



City of Oakwood

Annual Budget

2011

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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 – 12/31/11
Steven Byington	Vice Mayor	1/1/08 – 12/31/11
Stanley Castleman	Council Member	1/1/04 – 12/31/11
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 regarding budget priorities. Responsibilities also include helping communicate to staff and council the viewpoint of Oakwood residents regarding the extent of services they desire, bearing in mind the cost of providing those services.

Oakwood A

**Harrison Gowdy
Frank Hollingsworth
Charles Campbell
Richard Ordeman
Dan Ferneding**

Oakwood B

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

Oakwood C

**Richard Stock
Jackie Hollmeyer
Brian Huelsman**

Oakwood D

**Becky Butler
Charles Rodabaugh
Michael Vanderburgh**

Oakwood E

**Michael Hayes
Ella Himes
Ellen Fodge**

Oakwood F

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

Oakwood G

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

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

Resolution No. 1238, dated May 4, 1987

Resolution No. 1280, dated April 3, 1989

Resolution No. 1333, dated February 3, 1992

City of Oakwood City Administration

<u>Name</u>	<u>Title</u>
Norbert S. Klopsch	City Manager
Jay A. Weiskircher	Deputy City Manager / Director of Personnel
Cindy S. Stafford, CPA	Director of Finance
Alexander P. Bebris	Director of Public Safety
Carol D. Collins	Director of Leisure Services
Kevin W. Weaver, P.E., P.S.	Director of Engineering & Public Works
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 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 13, 2010

Dear Members of City Council:

I am very pleased to present to you our 2011 City Budget. This is my ninth 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 31-member citizen Budget Review Committee (BRC). The BRC met four times in 2010.

The 2011 Budget includes spending at about the same level as this year. However, our budgeted 2011 revenue is about \$200,000 less than this year, due primarily to a significant drop in investment earnings.

Here are the budget highlights.

NON-ENTERPRISE FUNDS

The “Non-Enterprise Funds” include all city services and operations except the Water and Sewer utilities. Our non-enterprise funds continue to have sufficient beginning year balances. However, I remain very concerned about our increasing reliance on estate taxes and on cash reserves to meet operational expenses. I have mentioned this issue in each of my nine annual budgets and discuss it each year with our BRC.

The Estate Tax Dilemma: The estate tax has been a major source of revenue for our city over the past 15 years and has allowed us to avoid raising taxes for 18 years... but, because we have not raised taxes in 18 years, and in fact lowered them in 2008 by allowing a property tax issue to expire, we are heavily reliant on the estate tax dollars.

Within the non-enterprise funds, this 2011 Budget includes \$2,156,000 less revenue than anticipated expenditures. As such, we will need to either: 1) receive a large amount of unbudgeted estate tax; or 2) spend a significant amount of our cash reserves. To stress the level upon which we rely on estate tax, consider this: If we only receive \$1,000,000 in estate tax receipts per year in 2011 and 2012 (an amount that most communities in Ohio would consider a windfall), on December 31, 2012 our cash reserves will be nearly depleted. We will be unable to prepare a fiscally sound 2013 Budget. At that point we would need to raise taxes, cut city services or a combination of both. I include on page 12 additional information about this estate tax issue.

Cutting Costs and Retaining Services: Over the past few years we have taken numerous steps to reduce expenditures and 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, seven full-time staff positions. This includes three 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 six full-time positions. When considering total salaries and benefit costs, the staff reduction is saving us approximately \$436,000 annually. See page13 for more on this.

Income Tax: Our local income tax continues to provide the single largest amount of money to pay for city services. In 2011 we are budgeting to receive \$5.8 million. That is about \$200,000 more than the total that we are projecting to receive this year and slightly more than what we received in 2008 and in 2009. We are hopeful that the economy will continue to improve and also that we will continue to receive additional new income tax revenue from the Sugar Camp Professional Offices.

The city of Oakwood receives all of the city income tax collected in Oakwood. However, it is critical to acknowledge that we continue to give full credit for local income taxes paid to other jurisdictions. 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 taxes paid. The last time we raised our income tax rate was 1984. See page 14 for more on income taxes.

Property Tax Cut: Our 2009, 2010 and 2011 Budgets reflect a decrease in property tax receipts. This decrease is the result of city council's unanimous decision on August 4, 2008 to allow a 5.5 mill property tax issue to expire. The 5.5 mill issue was first approved by Oakwood voters in 1978 and had been renewed every five years since then. It provided about \$340,000 annually in support of city services. The decision to cut this tax was supported by many members of the BRC and was made because of our cash reserves. At the time of the decision we had more cash reserves than we needed; this was entirely the result of a large 2007 estate tax receipt. The city presently receives only about 6% of the total real estate taxes paid by Oakwood property owners. Most Oakwood property taxes go to our excellent Oakwood Schools. Pages 15-17 include more information about property taxes.

Possible Revenue Increases: In the 2010 Budget I suggested the following three ways for Oakwood to raise new revenue and lessen our reliance on estate taxes. I believe these remain our best options:

- 1) Refuse: Raise refuse rates. In February, 2010 we raised our refuse 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. The current \$150 per year rate is still significantly below the rates 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 or limit the amount of credit permitted on taxes paid to other municipalities. Over the past few years, we have lost about \$300,000 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%.
- 3) **Property Taxes:** Since allowing the 5.5 mill issue to expire in 2008, we only have one voted (outside millage) tax issue that generates money to support city services. Our 2.72 mill tax issue was first approved in November, 1991 and has been renewed every five years since then. As a renewal measure only, the issue continues to generate the same tax dollars (approximately \$454,000) it first generated in 1992. The current effective millage is 1.44. The issue expires at the end of this year so we will need to discuss whether to just renew it again or to replace it with a levy that will generate new dollars.

Major 2011 Expenses: The 2011 Budget commits about \$1,200,000 towards capital improvements and capital equipment, almost exactly our 10-year average annual amount. Nearly half of that is for street and sidewalk improvements, most notably the resurfacing of the entire length of Far Hills Avenue through Oakwood. The State of Ohio is contributing \$845,000 towards this project and the Oakwood share is \$211,000. Each year we continue to make significant investments in our public infrastructure and replace capital equipment as needed. With those investments, we are keeping up with our infrastructure needs and maintain the equipment 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 2011 investments and on our long range capital program.

Public Facilities: Ten years ago we rebuilt our public works center and six years ago we finished major construction on the city and public safety building. With the completion of these two projects, our primary public facilities are in excellent condition and will serve the city well for many decades. Although we borrowed money in 1999 and 2002 for these projects, we continue to have cash set aside to pay off this debt in accordance with an established payback schedule. This cash is available because we prudently set money aside during years when estate tax receipts exceeded amounts needed to meet normal operating expenses. The payoff schedule calls for the total debt to be repaid in 2014. We are still earning more on our investments than what we pay in debt service, so it makes sense to continue following the original loan payback schedule.

Old River Athletic Field: On September 22, 2006 we purchased the 28-acre Old River Athletic Field from the NCR Corporation. We paid \$2,300,000 for the facility using cash from our Special Projects Fund. We then borrowed \$2,300,000 and placed that money in our Public Facilities Fund. In the same manner as debt on the public works center and city building projects explained above, we are slowly and regularly paying back the borrowed money. Each year we pay \$200,000 towards principal. We will continue this \$200,000 pay down each year through 2017 and will make the final \$100,000 payment in 2018. With the purchase of Old River, we now own athletic fields that meet our needs for outdoor athletic and recreation space.

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, 2011 beginning year balance is approximately \$3.4 million. We are budgeting to spend \$100,000 in 2011 for street light improvements in our Far Hills Business District. In 2010 we completed our first community-wide master plan for athletic and recreation facilities. I anticipate that the Special Projects Fund will play a major role in addressing project costs when the time comes that our citizens are ready to invest in athletic and recreation facility improvements.

WATER UTILITY FUNDS

The 2011 Budget shows that our projected revenue will almost match our expected expenses. Our projected 2011 year-end balance of approximately \$1,225,000 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 2010 regional rate survey showed Oakwood as having the 6th lowest water rate out of 66 jurisdictions in the greater Miami Valley area. This 2011 Budget does not include a water rate increase, nor do I expect to need a rate increase for at least two more years.

In 2011 we are planning to spend \$20,000 on capital needs. Our average annual expenses on Capital Equipment and Capital Improvements over the past 10 years were approximately \$160,000.

SEWER UTILITY FUNDS

The 2011 Budget reflects an increase of approximately \$140,000 in our Sewer Fund balances. Our Sanitary Sewer Funds have a projected 2011 year-end balance of approximately \$725,000, somewhat above the \$500,000 minimum desirable 2012 beginning year balance. About 75% of our sewer utility costs pay charges from the city of Dayton and Montgomery County for sewage treatment. Our last sewer rate increase was imposed in July, 2009. This 2011 Budget does not include a sewer rate increase, nor do I expect to need a rate increase for at least two more years. The 2010 regional rate survey showed us as having the 50th lowest rate out of 63 jurisdictions.

In 2011 we have budgeted \$115,000 for sanitary sewer repairs. Our average annual expenses on Capital Equipment and Capital Improvements over the past 10 years were approximately \$65,000.

* * * * *

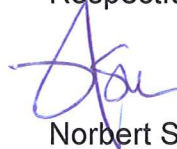
Those are the highlights. I thank the BRC members and my department heads for their assistance in preparing this budget.

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,



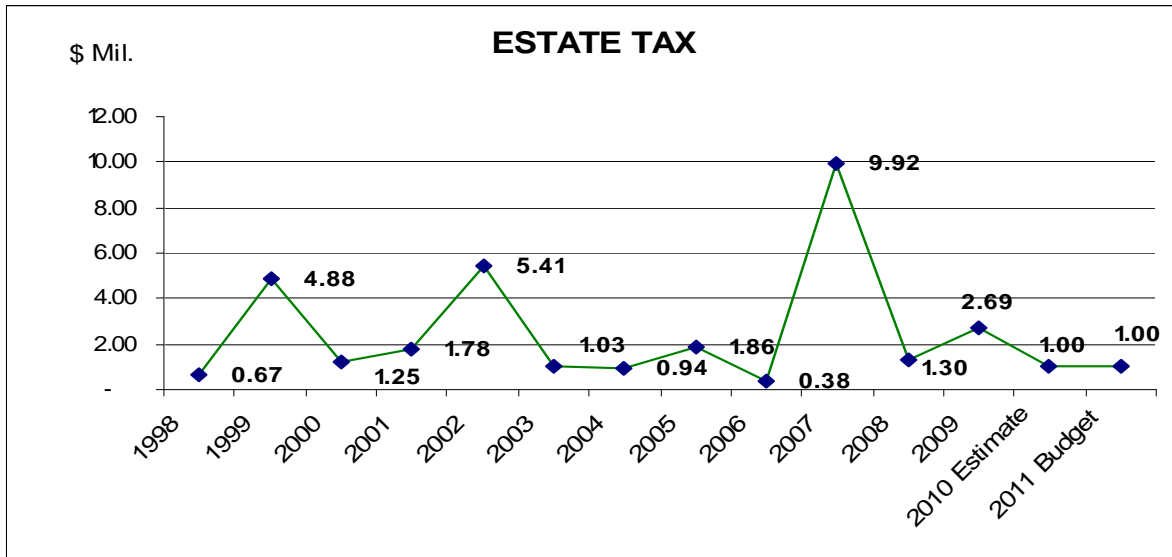
Norbert S. Klopsch
City Manager

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Financial Summary

Estate Taxes

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



Reliance on Estate Tax: Over the past 15 years, we have relied on significant annual estate tax revenue to balance our budget. Estate taxes are imposed and collected by our state and federal governments but a portion of those taxes are distributed to the local governments in which a person resides at their time of death. Our annual average estate tax collected over the past 10 years is \$2.66 million. This annual average is highly inflated, however, by taxes from two very large estates. The 10-year average drops to \$1.43 million if these two estates are not included.

For 2010 we budgeted to receive \$1.0 million and at the time that I am writing this letter, we have received \$962,813. The 2011 beginning year balances reflected in this budget assume that we will receive the additional \$37,187 before the end of the year. The 2011 Budget projects \$1.0 million in estate tax revenue.

Presently the State of Ohio keeps 20% of the estate tax and distributes 80% to the community in which a person resides at their time of death. If Ohio decides to keep a larger percentage of the tax, we would lose significant dollars. Although we are not aware that state legislators are considering a change, we are keenly aware of Ohio's very significant budget deficit and grim financial projections for the next few years. We would be foolish to not consider how a change in the 20%/80% split would negatively impact our annual revenue. Of even greater negative impact would be if the State of Ohio and federal government totally eliminated estate tax.

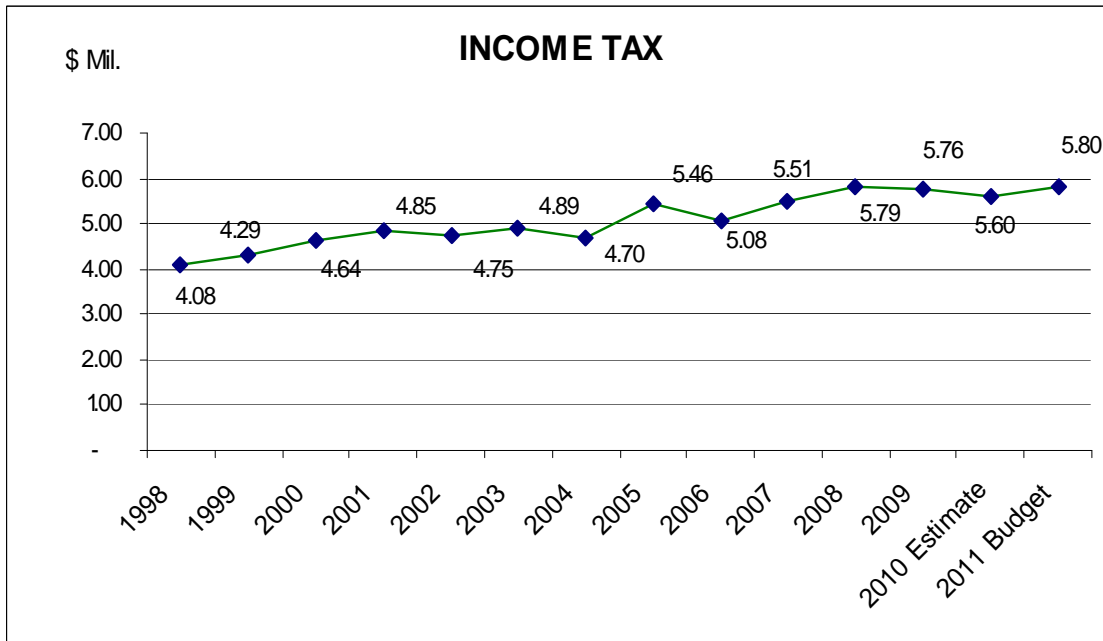
City of Oakwood Staffing Level Comparison

	<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>Full-time</u>									
Administration / Finance	13.0	13.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
Public Safety	38.0	38.0	38.0	38.0	38.0	39.0	39.0	37.0	36.0
Public Works	35.0	35.0	35.0	35.0	33.0	32.0	32.0	32.0	32.0
Leisure Services	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
Total Full-time	94.0	94.0	93.0	92.0	90.0	90.0	90.0	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
Public Safety	1.3	1.3	1.3	1.3	1.3	1.5	1.5	2.0	2.5
Public Works	-	-	-	-	-	-	-	-	-
Leisure Services	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4
Municipal Court	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Total Part-time	7.2	7.2	7.2	7.2	7.2	7.4	7.4	7.9	8.4

The staff levels shown above reflect the number of full-time positions and full-time equivalent positions (for part-time) during each respective year that were used to provide all city of Oakwood public services, including services within the water and sewer utilities. The following page explains the changes to staffing levels between 2002 and 2010.

