$7,000 per year.

Budget: \$10,000 for the fueling station. Also \$4,000 per vehicle conversion cost for bi-fuel engines, but this could be partially offset by grant funds.

Issues/Elements:

- Expect longer vehicle life and lower maintenance costs.
- Potential to expand to other City vehicles and equipment.
- Better for the environment.
- Annual cost savings likely to increase as gasoline prices rise at a rate higher than propane.

LAW DEPARTMENT PROCEDURES: In 2011, the City hired its first in-house Law Director and established the city's Law Department. This action consolidated general counsel legal services with the areas of criminal and traffic prosecution and income tax collection. Since then, the Law Department has been developing, implementing, and refining policies and procedures for the successful operation of an in-house Law Department.

In addition, the city hired a new Clerk of Council in 2013. The Law Department has worked directly with the new Clerk to adjust and refine procedures for codification of the City's ordinances.

With this background, the Law Department has created specific goals for 2014 in two areas:

1. The Law Department has begun and will continue a comprehensive review of the Codified Ordinances (the "Code Review Project"). The dual goal of that Project is to (a) improve the overall structure and efficiency of Oakwood's Code, and (b) create a comprehensive index to the Code. The indexing will necessarily take place as a second project phase. The Code Review Project was begun in 2013 and will continue through 2014 and thereafter as needed.
2. The Clerk of Council fulfills multiple roles for the city, including serving as a secretarial assistant to the Law Director. To aid in the administration of the Law Department, this role will expand to include paralegal support duties. The Law Department began this training in late 2013 and will continue through 2014.

Budget: In-house labor.

Issues/Elements:

- Continue to create and revise policies and procedures to maximize efficient legal administration.
- Work with Clerk to assure familiarity with court, administrative, and legal procedures.
- Review and assess existing Codified Ordinances; recommend structural and other changes as needed, including re-drafting where necessary.
- Index Codified Ordinances.

(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 2014

Governmental Funds	Estimated Balance 01/01/14	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/14
General Operating	3,739,370	9,108,847	9,551,271	3,296,946
Total	3,739,370	9,108,847	9,551,271	3,296,946

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Property Tax	1,502,042	1,504,125	1,459,318	1,463,319	2,442,850
Income Tax	5,636,236	6,282,658	6,222,467	6,200,000	6,000,000
Estate Tax	997,264	396,387	361,785	2,102,943	-
Fines, Forfeitures and Permits	124,405	120,666	144,691	125,913	161,300
Intergovernmental	317,133	278,575	210,910	168,754	170,172
Other	501,580	346,085	292,966	427,777	334,525
Total Revenue	9,078,660	8,928,496	8,692,137	10,488,706	9,108,847
Expenditures					
Personnel Services					
Council	3,642	3,596	12,369	12,372	17,357
Administration	893,586	880,463	914,019	881,817	785,219
Law Dept	37,626	50,207	108,860	96,373	87,210
Municipal Court	163,807	186,112	201,837	215,540	208,520
Buildings and Grounds	47,162	48,221	49,015	27,309	1,100
Police & Fire	4,552,946	4,832,588	4,643,873	4,693,440	4,675,600
Engineering	76,041	81,000	82,792	78,977	79,405
Beautification / Parks and Gardens	237,101	255,213	261,475	255,665	252,776
Total Personnel Services	6,011,911	6,337,400	6,274,240	6,261,493	6,107,187
Contractual Services					
Council	48,095	35,438	17,729	42,618	48,901
Administration	230,315	217,279	176,864	157,716	200,200
Law Dept	162,817	147,547	25,426	12,325	55,500
Municipal Court	10,543	10,009	12,944	10,872	14,000
Regional Co-Op Endeavors	37,800	40,700	45,001	45,857	54,250
Citizens Advisory	629	560	820	779	2,500
Buildings and Grounds	181,894	210,314	178,277	182,444	232,200
Police	133,082	140,437	139,838	128,289	166,000
Fire	46,980	46,511	43,809	41,808	61,050
Engineering	2,138	4,750	12,689	1,156	16,450
Beautification / Parks and Gardens	156,822	160,703	112,068	90,840	139,700
Contingency	-	-	-	-	-
Total Contractual Services	1,011,115	1,014,248	765,465	714,704	990,751
Materials and Supplies					
Council	601	3,953	243	150	500
Administration	13,463	13,281	10,060	6,673	14,000
Law Dept	57	2,708	285	624	700
Municipal Court	820	586	1,118	636	1,500
Regional Co-Op Endeavors	-	-	-	-	-
Citizens Advisory	1,962	1,000	1,127	1,150	3,000
Buildings and Grounds	14,530	12,255	18,040	14,143	19,000
Police	49,252	52,178	47,984	28,674	54,300
Fire	19,813	23,667	14,542	11,311	18,100
Engineering	1,421	930	1,371	1,004	3,250
Beautification / Parks and Gardens	61,322	61,634	39,597	32,177	57,900
Contingency	-	-	-	-	-
Total Materials and Supplies	163,241	172,192	134,367	96,542	172,250

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Capital Outlay					
Buildings and Grounds	32,932	19,800	12,220	35,287	20,000
Total Capital Outlay	32,932	19,800	12,220	35,287	20,000
Miscellaneous					
Council	236	3,386	5,984	-	5,000
Administration	144,918	127,180	163,803	173,684	154,850
Municipal Court	6,162	-	948	-	100
Buildings and Grounds	-	-	29	-	100
Police	3,134	354	526	353	1,400
Fire	110	-	302	43	500
Engineering	97	603	233	78	500
Beautification / Parks and Gardens	8,950	5,760	4,468	4,713	9,500
Contingency	-	-	-	-	25,000
Total Miscellaneous	163,607	137,283	176,293	178,871	196,950
Total Expenditures	7,382,806	7,680,923	7,362,585	7,286,897	7,487,138
Excess (Deficiency) of Revenues over Expenditures	1,695,854	1,247,573	1,329,552	3,201,809	1,621,709
Other Financing Sources and Uses:					
Transfers In					
From Special Projects Fund	-	-	-	2,775,000	-
Police Transfers Out					
To Motor Pool	(98,077)	(104,083)	(110,359)	(108,932)	(115,170)
Fire Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	(2,970)	(3,156)	(3,346)	(3,301)	(3,490)
Engineering Transfers Out					
To Motor Pool	(2,970)	(3,156)	(3,346)	(3,301)	(3,490)
Beautification Transfers Out					
To Motor Pool	(11,888)	(12,617)	(13,378)	(13,204)	(13,960)
General Fund Transfers Out (to various funds - see summary)	(3,430,665)	(1,658,323)	(2,496,861)	(2,412,274)	(1,928,023)
Total Other Financing Sources and Uses	(3,546,570)	(1,781,335)	(2,627,290)	233,988	(2,064,133)
Net Change in Fund Balance	(1,850,716)	(533,762)	(1,297,738)	3,435,797	(442,424)
Cash Balance, Jan. 1	4,074,112	2,181,249	1,682,013	377,260	3,829,370
Add: Receipts	9,078,660	8,928,496	8,692,137	13,263,706	9,108,847
Less: Disbursements	(10,971,523)	(9,427,732)	(9,996,889)	(9,811,596)	(9,551,271)
Cash Balance, Dec. 31	2,181,249	1,682,013	377,260	3,829,370	3,386,946
Less: Outstanding Encumbrances	(65,177)	(89,447)	(73,687)	(90,000)	(90,000)
Unencumbered Fund Balance, Dec. 31	2,116,072	1,592,566	303,573	3,739,370	3,296,946

Council

Council's mission is to provide a policy framework through legislation and guidance to the city manager so services are in keeping with community needs. Council consists of five citizens, elected at large and serving four-year, staggered terms.

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Expenditures					
Personnel Services					
Salaries	3,317	3,288	11,475	11,237	15,855
Workers Compensation	123	106	86	324	330
Health Insurance	-	-	-	-	-
Medicare	202	202	808	811	1,172
Other	-	-	-	-	-
Total Personnel Services	3,642	3,596	12,369	12,372	17,357
Contractual Services					
Election Expense	3,816	244	5,137	13,509	2,000
Consultants	970	5,000	-	-	5,000
Conferences	9,306	1,610	436	556	5,000
Community Service Promotion	22,316	16,686	7,825	20,615	20,300
Historical Preservation	5,000	5,000	-	-	5,000
Comprehensive Plan Update	-	-	-	-	-
Marketing and Promotion	3,375	2,758	-	3,727	5,000
Other	3,312	4,140	4,331	4,211	6,601
Total Contractual Services	48,095	35,438	17,729	42,618	48,901
Materials and Supplies					
Office Supplies	601	3,953	243	150	500
Total Materials and Supplies	601	3,953	243	150	500
Miscellaneous					
Sister City Expenses	-	3,313	5,984	-	4,500
2008 Centennial Celebration	-	-	-	-	-
Other	236	73	-	-	500
Total Miscellaneous	236	3,386	5,984	-	5,000
Total Expenditures	52,574	46,373	36,325	55,140	71,758

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Expenditures					
Personnel Services					
Salaries	702,774	688,761	730,968	670,195	588,000
Retirement	94,289	94,275	96,508	88,699	82,320
Workers Compensation	22,680	19,962	16,113	18,298	18,630
Health Insurance	60,721	64,406	57,008	90,896	83,500
Medicare	6,769	6,536	6,684	6,986	6,469
Other	6,353	6,523	6,738	6,743	6,300
Total Personnel Services	893,586	880,463	914,019	881,817	785,219
Contractual Services					
Audit Fees	22,065	23,761	24,022	26,247	30,000
Postage	17,022	15,544	14,866	10,401	15,000
Oakwood Training Academy	19,165	17,615	12,411	8,077	9,400
Inspections - Kettering	28,192	29,320	30,493	28,449	33,500
Investment Advisor	14,380	9,255	6,672	5,540	10,000
ED/GE Contribution	26,537	-	-	-	-
Consultants	37,364	49,005	28,311	12,327	20,000
County Auditor Fees	13,435	15,944	14,488	20,943	20,000
Memberships & Subscriptions	11,751	8,904	8,839	7,550	10,000
Conferences	3,137	2,164	1,559	1,425	2,500
Legal Advertising	10,506	10,076	3,634	3,091	5,000
Financial Software Upgrade	-	-	-	-	-
Other	26,761	35,691	31,569	33,666	44,800
Total Contractual Services	230,315	217,279	176,864	157,716	200,200
Materials and Supplies					
Office Supplies	9,614	9,728	7,845	5,686	10,000
General Equipment / Tools	3,601	3,311	2,117	987	3,000
Uniforms	248	242	98	-	1,000
Other	-	-	-	-	-
Total Materials and Supplies	13,463	13,281	10,060	6,673	14,000
Miscellaneous					
Income Tax Refunds	133,624	112,956	153,412	170,482	150,000
Employee Recognition	7,770	13,637	7,965	4,777	4,250
Cafeteria Benefit	3,440	428	2,361	(1,676)	-
Other	84	159	65	101	600
Total Miscellaneous	144,918	127,180	163,803	173,684	154,850
Total Expenditures	1,282,282	1,238,203	1,264,746	1,219,890	1,154,269

Law Department

The law director is charged with providing legal advice to both the city manager and city council and is also the city's prosecutor. He is responsible for drafting legislation, advising staff on important new laws and rendering timely legal opinions. The law director is appointed by the city manager and his account includes all consultant legal services and expenditures for assistant prosecutors. The law director also provides legal advice in litigation matters and reviews charges for services billed by outside legal experts.

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Expenditures					
Personnel Services					
Salaries	31,652	37,670	81,238	70,101	62,500
Retirement	4,420	4,958	11,164	9,797	8,800
Workers Compensation	1,095	1,009	978	2,186	2,230
Health Insurance	-	5,737	13,241	12,578	12,050
Medicare	459	541	1,134	971	905
Other	-	292	1,105	740	725
Total Personnel Services	37,626	50,207	108,860	96,373	87,210
Contractual Services					
Legal Services	160,716	143,253	17,388	4,725	40,000
Conferences	600	428	658	1,218	2,500
Court Filing Fees	-	-	2,789	2,592	6,000
Other	1,501	3,866	4,591	3,790	7,000
Total Contractual Services	162,817	147,547	25,426	12,325	55,500
Materials and Supplies					
Office Supplies	57	970	285	472	500
General Equipment / Tools	-	1,738	-	152	200
Other	-	-	-	-	-
Total Materials and Supplies	57	2,708	285	624	700
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	200,500	200,462	134,571	109,322	143,410

Municipal Court

A municipal court is established under the laws of Ohio and is operated as part of the state court system. It has both civil and criminal jurisdiction. The court staff currently consists of a part-time judge, a portion of the law director's salary as the city prosecutor, one full-time clerk, one part-time assistant clerk and a part-time bailiff. The city is required to provide office space and to pay all expenses of the court, less receipts for fines, forfeitures and filing fees. The Ohio Supreme Court pays the first \$30,150 of the Judge's salary. The balance of the Judge's salary, and the salaries of the clerk and bailiff, are shared by the City (60%) and Montgomery County (40%).

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Expenditures					
Personnel Services					
Salaries	121,134	141,128	148,534	157,364	147,500
Retirement	17,454	20,011	21,560	22,230	21,420
Workers Compensation	4,412	3,706	3,593	4,026	4,100
Health Insurance	18,187	18,185	24,558	28,344	31,725
Medicare	1,616	1,921	2,046	2,167	2,300
Other	1,004	1,161	1,546	1,409	1,475
Total Personnel Services	163,807	186,112	201,837	215,540	208,520
Contractual Services					
Service Contracts	181	535	716	407	1,000
Telephone Equipment Lease	1,189	1,189	1,189	1,189	1,200
Telephone	1,561	450	2,308	1,587	2,300
Law Library	2,477	1,096	3,207	3,438	3,000
Other	5,135	6,739	5,524	4,251	6,500
Total Contractual Services	10,543	10,009	12,944	10,872	14,000
Materials and Supplies					
Office Supplies	799	83	998	535	1,000
General Equipment / Tools	21	83	120	101	500
Other	-	420	-	-	-
Total Materials and Supplies	820	586	1,118	636	1,500
Miscellaneous					
Other	6,162	-	948	-	100
Total Miscellaneous	6,162	-	948	-	100
Total Expenditures	181,332	196,707	216,847	227,048	224,120

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

Regional Co-operative Endeavors

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Expenditures					
Contractual Services					
Miami Valley Reg. Planning Comm.	4,239	4,239	4,239	4,233	4,300
Montgomery County Emergency Mgmt.	1,843	1,840	1,840	1,840	1,900
Miami Valley Regional Crime Lab	16,700	16,700	16,700	16,956	18,000
Haz Mat Response Team Allocation	1,790	1,790	1,788	1,788	1,800
Bureau of Alcoholism & Drug Abuse	266	278	273	272	300
Tactical Crime Suppression Unit	-	6,522	11,052	11,230	14,500
Mont. Co. Public Defender Comm.	1,500	869	1,150	1,580	1,500
Ombudsman Program	-	-	-	-	450
Miami Valley USAR Task Force	500	500	-	-	500
Fire / EMS Alliance	2,212	2,212	2,209	2,208	2,250
Montgomery County GIS	-	-	-	-	-
First Suburbs Consortium	250	250	250	250	250
Dayton Development Coalition	5,500	5,500	5,500	5,500	5,500
South Suburban Coalition	3,000	-	-	-	3,000
Total Contractual Services	37,800	40,700	45,001	45,857	54,250
Total Expenditures	37,800	40,700	45,001	45,857	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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Expenditures					
Contractual Services					
Environmental Committee	629	560	820	779	2,500
Other					
Total Contractual Services	629	560	820	779	2,500
Materials and Supplies					
Environmental Committee	1,962	1,000	1,127	1,150	3,000
Other	-	-	-	-	-
Total Materials and Supplies	1,962	1,000	1,127	1,150	3,000
Miscellaneous					
Citizens' Advisory	-	-	-	-	-
Youth Commission	-	-	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	2,591	1,560	1,947	1,929	5,500

