



City of Oakwood

Annual Budget

2012

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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 – 12/31/13
Anne Hilton	Council Member	1/1/10 – 12/31/13

* * * * *

Cathy D. Gibson

Clerk of Council



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
Frank Hollingsworth
Charles Campbell
Richard Ordeman
Dan Ferneding**

Oakwood D

**Becky Butler
Charles Rodabaugh
Michael Vanderburgh
Steve Brooks
Jeff Woeste**

Oakwood B

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

Oakwood E

**Michael Hayes
Ella Himes
Ellen Fodge
Beth Ritzert**

Oakwood C

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

Oakwood F

**William Lockwood
Robert Wagner
Phil Chick
Kyle Maschino
Martin Beyer
Michael O'Connell
Mike Ruetschle**

Oakwood G

**John Gray
Teri Engle
Rick Ohmer
Rob Connelly
Vince Lewis**

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 12, 2011

Dear Members of City Council:

I am very pleased to present to you our 2012 City Budget. This is my tenth budget as your city manager. Many people assisted in the preparation of this document, most notably our department heads and our finance department, led by Finance Director Cindy Stafford, CPA. The budget also reflects input and advice from our 37-member citizen Budget Review Committee (BRC). The BRC met five times during 2011.

The 2012 budgeted expenses are about \$400,000 less than 2011. In fact, each of the past five years our budgeted expenses have gone down. If our 2012 actual spending is less than 2011, as the budget forecasts, we will have been able to operate for the last five years with essentially no cost escalation. This is quite remarkable given that each year we have been faced with unavoidable personnel cost increases.

Following are the budget highlights.

NON-ENTERPRISE FUNDS

The “Non-Enterprise Funds” account for all city services and operations except the Water and Sewer utilities. Our non-enterprise funds have sufficient 2012 beginning year balances. However, over the next two years we will face an unprecedented financial challenge.

The Ohio Inheritance/Estate Tax: The Ohio inheritance/estate tax has been a source of revenue to pay for local government services since 1893. On June 30, 2011, Governor John Kasich signed H.B. 153: The Biennial Budget Bill. Within that bill was a provision to totally eliminate the estate tax effective January 1, 2013. This action will drastically reduce financial resources for hundreds of Ohio cities, villages and townships.

Over the past two decades the estate tax has been a major source of revenue for Oakwood. The average annual estate tax receipts over the past ten years were approximately \$2.6M, representing about 20% of our total financial resources. The money has been paying for essential public services including police, fire and emergency medical, roadway maintenance and our city parks.

Within the non-enterprise funds, this 2012 Budget shows about \$580,000 less receipts than anticipated expenditures, yet also includes \$2,600,000 in estate tax revenue. When the estate tax disappears in 2013, we will have a major financial challenge. As we have discussed many times amongst ourselves and with our Budget Review Committee, to address this financial shortfall, we will need to: 1) significantly raise taxes and fees for service; 2) cut services; or 3) some combination of the two.

Cutting Costs and Retaining Services: Over the past several years we have taken numerous steps to reduce expenditures as evidenced by the five-year spending data discussed above, and we have done so without negatively impacting our city services. Our most significant expenditure cuts have been made by reducing staff and by lengthening the replacement intervals for capital equipment.

Since I became manager in April, 2002, we have cut, through attrition, eight full-time staff positions. This includes four in public works, two in public safety, one in finance and one in the municipal court. Over the same time period we added three part-time employees. The net result is a reduction of seven full-time equivalent positions. When considering total salaries and benefit costs, the staff reduction is saving us about \$500,000 annually.

Income Tax: Our local income tax continues to provide the single largest amount of money to pay for city services. In 2012 we are budgeting to receive \$6.0 million. The city of Oakwood retains all of the city income tax collected in Oakwood. However, it is important to remember that we continue to give full credit for local income taxes our residents pay to jurisdictions in which they work. As such, 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 Taxes: Since allowing a 5.5 mill property tax issue to expire in 2008, we now only have one voted (outside millage) property tax issue that generates money to pay for city services. On November 8, 2011, Oakwood residents approved a five year renewal of the 2.72 mill tax issue by a 74% yes vote. This issue generates about \$460,000 annually in support of city services. The city presently receives only 6% of the total real estate taxes paid by Oakwood property owners. Most Oakwood property taxes go to our Oakwood Schools.

Possible Revenue Increases: I suggest the following options to raise new revenue and prepare ourselves for the loss of the estate tax.

- 1) Refuse: Raise refuse rates to \$25/month. In February, 2010 we raised our rates from \$73.72 annually to \$150 annually and we also changed from quarterly to monthly billing. Although it was a large rate increase, it is important to remember that we had not raised refuse rates since 1993. Also, the current \$150 per year is significantly below the amount paid by residents of other cities within our region and covers less than one half of our refuse program expenses. At present our comprehensive refuse operations cost about \$1.4 million annually yet we are only collecting about \$525,000 in user fees. The balance of around \$875,000 is coming from our general tax revenues.
- 2) Income Tax: Increase our tax rate and/or limit the amount of credit permitted on taxes paid to other municipalities. Over the past few years, we have lost about \$250,000 annually of income tax due to other municipalities raising their rates. We have not raised our income tax rate since 1984 when it was changed from 2.0% to 2.5%.

Major 2011 Expenses: The 2012 Budget commits about \$980,000 towards capital improvements and capital equipment. This is about \$200,000 less than annual capital expenses over the past 10 years. A major portion of the money (\$615,000) is for street and sidewalk improvements. Each year we continue to invest in our public infrastructure and replace capital equipment as needed. With those investments, we are keeping up with our infrastructure needs and are maintaining the equipment required to provide the comprehensive and high quality services that our citizens expect. The "Capital Improvement Fund" and "Capital Improvement Program" tabs

herein provide details on our budgeted 2012 investments and on our long range capital program.

Special Projects Fund: This fund exists because we have been prudent over the years to save excess revenues, primarily from unexpected estate tax receipts. The January 2012 beginning year balance is approximately \$3.1 million. We are not planning to spend any Special Projects Fund dollars in 2012.

WATER UTILITY FUNDS

The 2012 Budget shows that our projected annual revenue will almost match our expected expenses. Our projected 2011 year-end balance of approximately \$1.6M is well above the \$500,000 minimum desired 2012 beginning year balance. This is particularly noteworthy since we have not raised water rates since 1994 and the 2011 regional rate survey showed Oakwood as having the 5th lowest water rate out of 66 jurisdictions in the greater Miami Valley area. This 2012 Budget does not include a water rate increase, nor do I expect to need a rate increase for at least two more years.

SEWER UTILITY FUNDS

Our projected 2012 revenues will be very close to our expenditures. The Budget Summary on page 31 herein shows expenses of about \$150,000 more than receipts, but that is the case because we are including in 2012 five quarters worth of sewage treatment billing. In 2011 we will only have three quarters of billing. Our Sanitary Sewer Funds have a projected 2011 year-end balance of approximately \$690,000, comfortably above the \$500,000 minimum desirable 2012 beginning year balance. 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 2012 Budget does not include a sewer rate increase, nor do I expect to need a rate increase for at least two more years. The 2011 regional rate survey showed us as having the 49th lowest rate out of 63 jurisdictions.

* * * * *

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 have included in this document the description of a few major goals and objectives. These are projects that go beyond the normal day-to-day operations and are important to continuing our efforts in providing the finest possible service to our Oakwood community.

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.

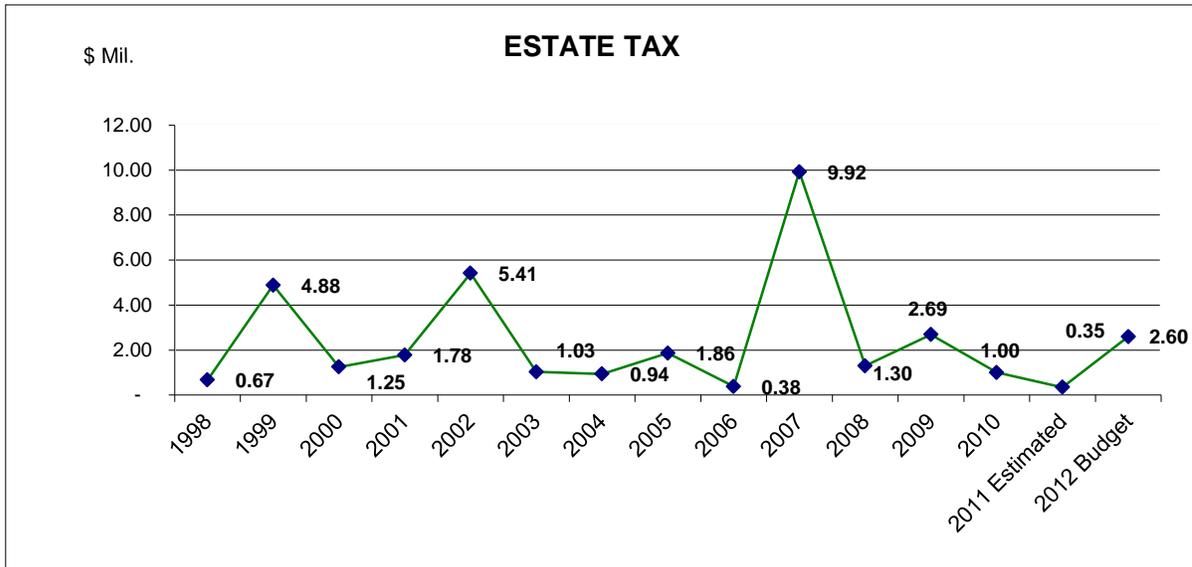
Respectfully,



Norbert S. Klopsch
City Manager

Estate Taxes

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



Over the past 15 years, we have relied on significant annual estate tax revenue to balance our budget. Ohio estate taxes are imposed and collected by our state and 80% of those taxes are distributed to the local governments in which a person resides at their time of death. Our annual average estate tax collected over the past 10 years is \$2.6 million. This annual average is highly inflated, however, by taxes from two very large estates. The 10-year average drops to \$1.4 million if these two estates are not included.

This 2012 budget includes \$2,600,000 in estate tax receipts. With elimination of the Ohio estate tax effective January 1, 2013, we will lose about 20% of our operating revenue.

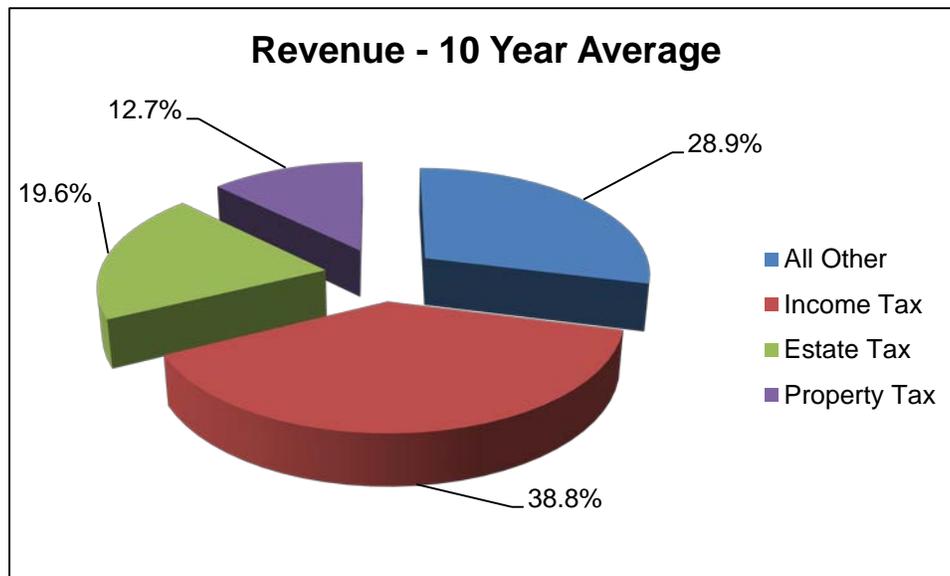
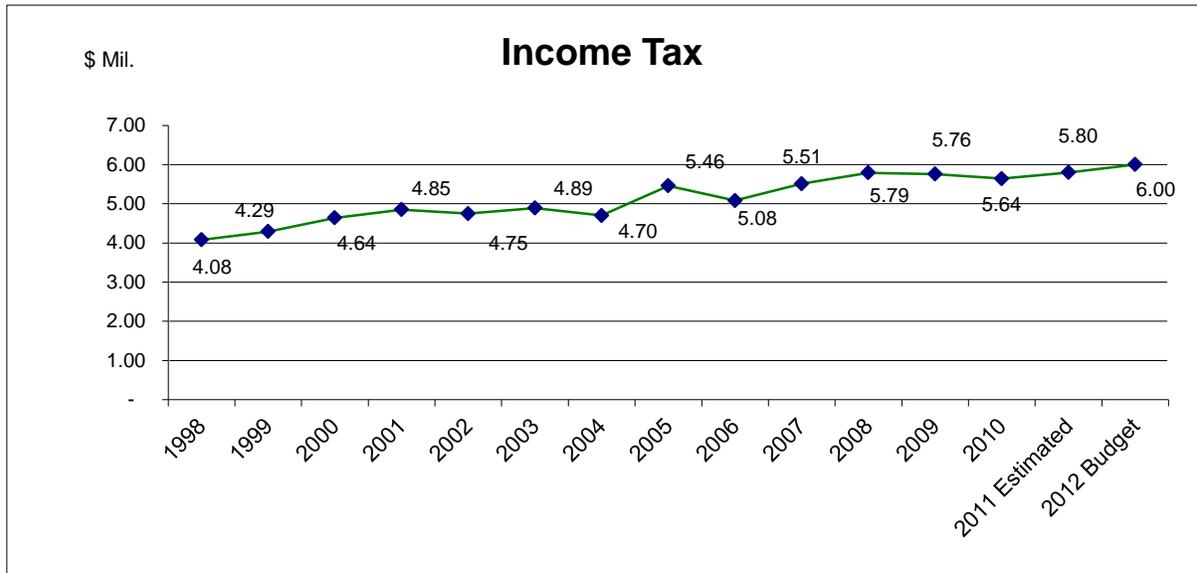
City of Oakwood Staffing Level Comparison

	<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>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
Public Safety	38.0	38.0	38.0	38.0	38.0	39.0	39.0	37.0	36.0	36.0
Public Works	35.0	35.0	35.0	35.0	33.0	32.0	32.0	32.0	32.0	31.0
Leisure Services	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Municipal Court	2.0	2.0	2.0	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
<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
Public Safety	1.3	1.3	1.3	1.3	1.3	1.5	1.5	2.0	2.5	2.4
Public Works	-	-	-	-	-	-	-	-	-	-
Leisure Services	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.6
Municipal Court	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	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

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 and sewer utilities. This page explains the changes to staffing levels between 2002 and 2011.

Income Taxes

Shown below is a history of our income tax collections since 1998. Although the graph depicts an upward trend, the annual growth is not enough to address our cost increases. Looking at a 10 year history, the income tax represents about 39% of our revenue. Also, it is important to acknowledge that the growth would have been much larger had several communities throughout the Miami Valley region not increased their tax rates.



Property Taxes

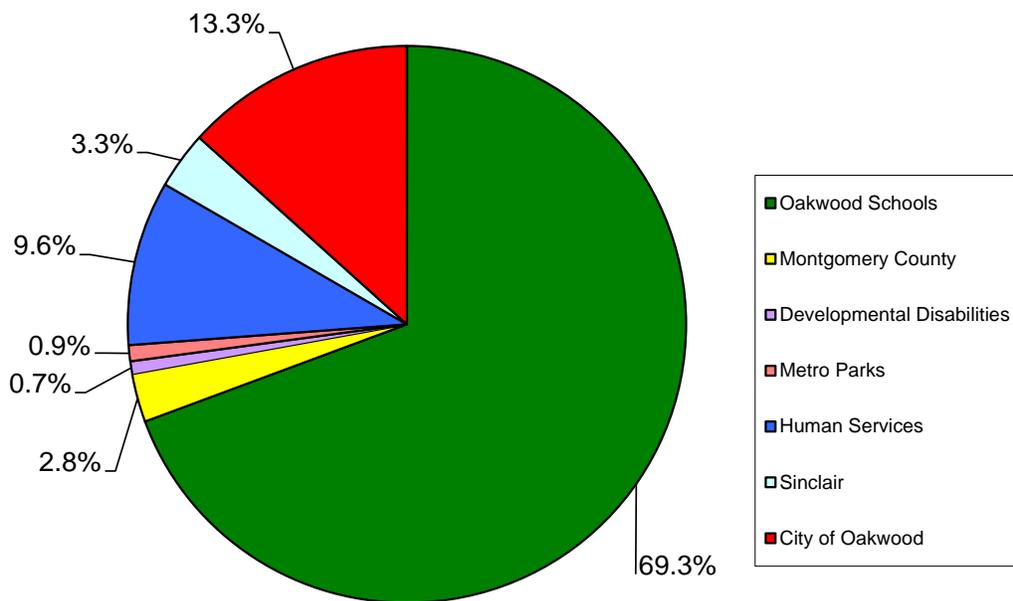
It is important to recognize and acknowledge that the biggest concern amongst our citizens regarding tax levels in Oakwood relates to the real estate tax. One can clearly understand the concern when comparing the property tax bill for a \$200,000 home in 1992 with the tax on that same home in 2011.

1992 Property Tax: \$3,707
 2011 Property Tax: \$8,721

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

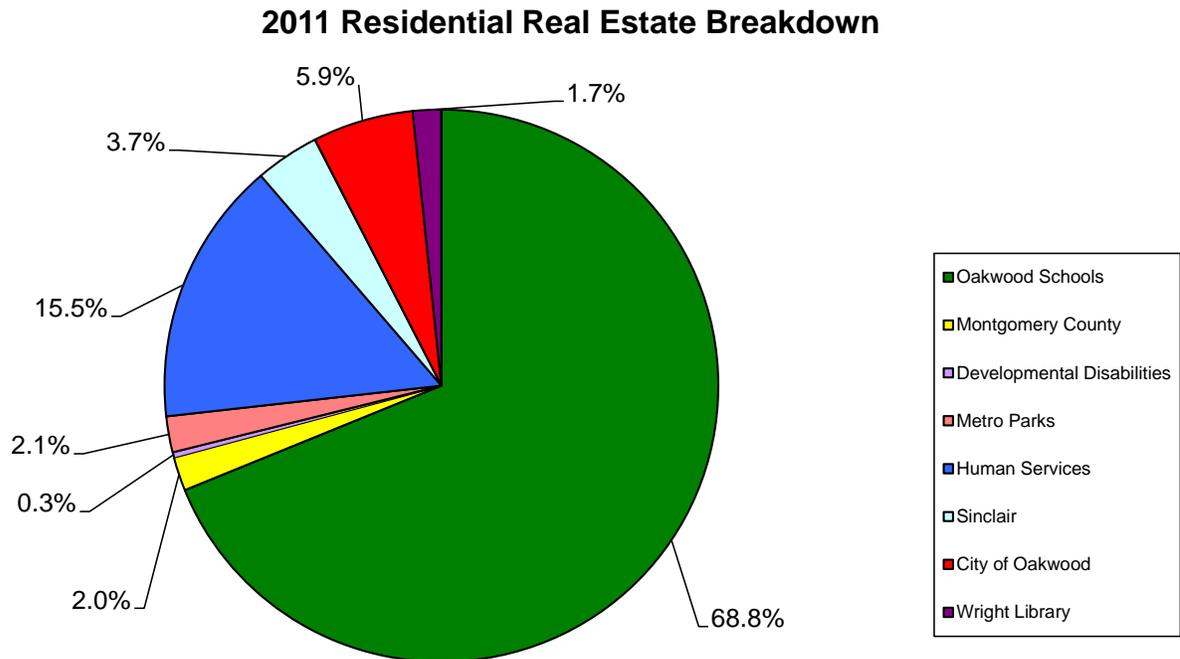
1992 Residential Real Estate Breakdown



Based on home sales information provided by the Dayton Area Board of Realtors, Oakwood home value appreciation during the 19 years from 1992 to 2011 was 66.48%. Using this appreciation, a \$200,000 home in 1992 would have a value of \$333,000 in 2011.

The 2011 real estate tax calculation for a residential property with an assessed value of \$333,000 is:

<u>2011</u>	<u>Effective Rate</u>	
Oakwood Schools	58.85	\$6,002
Montgomery County	1.70	173
Developmental Disabilities	0.27	28
Metro Parks	1.80	184
Human Services	13.24	1,350
Sinclair	3.20	326
City of Oakwood	5.03	513
Wright Library	1.42	145
Total	85.51	\$8,721



Note the following key points regarding the 1992 versus 2011 comparison:

- 1) Over the 19 year period, annual property taxes collected to pay for city services increased only slightly.
- 2) The city's portion of the total real estate tax collected has dropped from 13.3% to 5.9%.
- 3) A significantly larger percentage of our total tax bill now supports agencies outside of Oakwood: 23.6% in 2011 versus 17.3% in 1992. In 1992 \$643 supported outside agencies. In 2011 that figure is \$2,061.