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. 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. Below the graph is a list of the communities that raised their tax rates over the past five years and the impact on our revenue in 2009, the last full tax year.



Income Tax Increases

City	Year	2009 Revenue Lost
Blue Ash	2008	\$ 1,121
Clayton	2007	6,458
Evendale	2006	1,661
Fairborn	2006	41,450
Huber Heights	2007	6,439
Kettering	2008	159,677
Middletown	2009	1,709
Moraine	2006	50,392
Vandalia	2007	9,893
West Carrollton	2006	3,400
		<u>\$ 282,200</u>

Property Taxes

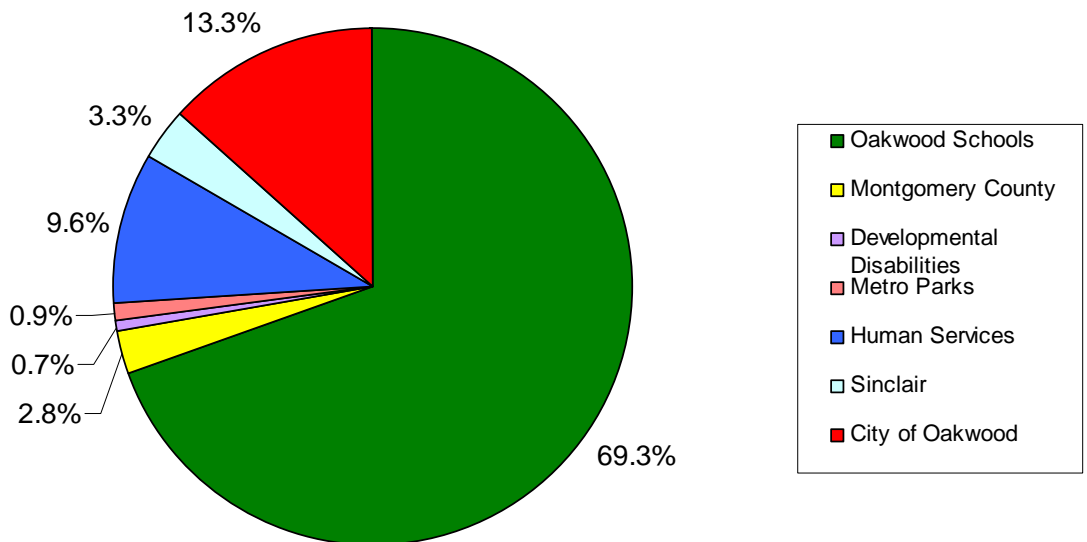
It is important to recognize and acknowledge that the biggest concern amongst our citizens regarding tax levels in Oakwood relates to the real estate tax. One can clearly understand the concern when comparing the property tax bill for a \$200,000 home in 1992 with the tax on that same home in 2010.

1992 Property Tax: \$3,707
 2010 Property Tax: \$7,721

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

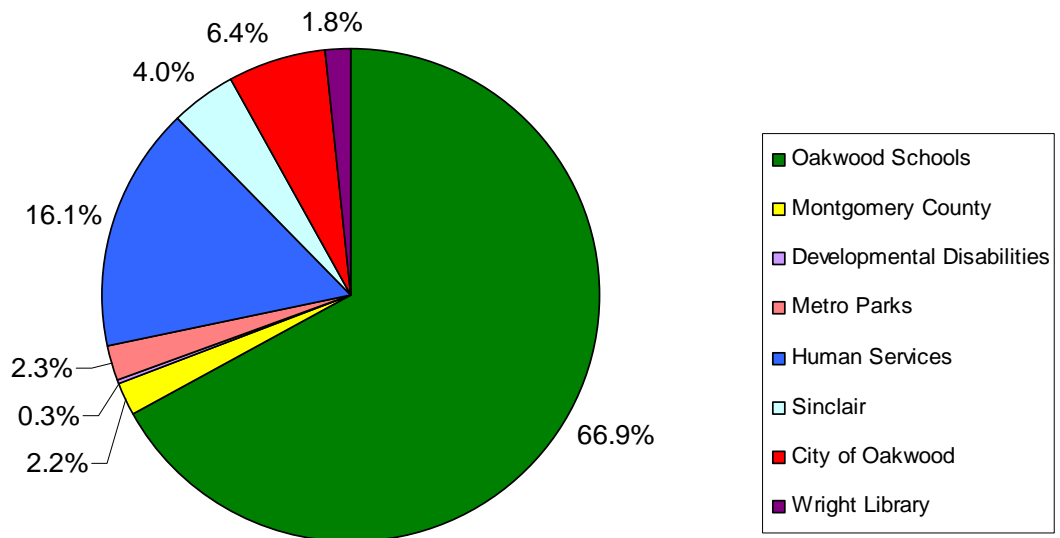


Based on home sales information provided by the Dayton Area Board of Realtors, Oakwood home value appreciation during the 18 years from 1992 to 2010 was 59.27%. Using this appreciation, a \$200,000 home in 1992 would have a value of \$319,000 in 2010.

The 2010 real estate tax calculation for a residential property with an assessed value of \$319,000 is:

<u>2010</u>	<u>Effective Rate</u>	
Oakwood Schools	52.89	\$5,167
Montgomery County	1.70	166
Developmental Disabilities	0.27	26
Metro Parks	1.80	176
Human Services	12.73	1,244
Sinclair	3.20	313
City of Oakwood	5.02	490
Wright Library	1.42	139
Total	79.03	\$7,721

2010 Residential Real Estate Breakdown



Please note the following key points regarding the 1992 versus 2010 comparison:

- 1) Over the 18 year period, annual property taxes collected to pay for city services have not increased at all...in fact, they have decreased slightly.
- 2) The city's portion of the total real estate tax collected has dropped from 13.3% to 6.4%.
- 3) A significantly larger percentage of our total tax bill now supports agencies outside of Oakwood: 24.9% in 2010 versus 17.3% in 1992.

Sugar Camp and Pointe Oakwood: When these two development projects are completed, our total city-wide appraised residential property value will increase by an estimated 9% and commercial property value by around 20%. 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 were able to pay the new public roadway costs with unexpected 2007 estate tax dollars, as opposed to borrowing money, our businesses and citizens will realize the financial benefit of this new tax base as the development is built.

Financial Summary

The following series of tables, charts and graphs reflect the financial condition of the city of Oakwood as forecasted for 2011. Funds are separated into groups by function showing estimated financial activity for 2011.

Non-Enterprise Funds

Budget Summary for 2011

Fund Classification	Estimated Balance 01/01/11	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/11
General Fund	1,712,459	9,220,648	9,921,788	1,011,319
Special Revenue	6,324,882	3,852,994	4,230,201	5,947,675
Capital Improvement	3,835,393	2,077,000	3,703,600	2,208,793
Debt Service	0	0	0	0
Internal Service	124,644	714,635	714,235	125,044
Trust & Agency	2,960	6,700	7,680	1,980
Total	<u><u>12,000,338</u></u>	<u><u>15,871,977</u></u>	<u><u>18,577,504</u></u>	<u><u>9,294,811</u></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	15,871,977	18,577,504	
Less Borrowed Funds	(2,050,000) ⁽¹⁾	-	
Less Debt Payment	-	(2,600,000) ⁽²⁾	
Less Transfers	(2,466,076) ⁽³⁾	(2,466,076) ⁽³⁾	
Net Total	<u><u>11,355,901</u></u>	<u><u>13,511,428</u></u>	<u><u>(2,155,527)</u></u> ⁽⁴⁾

See next page for footnotes.

Non-Enterprise Funds

Budget Summary for 2011

footnotes

- (1) The City will borrow the following funds in March, 2011:

\$ 600,000	for Foell Public Works Center
150,000	for City Administration / Safety Building
<u>1,300,000</u>	for Old River Athletic Fields
\$ 2,050,000	TOTAL

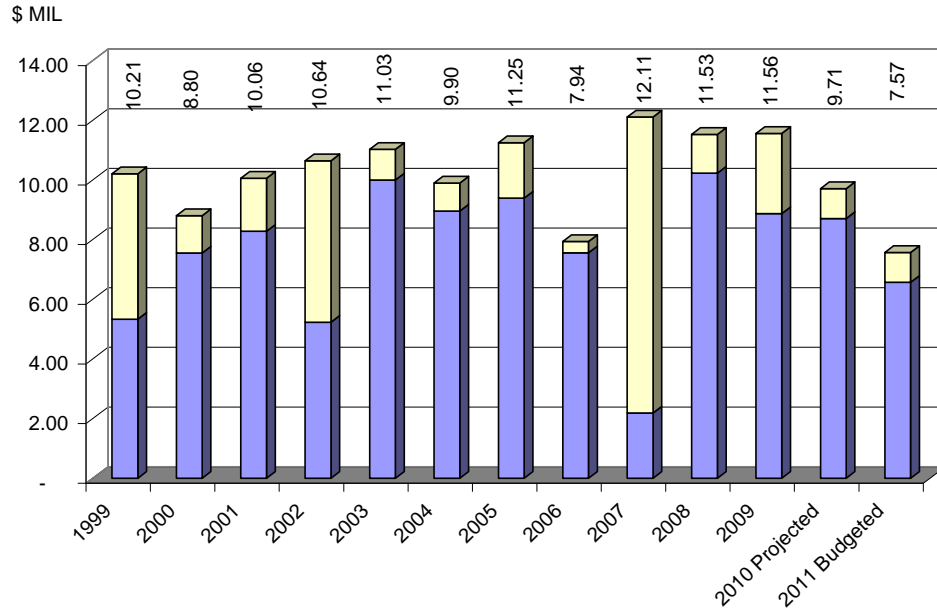
- (2) The City will pay off debt from the following non-operations funding sources in March, 2011:

\$ 2,050,000	from borrowed money as shown above
200,000	from Public Facilities Fund (Foell Center)
150,000	from Public Facilities Fund (City Admin / Safety Bldg)
<u>200,000</u>	from Public Facilities Fund (Old River Athletic Fields)
\$ 2,600,000	TOTAL

- (3) This \$2,466,076 is the total sum of all money budgeted in 2011 for transfers between the non-enterprise funds.

- (4) Amount of 2011 operating expenses that exceed estimated 2011 revenues. These funds will come from unbudgeted Estate Tax receipts or from existing cash reserves.

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



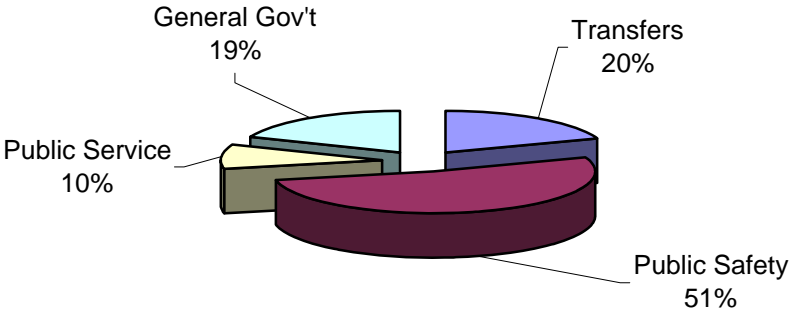
Our 2010 Projected and 2011 Budget year-end fund balances provide the resources we need to continue providing our comprehensive city services and are at acceptable amounts needed to address unexpected events or emergencies.

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.