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Expenditures					
Personnel Services					
Salaries	39,444	40,371	41,019	22,779	-
Retirement	5,198	5,309	5,414	2,857	-
Workers Compensation	1,209	1,143	988	1,079	1,100
Health Insurance	-	-	-	-	-
Medicare	556	564	573	320	-
Other	755	834	1,021	274	-
Total Personnel Services	47,162	48,221	49,015	27,309	1,100
Contractual Services					
Telephone Equipment Lease	5,304	5,304	5,304	5,304	5,500
Telephone Service	4,538	6,644	8,103	7,116	6,600
Service Contracts	14,037	15,777	14,778	11,328	16,000
Postage	4,065	778	1,469	1,528	2,500
Utilities	81,799	72,810	69,410	74,121	85,000
Newsletter, Annual Reports	14,927	10,878	14,363	11,191	18,000
Buildings & Grounds Maintenance	25,564	70,090	38,116	37,878	43,000
Property Tax Assessments	1,415	2,129	1,325	1,101	1,200
Multi-Peril Insurance	16,408	16,076	16,498	16,578	19,500
Other	13,837	9,828	8,911	16,299	34,900
Total Contractual Services	181,894	210,314	178,277	182,444	232,200
Materials and Supplies					
Office Supplies	4,006	2,898	3,295	2,222	4,000
Janitorial Supplies	1,557	916	1,291	1,706	1,500
Building Supplies	7,368	7,964	7,940	5,238	8,000
General Equipment / Tools	1,192	95	5,514	4,768	5,000
Other	407	382	-	209	500
Total Materials and Supplies	14,530	12,255	18,040	14,143	19,000
Capital Outlay					
Wonderly Avenue Apartment Bldg	32,932	19,800	12,220	35,287	20,000
Total Capital Outlay	32,932	19,800	12,220	35,287	20,000
Miscellaneous					
Other	-	-	29	-	100
Total Miscellaneous	-	-	29	-	100
Total Expenditures	276,518	290,590	257,581	259,183	272,400

Police

The Police function is provided to preserve and protect life and property by preventing crime, apprehending criminals, recovering lost and stolen property and by the fair and impartial enforcement of the ordinances of the city of Oakwood, and the laws of Ohio and the United States.

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Expenditures					
Personnel Services					
Salaries	3,414,324	3,613,707	3,428,951	3,408,474	3,369,000
Retirement	566,342	590,777	575,874	596,498	594,410
Police Liability	-	-	-	-	-
Workers Compensation	122,487	100,880	85,975	88,475	90,060
Health Insurance	378,280	446,136	470,349	520,896	535,125
Medicare	45,091	49,106	47,486	46,246	50,205
Other	26,422	31,982	35,238	32,851	36,800
Total Personnel Services	4,552,946	4,832,588	4,643,873	4,693,440	4,675,600
Contractual Services					
Service Contracts	43,784	52,398	49,189	44,193	60,000
Telephone Service	13,012	13,686	15,963	11,424	15,000
Telephone Equipment Lease	11,029	11,029	11,029	11,029	12,000
Radio Systems Maint. & LEADS	13,668	13,292	15,739	15,443	20,000
Uniform Cleaning and Repair	308	423	1,647	2,034	2,000
Consultants	3,619	-	-	6,360	-
Pre-Employment Exams, Tests	3,560	4,020	913	483	2,000
Conferences	232	99	431	107	2,500
Basic Certification	6,265	6,773	4,360	2,601	5,000
Multi-Peril Insurance	25,956	25,007	25,663	25,789	30,300
Other	11,649	13,710	14,904	8,826	17,200
Total Contractual Services	133,082	140,437	139,838	128,289	166,000
Materials and Supplies					
Youth Service, Volunteer Programs	-	2,147	1,688	404	5,000
Bicycle Program	-	-	434	42	2,000
Office Supplies	12,059	12,162	10,215	6,103	10,000
Police Equipment, Ammunition	10,240	9,758	12,646	11,589	12,500
General Equipment / Tools	10,311	7,863	7,548	5,897	8,000
Uniforms	14,876	19,212	14,729	4,063	15,000
Other	1,766	1,036	724	576	1,800
Total Materials and Supplies	49,252	52,178	47,984	28,674	54,300
Miscellaneous					
Other	3,134	354	526	353	1,400
Total Miscellaneous	3,134	354	526	353	1,400
Total Expenditures	4,738,414	5,025,557	4,832,221	4,850,756	4,897,300
Other Financing Uses:					
Police Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	98,077	104,083	110,359	108,932	115,170
Total Transfers Out	98,077	104,083	110,359	108,932	115,170
Total Expenditures and Transfers	4,836,491	5,129,640	4,942,580	4,959,688	5,012,470

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Expenditures					
Contractual Services					
Service Contracts	4,405	3,715	4,794	5,755	6,000
EMS Billing Services	12,000	9,936	10,624	12,358	14,000
Preventive Maint. - Engine, Medic	7,430	3,802	7,631	5,048	6,000
Bunker Gear Cleaning and Repair	480	1,237	651	-	6,000
Consultants	-	-	-	-	-
Training	5,676	6,853	1,285	966	1,750
Multi-Peril Insurance	13,442	13,218	13,565	13,815	16,200
Other	3,547	7,750	5,259	3,866	11,100
Total Contractual Services	46,980	46,511	43,809	41,808	61,050
Materials and Supplies					
Ambulance Equipment	3,981	1,930	2,734	2,108	4,500
General Equipment / Tools	4,642	12,576	2,724	6,401	5,000
Uniforms	7,920	-	5,839	-	5,000
Other	3,270	9,161	3,245	2,802	3,600
Total Materials and Supplies	19,813	23,667	14,542	11,311	18,100
Miscellaneous					
Other	110	-	302	43	500
Total Miscellaneous	110	-	302	43	500
Total Expenditures	66,903	70,178	58,653	53,162	79,650
Other Financing Uses:					
Fire Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	2,970	3,156	3,346	3,301	3,490
Total Transfers Out	2,970	3,156	3,346	3,301	3,490
Total Expenditures and Transfers	69,873	73,334	61,999	56,463	83,140

Engineering

The Engineering account provides professional engineering services that include the management of city projects through design, plan preparation, administration and construction engineering, and inspection. It also includes developing and maintaining a capital improvement plan, including infrastructure inventory and assessment, maintenance plan and long range project schedule.

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

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Expenditures					
Personnel Services					
Salaries	55,405	57,378	58,526	54,154	54,000
Retirement	7,859	8,021	8,181	7,649	7,500
Workers Compensation	1,878	1,683	1,428	1,554	1,580
Health Insurance	9,413	12,296	12,883	14,058	14,700
Medicare	781	807	817	747	775
Other	705	815	957	815	850
Total Personnel Services	76,041	81,000	82,792	78,977	79,405
Contractual Services					
Telephone	-	408	582	263	450
Consultants	504	2,000	10,000	-	10,000
GIS Implementation	-	-	-	-	1,000
Conferences	97	6	115	473	2,000
Other	1,537	2,336	1,992	420	3,000
Total Contractual Services	2,138	4,750	12,689	1,156	16,450
Materials and Supplies					
Office Supplies	400	69	438	316	750
General Equipment / Tools	537	523	429	375	2,000
Uniforms	484	338	504	313	500
Other	-	-	-	-	-
Total Materials and Supplies	1,421	930	1,371	1,004	3,250
Miscellaneous					
Other	97	603	233	78	500
Total Miscellaneous	97	603	233	78	500
Total Expenditures	79,697	87,283	97,085	81,215	99,605
Other Financing Uses:					
Engineering Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	2,970	3,156	3,346	3,301	3,490
Total Transfers Out	2,970	3,156	3,346	3,301	3,490
Total Expenditures and Transfers	82,667	90,439	100,431	84,516	103,095

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Expenditures					
Personnel Services					
Salaries	171,408	186,861	186,356	177,977	173,000
Retirement	23,787	25,934	25,822	24,873	24,080
Workers Compensation	6,136	5,346	4,788	5,070	5,160
Health Insurance	31,830	29,303	30,163	35,132	38,500
Medicare	2,080	2,121	2,102	1,941	1,876
Other	1,860	5,648	12,244	10,672	10,160
Total Personnel Services	237,101	255,213	261,475	255,665	252,776
Contractual Services					
Tree Removing, Trimming	44,829	35,931	27,209	21,964	30,000
Irrigation System Maintenance	6,077	5,629	6,997	6,800	6,000
Tree Pruning	14,493	30,000	19,946	8,777	25,000
Stump Removal	12,082	9,944	9,122	1,175	10,000
Fertilizing and Spraying Trees	59,773	57,850	30,240	36,188	38,000
Parks, Blvd. - Weed / Feed	13,532	15,480	12,213	10,147	16,000
Equipment Maintenance & Repair	469	575	782	677	1,500
Multi-Peril Insurance	3,986	3,930	4,033	4,053	4,800
Other	1,581	1,364	1,526	1,059	8,400
Total Contractual Services	156,822	160,703	112,068	90,840	139,700
Materials and Supplies					
Fertilizer, Top Soil, Sod, Seed	4,877	4,949	7,360	4,879	8,000
General Equipment / Tools	3,095	4,568	1,154	1,406	7,950
Community Decorations	-	-	-	-	1,000
Decorative Holiday Lighting	21,998	21,998	-	-	-
Blvd. and Basket Planting	15,043	17,715	16,558	13,085	15,000
Johnny Appleseed Program	15,611	11,625	11,186	11,544	15,000
Plant Material Replaced on Blvds.	-	-	2,000	640	5,000
Other	698	779	1,339	623	5,950
Total Materials and Supplies	61,322	61,634	39,597	32,177	57,900
Miscellaneous					
Beautification Awards	1,812	945	12	734	1,500
Park Maint. - Loy, Houk, Eliz.	5,777	2,736	2,890	2,448	5,000
Mary R. Huffman Park	961	1,681	1,262	983	1,500
Other	400	398	304	548	1,500
Total Miscellaneous	8,950	5,760	4,468	4,713	9,500
Total Expenditures	464,195	483,310	417,608	383,395	459,876
Other Financing Uses:					
Beautification Transfers Out					
To Motor Pool	11,888	12,617	13,378	13,204	13,960
Total Transfers Out	11,888	12,617	13,378	13,204	13,960
Total Expenditures and Transfers	476,083	495,927	430,986	396,599	473,836

Contingency

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

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Expenditures					
Miscellaneous					
Contingency	-	-	-	-	25,000
Total Miscellaneous	-	-	-	-	25,000
Total Expenditures	-	-	-	-	25,000

Advances / Transfers

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

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Expenditures					
Transfers					
Refuse	752,558	612,795	751,606	133,869	-
Smith Memorial Gardens	33,872	36,300	37,354	32,430	40,469
Court Clerk Computerization	-	-	-	-	-
Street Maintenance & Repair	567,779	495,584	529,587	457,774	573,860
State Highway	-	-	-	-	-
Leisure Activity	448,073	279,559	377,829	596,357	432,354
Health	4,500	9,531	17,608	16,278	22,583
Special Projects	-	-	-	-	-
General Equipment Replacement	-	-	58,419	56,515	88,740
Capital Improvement	1,300,000	-	543,052	450,708	540,732
Issue 2	-	-	-	-	-
Public Facilities	-	-	-	365,955	-
Electric Street Lighting	18,500	-	-	-	27,604
Sidewalk, Curb & Apron	200,000	121,800	69,192	84,667	79,614
Stormwater Operating	-	-	-	100,000	-
Self-Funded Insurance	13,538	10,081	15,600	16,000	17,800
Service Center Operating	91,845	92,673	96,614	101,721	104,267
Total Transfers	3,430,665	1,658,323	2,496,861	2,412,274	1,928,023

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Special Revenue

Special Revenue

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

Special Revenue Funds

Budget Summary for 2014

Governmental Funds	Estimated Balance 01/01/14	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/14
Refuse	500,000	1,135,600	1,220,997	414,603
Bullock Endowment Trust	51,379	400	1,000	50,779
Smith Memorial Gardens	391,931	96,169	88,100	400,000
Indigent Drivers Alcohol	19,736	500	1,500	18,736
Enforcement and Education	10,278	0	1,500	8,778
Law Enforcement	9,628	0	0	9,628
Drug Law Enforcement	0	0	0	0
Police Pension	4,803	85,310	86,525	3,588
Court Clerk Computerization	20,571	8,000	7,500	21,071
Court Computerization	30,237	4,500	2,000	32,737
Court Special Projects	29,308	4,500	5,000	28,808
Street Maintenance and Repair	600,000	949,360	949,360	600,000
State Highway Improvement	52,550	31,000	32,300	51,250
Leisure Activity	550,000	964,795	964,795	550,000
Health	25,000	122,611	122,611	25,000
Public Safety Endowment	257,628	1,500	15,000	244,128
Special Projects	330,852	1,000	0	331,852
Electric Street Lighting	98,196	142,604	140,800	100,000
Sidewalk, Curb & Apron	177,086	144,614	121,700	200,000
Total	3,159,183	3,692,463	3,760,688	3,090,958

Refuse

The purpose of this fund is to provide the finest and most comprehensive refuse collection and disposal program. Primary services include back door residential trash collection and recycling.