Sugar Camp and Pointe Oakwood: When these two development projects are completed, our total city-wide appraised property value will increase significantly. This significant increase will allow us to spread the total tax burden (including taxes for our schools, county, library, etc.) across a larger tax-paying base. Because we paid the new public roadway costs with unexpected 2007 estate tax dollars, as opposed to borrowing money, our businesses and citizens will realize the financial benefit of this new tax base as the development is built.

(Insert Tab Page Here)

Financial Summary

Financial Summary

The following series of tables, charts and graphs reflect the financial condition of the city of Oakwood as forecasted for 2012. Funds are separated into groups by function showing estimated financial activity for 2012.

Non-Enterprise Funds

Budget Summary for 2012

Fund Classification	Estimated Balance 01/01/12	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/12
General Fund	843,568	10,682,045	10,765,254	760,359
Special Revenue	5,726,492	3,978,083	4,197,066	5,507,509
Capital Improvement	2,989,978	3,017,971	3,404,800	2,603,149
Debt Service	0	0	0	0
Internal Service	125,000	751,986	751,986	125,000
Trust & Agency	6,410	6,700	10,500	2,610
Total	<u>9,691,448</u>	<u>18,436,785</u>	<u>19,129,606</u>	<u>8,998,627</u>

Note: The estimated revenues and proposed appropriations reflected above include money transfers between funds, short-term debt payoff and short-term borrowing.

SUMMARY OF OPERATING EXPENSES

	Estimated Revenue	Proposed Appropriation	Net Difference
Total	18,436,785	19,129,606	
Less Borrowed Funds	(2,402,000) ⁽¹⁾	-	
Less Debt Payment	-	(2,524,000) ⁽²⁾	
Less Transfers	<u>(3,219,726) ⁽³⁾</u>	<u>(3,219,726) ⁽³⁾</u>	
Net Total	<u>12,815,059</u>	<u>13,385,880</u>	<u>(570,821) ⁽⁴⁾</u>

See next page for footnotes.

Non-Enterprise Funds

Budget Summary for 2012

footnotes

- (1) The City will borrow the following funds in March, 2012:

\$ 693,000	for Foell Public Works Center
250,000	for City Administration / Safety Building
1,459,000	for Old River Athletic Fields
<u>\$ 2,402,000</u>	TOTAL

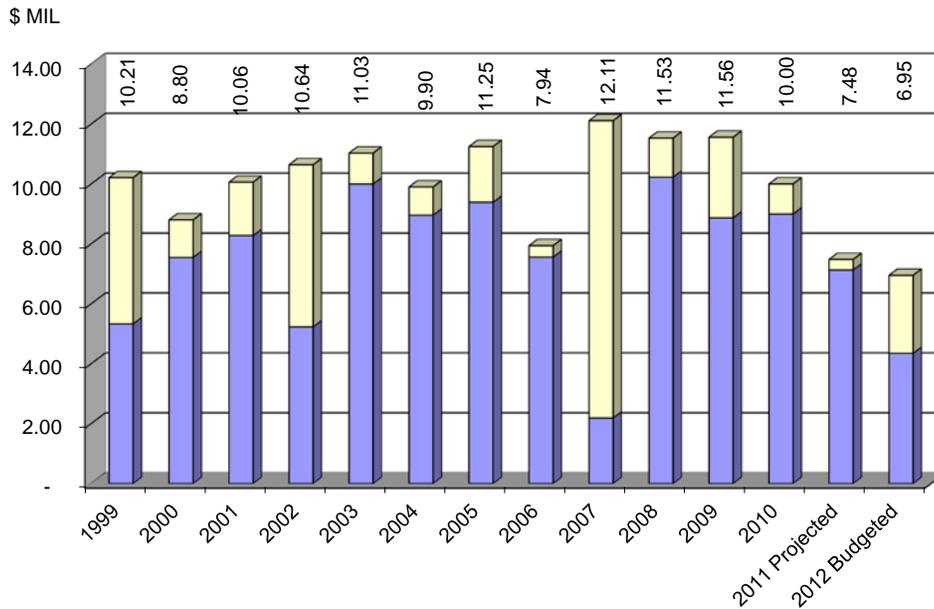
- (2) The City will pay off debt from the following non-operations funding sources in March, 2012:

\$ 2,402,000	from borrowed money as shown above
55,000	from Public Facilities Fund (Foell Center)
26,000	from Public Facilities Fund (City Admin / Safety Bldg)
41,000	from Public Facilities Fund (Old River Athletic Fields)
<u>\$ 2,524,000</u>	TOTAL

- (3) This \$3,219,726 is the total sum of all money budgeted in 2012 for transfers between the non-enterprise funds.

- (4) Amount of 2012 operating expenses that exceed estimated 2012 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)



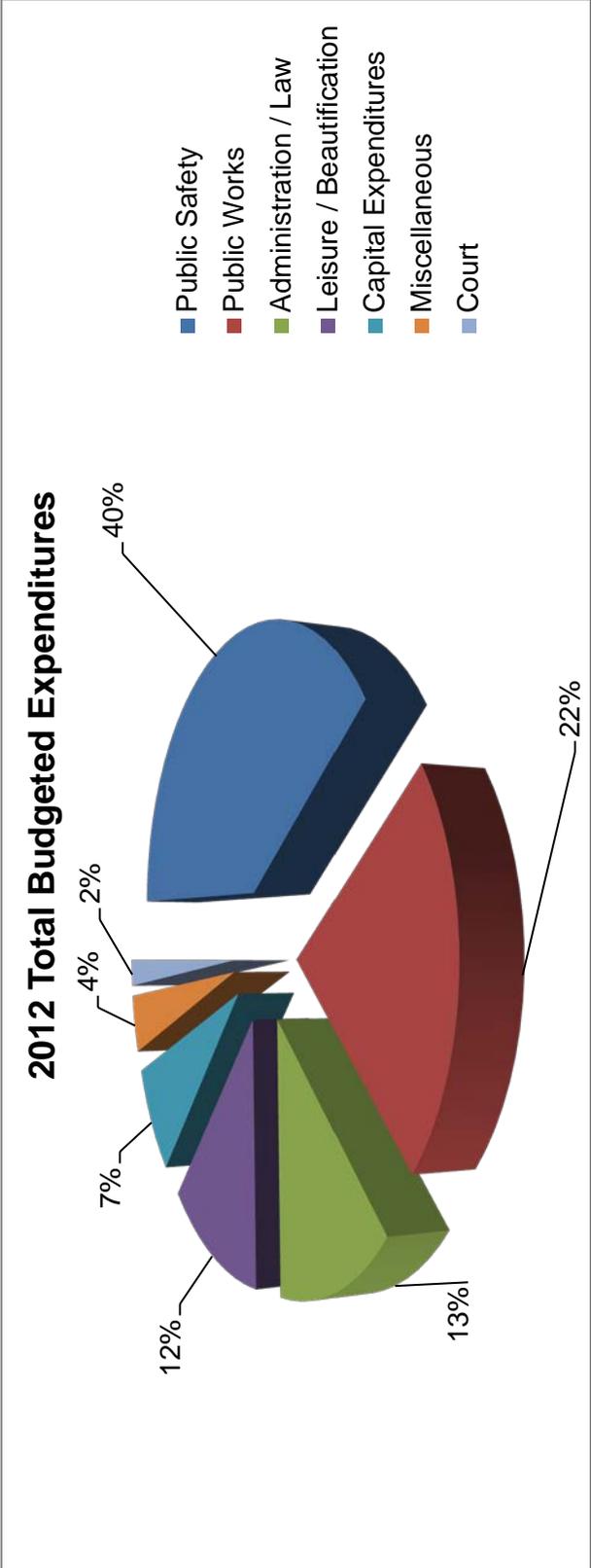
Our 2011 Projected and 2012 Budget year-end fund balances provide the resources we need to continue providing our comprehensive city services and are at acceptable amounts needed to address unexpected events or emergencies.

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

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

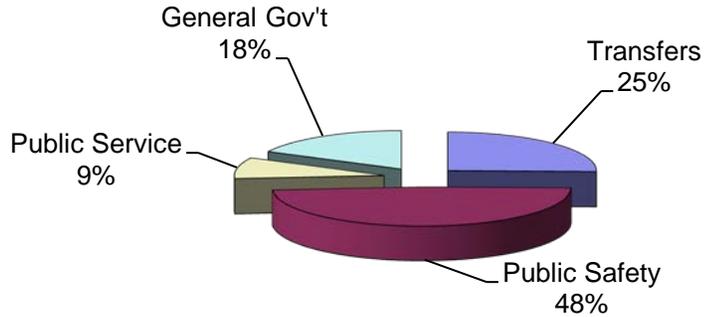
Non-Enterprise Funds - Budgeted Expenditures

The graph below depicts the distribution of total budgeted expenditures by department and functional area for 2012.



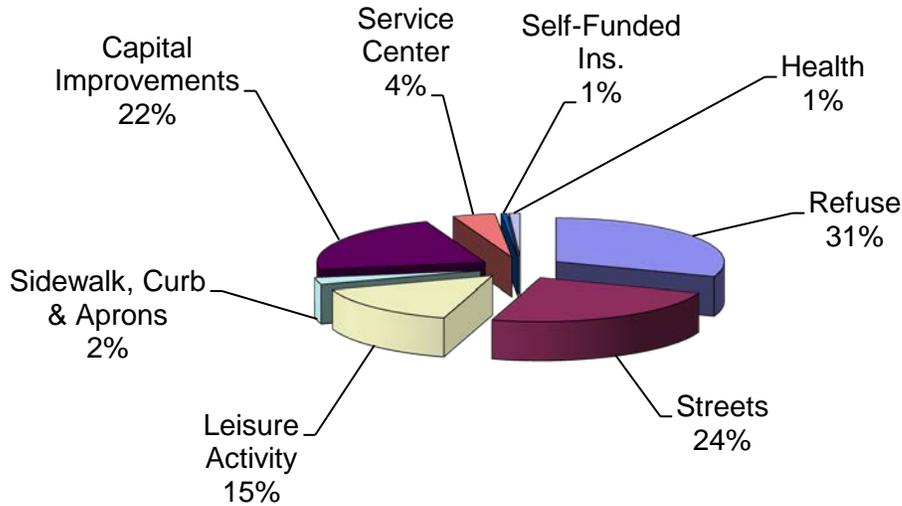
General Fund

General Fund Expenditures 2012 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 2012 Budget



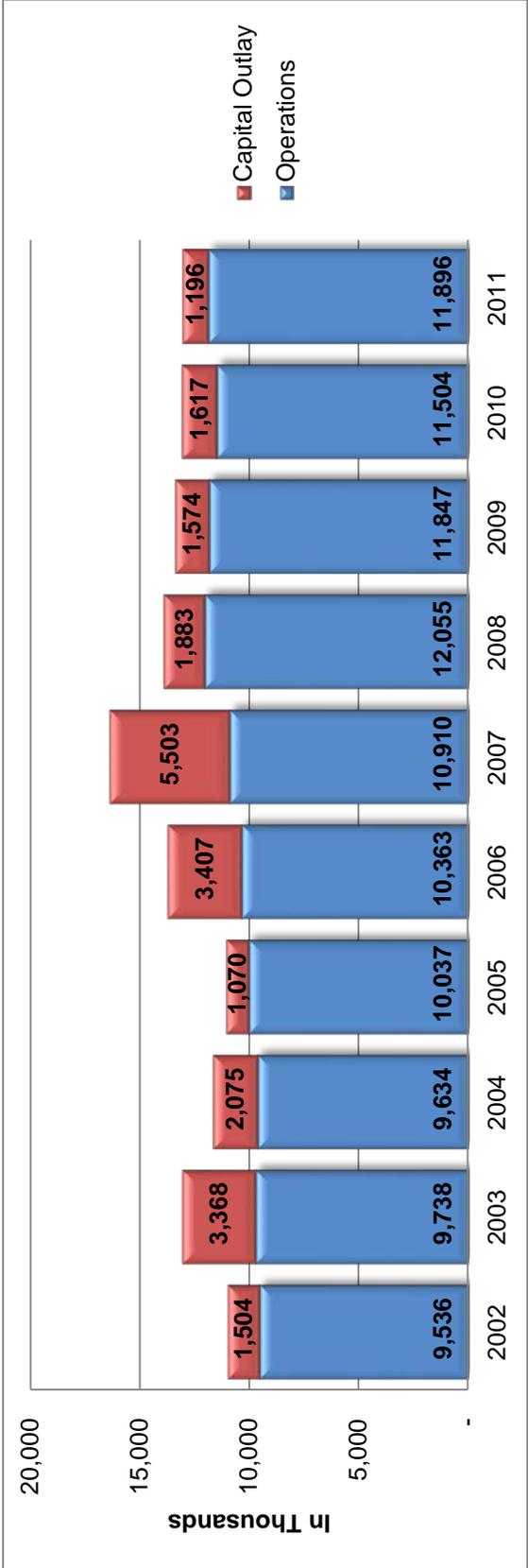
The transfer account of the General Fund supports other important service activities, particularly those relating to public works. Those activities are also supplemented by user fees, various grants and endowments.

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>
2012	12,548,683	837,200	13,385,883	TBD	TBD	TBD
2011	12,570,728	1,080,700	13,651,428	2011 Estimated 11,896,392	1,196,091	13,092,483
2010	12,790,124	1,176,809	13,966,933	2010 11,503,513	1,617,130	13,120,643
2009	13,197,547	1,468,500	14,666,047	2009 11,846,521	1,574,187	13,420,708
2008	13,113,749	1,407,156	14,520,905	2008 12,054,600	1,883,632	13,938,232

These numbers demonstrate the degree to which our city has controlled costs over the past five years. From 2008 to 2012, we reduced our budgeted expenses by 13.3%. From 2008 to 2010, we reduced actual spending by \$817,589... a 6.2% drop.

Non-Enterprise Funds - Total Expenditures



Our 10 year expense history reflects only modest growth. 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 infrastructure investments at Sugar Camp and Pointe Oakwood.

City of Oakwood

Changes in Cash Balances - Non-Enterprise

In thousands of dollars

	Actual 2002 (\$)	Actual 2003 (\$)	Actual 2004 (\$)	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)
Revenue										
General Revenue:										
Property Tax	1,862	1,985	1,870	1,927	2,012	2,037	2,032	1,715	1,726	1,689
Income Tax	4,754	4,887	4,700	5,455	5,079	5,510	5,786	5,736	5,636	5,800
Estate Tax	5,410	1,030	940	1,856	376	9,922	1,302	2,689	997	350
Fines and Forfeitures	171	179	127	124	125	139	158	154	171	135
Intergovernmental	651	594	676	649	904	758	1,011	989	718	671
Investment Earnings	926	783	530	457	577	812	1,086	541	292	49
Other	296	324	322	324	323	349	453	240	234	432
Program Revenue:										
Charges for Services	875	1,035	936	1,072	1,118	1,078	1,130	1,093	1,353	1,273
Grants and Contributions	69	15	10	39	16	21	194	18	206	14
Other	39	63	39	59	39	65	41	35	55	33
Total Revenue	15,053	10,894	10,149	11,962	10,570	20,692	13,192	13,208	11,387	10,447
Expenditures:										
Personnel Services	6,196	6,762	7,048	7,371	7,429	7,868	8,387	8,672	8,684	9,052
Contractual Services	2,299	1,805	1,648	1,776	1,899	1,877	2,080	2,180	1,810	1,887
Materials and Supplies	430	647	532	588	682	717	821	720	740	752
Interest	89	88	44	40	73	210	116	62	71	29
Miscellaneous	522	436	363	262	281	238	650	212	199	177
	9,536	9,738	9,634	10,037	10,363	10,910	12,055	11,847	11,504	11,896
Capital Expenditures:										
Capital Outlay	1,503	3,368	2,075	1,070	3,407	5,503	1,884	1,574	1,617	1,196
Total Expenditures	11,040	13,106	11,709	11,107	13,770	16,413	13,938	13,421	13,121	13,092
Excess (Deficiency) of Revenue over Expenditures	4,013	(2,212)	(1,560)	855	(3,200)	4,279	(746)	(212)	(1,733)	(2,646)
Total Other Financing Sources and Uses	1,878	(148)	(122)	(138)	2,337	(318)	(305)	(308)	(446)	37
Net Change in Fund Balance	5,892	(2,360)	(1,682)	717	(863)	3,961	(1,051)	(521)	(2,180)	(2,609)
Cash Balance, Jan. 1	15,123	15,788	13,768	12,339	13,908	12,969	21,040	17,661	16,273	13,542
Prior Year Encumbrances and Expenditures	(5,227)	340	252	852	(76)	4,110	(2,329)	(867)	(552)	(890)
Cash Balance, Dec. 31	\$ 15,788	\$ 13,768	\$ 12,339	\$ 13,908	\$ 12,969	\$ 21,040	\$ 17,661	\$ 16,273	\$ 13,542	\$ 10,043

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:

- 2003 and 2004: Construction began in late 2002 on the new Administration and Safety Building at 30 Park Avenue. The Project was budgeted for \$6.2M and was completed in 2004. \$1.5M was borrowed on behalf of the project and is expected to be completely repaid in 2020. The remaining \$4.7M was paid from cash reserves in 2003 and 2004.
- 2006: Estate tax collections were only \$376,000, significantly less than the \$1.0M budgeted 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 (expected to be completely repaid in 2031) 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 on the Sugar Camp / Pointe Oakwood Project 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 on the Sugar Camp / Pointe Oakwood Project.
- 2010: The cash balance decreased by \$2.7M primarily as a result of current year expenditures over revenues of \$2.2M.
- Estimated 2011: The cash balance is anticipated to decrease by \$3.5M primarily as a result of very low estate tax receipts. The projected \$350,000 is significantly below the \$2.6M 10 year average.

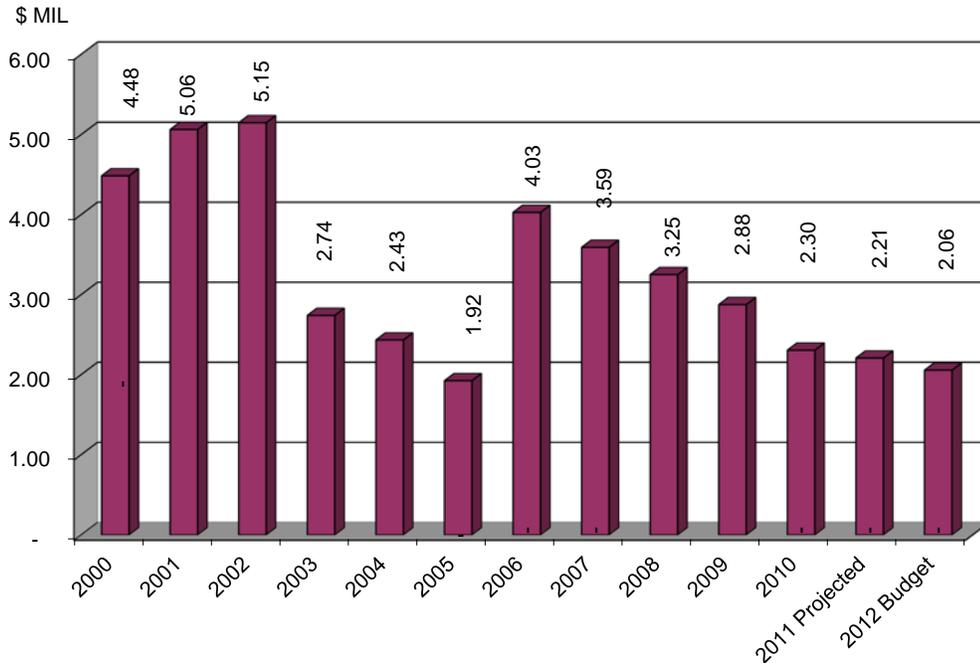
Note:

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

The Public Facilities Fund is also used to hold in reserve those monies intended to be used to service the outstanding short-term debt associated with the above projects / purchase. As of January 1, 2012, we owe \$2,524,000 on debt.

\$ 748,000	Foell Public Works Center
276,000	Admin / Safety Building
<u>1,500,000</u>	Old River Athletic Fields
\$2,524,000	

The 2011 projected year-end balance as reflected above is approximately \$300,000 short of covering the entire debt. We intend to cover this shortfall with interest earned on the investment of borrowed funds. The City is making minimum annual payments toward the outstanding debt until such time as the entire debt is paid off in full. The final payment is anticipated to be made in 2031.

The following page shows the projected payoff schedule. Justification for carrying this debt is that the difference between the rates at which the City is borrowing funds and the rates at which the City is investing these funds results in annual net earnings. These earnings had been in the range of \$20,000 to \$30,000 annually. However, given the current state of the borrowing and investment markets, the financial benefits of carrying this short-term debt are lessening.