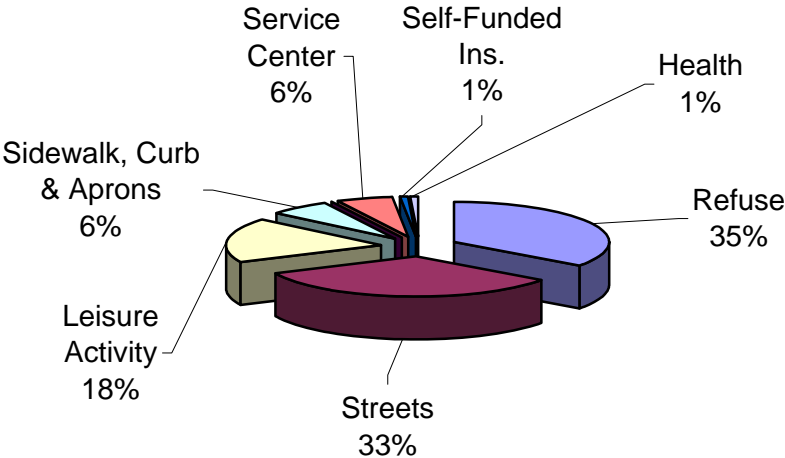
General Fund Financial Information

General Fund Expenditures 2011 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 2011 Budget



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

City of Oakwood

Changes in Cash Balances - Non-Enterprise

In thousands of dollars

	Actual 2001 (\$)	Actual 2002 (\$)	Actual 2003 (\$)	Actual 2004 (\$)	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)
Revenue										
General Revenue:										
Property Tax	\$ 1,857	\$ 1,862	\$ 1,985	\$ 1,870	\$ 1,927	\$ 2,012	\$ 2,037	\$ 2,032	\$ 1,715	\$ 1,713
Income Tax	4,853	4,754	4,887	4,700	5,455	5,079	5,510	5,786	5,736	5,600
Estate Tax	1,781	5,410	1,030	940	1,856	376	9,922	1,302	2,689	1,000
Fines and Forfeitures	163	171	179	127	124	125	139	158	154	183
Intergovernmental	1,187	651	594	676	649	904	758	1,011	989	713
Investment Earnings	489	455	404	260	165	222	291	413	232	106
Other	835	767	703	593	716	842	1,013	1,276	692	410
Program Revenue:										
Charges for Services	971	875	1,035	936	971	955	936	980	949	1,182
Grants and Contributions	25	69	15	10	39	16	21	194	18	18
Other	32	39	63	39	59	39	65	41	35	33
Total Revenue	12,193	15,053	10,894	10,149	11,962	10,570	20,692	13,192	13,208	10,958
Expenditures:										
Personnel Services	6,008	6,196	6,762	7,048	7,371	7,429	7,868	8,387	8,672	8,874
Contractual Services	2,049	2,299	1,805	1,648	1,776	1,899	1,877	2,080	2,180	1,876
Materials and Supplies	477	430	647	532	588	682	717	821	720	823
Interest	127	89	88	44	40	73	112	86	30	33
Miscellaneous	350	522	436	363	262	281	238	650	212	177
	9,011	9,536	9,738	9,634	10,037	10,363	10,812	12,024	11,815	11,783
Capital Expenditures:										
Capital Outlay	1,645	1,503	3,368	2,075	1,070	3,529	5,930	1,884	1,574	1,216
Total Expenditures	10,656	11,040	13,106	11,709	11,107	13,893	16,742	13,908	13,389	12,999
Excess (Deficiency) of Revenue over Expenditures	1,537	4,013	(2,212)	(1,560)	855	(3,323)	3,950	(715)	(181)	(2,041)
Total Other Financing Sources and Uses	68	1,878	(148)	(122)	(138)	2,337	(416)	(335)	(340)	(479)
Net Change in Fund Balance	1,606	5,892	(2,360)	(1,682)	717	(985)	3,534	(1,051)	(521)	(2,519)
Cash Balance, Jan. 1	14,787	15,123	15,788	13,768	12,339	13,908	12,847	20,491	17,112	15,724
Prior Year Encumbrances and Expenditures	(1,269)	(5,227)	340	252	852	(76)	4,110	(2,329)	(867)	(552)
Cash Balance, Dec. 31	\$ 15,123	\$ 15,788	\$ 13,768	\$ 12,339	\$ 13,908	\$ 12,847	\$ 20,491	\$ 17,112	\$ 15,724	\$ 12,653

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 had begun 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 2012. 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 2018) included in total other financing sources and uses.
- 2007: The cash balance increased by \$7.6M primarily as a result of estate tax collections of \$9.9M in 2007. The cash balance increased during the year by only \$7.6M because expenditures were greater than revenue (excluding estate tax) by \$2.3M.
- 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.
- Estimated 2010: The cash balance is anticipated to decrease by an additional \$3.1M primarily as a result of current year estimated expenditures over estimated revenues of \$2.5M.

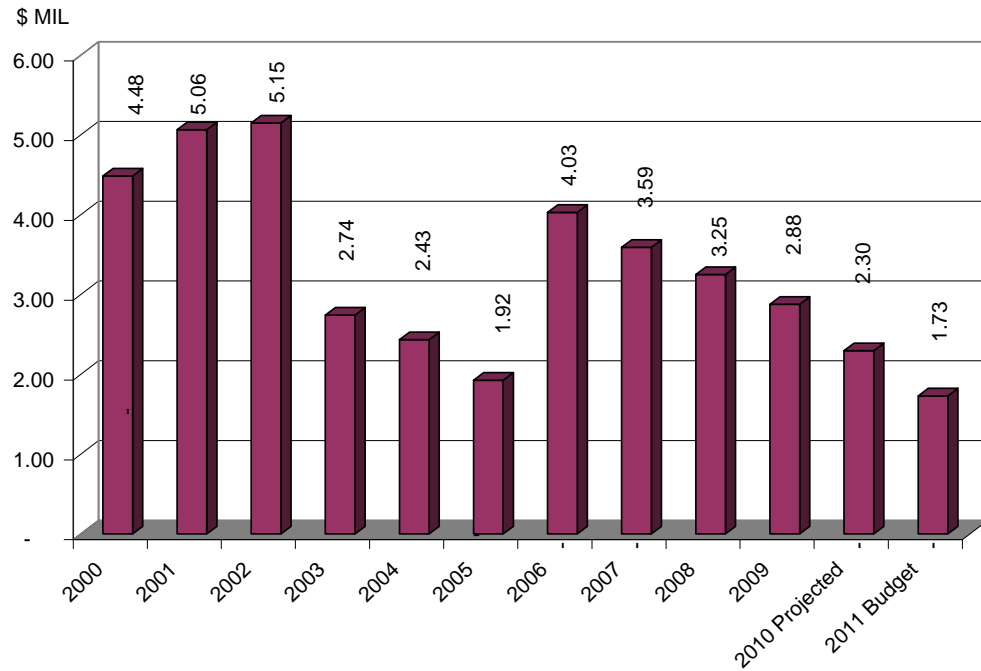
Note:

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. The city has consistently paid the following amounts on the short-term borrowings: 2002 - \$200,000; 2003 thru 2006 - \$350,000 annually; and 2007 to the present - \$550,000 annually.

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, 2011, we owe \$2,600,000 on debt incurred for the above two projects and for the land purchase.

\$ 800,000	Foell Public Works Center
300,000	Admin / Safety Building
<u>1,500,000</u>	Old River Athletic Fields
\$2,600,000	

The 2010 projected year-end balance as reflected above is approximately \$305,000 short of covering the entire debt. The City intends to cover this \$305,000 shortfall with interest earned on the investment of borrowed funds. The City is continuing to make 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 2018.

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

2011 Total Short-Term Debt \$2,600,000

Annual Payments

<u>Year</u>	<u>Foell Public Works Center</u>	<u>Adm / Safety Building</u>	<u>Old River Athletic Fields</u>	<u>Total</u>
2011	200,000	150,000	200,000	550,000
2012	200,000	150,000	200,000	550,000
2013	200,000	-	200,000	400,000
2014	200,000	-	200,000	400,000
2015	-	-	200,000	200,000
2016	-	-	200,000	200,000
2017	-	-	200,000	200,000
2018	-	-	100,000	100,000
2019	-	-	-	-
TOTAL	<u>\$ 800,000</u>	<u>\$ 300,000</u>	<u>\$ 1,500,000</u>	<u>\$ 2,600,000</u>

Water Funds

Budget Summary for 2011

Governmental Funds	Estimated Balance 01/01/11	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/11
Waterworks	1,180,958	948,100	925,092	1,203,966
Water Improvement and Equipment Replacement	41,823	0	20,000	21,823
Sub-Total	1,222,781	948,100	945,092	1,225,789
Less: Internal Transfers	<u> </u>	<u> -</u>	<u> -</u>	<u> </u>
Net Total	<u><u>1,222,781</u></u>	<u><u>948,100</u></u>	<u><u>945,092</u></u>	<u><u>1,225,789</u></u>

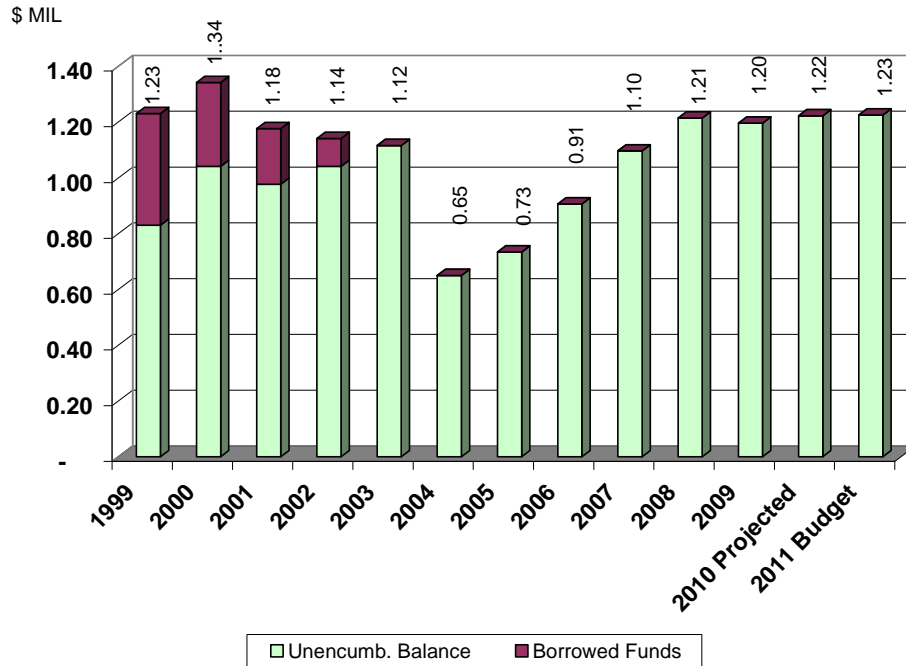
City of Oakwood

Changes in Cash Balances - Water

In thousands of dollars

	Actual 2001 (\$)	Actual 2002 (\$)	Actual 2003 (\$)	Actual 2004 (\$)	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)
Revenue										
General Revenue:										
Investment Earnings	\$ 96	\$ 57	\$ 45	\$ 44	\$ 30	\$ 44	\$ 51	\$ 70	\$ 44	\$ 22
Program Revenue:										
Charges for Services	934	987	878	870	895	861	996	899	870	970
Other	88	81	55	62	41	165	22	39	41	27
Total Revenue	1,117	1,125	978	977	967	1,070	1,068	1,007	955	1,019
Expenditures:										
Personnel Services	352	354	400	387	384	390	375	388	409	426
Contractual Services	306	251	263	187	246	198	229	210	248	218
Materials and Supplies	71	73	81	87	83	82	130	124	107	117
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	14	15	12	17	21	7	3	5	2	14
	742	693	756	678	733	678	736	727	766	774
Capital Expenditures:										
Capital Outlay	95	218	156	655	5	74	20	41	94	145
Total Expenditures	837	911	912	1,333	738	752	756	768	860	919
Excess (Deficiency) of Revenue over Expenditures	280	213	65	(356)	228	318	312	240	95	100
Total Other Financing Sources and Uses	(374)	(148)	(127)	(142)	(153)	(157)	(149)	(158)	(154)	(74)
Net Change in Fund Balance	(94)	65	(62)	(498)	76	162	163	82	(60)	26
Cash Balance, Jan. 1	1,432	1,177	1,142	1,116	651	847	1,049	1,154	1,274	1,258
Prior Year Encumbrances and Expenditures	(161)	(100)	36	32	121	40	(58)	39	43	69
Cash Balance, Dec. 31	\$ 1,177	\$ 1,142	\$ 1,116	\$ 651	\$ 847	\$ 1,049	\$ 1,154	\$ 1,274	\$ 1,258	\$ 1,353

History of Dec. 31 Year-End Balances Water Funds



Our 2010 Projected and 2011 Budgeted year-end Water Fund balances are above the \$500,000 minimum level that allows us to safely respond to emergencies or other unexpected events. The borrowed funds reflected from 1999 through 2002 were for the construction of our water plant at 120 Springhouse Road – construction on that project was completed in 1993. We currently do not have any Water Fund debt.

We have not raised our water rates since 1994. Based on the last survey of water suppliers throughout the Miami Valley area, we rank 6th lowest of 66 suppliers. Our average quarterly water cost was \$34 lower than the 66-jurisdiction average.

Sanitary Sewer Funds

Budget Summary for 2011

Governmental Funds	Estimated Balance 01/01/11	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/11
Sanitary Sewer Disposal	586,480	1,634,000	1,496,160	724,320
Sewer Improvement and Equipment Replacement	327	115,000	115,000	327
Sub-Total	586,807	1,749,000	1,611,160	724,647
Less: Internal Transfers	<u> </u>	<u>(115,000)</u>	<u>(115,000)</u>	<u> </u>
Net Total	<u><u>586,807</u></u>	<u><u>1,634,000</u></u>	<u><u>1,496,160</u></u>	<u><u>724,647</u></u>

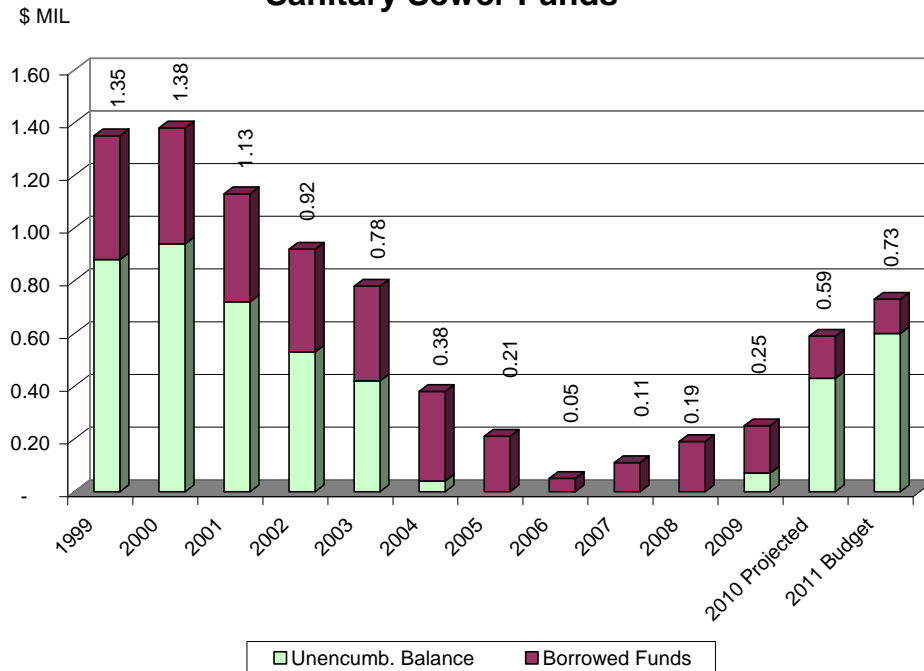
City of Oakwood

Changes in Cash Balances - Sewer

In thousands of dollars

	Actual 2001 (\$)	Actual 2002 (\$)	Actual 2003 (\$)	Actual 2004 (\$)	Actual 2005 (\$)	Actual 2006 (\$)	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)
Revenue										
General Revenue:										
Investment Earnings	\$ 12	\$ 47	\$ 31	\$ 24	\$ 15	\$ 12	\$ 8	\$ 10	\$ 10	\$ 13
Program Revenue:										
Charges for Services	1,042	1,048	958	966	1,170	1,146	1,377	1,362	1,400	1,640
Other	97	21	20	20	25	28	13	26	35	35
Total Revenue	1,151	1,115	1,008	1,010	1,210	1,186	1,398	1,399	1,445	1,688
Expenditures:										
Personnel Services	240	245	284	273	202	205	216	225	234	224
Contractual Services	859	868	831	828	925	923	1,021	975	1,000	1,020
Materials and Supplies	9	8	6	7	7	6	5	7	12	8
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	2	6	2	3	8	6	1	3	5	2
Total Expenditures	1,110	1,127	1,124	1,111	1,142	1,140	1,244	1,210	1,252	1,254
Capital Expenditures:										
Capital Outlay	191	32	7	202	155	2	-	-	25	40
Total Expenditures	1,301	1,159	1,131	1,313	1,297	1,141	1,244	1,210	1,277	1,294
Excess (Deficiency) of Revenue over Expenditures	(150)	(44)	(123)	(303)	(87)	45	154	189	169	394
Total Other Financing Sources and Uses	(120)	(111)	(99)	(106)	(85)	(216)	(109)	(113)	(93)	(61)
Net Change in Fund Balance	(270)	(155)	(222)	(409)	(172)	(171)	45	76	76	332
Cash Balance, Jan. 1	1,438	1,137	920	785	584	474	78	120	202	301
Prior Year Encumbrances and Expenditures	(31)	(61)	87	207	63	(224)	(4)	6	24	(19)
Cash Balance, Dec. 31	\$ 1,137	\$ 920	\$ 785	\$ 584	\$ 474	\$ 78	\$ 120	\$ 202	\$ 301	\$ 615

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



Our 2010 Projected and 2011 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 2011.