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Annual Disposal Fees	509,639	542,938	546,464	1,027,916	1,100,000
Dumpster Disposal Fees	5,084	4,361	4,395	4,068	4,500
Dumpster Use Fees	4,000	3,500	4,350	6,630	4,500
Special Assessments	5,994	14,403	12,936	14,805	13,000
Other	16,325	18,583	15,037	17,218	13,600
Total Revenue	541,042	583,785	583,182	1,070,637	1,135,600
Expenditures					
Personnel Services					
Salaries	660,692	691,408	686,621	556,759	603,000
Retirement	91,369	95,783	96,332	79,918	82,500
Workers Compensation	23,907	20,103	17,231	18,078	18,400
Health Insurance	132,956	153,500	174,566	158,146	170,200
Medicare	9,142	8,940	8,653	7,230	8,190
Other	9,122	10,058	11,740	7,584	8,900
Total Personnel Services	927,188	979,792	995,143	827,715	891,190
Contractual Services					
Landfill Contract	14,045	8,442	7,155	10,584	12,000
County Tipping Fee	141,046	141,187	130,400	130,000	130,000
County Disposal - Property Owner	-	-	-	-	-
Recycling Program	15,585	16,332	16,600	15,377	8,000
Leaf Disposal	55,570	55,260	26,538	16,510	30,000
Other	8,596	8,978	8,908	5,977	12,500
Total Contractual Services	234,842	230,199	189,601	178,448	192,500
Materials and Supplies					
Office Supplies	1,676	1,590	2,099	1,192	3,000
General Equipment / Tools	2,502	2,350	5,366	2,596	2,750
Uniforms	2,612	2,802	7,753	2,589	8,000
Other	-	-	-	-	-
Total Materials and Supplies	6,790	6,742	15,218	6,377	13,750
Miscellaneous					
Reserve for Damages	351	2,716	784	135	800
Other	2,496	155	999	578	1,001
Total Miscellaneous	2,847	2,871	1,783	713	1,801
Total Expenditures	1,171,667	1,219,604	1,201,745	1,013,253	1,099,241
Excess (Deficiency) of Revenues over Expenditures	(630,625)	(635,819)	(618,563)	57,384	36,359

Refuse

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	752,558	612,795	751,606	133,869	-
Transfers Out					
To Capital Equipment	-	-	-	(74,443)	-
To Service Center	(60,923)	(61,483)	(64,091)	(54,092)	(55,446)
To Motor Pool	(62,411)	(66,235)	(70,232)	(62,718)	(66,310)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	629,224	485,077	617,283	(57,384)	(121,756)
Net Change in Fund Balance	(1,401)	(150,742)	(1,280)	-	(85,397)
Cash Balance, Jan. 1	665,460	666,862	515,933	517,239	515,000
Add: Receipts	1,293,600	1,196,580	1,334,788	1,204,506	1,135,600
Less: Disbursements	(1,292,198)	(1,347,509)	(1,333,482)	(1,206,745)	(1,220,997)
Cash Balance, Dec. 31	666,862	515,933	517,239	515,000	429,603
Less: Outstanding Encumbrances	(16,862)	(15,933)	(17,239)	(15,000)	(15,000)
Unencumbered Fund Balance, Dec. 31	650,000	500,000	500,000	500,000	414,603

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Donation	-	-	-	-	-
Interest	969	358	308	222	400
Total Revenue	969	358	308	222	400
Expenditures					
Contractual Services					
Community Improvements					
Total Contractual Services	-	-	-	-	-
Materials and Supplies					
Plant Material Replacement	967	553	-	-	1,000
Total Materials and Supplies	967	553	-	-	1,000
Total Expenditures	967	553	-	-	1,000
Excess (Deficiency) of Revenues over Expenditures	2	(195)	308	222	(600)
Net Change in Fund Balance	2	(195)	308	222	(600)
Cash Balance, Jan. 1	51,042	51,044	50,849	51,157	51,379
Add: Receipts	969	358	308	222	400
Less: Disbursements	(967)	(553)	-	-	(1,000)
Cash Balance, Dec. 31	51,044	50,849	51,157	51,379	50,779
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	51,044	50,849	51,157	51,379	50,779

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Membership	23,460	21,620	19,804	21,168	25,000
Grants	11,616	10,856	10,142	10,000	10,000
Interest	11,979	7,190	6,520	5,478	5,700
Other	16,188	14,044	9,918	11,627	15,000
Total Revenue	63,243	53,710	46,384	48,273	55,700
Expenditures					
Personnel Services					
Salaries	50,543	41,918	36,994	40,607	38,300
Retirement	6,995	5,813	5,161	5,684	5,368
Workers Compensation	1,575	1,571	1,069	989	1,010
Health Insurance	11,513	7,299	7,546	8,540	9,500
Medicare	381	388	346	392	377
Other	671	1,735	3,071	2,675	2,650
Total Personnel Services	71,678	58,724	54,187	58,887	57,205
Contractual Services					
Postage	-	-	1,400	1,320	1,500
Utilities	2,946	2,552	2,046	2,247	3,000
Tree Trimming and Pruning	72	1,770	-	480	2,000
Promotional Expenses - Concerts	2,870	3,768	2,972	2,976	3,200
Buildings and Grounds Maint.	1,359	7,854	1,446	359	950
Vendor Sales Tax	-	-	-	-	-
Other	1,913	2,100	2,403	2,121	1,145
Total Contractual Services	9,160	18,044	10,267	9,503	11,795
Materials and Supplies					
Annuals, Perennials, Bulbs	7,299	8,907	7,468	6,750	8,000
Plant Material for Resale	9,148	7,214	6,932	7,240	9,000
Landscaping, Trees, Shrubs	-	1,556	1,061	1,000	-
General Equipment / Tools	569	-	-	-	1,000
Other	232	916	514	152	700
Total Materials and Supplies	17,248	18,593	15,975	15,142	18,700
Miscellaneous					
Other	65	-	-	-	400
Total Miscellaneous	65	-	-	-	400
Total Expenditures	98,151	95,361	80,429	83,532	88,100
Excess (Deficiency) of Revenues over Expenditures	(34,908)	(41,651)	(34,045)	(35,259)	(32,400)

Smith Memorial Gardens

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	33,872	36,300	37,354	32,430	40,469
Transfers Out					
To Capital Equipment	-	-	-	(5,240)	-
To Capital Improvement	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	33,872	36,300	37,354	27,190	40,469
Net Change in Fund Balance	(1,036)	(5,351)	3,309	(8,069)	8,069
Cash Balance, Jan. 1	401,548	400,103	403,523	403,934	392,931
Add: Receipts	97,115	90,010	83,738	80,703	96,169
Less: Disbursements	(98,560)	(86,590)	(83,327)	(91,706)	(89,100)
Cash Balance, Dec. 31	400,103	403,523	403,934	392,931	400,000
Less: Outstanding Encumbrances	(103)	(8,874)	(3,934)	(1,000)	-
Unencumbered Fund Balance, Dec. 31	400,000	394,649	400,000	391,931	400,000

Indigent Drivers Alcohol Treatment

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

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Court Fees	-	-	59	304	-
State Receipts	869	257	575	480	500
Total Revenue	869	257	634	784	500
Expenditures					
Contractual Services					
Treatment Expenses	-	-	-	-	1,500
Total Contractual Services	-	-	-	-	1,500
Total Expenditures	-	-	-	-	1,500
Excess (Deficiency) of Revenues over Expenditures	869	257	634	784	(1,000)
Net Change in Fund Balance	869	257	634	784	(1,000)
Cash Balance, Jan. 1	17,192	18,061	18,318	18,952	19,736
Add: Receipts	869	257	634	784	500
Less: Disbursements	-	-	-	-	(1,500)
Cash Balance, Dec. 31	18,061	18,318	18,952	19,736	18,736
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	18,061	18,318	18,952	19,736	18,736

Enforcement and Education

Each municipality receiving part of a fine imposed under Section 4511.99 of the Ohio Revised Code must establish a separate Enforcement and Education fund. This fund was established by Ordinance No. 4001 on September 17, 1990.

This fund is used only to pay those costs incurred by the city in enforcing 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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Forfeitures / Contraband Revenue	31,134	7,495	-	-	-
Total Revenue	31,134	7,495	-	-	-
Expenditures					
Contractual Services					
Technical Training	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Materials and Supplies					
Youth Services - DARE Program	2,937	-	-	-	-
Technical Equipment	25,629	18,383	-	-	-
Total Materials and Supplies	28,566	18,383	-	-	-
Total Expenditures	28,566	18,383	-	-	-
Excess (Deficiency) of Revenues over Expenditures	2,568	(10,888)	-	-	-
Other Financing Sources/Uses:					
Transfers Out					
To Capital Equipment	(19,000)	-	-	-	-
Total Other Financing Sources and Uses	(19,000)	-	-	-	-
Net Change in Fund Balance	(16,432)	(10,888)	-	-	-
Cash Balance, Jan. 1	36,948	20,516	13,156	9,628	9,628
Add: Receipts	31,134	7,495	-	-	-
Less: Disbursements	(47,566)	(14,855)	(3,528)	-	-
Cash Balance, Dec. 31	20,516	13,156	9,628	9,628	9,628
Less: Outstanding Encumbrances	-	(3,528)	-	-	-
Unencumbered Fund Balance, Dec. 31	20,516	9,628	9,628	9,628	9,628

Drug Law Enforcement

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

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Property Tax	94,587	94,492	89,922	83,990	84,760
Other	1,630	1,388	996	591	550
Total Revenue	96,217	95,880	90,918	84,581	85,310
Expenditures					
Personnel Services					
Police / Fire Pension	100,325	94,000	94,000	90,999	85,000
Total Personnel Services	100,325	94,000	94,000	90,999	85,000
Contractual Services					
County Auditor Fees	824	967	875	1,256	1,500
State Admin. Fees - Prop. Tax	-	-	-	-	25
Total Contractual Services	824	967	875	1,256	1,525
Total Expenditures	101,149	94,967	94,875	92,255	86,525
Excess (Deficiency) of Revenues over Expenditures	(4,932)	913	(3,957)	(7,674)	(1,215)
Net Change in Fund Balance	(4,932)	913	(3,957)	(7,674)	(1,215)
Cash Balance, Jan. 1	20,453	15,521	16,434	12,477	4,803
Add: Receipts	96,217	95,880	90,918	84,581	85,310
Less: Disbursements	(101,149)	(94,967)	(94,875)	(92,255)	(86,525)
Cash Balance, Dec. 31	15,521	16,434	12,477	4,803	3,588
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	15,521	16,434	12,477	4,803	3,588

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Fees	7,396	7,227	8,457	7,884	8,000
Total Revenue	7,396	7,227	8,457	7,884	8,000
Expenditures					
Contractual Services					
Service Contracts	5,209	3,521	3,500	4,158	5,000
Consultants	1,738	1,196	535	1,369	2,000
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	6,947	4,717	4,035	5,527	7,000
Materials and Supplies					
Office Supplies	433	101	442	251	500
General Equipment / Tools	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	433	101	442	251	500
Capital Outlay					
Capital Equipment	2,500	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	2,500	-	-	-	-
Total Expenditures	9,880	4,818	4,477	5,778	7,500
Excess (Deficiency) of Revenues over Expenditures	(2,484)	2,409	3,980	2,106	500
Net Change in Fund Balance	(2,484)	2,409	3,980	2,106	500
Cash Balance, Jan. 1	14,597	13,488	14,558	18,465	20,571
Add: Receipts	7,396	7,227	8,457	7,884	8,000
Less: Disbursements	(8,505)	(6,157)	(4,550)	(5,778)	(7,500)
Cash Balance, Dec. 31	13,488	14,558	18,465	20,571	21,071
Less: Outstanding Encumbrances	(1,412)	(73)	-	-	-
Unencumbered Fund Balance, Dec. 31	12,076	14,485	18,465	20,571	21,071

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Fees	3,953	4,127	4,686	4,465	4,500
Total Revenue	3,953	4,127	4,686	4,465	4,500
Expenditures					
Contractual Services					
Service Contracts	-	-	-	-	-
Consultants	-	-	-	-	-
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Materials and Supplies					
Office Supplies	-	-	-	-	-
General Equipment / Tools	2,000	1,000	-	-	2,000
Other	-	-	-	-	-
Total Materials and Supplies	2,000	1,000	-	-	2,000
Capital Outlay					
Capital Equipment	12,500	-	-	1,000	-
Other	-	-	-	-	-
Total Capital Outlay	12,500	-	-	1,000	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	14,500	1,000	-	1,000	2,000
Excess (Deficiency) of Revenues over Expenditures	(10,547)	3,127	4,686	3,465	2,500
Net Change in Fund Balance	(10,547)	3,127	4,686	3,465	2,500
Cash Balance, Jan. 1	29,506	22,261	22,086	26,772	30,237
Add: Receipts	3,953	4,127	4,686	4,465	4,500
Less: Disbursements	(11,198)	(4,302)	-	(1,000)	(2,000)
Cash Balance, Dec. 31	22,261	22,086	26,772	30,237	32,737
Less: Outstanding Encumbrances	(3,302)	-	-	-	-
Unencumbered Fund Balance, Dec. 31	18,959	22,086	26,772	30,237	32,737

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Fees	3,956	4,130	4,684	4,464	4,500
Total Revenue	3,956	4,130	4,684	4,464	4,500
Expenditures					
Contractual Services					
Service Contracts	-	-	-	-	-
Consultants	-	-	-	-	-
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Materials and Supplies					
Office Supplies	-	-	-	-	-
General Equipment / Tools	5,000	1,155	-	-	5,000
Other	-	-	-	-	-
Total Materials and Supplies	5,000	1,155	-	-	5,000
Capital Outlay					
Capital Equipment	15,000	-	-	1,000	-
Other	-	-	-	-	-
Total Capital Outlay	15,000	-	-	1,000	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	20,000	1,155	-	1,000	5,000
Excess (Deficiency) of Revenues over Expenditures	(16,044)	2,975	4,684	3,464	(500)
Net Change in Fund Balance	(16,044)	2,975	4,684	3,464	(500)
Cash Balance, Jan. 1	34,229	38,185	21,934	25,844	29,308
Add: Receipts	3,956	4,130	4,684	4,464	4,500
Less: Disbursements	-	(20,381)	(774)	(1,000)	(5,000)
Cash Balance, Dec. 31	38,185	21,934	25,844	29,308	28,808
Less: Outstanding Encumbrances	(20,000)	(774)	-	-	-
Unencumbered Fund Balance, Dec. 31	18,185	21,160	25,844	29,308	28,808

Street Maintenance and Repair

The Street Maintenance and Repair Fund is a mandatory fund required by the Ohio Revised Code. The purpose of this fund is to maintain the streets and alleys of the City in all respects.

Some of the money to operate this fund comes from Gasoline Taxes and Auto Taxes returned to the City on the basis of the auto registrations in the community. The major portion of the money, however, comes through transfers from the General Fund.