Public Facilities Debt Payoff Schedule

2012 Total Short-Term Debt \$2,524,000

Minimum Annual Payments

<u>Year</u>	<u>Foell Public Works Center</u>	<u>Adm / Safety Building</u>	<u>Old River Athletic Fields</u>	<u>Total</u>
2012	55,000	26,000	41,000	122,000
2013	58,000	27,000	43,000	128,000
2014	62,000	29,000	46,000	137,000
2015	65,000	31,000	49,000	145,000
2016	69,000	32,000	51,000	152,000
2017	73,000	34,000	55,000	162,000
2018	78,000	37,000	58,000	173,000
2019	82,000	39,000	61,000	182,000
2020	87,000	21,000	65,000	173,000
2021	93,000	-	69,000	162,000
2022	26,000	-	73,000	99,000
2023	-	-	77,000	77,000
2024	-	-	82,000	82,000
2025	-	-	87,000	87,000
2026	-	-	92,000	92,000
2027	-	-	98,000	98,000
2028	-	-	104,000	104,000
2029	-	-	110,000	110,000
2030	-	-	116,000	116,000
2031	-	-	123,000	123,000
TOTAL	\$ 748,000	\$ 276,000	\$ 1,500,000	\$ 2,524,000

Water Funds

Budget Summary for 2012

Governmental Funds	Estimated Balance 01/01/12	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/12
Waterworks	1,441,562	1,026,100	1,078,138	1,389,524
Water Improvement and Equipment Replacement	126,823	147,500	120,000	154,323
Sub-Total	1,568,385	1,173,600	1,198,138	1,543,847
Less: Internal Transfers	<u> </u>	<u>(147,500)</u>	<u>(147,500)</u>	<u> </u>
Net Total	<u><u>1,568,385</u></u>	<u><u>1,026,100</u></u>	<u><u>1,050,638</u></u>	<u><u>1,543,847</u></u>

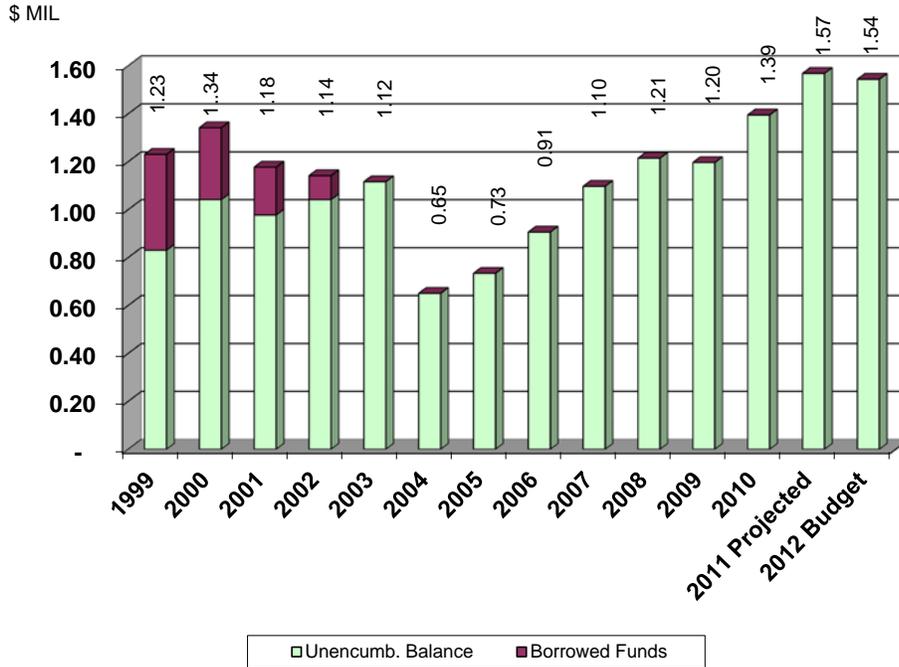
City of Oakwood

Changes in Cash Balances - Water

In thousands of dollars

	Actual 2002 (\$)	Actual 2003 (\$)	Actual 2004 (\$)	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	\$ 57	\$ 45	\$ 44	\$ 30	\$ 44	\$ 51	\$ 70	\$ 44	\$ 26	\$ 10
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	987	878	870	895	861	996	899	870	1,017	980
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	81	55	62	41	165	22	39	41	28	39
Total Revenue	1,125	978	977	967	1,070	1,068	1,007	955	1,070	1,029
Expenditures:										
Personnel Services	354	400	387	384	390	375	388	409	427	432
Contractual Services	251	263	187	246	198	229	210	248	208	215
Materials and Supplies	73	81	87	83	82	130	124	107	122	110
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	15	12	17	21	7	3	5	2	14	3
	693	756	678	733	678	736	727	766	771	760
Capital Expenditures:										
Capital Outlay	218	156	655	5	74	20	41	94	40	20
Total Expenditures	911	912	1,333	738	752	756	768	860	811	780
Excess (Deficiency) of Revenue over Expenditures	213	65	(356)	228	318	312	240	95	259	250
Total Other Financing Sources and Uses	(148)	(127)	(142)	(153)	(157)	(149)	(158)	(154)	(70)	(76)
Net Change in Fund Balance	65	(62)	(498)	76	162	163	82	(60)	189	174
Cash Balance, Jan. 1	1,177	1,142	1,116	651	847	1,049	1,154	1,274	1,258	1,515
Prior Year Encumbrances and Expenditures	(100)	36	32	121	40	(58)	39	43	69	(61)
Cash Balance, Dec. 31	\$ 1,142	\$ 1,116	\$ 651	\$ 847	\$ 1,049	\$ 1,154	\$ 1,274	\$ 1,258	\$ 1,515	\$ 1,628

History of Dec. 31 Year-End Balances Water Funds



Our 2011 Projected and 2012 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 \$36 lower than the 66-jurisdiction average.

Sanitary Sewer Funds

Budget Summary for 2012

Governmental Funds	Estimated Balance 01/01/12	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/12
Sanitary Sewer Disposal	658,651	1,588,500	1,836,925	410,226
Sewer Improvement and Equipment Replacement	29,770	200,000	105,000	124,770
Sub-Total	688,421	1,788,500	1,941,925	534,996
Less: Internal Transfers	<u> </u>	<u>(200,000)</u>	<u>(200,000)</u>	<u> </u>
Net Total	<u><u>688,421</u></u>	<u><u>1,588,500</u></u>	<u><u>1,741,925</u></u>	<u><u>534,996</u></u>

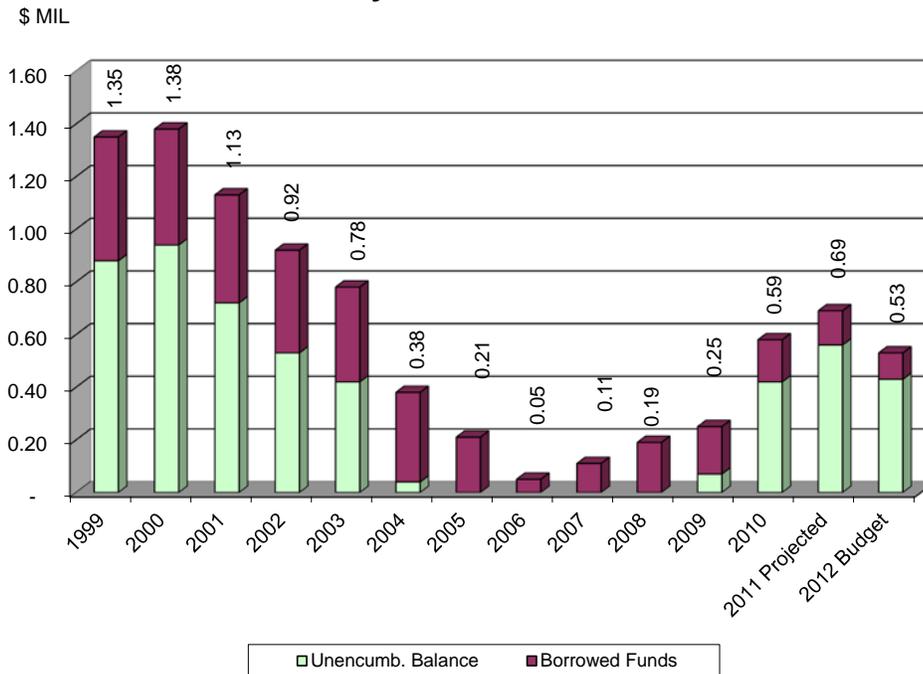
City of Oakwood

Changes in Cash Balances - Sewer

In thousands of dollars

	Actual 2002 (\$)	Actual 2003 (\$)	Actual 2004 (\$)	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)
Revenue										
General Revenue:										
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	-	-	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Investment Earnings	\$ 47	\$ 31	\$ 24	\$ 15	\$ 12	\$ 8	\$ 10	\$ 10	\$ 15	\$ 8
Other	-	-	-	-	-	-	-	-	-	-
Program Revenue:										
Charges for Services	1,048	958	966	1,170	1,146	1,377	1,362	1,400	1,650	1,520
Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other	21	20	20	25	28	13	26	35	35	53
Total Revenue	1,115	1,008	1,010	1,210	1,186	1,398	1,399	1,445	1,700	1,580
Expenditures:										
Personnel Services	245	284	273	202	205	216	225	234	224	252
Contractual Services	868	831	828	925	923	1,021	975	1,000	1,079	1,033
Materials and Supplies	8	6	7	7	6	5	7	12	4	5
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	6	2	3	8	6	1	3	5	2	2
	1,127	1,124	1,111	1,142	1,140	1,244	1,210	1,252	1,308	1,292
Capital Expenditures:										
Capital Outlay	32	7	202	155	2	-	-	25	11	115
Total Expenditures	1,159	1,131	1,313	1,297	1,141	1,244	1,210	1,277	1,319	1,407
Excess (Deficiency) of Revenue over Expenditures	(44)	(123)	(303)	(87)	45	154	189	169	382	173
Total Other Financing Sources and Uses	(111)	(99)	(106)	(85)	(216)	(109)	(113)	(113)	(59)	(63)
Net Change in Fund Balance	(155)	(222)	(409)	(172)	(171)	45	76	56	322	110
Cash Balance, Jan. 1	1,137	920	785	584	474	78	120	202	281	584
Prior Year Encumbrances and Expenditures	(61)	87	207	63	(224)	(4)	6	24	(19)	24
Cash Balance, Dec. 31	\$ 920	\$ 785	\$ 584	\$ 474	\$ 78	\$ 120	\$ 202	\$ 281	\$ 584	\$ 718

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



Our 2011 Projected and 2012 Budgeted year-end Sanitary Sewer Fund balances are above 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 2012.

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 49th of 63 jurisdictions. We pay \$15 per quarter more than the area average.

We are currently carrying \$129,294 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.

(Insert Tab Page Here)

Goals & Objectives

2012 Goals & Objectives

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

2012 GOALS & OBJECTIVES

SUGAR CAMP / POINTE OAKWOOD DEVELOPMENT: In mid-2011, the owner of the Sugar Camp development acquired 100% interest in Pointe Oakwood. With the ownership change there has already been a concerted effort to seek out and explore partnership opportunities with regional experts in the areas of residential and commercial development. Results of these out-reach efforts may ultimately lead to market-driven modifications of the original Sugar Camp/Pointe Oakwood Master Plan approved in 2007.

During 2012, we anticipate that staff will be fully engaged in overseeing what we believe will be a bench-mark year for the Sugar Camp/Pointe Oakwood Development.

Issues/Elements:

- Continue to work with the owner of Sugar Camp/Pointe Oakwood properties and others on modifications to the previously approved Master Plan so as to better position the development for success in the changing residential and commercial markets.
- Ensure that whatever plan changes are proposed will be thoroughly vetted through public hearings involving the Planning Commission and City Council.
- Continue to insure that all improvements are completed consistent with approved plans and in a manner that connotes a first-class mixed use development.

REFUSE PROGRAM MODIFICATION: Find ways to improve the efficiency of the refuse program and to lower the program costs.

Budget: Staff time, possible equipment purchase and refuse booklet printing and distribution.

Issues/Elements:

- Evaluate potential equipment changes.
- Evaluate staffing levels and adjust as appropriate.
- Update and distribute new refuse program booklet.
- Educate public on program changes.
- Continue to improve consistency of service.

FINANCE DEPARTMENT SOFTWARE: Continue to work with our finance software vender to test their new accounting and utility product. This is a multi-year project that began in 2010 and is expected to be completed in 2012.

Budget: In-house labor.

Issues/Elements:

- Complete the testing phase and install the remaining software.
- 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.

SAFETY DEPARTMENT PROCEDURES: The Safety Department will continue the comprehensive evaluation and reorganization of the department's policies and procedures into two separate manuals using the Lexipol product. These manuals are the backbone of the safety department's operations. Review of the manual will ensure a more efficient operation, reduce city liability and will allow staff to perform the safety function in accordance with the best industry practices. This project began in 2011 and will continue through the remainder of 2012.

Budget: In-house labor.

Issues/Elements:

- Provide appropriate training on Lexipol to staff.
- Continuously update policies and procedures using Lexipol.

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. In 2012, we will continue to develop, implement, and refine our policies and procedures for the successful operation of an in-house Law Department.

Budget: In-house labor.

Issues/Elements:

- Data entry and function testing of tax collection management software.
- Continue to create and revise policies and procedures to maximize efficient legal administration.

(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 2012

Governmental Funds	Estimated Balance 01/01/12	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/12
General Operating	843,568	10,682,045	10,765,254	760,359
Total	843,568	10,682,045	10,765,254	760,359

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Property Tax	1,809,540	1,491,142	1,502,042	1,465,665	1,377,000
Income Tax	5,785,574	5,735,819	5,636,236	5,800,000	6,000,000
Estate Tax	1,302,117	2,689,035	997,264	350,000	2,600,000
Fines and Forfeitures	116,218	135,760	124,405	118,200	129,300
Intergovernmental	456,443	596,718	317,133	278,223	239,245
Other	1,235,987	677,018	501,580	309,834	336,500
Total Revenue	10,705,879	11,325,492	9,078,660	8,321,922	10,682,045
Expenditures					
Personnel Services					
Council	11,627	5,431	3,642	3,904	12,100
Administration	844,143	867,554	893,586	906,044	911,115
Law Dept	29,940	34,764	37,626	54,385	110,860
Municipal Court	168,043	170,017	163,807	172,856	206,680
Buildings and Grounds	42,596	46,975	47,162	49,393	49,400
Police & Fire	4,421,247	4,605,196	4,552,946	4,762,763	4,789,520
Engineering	70,265	72,099	76,041	81,773	92,430
Beautification / Parks and Gardens	227,052	231,333	237,101	236,342	242,070
Total Personnel Services	5,814,913	6,033,369	6,011,911	6,267,460	6,414,175
Contractual Services					
Council	54,536	75,799	48,095	54,592	61,801
Administration	265,912	356,088	230,315	259,699	249,800
Law Dept	157,612	192,536	162,817	143,034	64,980
Municipal Court	12,359	11,387	10,543	11,010	14,700
Regional Co-Op Endeavors	49,116	47,657	37,800	52,369	54,250
Citizens Advisory	520	490	629	2,500	2,500
Buildings and Grounds	284,237	220,929	181,894	203,840	214,850
Police	116,615	127,142	133,082	133,660	153,800
Fire	46,484	47,443	46,980	48,865	59,400
Engineering	34,211	21,201	2,138	9,610	16,400
Beautification / Parks and Gardens	176,620	162,802	156,822	166,030	181,600
Contingency	-	-	-	-	-
Total Contractual Services	1,198,222	1,263,474	1,011,115	1,085,209	1,074,081
Materials and Supplies					
Council	140	-	601	150	500
Administration	15,806	13,378	13,463	12,742	14,000
Law Dept	-	-	57	1,066	1,000
Municipal Court	2,157	1,230	820	900	2,000
Regional Co-Op Endeavors	-	-	-	-	-
Citizens Advisory	6,291	77	1,962	3,000	3,000
Buildings and Grounds	28,333	13,482	14,530	12,800	19,500
Police	48,305	50,778	49,252	52,400	63,550
Fire	32,074	20,231	19,813	23,121	23,200
Engineering	2,395	1,988	1,421	3,000	3,250
Beautification / Parks and Gardens	60,028	60,266	61,322	74,079	81,550
Contingency	-	-	-	-	-
Total Materials and Supplies	195,529	161,430	163,241	183,258	211,550

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Capital Outlay					
Buildings and Grounds	33,078	40,865	32,932	20,000	20,000
Total Capital Outlay	33,078	40,865	32,932	20,000	20,000
Miscellaneous					
Council	106,425	3,450	236	3,813	5,000
Administration	500,172	125,230	144,918	119,154	124,350
Municipal Court	76	-	6,162	-	100
Buildings and Grounds	-	36	-	100	100
Police	862	413	3,134	520	2,000
Fire	293	-	110	-	500
Engineering	412	597	97	350	1,000
Beautification / Parks and Gardens	5,880	51,069	8,950	8,610	11,500
Contingency	-	-	-	-	25,000
Total Miscellaneous	614,120	180,795	163,607	132,547	169,550
Total Expenditures	7,855,862	7,679,933	7,382,806	7,688,474	7,889,356
Excess (Deficiency) of Revenues over Expenditures	2,850,017	3,645,559	1,695,854	633,448	2,792,689
Other Financing Sources and Uses:					
Police Transfers Out					
To Motor Pool	(110,662)	(86,033)	(98,077)	(101,640)	(115,170)
Fire Transfers Out					
To Motor Pool	(3,354)	(2,606)	(2,970)	(3,080)	(3,490)
Engineering Transfers Out					
To Motor Pool	(3,354)	(2,606)	(2,970)	(3,080)	(3,490)
Beautification Transfers Out					
To Motor Pool	(13,414)	(10,428)	(11,888)	(12,320)	(13,960)
General Fund Transfers Out (to various funds - see summary)	(2,083,970)	(2,860,752)	(3,430,665)	(1,785,832)	(2,739,788)
Total Other Financing Sources and Uses	(2,214,754)	(2,962,425)	(3,546,570)	(1,905,952)	(2,875,898)
Net Change in Fund Balance	635,263	683,134	(1,850,716)	(1,272,504)	(83,209)
Cash Balance, Jan. 1	2,665,057	3,402,409	4,074,112	2,181,249	908,568
Add: Receipts	10,705,879	11,325,492	9,078,660	8,321,922	10,682,045
Less: Disbursements	(9,968,527)	(10,653,789)	(10,971,523)	(9,594,603)	(10,765,254)
Cash Balance, Dec. 31	3,402,409	4,074,112	2,181,249	908,568	825,359
Less: Outstanding Encumbrances	(171,538)	(118,345)	(65,177)	(65,000)	(65,000)
Unencumbered Fund Balance, Dec. 31	3,230,871	3,955,767	2,116,072	843,568	760,359

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Expenditures					
Personnel Services					
Salaries	3,127	3,255	3,317	3,596	11,200
Workers Compensation	145	-	123	106	92
Health Insurance	7,388	1,763	-	-	-
Medicare	202	202	202	202	808
Other	765	211	-	-	-
Total Personnel Services	11,627	5,431	3,642	3,904	12,100
Contractual Services					
Election Expense	4,918	1,317	3,816	2,000	2,000
Consultants	-	13,769	970	10,000	10,000
Conferences	4,960	9,669	9,306	5,000	10,000
Community Service Promotion	31,669	19,489	22,316	21,600	23,100
Historical Preservation	5,225	-	5,000	5,000	5,000
Comprehensive Plan Update	-	71	-	-	-
Marketing and Promotion	3,940	-	3,375	5,000	5,000
Other	3,824	31,484	3,312	5,992	6,701
Total Contractual Services	54,536	75,799	48,095	54,592	61,801
Materials and Supplies					
Office Supplies	140	-	601	150	500
Total Materials and Supplies	140	-	601	150	500
Miscellaneous					
Sister City Expenses	1,422	-	-	3,313	4,500
2008 Centennial Celebration	104,828	-	-	-	-
Other	175	3,450	236	500	500
Total Miscellaneous	106,425	3,450	236	3,813	5,000
Total Expenditures	172,728	84,680	52,574	62,459	79,401