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 50th of 63 jurisdictions. We pay \$19 per quarter more than the area average.

We are currently carrying \$155,000 of Sanitary Sewer fund debt. This debt was incurred in 1997 when we completed construction of a major sewer improvement project in the northwest corner of the city. The debt is a zero-interest loan from the State of Ohio and is being paid off at a rate of approximately \$26,000 per year. The debt will be retired in 2016.

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

2011 Goals & Objectives

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

2011 GOALS & OBJECTIVES

Our 2011 goals and objectives are as follows:

SUGAR CAMP / POINTE OAKWOOD DEVELOPMENT: Continue to monitor progress on the commercial and residential portions of the Sugar Camp / Pointe Oakwood Development consistent with plans approved by the Planning Commission and City Council.

Budget: In 2008 City Council appropriated funds towards infrastructure improvements. Many of the improvements have already been completed; some remaining improvements will be completed during the 2011 calendar year.

Issues/Elements:

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

FAR HILLS AVENUE MILL AND OVERLAY PROJECT: The state of Ohio is undertaking a project in 2011 to mill and overlay the entire length of Far Hills Avenue (State Route 48) within the city of Oakwood.

Budget: \$1,056, 000. There are \$845,000 of federal dollars and \$211,000 of city funds allocated for the project (80% / 20% split). The \$211,000 of city funds are included in this 2011 budget.

Issues/Elements:

- Work with ODOT District 7 staff to develop the project plans.
- Repair roadway base, curbing and catch basins as needed.
- Manage construction project.
- Keep public informed regarding schedule and traffic disruptions.

SHROYER ROAD AND IRVING AVENUE CORRIDORS STUDY: Undertake a study to identify opportunities to enhance the appearance of the Shroyer Road and Irving Avenue Corridors.

Budget: \$35,000 for consultant expenses.

Issues/Elements:

- Enlist the services of a qualified planning consultant.
- Appoint a citizen committee to provide input and suggestions.
- Identify opportunities for improvements and develop preliminary cost estimates.
- Identify any available federal, state and local funding programs and / or grants.
- Present results and recommendations to City Council.

FAR HILLS AVENUE BUSINESS DISTRICT LIGHT POLE AND LIGHT FIXTURE REPLACEMENT PROJECT: Identify and install appropriate replacements for the 35+ year old light poles and fixtures in the Far Hills Avenue Business District.

Budget: \$265,000, with RTA and DP&L to contribute approximately 70% of the total project costs. \$100,000 in city funds included in this 2011 budget under the Special Projects Fund.

Issues/Elements:

- Solicit input from business owners and selected citizens.
- Review available options and select an appropriate replacement light pole and fixture.
- Confirm contribution amounts from RTA and DP&L.
- Order poles and fixtures.
- Undertake any needed pole foundation repairs and electrical upgrades.
- Install new poles and light fixtures.

ATHLETIC / RECREATION MASTER PLAN: Work with residents regarding possible implementation of components of the Comprehensive Athletic and Recreation Space Master Plan.

Budget: In-house labor.

Issues/Elements:

- Work with the citizen steering committee and Budget Review Committee to establish priorities for possible Comprehensive Athletic and Recreation Space projects.
- Refine cost estimates and funding options.
- Identify key projects and schedule if determined appropriate.
- Present projects to the community and City Council if determined appropriate.

FINANCE DEPARTMENT SOFTWARE TESTING: Continue to work with our new finance software vender to test their new accounting and utility product. This is a two year project that began in 2010 and is expected to be completed in 2011.

Budget: In-house labor

Issues/Elements:

- Complete the testing phase and install the 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 the processes while maintaining adequate internal controls.

SAFETY DEPARTMENT PROCEDURES: The Safety Department will be undertaking a 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 practices of the industry.

Budget: In-house labor.

Issues/Elements:

- Work with TCSU through MVCC to obtain the Lexipol product.
- Receive appropriate training on Lexipol.
- Update policies and procedures using Lexipol.

(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 2011

Governmental Funds	Estimated Balance 01/01/11	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/11
General Operating	1,712,459	9,220,648	9,921,788	1,011,319
Total	1,712,459	9,220,648	9,921,788	1,011,319

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Property Tax	1,814,568	1,809,540	1,491,142	1,490,140	1,595,862
Income Tax	5,509,919	5,785,574	5,735,819	5,600,000	5,800,000
Estate Tax	9,921,856	1,302,117	2,689,035	1,000,000	1,000,000
Fines and Forfeitures	119,537	116,218	135,760	136,800	135,300
Intergovernmental	343,960	456,443	596,718	331,472	296,286
Other	979,272	1,235,987	677,018	478,051	393,200
Total Revenue	18,689,112	10,705,879	11,325,492	9,036,463	9,220,648
Expenditures					
Personnel Services					
Council	14,562	11,627	5,431	2,965	3,602
Administration	800,112	844,143	867,554	901,974	897,010
Law Dept	31,199	29,940	34,764	37,622	38,493
Municipal Court	165,459	168,043	170,017	164,179	178,160
Buildings and Grounds	42,928	42,596	46,975	47,152	49,350
Police & Fire	4,129,175	4,421,247	4,605,196	4,732,684	4,710,480
Engineering	66,987	70,265	72,099	76,598	90,200
Beautification / Parks and Gardens	198,767	227,052	231,333	235,794	211,710
Total Personnel Services	5,449,189	5,814,913	6,033,369	6,198,968	6,179,005
Contractual Services					
Council	59,517	54,536	75,799	49,957	60,301
Administration	278,329	265,912	356,088	234,465	256,125
Law Dept	152,692	157,612	192,536	167,473	170,000
Municipal Court	9,534	12,359	11,387	10,370	14,700
Regional Co-Op Endeavors	45,417	49,116	47,657	51,334	54,250
Citizens Advisory	412	520	490	1,000	2,500
Buildings and Grounds	218,229	284,237	220,929	188,971	232,350
Police	118,486	116,615	127,142	133,646	153,650
Fire	55,461	46,484	47,443	42,911	59,400
Engineering	13,536	34,211	21,201	1,380	16,400
Beautification / Parks and Gardens	106,625	176,620	162,802	160,467	186,600
Contingency	-	-	-	-	-
Total Contractual Services	1,058,238	1,198,222	1,263,474	1,041,974	1,206,276
Materials and Supplies					
Council	457	140	-	625	500
Administration	14,189	15,806	13,378	11,497	15,000
Law Dept	-	-	-	76	100
Municipal Court	913	2,157	1,230	827	2,500
Regional Co-Op Endeavors	-	-	-	-	-
Citizens Advisory	2,519	6,291	77	2,500	3,000
Buildings and Grounds	16,395	28,333	13,482	15,832	20,000
Police	50,706	48,305	50,778	52,119	58,550
Fire	43,319	32,074	20,231	18,050	23,200
Engineering	2,736	2,395	1,988	1,455	3,700
Beautification / Parks and Gardens	59,265	60,028	60,266	83,232	89,750
Contingency	-	-	-	-	-
Total Materials and Supplies	190,499	195,529	161,430	186,213	216,300

General Fund

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

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Capital Outlay					
Council	-	-	-	-	-
Administration	-	-	-	-	-
Law Dept	-	-	-	-	-
Municipal Court	-	-	-	-	-
Regional Co-Op Endeavors	-	-	-	-	-
Citizens Advisory	-	-	-	-	-
Buildings and Grounds	11,890	33,078	40,865	30,000	12,000
Police	-	-	-	-	-
Fire	-	-	-	-	-
Engineering	-	-	-	-	-
Beautification / Parks and Gardens	-	-	-	-	-
Contingency	-	-	-	-	-
Total Capital Outlay	11,890	33,078	40,865	30,000	12,000
Miscellaneous					
Council	18,488	106,425	3,450	200	4,500
Administration	186,518	500,172	125,230	131,603	124,100
Law Dept	144	-	-	-	-
Municipal Court	-	76	-	-	100
Regional Co-Op Endeavors	-	-	-	-	-
Citizens Advisory	-	-	-	-	-
Buildings and Grounds	-	-	36	-	100
Police	1,902	862	413	2,939	2,500
Fire	85	293	-	-	500
Engineering	832	412	597	100	1,000
Beautification / Parks and Gardens	2,830	5,880	51,069	6,539	11,500
Contingency	-	-	-	-	25,000
Total Miscellaneous	210,799	614,120	180,795	141,381	169,300
Total Expenditures	6,920,615	7,855,862	7,679,933	7,598,536	7,782,881
Excess (Deficiency) of Revenues over Expenditures	11,768,497	2,850,017	3,645,559	1,437,927	1,437,767
Other Financing Sources and Uses:					
Transfers In					
From Bond Retirement Fund	-	-	-	-	-
Police Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	(91,740)	(110,662)	(86,033)	(100,320)	(101,970)
Fire Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	(2,780)	(3,354)	(2,606)	(3,040)	(3,090)
Engineering Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	(2,780)	(3,354)	(2,606)	(3,040)	(3,090)
Beautification Transfers Out					
To General Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
To Motor Pool	(11,120)	(13,414)	(10,428)	(12,160)	(12,360)
General Fund Transfers Out (to various funds - see summary)	(11,143,643)	(2,083,970)	(2,860,752)	(3,562,677)	(2,018,397)

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	(11,252,063)	(2,214,754)	(2,962,425)	(3,681,237)	(2,138,907)
Net Change in Fund Balance	516,434	635,263	683,134	(2,243,310)	(701,140)
Cash Balance, Jan. 1	2,096,425	2,665,057	3,402,409	4,074,112	1,830,803
Add: Receipts	18,689,112	10,705,879	11,325,492	9,036,463	9,220,648
Less: Disbursements	(18,120,480)	(9,968,527)	(10,653,789)	(11,279,772)	(9,921,789)
Cash Balance, Dec. 31	2,665,057	3,402,409	4,074,112	1,830,803	1,129,662
Less: Outstanding Encumbrances	(122,971)	(171,538)	(118,345)	(118,344)	(118,345)
Unencumbered Fund Balance, Dec. 31	2,542,086	3,230,871	3,955,767	1,712,459	1,011,317

Council

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

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Expenditures					
Personnel Services					
Salaries	3,212	3,127	3,255	2,640	3,290
Retirement	-	-	-	-	-
Workers Compensation	90	145	-	123	110
Health Insurance	9,979	7,388	1,763	-	-
Medicare	202	202	202	202	202
Other	1,079	765	211	-	-
Total Personnel Services	14,562	11,627	5,431	2,965	3,602
Contractual Services					
Election Expense	9,586	4,918	1,317	3,816	2,000
Consultants	4,678	-	13,769	500	10,000
Conferences	10,745	4,960	9,669	10,000	10,000
Zoning Update	-	-	-	-	-
Community Service Promotion	26,275	31,669	19,489	23,600	21,600
Historical Preservation	4,343	5,225	-	5,000	5,000
Comprehensive Plan Update	-	-	71	-	-
Marketing and Promotion	-	3,940	-	2,500	5,000
Other	3,890	3,824	31,484	4,541	6,701
Total Contractual Services	59,517	54,536	75,799	49,957	60,301
Materials and Supplies					
Office Supplies	457	140	-	625	500
Other	-	-	-	-	-
Total Materials and Supplies	457	140	-	625	500
Miscellaneous					
Sister City Expenses	-	1,422	-	-	2,000
Donations to Sister Cities	-	-	-	-	2,000
2008 Centennial Celebration	18,171	104,828	-	-	-
Other	317	175	3,450	200	500
Total Miscellaneous	18,488	106,425	3,450	200	4,500
Total Expenditures	93,024	172,728	84,680	53,747	68,903