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Motor Vehicle License Fee	52,909	47,411	49,302	47,858	50,000
Gasoline Tax	264,897	268,758	266,605	270,443	265,000
Permissive Tax	51,869	55,452	57,346	57,171	60,000
Other	1,829	177	6,956	6,410	500
Total Revenue	371,504	371,798	380,209	381,882	375,500
Expenditures					
Personnel Services					
Salaries	456,813	423,035	408,725	410,408	406,500
Retirement	62,994	59,743	56,614	57,472	56,900
Workers Compensation	16,995	14,266	10,841	11,101	11,300
Health Insurance	57,020	66,913	72,808	77,259	76,375
Medicare	6,117	5,668	5,458	5,356	5,670
Other	5,965	5,934	6,753	5,006	5,750
Total Personnel Services	605,904	575,559	561,199	566,602	562,495
Contractual Services					
Traffic Signal Power	4,753	16,504	3,613	2,915	6,000
Consultants	-	2,000	-	-	10,000
Pavement Marking	22,745	1,624	19,851	2,000	25,000
Business District Maint. / Imp.	11,464	15,669	7,230	1,102	10,000
Storm Sewer Maintenance	-	7,701	1,960	-	-
Multi-Peril Insurance	23,175	22,328	22,913	23,026	27,000
Other	9,617	7,442	6,684	5,755	14,800
Total Contractual Services	71,754	73,268	62,251	34,798	92,800
Materials and Supplies					
General Equipment / Tools	4,274	4,794	2,747	3,735	4,000
Road Salt	62,222	72,099	20,559	30,351	52,800
Street Repair Materials	24,168	20,575	17,465	22,514	30,000
Roadway Marking Equip. / Signs	8,780	6,346	19,125	4,123	20,000
Banners	6,165	8,250	3,658	-	-
Other	1,641	1,377	3,923	3,761	4,500
Total Materials and Supplies	107,250	113,441	67,477	64,484	111,300
Miscellaneous					
Other	2,732	758	280	1,200	3,000
Total Miscellaneous	2,732	758	280	1,200	3,000
Total Expenditures	787,640	763,026	691,207	667,084	769,595

Street Maintenance and Repair

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Excess (Deficiency) of Revenues over Expenditures	(416,136)	(391,228)	(310,998)	(285,202)	(394,095)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	567,779	495,584	529,587	457,774	573,860
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
To Issue 2	-	-	-	-	-
To Service Center	(78,358)	(79,081)	(82,435)	(83,446)	(85,535)
To Motor Pool	(80,240)	(85,159)	(90,297)	(89,126)	(94,230)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	409,181	331,344	356,855	285,202	394,095
Net Change in Fund Balance	(6,955)	(59,884)	45,857	-	-
Cash Balance, Jan. 1	608,379	610,550	556,813	622,412	610,000
Add: Receipts	939,283	867,382	909,796	839,656	949,360
Less: Disbursements	(937,112)	(921,119)	(844,197)	(852,068)	(949,360)
Cash Balance, Dec. 31	610,550	556,813	622,412	610,000	610,000
Less: Outstanding Encumbrances	(10,550)	(6,813)	(22,412)	(10,000)	(10,000)
Unencumbered Fund Balance, Dec. 31	600,000	550,000	600,000	600,000	600,000

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Motor Vehicle License Fee	4,290	3,844	3,997	3,880	4,000
Gasoline Tax	21,478	21,791	21,617	21,928	22,000
Permissive Tax	4,206	4,496	4,650	4,635	5,000
Other	376	-	-	-	-
Total Revenue	30,350	30,131	30,264	30,443	31,000
Expenditures					
Contractual Services					
Far Hills Traffic Signal Maint.	6,921	5,858	5,289	5,134	6,000
Far Hills Traffic Signal Power	12,404	10,709	10,139	10,259	11,000
Other	-	-	-	-	2,000
Total Contractual Services	19,325	16,567	15,428	15,393	19,000
Materials and Supplies					
Road Salt	15,555	15,593	5,140	7,588	13,200
Other	-	-	-	-	-
Total Materials and Supplies	15,555	15,593	5,140	7,588	13,200
Miscellaneous					
Other	67	72	7	-	100
Total Miscellaneous	67	72	7	-	100
Total Expenditures	34,947	32,232	20,575	22,981	32,300
Excess (Deficiency) of Revenues over Expenditures	(4,597)	(2,101)	9,689	7,462	(1,300)
Net Change in Fund Balance	(4,597)	(2,101)	9,689	7,462	(1,300)
Cash Balance, Jan. 1	41,434	36,703	35,658	47,796	52,550
Add: Receipts	30,350	30,131	30,264	30,443	31,000
Less: Disbursements	(35,081)	(31,176)	(18,126)	(25,689)	(32,300)
Cash Balance, Dec. 31	36,703	35,658	47,796	52,550	51,250
Less: Outstanding Encumbrances	-	(1,055)	(2,708)	-	-
Unencumbered Fund Balance, Dec. 31	36,703	34,603	45,088	52,550	51,250

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Human Services Levy	54,268	54,268	48,841	48,841	48,841
Fees, Donations, etc.	459,167	434,579	449,656	454,434	483,600
Total Revenue	513,435	488,847	498,497	503,275	532,441
Expenditures					
Personnel Services					
Salaries	500,523	466,874	483,340	471,879	472,100
Retirement	68,629	64,232	66,382	66,035	66,078
Workers Compensation	18,214	15,752	12,104	13,326	13,570
Health Insurance	32,219	32,714	48,072	55,581	57,100
Medicare	5,665	5,116	5,313	5,141	5,247
Other	3,259	3,927	5,930	5,166	5,240
Total Personnel Services	628,509	588,615	621,141	617,128	619,335
Contractual Services					
Utilities	40,575	34,289	31,766	29,101	36,000
Youth Activities - Kids	5,713	6,774	13,069	13,861	15,000
Youth Activities - Teens	4,997	2,240	3,644	4,387	5,500
Youth Activities - Adult & Family	2,006	4,443	3,038	4,137	3,500
Fitness & Dance Instructors	39,967	42,310	44,364	46,322	50,000
Sports & Gym Instructors	17,514	14,254	11,885	12,197	20,500
Art, Music & Drama Instructors	4,654	3,775	4,091	4,493	5,500
Consultants	-	-	-	3,503	3,500
Maintenance - Old River	4,162	3,101	3,634	2,498	3,000
Printing	11,393	11,482	10,246	11,435	13,000
Buildings & Grounds Maint.	46,506	48,521	50,726	50,004	46,920
Other	58,967	57,940	68,284	68,272	52,800
Total Contractual Services	236,454	229,129	244,747	250,210	255,220
Materials and Supplies					
Office Supplies	7,290	6,934	4,632	3,361	6,600
Youth Activities - Kids	5,968	4,784	4,005	5,457	5,000
Youth Activities - Teens	804	1,464	1,291	1,693	2,000
Youth Activities - Adult & Family	664	668	733	916	1,000
General Equipment / Tools	7,698	6,009	3,359	5,408	21,600
Sports Equipment	3,112	2,671	2,545	1,099	2,500
Concession Supplies - Pool	19,814	18,687	16,514	12,503	17,000
Other	38,146	18,361	19,977	23,113	29,300
Total Materials and Supplies	83,496	59,578	53,056	53,550	85,000
Miscellaneous					
Other	10,247	10,462	5,525	2,604	1,750
Total Miscellaneous	10,247	10,462	5,525	2,604	1,750
Total Expenditures	958,706	887,784	924,469	923,492	961,305

Leisure Activity

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Excess (Deficiency) of Revenues over Expenditures	(445,271)	(398,937)	(425,972)	(420,217)	(428,864)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	448,073	279,559	377,829	596,357	432,354
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
To Service Center	-	-	-	-	-
To Motor Pool	(2,970)	(3,090)	(3,346)	(3,301)	(3,490)
Proceeds From Borrowing					
Payment of Borrowed Funds					
Total Other Financing Sources and Uses	445,103	276,469	374,483	593,056	428,864
Net Change in Fund Balance	(168)	(122,468)	(51,489)	172,839	-
Cash Balance, Jan. 1	578,559	559,996	440,028	383,648	560,000
Add: Receipts	961,508	768,406	876,326	1,099,632	964,795
Less: Disbursements	(980,071)	(888,374)	(932,706)	(923,280)	(964,795)
Cash Balance, Dec. 31	559,996	440,028	383,648	560,000	560,000
Less: Outstanding Encumbrances	(9,996)	(12,496)	(6,487)	(10,000)	(10,000)
Unencumbered Fund Balance, Dec. 31	550,000	427,532	377,161	550,000	550,000

Health

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

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Human Service Levy	74,942	74,942	67,448	67,448	67,448
Fees	22,428	21,151	25,339	31,278	30,580
Other	1,696	1,619	2,662	2,482	2,000
Total Revenue	99,066	97,712	95,449	101,208	100,028
Expenditures					
Personnel Services					
Salaries	65,017	66,317	67,644	68,684	68,000
Retirement	9,082	9,273	9,456	9,616	9,800
Workers Compensation	2,167	1,905	1,644	1,774	1,810
Health Insurance	9,558	10,962	12,552	15,851	16,900
Medicare	869	911	914	912	1,025
Other	4,218	5,896	5,283	4,634	4,731
Total Personnel Services	90,911	95,264	97,493	101,471	102,266
Contractual Services					
Environmental Health Service	3,614	3,690	2,500	1,530	2,500
Employee Physical Exams	2,885	3,100	673	1,366	3,000
Memberships and Subscriptions	1,042	1,428	1,132	1,110	1,500
Conferences	432	1,306	1,273	705	1,300
Other	1,288	1,294	1,450	1,225	1,555
Total Contractual Services	9,261	10,818	7,028	5,936	9,855
Materials and Supplies					
Office Supplies	496	298	512	306	500
General Equipment / Tools	15	-	16	-	50
Uniforms	334	332	-	204	400
Other	-	65	-	-	-
Total Materials and Supplies	845	695	528	510	950
Miscellaneous					
Employee Assistance Program	2,356	2,381	2,394	2,798	2,500
Other	2,139	3,647	2,956	3,470	3,550
Total Miscellaneous	4,495	6,028	5,350	6,268	6,050
Total Expenditures	105,512	112,805	110,399	114,185	119,121
Excess (Deficiency) of Revenues over Expenditures	(6,446)	(15,093)	(14,950)	(12,977)	(19,093)

Health

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	4,500	9,531	17,608	16,278	22,583
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Service Center	-	-	-	-	-
To Motor Pool	(2,970)	(3,090)	(3,346)	(3,301)	(3,490)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	1,530	6,441	14,262	12,977	19,093
Net Change in Fund Balance	(4,916)	(8,652)	(688)	-	-
Cash Balance, Jan. 1	39,808	35,111	26,888	26,513	26,000
Add: Receipts	103,566	107,243	113,057	117,486	122,611
Less: Disbursements	(108,263)	(115,466)	(113,432)	(117,999)	(123,611)
Cash Balance, Dec. 31	35,111	26,888	26,513	26,000	25,000
Less: Outstanding Encumbrances	(1,465)	(1,888)	(1,513)	(1,000)	-
Unencumbered Fund Balance, Dec. 31	33,646	25,000	25,000	25,000	25,000

Public Safety Endowment

This fund was established by Ordinance No. 4276 dated December 19, 1994, when the city became the beneficiary of a bequest in the will of Elnor C. Ackerman Barton. Funds generated from this bequest are to be used for training and education of the Oakwood safety officers. Funds may also be used to aid and improve the living facilities of the officers. Expenditures must be approved by the city manager. This fund is another potential source of support for any major building renovations that are considered.

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Donations	-	-	-	-	-
Interest	4,885	1,801	1,564	1,118	1,500
Total Revenue	4,885	1,801	1,564	1,118	1,500
Contractual Services					
Safety Officer Training	-	-	-	-	-
Facility Improvements	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Capital Outlay					
Training / Equipment	5,000	2,536	241	3,263	15,000
Facility Construction	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	5,000	2,536	241	3,263	15,000
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	5,000	2,536	241	3,263	15,000
Excess (Deficiency) of Revenues over Expenditures	(115)	(735)	1,323	(2,145)	(13,500)
Net Change in Fund Balance	(115)	(735)	1,323	(2,145)	(13,500)
Cash Balance, Jan. 1	258,995	260,200	258,450	259,773	257,628
Add: Receipts	4,885	1,801	1,564	1,118	1,500
Less: Disbursements	(3,680)	(3,551)	(241)	(3,263)	(15,000)
Cash Balance, Dec. 31	260,200	258,450	259,773	257,628	244,128
Less: Outstanding Encumbrances	(1,320)	-	-	-	-
Unencumbered Fund Balance, Dec. 31	258,880	258,450	259,773	257,628	244,128

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Interest	63,889	21,155	18,774	1,003	1,000
Other	-	-	100,000	-	-
Total Revenue	63,889	21,155	118,774	1,003	1,000
Expenditures					
Contractual Services					
Consultants	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Miscellaneous					
Business District Street Lighting	-	200,000	-	-	-
Business District Parking Lot	252,000	-	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	252,000	200,000	-	-	-
Total Expenditures	252,000	200,000	-	-	-
Excess (Deficiency) of Revenues over Expenditures	(188,111)	(178,845)	118,774	1,003	1,000
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	(2,775,000)	-
Total Other Financing Sources and Uses	-	-	-	(2,775,000)	-
Net Change in Fund Balance	(188,111)	(178,845)	118,774	(2,773,997)	1,000
Cash Balance, Jan. 1	3,353,031	3,164,920	2,986,075	3,104,849	330,852
Add: Receipts	63,889	21,155	118,774	1,003	1,000
Less: Disbursements	(252,000)	(200,000)	-	(2,775,000)	-
Cash Balance, Dec. 31	3,164,920	2,986,075	3,104,849	330,852	331,852
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	3,164,920	2,986,075	3,104,849	330,852	331,852

Electric Street Lighting

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

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Assessments	125,476	128,397	128,410	117,445	115,000
Other	-	-	-	-	-
Total Revenue	125,476	128,397	128,410	117,445	115,000
Expenditures					
Contractual Services					
Far Hills Tree Illumination	1,886	1,927	1,149	1,369	4,200
DP&L Contract for Street Lighting	122,283	105,072	123,582	125,346	125,000
County Auditor Fees	6,004	6,198	6,340	6,721	6,800
Other	3,372	3,679	4,529	2,664	4,800
Total Contractual Services	133,545	116,876	135,600	136,100	140,800
Capital Outlay					
New Street Light Installations	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	133,545	116,876	135,600	136,100	140,800
Excess (Deficiency) of Revenues over Expenditures	(8,069)	11,521	(7,190)	(18,655)	(25,800)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	18,500	-	-	-	27,604
Transfers Out					
To Capital Equipment	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	18,500	-	-	-	27,604
Net Change in Fund Balance	10,431	11,521	(7,190)	(18,655)	1,804
Cash Balance, Jan. 1	102,089	112,520	124,041	116,851	98,196
Add: Receipts	143,976	128,397	128,410	117,445	142,604
Less: Disbursements	(133,545)	(116,876)	(135,600)	(136,100)	(140,800)
Cash Balance, Dec. 31	112,520	124,041	116,851	98,196	100,000
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	112,520	124,041	116,851	98,196	100,000

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Assessments	4,313	3,206	5,127	5,588	5,000
Reimbursements	62,152	53,126	36,263	36,516	60,000
Total Revenue	66,465	56,332	41,390	42,104	65,000
Expenditures					
Contractual Services					
County Auditor Fees	212	160	258	390	600
Legal Advertising	381	249	270	374	600
Other	-	-	-	-	-
Total Contractual Services	593	409	528	764	1,200
Capital Outlay					
Repairs - Resident Portion	97,553	41,168	52,492	38,396	60,000
Repairs - City Portion	112,637	98,148	65,572	100,892	60,000
Other	-	-	-	-	-
Total Capital Outlay	210,190	139,316	118,064	139,288	120,000
Miscellaneous					
Other	100	-	50	-	500
Total Miscellaneous	100	-	50	-	500
Total Expenditures	210,883	139,725	118,642	140,052	121,700
Excess (Deficiency) of Revenues over Expenditures	(144,418)	(83,393)	(77,252)	(97,948)	(56,700)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	200,000	121,800	69,192	84,667	79,614
Transfers Out					
To Capital Equipment	-	-	-	-	-
Total Other Financing Sources and Uses	200,000	121,800	69,192	84,667	79,614
Net Change in Fund Balance	55,582	38,407	(8,060)	(13,281)	22,914
Cash Balance, Jan. 1	108,180	164,663	198,427	203,729	180,086
Add: Receipts	266,465	178,132	110,582	126,771	144,614
Less: Disbursements	(209,982)	(144,368)	(105,280)	(150,414)	(121,700)
Cash Balance, Dec. 31	164,663	198,427	203,729	180,086	203,000
Less: Outstanding Encumbrances	(4,755)	-	(13,362)	(3,000)	(3,000)
Unencumbered Fund Balance, Dec. 31	159,908	198,427	190,367	177,086	200,000

(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 2014

Governmental Funds	Estimated Balance 01/01/14	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/14
Equipment Replacement	403,860	88,740	292,600	200,000
Capital Improvement	363,768	540,732	704,500	200,000
Issue 2 Projects	0	0	0	0
Public Facilities	0	0	0	0
Total	767,628	629,472	997,100	400,000

Equipment Replacement

The primary function of this fund is to establish a reserve for the replacement of capital equipment. A similar fund has been established for the enterprise funds such as water and sanitary sewer. All capital equipment will be purchased by this fund as the fund accumulates revenue.