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Expenditures					
Personnel Services					
Salaries	666,643	670,227	702,774	701,350	708,000
Retirement	86,796	92,678	94,289	98,000	99,000
Workers Compensation	24,519	30,288	22,680	19,962	17,490
Health Insurance	51,400	60,048	60,721	71,932	71,725
Medicare	6,468	6,378	6,769	6,800	6,900
Other	8,317	7,935	6,353	8,000	8,000
Total Personnel Services	844,143	867,554	893,586	906,044	911,115
Contractual Services					
Audit Fees	20,508	20,598	22,065	23,761	25,000
Postage	11,226	17,432	17,022	20,000	20,000
Oakwood Training Academy	23,596	22,052	19,165	21,450	16,000
Inspections - Kettering	26,067	27,115	28,192	30,000	30,000
Investment Advisor	29,835	21,035	14,380	13,500	15,000
ED/GE Contribution	4,400	49,356	26,537	25,000	25,000
Consultants	38,318	38,603	37,364	51,000	35,000
County Auditor Fees	21,123	16,438	13,435	16,500	20,000
Memberships & Subscriptions	9,141	10,007	11,751	10,000	10,000
Conferences	6,694	3,445	3,137	2,000	3,000
Legal Advertising	17,195	3,858	10,506	5,000	5,000
Financial Software Upgrade	30,000	80,000	-	-	-
Other	27,809	46,149	26,761	41,488	45,800
Total Contractual Services	265,912	356,088	230,315	259,699	249,800
Materials and Supplies					
Office Supplies	11,685	12,175	9,614	9,500	10,000
General Equipment / Tools	2,186	1,203	3,601	3,000	3,000
Uniforms	1,493	-	248	242	1,000
Other	442	-	-	-	-
Total Materials and Supplies	15,806	13,378	13,463	12,742	14,000
Miscellaneous					
Income Tax Refunds	432,564	114,043	133,624	115,000	116,500
Employee Recognition	7,317	13,297	7,770	2,000	7,250
Cafeteria Benefit	56,879	(2,235)	3,440	2,000	-
Other	3,412	125	84	154	600
Total Miscellaneous	500,172	125,230	144,918	119,154	124,350
Total Expenditures	1,626,033	1,362,250	1,282,282	1,297,639	1,299,265

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Expenditures					
Personnel Services					
Salaries	24,666	28,934	31,652	38,901	81,500
Retirement	3,695	4,001	4,420	5,446	11,500
Workers Compensation	1,196	1,410	1,095	1,009	2,760
Health Insurance	-	-	-	8,000	12,800
Medicare	383	419	459	564	1,200
Other	-	-	-	465	1,100
Total Personnel Services	29,940	34,764	37,626	54,385	110,860
Contractual Services					
Legal Services	153,704	190,653	160,716	140,034	50,000
Conferences	2,539	430	600	1,000	3,000
Other	1,369	1,453	1,501	2,000	11,980
Total Contractual Services	157,612	192,536	162,817	143,034	64,980
Materials and Supplies					
Office Supplies	-	-	57	1,066	1,000
General Equipment / Tools	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	-	-	57	1,066	1,000
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	187,552	227,300	200,500	198,485	176,840

Municipal Court

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

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Expenditures					
Personnel Services					
Salaries	125,503	126,073	121,134	129,000	154,000
Retirement	18,182	18,186	17,454	18,800	20,000
Workers Compensation	5,382	6,288	4,412	3,706	5,000
Health Insurance	15,905	16,563	18,187	18,400	24,300
Medicare	1,631	1,589	1,616	1,700	1,980
Other	1,440	1,318	1,004	1,250	1,400
Total Personnel Services	168,043	170,017	163,807	172,856	206,680
Contractual Services					
Service Contracts	793	494	181	500	1,000
Telephone Equipment Lease	1,901	1,585	1,189	1,200	2,000
Telephone	1,603	1,435	1,561	1,000	2,000
Law Library	2,753	2,361	2,477	1,200	3,000
Other	5,309	5,512	5,135	7,110	6,700
Total Contractual Services	12,359	11,387	10,543	11,010	14,700
Materials and Supplies					
Office Supplies	1,515	1,185	799	100	1,000
General Equipment / Tools	88	45	21	100	500
Other	554	-	-	700	500
Total Materials and Supplies	2,157	1,230	820	900	2,000
Miscellaneous					
Other	76	-	6,162	-	100
Total Miscellaneous	76	-	6,162	-	100
Total Expenditures	182,635	182,634	181,332	184,766	223,480

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Expenditures					
Contractual Services					
Miami Valley Reg. Planning Comm.	4,239	4,239	4,239	4,239	4,300
Montgomery County Emergency Mgmt.	1,843	1,843	1,843	1,900	1,900
Miami Valley Regional Crime Lab	16,450	16,700	16,700	16,700	18,000
Haz Mat Response Team Allocation	1,790	1,790	1,790	1,790	1,800
Bureau of Alcoholism & Drug Abuse	252	252	266	278	300
Tactical Crime Suppression Unit	11,580	10,903	-	14,500	14,500
Mont. Co. Public Defender Comm.	1,500	468	1,500	1,500	1,500
Ombudsman Program	-	-	-	-	450
Miami Valley USAR Task Force	500	500	500	500	500
Fire / EMS Alliance	2,212	2,212	2,212	2,212	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	3,000	3,000	3,000
Total Contractual Services	49,116	47,657	37,800	52,369	54,250
Total Expenditures	49,116	47,657	37,800	52,369	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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Expenditures					
Contractual Services					
Environmental Committee	520	490	629	2,500	2,500
Other					
Total Contractual Services	520	490	629	2,500	2,500
Materials and Supplies					
Environmental Committee	6,291	77	1,962	3,000	3,000
Other	-	-	-	-	-
Total Materials and Supplies	6,291	77	1,962	3,000	3,000
Miscellaneous					
Citizens' Advisory	-	-	-	-	-
Youth Commission	-	-	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
 Total Expenditures	 6,811	 567	 2,591	 5,500	 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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Expenditures					
Personnel Services					
Salaries	35,069	38,881	39,444	41,000	41,000
Retirement	4,894	5,047	5,198	5,700	5,700
Workers Compensation	1,390	1,516	1,209	1,143	1,150
Health Insurance	-	-	-	-	-
Medicare	487	538	556	600	600
Other	756	993	755	950	950
Total Personnel Services	42,596	46,975	47,162	49,393	49,400
Contractual Services					
Telephone Equipment Lease	8,946	7,027	5,304	5,400	6,000
Telephone Service	6,275	4,555	4,538	5,000	6,000
Service Contracts	16,539	14,606	14,037	15,000	16,000
Postage	4,300	3,161	4,065	5,000	5,000
Utilities	92,560	76,595	81,799	82,500	90,000
Newsletter, Annual Reports	18,649	17,872	14,927	15,000	18,000
Buildings & Grounds Maintenance	97,192	65,891	25,564	50,000	43,000
Property Tax Assessments	5,811	1,464	1,415	1,015	1,000
Multi-Peril Insurance	15,516	16,448	16,408	16,076	18,000
Other	18,449	13,310	13,837	8,849	11,850
Total Contractual Services	284,237	220,929	181,894	203,840	214,850
Materials and Supplies					
Office Supplies	3,107	4,131	4,006	2,500	4,000
Janitorial Supplies	1,953	1,758	1,557	1,800	2,000
Building Supplies	8,238	7,551	7,368	7,500	8,000
General Equipment / Tools	14,668	42	1,192	500	5,000
Other	367	-	407	500	500
Total Materials and Supplies	28,333	13,482	14,530	12,800	19,500
Capital Outlay					
Wonderly Avenue Apartment Bldg	33,078	40,865	32,932	20,000	20,000
Total Capital Outlay	33,078	40,865	32,932	20,000	20,000
Miscellaneous					
Other	-	36	-	100	100
Total Miscellaneous	-	36	-	100	100
Total Expenditures	388,244	322,287	276,518	286,133	303,850

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Expenditures					
Personnel Services					
Salaries	3,306,183	3,441,325	3,414,324	3,520,992	3,578,920
Retirement	521,259	574,769	566,342	570,000	588,500
Police Liability	35,941	-	-	-	-
Workers Compensation	132,164	165,935	122,487	100,880	89,000
Health Insurance	345,118	344,183	378,280	490,191	447,000
Medicare	41,408	43,766	45,091	46,000	50,500
Other	39,174	35,218	26,422	34,700	35,600
Total Personnel Services	4,421,247	4,605,196	4,552,946	4,762,763	4,789,520
Contractual Services					
Service Contracts	26,151	40,842	43,784	45,000	45,000
Telephone Service	15,845	15,635	13,012	14,000	15,000
Telephone Equipment Lease	17,919	14,758	11,029	12,000	12,000
Radio Systems Maint. & LEADS	15,564	15,046	13,668	15,000	20,000
Uniform Cleaning and Repair	800	441	308	500	2,000
Consultants	-	3,000	3,619	-	1,000
Pre-Employment Exams, Tests	1,959	2,545	3,560	4,000	2,000
Conferences	2,883	3,117	232	500	2,500
Basic Certification	-	-	6,265	6,373	10,000
Multi-Peril Insurance	22,159	23,439	25,956	25,007	28,000
Other	13,335	8,319	11,649	11,280	16,300
Total Contractual Services	116,615	127,142	133,082	133,660	153,800
Materials and Supplies					
Youth Service, Volunteer Programs	-	237	-	5,000	5,000
Bicycle Program	1,047	2,040	-	1,000	2,000
Office Supplies	11,225	13,775	12,059	10,000	12,000
Police Equipment, Ammunition	17,427	13,209	10,240	10,000	12,500
General Equipment / Tools	3,963	7,447	10,311	10,000	15,000
Uniforms	13,747	201	14,876	15,000	15,000
Other	896	13,869	1,766	1,400	2,050
Total Materials and Supplies	48,305	50,778	49,252	52,400	63,550
Miscellaneous					
Other	862	413	3,134	520	2,000
Total Miscellaneous	862	413	3,134	520	2,000
Total Expenditures	4,587,029	4,783,529	4,738,414	4,949,343	5,008,870
Other Financing Uses:					
Police Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	110,662	86,033	98,077	101,640	115,170
Total Transfers Out	110,662	86,033	98,077	101,640	115,170
Total Expenditures and Transfers	4,697,691	4,869,562	4,836,491	5,050,983	5,124,040

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Expenditures					
Contractual Services					
Service Contracts	3,229	5,905	4,405	5,000	6,000
EMS Billing Services	15,886	14,038	12,000	12,000	14,000
Preventive Maint. - Engine, Medic	3,208	4,702	7,430	5,000	6,000
Bunker Gear Cleaning and Repair	1,014	532	480	2,000	6,000
Consultants	-	-	-	-	-
Training	935	1,231	5,676	5,997	1,750
Multi-Peril Insurance	11,244	12,131	13,442	13,218	14,800
Other	10,968	8,904	3,547	5,650	10,850
Total Contractual Services	46,484	47,443	46,980	48,865	59,400
Materials and Supplies					
Ambulance Equipment	5,903	5,198	3,981	2,000	4,500
General Equipment / Tools	4,812	7,080	4,642	10,736	5,000
Uniforms	17,736	-	7,920	-	10,000
Other	3,623	7,953	3,270	10,385	3,700
Total Materials and Supplies	32,074	20,231	19,813	23,121	23,200
Miscellaneous					
Other	293	-	110	-	500
Total Miscellaneous	293	-	110	-	500
Total Expenditures	78,851	67,674	66,903	71,986	83,100
Other Financing Uses:					
Fire Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	3,354	2,606	2,970	3,080	3,490
Total Transfers Out	3,354	2,606	2,970	3,080	3,490
Total Expenditures and Transfers	82,205	70,280	69,873	75,066	86,590

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

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Expenditures					
Personnel Services					
Salaries	50,641	52,212	55,405	58,000	68,500
Retirement	7,067	7,366	7,859	8,100	8,200
Workers Compensation	2,024	2,532	1,878	1,683	1,470
Health Insurance	8,837	8,357	9,413	12,240	12,500
Medicare	743	748	781	840	850
Other	953	884	705	910	910
Total Personnel Services	70,265	72,099	76,041	81,773	92,430
Contractual Services					
Telephone	362	313	-	400	400
Consultants	31,290	15,024	504	7,000	10,000
GIS Implementation	1,256	2,000	-	-	1,000
Conferences	69	1,025	97	100	2,000
Other	1,234	2,839	1,537	2,110	3,000
Total Contractual Services	34,211	21,201	2,138	9,610	16,400
Materials and Supplies					
Office Supplies	1,076	895	400	500	750
General Equipment / Tools	971	622	537	2,000	2,000
Uniforms	348	471	484	500	500
Other	-	-	-	-	-
Total Materials and Supplies	2,395	1,988	1,421	3,000	3,250
Miscellaneous					
Other	412	597	97	350	1,000
Total Miscellaneous	412	597	97	350	1,000
Total Expenditures	107,283	95,885	79,697	94,733	113,080
Other Financing Uses:					
Engineering Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	3,354	2,606	2,970	3,080	3,490
Total Transfers Out	3,354	2,606	2,970	3,080	3,490
Total Expenditures and Transfers	110,637	98,491	82,667	97,813	116,570

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Expenditures					
Personnel Services					
Salaries	164,993	165,743	171,408	167,247	170,000
Retirement	22,944	23,103	23,787	24,000	24,000
Workers Compensation	6,346	8,599	6,136	5,346	5,000
Health Insurance	28,232	29,452	31,830	32,000	28,000
Medicare	1,897	2,021	2,080	2,200	2,000
Other	2,640	2,415	1,860	5,549	13,070
Total Personnel Services	227,052	231,333	237,101	236,342	242,070
Contractual Services					
Tree Removing, Trimming	68,414	46,488	44,829	40,000	40,000
Irrigation System Maintenance	5,802	4,450	6,077	6,000	6,000
Tree Pruning	17,709	26,828	14,493	25,000	30,000
Stump Removal	15,000	10,978	12,082	15,000	15,000
Fertilizing and Spraying Trees	50,139	54,169	59,773	60,000	66,000
Parks, Blvd. - Weed / Feed	13,532	4,112	13,532	14,000	16,000
Equipment Maintenance & Repair	354	-	469	500	1,500
Multi-Peril Insurance	4,216	-	3,986	3,930	4,400
Other	1,454	15,777	1,581	1,600	2,700
Total Contractual Services	176,620	162,802	156,822	166,030	181,600
Materials and Supplies					
Fertilizer, Top Soil, Sod, Seed	5,031	6,014	4,877	5,500	8,000
General Equipment / Tools	1,493	2,140	3,095	9,800	4,600
Community Decorations	-	-	-	-	1,000
Decorative Holiday Lighting	23,647	21,998	21,998	25,000	25,000
Blvd. and Basket Planting	16,678	17,080	15,043	18,000	20,000
Johnny Appleseed Program	12,636	11,500	15,611	15,000	15,000
Plant Material Replaced on Blvds.	-	-	-	-	5,000
Other	543	1,534	698	779	2,950
Total Materials and Supplies	60,028	60,266	61,322	74,079	81,550
Miscellaneous					
Beautification Awards	2,774	1,987	1,812	3,000	3,000
Park Maint. - Loy, Houk, Eliz.	2,427	44,095	5,777	5,000	5,000
Mary R. Huffman Park	415	4,987	961	214	2,000
Other	264	-	400	396	1,500
Total Miscellaneous	5,880	51,069	8,950	8,610	11,500
Total Expenditures	469,580	505,470	464,195	485,061	516,720
Other Financing Uses:					
Beautification Transfers Out					
To Motor Pool	13,414	10,428	11,888	12,320	13,960
Total Transfers Out	13,414	10,428	11,888	12,320	13,960
Total Expenditures and Transfers	482,994	515,898	476,083	497,381	530,680

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Expenditures					
Miscellaneous					
Contingency	-	-	-	-	25,000
Total Miscellaneous	-	-	-	-	25,000
Total Expenditures	-	-	-	-	25,000

Transfers

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

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Expenditures					
Transfers					
Refuse	976,000	1,047,618	752,558	641,322	837,605
Smith Memorial Gardens	40,107	4,642	33,872	35,713	38,811
Court Clerk Computerization	-	-	-	-	-
Street Maintenance & Repair	561,876	595,327	567,779	611,378	659,070
State Highway	-	-	-	-	-
Leisure Activity	413,821	549,334	448,073	254,099	377,829
Health	-	-	4,500	5,608	28,562
Special Projects	-	-	-	-	-
General Equipment Replacement	-	-	-	-	58,419
Capital Improvement	-	560,000	1,300,000	-	543,052
Issue 2	-	-	-	-	-
Public Facilities	-	-	-	-	-
Electric Street Lighting	-	-	18,500	-	-
Sidewalk, Curb & Apron	-	-	200,000	121,800	69,192
Self-Funded Insurance	7,164	14,400	13,538	13,900	15,600
Service Center Operating	85,002	89,431	91,845	102,012	111,648
Total Transfers	2,083,970	2,860,752	3,430,665	1,785,832	2,739,788

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Special Revenue

Special Revenue

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

Special Revenue Funds

Budget Summary for 2012

Governmental Funds	Estimated Balance 01/01/12	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/12
Refuse	500,000	1,413,705	1,463,705	450,000
Bullock Endowment Trust	50,444	350	0	50,794
Smith Memorial Gardens	400,000	98,011	98,011	400,000
Indigent Drivers' Alcohol	18,261	200	1,500	16,961
Enforcement and Education	10,278	0	1,500	8,778
Law Enforcement	1,634	0	0	1,634
Drug Law Enforcement	0	0	0	0
Police Pension	15,888	87,000	95,225	7,663
Court Clerk Computerization	12,076	7,500	7,500	12,076
Court Computerization	20,959	4,500	2,000	23,459
Court Special Projects	20,185	4,500	5,000	19,685
Street Maintenance and Repair	550,000	1,022,570	1,072,570	500,000
State Highway Improvement	33,739	29,700	35,100	28,339
Leisure Activity	400,000	903,670	1,003,670	300,000
Health	25,000	118,985	118,985	25,000
Public Safety Endowment	255,880	1,700	15,000	242,580
Special Projects	3,084,920	19,500	0	3,104,420
Electric Street Lighting	121,720	130,000	135,600	116,120
Sidewalk, Curb & Apron	205,508	136,192	141,700	200,000
Total	5,726,492	3,978,083	4,197,066	5,507,509

Refuse

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

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Annual Disposal Fees	258,176	256,308	509,639	550,000	550,000
Dumpster Disposal Fees	3,808	3,501	5,084	4,000	4,000
Dumpster Use Fees	3,850	3,550	4,000	2,500	4,000
Special Assessments	5,659	7,330	5,994	15,000	7,000
Other	24,558	11,256	16,325	16,590	11,100
Total Revenue	296,051	281,945	541,042	588,090	576,100
Expenditures					
Personnel Services					
Salaries	662,700	658,761	660,692	691,000	705,000
Retirement	93,995	90,144	91,369	96,740	98,700
Workers Compensation	25,942	34,144	23,907	20,103	20,000
Health Insurance	117,409	124,516	132,956	172,480	172,450
Medicare	9,096	9,140	9,142	9,200	9,350
Other	16,303	8,799	9,122	11,403	10,900
Total Personnel Services	925,445	925,504	927,188	1,000,926	1,016,400
Contractual Services					
Landfill Contract	77,746	11,025	14,045	15,000	20,000
County Tipping Fee	171,850	141,802	141,046	150,000	180,000
County Disposal - Property Owner	-	-	-	-	-
Recycling Program	14,406	16,273	15,585	14,000	14,000
Leaf Disposal	15,730	53,188	55,570	50,000	45,000
Other	4,850	5,026	8,596	8,884	23,650
Total Contractual Services	284,582	227,314	234,842	237,884	282,650
Materials and Supplies					
Office Supplies	2,947	2,975	1,676	2,000	4,000
General Equipment / Tools	6,877	10,266	2,502	2,500	3,500
Uniforms	2,694	-	2,612	3,000	8,000
Other	-	5,085	-	-	-
Total Materials and Supplies	12,518	18,326	6,790	7,500	15,500
Miscellaneous					
Reserve for Damages	2,619	-	351	500	800
Other	11,387	837	2,496	250	1,000
Total Miscellaneous	14,006	837	2,847	750	1,800
Total Expenditures	1,236,551	1,171,981	1,171,667	1,247,060	1,316,350
Excess (Deficiency) of Revenues over Expenditures	(940,500)	(890,036)	(630,625)	(658,970)	(740,250)

Refuse

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	976,000	1,047,618	752,558	641,322	837,605
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Service Center	(55,391)	(59,330)	(60,923)	(67,672)	(74,065)
To Motor Pool	(68,921)	(54,749)	(62,411)	(64,680)	(73,290)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	851,688	933,539	629,224	508,970	690,250
Net Change in Fund Balance	(88,812)	43,503	(1,401)	(150,000)	(50,000)
Cash Balance, Jan. 1	685,606	624,714	665,460	666,862	515,000
Add: Receipts	1,272,051	1,329,563	1,293,600	1,229,412	1,413,705
Less: Disbursements	(1,332,943)	(1,288,817)	(1,292,198)	(1,381,274)	(1,463,705)
Cash Balance, Dec. 31	624,714	665,460	666,862	515,000	465,000
Less: Outstanding Encumbrances	(44,289)	(15,460)	(16,862)	(15,000)	(15,000)
Unencumbered Fund Balance, Dec. 31	580,425	650,000	650,000	500,000	450,000