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Expenditures					
Personnel Services					
Salaries	630,363	666,643	670,227	700,573	701,350
Retirement	86,314	86,796	92,678	97,227	98,000
Workers Compensation	14,468	24,519	30,288	22,680	20,620
Health Insurance	55,275	51,400	60,048	67,769	62,240
Medicare	6,048	6,468	6,378	6,765	6,800
Other	7,644	8,317	7,935	6,960	8,000
Total Personnel Services	800,112	844,143	867,554	901,974	897,010
Contractual Services					
Audit Fees	22,225	20,508	20,598	22,065	23,325
Postage	20,903	11,226	17,432	15,500	20,000
Oakwood Training Academy	26,668	23,596	22,052	21,780	25,000
Inspections - Kettering	25,064	26,067	27,115	28,000	32,000
Investment Advisor	30,000	29,835	21,035	14,728	15,000
ED/GE Contribution	22,440	4,400	49,356	26,537	25,000
Consultants	36,800	38,318	38,603	33,945	30,000
County Auditor Fees	21,916	21,123	16,438	17,338	20,000
Memberships & Subscriptions	9,860	9,141	10,007	10,000	10,000
Conferences	5,195	6,694	3,445	4,500	5,000
Legal Advertising	8,828	17,195	3,858	8,000	5,000
Financial Software Upgrade	-	30,000	80,000	-	-
Other	48,430	27,809	46,149	32,072	45,800
Total Contractual Services	278,329	265,912	356,088	234,465	256,125
Materials and Supplies					
Office Supplies	13,413	11,685	12,175	7,500	12,000
General Equipment / Tools	776	2,186	1,203	3,666	2,000
Uniforms	-	1,493	-	331	1,000
Other	-	442	-	-	-
Total Materials and Supplies	14,189	15,806	13,378	11,497	15,000
Miscellaneous					
Income Tax Refunds	116,494	432,564	114,043	130,000	116,500
Employee Recognition	7,508	7,317	13,297	1,500	7,000
Premium on Investments	270	-	-	-	-
Cafeteria Benefit	62,116	56,879	(2,235)	-	-
Other	130	3,412	125	103	600
Total Miscellaneous	186,518	500,172	125,230	131,603	124,100
Total Expenditures	1,279,148	1,626,033	1,362,250	1,279,539	1,292,235

Law Department

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

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Expenditures					
Personnel Services					
Salaries	26,420	24,666	28,934	31,652	32,500
Retirement	3,656	3,695	4,001	4,417	4,525
Workers Compensation	740	1,196	1,410	1,095	1,000
Health Insurance	-	-	-	-	-
Medicare	383	383	419	458	468
Other	-	-	-	-	-
Total Personnel Services	31,199	29,940	34,764	37,622	38,493
Contractual Services					
Legal Services	149,003	153,704	190,653	165,000	165,000
Conferences	2,384	2,539	430	800	3,000
Other	1,305	1,369	1,453	1,673	2,000
Total Contractual Services	152,692	157,612	192,536	167,473	170,000
Materials and Supplies					
Office Supplies	-	-	-	76	100
General Equipment / Tools	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	76	100
Miscellaneous					
Other	144	-	-	-	-
Total Miscellaneous	144	-	-	-	-
Total Expenditures	184,035	187,552	227,300	205,171	208,593

Municipal Court

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

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Expenditures					
Personnel Services					
Salaries	126,285	125,503	126,073	119,287	132,000
Retirement	15,869	18,182	18,186	17,537	19,300
Workers Compensation	3,054	5,382	6,288	4,412	4,010
Health Insurance	15,139	15,905	16,563	20,234	19,900
Medicare	1,639	1,631	1,589	1,566	1,700
Other	3,473	1,440	1,318	1,143	1,250
Total Personnel Services	165,459	168,043	170,017	164,179	178,160
Contractual Services					
Service Contracts	342	793	494	138	1,000
Telephone Equipment Lease	1,901	1,901	1,585	1,500	2,000
Telephone	1,654	1,603	1,435	600	2,000
Law Library	2,253	2,753	2,361	1,889	3,000
Other	3,384	5,309	5,512	6,243	6,700
Total Contractual Services	9,534	12,359	11,387	10,370	14,700
Materials and Supplies					
Office Supplies	913	1,515	1,185	27	1,500
General Equipment / Tools	-	88	45	27	500
Other	-	554	-	773	500
Total Materials and Supplies	913	2,157	1,230	827	2,500
Miscellaneous					
Other	-	76	-	-	100
Total Miscellaneous	-	76	-	-	100
Total Expenditures	175,906	182,635	182,634	175,376	195,460

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
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	1,843	1,900
Miami Valley Regional Crime Lab	15,900	16,450	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	252	300	300
Tactical Crime Suppression Unit	10,838	11,580	10,903	14,500	14,500
Mont. Co. Public Defender Comm.	2,143	1,500	468	500	1,500
Ombudsman Program	450	-	-	-	450
Miami Valley USAR Task Force	-	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
Total Contractual Services	45,417	49,116	47,657	51,334	54,250
Total Expenditures	45,417	49,116	47,657	51,334	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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Expenditures					
Contractual Services					
Environmental Committee	412	520	490	1,000	2,500
Other					
Total Contractual Services	412	520	490	1,000	2,500
Materials and Supplies					
Environmental Committee	2,519	6,291	77	2,500	3,000
Other	-	-	-	-	-
Total Materials and Supplies	2,519	6,291	77	2,500	3,000
Miscellaneous					
Citizens' Advisory	-	-	-	-	-
Youth Commission	-	-	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
 Total Expenditures	 2,931	 6,811	 567	 3,500	 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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Expenditures					
Personnel Services					
Salaries	36,792	35,069	38,881	39,235	41,000
Retirement	4,688	4,894	5,047	5,328	5,700
Workers Compensation	849	1,390	1,516	1,209	1,100
Health Insurance	-	-	-	-	-
Medicare	521	487	538	553	600
Other	78	756	993	827	950
Total Personnel Services	42,928	42,596	46,975	47,152	49,350
Contractual Services					
Telephone Equipment Lease	8,447	8,946	7,027	5,163	8,500
Telephone Service	6,243	6,275	4,555	4,591	7,500
Service Contracts	14,057	16,539	14,606	12,716	18,000
Postage	4,000	4,300	3,161	4,403	6,000
Utilities	80,150	92,560	76,595	82,549	95,000
Newsletter, Annual Reports	13,827	18,649	17,872	18,000	18,000
Buildings & Grounds Maintenance	47,875	97,192	65,891	30,000	42,000
Property Tax Assessments	10,049	5,811	1,464	301	500
Multi-Peril Insurance	15,270	15,516	16,448	16,408	18,000
Other	18,311	18,449	13,310	14,840	18,850
Total Contractual Services	218,229	284,237	220,929	188,971	232,350
Materials and Supplies					
Office Supplies	3,187	3,107	4,131	4,200	4,200
Janitorial Supplies	2,679	1,953	1,758	2,000	2,000
Building Supplies	9,158	8,238	7,551	7,500	8,300
General Equipment / Tools	1,371	14,668	42	1,590	5,000
Other	-	367	-	542	500
Total Materials and Supplies	16,395	28,333	13,482	15,832	20,000
Capital Outlay					
Wonderly Avenue Apartment Bldg	11,890	33,078	40,865	30,000	12,000
Total Capital Outlay	11,890	33,078	40,865	30,000	12,000
Miscellaneous					
Other	-	-	36	-	100
Total Miscellaneous	-	-	36	-	100
Total Expenditures	289,442	388,244	322,287	281,955	313,800

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Expenditures					
Personnel Services					
Salaries	3,121,142	3,306,183	3,441,325	3,517,348	3,472,600
Retirement	489,177	521,259	574,769	597,721	628,000
Police Liability	35,941	35,941	-	-	-
Workers Compensation	74,776	132,164	165,935	122,487	111,380
Health Insurance	332,457	345,118	344,183	422,940	417,200
Medicare	38,170	41,408	43,766	41,621	46,000
Other	37,512	39,174	35,218	30,567	35,300
Total Personnel Services	4,129,175	4,421,247	4,605,196	4,732,684	4,710,480
Contractual Services					
Service Contracts	27,005	26,151	40,842	42,000	42,000
Telephone Service	16,691	15,845	15,635	12,579	17,500
Telephone Equipment Lease	17,958	17,919	14,758	11,029	15,000
Radio Systems Maint. & LEADS	11,523	15,564	15,046	15,100	20,000
Uniform Cleaning and Repair	1,200	800	441	500	2,000
Consultants	500	-	3,000	3,619	1,000
Pre-Employment Exams, Tests	5,000	1,959	2,545	3,000	2,000
Conferences	2,747	2,883	3,117	3,000	1,500
Basic Certification	-	-	-	6,265	10,000
Multi-Peril Insurance	22,922	22,159	23,439	25,956	28,000
Other	12,940	13,335	8,319	10,598	14,650
Total Contractual Services	118,486	116,615	127,142	133,646	153,650
Materials and Supplies					
Youth Service, Volunteer Programs	-	-	237	-	5,000
Bicycle Program	1,387	1,047	2,040	2,000	2,000
Office Supplies	12,771	11,225	13,775	12,000	12,000
Police Equipment, Ammunition	8,228	17,427	13,209	12,500	12,500
General Equipment / Tools	6,222	3,963	7,447	10,000	10,000
Uniforms	21,295	13,747	201	14,304	15,000
Other	803	896	13,869	1,315	2,050
Total Materials and Supplies	50,706	48,305	50,778	52,119	58,550
Miscellaneous					
Other	1,902	862	413	2,939	2,500
Total Miscellaneous	1,902	862	413	2,939	2,500
Total Expenditures	4,300,269	4,587,029	4,783,529	4,921,388	4,925,180
Other Financing Uses:					
Police Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	91,740	110,662	86,033	100,320	101,970
Total Transfers Out	91,740	110,662	86,033	100,320	101,970
Total Expenditures and Transfers	4,392,009	4,697,691	4,869,562	5,021,708	5,027,150

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Expenditures					
Contractual Services					
Service Contracts	3,278	3,229	5,905	5,874	6,000
EMS Billing Services	15,094	15,886	14,038	14,000	14,000
Preventive Maint. - Engine, Medic	4,211	3,208	4,702	-	6,000
Bunker Gear Cleaning and Repair	4,285	1,014	532	170	6,000
Consultants	-	-	-	-	-
Training	11,591	935	1,231	4,976	1,750
Multi-Peril Insurance	11,462	11,244	12,131	13,442	14,800
Other	5,540	10,968	8,904	4,449	10,850
Total Contractual Services	55,461	46,484	47,443	42,911	59,400
Materials and Supplies					
Ambulance Equipment	3,430	5,903	5,198	2,700	4,500
General Equipment / Tools	14,190	4,812	7,080	10,000	5,000
Uniforms	22,621	17,736	-	-	10,000
Other	3,078	3,623	7,953	5,350	3,700
Total Materials and Supplies	43,319	32,074	20,231	18,050	23,200
Miscellaneous					
Other	85	293	-	-	500
Total Miscellaneous	85	293	-	-	500
Total Expenditures	98,865	78,851	67,674	60,961	83,100
Other Financing Uses:					
Fire Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	2,780	3,354	2,606	3,040	3,090
Total Transfers Out	2,780	3,354	2,606	3,040	3,090
Total Expenditures and Transfers	101,645	82,205	70,280	64,001	86,190

Engineering

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

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

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Expenditures					
Personnel Services					
Salaries	49,047	50,641	52,212	54,810	68,000
Retirement	6,770	7,067	7,366	8,055	8,100
Workers Compensation	1,218	2,024	2,532	1,878	1,710
Health Insurance	8,451	8,837	8,357	10,325	10,640
Medicare	719	743	748	771	840
Other	782	953	884	759	910
Total Personnel Services	66,987	70,265	72,099	76,598	90,200
Contractual Services					
Telephone	375	362	313	400	400
Consultants	10,200	31,290	15,024	672	10,000
GIS Implementation	605	1,256	2,000	-	1,000
Conferences	95	69	1,025	100	2,000
Other	2,261	1,234	2,839	208	3,000
Total Contractual Services	13,536	34,211	21,201	1,380	16,400
Materials and Supplies					
Office Supplies	1,351	1,076	895	600	1,200
General Equipment / Tools	868	971	622	517	2,000
Uniforms	517	348	471	338	500
Other	-	-	-	-	-
Total Materials and Supplies	2,736	2,395	1,988	1,455	3,700
Miscellaneous					
Other	832	412	597	100	1,000
Total Miscellaneous	832	412	597	100	1,000
Total Expenditures	84,091	107,283	95,885	79,533	111,300
Other Financing Uses:					
Engineering Transfers Out					
To General Equipment	-	-	-	-	-
To Motor Pool	2,780	3,354	2,606	3,040	3,090
Total Transfers Out	2,780	3,354	2,606	3,040	3,090
Total Expenditures and Transfers	86,871	110,637	98,491	82,573	114,390

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Expenditures					
Personnel Services					
Salaries	143,941	164,993	165,743	165,868	150,000
Retirement	19,882	22,944	23,103	23,864	21,000
Workers Compensation	3,957	6,346	8,599	6,136	5,580
Health Insurance	26,872	28,232	29,452	35,791	32,000
Medicare	1,654	1,897	2,021	2,070	1,100
Other	2,461	2,640	2,415	2,065	2,030
Total Personnel Services	198,767	227,052	231,333	235,794	211,710
Contractual Services					
Tree Removing, Trimming	35,435	68,414	46,488	40,000	40,000
Irrigation System Maintenance	11,822	5,802	4,450	6,020	12,000
Tree Pruning	29,442	17,709	26,828	25,000	30,000
Stump Removal	9,289	15,000	10,978	10,000	15,000
Fertilizing and Spraying Trees	4,787	50,139	54,169	60,000	66,000
Parks, Blvd. - Weed / Feed	9,944	13,532	4,112	13,532	15,000
Equipment Maintenance & Repair	-	354	-	331	1,500
Multi-Peril Insurance	3,817	4,216	-	3,986	4,400
Other	2,089	1,454	15,777	1,598	2,700
Total Contractual Services	106,625	176,620	162,802	160,467	186,600
Materials and Supplies					
Fertilizer, Top Soil, Sod, Seed	5,004	5,031	6,014	6,000	8,000
General Equipment / Tools	622	1,493	2,140	10,300	9,800
Community Decorations	-	-	-	-	1,000
Decorative Holiday Lighting	25,295	23,647	21,998	25,000	25,000
Blvd. and Basket Planting	11,917	16,678	17,080	19,000	20,000
Johnny Appleseed Program	15,281	12,636	11,500	14,000	15,000
Plant Material Replaced on Blvds.	481	-	-	8,000	8,000
Other	665	543	1,534	932	2,950
Total Materials and Supplies	59,265	60,028	60,266	83,232	89,750
Miscellaneous					
Beautification Awards	1,780	2,774	1,987	1,040	3,000
Park Maint. - Loy, Houk, Eliz.	-	2,427	44,095	5,000	5,000
Mary R. Huffman Park	642	415	4,987	499	2,000
Other	408	264	-	-	1,500
Total Miscellaneous	2,830	5,880	51,069	6,539	11,500
Total Expenditures	367,487	469,580	505,470	486,032	499,560
Other Financing Uses:					
Beautification Transfers Out					
To Motor Pool	11,120	13,414	10,428	12,160	12,360
Total Transfers Out	11,120	13,414	10,428	12,160	12,360
Total Expenditures and Transfers	378,607	482,994	515,898	498,192	511,920