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Sale of Assets	-	-	-	-	-
Grants and Subsidies	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Administrative Equipment	-	6,220	-	-	-
Beautification Equipment	9,435	7,768	9,600	-	-
Beautification Vehicles	10,271	-	-	25,000	-
Computer Replacement	32,926	5,954	20,337	30,000	40,000
Health Vehicles	-	-	-	-	22,000
Leisure Services Equipment	37,230	26,993	-	18,350	22,600
Leisure Services Vehicles	-	-	-	-	-
Police Vehicles	48,000	54,800	-	-	52,000
Public Works Equipment	-	-	-	-	15,000
Refuse Equipment	-	35,000	-	20,235	130,000
Refuse Vehicles	51,806	60,000	24,624	30,000	-
Safety Equipment	44,253	77,034	21,028	5,000	11,000
Street Equipment	-	-	-	-	-
Street Vehicles	-	62,679	-	-	-
Contingency - Cap. Equip.	-	-	-	-	-
Total Capital Equipment	233,921	336,448	75,589	128,585	292,600
Total Expenditures	233,921	336,448	75,589	128,585	292,600
Excess (Deficiency) of Revenues over Expenditures	(233,921)	(336,448)	(75,589)	(128,585)	(292,600)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	58,419	56,515	88,740
From All Other Funds	19,000	-	-	74,443	-
Transfers Out					
To General Fund	-	-	-	-	-
Total Other Financing Sources and Uses	19,000	-	58,419	130,958	88,740
Net Change in Fund Balance	(214,921)	(336,448)	(17,170)	2,373	(203,860)
Cash Balance, Jan. 1	1,083,516	880,353	537,497	455,630	403,860
Add: Receipts	19,000	-	58,419	130,958	88,740
Less: Disbursements	(222,163)	(342,856)	(140,286)	(182,728)	(292,600)
Cash Balance, Dec. 31	880,353	537,497	455,630	403,860	200,000
Less: Outstanding Encumbrances	(134,173)	(119,232)	(54,143)	-	-
Unencumbered Fund Balance, Dec. 31	746,180	418,265	401,487	403,860	200,000

Capital Improvement

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

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
ED/GE Grant	-	-	-	-	-
Grants - Other	184,209	824,493	-	-	-
Other	20,524	-	-	-	-
Total Revenue	204,733	824,493	-	-	-
Expenditures					
Capital Improvements					
Administration Building Repairs	-	-	-	15,000	-
Asphalt Pavement Program	420,134	88,203	350,000	532,661	450,000
Centennial Park, Houk Stream	-	-	-	-	-
Chain & Bollard Repl. Project	-	-	-	-	-
Concrete Street Program	93,878	-	118,020	-	140,000
Curb and Sidewalk	24,095	-	-	-	-
CVS Left Turn Lane	20,524	-	-	-	-
Dog Park	-	22,722	-	-	-
Far Hills Business District Imp.	1,780	1,725	1,321	-	-
Far Hills Drainage Project	40,000	-	-	-	-
Far Hills Mill and Overlay	-	1,070,493	-	-	-
Far Hills Ramp Project	-	-	-	-	-
Foell Center Repairs	-	-	-	-	7,000
Handicap Ramp Project	188,099	-	-	-	-
Natural Area Signage Update	-	-	-	-	5,000
Oakwood Ave. / Forrer Road Brick Repairs	45,000	-	-	-	-
OCC Facility Improvements	6,975	48,395	1,737	16,454	-
OCC Gardner Pool Improvements	-	20,452	-	-	-
Old River Field Improvements	-	3,997	-	52,046	-
Orchardly Park Improvements	-	-	-	-	20,000
Park Avenue Streetscape Imp.	-	-	-	-	-
Park Road Walking Path	-	82,252	-	-	-
Parking Lot Repairs	-	-	-	-	20,000
Recreation Master Plan	50,726	-	-	-	-
Runnymede Thruston Intersection	-	-	-	-	-
Shafor Park Improvements	-	-	-	-	30,000
Smith Gardens Improvements	-	-	-	5,240	22,500
Street Name Sign Replacement	-	-	-	20,000	10,000
Sugar Camp Development	(38,124)	-	-	-	-
Sugar Camp ED/GE Grant	-	-	-	-	-
Total Capital Improvements	853,087	1,338,239	471,078	641,401	704,500
Total Expenditures	853,087	1,338,239	471,078	641,401	704,500
Excess (Deficiency) of Revenues over Expenditures	(648,354)	(513,746)	(471,078)	(641,401)	(704,500)

Capital Improvement

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	1,300,000	-	543,052	455,948	540,732
From All Other Funds	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	1,300,000	-	543,052	455,948	540,732
Net Change in Fund Balance	651,646	(513,746)	71,974	(185,453)	(163,768)
Cash Balance, Jan. 1	748,328	1,157,151	672,274	928,802	413,768
Add: Receipts	1,504,733	824,493	543,052	455,948	540,732
Less: Disbursements	(1,095,910)	(1,309,370)	(286,524)	(970,982)	(704,500)
Cash Balance, Dec. 31	1,157,151	672,274	928,802	413,768	250,000
Less: Outstanding Encumbrances	(289,511)	(195,035)	(379,581)	(50,000)	(50,000)
Unencumbered Fund Balance, Dec. 31	867,640	477,239	549,221	363,768	200,000

Issue 2 Projects

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

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
State Grant	-	-	-	-	-
Interest	-	-	-	-	-
Reimbursements	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
County Engineer Fees	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Capital Outlay					
Patt-Dixon Sanitary Swr - City	-	-	-	-	-
Patt-Dixon Sanitary Swr - State	-	-	-	-	-
Oakwood Ave Saf. Imp. - City	-	-	-	-	-
Oakwood Ave Saf. Imp. - State	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources and Uses:					
Transfers In					
From All Other Funds	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	-	-
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

Public Facilities

The Public Facilities Fund was created by Ordinance No. 4039 on February 4, 1991. This fund functions as a reserve account in order to accumulate capital to be used for public buildings or other infrastructure improvements within the city.

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Interest	49,516	21,087	17,955	(502)	-
Other	-	-	-	-	-
Total Revenue	49,516	21,087	17,955	(502)	-
Expenditures					
Contractual Services					
Consulting - Safety / Admin.	-	-	-	-	-
Consulting - Athletic Fields	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Capital Outlay					
Facility Construction	-	-	-	-	-
NCR Athletic Fields Acquisition	-	-	-	-	-
Furniture and Fixtures	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Miscellaneous					
Miscellaneous - Public Works	-	-	-	-	-
Miscellaneous - Safety / Admin.	-	-	-	-	-
Miscellaneous - Athletic Fields	-	-	-	-	-
Other	-	12,603	12,281	-	-
Total Miscellaneous	-	12,603	12,281	-	-
Total Expenditures	-	12,603	12,281	-	-
Excess (Deficiency) of Revenues over Expenditures	49,516	8,484	5,674	(502)	-
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	365,955	-
From Special Projects Fund	-	-	-	-	-
From Water Production	-	-	-	-	-
From Sewer Disposal	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
To Bond Retirement Fund	-	-	-	-	-
Proceeds From Borrowing					
Debt Issue - Public Works	800,000	748,000	693,000	-	-
Debt Issue - Safety / Admin.	300,000	276,000	250,000	-	-
Debt Issue - NCR Sports Fields	1,500,000	1,500,000	1,459,000	-	-

Public Facilities

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Payment of Borrowed Funds					
Public Works Note	(1,000,000)	(800,000)	(748,000)	(693,000)	-
Public Works Interest	(22,500)	(8,975)	(8,392)	(7,775)	-
Safety / Admin. Note	(450,000)	(300,000)	(276,000)	(250,000)	-
Safety / Admin. Interest	(10,125)	(3,366)	(3,096)	(2,805)	-
NCR Sports Fields Note	(1,700,000)	(1,500,000)	(1,500,000)	(1,459,000)	-
NCR Sports Fields Interest	(38,250)	(16,828)	(16,828)	(16,368)	-
Total Other Financing Sources and Uses	(620,875)	(105,169)	(150,316)	(2,062,993)	-
Net Change in Fund Balance	(571,359)	(96,685)	(144,642)	(2,063,495)	-
Cash Balance, Jan. 1	2,876,179	2,304,820	2,208,135	2,063,495	-
Add: Receipts	2,649,516	2,545,087	2,419,955	365,453	-
Less: Disbursements	(3,220,875)	(2,641,772)	(2,564,595)	(2,428,948)	-
Cash Balance, Dec. 31	2,304,820	2,208,135	2,063,495	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	2,304,820	2,208,135	2,063,495	-	-

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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 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 2014

Governmental Funds	Estimated Balance 01/01/14	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/14
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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
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

Hatcher's Plat Sanitary Sewer

Original Amount: \$387,882.60		Interest: 0%		
Dated: 1/1/1997				
<u>Year</u>	<u>Bonds</u>	<u>Interest Cost</u>	<u>Total</u>	
2014	25,858.84	-	25,858.84	
2015	25,858.84	-	25,858.84	
2016	25,858.84	-	25,858.84	
Total	<u><u>77,576.52</u></u>	<u><u>-</u></u>	<u><u>77,576.52</u></u>	

(Insert Tab Page Here)

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 2014

Governmental Funds	Estimated Balance 01/01/14	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/14
Self-Funded Health	25,000	17,800	17,800	25,000
Service Center	100,000	716,100	716,100	100,000
Total	125,000	733,900	733,900	125,000

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Administrative Reimbursement	-	-	-	-	-
Vision Premium Payments	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
Vision Insurance Admin. Costs	1,347	1,569	1,614	1,685	1,600
Other	-	-	-	-	-
Total Contractual Services	1,347	1,569	1,614	1,685	1,600
Materials and Supplies					
Office Supplies	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	-
Miscellaneous					
Vision Claims - Safety Officers	3,523	2,484	5,012	5,453	6,000
Vision Claims - Administration	6,099	4,289	7,459	6,761	7,500
Vision Claims - Service Workers	2,121	1,739	1,515	2,101	2,700
Total Miscellaneous	11,743	8,512	13,986	14,315	16,200
Total Expenditures	13,090	10,081	15,600	16,000	17,800
Excess (Deficiency) of Revenues over Expenditures	(13,090)	(10,081)	(15,600)	(16,000)	(17,800)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	13,538	10,081	15,600	16,000	17,800
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	13,538	10,081	15,600	16,000	17,800
Net Change in Fund Balance	448	-	-	-	-
Cash Balance, Jan. 1	24,552	25,000	25,000	25,000	25,000
Add: Receipts	13,538	10,081	15,600	16,000	17,800
Less: Disbursements	(13,090)	(10,081)	(15,600)	(16,000)	(17,800)
Cash Balance, Dec. 31	25,000	25,000	25,000	25,000	25,000
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	25,000	25,000	25,000	25,000	25,000

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Miscellaneous	19,495	27,155	24,694	23,353	24,000
Total Revenue	19,495	27,155	24,694	23,353	24,000
Expenditures					
Personnel Services					
Salaries	180,368	184,977	186,353	192,639	165,000
Retirement	25,097	25,836	26,057	26,895	23,140
Workers Compensation	6,382	5,681	4,737	5,054	5,150
Health Insurance	31,478	38,659	40,043	46,045	43,450
Medicare	1,510	1,523	1,517	1,531	1,325
Other	2,450	2,757	3,224	2,934	2,875
Total Personnel Services	247,285	259,433	261,931	275,098	240,940
Contractual Services					
Service Contracts	9,295	11,897	9,667	9,053	12,000
Utilities	35,025	31,229	26,117	26,772	39,500
Telephone	4,889	4,985	6,399	5,351	7,000
Cleaning Service	300	300	681	770	1,200
Buildings and Grounds Maint.	7,665	11,291	14,419	10,120	15,000
Other	15,759	11,995	12,146	19,147	33,660
Total Contractual Services	72,933	71,697	69,429	71,213	108,360
Materials and Supplies					
Fuel	162,875	171,877	191,072	185,672	200,000
Oil / Lubricants	6,000	5,511	4,394	4,352	8,000
Tires	15,788	19,344	25,373	16,071	16,000
Motor Equipment / Parts / Supplies	112,528	118,674	113,594	124,002	125,000
Office Supplies	1,348	130	1,129	1,129	2,500
Building Supplies	4,495	4,954	3,882	4,559	5,000
General Equipment / Tools	2,787	4,807	4,700	4,071	6,000
Other	1,646	905	2,121	1,979	3,800
Total Materials and Supplies	307,467	326,202	346,265	341,835	366,300
Miscellaneous					
Other	715	27	9	24	500
Total Miscellaneous	715	27	9	24	500
Total Expenditures	628,400	657,359	677,634	688,170	716,100

Service Center

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Excess (Deficiency) of Revenues over Expenditures	(608,905)	(630,204)	(652,940)	(664,817)	(692,100)
Other Financing Sources and Uses:					
Transfers In					
For Motor Pool	261,489	280,718	297,650	330,096	349,000
For Service Center	337,899	339,667	354,694	334,721	343,100
Transfers Out					
To Equipment Replacement	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	599,388	620,385	652,344	664,817	692,100
Net Change in Fund Balance	(9,517)	(9,819)	(596)	-	-
Cash Balance, Jan. 1	124,480	138,611	134,000	121,826	120,000
Add: Receipts	618,883	647,540	677,038	688,170	716,100
Less: Disbursements	(604,752)	(652,151)	(689,212)	(689,996)	(716,100)
Cash Balance, Dec. 31	138,611	134,000	121,826	120,000	120,000
Less: Outstanding Encumbrances	(38,611)	(34,000)	(21,826)	(20,000)	(20,000)
Unencumbered Fund Balance, Dec. 31	100,000	100,000	100,000	100,000	100,000

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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 2014

Governmental Funds	Estimated Balance 01/01/14	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/14
Fire Insurance Trust	0	0	0	0
Contractor's Permit Fee	0	1,500	1,500	0
MLK Community Recognition	8,108	5,000	7,200	5,908
Total	8,108	6,500	8,700	5,908

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Security Deposit	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
Inspection and Title Search	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	-	-
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

Contractor's Permit Fee

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

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Permits	850	925	900	900	1,500
Total Revenue	850	925	900	900	1,500
Expenditures					
Miscellaneous					
Prepaid Permits	850	925	900	900	1,500
Other	-	-	-	-	-
Total Miscellaneous	850	925	900	900	1,500
Total Expenditures	850	925	900	900	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	850	925	900	900	1,500
Less: Disbursements	(850)	(925)	(900)	(900)	(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. 4595 on November 7, 2005, pursuant to Ohio Revised Code Section 5705.12, to account for the revenues and expenditures related to the annual Dr. Martin Luther King Jr. Holiday Celebration event, jointly sponsored by the cities of Oakwood and Kettering.