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Donation	-	-	-	-	-
Interest	3,501	1,933	969	400	350
Total Revenue	3,501	1,933	969	400	350
Expenditures					
Contractual Services					
Community Improvements					
Total Contractual Services	-	-	-	-	-
Materials and Supplies					
Plant Material Replacement	486	12,000	967	1,000	-
Total Materials and Supplies	486	12,000	967	1,000	-
Total Expenditures	486	12,000	967	1,000	-
Excess (Deficiency) of Revenues over Expenditures	3,015	(10,067)	2	(600)	350
Net Change in Fund Balance	3,015	(10,067)	2	(600)	350
Cash Balance, Jan. 1	58,094	61,109	51,042	51,044	50,444
Add: Receipts	3,501	1,933	969	400	350
Less: Disbursements	(486)	(12,000)	(967)	(1,000)	-
Cash Balance, Dec. 31	61,109	51,042	51,044	50,444	50,794
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	61,109	51,042	51,044	50,444	50,794

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Membership	22,385	22,994	23,460	25,000	25,000
Grants	11,587	12,145	11,616	10,856	12,000
Interest	26,850	15,811	11,979	6,488	4,200
Other	11,231	17,956	16,188	15,034	18,000
Total Revenue	72,053	68,906	63,243	57,378	59,200
Expenditures					
Personnel Services					
Salaries	41,150	42,737	50,543	38,690	39,200
Retirement	5,730	5,857	6,995	5,417	5,500
Workers Compensation	1,746	2,136	1,575	1,571	1,450
Health Insurance	10,212	10,651	11,513	9,000	7,000
Medicare	257	269	381	300	390
Other	953	871	671	1,900	3,300
Total Personnel Services	60,048	62,521	71,678	56,878	56,840
Contractual Services					
Postage	1,400	1,400	-	-	1,500
Utilities	2,851	2,951	2,946	3,000	3,100
Tree Trimming and Pruning	459	3,057	72	1,770	2,000
Promotional Expenses - Concerts	2,623	6,882	2,870	1,708	3,200
Buildings and Grounds Maint.	-	1,084	1,359	8,600	3,000
Vendor Sales Tax	500	-	-	-	-
Other	6,228	2,413	1,913	3,047	3,021
Total Contractual Services	14,061	17,787	9,160	18,125	15,821
Materials and Supplies					
Annuals, Perennials, Bulbs	7,166	8,105	7,299	7,500	7,500
Plant Material for Resale	7,712	8,638	9,148	7,214	9,000
Landscaping, Trees, Shrubs	-	-	-	-	5,000
General Equipment / Tools	-	539	569	2,000	2,150
Other	244	575	232	974	1,300
Total Materials and Supplies	15,122	17,857	17,248	17,688	24,950
Miscellaneous					
Other	383	7	65	400	400
Total Miscellaneous	383	7	65	400	400
Total Expenditures	89,614	98,172	98,151	93,091	98,011
Excess (Deficiency) of Revenues over Expenditures	(17,561)	(29,266)	(34,908)	(35,713)	(38,811)

Smith Memorial Gardens

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	40,107	4,642	33,872	35,713	38,811
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	40,107	4,642	33,872	35,713	38,811
Net Change in Fund Balance	22,546	(24,624)	(1,036)	-	-
Cash Balance, Jan. 1	401,514	424,763	401,548	400,103	401,300
Add: Receipts	112,160	73,547	97,115	93,091	98,011
Less: Disbursements	(88,911)	(96,762)	(98,560)	(91,894)	(98,011)
Cash Balance, Dec. 31	424,763	401,548	400,103	401,300	401,300
Less: Outstanding Encumbrances	(1,304)	(1,548)	(103)	(1,300)	(1,300)
Unencumbered Fund Balance, Dec. 31	423,459	400,000	400,000	400,000	400,000

Indigent Drivers' Alcohol Treatment

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

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Court Fees	-	138	-	-	-
State Receipts	455	225	869	200	200
Total Revenue	455	412	869	200	200
Expenditures					
Contractual Services					
Treatment Expenses	-	-	-	-	1,500
Total Contractual Services	-	-	-	-	1,500
Total Expenditures	-	-	-	-	1,500
Excess (Deficiency) of Revenues over Expenditures	455	412	869	200	(1,300)
Net Change in Fund Balance	455	412	869	200	(1,300)
Cash Balance, Jan. 1	16,326	16,781	17,192	18,061	18,261
Add: Receipts	455	411	869	200	200
Less: Disbursements	-	-	-	-	(1,500)
Cash Balance, Dec. 31	16,781	17,192	18,061	18,261	16,961
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	16,781	17,192	18,061	18,261	16,961

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Forfeitures / Contraband Revenue	27,072	-	31,134	1,118	-
Total Revenue	27,072	-	31,134	1,118	-
Expenditures					
Contractual Services					
Technical Training	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Materials and Supplies					
Youth Services - DARE Program	2,223	4,241	2,937	-	-
Technical Equipment	-	5,000	25,629	20,000	-
Total Materials and Supplies	2,223	9,241	28,566	20,000	-
Total Expenditures	2,223	9,241	28,566	20,000	-
Excess (Deficiency) of Revenues over Expenditures	24,849	(9,241)	2,568	(18,882)	-
Other Financing Sources/Uses:					
Transfers Out					
To Capital Equipment	-	-	(19,000)	-	-
Total Other Financing Sources and Uses	-	-	(19,000)	-	-
Net Change in Fund Balance	24,849	(9,241)	(16,432)	(18,882)	-
Cash Balance, Jan. 1	21,340	46,189	36,948	20,516	1,634
Add: Receipts	27,072	-	31,134	1,118	-
Less: Disbursements	(2,223)	(9,241)	(47,566)	(20,000)	-
Cash Balance, Dec. 31	46,189	36,948	20,516	1,634	1,634
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	46,189	36,948	20,516	1,634	1,634

Drug Law Enforcement

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

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Property Tax	93,037	94,429	94,587	94,500	86,500
Other	2,157	1,632	1,630	767	500
Total Revenue	95,194	96,061	96,217	95,267	87,000
Expenditures					
Personnel Services					
Police / Fire Pension	90,143	92,000	100,325	94,000	94,000
Total Personnel Services	90,143	92,000	100,325	94,000	94,000
Contractual Services					
County Auditor Fees	1,061	1,006	824	900	1,200
State Admin. Fees - Prop. Tax	21	-	-	-	25
Total Contractual Services	1,082	1,006	824	900	1,225
Total Expenditures	91,225	93,006	101,149	94,900	95,225
Excess (Deficiency) of Revenues over Expenditures	3,969	3,055	(4,932)	367	(8,225)
Net Change in Fund Balance	3,969	3,055	(4,932)	367	(8,225)
Cash Balance, Jan. 1	13,429	17,398	20,453	15,521	15,888
Add: Receipts	95,194	96,061	96,217	95,267	87,000
Less: Disbursements	(91,225)	(93,006)	(101,149)	(94,900)	(95,225)
Cash Balance, Dec. 31	17,398	20,453	15,521	15,888	7,663
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	17,398	20,453	15,521	15,888	7,663

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Fees	7,265	8,599	7,396	7,500	7,500
Total Revenue	7,265	8,599	7,396	7,500	7,500
Expenditures					
Contractual Services					
Service Contracts	4,423	4,640	5,209	5,000	5,000
Consultants	1,000	1,049	1,738	2,000	2,000
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	5,423	5,689	6,947	7,000	7,000
Materials and Supplies					
Office Supplies	400	438	433	500	500
General Equipment / Tools	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	400	438	433	500	500
Capital Outlay					
Capital Equipment	-	-	2,500	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	2,500	-	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Transfers					
-	-	-	-	-	-
Total Expenditures	5,823	6,127	9,880	7,500	7,500
Excess (Deficiency) of Revenues over Expenditures	1,442	2,472	(2,484)	-	-
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To Capital Equipment	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	1,442	2,472	(2,484)	-	-

Court Clerk Computerization Fund

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Cash Balance, Jan. 1	9,737	12,089	14,597	13,488	12,576
Add: Receipts	7,265	8,599	7,396	7,500	7,500
Less: Disbursements	(4,913)	(6,091)	(8,505)	(8,412)	(7,500)
Cash Balance, Dec. 31	12,089	14,597	13,488	12,576	12,576
Less: Outstanding Encumbrances	(910)	(36)	(1,412)	(500)	(500)
Unencumbered Fund Balance, Dec. 31	11,179	14,561	12,076	12,076	12,076

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Fees	3,756	4,603	3,953	4,000	4,500
Total Revenue	3,756	4,603	3,953	4,000	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	2,000	2,000
Other	-	-	-	-	-
Total Materials and Supplies	-	-	2,000	2,000	2,000
Capital Outlay					
Capital Equipment	-	-	12,500	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	12,500	-	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	-	-	14,500	2,000	2,000
Excess (Deficiency) of Revenues over Expenditures	3,756	4,603	(10,547)	2,000	2,500
Net Change in Fund Balance	3,756	4,603	(10,547)	2,000	2,500
Cash Balance, Jan. 1	21,147	24,903	29,506	22,261	20,959
Add: Receipts	3,756	4,603	3,953	4,000	4,500
Less: Disbursements	-	-	(11,198)	(5,302)	(2,000)
Cash Balance, Dec. 31	24,903	29,506	22,261	20,959	23,459
Less: Outstanding Encumbrances	-	-	(3,302)	-	-
Unencumbered Fund Balance, Dec. 31	24,903	29,506	18,959	20,959	23,459

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Fees	3,756	4,599	3,956	4,000	4,500
Total Revenue	3,756	4,599	3,956	4,000	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	2,000	5,000
Other	-	-	-	-	-
Total Materials and Supplies	-	-	5,000	2,000	5,000
Capital Outlay					
Capital Equipment	-	-	15,000	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	15,000	-	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	-	-	20,000	2,000	5,000
Excess (Deficiency) of Revenues over Expenditures	3,756	4,599	(16,044)	2,000	(500)
Net Change in Fund Balance	3,756	4,599	(16,044)	2,000	(500)
Cash Balance, Jan. 1	25,874	29,630	34,229	38,185	20,185
Add: Receipts	3,756	4,599	3,956	4,000	4,500
Less: Disbursements	-	-	-	(22,000)	(5,000)
Cash Balance, Dec. 31	29,630	34,229	38,185	20,185	19,685
Less: Outstanding Encumbrances	-	-	(20,000)	-	-
Unencumbered Fund Balance, Dec. 31	29,630	34,229	18,185	20,185	19,685

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. This includes storm sewer drainage, snow removal, leaf pickup, and the like.

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

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Motor Vehicle License Fee	46,705	46,280	52,909	48,000	48,000
Gasoline Tax	271,885	261,553	264,897	260,000	260,000
Permissive Tax	54,990	54,875	51,869	55,000	55,000
Other	8,654	1,336	1,829	500	500
Total Revenue	382,234	364,044	371,504	363,500	363,500
Expenditures					
Personnel Services					
Salaries	449,743	459,657	456,813	508,000	469,500
Retirement	64,337	61,749	62,994	67,000	67,000
Workers Compensation	19,280	23,396	16,995	14,266	15,000
Health Insurance	54,218	56,247	57,020	73,472	71,625
Medicare	5,375	5,716	6,117	6,300	6,500
Other	8,693	7,304	5,965	7,251	6,900
Total Personnel Services	601,646	614,069	605,904	676,289	636,525
Contractual Services					
Traffic Signal Power	6,925	3,291	4,753	12,600	6,000
Consultants	-	2,854	-	2,000	10,000
Pavement Marking	16,631	20,507	22,745	2,500	22,000
Business District Maint. / Imp.	2,279	20,982	11,464	14,011	10,000
Storm Sewer Maintenance	6,028	-	-	5,580	6,000
Multi-Peril Insurance	23,954	25,289	23,175	22,328	25,000
Other	6,172	8,087	9,617	7,499	17,000
Total Contractual Services	61,989	81,010	71,754	66,518	96,000
Materials and Supplies					
General Equipment / Tools	4,566	9,151	4,274	4,000	4,000
Road Salt	63,173	65,388	62,222	62,370	64,000
Street Repair Materials	24,221	32,343	24,168	25,000	40,000
Roadway Marking Equip. / Signs	20,823	7,768	8,780	8,500	30,000
Banners	20,257	5,546	6,165	8,250	5,000
Other	1,364	5,429	1,641	2,500	4,500
Total Materials and Supplies	134,404	125,625	107,250	110,620	147,500
Miscellaneous					
Other	2,952	1,720	2,732	1,250	3,052
Total Miscellaneous	2,952	1,720	2,732	1,250	3,052
Total Expenditures	800,991	822,424	787,640	854,677	883,077

Street Maintenance and Repair

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Excess (Deficiency) of Revenues over Expenditures	(418,757)	(458,380)	(416,136)	(491,177)	(519,577)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	561,876	595,327	567,779	611,378	659,070
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
To Issue 2	-	-	-	-	-
To Service Center	(71,243)	(68,156)	(78,358)	(87,041)	(95,263)
To Motor Pool	(90,543)	(78,541)	(80,240)	(83,160)	(94,230)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	400,090	448,630	409,181	441,177	469,577
Net Change in Fund Balance	(18,667)	(9,750)	(6,955)	(50,000)	(50,000)
Cash Balance, Jan. 1	619,881	613,112	608,379	610,550	560,000
Add: Receipts	944,110	959,371	939,283	974,878	1,022,570
Less: Disbursements	(950,879)	(964,104)	(937,112)	(1,025,428)	(1,072,570)
Cash Balance, Dec. 31	613,112	608,379	610,550	560,000	510,000
Less: Outstanding Encumbrances	(13,112)	(8,379)	(10,550)	(10,000)	(10,000)
Unencumbered Fund Balance, Dec. 31	600,000	600,000	600,000	550,000	500,000

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Motor Vehicle License Fee	3,787	3,752	4,290	3,700	3,700
Gasoline Tax	22,045	21,207	21,478	22,000	22,000
Permissive Tax	4,459	3,972	4,206	4,000	4,000
Other	264	-	376	-	-
Total Revenue	30,555	28,931	30,350	29,700	29,700
Expenditures					
Contractual Services					
Far Hills Traffic Signal Power	11,017	5,322	6,921	6,000	6,000
Far Hills Traffic Signal Maint.	5,328	11,249	12,404	11,000	11,000
Other	-	-	-	-	2,000
Total Contractual Services	16,345	16,571	19,325	17,000	19,000
Materials and Supplies					
Road Salt	15,793	16,298	15,555	15,592	16,000
Other	-	-	-	-	-
Total Materials and Supplies	15,793	16,298	15,555	15,592	16,000
Capital Outlay					
Far Hills Ave Improvement	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Miscellaneous					
Other	5	5	67	72	100
Total Miscellaneous	5	5	67	72	100
Total Expenditures	32,143	32,874	34,947	32,664	35,100
Excess (Deficiency) of Revenues over Expenditures	(1,588)	(3,943)	(4,597)	(2,964)	(5,400)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out	-	-	-	-	-
To Capital Equipment	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-

State Highway Improvement

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Net Change in Fund Balance	(1,588)	(3,943)	(4,597)	(2,964)	(5,400)
Cash Balance, Jan. 1	47,112	45,349	41,434	36,703	33,739
Add: Receipts	30,555	28,931	30,350	29,700	29,700
Less: Disbursements	(32,318)	(32,846)	(35,081)	(32,664)	(35,100)
Cash Balance, Dec. 31	45,349	41,434	36,703	33,739	28,339
Less: Outstanding Encumbrances	(2,825)	(205)	-	-	-
Unencumbered Fund Balance, Dec. 31	42,524	41,229	36,703	33,739	28,339

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Human Services Levy	54,268	54,268	54,268	54,268	48,841
Fees, Donations, etc.	460,716	437,986	459,167	459,570	477,000
Total Revenue	514,984	492,254	513,435	513,838	525,841
Expenditures					
Personnel Services					
Salaries	462,428	485,485	500,523	470,093	477,600
Retirement	64,770	70,112	68,629	62,484	68,000
Workers Compensation	20,547	24,303	18,214	15,752	15,000
Health Insurance	28,351	29,559	32,219	35,697	40,700
Medicare	5,149	5,417	5,665	5,331	5,550
Other	4,457	4,119	3,259	4,404	4,880
Total Personnel Services	585,702	618,995	628,509	593,761	611,730
Contractual Services					
Utilities	40,418	39,634	40,575	38,500	42,000
Youth Activities - Kids	7,845	7,682	5,713	8,500	10,000
Youth Activities - Teens	3,264	5,223	4,997	5,500	5,500
Youth Activities - Adult & Family	1,986	2,050	2,006	2,500	3,000
Fitness & Dance Instructors	46,181	40,012	39,967	43,000	50,000
Sports & Gym Instructors	15,645	18,184	17,514	20,500	22,500
Art, Music & Drama Instructors	4,499	3,366	4,654	5,000	5,000
Consultants	11,693	73,680	-	-	-
Maintenance - Old River	1,519	3,144	4,162	3,000	3,000
Printing	17,344	9,982	11,393	14,000	14,000
Buildings & Grounds Maint.	37,640	65,497	46,506	42,312	66,600
Other	65,231	70,213	58,967	59,938	65,950
Total Contractual Services	253,265	338,667	236,454	242,750	287,550
Materials and Supplies					
Office Supplies	7,480	9,819	7,290	6,722	7,750
Youth Activities - Kids	8,549	7,161	5,968	6,500	7,500
Youth Activities - Teens	2,451	937	804	1,000	2,000
Youth Activities - Adult & Family	973	1,054	664	1,000	1,000
General Equipment / Tools	8,282	13,367	7,698	8,703	10,500
Sports Equipment	1,085	2,101	3,112	2,500	2,500
Concession Supplies - Pool	19,708	18,746	19,814	17,304	21,000
Other	47,571	28,524	38,146	27,531	40,500
Total Materials and Supplies	96,099	81,709	83,496	71,260	92,750
Capital Outlay					
NCR Lease of Sports Fields	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-

Leisure Activity

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Miscellaneous					
Other	2,058	7,750	10,247	7,086	8,150
Total Miscellaneous	2,058	7,750	10,247	7,086	8,150
Total Expenditures	937,124	1,047,121	958,706	914,857	1,000,180
Excess (Deficiency) of Revenues over Expenditures	(422,140)	(554,867)	(445,271)	(401,019)	(474,339)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	413,821	549,334	448,073	254,099	377,829
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
To Service Center	-	-	-	-	-
To Motor Pool	(3,354)	(2,606)	(2,970)	(3,080)	(3,490)
Proceeds From Borrowing					
Payment of Borrowed Funds					
Total Other Financing Sources and Uses	410,467	546,728	445,103	251,019	374,339
Net Change in Fund Balance	(11,673)	(8,139)	(168)	(150,000)	(100,000)
Cash Balance, Jan. 1	570,218	564,569	578,559	559,996	410,000
Add: Receipts	928,805	1,041,588	961,508	767,937	903,670
Less: Disbursements	(934,454)	(1,027,598)	(980,071)	(917,933)	(1,003,670)
Cash Balance, Dec. 31	564,569	578,559	559,996	410,000	310,000
Less: Outstanding Encumbrances	(14,569)	(28,559)	(9,996)	(10,000)	(10,000)
Unencumbered Fund Balance, Dec. 31	550,000	550,000	550,000	400,000	300,000

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Human Service Levy	74,942	74,942	74,942	74,942	67,448
Fees	20,130	19,411	22,428	20,752	21,425
Other	4,113	2,689	1,696	1,618	1,550
Total Revenue	99,185	97,042	99,066	97,312	90,423
Expenditures					
Personnel Services					
Salaries	61,285	63,123	65,017	66,600	69,000
Retirement	8,525	8,817	9,082	9,400	9,700
Workers Compensation	2,326	2,960	2,167	1,905	1,670
Health Insurance	12,014	12,545	9,558	10,500	11,600
Medicare	807	833	869	900	950
Other	1,347	1,257	4,218	5,850	5,960
Total Personnel Services	86,304	89,535	90,911	95,155	98,880
Contractual Services					
Environmental Health Service	2,500	2,000	3,614	2,500	2,500
Employee Physical Exams	3,478	2,347	2,885	1,500	2,750
Memberships and Subscriptions	2,001	1,267	1,042	1,000	1,500
Conferences	145	426	432	600	1,000
Other	1,593	1,252	1,288	1,356	1,540
Total Contractual Services	9,717	7,292	9,261	6,956	9,290
Materials and Supplies					
Office Supplies	929	1,085	496	500	750
General Equipment / Tools	24	46	15	30	100
Uniforms	457	-	334	250	500
Other	-	-	-	-	-
Total Materials and Supplies	1,410	1,131	845	780	1,350
Miscellaneous					
Employee Assistance Program	2,413	2,388	2,356	2,500	2,500
Other	2,935	2,821	2,139	3,095	3,475
Total Miscellaneous	5,348	5,209	4,495	5,595	5,975
Total Expenditures	102,779	103,167	105,512	108,486	115,495
Excess (Deficiency) of Revenues over Expenditures	(3,594)	(6,125)	(6,446)	(11,174)	(25,072)