Contingency

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

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Expenditures					
Transfers					
Refuse	875,000	976,000	1,047,618	744,767	724,000
Smith Memorial Gardens	58,000	40,107	4,642	38,136	36,300
Court Clerk Computerization	-	-	-	-	-
Street Maintenance & Repair	3,380,435	561,876	595,327	644,311	668,200
State Highway	-	-	-	-	-
Leisure Activity	377,000	413,821	549,334	504,361	306,070
Health	15,000	-	-	-	16,600
Special Projects	2,929,422	-	-	-	-
General Equipment Replacement	1,500,000	-	-	-	-
Capital Improvement	1,926,000	-	560,000	1,300,000	-
Issue 2	-	-	-	-	-
Public Facilities	-	-	-	-	-
Electric Street Lighting	-	-	-	18,500	15,575
Sidewalk, Curb & Apron	-	-	-	200,000	121,800
Self-Funded Insurance	8,000	7,164	14,400	14,400	16,000
Service Center Operating	74,786	85,002	89,431	98,202	113,852
Total Transfers	11,143,643	2,083,970	2,860,752	3,562,677	2,018,397

(Insert Tab Page Here)

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 2011

Governmental Funds	Estimated Balance 01/01/11	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/11
Refuse	650,000	1,250,000	1,400,000	500,000
Bullock Endowment Trust	51,842	500	2,000	50,342
Smith Memorial Gardens	400,000	96,800	96,751	400,049
Indigent Drivers' Alcohol	17,642	200	1,500	16,342
Enforcement and Education	10,278	0	1,500	8,778
Law Enforcement	1,082	0	0	1,082
Drug Law Enforcement	0	0	0	0
Police Pension	14,900	101,374	95,225	21,049
Court Clerk Computerization	13,048	7,500	7,500	13,048
Court Computerization	21,006	4,500	2,000	23,506
Court Special Projects	18,229	4,500	5,000	17,729
Street Maintenance and Repair	600,000	1,031,700	1,081,700	550,000
State Highway Improvement	33,729	29,700	35,100	28,329
Leisure Activity	550,000	842,270	992,270	400,000
Health	27,677	115,175	117,855	24,997
Public Safety Endowment	257,995	2,400	5,000	255,395
Special Projects	3,405,031	32,000	100,000	3,337,031
Electric Street Lighting	99,525	145,575	145,100	100,000
Sidewalk, Curb & Apron	152,898	188,800	141,700	199,998
Total	6,324,882	3,852,994	4,230,201	5,947,675

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Annual Disposal Fees	259,697	258,176	256,308	500,000	500,000
Dumpster Disposal Fees	1,578	3,808	3,501	4,500	4,000
Dumpster Use Fees	1,200	3,850	3,550	3,250	4,000
Special Assessments	5,948	5,659	7,330	5,994	7,000
Other	26,269	24,558	11,256	15,167	11,000
Total Revenue	294,692	296,051	281,945	528,911	526,000
Expenditures					
Personnel Services					
Salaries	595,922	662,700	658,761	635,095	691,000
Retirement	81,801	93,995	90,144	91,336	96,650
Workers Compensation	16,558	25,942	34,144	23,907	21,740
Health Insurance	117,054	117,409	124,516	148,279	143,960
Medicare	8,273	9,096	9,140	8,770	9,100
Other	13,436	16,303	8,799	9,686	14,600
Total Personnel Services	833,044	925,445	925,504	917,073	977,050
Contractual Services					
Landfill Contract	30,700	77,746	11,025	12,013	30,000
County Tipping Fee	177,000	171,850	141,802	145,170	180,000
County Disposal - Property Owner	-	-	-	-	-
Recycling Program	14,000	14,406	16,273	13,666	14,000
Leaf Disposal	18,944	15,730	53,188	41,693	30,000
Other	3,553	4,850	5,026	7,710	11,250
Total Contractual Services	244,197	284,582	227,314	220,252	265,250
Materials and Supplies					
Office Supplies	1,798	2,947	2,975	1,800	4,000
General Equipment / Tools	2,482	6,877	10,266	1,991	3,500
Uniforms	3,935	2,694	-	3,443	8,000
Other	-	-	5,085	-	-
Total Materials and Supplies	8,215	12,518	18,326	7,234	15,500
Miscellaneous					
Reserve for Damages	350	2,619	-	134	784
Other	569	11,387	837	-	1,000
Total Miscellaneous	919	14,006	837	134	1,784
Total Expenditures	1,086,375	1,236,551	1,171,981	1,144,693	1,259,584
Excess (Deficiency) of Revenues over Expenditures	(791,683)	(940,500)	(890,036)	(615,782)	(733,584)

Refuse

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	875,000	976,000	1,047,618	744,767	724,000
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Service Center	(49,611)	(55,391)	(59,330)	(65,145)	(75,526)
To Motor Pool	(58,380)	(68,921)	(54,749)	(63,840)	(64,890)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	767,009	851,688	933,539	615,782	583,584
Net Change in Fund Balance	(24,674)	(88,812)	43,503	-	(150,000)
Cash Balance, Jan. 1	688,910	685,606	624,714	665,460	680,000
Add: Receipts	1,169,692	1,272,051	1,329,563	1,273,678	1,250,000
Less: Disbursements	(1,172,996)	(1,332,943)	(1,288,817)	(1,259,138)	(1,400,000)
Cash Balance, Dec. 31	685,606	624,714	665,460	680,000	530,000
Less: Outstanding Encumbrances	(35,351)	(44,289)	(15,460)	(30,000)	(30,000)
Unencumbered Fund Balance, Dec. 31	650,255	580,425	650,000	650,000	500,000

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Donation	-	-	-	-	-
Interest	2,701	3,501	1,933	800	500
Total Revenue	2,701	3,501	1,933	800	500
Expenditures					
Contractual Services					
Community Improvements					
Total Contractual Services					
Materials and Supplies					
Plant Material Replacement	338	486	12,000	-	2,000
Total Materials and Supplies	338	486	12,000	-	2,000
Total Expenditures	338	486	12,000	-	2,000
Excess (Deficiency) of Revenues over Expenditures	2,363	3,015	(10,067)	800	(1,500)
Net Change in Fund Balance	2,363	3,015	(10,067)	800	(1,500)
Cash Balance, Jan. 1	55,731	58,094	61,109	51,042	51,842
Add: Receipts	2,701	3,501	1,933	800	500
Less: Disbursements	(338)	(486)	(12,000)	-	(2,000)
Cash Balance, Dec. 31	58,094	61,109	51,042	51,842	50,342
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	58,094	61,109	51,042	51,842	50,342

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Membership	20,472	22,385	22,994	23,000	25,000
Grants	13,926	11,587	12,145	11,616	12,000
Interest	18,835	26,850	15,811	9,500	5,500
Other	26,869	11,231	17,956	16,573	18,000
Total Revenue	80,102	72,053	68,906	60,689	60,500
Expenditures					
Personnel Services					
Salaries	39,662	41,150	42,737	49,288	37,200
Retirement	5,426	5,730	5,857	7,304	5,200
Workers Compensation	1,237	1,746	2,136	1,575	1,430
Health Insurance	9,720	10,212	10,651	12,946	9,000
Medicare	246	257	269	409	300
Other	887	953	871	727	625
Total Personnel Services	57,178	60,048	62,521	72,249	53,755
Contractual Services					
Postage	1,100	1,400	1,400	1,400	1,500
Utilities	2,670	2,851	2,951	3,000	3,100
Tree Trimming and Pruning	2,001	459	3,057	500	2,000
Promotional Expenses - Concerts	2,745	2,623	6,882	1,390	3,200
Buildings and Grounds Maint.	-	-	1,084	2,500	3,600
Vendor Sales Tax	538	500	-	-	1,000
Other	3,832	6,228	2,413	1,806	3,421
Total Contractual Services	12,886	14,061	17,787	10,596	17,821
Materials and Supplies					
Annuals, Perennials, Bulbs	6,552	7,166	8,105	4,047	7,500
Plant Material for Resale	7,551	7,712	8,638	9,148	9,000
Landscaping, Trees, Shrubs	250	-	-	-	5,000
General Equipment / Tools	-	-	539	2,475	2,175
Other	370	244	575	310	1,100
Total Materials and Supplies	14,723	15,122	17,857	15,980	24,775
Miscellaneous					
Other	688	383	7	-	400
Total Miscellaneous	688	383	7	-	400
Total Expenditures	85,475	89,614	98,172	98,825	96,751
Excess (Deficiency) of Revenues over Expenditures	(5,373)	(17,561)	(29,266)	(38,136)	(36,251)

Smith Memorial Gardens

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	58,000	40,107	4,642	38,136	36,300
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	58,000	40,107	4,642	38,136	36,300
Net Change in Fund Balance	52,627	22,546	(24,624)	-	49
Cash Balance, Jan. 1	348,513	401,514	424,763	401,548	400,000
Add: Receipts	138,102	112,160	73,547	98,825	96,800
Less: Disbursements	(85,101)	(88,911)	(96,762)	(100,373)	(96,751)
Cash Balance, Dec. 31	401,514	424,763	401,548	400,000	400,049
Less: Outstanding Encumbrances	(1,142)	(1,304)	(1,548)	-	-
Unencumbered Fund Balance, Dec. 31	400,372	423,459	400,000	400,000	400,049

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Court Fees	50	-	138	-	-
State Receipts	236	455	225	450	200
Total Revenue	286	455	412	450	200
Expenditures					
Contractual Services					
Treatment Expenses	750	-	-	-	1,500
Total Contractual Services	750	-	-	-	1,500
Total Expenditures	750	-	-	-	1,500
Excess (Deficiency) of Revenues over Expenditures	(464)	455	412	450	(1,300)
Net Change in Fund Balance	(464)	455	412	450	(1,300)
Cash Balance, Jan. 1	16,790	16,326	16,781	17,192	17,642
Add: Receipts	286	455	411	450	200
Less: Disbursements	(750)	-	-	-	(1,500)
Cash Balance, Dec. 31	16,326	16,781	17,192	17,642	16,342
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	16,326	16,781	17,192	17,642	16,342

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Forfeitures / Contraband Revenue	4,301	27,072	-	31,134	-
Total Revenue	4,301	27,072	-	31,134	-
Expenditures					
Contractual Services					
Technical Training	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Materials and Supplies					
Youth Services - DARE Program	2,333	2,223	4,241	3,000	-
Technical Equipment	4,957	-	5,000	45,000	-
Total Materials and Supplies	7,290	2,223	9,241	48,000	-
Total Expenditures	7,290	2,223	9,241	48,000	-
Excess (Deficiency) of Revenues over Expenditures	(2,989)	24,849	(9,241)	(16,866)	-
Other Financing Sources/Uses:					
Transfers Out					
To Capital Equipment	-	-	-	(19,000)	-
Total Other Financing Sources and Uses	-	-	-	(19,000)	-
Net Change in Fund Balance	(2,989)	24,849	(9,241)	(35,866)	-
Cash Balance, Jan. 1	25,215	21,340	46,189	36,948	1,082
Add: Receipts	4,301	27,072	-	31,134	-
Less: Disbursements	(8,176)	(2,223)	(9,241)	(67,000)	-
Cash Balance, Dec. 31	21,340	46,189	36,948	1,082	1,082
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	21,340	46,189	36,948	1,082	1,082

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Property Tax	93,312	93,037	94,429	93,832	100,574
Other	2,117	2,157	1,632	2,009	800
Total Revenue	95,429	95,194	96,061	95,841	101,374
Expenditures					
Personnel Services					
Police / Fire Pension	91,748	90,143	92,000	100,325	94,000
Total Personnel Services	91,748	90,143	92,000	100,325	94,000
Contractual Services					
County Auditor Fees	1,100	1,061	1,006	1,069	1,200
State Admin. Fees - Prop. Tax	22	21	-	-	25
Total Contractual Services	1,122	1,082	1,006	1,069	1,225
Total Expenditures	92,870	91,225	93,006	101,394	95,225
Excess (Deficiency) of Revenues over Expenditures	2,559	3,969	3,055	(5,553)	6,149
Net Change in Fund Balance	2,559	3,969	3,055	(5,553)	6,149
Cash Balance, Jan. 1	10,870	13,429	17,398	20,453	14,900
Add: Receipts	95,429	95,194	96,061	95,841	101,374
Less: Disbursements	(92,870)	(91,225)	(93,006)	(101,394)	(95,225)
Cash Balance, Dec. 31	13,429	17,398	20,453	14,900	21,049
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	13,429	17,398	20,453	14,900	21,049

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Fees	7,305	7,265	8,599	7,000	7,500
Total Revenue	7,305	7,265	8,599	7,000	7,500
Expenditures					
Contractual Services					
Service Contracts	4,121	4,423	4,640	5,209	5,000
Consultants	1,952	1,000	1,049	387	2,000
Equipment Maint. and Repair	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	6,073	5,423	5,689	5,596	7,000
Materials and Supplies					
Office Supplies	400	400	438	417	500
General Equipment / Tools	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	400	400	438	417	500
Capital Outlay					
Capital Equipment	-	-	-	2,500	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	2,500	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Transfers					
	-	-	-	-	-
Total Expenditures	6,473	5,823	6,127	8,513	7,500
Excess (Deficiency) of Revenues over Expenditures	832	1,442	2,472	(1,513)	-
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	832	1,442	2,472	(1,513)	-

Court Clerk Computerization Fund

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Cash Balance, Jan. 1	8,886	9,737	12,089	14,597	13,048
Add: Receipts	7,305	7,265	8,599	7,000	7,500
Less: Disbursements	(6,454)	(4,913)	(6,091)	(8,549)	(7,500)
Cash Balance, Dec. 31	9,737	12,089	14,597	13,048	13,048
Less: Outstanding Encumbrances	(20)	(910)	(36)	-	-
Unencumbered Fund Balance, Dec. 31	9,717	11,179	14,561	13,048	13,048