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Donations	9,250	1,750	7,050	750	4,000
Ticket Sales	900	1,235	860	835	1,000
Total Revenue	10,150	2,985	7,910	1,585	5,000
Expenditures					
Contractual Services					
Website, Venue, Custodial	880	2,275	800	748	1,250
Printing Services	1,270	1,070	1,156	222	1,400
Community Service Promotion	-	600	-	-	-
Other	-	-	-	-	-
Total Contractual Services	2,150	3,945	1,956	970	2,650
Materials and Supplies					
Catering, Food, Supplies	1,000	952	1,123	1,043	1,200
Other	25	25	50	35	50
Total Materials and Supplies	1,025	977	1,173	1,078	1,250
Miscellaneous					
Awards, Ribbons, Prizes	875	765	2,250	1,345	2,500
Other	450	475	480	-	800
Total Miscellaneous	1,325	1,240	2,730	1,345	3,300
Total Expenditures	4,500	6,162	5,859	3,393	7,200
Excess (Deficiency) of Revenues over Expenditures	5,650	(3,177)	2,051	(1,808)	(2,200)
Net Change in Fund Balance	5,650	(3,177)	2,051	(1,808)	(2,200)
Cash Balance, Jan. 1	4,092	10,547	8,944	10,365	8,258
Add: Receipts	10,150	2,985	7,910	1,585	5,000
Less: Disbursements	(3,695)	(4,588)	(6,489)	(3,692)	(7,350)
Cash Balance, Dec. 31	10,547	8,944	10,365	8,258	5,908
Less: Outstanding Encumbrances	(960)	(1,581)	(449)	(150)	-
Unencumbered Fund Balance, Dec. 31	9,587	7,363	9,916	8,108	5,908

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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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Water Service Charges	1,016,856	904,887	989,479	904,481	980,000
Interest	25,528	10,353	9,425	6,904	9,000
Miscellaneous	27,627	41,285	28,737	43,807	34,000
Total Revenue	1,070,011	956,525	1,027,641	955,192	1,023,000
Expenditures					
Personnel Services					
Salaries	319,187	312,036	311,620	373,910	392,500
Retirement	44,327	43,705	43,454	51,758	55,040
Workers Compensation	10,802	9,707	7,863	8,422	8,570
Health Insurance	46,698	53,162	54,786	78,104	88,200
Medicare	2,860	3,146	3,158	3,802	4,427
Other	3,483	3,552	4,044	4,049	4,640
Total Personnel Services	427,357	425,308	424,925	520,045	553,377
Contractual Services					
Utilities	126,868	113,477	115,139	94,819	115,400
Dayton Water Purchase	11,375	15,059	22,467	10,630	15,000
County Water Purchase	630	632	935	569	1,000
Consultants	4,840	15,600	16,092	9,747	35,500
Other	64,475	104,732	104,270	135,276	153,394
Total Contractual Services	208,188	249,500	258,903	251,041	320,294
Materials and Supplies					
Office Supplies	1,312	1,555	2,006	1,447	2,100
Chemicals / Softening Salt	101,236	113,250	109,554	100,393	110,000
General Equipment / Tools	4,013	7,341	3,118	3,086	7,400
Monitor & Control Equipment	437	-	-	-	2,000
Other	14,857	3,874	7,027	8,003	14,600
Total Materials and Supplies	121,855	126,020	121,705	112,929	136,100
Miscellaneous					
Other	13,517	457	115	187	7,300
Total Miscellaneous	13,517	457	115	187	7,300
Total Expenditures	770,917	801,285	805,648	884,202	1,017,071
Excess (Deficiency) of Revenues over Expenditures	299,094	155,240	221,993	70,990	5,929

Waterworks

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Other Financing Sources and Uses:					
Transfers In					
From Water Equip. / Imp. Fund	-	-	-	-	-
Transfers Out					
To Public Facilities Fund	-	-	-	-	-
To Bond Retirement Fund	-	-	-	-	-
To Water Equip. / Imp. Fund	-	-	(147,500)	-	-
To Service Center Fund	(43,516)	(43,918)	(45,778)	(48,200)	(49,406)
To Motor Pool	(26,746)	(28,388)	(30,098)	(29,708)	(31,410)
Proceeds From Borrowing					
Payment of Borrowed Funds					
Water Softening #2 Note	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	(70,262)	(72,306)	(223,376)	(77,908)	(80,816)
Net Change in Fund Balance	228,832	82,934	(1,383)	(6,918)	(74,887)
Cash Balance, Jan. 1	1,042,501	1,254,385	1,359,689	1,367,894	1,349,606
Add: Receipts	1,070,011	956,525	1,027,641	955,192	1,023,000
Less: Disbursements	(858,127)	(851,221)	(1,019,436)	(973,480)	(1,097,887)
Cash Balance, Dec. 31	1,254,385	1,359,689	1,367,894	1,349,606	1,274,719
Less: Outstanding Encumbrances	(6,357)	(27,802)	(36,370)	(25,000)	(25,000)
Unencumbered Fund Balance, Dec. 31	1,248,028	1,331,887	1,331,524	1,324,606	1,249,719

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Miscellaneous	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Water Vehicles	-	-	-	-	-
Other	-	-	17,214	-	-
Total Capital Equipment	-	-	17,214	-	-
Capital Projects					
Aberdeen Water Main	40,000	-	-	-	-
Valve Insertion Machine	-	-	-	-	50,000
Water Valve Replacement Project	-	-	-	-	50,000
Springhouse-Roof Replacement	-	16,345	-	-	-
Contingency - Water Equip / Imp	-	-	-	-	-
Total Capital Projects	40,000	16,345	-	-	100,000
Total Expenditures	40,000	16,345	17,214	-	100,000
Excess (Deficiency) of Revenues over Expenditures	(40,000)	(16,345)	(17,214)	-	(100,000)
Other Financing Sources and Uses:					
Transfers In					
From Waterworks Fund	-	-	147,500	-	-
Transfers Out					
To Waterworks Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds					
Water Softening #2 Note	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	147,500	-	-
Net Change in Fund Balance	(40,000)	(16,345)	130,286	-	(100,000)

Water Improvement / Equipment Replacement

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Cash Balance, Jan. 1	215,043	202,796	186,451	316,737	260,764
Add: Receipts	-	-	147,500	-	-
Less: Disbursements	(12,247)	(16,345)	(17,214)	(55,973)	(100,000)
Cash Balance, Dec. 31	202,796	186,451	316,737	260,764	160,764
Less: Outstanding Encumbrances	(55,973)	(55,973)	(55,973)	-	-
Unencumbered Fund Balance, Dec. 31	146,823	130,478	260,764	260,764	160,764

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Sewer Service Charges	1,650,304	1,513,503	1,565,802	1,487,789	1,550,000
Interest	15,221	6,969	4,807	4,278	5,000
Other	34,694	53,759	34,428	45,583	40,700
Total Revenue	1,700,219	1,574,231	1,605,037	1,537,650	1,595,700
Expenditures					
Personnel Services					
Salaries	162,457	172,240	174,349	230,934	252,700
Retirement	22,492	24,047	24,301	31,522	35,328
Workers Compensation	5,947	4,771	4,220	4,583	4,670
Health Insurance	28,700	35,480	37,026	56,723	62,000
Medicare	1,570	1,891	1,910	2,492	2,975
Other	2,417	2,493	2,962	3,382	3,880
Total Personnel Services	223,583	240,922	244,768	329,636	361,553
Contractual Services					
Sewer Charges - Dayton	397,996	450,875	482,559	416,089	400,000
Sewer Charges - Moraine	7,056	10,627	9,067	8,773	9,000
Sewer Charges - Carrmonte	109,940	177,764	153,170	156,450	130,000
Sewer Charges - Beavercreek	544,349	404,105	632,843	500,665	440,000
Sewer Line Maintenance	2,637	7,700	5,312	7,500	6,000
Other	16,760	23,193	18,517	17,917	35,350
Total Contractual Services	1,078,738	1,074,264	1,301,468	1,107,394	1,020,350
Materials and Supplies					
Office Supplies	1,312	1,555	2,006	1,347	2,800
General Equipment / Tools	2,284	2,582	1,694	1,685	5,100
Other	621	519	1,428	678	1,550
Total Materials and Supplies	4,217	4,656	5,128	3,710	9,450
Debt Retirement					
Other	-	-	-	-	-
Total Debt Retirement	-	-	-	-	-
Miscellaneous					
Other	1,615	1,264	2,943	2,000	2,250
Total Miscellaneous	1,615	1,264	2,943	2,000	2,250
Total Expenditures	1,308,153	1,321,106	1,554,307	1,442,740	1,393,603
Excess (Deficiency) of Revenues over Expenditures	392,066	253,125	50,730	94,910	202,097

Sanitary Sewer Disposal

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Other Financing Sources and Uses:					
Transfers In					
From Sewer Equip. / Imp Fund	-	-	-	-	-
Transfers Out					
To Issue 2 Fund	-	-	-	-	-
To Public Facilities Fund	-	-	-	-	-
To Bond Retirement Fund	-	-	-	-	-
To Sewer Equip. / Imp. Fund	(15,000)	(115,000)	(200,000)	-	-
To Service Center Fund	(27,560)	(27,815)	(28,990)	(30,526)	(31,291)
To Motor Pool	(5,944)	(6,309)	(6,688)	(6,602)	(6,980)
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	(74,363)	(174,983)	(261,537)	(62,987)	(64,130)
Net Change in Fund Balance	317,703	78,142	(210,807)	31,923	137,967
Cash Balance, Jan. 1	230,809	867,556	721,027	687,011	453,501
Add: Receipts	1,700,219	1,574,231	1,605,037	1,537,650	1,595,700
Less: Disbursements	(1,063,472)	(1,720,760)	(1,639,053)	(1,771,160)	(1,457,733)
Cash Balance, Dec. 31	867,556	721,027	687,011	453,501	591,468
Less: Outstanding Encumbrances	(319,354)	(94,642)	(270,433)	(5,000)	(5,000)
Unencumbered Fund Balance, Dec. 31	548,202	626,385	416,578	448,501	586,468

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 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Reimbursements	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Sewer Vehicles	-	-	-	-	-
Sewer Equipment	-	-	-	-	-
Total Capital Equipment	-	-	-	-	-
Capital Projects					
Water Meter Installation	-	-	-	-	-
Transmitter Replacement	-	-	16,827	-	-
Patt-Dixon Sanitary Sewer Imp.	-	-	-	-	-
Sewer Repair	10,557	115,000	13,250	-	40,000
Contingency	-	-	-	-	-
Total Capital Projects	10,557	115,000	30,077	-	40,000
Total Expenditures	10,557	115,000	30,077	-	40,000
Excess (Deficiency) of Revenues over Expenditures	(10,557)	(115,000)	(30,077)	-	(40,000)
Other Financing Sources and Uses:					
Transfers In					
From Sewer Disposal Fund	15,000	115,000	200,000	-	-
Transfers Out					
To Sewer Disposal Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	15,000	115,000	200,000	-	-
Net Change in Fund Balance	4,443	-	169,923	-	(40,000)
Cash Balance, Jan. 1	50,327	30,477	75,770	263,770	199,693
Add: Receipts	15,000	115,000	200,000	-	-
Less: Disbursements	(34,850)	(69,707)	(12,000)	(64,077)	(40,000)
Cash Balance, Dec. 31	30,477	75,770	263,770	199,693	159,693
Less: Outstanding Encumbrances	(707)	(46,000)	(64,077)	-	-
Unencumbered Fund Balance, Dec. 31	29,770	29,770	199,693	199,693	159,693

Stormwater Operating

This fund accounts for the activities associated with managing stormwater runoff in a manner that is consistent with the EPA's National Pollutant Discharge Elimination System (NPDES) standards. Citizens are charged a stormwater management fee in conjunction with their water and sewer bills to accommodate these expenses. This fund was established by Ordinance No. 4758.

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Stormwater Charges	-	-	-	246,975	260,000
Interest	-	-	-	-	-
Other	-	-	-	-	5,000
Total Revenue	-	-	-	246,975	265,000
Expenditures					
Personnel Services					
Salaries	-	-	-	110,888	135,000
Retirement	-	-	-	14,082	19,000
Workers Compensation	-	-	-	-	-
Health Insurance	-	-	-	20,853	26,600
Medicare	-	-	-	1,263	1,700
Other	-	-	-	1,424	1,625
Total Personnel Services	-	-	-	148,510	183,925
Contractual Services					
Service Contracts	-	-	-	2,636	1,200
Landfill Contract	-	-	-	20,000	20,000
Storm Sewer Maintenance	-	-	-	9,995	7,000
Other	-	-	-	5,483	8,100
Total Contractual Services	-	-	-	38,114	36,300
Materials and Supplies					
Office Supplies	-	-	-	542	1,000
General Equipment / Tools	-	-	-	-	750
Curb and Catch Basin Repair	-	-	-	13,026	10,000
Other	-	-	-	360	2,000
Total Materials and Supplies	-	-	-	13,928	13,750
Miscellaneous					
Other	-	-	-	41	3,025
Total Miscellaneous	-	-	-	41	3,025
Total Expenditures	-	-	-	200,593	237,000
Excess (Deficiency) of Revenues over Expenditures	-	-	-	46,382	28,000

Stormwater Operating

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Other Financing Sources and Uses:					
Transfers / Advances In					
From General Fund	-	-	-	100,000	-
From Stormwater Equip. / Imp Fund	-	-	-	-	-
Transfers / Advances Out					
To General Fund	-	-	-	(100,000)	-
To Service Center Fund	-	-	-	(16,736)	(17,155)
To Motor Pool	-	-	-	(6,602)	(6,980)
Total Other Financing Sources and Uses	-	-	-	(23,338)	(24,135)
Net Change in Fund Balance	-	-	-	23,044	3,865
Cash Balance, Jan. 1	-	-	-	-	23,044
Add: Receipts	-	-	-	346,975	265,000
Less: Disbursements	-	-	-	(323,931)	(261,135)
Cash Balance, Dec. 31	-	-	-	23,044	26,909
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	23,044	26,909

Stormwater Improvement / Equipment Replacement

The primary function of this fund is to establish a reserve for the replacement of stormwater capital equipment and long-term capital improvements required to maintain the storm sewer system.

	Actual 2010 (\$)	Actual 2011 (\$)	Actual 2012 (\$)	Estimated 2013 (\$)	Budget 2014 (\$)
Revenue					
Reimbursements	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Stormwater Vehicles	-	-	-	-	-
Stormwater Equipment	-	-	-	-	-
Total Capital Equipment	-	-	-	-	-
Capital Projects					
Storm Sewer Repair	-	-	-	-	-
Contingency	-	-	-	-	-
Total Capital Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources and Uses:					
Transfers In					
From Stormwater Fund	-	-	-	-	-
Transfers Out					
To Stormwater 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	-	-	-	-	-

(Insert Tab Page Here)

Capital Improvement Program

City of Oakwood

2014

Capital Improvement Program

2014 Capital Improvement Program Summary

Improvement Type	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 and beyond	Total
Non-Enterprise Funds:											
Capital Equipment	218,600	305,200	580,000	309,500	163,700	113,200	102,700	95,000	291,000	215,500	2,394,400
Facilities Improvements	35,000	187,000	50,000	94,000	3,000	3,000	12,000	22,000	-	-	406,000
Fleet Management	74,000	573,000	615,000	418,000	426,000	255,000	225,000	136,000	298,000	382,000	3,402,000
Infrastructure Improvements	789,500	982,500	1,202,500	648,000	790,000	590,000	1,200,000	590,000	750,000	590,000	8,132,500
Total Non-Enterprise Funds	1,117,100	2,047,700	2,447,500	1,469,500	1,382,700	961,200	1,539,700	843,000	1,339,000	1,187,500	14,334,900
Water Equip. / Imp.	100,000	295,000	263,000	210,000	82,000	-	20,000	5,500	-	20,000	995,500
Sewer Equip. / Imp.	40,000	115,000	295,000	-	40,000	-	-	-	-	-	490,000
Stormwater Equip. / Imp.	-	-	125,000	-	-	-	-	-	-	-	125,000

The Capital Improvement Program (CIP) provides Council, the Budget Review Committee and Staff the opportunity to make future financial projections. Expenditures listed under the 2014 column are included in this budget and are expected to be made over the next twelve (12) months. Expenses listed under the 2015-2023 and beyond columns are preliminary considerations only and will be reevaluated again when preparing the 2015 budget.