Health

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	4,500	5,608	28,562
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Service Center	-	-	-	-	-
To Motor Pool	(3,354)	(2,606)	(2,970)	(3,080)	(3,490)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	(3,354)	(2,606)	1,530	2,528	25,072
Net Change in Fund Balance	(6,948)	(8,731)	(4,916)	(8,646)	-
Cash Balance, Jan. 1	52,486	49,029	39,808	35,111	26,000
Add: Receipts	99,185	97,042	103,566	102,920	118,985
Less: Disbursements	(102,642)	(106,263)	(108,263)	(112,031)	(118,985)
Cash Balance, Dec. 31	49,029	39,808	35,111	26,000	26,000
Less: Outstanding Encumbrances	(4,554)	(1,257)	(1,465)	(1,000)	(1,000)
Unencumbered Fund Balance, Dec. 31	44,475	38,551	33,646	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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Donations	-	-	-	-	-
Interest	14,893	8,689	4,885	2,000	1,700
Total Revenue	14,893	8,689	4,885	2,000	1,700
Contractual Services					
Safety Officer Training	-	-	-	-	-
Facility Improvements	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Capital Outlay					
Training / Equipment	15,000	-	5,000	5,000	15,000
Facility Construction	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	15,000	-	5,000	5,000	15,000
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	15,000	-	5,000	5,000	15,000
Excess (Deficiency) of Revenues over Expenditures	(107)	8,689	(115)	(3,000)	(13,300)
Net Change in Fund Balance	(107)	8,689	(115)	(3,000)	(13,300)
Cash Balance, Jan. 1	248,965	260,258	258,995	260,200	255,880
Add: Receipts	14,893	8,689	4,885	2,000	1,700
Less: Disbursements	(3,600)	(9,952)	(3,680)	(6,320)	(15,000)
Cash Balance, Dec. 31	260,258	258,995	260,200	255,880	242,580
Less: Outstanding Encumbrances	(11,400)	-	(1,320)	-	-
Unencumbered Fund Balance, Dec. 31	248,858	258,995	258,880	255,880	242,580

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Interest	184,818	111,367	63,889	20,000	19,500
Other	-	-	-	100,000	-
Total Revenue	184,818	111,367	63,889	120,000	19,500
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	184,818	111,367	(188,111)	(80,000)	19,500
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To Public Facilities	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	184,818	111,367	(188,111)	(80,000)	19,500
Cash Balance, Jan. 1	3,056,846	3,241,664	3,353,031	3,164,920	3,084,920
Add: Receipts	184,818	111,367	63,889	120,000	19,500
Less: Disbursements	-	-	(252,000)	(200,000)	-
Cash Balance, Dec. 31	3,241,664	3,353,031	3,164,920	3,084,920	3,104,420
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	3,241,664	3,353,031	3,164,920	3,084,920	3,104,420

Electric Street Lighting

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

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Assessments	127,896	131,039	125,476	130,000	130,000
Other	-	-	-	-	-
Total Revenue	127,896	131,039	125,476	130,000	130,000
Expenditures					
Contractual Services					
Far Hills Tree Illumination	1,868	1,590	1,886	2,500	2,500
DP&L Contract for Street Lighting	122,187	120,367	122,283	108,000	120,000
County Auditor Fees	6,188	6,608	6,004	6,200	6,800
Other	5,560	8,645	3,372	4,100	6,300
Total Contractual Services	135,803	137,210	133,545	120,800	135,600
Capital Outlay					
New Street Light Installations	95	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	95	-	-	-	-
Miscellaneous					
Other	-	1,011	-	-	-
Total Miscellaneous	-	1,011	-	-	-
Total Expenditures	135,898	138,221	133,545	120,800	135,600
Excess (Deficiency) of Revenues over Expenditures	(8,002)	(7,182)	(8,069)	9,200	(5,600)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	18,500	-	-
Transfers Out					
To Capital Equipment	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	18,500	-	-
Net Change in Fund Balance	(8,002)	(7,182)	10,431	9,200	(5,600)
Cash Balance, Jan. 1	116,882	110,758	102,089	112,520	121,720
Add: Receipts	127,896	131,039	143,976	130,000	130,000
Less: Disbursements	(134,020)	(139,708)	(133,545)	(120,800)	(135,600)
Cash Balance, Dec. 31	110,758	102,089	112,520	121,720	116,120
Less: Outstanding Encumbrances	(1,889)	-	-	-	-
Unencumbered Fund Balance, Dec. 31	108,869	102,089	112,520	121,720	116,120

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Assessments	6,747	5,460	4,313	5,000	7,000
Reimbursements	69,791	60,705	62,152	60,000	60,000
Total Revenue	76,538	66,165	66,465	65,000	67,000
Expenditures					
Contractual Services					
County Auditor Fees	333	283	212	500	600
Legal Advertising	284	366	381	500	600
Other	-	-	-	-	-
Total Contractual Services	617	649	593	1,000	1,200
Capital Outlay					
Repairs - Resident Portion	60,599	64,648	97,553	42,000	70,000
Repairs - City Portion	99,401	94,109	112,637	98,200	70,000
Other	-	-	-	-	-
Total Capital Outlay	160,000	158,757	210,190	140,200	140,000
Miscellaneous					
Other	-	338	100	-	500
Total Miscellaneous	-	338	100	-	500
Total Expenditures	160,617	159,744	210,883	141,200	141,700
Excess (Deficiency) of Revenues over Expenditures	(84,079)	(93,579)	(144,418)	(76,200)	(74,700)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	200,000	121,800	69,192
Transfers Out					
To Capital Equipment	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	200,000	121,800	69,192
Net Change in Fund Balance	(84,079)	(93,579)	55,582	45,600	(5,508)
Cash Balance, Jan. 1	295,930	201,298	108,180	164,663	208,508
Add: Receipts	76,538	66,165	266,465	186,800	136,192
Less: Disbursements	(171,170)	(159,283)	(209,982)	(142,955)	(141,700)
Cash Balance, Dec. 31	201,298	108,180	164,663	208,508	203,000
Less: Outstanding Encumbrances	(4,130)	(3,854)	(4,755)	(3,000)	(3,000)
Unencumbered Fund Balance, Dec. 31	197,168	104,326	159,908	205,508	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 2012

Governmental Funds	Estimated Balance 01/01/12	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/12
Equipment Replacement	401,981	58,419	283,200	177,200
Capital Improvement	380,948	543,052	554,000	370,000
Issue 2 Projects	0	0	0	0
Public Facilities	2,207,049	2,416,500	2,567,600	2,055,949
Total	2,989,978	3,017,971	3,404,800	2,603,149

Equipment Replacement

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Sale of Assets	-	-	-	-	-
Grants and Subsidies	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Computer Replacement	36,000	35,000	32,926	15,000	30,000
Beautification Vehicles	-	-	10,271	-	60,000
Leisure Services Vehicles	20,596	-	-	10,000	-
Police Vehicles	49,904	42,000	48,000	59,999	56,000
Refuse Vehicles	55,705	-	51,806	50,000	35,000
Street Vehicles	104,614	89,455	-	-	32,000
Beautification Equipment	-	10,180	9,435	10,000	10,000
Leisure Services Equipment	10,777	10,000	37,230	46,200	19,200
Public Works Equipment	-	22,888	-	-	-
Safety Equipment	21,534	30,230	44,253	90,000	41,000
Street Equipment	-	-	-	63,000	-
Contingency - Cap. Equip.	-	16,241	-	-	-
Total Capital Equipment	299,130	255,994	233,921	344,199	283,200
Total Expenditures	299,130	255,994	233,921	344,199	283,200
Excess (Deficiency) of Revenues over Expenditures	(299,130)	(255,994)	(233,921)	(344,199)	(283,200)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	58,419
From All Other Funds	-	-	19,000	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	19,000	-	58,419
Net Change in Fund Balance	(299,130)	(255,994)	(214,921)	(344,199)	(224,781)
Cash Balance, Jan. 1	1,933,967	1,446,039	1,083,516	880,353	501,981
Add: Receipts	-	-	19,000	-	58,419
Less: Disbursements	(487,928)	(362,523)	(222,163)	(378,372)	(283,200)
Cash Balance, Dec. 31	1,446,039	1,083,516	880,353	501,981	277,200
Less: Outstanding Encumbrances	(268,906)	(122,415)	(134,173)	(100,000)	(100,000)
Unencumbered Fund Balance, Dec. 31	1,177,133	961,101	746,180	401,981	177,200

Capital Improvement

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

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
ED/GE Grant	175,000	-	-	-	-
Grants - Other	-	-	184,209	-	-
Other	1,320	3,477	20,524	-	-
Total Revenue	176,320	3,477	204,733	-	-
Expenditures					
Capital Improvements					
Administration Building Repairs	-	-	-	-	9,000
Asphalt Pavement Program	50,065	393,771	420,134	80,000	350,000
Centennial Park, Houk Stream	26,184	14,797	-	-	-
Chain & Bollard Repl. Project	37,660	1,892	-	-	-
Concrete Street Program	162,835	-	93,878	-	125,000
Curb and Sidewalk	15,432	-	24,095	-	-
CVS Left Turn Lane	-	-	20,524	-	-
Dog Park	-	-	-	22,692	-
Deep Hollow Gutter Removal	-	-	-	74,500	-
Far Hills Business District Imp.	4,911	-	1,780	-	10,000
Far Hills Drainage Project	-	-	40,000	-	-
Far Hills Mill and Overlay	-	-	-	211,000	-
Far Hills Ramp Project	-	54,491	-	-	-
Far Hills Imp @ Sugar Camp	1,322	-	-	-	-
Foell Center Improvements	-	-	-	-	7,000
Guardrail Replacement	22,440	-	-	-	-
Handicap Ramp Project	-	-	188,099	-	-
Huffman Park Improvements	47,131	-	-	-	-
Mun. Parking Lot- Orchardly	117,626	-	-	-	-
Oakwood Ave. / Forrer Road Brick Repairs	-	-	45,000	-	-
Orchard Drive Parking Lot	-	-	-	-	-
OCC Facility Improvements	-	40,280	6,975	50,000	53,000
OCC Gardner Pool Improvements	-	18,125	-	48,500	-
Orchardly Park Improvements	685,723	-	-	-	-
Park Avenue Streetscape Imp.	-	18,031	-	-	-
Park Road Walking Path	-	-	-	-	-
Parks & Recreation Master Plan	30,000	-	-	-	-
Recreation Master Plan	-	-	50,726	-	-
Runnymede Thruston Intersection	-	16,219	-	-	-
Sugar Camp Development	-	560,965	(38,124)	-	-
Sugar Camp ED/GE Grant	175,000	-	-	-	-
Total Capital Improvements	1,376,329	1,118,571	853,087	486,692	554,000
Total Expenditures	1,376,329	1,118,571	853,087	486,692	554,000

Capital Improvement

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Excess (Deficiency) of Revenues over Expenditures	(1,200,009)	(1,115,094)	(648,354)	(486,692)	(554,000)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	560,000	1,300,000	-	543,052
From All Other Funds	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	560,000	1,300,000	-	543,052
Net Change in Fund Balance	(1,200,009)	(555,094)	651,646	(486,692)	(10,948)
Cash Balance, Jan. 1	5,431,080	2,079,430	748,328	1,157,151	505,948
Add: Receipts	176,320	563,477	1,504,733	-	543,052
Less: Disbursements	(3,527,970)	(1,894,579)	(1,095,910)	(651,203)	(554,000)
Cash Balance, Dec. 31	2,079,430	748,328	1,157,151	505,948	495,000
Less: Outstanding Encumbrances	(1,341,835)	(547,696)	(289,511)	(125,000)	(125,000)
Unencumbered Fund Balance, Dec. 31	737,595	200,632	867,640	380,948	370,000

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
State Grant	150,000	-	-	-	-
Interest	-	-	-	-	-
Reimbursements	-	-	-	-	-
Total Revenue	150,000	-	-	-	-
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	150,000	-	-	-	-
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	150,000	-	-	-	-
Cash Balance, Jan. 1	15,376	-	-	-	-
Add: Receipts	150,000	-	-	-	-
Less: Disbursements	(165,376)	-	-	-	-
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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Interest	183,083	94,286	49,516	20,000	14,500
Other	-	-	-	-	-
Total Revenue	183,083	94,286	49,516	20,000	14,500
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	-	-	-	12,602	15,000
Total Miscellaneous	-	-	-	12,602	15,000
Total Expenditures	-	-	-	12,602	15,000
Excess (Deficiency) of Revenues over Expenditures	183,083	94,286	49,516	7,398	(500)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
From Special Projects Fund	-	-	-	-	-
From Water Production	88,582	88,582	-	-	-
From Sewer Disposal	55,086	55,087	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
To Bond Retirement Fund	-	-	-	-	-
Proceeds From Borrowing					
Debt Issue - Public Works	1,200,000	1,000,000	800,000	748,000	693,000
Debt Issue - Safety / Admin.	600,000	450,000	300,000	276,000	250,000
Debt Issue - NCR Sports Fields	1,900,000	1,700,000	1,500,000	1,500,000	1,459,000

Public Facilities

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Payment of Borrowed Funds					
Public Works Note	(1,400,000)	(1,200,000)	(1,000,000)	(800,000)	(748,000)
Public Works Interest	(55,689)	(20,075)	(22,500)	(8,975)	(8,500)
Safety / Admin. Note	(750,000)	(600,000)	(450,000)	(300,000)	(276,000)
Safety / Admin. Interest	(29,833)	(10,224)	(10,125)	(3,366)	(3,100)
NCR Sports Fields Note	(2,100,000)	(1,900,000)	(1,700,000)	(1,500,000)	(1,500,000)
NCR Sports Fields Interest	(30,660)	(31,349)	(38,250)	(16,828)	(17,000)
Total Other Financing Sources and Uses	(522,514)	(467,979)	(620,875)	(105,169)	(150,600)
Net Change in Fund Balance	(339,431)	(373,693)	(571,359)	(97,771)	(151,100)
Cash Balance, Jan. 1	3,589,303	3,249,872	2,876,179	2,304,820	2,207,049
Add: Receipts	4,026,751	3,387,955	2,649,516	2,544,000	2,416,500
Less: Disbursements	(4,366,182)	(3,761,648)	(3,220,875)	(2,641,771)	(2,567,600)
Cash Balance, Dec. 31	3,249,872	2,876,179	2,304,820	2,207,049	2,055,949
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	3,249,872	2,876,179	2,304,820	2,207,049	2,055,949

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Debt Service

Debt Service

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

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

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

The following three pages provide information about these three items.

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

Debt Service Funds

Budget Summary for 2012

Governmental Funds	Estimated Balance 01/01/12	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/12
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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Transfers In					
From Public Facilities	-	-	-	-	-
From Water Operating	-	-	-	-	-
From Sanitary Sewer	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Note - New Public Works Facility	-	-	-	-	-
Interest on Note - Public Works	-	-	-	-	-
Water Softening Plant #2 Note	-	-	-	-	-
Interest on Note - Water Soft #2	-	-	-	-	-
Note - Hatcher's Plat Sewer	-	-	-	-	-
Other	-	-	-	-	-
Transfer to General Fund	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	-	-
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

Amortization Schedule

Foell Public Works Center

Amount:	\$748,000		Interest: 1.125%
Dated:	3/10/2011		Ordinance #4719
Maturity:	3/9/2012		
	<u>Year</u>	<u>Notes</u>	<u>Interest Cost</u>
		<u>Total</u>	
	2012	748,000	8,500
			756,500
	Total	<u><u>748,000</u></u>	<u><u>8,500</u></u>
			<u><u>756,500</u></u>

Amortization Schedule

City Admin. / Safety Building

Amount:	\$276,000		Interest: 1.125%
Dated:	3/10/2011		Ordinance #4720
Maturity:	3/9/2012		
<u>Year</u>	<u>Notes</u>	<u>Interest Cost</u>	<u>Total</u>
2012	276,000	3,100	279,100
Total	<u>276,000</u>	<u>3,100</u>	<u>279,100</u>

Amortization Schedule

Old River Athletic Fields

Amount:	\$1,500,000		Interest: 1.125%
Dated:	3/10/2011		Ordinance #4721
Maturity:	3/9/2012		
	<u>Year</u>	<u>Notes</u>	<u>Interest Cost</u>
	<u>Total</u>		
	2012	1,500,000	17,000
			1,517,000
	Total	<u><u>1,500,000</u></u>	<u><u>17,000</u></u>
			<u><u>1,517,000</u></u>

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>
2012	25,858.84	-	25,858.84
2013	25,858.84	-	25,858.84
2014	25,858.84	-	25,858.84
2015	25,858.84	-	25,858.84
2016	25,858.84	-	25,858.84
Total	<u><u>129,294.20</u></u>	<u><u>-</u></u>	<u><u>129,294.20</u></u>

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Internal Service Funds

Internal Service

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

Internal Service Funds

Budget Summary for 2012

Governmental Funds	Estimated Balance 01/01/12	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/12
Self-Funded Health	25,000	15,600	15,600	25,000
Service Center	100,000	736,386	736,386	100,000
Total	125,000	751,986	751,986	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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Administrative Reimbursement	-	-	-	-	-
Vision Premium Payments	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
Vision Insurance Admin. Costs	1,307	1,347	1,347	1,400	1,400
Other	-	-	-	-	-
Total Contractual Services	1,307	1,347	1,347	1,400	1,400
Materials and Supplies					
Office Supplies	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	-
Miscellaneous					
Vision Claims - Safety Officers	2,520	2,979	3,523	4,000	5,000
Vision Claims - Administration	4,637	7,144	6,099	6,500	7,200
Vision Claims - Service Workers	2,145	1,541	2,121	2,000	2,000
Total Miscellaneous	9,302	11,664	11,743	12,500	14,200
Total Expenditures	10,609	13,011	13,090	13,900	15,600
Excess (Deficiency) of Revenues over Expenditures	(10,609)	(13,011)	(13,090)	(13,900)	(15,600)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	7,164	12,563	13,538	13,900	15,600
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	7,164	12,563	13,538	13,900	15,600
Net Change in Fund Balance	(3,445)	(448)	448	-	-
Cash Balance, Jan. 1	28,446	25,000	24,552	25,000	25,000
Add: Receipts	7,164	12,563	13,538	13,900	15,600
Less: Disbursements	(10,610)	(13,011)	(13,090)	(13,900)	(15,600)
Cash Balance, Dec. 31	25,000	24,552	25,000	25,000	25,000
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	25,000	24,552	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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Miscellaneous	29,010	12,366	19,495	20,875	20,000
Total Revenue	29,010	12,366	19,495	20,875	20,000
Expenditures					
Personnel Services					
Salaries	160,475	170,515	180,368	187,000	189,000
Retirement	22,639	23,313	25,097	26,180	26,400
Workers Compensation	6,730	8,480	6,382	5,681	4,980
Health Insurance	28,636	29,797	31,478	43,680	39,325
Medicare	1,290	1,398	1,510	1,600	1,600
Other	3,458	2,967	2,450	3,050	3,050
Total Personnel Services	223,228	236,470	247,285	267,191	264,355
Contractual Services					
Service Contracts	11,875	10,020	9,295	12,000	12,000
Utilities	37,095	31,848	35,025	36,000	39,500
Telephone	7,006	4,797	4,889	5,000	7,000
Cleaning Service	2,774	450	300	500	1,200
Buildings and Grounds Maint.	16,162	13,454	7,665	10,000	15,000
Other	18,661	16,868	15,759	13,861	30,030
Total Contractual Services	93,573	77,437	72,933	77,361	104,730
Materials and Supplies					
Fuel	205,143	126,871	162,875	170,000	200,000
Oil / Lubricants	8,664	4,350	6,000	6,000	8,000
Tires	15,312	13,214	15,788	16,000	16,000
Motor Equipment / Parts / Supplies	102,264	115,064	112,528	116,000	125,000
Office Supplies	1,831	1,357	1,348	500	2,500
Building Supplies	4,619	4,648	4,495	5,000	5,000
General Equipment / Tools	7,039	6,248	2,787	4,000	6,000
Other	459	2,883	1,646	1,500	3,800
Total Materials and Supplies	345,331	274,635	307,467	319,000	366,300
Miscellaneous					
Other	55	296	715	1,000	1,001
Total Miscellaneous	55	296	715	1,000	1,001
Total Expenditures	662,187	588,838	628,400	664,552	736,386