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Fees	4,007	3,756	4,603	4,000	4,500
Total Revenue	4,007	3,756	4,603	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
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	2,000
Capital Outlay					
Capital Equipment	-	-	-	12,500	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	12,500	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	-	-	-	12,500	2,000
Excess (Deficiency) of Revenues over Expenditures	4,007	3,756	4,603	(8,500)	2,500
Net Change in Fund Balance	4,007	3,756	4,603	(8,500)	2,500
Cash Balance, Jan. 1	17,140	21,147	24,903	29,506	21,006
Add: Receipts	4,007	3,756	4,603	4,000	4,500
Less: Disbursements	-	-	-	(12,500)	(2,000)
Cash Balance, Dec. 31	21,147	24,903	29,506	21,006	23,506
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	21,147	24,903	29,506	21,006	23,506

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Fees	4,011	3,756	4,599	4,000	4,500
Total Revenue	4,011	3,756	4,599	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	5,000
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	5,000	5,000
Capital Outlay					
Capital Equipment	-	-	-	15,000	-
Other	-	-	-	-	-
Total Capital Outlay	-	-	-	15,000	-
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	-	-	-	20,000	5,000
Excess (Deficiency) of Revenues over Expenditures	4,011	3,756	4,599	(16,000)	(500)
Net Change in Fund Balance	4,011	3,756	4,599	(16,000)	(500)
Cash Balance, Jan. 1	21,863	25,874	29,630	34,229	18,229
Add: Receipts	4,011	3,756	4,599	4,000	4,500
Less: Disbursements	-	-	-	(20,000)	(5,000)
Cash Balance, Dec. 31	25,874	29,630	34,229	18,229	17,729
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	25,874	29,630	34,229	18,229	17,729

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Motor Vehicle License Fee	58,077	46,705	46,280	45,000	48,000
Gasoline Tax	287,798	271,885	261,553	260,000	260,000
Permissive Tax	36,809	54,990	54,875	48,000	55,000
Other	8,109	8,654	1,336	1,829	500
Total Revenue	390,793	382,234	364,044	354,829	363,500
Expenditures					
Personnel Services					
Salaries	440,143	449,743	459,657	465,781	508,000
Retirement	58,223	64,337	61,749	66,997	67,000
Workers Compensation	10,567	19,280	23,396	16,995	15,450
Health Insurance	51,066	54,218	56,247	65,275	69,600
Medicare	5,242	5,375	5,716	6,242	6,600
Other	8,002	8,693	7,304	6,488	10,925
Total Personnel Services	573,243	601,646	614,069	627,778	677,575
Contractual Services					
Traffic Signal Power	6,571	6,925	3,291	3,500	6,000
Consultants	8,314	-	2,854	-	10,000
Pavement Marking	19,122	16,631	20,507	22,000	22,000
Business District Maint. / Imp.	1,626	2,279	20,982	3,000	10,000
Storm Sewer Maintenance	1,578	6,028	-	10,518	6,000
Multi-Peril Insurance	23,877	23,954	25,289	23,175	25,000
Other	6,777	6,172	8,087	8,483	9,000
Total Contractual Services	67,865	61,989	81,010	70,676	88,000
Materials and Supplies					
General Equipment / Tools	5,017	4,566	9,151	4,000	4,000
Road Salt	40,480	63,173	65,388	64,000	64,000
Street Repair Materials	39,931	24,221	32,343	40,000	40,000
Roadway Marking Equip. / Signs	11,641	20,823	7,768	15,000	15,000
Banners	4,610	20,257	5,546	6,165	5,000
Other	2,843	1,364	5,429	2,151	4,500
Total Materials and Supplies	104,522	134,404	125,625	131,316	132,500
Miscellaneous					
Other	2,178	2,952	1,720	3,500	3,052
Total Miscellaneous	2,178	2,952	1,720	3,500	3,052
Total Expenditures	747,808	800,991	822,424	833,270	901,127

Street Maintenance and Repair

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Excess (Deficiency) of Revenues over Expenditures	(357,015)	(418,757)	(458,380)	(478,441)	(537,627)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	3,380,435	561,876	595,327	644,311	668,200
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	(2,770,000)	-	-	-	-
To Issue 2	(150,000)	-	-	-	-
To Service Center	(63,811)	(71,243)	(68,156)	(83,790)	(97,143)
To Motor Pool	(75,060)	(90,543)	(78,541)	(82,080)	(83,430)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	321,564	400,090	448,630	478,441	487,627
Net Change in Fund Balance	(35,451)	(18,667)	(9,750)	-	(50,000)
Cash Balance, Jan. 1	654,830	619,881	613,112	608,379	600,000
Add: Receipts	3,771,228	944,110	959,371	999,140	1,031,700
Less: Disbursements	(3,806,177)	(950,879)	(964,104)	(1,007,519)	(1,081,700)
Cash Balance, Dec. 31	619,881	613,112	608,379	600,000	550,000
Less: Outstanding Encumbrances	(18,973)	(13,112)	(8,379)	-	-
Unencumbered Fund Balance, Dec. 31	600,908	600,000	600,000	600,000	550,000

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Motor Vehicle License Fee	4,709	3,787	3,752	3,700	3,700
Gasoline Tax	23,335	22,045	21,207	20,000	22,000
Permissive Tax	2,984	4,459	3,972	3,900	4,000
Other	-	264	-	-	-
Total Revenue	31,028	30,555	28,931	27,600	29,700
Expenditures					
Contractual Services					
Far Hills Traffic Signal Power	9,560	11,017	5,322	11,000	11,000
Far Hills Traffic Signal Maint.	4,420	5,328	11,249	6,000	6,000
Other	-	-	-	2,000	2,000
Total Contractual Services	13,980	16,345	16,571	19,000	19,000
Materials and Supplies					
Road Salt	13,120	15,793	16,298	16,000	16,000
Other	-	-	-	-	-
Total Materials and Supplies	13,120	15,793	16,298	16,000	16,000
Capital Outlay					
Far Hills Ave Improvement	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Miscellaneous					
Other	5	5	5	100	100
Total Miscellaneous	5	5	5	100	100
Total Expenditures	27,105	32,143	32,874	35,100	35,100
Excess (Deficiency) of Revenues over Expenditures	3,923	(1,588)	(3,943)	(7,500)	(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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Net Change in Fund Balance	3,923	(1,588)	(3,943)	(7,500)	(5,400)
Cash Balance, Jan. 1	41,764	47,112	45,349	41,434	33,729
Add: Receipts	31,028	30,555	28,931	27,600	29,700
Less: Disbursements	(25,680)	(32,318)	(32,846)	(35,305)	(35,100)
Cash Balance, Dec. 31	47,112	45,349	41,434	33,729	28,329
Less: Outstanding Encumbrances	(3,882)	(2,825)	(205)	-	-
Unencumbered Fund Balance, Dec. 31	43,230	42,524	41,229	33,729	28,329

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Human Services Levy	54,268	54,268	54,268	54,268	54,200
Fees, Donations, etc.	453,356	460,716	437,986	440,726	482,000
Total Revenue	507,624	514,984	492,254	494,994	536,200
Expenditures					
Personnel Services					
Salaries	460,192	462,428	485,485	484,802	504,000
Retirement	62,855	64,770	70,112	73,009	71,600
Workers Compensation	12,156	20,547	24,303	18,214	16,560
Health Insurance	26,985	28,351	29,559	36,046	35,400
Medicare	5,138	5,149	5,417	5,836	5,850
Other	3,979	4,457	4,119	3,268	10,030
Total Personnel Services	571,305	585,702	618,995	621,175	643,440
Contractual Services					
Utilities	45,514	40,418	39,634	42,161	44,000
Youth Activities - Kids	6,233	7,845	7,682	8,000	10,000
Youth Activities - Teens	3,645	3,264	5,223	5,863	5,500
Youth Activities - Adult & Family	3,204	1,986	2,050	4,000	3,000
Fitness & Dance Instructors	51,043	46,181	40,012	50,000	48,000
Sports & Gym Instructors	13,597	15,645	18,184	20,451	21,500
Art, Music & Drama Instructors	3,460	4,499	3,366	6,000	5,000
Consultants	-	11,693	73,680	-	-
Maintenance - Old River	1,541	1,519	3,144	4,000	3,000
Printing	15,832	17,344	9,982	16,000	14,000
Buildings & Grounds Maint.	25,749	37,640	65,497	48,331	30,250
Other	63,341	65,231	70,213	67,375	65,490
Total Contractual Services	233,159	253,265	338,667	272,181	249,740
Materials and Supplies					
Office Supplies	7,445	7,480	9,819	7,926	7,750
Youth Activities - Kids	8,995	8,549	7,161	7,000	7,500
Youth Activities - Teens	1,746	2,451	937	2,500	2,000
Youth Activities - Adult & Family	585	973	1,054	1,200	1,000
General Equipment / Tools	9,611	8,282	13,367	21,275	9,950
Sports Equipment	1,004	1,085	2,101	2,500	2,500
Concession Supplies - Pool	20,254	19,708	18,746	19,809	21,000
Other	24,285	47,571	28,524	31,501	36,250
Total Materials and Supplies	73,925	96,099	81,709	93,711	87,950
Capital Outlay					
NCR Lease of Sports Fields	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-

Leisure Activity

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Miscellaneous					
Other	7,779	2,058	7,750	9,248	8,050
Total Miscellaneous	7,779	2,058	7,750	9,248	8,050
Total Expenditures	886,168	937,124	1,047,121	996,315	989,180
Excess (Deficiency) of Revenues over Expenditures	(378,544)	(422,140)	(554,867)	(501,321)	(452,980)
Other Financing Sources/Uses:					
Transfers In					
From General Fund	377,000	413,821	549,334	504,361	306,070
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Capital Improvement	-	-	-	-	-
To Service Center	-	-	-	-	-
To Motor Pool	(2,780)	(3,354)	(2,606)	(3,040)	(3,090)
Proceeds From Borrowing					
Payment of Borrowed Funds					
Total Other Financing Sources and Uses	374,220	410,467	546,728	501,321	302,980
Net Change in Fund Balance	(4,324)	(11,673)	(8,139)	-	(150,000)
Cash Balance, Jan. 1	576,738	570,218	564,569	578,559	575,000
Add: Receipts	884,624	928,805	1,041,588	999,355	842,270
Less: Disbursements	(891,144)	(934,454)	(1,027,598)	(1,002,914)	(997,270)
Cash Balance, Dec. 31	570,218	564,569	578,559	575,000	420,000
Less: Outstanding Encumbrances	(13,739)	(14,569)	(28,559)	(25,000)	(20,000)
Unencumbered Fund Balance, Dec. 31	556,479	550,000	550,000	550,000	400,000

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Human Service Levy	74,942	74,942	74,942	74,942	74,900
Fees	20,551	20,130	19,411	20,373	21,025
Other	5,061	4,113	2,689	1,696	2,650
Total Revenue	100,554	99,185	97,042	97,011	98,575
Expenditures					
Personnel Services					
Salaries	57,331	61,285	63,123	63,415	69,000
Retirement	7,920	8,525	8,817	9,299	9,700
Workers Compensation	1,415	2,326	2,960	2,167	1,970
Health Insurance	11,435	12,014	12,545	10,776	10,500
Medicare	745	807	833	845	1,000
Other	1,008	1,347	1,257	3,446	4,960
Total Personnel Services	79,854	86,304	89,535	89,948	97,130
Contractual Services					
Environmental Health Service	2,500	2,500	2,000	-	2,500
Employee Physical Exams	3,892	3,478	2,347	2,500	2,750
Memberships and Subscriptions	2,128	2,001	1,267	2,500	2,000
Conferences	885	145	426	1,024	1,000
Other	1,708	1,593	1,252	2,450	1,860
Total Contractual Services	11,113	9,717	7,292	8,474	10,110
Materials and Supplies					
Office Supplies	1,085	929	1,085	-	1,000
General Equipment / Tools	-	24	46	408	100
Uniforms	-	457	-	20	500
Other	-	-	-	116	-
Total Materials and Supplies	1,085	1,410	1,131	544	1,600
Miscellaneous					
Employee Assistance Program	2,381	2,413	2,388	20	2,500
Other	2,868	2,935	2,821	5,859	3,425
Total Miscellaneous	5,249	5,348	5,209	5,879	5,925
Total Expenditures	97,301	102,779	103,167	104,845	114,765
Excess (Deficiency) of Revenues over Expenditures	3,253	(3,594)	(6,125)	(7,834)	(16,190)

Health

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	15,000	-	-	-	16,600
Transfers Out					
To Capital Equipment	-	-	-	-	-
To Service Center	-	-	-	-	-
To Motor Pool	(2,780)	(3,354)	(2,606)	(3,040)	(3,090)
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	12,220	(3,354)	(2,606)	(3,040)	13,510
Net Change in Fund Balance	15,473	(6,948)	(8,731)	(10,874)	(2,680)
Cash Balance, Jan. 1	34,574	52,486	49,029	39,808	28,677
Add: Receipts	115,554	99,185	97,042	97,011	115,175
Less: Disbursements	(97,642)	(102,642)	(106,263)	(108,142)	(117,855)
Cash Balance, Dec. 31	52,486	49,029	39,808	28,677	25,997
Less: Outstanding Encumbrances	(3,394)	(4,554)	(1,257)	(1,000)	(1,000)
Unencumbered Fund Balance, Dec. 31	49,092	44,475	38,551	27,677	24,997

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Donations	-	-	-	-	-
Interest	11,523	14,893	8,689	4,000	2,400
Total Revenue	11,523	14,893	8,689	4,000	2,400
Contractual Services					
Safety Officer Training	-	-	-	-	-
Facility Improvements	-	-	-	-	-
Other	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Capital Outlay					
Training Equipment	-	15,000	-	5,000	5,000
Facility Construction	-	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	15,000	-	5,000	5,000
Miscellaneous					
Other	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Total Expenditures	-	15,000	-	5,000	5,000
Excess (Deficiency) of Revenues over Expenditures	11,523	(107)	8,689	(1,000)	(2,600)
Net Change in Fund Balance	11,523	(107)	8,689	(1,000)	(2,600)
Cash Balance, Jan. 1	237,442	248,965	260,258	258,995	257,995
Add: Receipts	11,523	14,893	8,689	4,000	2,400
Less: Disbursements	-	(3,600)	(9,952)	(5,000)	(5,000)
Cash Balance, Dec. 31	248,965	260,258	258,995	257,995	255,395
Less: Outstanding Encumbrances	-	(11,400)	-	-	-
Unencumbered Fund Balance, Dec. 31	248,965	248,858	258,995	257,995	255,395