Capital Equipment

ID #	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 and beyond	Total
ADMINISTRATION												
•	Computer Equipment	40,000	30,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	390,000
•	Copy Machine - 30 Park Ave	-	-	15,000	-	-	-	-	-	15,000	15,000	45,000
•	Financial Software	-	-	-	-	-	-	-	-	100,000	-	100,000
•	HP Laser Printer	-	-	7,000	-	-	-	-	-	-	7,000	14,000
•	Shroyer Rd Banner Replacement	-	8,500	-	-	-	-	-	10,000	-	-	18,500
TOTAL ADMINISTRATION		40,000	38,500	62,000	40,000	40,000	40,000	40,000	50,000	155,000	62,000	567,500
PUBLIC SAFETY												
•	Air Cylinder Filling System	-	20,000	-	-	-	-	-	-	-	-	20,000
•	Automatic External Defib. (x 2)	-	-	-	7,000	-	-	-	-	-	-	7,000
•	Copy Machine	-	-	15,000	-	-	-	-	-	15,000	-	30,000
•	Extraction Tool	-	-	-	-	-	-	-	5,000	-	-	5,000
•	Fitness Equipment (30 Park)	-	-	35,000	-	-	-	-	-	-	-	35,000
•	Intoxilyzer - DUI Test Equip.	-	5,000	-	-	-	-	-	-	-	-	5,000
•	Life-Pak 15	-	-	-	-	-	30,000	-	-	-	-	30,000
•	Mobile Terminals (X2)	11,000	-	5,500	-	5,500	-	5,500	-	5,500	-	33,000
•	Radio System Upgrade	-	-	100,000	-	-	-	-	-	-	-	100,000
•	SCBA Replacement	-	-	150,000	-	-	-	-	-	-	-	150,000
•	Soft Body Armor Replacement	-	-	-	20,000	-	-	-	-	20,000	-	40,000
•	Taser Weapons	-	5,000	5,000	5,000	-	-	-	-	-	-	15,000
•	Telephone Recording System	-	-	25,000	-	-	-	-	-	-	-	25,000
•	Thermal Imaging Camera	-	-	-	-	-	12,000	-	-	-	-	12,000
•	Weapons Replacement	-	-	-	-	10,000	-	-	-	-	-	10,000
TOTAL PUBLIC SAFETY		11,000	30,000	335,500	32,000	15,500	42,000	5,500	5,000	40,500	-	517,000
BEAUTIFICATION												
•	S-46 2011 John Deere Gator	-	-	-	-	-	-	-	-	15,000	-	15,000
•	S-49 2012 John Deere Mower	-	-	-	-	-	15,000	-	-	-	-	15,000
•	98T 1997 Trailer, 18.5' (for mowers)	-	-	6,000	-	-	-	-	-	-	-	6,000
TOTAL BEAUTIFICATION		-	-	6,000	-	-	15,000	-	-	15,000	-	36,000

Capital Equipment

ID #	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 and beyond	Total
REFUSE												
● S-30	1998 ODB Leaf Vacuum	-	-	-	17,000	-	-	-	-	-	-	17,000
●	Leaf Vacuum Truck w/ box	130,000	-	-	-	-	-	-	-	-	-	130,000
● S-64	2000 Kramer Allrad Loader, 620	-	-	-	-	67,000	-	-	-	-	-	67,000
● S-68	2000 Bandit Brush Chipper 250 XP	-	-	-	-	-	-	28,000	-	-	-	28,000
● S-89	2008 Gehl AWS36 Loader	-	-	-	-	-	-	-	-	-	90,000	90,000
TOTAL REFUSE		130,000	-	-	17,000	67,000	-	28,000	-	-	90,000	332,000
STREET MAINTENANCE & REPAIR												
● S-22	1994 John Deere Tractor F1145	-	17,000	-	-	-	-	-	-	-	-	17,000
● S-29	Atlas Copco Air Compressor	-	15,000	-	-	-	-	-	-	-	-	15,000
● S-33	1996 Wacker Pavement Roller, D880V, w/ Trailer	-	-	-	-	15,000	-	-	-	-	-	15,000
● S-34	2003 John Deere Tractor (411)	-	-	-	-	-	-	-	-	-	15,000	15,000
● S-35	2002 Kubota 7500DT Tractor	-	-	-	-	-	-	-	-	-	15,000	15,000
● S-39	1990 Amida Arrow Board	-	5,000	-	-	-	-	-	-	-	-	5,000
● S-40	1990 Amida Arrow Board	-	5,000	-	-	-	-	-	-	-	-	5,000
● S-52	2000 Stepp Tar Kettle, 75 Gallon	-	12,000	-	-	-	-	-	-	-	-	12,000
● S-81	2005 Bobcat Skid Steer Loader	-	-	-	35,000	-	-	-	-	-	-	35,000
● 55T	1998 James Trailer 20' (for Safety Barrels)	-	-	-	-	5,000	-	-	-	-	-	5,000
● 81T	2001 Cronkhite Trailer, 2400 EWA, 18' (for Bobcat)	-	-	-	-	-	-	6,000	-	-	-	6,000
● S-82	1994 Henderson V-Box Salt Spreader	-	-	25,000	-	-	-	-	-	-	-	25,000
● S-86	2003 Henderson V-Box Salt Spreader	-	-	25,000	-	-	-	-	-	-	-	25,000
● S-91	1997 Henderson V-Box Salt Spreader	-	25,000	-	-	-	-	-	-	-	-	25,000
● S-93	2001 Henderson V-Box Salt Spreader	-	25,000	-	-	-	-	-	-	-	-	25,000
TOTAL STREET MAINTENANCE & REPAIR		-	99,000	55,000	35,000	20,000	-	6,000	-	-	30,000	245,000

Capital Equipment

ID #	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 and beyond	Total
LEISURE SERVICES												
● S-38	2001 Kubota Tractor, L431	-	-	14,000	-	-	-	-	-	-	-	14,000
● S-41	2003 Toro Utility Vehicle	15,000	-	-	-	-	-	-	-	-	-	15,000
● S-43	2009 John Deere Mower	-	15,000	-	-	-	-	-	-	-	-	15,000
● S-44	2010 John Deere Mower	-	-	15,000	-	-	-	-	-	15,000	-	30,000
● S-45	2011 John Deere Mower	-	-	-	-	15,000	-	-	-	-	-	15,000
● S-47	2008 Scag Turf Tiger Mower	-	12,000	-	-	-	-	-	-	12,000	-	24,000
●	ADA Swing - Orchardly	-	13,500	-	-	-	-	-	-	-	-	13,500
●	Adaptive Motion Trainer	-	-	8,500	-	-	-	-	-	-	8,500	17,000
●	Automatic Pool Cleaner	-	5,200	-	-	-	-	5,200	-	-	-	10,400
●	Color Laser Printer	-	7,000	-	-	-	-	-	-	7,000	-	14,000
●	Copy Machine - OCC	-	-	15,000	-	-	-	-	-	15,000	-	30,000
●	EFX Cross Trainer	-	-	-	-	6,200	-	-	-	-	-	6,200
●	EFX Cross Trainer	-	-	-	-	-	6,200	-	-	-	-	6,200
●	Goals @ Old River Complex	-	6,000	-	-	-	-	-	-	6,000	-	12,000
●	Pool Diving Board Replacements	7,600	-	-	-	-	-	-	-	-	-	7,600
●	Pool Filter Replacement	-	-	-	-	-	10,000	-	-	-	-	10,000
●	Pool Furniture	-	8,000	-	-	-	-	-	-	-	-	8,000
●	Pool Heaters	-	-	25,000	-	-	-	-	-	-	25,000	50,000
●	Power Seeder - Old River	-	-	8,000	-	-	-	-	-	-	-	8,000
●	Recumbent & Upright Exercise Bicycles	-	-	-	5,500	-	-	-	-	5,500	-	11,000
●	Shator Park Play Structure	-	-	-	150,000	-	-	-	-	-	-	150,000
●	Stair climber	-	-	5,000	-	-	-	-	-	-	-	5,000
●	Swing Set Replacement - Shator Park	-	65,000	-	-	-	-	-	-	-	-	65,000
● S-48	Toro Utility Vehicle	-	-	-	-	-	-	12,000	-	-	-	12,000
●	Treadmill	-	-	-	-	-	-	-	-	5,000	-	5,000
●	Treadmill	-	-	6,000	-	-	-	-	-	-	-	6,000
●	Universal Machine	-	-	-	-	-	-	-	25,000	-	-	25,000
●	Water Slide - Pool	-	-	10,000	-	-	-	-	-	-	-	10,000
TOTAL LEISURE SERVICES		22,600	131,700	106,500	155,500	21,200	16,200	17,200	25,000	65,500	33,500	594,900

Capital Equipment

ID #	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 and beyond	Total
PUBLIC WORKS												
•	Hydra Lift Vehicle Hoist	-	-	-	-	-	-	-	15,000	-	-	15,000
•	S-24 2001 Tennant Sweeper/Scrubber, 8200	-	-	-	30,000	-	-	-	-	-	-	30,000
•	S-27 1989 Allis-Chalmers Fork Lift, ACE 30	-	6,000	-	-	-	-	6,000	-	-	-	12,000
•	Copy Machine	-	-	15,000	-	-	-	-	-	15,000	-	30,000
•	Gate and Access Control System	15,000	-	-	-	-	-	-	-	-	-	15,000
TOTAL PUBLIC WORKS		15,000	6,000	15,000	30,000	-	-	6,000	15,000	15,000	-	102,000
TOTAL CAPITAL EQUIPMENT		218,600	305,200	580,000	309,500	163,700	113,200	102,700	95,000	291,000	215,500	2,394,400

Facilities Improvements

ID #	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 and beyond	Total
ADMINISTRATION												
•	Business District - Seal and Stripe Parking Lot	5,000	-	-	-	-	-	-	-	-	-	5,000
•	Seal City Building Parking Lot	-	9,000	-	9,000	-	-	9,000	-	-	-	27,000
•	Foell Center - Carpet Replacement	7,000	-	-	-	-	-	-	7,000	-	-	14,000
•	Foell Center - Seal and Stripe Parking Lot	15,000	-	-	-	-	-	-	15,000	-	-	30,000
•	Wonderly Apt Building Roof Replacement	-	12,500	-	-	-	-	-	-	-	-	12,500
TOTAL ADMINISTRATION		27,000	21,500	-	9,000	-	-	9,000	22,000	-	-	88,500
SAFETY												
•	Safety Dept. Road Room Vinyl Flooring	-	8,000	-	-	-	-	-	-	-	-	8,000
TOTAL SAFETY		-	8,000	-	-	-	-	-	-	-	-	8,000
LEISURE SERVICES												
•	Carpet Replacement OCC (Lower)	-	7,500	-	-	-	-	-	-	-	-	7,500
•	Cabinets & Countertops - Teen Center	-	6,000	-	-	-	-	-	-	-	-	6,000
•	Dri-Deck Pool Dressing Room	-	-	8,000	-	-	-	-	-	-	-	8,000
•	Energy Efficient Lighting - OCC	-	3,000	3,000	3,000	3,000	3,000	3,000	-	-	-	18,000
•	Floor - OCC Health Center	-	12,000	-	-	-	-	-	-	-	-	12,000
•	Floor - OCC Great Room	-	19,000	-	-	-	-	-	-	-	-	19,000
•	Furnace - Smith Gardens	8,000	-	-	-	-	-	-	-	-	-	8,000
•	Gardner Pool - Paint and Repair	-	-	-	22,000	-	-	-	-	-	-	22,000
•	Heating System - OCC	-	30,000	-	-	-	-	-	-	-	-	30,000
•	Roof Replacement - OCC	-	-	-	60,000	-	-	-	-	-	-	60,000
•	Wall Repair - Gardner Pool Brick Wall	-	20,000	-	-	-	-	-	-	-	-	20,000
•	Wall Repair - Gardner Pool	-	50,000	-	-	-	-	-	-	-	-	50,000
•	Wall Repair (Conference Rm) - OCC	-	10,000	-	-	-	-	-	-	-	-	10,000
•	Wallpaper OCC Great Room	-	-	6,000	-	-	-	-	-	-	-	6,000
•	Wallpaper OCC Lower Level	-	-	8,000	-	-	-	-	-	-	-	8,000
•	Wood Deck Replacement - Pool	-	-	25,000	-	-	-	-	-	-	-	25,000
TOTAL LEISURE SERVICES		8,000	157,500	50,000	85,000	3,000	3,000	3,000	3,000	-	-	309,500
TOTAL FACILITIES IMPROVEMENTS		35,000	187,000	50,000	94,000	3,000	3,000	12,000	22,000	-	-	406,000

Fleet Management

ID #	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 and beyond	Total
ADMINISTRATION												
● A-2	1999 Ford Taurus, 4-dr	-	-	25,000	-	-	-	-	-	-	-	25,000
● A-1	2003 Ford Explorer	-	-	30,000	-	-	-	-	-	-	-	30,000
TOTAL ADMINISTRATION		-	-	55,000	-	-	-	-	-	-	-	55,000
PUBLIC SAFETY												
● 10	2006 Ford Crown Vic, 4dr	26,000	-	-	-	-	-	26,000	-	-	-	52,000
● 20	2011 Dodge Charger	-	-	-	-	26,000	-	-	-	-	-	26,000
● 25	2003 Ford Crown Vic, 4dr	-	-	-	26,000	-	-	-	-	-	26,000	52,000
● 30	2010 Dodge Charger, 4dr	-	26,000	-	-	-	-	-	26,000	-	-	52,000
● 35	2007 Ford Taurus, 4dr	-	15,000	-	-	-	-	-	-	-	-	15,000
● 45	2007 Ford Taurus, 4dr	-	15,000	-	-	-	-	-	-	-	-	15,000
● 50	2011 Dodge Charger, 4 dr	-	-	-	26,000	-	-	-	-	-	26,000	52,000
● 55	2005 Ford Crown Vic, 4dr	-	-	26,000	-	-	-	-	-	-	-	26,000
● 60	2010 Dodge Charger, 4dr	-	-	26,000	-	-	-	-	-	26,000	-	52,000
● 65	2008 Dodge Durango	-	26,000	-	-	-	-	-	-	-	-	26,000
● 70	2008 Dodge Durango	-	26,000	-	-	-	-	-	-	-	-	26,000
● 75	2008 Dodge Dakota	-	15,000	-	-	-	-	-	-	-	-	15,000
● 80	2007 Ford Crown Vic, 4dr	26,000	-	-	-	-	-	-	-	-	-	26,000
● 85	2008 Ford Explorer	-	-	-	26,000	-	-	-	-	-	-	26,000
● Eng-26	2005 Fire Engine	-	-	-	-	-	255,000	-	-	-	-	255,000
● Eng-27	1996 Spartan Fire Truck	-	-	-	-	-	-	-	-	-	-	255,000
● Med-26	2005 Ford Ambulance, F450	-	-	-	-	-	-	175,000	-	-	-	175,000
● Med-27	1996 Ford Ambulance, III	-	-	-	-	200,000	-	-	-	-	-	200,000
TOTAL PUBLIC SAFETY		52,000	123,000	52,000	333,000	226,000	255,000	201,000	26,000	26,000	52,000	1,346,000
ENGINEERING												
● A-12	2003 Dodge Pickup, Dakota	-	-	20,000	-	-	-	-	-	-	-	20,000
TOTAL ENGINEERING		-	-	20,000	-	-	-	-	-	-	-	20,000