Service Center

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Excess (Deficiency) of Revenues over Expenditures	(633,177)	(576,472)	(608,905)	(643,677)	(716,386)
Other Financing Sources and Uses:					
Transfers In					
For Motor Pool	333,842	260,701	261,489	274,120	310,610
For Service Center	276,257	296,127	337,899	369,557	405,776
Transfers Out					
To Equipment Replacement	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	610,099	556,828	599,388	643,677	716,386
Net Change in Fund Balance	(23,078)	(19,644)	(9,517)	-	-
Cash Balance, Jan. 1	134,690	132,705	124,480	138,611	120,000
Add: Receipts	639,109	569,194	618,883	664,552	736,386
Less: Disbursements	(641,094)	(577,419)	(604,752)	(683,163)	(736,386)
Cash Balance, Dec. 31	132,705	124,480	138,611	120,000	120,000
Less: Outstanding Encumbrances	(32,706)	(24,480)	(38,611)	(20,000)	(20,000)
Unencumbered Fund Balance, Dec. 31	99,999	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 2012

Governmental Funds	Estimated Balance 01/01/12	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/12
Fire Insurance Trust	0	0	0	0
Contractor's Permit Fee	0	1,500	1,500	0
MLK Community Recognition	6,410	5,200	9,000	2,610
Total	6,410	6,700	10,500	2,610

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Permits	900	700	850	1,500	1,500
Total Revenue	900	700	850	1,500	1,500
Expenditures					
Miscellaneous					
Prepaid Permits	900	700	850	1,500	1,500
Other	-	-	-	-	-
Total Miscellaneous	900	700	850	1,500	1,500
Total Expenditures	900	700	850	1,500	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	900	700	850	1,500	1,500
Less: Disbursements	(900)	(700)	(850)	(1,500)	(1,500)
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

MLK Community Recognition Fund

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

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Donations	5,815	4,370	9,250	1,750	4,000
Ticket Sales	1,220	1,190	900	1,235	1,200
Total Revenue	7,035	5,560	10,150	2,985	5,200
Expenditures					
Contractual Services					
Website, Venue, Custodial	691	1,360	880	2,275	1,200
Printing Services	976	1,004	1,270	1,070	1,300
Community Service Promotion	2,500	2,500	-	600	2,500
Other	-	-	-	-	-
Total Contractual Services	4,167	4,864	2,150	3,945	5,000
Materials and Supplies					
Catering, Food, Supplies	1,207	1,406	1,000	952	1,000
Other	-	-	25	25	50
Total Materials and Supplies	1,207	1,406	1,025	977	1,050
Miscellaneous					
Awards, Ribbons, Prizes	885	890	875	765	2,400
Other	300	775	450	475	550
Total Miscellaneous	1,185	1,665	1,325	1,240	2,950
Total Expenditures	6,559	7,935	4,500	6,162	9,000
Excess (Deficiency) of Revenues over Expenditures	476	(2,375)	5,650	(3,177)	(3,800)
Net Change in Fund Balance	476	(2,375)	5,650	(3,177)	(3,800)
Cash Balance, Jan. 1	4,366	5,224	4,092	10,547	6,910
Add: Receipts	7,035	5,560	10,150	2,985	5,200
Less: Disbursements	(6,177)	(6,692)	(3,695)	(6,622)	(9,000)
Cash Balance, Dec. 31	5,224	4,092	10,547	6,910	3,110
Less: Outstanding Encumbrances	(614)	(1,282)	(960)	(500)	(500)
Unencumbered Fund Balance, Dec. 31	4,610	2,810	9,587	6,410	2,610

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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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Water Service Charges	898,720	870,057	1,016,856	980,000	980,000
Interest	70,072	43,615	25,528	10,000	10,000
Miscellaneous	38,625	41,493	27,627	39,315	36,100
Total Revenue	1,007,417	955,165	1,070,011	1,029,315	1,026,100
Expenditures					
Personnel Services					
Salaries	285,827	302,024	319,187	310,100	309,900
Retirement	40,208	41,750	44,327	45,000	44,400
Workers Compensation	12,067	14,070	10,802	9,707	8,500
Health Insurance	41,915	44,061	46,698	59,540	57,750
Medicare	3,055	3,043	2,860	3,250	3,600
Other	4,644	4,281	3,483	4,060	4,060
Total Personnel Services	387,716	409,229	427,357	431,657	428,210
Contractual Services					
Utilities	111,973	105,016	126,868	110,500	115,400
Dayton Water Purchase	11,600	10,972	11,375	12,000	15,000
County Water Purchase	564	629	630	600	1,000
Consultants	4,738	17,267	4,840	5,000	30,000
Other	81,487	113,705	64,475	86,755	120,314
Total Contractual Services	210,362	247,589	208,188	214,855	281,714
Materials and Supplies					
Office Supplies	2,298	4,174	1,312	1,700	3,100
Chemicals / Softening Salt	97,201	85,897	101,236	100,000	102,000
General Equipment / Tools	5,792	7,401	4,013	6,311	7,400
Monitor & Control Equipment	-	-	437	500	2,000
Other	18,431	9,966	14,857	1,700	14,600
Total Materials and Supplies	123,722	107,438	121,855	110,211	129,100
Miscellaneous					
Other	5,202	1,915	13,517	3,000	7,300
Total Miscellaneous	5,202	1,915	13,517	3,000	7,300
Total Expenditures	727,002	766,171	770,917	759,723	846,324
Excess (Deficiency) of Revenues over Expenditures	280,415	188,994	299,094	269,592	179,776

Waterworks

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Other Financing Sources and Uses:					
Transfers In					
From Water Equip. / Imp. Fund	-	-	-	-	-
Transfers Out					
To Public Facilities Fund	(88,582)	(88,582)	-	-	-
To Bond Retirement Fund	-	-	-	-	-
To Water Equip. / Imp. Fund	-	-	-	-	(147,500)
To Service Center Fund	(34,873)	(42,378)	(43,516)	(48,338)	(52,904)
To Motor Pool	(34,873)	(23,464)	(26,746)	(27,720)	(31,410)
Proceeds From Borrowing					
Payment of Borrowed Funds					
Water Softening #2 Note	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	(158,328)	(154,424)	(70,262)	(76,058)	(231,814)
Net Change in Fund Balance	122,087	34,570	228,832	193,534	(52,038)
Cash Balance, Jan. 1	832,460	986,599	1,042,501	1,254,385	1,466,562
Add: Receipts	1,007,417	955,165	1,070,011	1,029,315	1,026,100
Less: Disbursements	(853,278)	(899,263)	(858,127)	(817,138)	(1,078,138)
Cash Balance, Dec. 31	986,599	1,042,501	1,254,385	1,466,562	1,414,524
Less: Outstanding Encumbrances	(33,813)	(32,755)	(6,357)	(25,000)	(25,000)
Unencumbered Fund Balance, Dec. 31	952,786	1,009,746	1,248,028	1,441,562	1,389,524

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Miscellaneous	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Water Vehicles	24,628	-	-	-	95,000
Other	-	-	-	-	-
Total Capital Equipment	24,628	-	-	-	95,000
Capital Projects					
Aberdeen Water Main	-	-	40,000	-	-
Filter Replacement	15,875	-	-	-	-
Forrer Blvd. Water Main Ext.	-	-	-	-	-
Ion Exchange Media Replacement	-	-	-	-	-
Transmitter Replacement	-	15,973	-	-	25,000
Old River Trail Water Main Ext	-	78,332	-	-	-
Park Rd. Water Main Extension	-	-	-	-	-
Springhouse-Roof Replacement	-	-	-	20,000	-
Contingency - Water Equip / Imp	-	-	-	-	-
Total Capital Projects	15,875	94,305	40,000	20,000	25,000
Total Expenditures	40,503	94,305	40,000	20,000	120,000
Excess (Deficiency) of Revenues over Expenditures	(40,503)	(94,305)	(40,000)	(20,000)	(120,000)
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	(40,503)	(94,305)	(40,000)	(20,000)	27,500

Water Improvement / Equipment Replacement

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Cash Balance, Jan. 1	321,214	287,328	215,043	202,796	161,823
Add: Receipts	-	-	-	-	147,500
Less: Disbursements	(33,886)	(72,285)	(12,247)	(40,973)	(155,000)
Cash Balance, Dec. 31	287,328	215,043	202,796	161,823	154,323
Less: Outstanding Encumbrances	(25,513)	(28,220)	(55,973)	(35,000)	-
Unencumbered Fund Balance, Dec. 31	261,815	186,823	146,823	126,823	154,323

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Sewer Service Charges	1,362,208	1,400,455	1,650,304	1,520,000	1,550,000
Interest	10,329	10,011	15,221	7,500	7,500
Other	26,226	34,607	34,694	52,547	31,000
Total Revenue	1,398,763	1,445,073	1,700,219	1,580,047	1,588,500
Expenditures					
Personnel Services					
Salaries	164,411	170,617	162,457	176,300	180,900
Retirement	23,064	23,750	22,492	25,300	25,400
Workers Compensation	6,628	7,757	5,947	4,771	4,180
Health Insurance	26,203	27,367	28,700	40,720	36,125
Medicare	1,692	1,700	1,570	2,100	2,200
Other	3,343	3,077	2,417	2,855	2,975
Total Personnel Services	225,341	234,268	223,583	252,046	251,780
Contractual Services					
Sewer Charges - Dayton	346,076	363,447	397,996	365,000	485,000
Sewer Charges - Moraine	7,645	8,790	7,056	9,600	11,000
Sewer Charges - Carrmonte	122,608	132,201	109,940	133,000	180,000
Sewer Charges - Beavercreek	483,671	478,913	544,349	500,000	590,000
Sewer Line Maintenance	3,198	4,363	2,637	6,000	6,000
Other	11,446	12,428	16,760	19,419	33,600
Total Contractual Services	974,644	1,000,142	1,078,738	1,033,019	1,305,600
Materials and Supplies					
Office Supplies	2,133	4,174	1,312	2,000	3,300
General Equipment / Tools	2,504	6,600	2,284	2,500	5,100
Other	2,467	1,316	621	900	1,550
Total Materials and Supplies	7,104	12,090	4,217	5,400	9,950
Debt Retirement					
Other	-	-	-	-	-
Total Debt Retirement	-	-	-	-	-
Miscellaneous					
Other	2,847	5,008	1,615	1,500	3,250
Total Miscellaneous	2,847	5,008	1,615	1,500	3,250
Total Expenditures	1,209,936	1,251,508	1,308,153	1,291,965	1,570,580
Excess (Deficiency) of Revenues over Expenditures	188,827	193,565	392,066	288,082	17,920

Sanitary Sewer Disposal

	Actual 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Other Financing Sources and Uses:					
Transfers In					
From Sewer Equip. / Imp Fund	-		-	-	-
Transfers Out					
To Issue 2 Fund	-	-	-	-	-
To Public Facilities Fund	(55,087)	(55,087)	-	-	-
To Bond Retirement Fund	-	-	-	-	-
To Sewer Equip. / Imp. Fund	-	(25,000)	(15,000)	(115,000)	(200,000)
To Service Center Fund	(25,055)	(26,841)	(27,560)	(30,614)	(33,506)
To Motor Pool	(6,708)	(5,216)	(5,944)	(6,160)	(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	(112,709)	(138,003)	(74,363)	(177,633)	(266,345)
Net Change in Fund Balance	76,118	55,562	317,703	110,449	(248,425)
Cash Balance, Jan. 1	92,645	174,492	230,809	867,556	688,651
Add: Receipts	1,398,763	1,445,073	1,700,219	1,580,047	1,588,500
Less: Disbursements	(1,316,916)	(1,388,756)	(1,063,472)	(1,758,952)	(1,861,925)
Cash Balance, Dec. 31	174,492	230,809	867,556	688,651	415,226
Less: Outstanding Encumbrances	(6,305)	(1,827)	(319,354)	(30,000)	(5,000)
Unencumbered Fund Balance, Dec. 31	168,187	228,982	548,202	658,651	410,226

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 2008 (\$)	Actual 2009 (\$)	Actual 2010 (\$)	Estimated 2011 (\$)	Budget 2012 (\$)
Revenue					
Reimbursements	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Sewer Vehicles	-	-	-	-	-
Sewer Equipment	-	-	-	-	-
Total Capital Equipment	-	-	-	-	-
Capital Projects					
Water Meter Installation	-	-	-	-	-
Transmitter Replacement	-	-	-	-	25,000
Patt-Dixon Sanitary Sewer Imp.	-	-	-	-	-
Sewer Repair	-	25,000	10,557	115,000	80,000
Contingency	-	-	-	-	-
Total Capital Projects	-	25,000	10,557	115,000	105,000
Total Expenditures	-	25,000	10,557	115,000	105,000
Excess (Deficiency) of Revenues over Expenditures	-	(25,000)	(10,557)	(115,000)	(105,000)
Other Financing Sources and Uses:					
Transfers In					
From Sewer Disposal Fund	-	25,000	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	-	25,000	15,000	115,000	200,000
Net Change in Fund Balance	-	-	4,443	-	95,000
Cash Balance, Jan. 1	27,088	27,088	50,327	30,477	29,770
Add: Receipts	-	25,000	15,000	115,000	200,000
Less: Disbursements	-	(1,761)	(34,850)	(115,707)	(105,000)
Cash Balance, Dec. 31	27,088	50,327	30,477	29,770	124,770
Less: Outstanding Encumbrances	(1,761)	(25,000)	(707)	-	-
Unencumbered Fund Balance, Dec. 31	25,327	25,327	29,770	29,770	124,770

(Insert Tab Page Here)

Capital Improvement Program

City of Oakwood

2012

Capital Improvement Program

2012 Capital Improvement Program Summary

Improvement Type	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 and beyond	Total
Non-Enterprise Funds:											
Capital Equipment	135,200	318,200	316,500	512,500	368,200	139,500	76,000	160,900	124,000	153,500	2,304,500
Facilities Improvements	48,000	474,000	32,500	35,000	38,000	22,000	42,500	7,000	-	-	699,000
Fleet Management	148,000	665,000	687,000	432,000	142,000	132,000	567,000	255,000	152,000	289,000	3,469,000
Infrastructure Improvements	646,000	962,000	1,295,000	1,462,000	1,057,500	949,000	765,000	606,000	830,000	599,000	9,171,500
Total Non-Enterprise Funds	977,200	2,419,200	2,331,000	2,441,500	1,605,700	1,242,500	1,450,500	1,028,900	1,106,000	1,041,500	15,644,000
Water Equip. / Imp.	120,000	400,000	258,000	50,000	-	30,000	32,000	45,000	-	96,000	1,031,000
Sewer Equip. / Imp.	105,000	181,000	220,000	80,000	-	80,000	-	-	-	-	666,000

The Capital Improvement Program (CIP) provides Council, the Budget Review Committee and Staff the opportunity to make future financial projections. Expenditures listed under the 2012 column are included in this budget and are expected to be made over the next twelve (12) months. Expenses listed under the 2013-2021 and beyond columns are projections only and will be reevaluated again when preparing the 2013 budget.

Capital Equipment

ID #	Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 and beyond	Total
ADMINISTRATION												
•	Computer Equipment	30,000	40,000	50,000	30,000	40,000	40,000	40,000	40,000	40,000	40,000	390,000
•	Copy Machine - 30 Park Ave	-	-	-	15,000	-	-	-	-	15,000	-	30,000
•	HP Laser Printer	-	-	-	-	7,000	-	-	-	-	7,500	14,500
•	Shroyer Rd Banner Replacement	-	-	-	-	-	-	-	8,500	-	-	8,500
	TOTAL ADMINISTRATION	30,000	40,000	50,000	45,000	47,000	40,000	40,000	48,500	55,000	47,500	443,000
PUBLIC SAFETY												
•	Air Cylinder Filling System	-	-	-	20,000	-	-	-	-	-	-	20,000
•	Automatic External Defib. (x 2)	-	-	-	-	-	7,000	-	-	-	-	7,000
•	Automatic Fingerprint Station	-	6,000	-	-	-	-	-	-	-	-	6,000
•	Copy Machine	15,000	-	-	-	-	15,000	-	-	-	-	30,000
•	Fitness Equipment (30 Park)	-	-	35,000	-	-	-	-	-	-	-	35,000
•	In-Car Video Systems (X2)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000
•	Intoxilyzer - DUI Test Equip.	-	-	5,000	-	-	-	-	-	-	-	5,000
•	Life-Pak 15	-	-	-	-	-	-	-	30,000	-	-	30,000
•	Mobile Terminals (X2)	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	110,000
•	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	-	-	-	-	-	20,000
•	Telephone Recording System	-	25,000	-	-	-	-	-	-	-	-	25,000
•	Thermal Imaging Camera	-	-	-	-	-	-	-	-	-	-	12,000
•	Weapons Replacement	-	-	-	12,000	-	-	10,000	-	-	-	10,000
	TOTAL PUBLIC SAFETY	41,000	52,000	81,000	158,000	176,000	68,000	31,000	51,000	21,000	21,000	700,000
BEAUTIFICATION												
•	16 2003 Bobcat Ransomes Mower ZT 225	-	-	-	-	10,000	-	-	-	-	10,000	20,000
•	19 2002 Bobcat Ransomes Mower ZT 225	10,000	-	-	-	-	10,000	-	-	-	-	20,000
•	98T 1997 Trailer, 18.5' (for mowers)	-	-	6,000	-	-	-	-	-	-	-	6,000
	TOTAL BEAUTIFICATION	10,000	-	6,000	-	10,000	10,000	-	-	-	10,000	46,000

Capital Equipment

ID #	Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 and beyond	Total
REFUSE												
• 30	1998 ODB Leaf Vacuum	-	17,000	-	-	-	-	-	-	-	-	17,000
•	Toter Cart	35,000	-	-	-	-	-	-	-	-	-	35,000
• 64	2000 Kramer Allrad Loader, 620	-	-	67,000	-	-	-	-	-	-	-	67,000
• 68	2000 Bandit Brush Chipper	-	28,000	-	-	-	-	-	-	-	-	28,000
• 89	2000 Kramer Allrad Loader, 420	-	-	-	-	80,000	-	-	-	-	-	80,000
TOTAL REFUSE		35,000	45,000	67,000	-	80,000	-	-	-	-	-	227,000
STREET MAINTENANCE & REPAIR												
• 17	2004 Bobcat Ransomes Mower	-	-	-	-	-	10,000	-	-	-	-	10,000
• 22	1994 John Deere Tractor F1145	-	17,000	-	-	-	-	-	-	-	-	17,000
• 25	1994 Daihatsu-Hajjet (Scooter), S80	-	-	-	-	-	-	14,000	-	-	-	14,000
• 26	1994 Daihatsu-Hajjet (Scooter), S80	-	-	-	-	-	-	14,000	-	-	-	14,000
• 29	2000 Atlas Copco Air Compressor, XAS96-JD	-	12,000	-	-	-	-	-	-	-	-	12,000
• 33	1996 Wacker Pavement Roller, D880V, w/ Trailer	-	-	15,000	-	-	-	-	-	-	-	15,000
• 34	2003 John Deere Tractor (411)	-	-	-	-	-	-	-	-	-	15,000	15,000
• 35	2002 Kubota 7500DT Tractor	-	-	-	-	-	-	-	-	-	15,000	15,000
• 39	1990 Amida Arrow Board	-	5,000	-	-	-	-	-	-	-	-	5,000
• 40	1990 Amida Arrow Board	-	5,000	-	-	-	-	-	-	-	-	5,000
• 52	2000 Stepp Tar Kettle, 75 Gallon	-	-	-	12,000	-	-	-	-	-	-	12,000
• 81	2005 Bobcat Skid Steer Loader	-	-	-	35,000	-	-	-	-	-	-	35,000
• 55T	1998 James Trailer 20' (for Safety Barrels)	-	-	-	-	-	-	5,000	-	-	-	5,000
• 81T	2001 Cronkwhite Trailer, 2400 EWA, 18' (for Bobcat)	-	-	-	-	-	-	-	-	6,000	-	6,000
• 82S	1994 Henderson V-Box Salt Spreader	-	25,000	-	-	-	-	-	-	-	-	25,000
• 86S	2003 Henderson V-Box Salt Spreader	-	25,000	-	-	-	-	-	-	-	-	25,000
• 91S	1997 Henderson V-Box Salt Spreader	-	-	25,000	-	-	-	-	-	-	-	25,000
• 93S	2001 Henderson V-Box Salt Spreader	-	-	25,000	-	-	-	-	-	-	-	25,000
TOTAL STREET MAINTENANCE & REPAIR		-	89,000	65,000	47,000	-	10,000	5,000	28,000	6,000	30,000	280,000

Capital Equipment

ID #	Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 and beyond	Total
LEISURE SERVICES												
• 18	Scag Turf Tiger Mower	-	-	-	12,000	-	-	-	-	-	-	12,000
• 38	2001 Kubota Tractor, L431	-	-	-	-	14,000	-	-	-	-	-	14,000
• 41	2003 Toro Utility Vehicle	-	15,000	-	-	-	-	-	-	-	-	15,000
•	Adaptive Motion Trainer	-	-	8,500	-	-	-	-	-	-	-	8,500
•	Automatic Pool Cleaner	-	-	-	-	5,200	-	-	-	-	-	5,200
•	Chairs for OCC	-	-	-	-	-	-	-	-	-	10,000	10,000
•	Color Laser Printer	7,000	-	-	-	-	-	-	-	-	10,000	17,000
•	Copy Machine - OCC	-	-	-	15,000	-	-	-	-	15,000	-	30,000
•	EPX Cross Trainer	-	6,200	-	-	-	-	-	6,200	-	-	12,400
•	EPX Cross Trainer	6,200	-	-	-	-	-	-	6,200	-	-	12,400
•	Goals @ Old River Complex	6,000	-	-	-	-	-	-	6,000	-	-	12,000
•	Mulch Blower	-	60,000	-	-	-	-	-	-	-	-	60,000
•	Pool Filter Replacement	-	-	-	-	-	-	-	10,000	-	-	10,000
•	Pool Furniture	-	-	8,000	-	-	-	-	-	-	-	8,000
•	Pool Pass System	-	-	8,000	-	-	-	-	-	-	-	8,000
•	Power Seeder - Old River	-	-	8,000	-	-	-	-	-	-	-	8,000
•	Recumbent & Upright Exercise Bicycles	-	-	-	-	-	5,500	-	-	-	-	5,500
•	Shafor Park Play Structure	-	-	-	150,000	-	-	-	-	-	-	150,000
•	Stair climber	-	-	-	-	6,000	-	-	-	-	-	6,000
•	Swing Set Replacement - Shafor Park	-	-	-	-	-	-	-	-	-	-	-
•	Toro Utility Vehicle	-	-	-	65,000	-	-	-	-	-	-	65,000
•	Treadmill	-	-	5,000	-	-	-	-	-	12,000	-	17,000
•	Treadmill	-	5,000	-	-	-	-	-	-	-	-	5,000
•	Universal Machine	-	-	-	-	-	-	-	-	-	25,000	25,000
•	Water Slide - Pool	-	-	10,000	-	-	-	-	-	-	-	10,000
TOTAL LEISURE SERVICES		19,200	86,200	47,500	242,000	25,200	5,500	-	28,400	27,000	45,000	526,000
PUBLIC WORKS												
• 1	Hydra Lift Vehicle Hoist	-	-	-	5,500	-	-	-	-	-	-	5,500
• 24	2001 Tennant Sweeper/Scrubber, 8200	-	-	-	-	30,000	-	-	-	-	-	30,000
• 27	1989 Allis-Chalmers Fork Lift, ACE 30	-	6,000	-	-	-	6,000	-	-	-	-	12,000
•	Copy Machine	-	-	-	15,000	-	-	-	-	15,000	-	30,000
•	Tire Changer	-	-	-	-	-	-	-	5,000	-	-	5,000
TOTAL PUBLIC WORKS		-	6,000	-	20,500	30,000	6,000	-	5,000	15,000	-	82,500
TOTAL CAPITAL EQUIPMENT		135,200	318,200	316,500	512,500	368,200	139,500	76,000	160,900	124,000	153,500	2,304,500

Facilities Improvements

2021
and
beyond

ID #	Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 and beyond	Total
ADMINISTRATION												
•	Carpet Replacement - Foell Center	7,000	-	-	-	-	-	-	7,000	-	-	14,000
•	Foell Center & Safety/City Building Painting Project	-	30,000	-	-	-	-	-	-	-	-	30,000
TOTAL ADMINISTRATION		7,000	30,000	-	-	-	-	-	7,000	-	-	44,000
SAFETY												
•	Safety Dept. Road Room Vinyl Flooring	-	-	-	-	-	-	7,500	-	-	-	7,500
TOTAL SAFETY		-	-	-	-	-	-	7,500	-	-	-	7,500
LEISURE SERVICES												
•	Brick Wall Repair at Pool	-	20,000	-	-	-	-	-	-	-	-	20,000
•	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
•	Floor - Great Room	-	19,000	-	-	-	-	-	-	-	-	19,000
•	Furnace - Smith Gardens	8,000	-	-	-	-	-	-	-	-	-	8,000
•	Gardner Pool - Groundwater Issue	19,000	-	-	-	-	22,000	-	-	-	-	41,000
•	Health Center Door - Access	-	15,000	-	-	-	-	-	-	-	-	15,000
•	Heating System - OCC	-	390,000	-	-	-	-	-	-	-	-	390,000
•	Pool Heaters	-	-	-	-	25,000	-	-	-	-	-	25,000
•	Roof Replacement - OCC	-	-	-	35,000	-	-	-	-	-	-	35,000
•	Wall Repair - Pool	-	-	-	-	-	-	35,000	-	-	-	35,000
•	Wallpaper OCC Great Room	-	-	-	-	5,000	-	-	-	-	-	5,000
•	Wallpaper OCC Lower Level	8,000	-	-	-	-	-	-	-	-	-	8,000
•	Wood Deck Replacement - Pool	-	-	25,000	-	-	-	-	-	-	-	25,000
TOTAL LEISURE SERVICES		41,000	444,000	32,500	35,000	38,000	22,000	35,000	7,000	-	-	647,500
TOTAL FACILITIES IMPROVEMENTS		48,000	474,000	32,500	35,000	38,000	22,000	42,500	7,000	-	-	699,000

Fleet Management

ID #	Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 and beyond	Total
ADMINISTRATION												
• A-2	1999 Ford Taurus, 4-dr	-	22,000	-	-	-	-	-	-	-	-	22,000
• A-1	2003 Ford Explorer	-	-	-	-	30,000	-	-	-	-	-	30,000
TOTAL ADMINISTRATION		-	22,000	-	-	30,000	-	-	-	-	-	52,000
PUBLIC SAFETY												
• 10	2006 Ford Crown Vic, 4dr	-	26,000	-	-	-	-	-	-	26,000	-	52,000
• 20	2008 Dodge Dakota	-	-	-	-	-	-	26,000	-	-	-	26,000
• 25	2003 Ford Crown Vic, 4dr	-	-	-	-	-	26,000	-	-	-	-	26,000
• 30	2010 Dodge Charger, 4dr	-	-	-	26,000	-	-	-	-	26,000	-	52,000
• 35	2007 Ford Taurus, 4dr	-	15,000	-	-	-	-	-	-	-	-	15,000
• 40	2007 Ford Crown Vic, 4dr	28,000	-	-	-	-	-	26,000	-	-	-	54,000
• 45	2007 Ford Taurus, 4dr	-	15,000	-	-	-	-	-	-	-	-	15,000
• 50	2000 Ford Crown Vic, 4dr	28,000	-	-	-	-	26,000	-	-	-	-	54,000
• 55	2005 Ford Crown Vic, 4dr	-	-	-	-	26,000	-	-	-	-	-	26,000
• 60	2010 Dodge Charger, 4dr	-	-	-	-	26,000	-	-	-	-	-	26,000
• 65	2008 Dodge Durango	-	-	26,000	-	-	-	-	-	-	-	26,000
• 70	2008 Dodge Durango	-	-	-	26,000	-	-	-	-	-	-	26,000
• 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	-	-	-	-	-	-	-	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		56,000	56,000	307,000	252,000	52,000	78,000	227,000	255,000	52,000	-	1,335,000
ENGINEERING												
• A-12	2003 Dodge Pickup, Dakota	-	20,000	-	-	-	-	-	-	-	-	20,000
TOTAL ENGINEERING		-	20,000	-	-	-	-	-	-	-	-	20,000

Fleet Management

ID #	Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 and beyond	Total
BEAUTIFICATION												
• A-9	1997 Ford Taurus, 4-dr	-	22,000	-	-	-	-	-	-	-	-	22,000
• S-61	1997 Chevrolet Pickup S-10	-	-	-	-	-	-	-	-	-	24,000	24,000
• 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		60,000	50,000	-	25,000	-	-	-	-	-	24,000	159,000
REFUSE												
• 1	2000 Cushman Scooter	-	-	-	30,000	-	-	-	-	-	-	30,000
• 2	2000 Cushman Scooter	-	-	-	30,000	-	-	-	-	-	-	30,000
• 4	2001 Cushman Scooter	-	-	-	-	30,000	-	-	-	-	-	30,000
• 5	2001 Cushman Scooter	-	-	-	-	30,000	-	-	-	-	-	30,000
• 7	1998 Cushman Scooter	-	-	30,000	-	-	-	-	-	-	-	30,000
• 8	1998 Cushman Scooter	-	-	30,000	-	-	-	-	-	-	-	30,000
• 9	1997 Cushman Scooter	-	30,000	-	-	-	-	-	-	-	-	30,000
• 12	1996 Cushman Scooter	-	-	-	-	-	30,000	-	-	-	-	30,000
• 13	1996 Cushman Scooter	-	30,000	-	-	-	-	-	-	-	-	30,000
• 14	1997 Cushman Scooter	-	30,000	-	-	-	-	-	-	-	-	30,000
• S-73	2005 Chevy Silverado Pickup Truck w/ Plow	-	32,000	-	-	-	-	-	-	-	-	32,000
• 77	2000 Crane Refuse Packer, Split Blade Truck	-	195,000	-	-	-	-	-	-	-	-	195,000
• 78	2000 Crane Refuse Packer, Split Blade Truck	-	-	195,000	-	-	-	-	-	-	-	195,000
• 79	2008 GMC Refuse Packer	-	-	-	-	-	-	200,000	-	-	-	200,000
• 82	1993 Ford Multi-Lift Hook Truck F700	-	-	-	-	-	-	85,000	-	-	-	85,000
• 86	2003 International 4400 w/ Multi-lift 4x2 w/ Plow & Box	-	-	-	95,000	-	-	-	-	-	-	95,000
• 93	2001 International 4400 w/ Multi-lift 4x2	-	85,000	-	-	-	-	-	-	-	-	85,000
TOTAL REFUSE		-	402,000	255,000	155,000	60,000	30,000	285,000	-	-	-	1,187,000

Fleet Management

ID #	Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 and beyond	Total
STREET MAINTENANCE & REPAIR												
• 20	2002 Johnston Street Sweeper	-	-	125,000	-	-	-	-	-	-	-	125,000
• 55	1995 GMC Truck w/ Altec Bucket, 3500 HD	-	-	-	-	-	-	-	-	-	85,000	85,000
• S-75	2001 Dodge Dakota Pickup w/ Plow (Street Foreman)	32,000	-	-	-	-	-	-	-	-	-	32,000
• S-87	2009 International Dump Truck	-	-	-	-	-	-	-	-	100,000	-	100,000
• 92	2009 Chevrolet Dump Truck w/ Plow	-	-	-	-	-	-	-	-	-	95,000	95,000
• 95	2001 Ford Dump/Maint. Truck	-	65,000	-	-	-	-	-	-	-	65,000	130,000
	TOTAL STREET MAINTENANCE & REPAIR	32,000	65,000	125,000	-	-	-	-	-	100,000	245,000	567,000
LEISURE SERVICES												
• A-7	2008 Ford Escape	-	-	-	-	-	-	25,000	-	-	-	25,000
• S-42	2008 Ford Pickup, Ranger	-	-	-	-	-	-	-	-	-	20,000	20,000
• S-71	Ford Pickup. F250	-	-	-	-	-	24,000	-	-	-	-	24,000
	TOTAL LEISURE SERVICES	-	-	-	-	-	24,000	25,000	-	-	20,000	69,000
HEALTH												
• A-8	2001 Ford Taurus, 4-dr	-	20,000	-	-	-	-	-	-	-	-	20,000
	TOTAL HEALTH	-	20,000	-	-	-	-	-	-	-	-	20,000
PUBLIC WORKS												
• A-5	2001 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	148,000	665,000	687,000	432,000	142,000	132,000	567,000	255,000	152,000	289,000	3,469,000

Infrastructure Improvements

ID #	Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 and beyond	Total
ADMINISTRATION												
•	Seal City Building Parking Lot	9,000	-	-	-	-	9,000	-	-	-	9,000	27,000
TOTAL ADMINISTRATION		9,000	-	-	-	-	9,000	-	-	-	9,000	27,000
BEAUTIFICATION												
•	Business District-Flower Baskets	10,000	-	-	-	-	-	-	-	-	-	10,000
•	Paint Timber Walls - Far Hills	-	-	-	-	7,500	-	-	-	-	-	7,500
•	Business District Shroyer Road Corridor Study	-	40,000	-	-	-	-	-	-	-	-	40,000
TOTAL BEAUTIFICATION		10,000	40,000	-	-	7,500	-	-	-	-	-	57,500
STREET MAINTENANCE & REPAIR												
•	Annual Asphalt Pavement Prog.	350,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	4,400,000
•	Bi-Annual Concrete Street Repair	125,000	-	160,000	-	160,000	-	160,000	-	160,000	-	765,000
•	East Drive Rdwy Reconst.	-	-	-	520,000	-	-	-	-	-	-	520,000
•	Kramer Road Reconstruction	-	250,000	-	-	-	-	-	-	-	-	250,000
•	Orchard Dr. Parking / Green space	-	30,000	-	-	-	-	-	-	-	-	30,000
•	Park Avenue Streetscape - Pedestrian Pavers	-	30,000	-	-	-	-	-	-	-	-	30,000
•	Park Avenue Streetscape	-	-	-	150,000	-	-	-	-	-	-	150,000
•	Park Road Reconstruction	-	-	-	-	300,000	-	-	-	-	-	300,000
•	Sweetwood Road Reconst.	-	-	150,000	-	-	-	-	-	-	-	150,000
•	Thornhill Road Curb Replacement	-	-	100,000	-	-	-	-	-	-	-	100,000
•	Traffic Signal Head Replacement	-	-	-	20,000	-	-	-	-	-	-	20,000
•	Woods & Thurston Roadway Reconstruction	-	-	-	-	-	350,000	-	-	-	-	350,000
TOTAL STREET MAINTENANCE & REPAIR		475,000	760,000	860,000	1,140,000	910,000	800,000	610,000	450,000	610,000	450,000	7,065,000

Infrastructure Improvements

ID #	Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 and beyond	Total
LEISURE SERVICES												
•	Centennial Park in Houk Stream	-	-	90,000	-	-	-	-	-	-	-	90,000
•	Dog Park Landscaping	-	10,000	-	-	-	-	-	-	-	-	10,000
•	Irrigation @ Old River	-	-	-	75,000	-	-	-	-	-	-	75,000
•	Landscape @ Old River	6,000	-	-	-	-	-	-	-	-	-	6,000
•	Natural Area Signage Update	6,000	-	-	-	-	-	-	-	-	-	6,000
•	New Softball / Baseball Diamond @ Old River Sports Complex	-	-	-	17,000	-	-	-	-	-	-	17,000
•	Orchardly Park Phase 2 Improvements	-	-	200,000	-	-	-	-	-	-	-	200,000
•	Orchardly Park Tennis Courts	-	7,000	-	-	-	-	8,000	-	-	-	15,000
•	ORSC Field Enhancements	-	5,000	5,000	-	-	-	-	-	-	-	10,000
•	ORSC Parking Lot Improvements	-	-	-	-	-	-	-	-	80,000	-	80,000
•	Shafor Park Splash Pad Ground Fountain	-	-	-	-	-	-	15,000	-	-	-	15,000
•	Shafor Park Playground Resurface	-	-	-	90,000	-	-	-	-	-	-	90,000
•	Smith Gardens - Driveway Replacement	-	-	-	-	-	-	8,000	-	-	-	8,000
TOTAL LEISURE SERVICES		12,000	22,000	295,000	182,000	-	-	15,000	16,000	80,000	-	622,000
SIDEWALK, CURB & APRON												
•	Sidewalk Program	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	1,400,000
TOTAL SIDEWALK, CURB & APRON		140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	1,400,000
TOTAL INFRASTRUCTURE IMPROVEMENTS		646,000	962,000	1,295,000	1,462,000	1,057,500	949,000	765,000	606,000	830,000	599,000	9,171,500

Water Equipment / Improvements

ID #	Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 and beyond	Total
WATER EQUIPMENT												
• W-11	GMC Truck, 6H4, w/ Utility, C6500	95,000	-	-	-	-	-	-	-	-	-	95,000
• W-12	Pickup Truck (Water, Prod. Supt.)	-	-	-	25,000	-	-	-	-	-	-	25,000
• W-14	Hydra Stop w/ Trailer	-	-	-	-	-	-	-	-	-	35,000	35,000
• W-14T	Trailer / Hydra Stop Equipment	-	-	-	-	-	-	-	-	-	5,500	5,500
• W-15	Kubota Mini Excavator, KX41-2	-	-	-	-	-	30,000	-	-	-	-	30,000
• W-15T	Cronkrite Trailer, 2400 EAL, 16' (for Kubota)	-	-	-	-	-	-	-	-	-	5,500	5,500
• 65	Case Backhoe Loader, 580B	-	10,000	-	-	-	-	-	-	-	-	10,000
• S-74	Pickup Truck w/ Plow (Utility Foreman)	-	-	-	-	-	-	32,000	-	-	-	32,000
• 85	International Dump 440	-	-	95,000	-	-	-	-	-	-	-	95,000
•	Transmitter Replacement	25,000	-	-	-	-	-	-	-	-	-	25,000
•	Valve Exercise Machine	-	-	15,000	-	-	-	-	-	-	-	15,000
•	Valve Insertion Machine	-	-	-	-	-	-	-	45,000	-	-	45,000
WATER IMPROVEMENTS												
•	Caton/Far Hills Water Main Imp.	-	130,000	-	-	-	-	-	-	-	-	130,000
•	Ion Exchange Media Plant #1 Replacement	-	105,000	-	-	-	-	-	-	-	-	105,000
•	Ion Exchange Media Plant #2 Replacement	-	105,000	-	-	-	-	-	-	-	-	105,000
•	Lookout Ridge Water Main Imp.	-	50,000	-	-	-	-	-	-	-	-	50,000
•	Pole Barn Constr. @ Firwood	-	-	70,000	-	-	-	-	-	-	-	70,000
•	Preventive Maintenance @ Filtration Plant	-	-	-	-	-	-	-	-	-	50,000	50,000
•	Roof Replacement - 120 Springhouse	-	-	-	-	-	-	-	-	-	-	-
•	Volusia Water Main	-	-	50,000	-	-	-	-	-	-	-	50,000
•	Water System Controls Upgrade IIA	-	-	28,000	-	-	-	-	-	-	-	28,000
•	Water System Controls Upgrade IIB	-	-	-	25,000	-	-	-	-	-	-	25,000
TOTAL WATER		120,000	400,000	258,000	50,000	-	30,000	32,000	45,000	-	96,000	1,031,000

Sanitary Sewer Equipment / Improvements

ID #	Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 and beyond	Total
SANITARY SEWER EQUIPMENT												
•	W-10 Vactor Sewer Cleaner, 2110	-	-	220,000	-	-	-	-	-	-	-	220,000
•	Transmitter Replacement	25,000	-	-	-	-	-	-	-	-	-	25,000
•	31 Sreco Sewer Jet w/ Trailer	-	40,000	-	-	-	-	-	-	-	-	40,000
•	63 New Holland Backhoe Loader, 555E	-	61,000	-	-	-	-	-	-	-	-	61,000
SANITARY SEWER IMPROVEMENTS												
•	Oakmead Sanitary Sewer Imp.	-	-	-	-	-	-	-	-	-	-	-
•	Sanitary Sewer Repair	80,000	80,000	-	80,000	-	80,000	-	-	-	-	320,000
TOTAL SEWER		105,000	181,000	220,000	80,000	-	80,000	-	-	-	-	666,000

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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	6,975
ASSESSED VALUATION (2010-2011)	\$320,181,000
TOTAL PROPERTY TAX RATE (2010-2011)	\$151.38 PER \$1,000
EFFECTIVE RESIDENTIAL PROPERTY TAX RATE (2010-2011) *.....	\$85.51 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	117.98	54.13
COUNTY	16.04	15.31
CITY	2.72	1.45
SINCLAIR COMM	3.20	3.20
WRIGHT LIBRARY	1.44	1.42
TOTAL OUTSIDE	141.38	75.51

INSIDE AND OUTSIDE MILLAGE:		
	<u>TOTAL</u>	<u>EFF.</u>
SCHOOL	122.70	58.85
COUNTY	17.74	17.01
CITY	6.30	5.03
SINCLAIR COMM	3.20	3.20
WRIGHT LIBRARY	1.44	1.42
TOTAL COMBINED	151.38	85.51

PROPERTY TAX VALUATION (2010-2011)	
RESIDENTIAL REAL ESTATE	\$ 302,755,470
COMMERCIAL REAL ESTATE	15,803,470
TANGIBLE PERSONAL PROPERTY	1,622,060
TOTAL PROPERTY VALUATION	\$ 320,181,000

* 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 HYDRANTS346

STORM SEWER LINES33 Miles

SINGLE DWELLINGS3,276

MULTIPLE DWELLINGS.....194

BUSINESS UNITS140