Fleet Management

ID #	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		Total
											and	beyond	
BEAUTIFICATION													
● A-9	1997 Ford Taurus, 4-dr	-	18,000	-	-	-	-	-	-	-	-	-	18,000
● S-61	2008 Ford Ranger 4X2	-	-	-	-	-	-	-	15,000	-	-	-	15,000
● S-62	2000 Chevrolet Pickup, GK2, 4wd w/ Plow and dump	-	35,000	-	-	-	-	-	-	-	-	-	35,000
● S-67	2001 Dodge Truck, RAM 3500, 4wd, w/ dump	-	-	28,000	-	-	-	-	-	-	-	-	28,000
● S-70	2004 Ford Pickup, F-150	-	-	-	25,000	-	-	-	-	-	-	-	25,000
● S-98	1996 Ford Pickup, F150 w/ Plow, 4wd	-	-	-	-	-	-	-	-	-	-	25,000	25,000
TOTAL BEAUTIFICATION		-	53,000	28,000	25,000	-	-	-	15,000	-	-	25,000	146,000
REFUSE													
● S-01	2000 Cushman Scooter	-	30,000	-	-	-	-	-	-	-	-	-	30,000
● S-07	2002 Cushman Scooter	-	-	30,000	-	-	-	-	-	-	-	-	30,000
● S-08	2002 Cushman Scooter	-	-	30,000	-	-	-	-	-	-	-	-	30,000
● S-09	2002 Cushman Scooter	-	-	-	30,000	-	-	-	-	-	-	-	30,000
● S-12	2002 Cushman Scooter	-	30,000	-	-	-	-	-	-	-	-	-	30,000
● S-14	2004 Cushman Scooter	-	-	-	30,000	-	-	-	-	-	-	-	30,000
● S-15	2009 Cushman Scooter	-	-	-	-	30,000	-	-	-	-	-	-	30,000
● S-16	2009 Cushman Scooter	-	-	-	-	30,000	-	-	-	-	-	-	30,000
● S-73	2005 Chevy Silverado Pickup Truck w/ Plow	-	32,000	-	-	-	-	-	-	-	-	-	32,000
● S-77	2000 Crane Refuse Packer, Split Blade Truck	-	195,000	-	-	-	-	-	-	-	-	-	195,000
● S-78	2000 Crane Refuse Packer, Split Blade Truck	-	-	195,000	-	-	-	-	-	-	-	-	195,000
● S-79	2008 International 7500 6X4	-	-	-	-	-	-	-	-	-	-	-	195,000
● S-82	2007 International 4400 w/ Multi-lift 4x2 w/ Plow & Box	-	-	-	-	-	-	-	-	-	200,000	-	200,000
● S-86	2003 International 4400 w/ Multi-lift 4x2 w/ Plow & Box	-	-	-	-	85,000	-	-	-	-	-	-	85,000
● S-93	2001 International 4400 w/ Multi-lift 4x2	-	95,000	-	-	-	-	-	-	-	-	-	95,000
● S-99	2007 International 4300 Grapple Truck	-	-	90,000	-	-	-	-	-	-	-	-	90,000
TOTAL REFUSE		-	382,000	345,000	60,000	145,000	-	-	-	120,000	-	200,000	1,252,000

Fleet Management

ID #	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 and beyond	Total
STREET MAINTENANCE & REPAIR												
• S-55	2008 F550 Truck w/ Bucket	-	-	-	-	-	-	-	-	-	85,000	85,000
• S-75	2012 GMC Sierra 1500 4X4	-	-	-	-	-	-	-	-	32,000	-	32,000
• S-87	2009 International Dump Truck	-	-	-	-	-	-	-	-	100,000	-	100,000
• S-92	2011 Ford F650 Lowpro w/ Multi-lift 4X2	-	-	-	-	-	-	-	95,000	-	-	95,000
• S-95	2001 Ford Dump/Maint. Truck	-	-	85,000	-	-	-	-	-	-	-	85,000
TOTAL STREET MAINTENANCE & REPAIR		-	-	85,000	-	-	-	-	95,000	132,000	85,000	397,000
LEISURE SERVICES												
• A-7	2008 Ford Escape	-	-	-	-	25,000	-	-	-	-	-	25,000
• S-42	1998 Ford Pickup. Ranger	-	15,000	-	-	-	-	-	-	20,000	-	55,000
• S-71	2008 Ford Pickup. F250	-	-	-	-	-	-	24,000	-	-	-	24,000
TOTAL LEISURE SERVICES		-	15,000	-	-	25,000	-	24,000	-	20,000	20,000	104,000
HEALTH												
• A-8	2001 Ford Taurus, 4-dr	22,000	-	-	-	-	-	-	-	-	-	22,000
TOTAL HEALTH		22,000	-	-	-	-	-	-	-	-	-	22,000
PUBLIC WORKS												
• A-5	2007 Dodge Durango 4x4	-	-	-	-	30,000	-	-	-	-	-	30,000
• S-53	2002 Ford Maint. Truck, F-250	-	-	30,000	-	-	-	-	-	-	-	30,000
TOTAL PUBLIC WORKS		-	-	30,000	-	30,000	-	-	-	-	-	60,000
TOTAL FLEET MANAGEMENT		74,000	573,000	615,000	418,000	426,000	255,000	225,000	136,000	298,000	382,000	3,402,000

Infrastructure Improvements

ID #	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 and beyond	Total
ADMINISTRATION												
•	Street Name Sign Replacement	10,000	-	-	-	-	-	-	-	-	-	10,000
TOTAL ADMINISTRATION		10,000	-	10,000								
BEAUTIFICATION												
•	Business District-Tree Replacement Program	-	37,500	35,000	35,000	-	-	-	-	-	-	107,500
•	Business District-Block Sign Number Replacement	-	-	-	-	15,000	-	-	-	-	-	15,000
•	Paint Timber Walls - Far Hills Business District	-	-	7,500	-	-	-	-	-	-	-	7,500
TOTAL BEAUTIFICATION		-	37,500	42,500	35,000	15,000	-	-	-	-	-	130,000
STREET MAINTENANCE & REPAIR												
•	Annual Asphalt Pavement Prog.	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	4,500,000
•	Concrete Street Repair	140,000	-	160,000	-	160,000	-	160,000	-	160,000	-	780,000
•	Far Hills Catch Basin and Manhole Repairs	-	-	30,000	-	-	-	-	-	-	-	30,000
•	Orchard Dr. Parking / Green space	-	-	-	-	25,000	-	-	-	-	-	25,000
•	Park Ave Streetscape Improvement	-	-	40,000	-	-	-	-	-	-	-	40,000
•	Park Ave Municipal Lot Improve	-	-	-	-	-	-	100,000	-	-	-	100,000
•	Park Road Reconstruction	-	-	300,000	-	-	-	-	-	-	-	300,000
•	Traffic Signal Head Replacement	-	20,000	-	-	-	-	-	-	-	-	20,000
TOTAL STREET MAINTENANCE & REPAIR		590,000	470,000	980,000	450,000	635,000	450,000	710,000	450,000	610,000	450,000	5,795,000

Infrastructure Improvements

ID #	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 and beyond	Total
LEISURE SERVICES												
•	Natural Area Signage Update	5,000	-	-	-	-	-	-	-	-	-	5,000
•	New Softball / Baseball Diamond @ Old River Sports Complex	-	17,000	-	-	-	-	-	-	-	-	17,000
•	Orchardly Park Basketball Court	20,000	-	-	-	-	-	-	-	-	-	20,000
•	Orchardly Park - Fence	-	-	-	18,000	-	-	-	-	-	-	18,000
•	Orchardly Park - Tennis Courts repair	-	10,000	-	-	-	-	-	-	-	-	10,000
•	ORSC Bathroom and Maintenance Shed	-	125,000	-	-	-	-	-	-	-	-	125,000
•	ORSC Field Enhancements	-	5,000	5,000	-	-	-	-	-	-	-	15,000
•	ORSC Parking Lot Improvements	-	80,000	-	-	-	-	-	-	-	-	80,000
•	Shafor Park Basketball Courts	5,000	-	-	-	-	-	-	-	-	-	5,000
•	Shafor Park Improvement Plan	-	8,000	-	-	-	-	-	-	-	-	8,000
•	Shafor Park-Repair Tennis Courts	25,000	-	-	-	-	-	-	-	-	-	25,000
•	Shafor Park-Rebuild Tennis Courts	-	-	-	-	-	-	350,000	-	-	-	350,000
•	Shafor Park Splash Pad Ground Fountain	-	-	35,000	-	-	-	-	-	-	-	35,000
•	Shafor Park-Safety Surface	-	90,000	-	-	-	-	-	-	-	-	90,000
•	Smith Gardens - Driveway Replacement	8,000	-	-	-	-	-	-	-	-	-	8,000
•	Smith Gardens - Paver Repair	6,500	-	-	-	-	-	-	-	-	-	6,500
TOTAL LEISURE SERVICES		69,500	335,000	40,000	23,000	-	-	350,000	-	-	-	817,500
SIDEWALK, CURB & APRON		120,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	1,380,000
TOTAL SIDEWALK, CURB & APRON		120,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	1,380,000
TOTAL INFRASTRUCTURE IMPROVEMENTS		789,500	982,500	1,202,500	648,000	790,000	590,000	1,200,000	590,000	750,000	590,000	8,132,500

Water Equipment / Improvements

ID #	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		Total
											and	beyond	
WATER EQUIPMENT													
• W-11	GMC Truck, 6H4, w/ Utility, C6500	-	90,000	-	-	-	-	-	-	-	-	-	90,000
• W-12	2007 Pickup Truck (Water. Prod. Supt.)	-	-	-	-	-	-	20,000	-	-	-	-	20,000
• W-15	Kubota Mini Excavator, KX41-2	-	-	-	30,000	-	-	-	-	-	-	-	30,000
• W-15T	Cronkwhite Trailer, 2400 EAL, 16' (for Kubota)	-	-	-	-	-	-	-	5,500	-	-	-	5,500
• S-65	Case Backhoe Loader, 580B	-	-	-	10,000	-	-	-	-	-	-	-	10,000
• S-74	Pickup Truck w/ Plow (Utility Foreman)	-	-	-	-	32,000	-	-	-	-	-	-	32,000
• S-85	International Dump 440	-	-	-	95,000	-	-	-	-	-	-	-	95,000
•	Valve Insertion Machine	50,000	-	-	-	-	-	-	-	-	-	-	50,000
WATER IMPROVEMENTS													
•	Caton/Far Hills Water Main Imp.	-	-	130,000	-	-	-	-	-	-	-	-	130,000
•	Ion Exchange Media	-	105,000	-	-	-	-	-	-	-	-	-	105,000
•	Plant #1 Replacement	-	-	105,000	-	-	-	-	-	-	-	-	105,000
•	Plant #2 Replacement	-	-	50,000	-	-	-	-	-	-	-	-	50,000
•	Lookout Ridge Water Main Imp. Preventive Maintenance @	-	-	-	-	-	-	-	-	-	-	-	-
•	Filtration Plant	-	-	-	-	50,000	-	-	-	-	-	-	50,000
•	Roof Replacement - 120 Springhouse	-	-	-	-	-	-	-	-	-	20,000	-	20,000
•	Volusia Water Main	-	-	-	50,000	-	-	-	-	-	-	-	50,000
•	Water System Controls Upgrade I/A	-	-	28,000	-	-	-	-	-	-	-	-	28,000
•	Water System Controls Upgrade I/B	-	-	-	25,000	-	-	-	-	-	-	-	25,000
•	Water Valve Replacement Project	50,000	-	-	-	-	-	-	-	-	-	-	100,000
TOTAL WATER		100,000	295,000	263,000	210,000	82,000	-	20,000	5,500	-	20,000	-	995,500

Sanitary Sewer Equipment / Improvements

ID #	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 and beyond	Total
SANITARY SEWER EQUIPMENT												
• W-10	Vactor Sewer Cleaner, 2110	-	-	220,000	-	-	-	-	-	-	-	220,000
• S-31	Sreco Sewer Jet w/ Trailer	-	40,000	-	-	-	-	-	-	-	-	40,000
• S-63	New Holland Backhoe Loader, 555E	-	75,000	-	-	-	-	-	-	-	-	75,000
SANITARY SEWER IMPROVEMENTS												
•	Oakmead Sanitary Sewer Imp.	-	-	35,000	-	-	-	-	-	-	-	35,000
•	Sanitary Sewer Repair	40,000	-	40,000	-	40,000	-	-	-	-	-	120,000
TOTAL SANITARY SEWER		40,000	115,000	295,000	-	40,000	-	-	-	-	-	490,000

Stormwater Equipment / Improvements

ID #	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 and beyond	Total
STORMWATER EQUIPMENT												
• S-20	2002 Johnston Street Sweeper	-	-	125,000	-	-	-	-	-	-	-	125,000
CURB IMPROVEMENTS												
<hr/>												
TOTAL STORMWATER		-	-	125,000	-	-	-	-	-	-	-	125,000

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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	2.20 SQUARE MILES
PARK LANDS AND NATURAL AREAS	64.18 ACRES
POPULATION (2010 CENSUS).....	9,202
REGISTERED VOTERS	7,040
ASSESSED VALUATION (2012-2013)	\$299,149,940
TOTAL PROPERTY TAX RATE (2012-2013)	\$151.99 PER \$1,000
EFFECTIVE RESIDENTIAL PROPERTY TAX RATE (2012-2013) *.....	\$88.96 PER \$1,000

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

OUTSIDE MILLAGE:		
	<u>TOTAL</u>	<u>EFF.</u>
SCHOOL	118.53	57.38
COUNTY	16.04	15.33
CITY	2.72	1.55
SINCLAIR COMM	3.20	3.20
WRIGHT LIBRARY	1.50	1.50
TOTAL OUTSIDE	141.99	78.96

INSIDE AND OUTSIDE MILLAGE:		
	<u>TOTAL</u>	<u>EFF.</u>
SCHOOL	123.25	62.10
COUNTY	17.74	17.03
CITY	6.30	5.13
SINCLAIR COMM	3.20	3.20
WRIGHT LIBRARY	1.50	1.50
TOTAL COMBINED	151.99	88.96

PROPERTY TAX VALUATION (2012-2013)	
RESIDENTIAL REAL ESTATE	\$ 284,158,920
COMMERCIAL REAL ESTATE	13,202,520
TANGIBLE PERSONAL PROPERTY	1,788,500
TOTAL PROPERTY VALUATION	\$ 299,149,940

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

COMMUNITY INFORMATION

PAVED STREETS
 Centerline Miles48 Miles
 Lane Miles51 Miles

SIDEWALKS.....53 Miles

SEWER39 Miles

WATER44 Miles

FIRE HYDRANTS345

STORM SEWER LINES33 Miles

SINGLE FAMILY HOMES3,202

CONDOMINIUMS:

<u>Address</u>	<u># of Units</u>
635 Far Hills Avenue	12
915 / 927 Far Hills Avenue	8
1211 Far Hills Avenue	48
2200 Far Hills Avenue	12
333 Oakwood Avenue	<u>27</u>
Total Units	107

MULTIPLE FAMILY RENTAL UNITS:

	<u>Buildings</u>	<u>Units</u>
2 - Family	115	230
3 - Family	4	12
4 - Family	67	268
8 - Family	1	8
Apartment over Business	1	1

BUSINESS UNITS155