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Interest	80,637	184,818	111,367	52,000	32,000
Other	2,500	-	-	-	-
Total Revenue	83,137	184,818	111,367	52,000	32,000
Expenditures					
Contractual Services					
Consultants	-	-	-	-	-
Total Contractual Services	-	-	-	-	-
Miscellaneous					
Business District Street Lighting	-	-	-	-	100,000
19 Wonderly Avenue Acquisition	267,128	-	-	-	-
Houk Lot #3938 Acquisition	479,587	-	-	-	-
Other	-	-	-	-	-
Total Miscellaneous	746,715	-	-	-	100,000
Total Expenditures	746,715	-	-	-	100,000
Excess (Deficiency) of Revenues over Expenditures	(663,578)	184,818	111,367	52,000	(68,000)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	2,929,422	-	-	-	-
Transfers Out					
To Public Facilities	-	-	-	-	-
Total Other Financing Sources and Uses	2,929,422	-	-	-	-
Net Change in Fund Balance	2,265,844	184,818	111,367	52,000	(68,000)
Cash Balance, Jan. 1	791,002	3,056,846	3,241,664	3,353,031	3,405,031
Add: Receipts	3,012,559	184,818	111,367	52,000	32,000
Less: Disbursements	(746,715)	-	-	-	(100,000)
Cash Balance, Dec. 31	3,056,846	3,241,664	3,353,031	3,405,031	3,337,031
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	3,056,846	3,241,664	3,353,031	3,405,031	3,337,031

Electric Street Lighting

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

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Assessments	125,709	127,896	131,039	123,211	130,000
Other	2,450	-	-	-	-
Total Revenue	128,159	127,896	131,039	123,211	130,000
Expenditures					
Contractual Services					
Far Hills Tree Illumination	2,144	1,868	1,590	2,500	2,500
DP&L Contract for Street Lighting	124,151	122,187	120,367	130,000	130,000
County Auditor Fees	6,220	6,188	6,608	6,500	6,800
Other	5,022	5,560	8,645	5,275	5,800
Total Contractual Services	137,537	135,803	137,210	144,275	145,100
Capital Outlay					
New Street Light Installations	-	95	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	-	95	-	-	-
Miscellaneous					
Other	-	-	1,011	-	-
Total Miscellaneous	-	-	1,011	-	-
Total Expenditures	137,537	135,898	138,221	144,275	145,100
Excess (Deficiency) of Revenues over Expenditures	(9,378)	(8,002)	(7,182)	(21,064)	(15,100)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	18,500	15,575
Transfers Out					
To Capital Equipment	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	18,500	15,575
Net Change in Fund Balance	(9,378)	(8,002)	(7,182)	(2,564)	475
Cash Balance, Jan. 1	125,305	116,882	110,758	102,089	99,525
Add: Receipts	128,159	127,896	131,039	141,711	145,575
Less: Disbursements	(136,582)	(134,020)	(139,708)	(144,275)	(145,100)
Cash Balance, Dec. 31	116,882	110,758	102,089	99,525	100,000
Less: Outstanding Encumbrances	(953)	(1,889)	-	-	-
Unencumbered Fund Balance, Dec. 31	115,929	108,869	102,089	99,525	100,000

Sidewalk, Curb and Apron

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

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Assessments	7,147	6,747	5,460	4,313	7,000
Reimbursements	38,752	69,791	60,705	55,000	60,000
Total Revenue	45,899	76,538	66,165	59,313	67,000
Expenditures					
Contractual Services					
County Auditor Fees	354	333	283	282	600
Legal Advertising	543	284	366	359	600
Other	-	-	-	-	-
Total Contractual Services	897	617	649	641	1,200
Capital Outlay					
Repairs - Resident Portion	69,016	60,599	64,648	97,500	70,000
Repairs - City Portion	96,312	99,401	94,109	112,500	70,000
Other	-	-	-	-	-
Total Capital Outlay	165,328	160,000	158,757	210,000	140,000
Miscellaneous					
Other	175	-	338	100	500
Total Miscellaneous	175	-	338	100	500
Total Expenditures	166,400	160,617	159,744	210,741	141,700
Excess (Deficiency) of Revenues over Expenditures	(120,501)	(84,079)	(93,579)	(151,428)	(74,700)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	200,000	121,800
Transfers Out					
To Capital Equipment	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	200,000	121,800
Net Change in Fund Balance	(120,501)	(84,079)	(93,579)	48,572	47,100
Cash Balance, Jan. 1	403,689	295,930	201,298	108,180	155,898
Add: Receipts	45,899	76,538	66,165	259,313	188,800
Less: Disbursements	(153,658)	(171,170)	(159,283)	(211,595)	(141,700)
Cash Balance, Dec. 31	295,930	201,298	108,180	155,898	202,998
Less: Outstanding Encumbrances	(14,744)	(4,130)	(3,854)	(3,000)	(3,000)
Unencumbered Fund Balance, Dec. 31	281,186	197,168	104,326	152,898	199,998

(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 2011

Governmental Funds	Estimated Balance 01/01/11	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/11
Equipment Replacement	727,059	0	393,700	333,359
Capital Improvement	813,030	0	667,000	146,030
Issue 2 Projects	0	0	0	0
Public Facilities	2,295,304	2,077,000	2,642,900	1,729,404
Total	3,835,393	2,077,000	3,703,600	2,208,793

Equipment Replacement

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Sale of Assets	-	-	-	-	-
Grants and Subsidies	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Computer Replacement	28,077	36,000	35,000	38,000	15,000
Beautification Vehicles	-	-	-	24,000	-
Leisure Services Vehicles	15,371	20,596	-	-	10,000
Police Vehicles	49,849	49,904	42,000	48,000	54,000
Refuse Vehicles	248,205	55,705	-	46,507	-
Street Vehicles	-	104,614	89,455	-	85,000
Beautification Equipment	8,358	-	10,180	9,435	15,000
Leisure Services Equipment	9,499	10,777	10,000	41,600	74,200
Public Works Equipment	-	-	22,888	-	-
Safety Equipment	227,641	21,534	30,230	45,500	98,500
Street Equipment	-	-	-	-	42,000
Contingency - Cap. Equip.	-	-	16,241	-	-
Total Capital Equipment	587,000	299,130	255,994	253,042	393,700
Total Expenditures	587,000	299,130	255,994	253,042	393,700
Excess (Deficiency) of Revenues over Expenditures	(587,000)	(299,130)	(255,994)	(253,042)	(393,700)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	1,500,000	-	-	-	-
From All Other Funds	-	-	-	19,000	-
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	1,500,000	-	-	19,000	-
Net Change in Fund Balance	913,000	(299,130)	(255,994)	(234,042)	(393,700)
Cash Balance, Jan. 1	629,993	1,933,967	1,446,039	1,083,516	827,059
Add: Receipts	1,500,000	-	-	19,000	-
Less: Disbursements	(196,026)	(487,928)	(362,523)	(275,457)	(393,700)
Cash Balance, Dec. 31	1,933,967	1,446,039	1,083,516	827,059	433,359
Less: Outstanding Encumbrances	(457,704)	(268,906)	(122,415)	(100,000)	(100,000)
Unencumbered Fund Balance, Dec. 31	1,476,263	1,177,133	961,101	727,059	333,359

Capital Improvement

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

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
ED/GE Grant	-	175,000	-	-	-
Grants - Other	-	-	-	-	-
Other	4,557	1,320	3,477	-	-
Total Revenue	4,557	176,320	3,477	-	-
Expenditures					
Capital Improvements					
Asphalt Pavement Program	545,759	50,065	393,771	450,000	200,000
Centennial Park, Houk Stream	-	26,184	14,797	-	-
City / Safety Building Improvements	-	-	-	-	7,500
Chain & Bollard Repl. Project	10,000	37,660	1,892	-	-
Concrete Street Program	38,958	162,835	-	100,000	-
Curb and Sidewalk	-	15,432	-	-	-
Deep Hollow Gutter Removal	-	-	-	-	60,000
Far Hills Business District Imp.	1,103	4,911	-	-	28,000
Far Hills Mill and Overlay	-	-	-	-	211,000
Far Hills Ramp Project	-	-	54,491	-	-
Far Hills Imp @ Sugar Camp	307,000	1,322	-	-	-
Guardrail Replacement	39,625	22,440	-	-	-
Huffman Park Improvements	-	47,131	-	-	-
Manhole Repairs	-	-	-	50,000	-
Mun. Parking Lot- Orchardly	125,000	117,626	-	-	-
Oakwood Avenue Safety Imp.	182,191	-	-	-	-
Oakwood Ave. / Forrer Road Brick Repairs	-	-	-	25,000	-
Orchard Drive Parking Lot	-	-	-	-	28,000
OCC Facility Improvements	-	-	40,280	-	29,500
OCC Gardner Pool Improvements	28,129	-	18,125	-	19,000
Old River Improvements	-	-	-	-	17,000
Orchardly Park Improvements	43,102	685,723	-	-	-
Park Avenue Streetscape Imp.	341,686	-	18,031	-	-
Park Road Walking Path	-	-	-	-	25,000
Parks & Recreation Master Plan	-	30,000	-	50,726	-
Pedestrian Signal - Safety 2006	-	-	-	-	-
Public Works Building Improvements	-	-	-	-	7,000
Runnymede Thruston Intersection	-	-	16,219	-	-
Runnymede Road Construction	-	-	-	50,000	-
Schantz & Kramer St	231,000	-	-	-	-
Shroyer Road Corridor Study	-	-	-	-	35,000
Smith Gardens Improvements	3,663	-	-	-	-
Sugar Camp Corp Line	10,000	-	-	-	-
Sugar Camp Development	2,212,000	-	560,965	(38,124)	-
Sugar Camp ED/GE Grant	-	175,000	-	-	-
Total Capital Improvements	4,119,216	1,376,329	1,118,571	687,602	667,000
Total Expenditures	4,119,216	1,376,329	1,118,571	687,602	667,000

Capital Improvement

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Excess (Deficiency) of Revenues over Expenditures	(4,114,659)	(1,200,009)	(1,115,094)	(687,602)	(667,000)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	1,926,000	-	560,000	1,300,000	-
From All Other Funds	2,770,000	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	4,696,000	-	560,000	1,300,000	-
Net Change in Fund Balance	581,341	(1,200,009)	(555,094)	612,398	(667,000)
Cash Balance, Jan. 1	1,373,206	5,431,080	2,079,430	748,328	1,013,030
Add: Receipts	4,700,557	176,320	563,477	1,300,000	-
Less: Disbursements	(642,683)	(3,527,970)	(1,894,579)	(1,035,298)	(667,000)
Cash Balance, Dec. 31	5,431,080	2,079,430	748,328	1,013,030	346,030
Less: Outstanding Encumbrances	(3,503,776)	(1,341,835)	(547,696)	(200,000)	(200,000)
Unencumbered Fund Balance, Dec. 31	1,927,304	737,595	200,632	813,030	146,030

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
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	150,000	-	-	-	-
Oakwood Ave Saf. Imp. - State	150,000	-	-	-	-
Other	-	-	-	-	-
Total Capital Outlay	300,000	-	-	-	-
Total Expenditures	300,000	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	(300,000)	150,000	-	-	-
Other Financing Sources and Uses:					
Transfers In					
From All Other Funds	150,000	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Total Other Financing Sources and Uses	150,000	-	-	-	-
Net Change in Fund Balance	(150,000)	150,000	-	-	-
Cash Balance, Jan. 1	6,369	15,376	-	-	-
Add: Receipts	150,000	150,000	-	-	-
Less: Disbursements	(140,993)	(165,376)	-	-	-
Cash Balance, Dec. 31	15,376	-	-	-	-
Less: Outstanding Encumbrances	(165,376)	-	-	-	-
Unencumbered Fund Balance, Dec. 31	(150,000)	-	-	-	-

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Interest	177,618	183,083	94,286	40,000	27,000
Other	-	-	-	-	-
Total Revenue	177,618	183,083	94,286	40,000	27,000
Expenditures					
Contractual Services					
Consulting - Safety / Admin.	-	-	-	-	-
Consulting - Athletic Fields	-	-	-	-	-
Other	200	-	-	-	-
Total Contractual Services	200	-	-	-	-
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	-	-	-	-	13,500
Total Miscellaneous	-	-	-	-	13,500
Total Expenditures	200	-	-	-	13,500
Excess (Deficiency) of Revenues over Expenditures	177,418	183,083	94,286	40,000	13,500
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
From Special Projects Fund	-	-	-	-	-
From Water Production	88,582	88,582	88,582	-	-
From Sewer Disposal	55,087	55,086	55,087	-	-
Transfers Out					
To General Fund	-	-	-	-	-
To Bond Retirement Fund	-	-	-	-	-
Proceeds From Borrowing					
Debt Issue - Public Works	1,400,000	1,200,000	1,000,000	800,000	600,000
Debt Issue - Safety / Admin.	750,000	600,000	450,000	300,000	150,000
Debt Issue - NCR Sports Fields	2,100,000	1,900,000	1,700,000	1,500,000	1,300,000

Public Facilities

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Payment of Borrowed Funds					
Public Works Note	(1,600,000)	(1,400,000)	(1,200,000)	(1,000,000)	(800,000)
Public Works Interest	(71,800)	(55,689)	(20,075)	(22,500)	(9,000)
Safety / Admin. Note	(900,000)	(750,000)	(600,000)	(450,000)	(300,000)
Safety / Admin. Interest	(40,388)	(29,833)	(10,224)	(10,125)	(3,400)
NCR Sports Fields Note	(2,300,000)	(2,100,000)	(1,900,000)	(1,700,000)	(1,500,000)
NCR Sports Fields Interest	(97,750)	(30,660)	(31,349)	(38,250)	(17,000)
Total Other Financing Sources and Uses	(616,269)	(522,514)	(467,979)	(620,875)	(579,400)
Net Change in Fund Balance	(438,851)	(339,431)	(373,693)	(580,875)	(565,900)
Cash Balance, Jan. 1	4,050,567	3,589,303	3,249,872	2,876,179	2,295,304
Add: Receipts	4,571,287	4,026,751	3,387,955	2,640,000	2,077,000
Less: Disbursements	(5,032,551)	(4,366,182)	(3,761,648)	(3,220,875)	(2,642,900)
Cash Balance, Dec. 31	3,589,303	3,249,872	2,876,179	2,295,304	1,729,404
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	3,589,303	3,249,872	2,876,179	2,295,304	1,729,404

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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 2011

Governmental Funds	Estimated Balance 01/01/11	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/11
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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Transfers In					
From Public Facilities	-	-	-	-	-
From Water Operating	-	-	-	-	-
From Sanitary Sewer	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Note - New Public Works Facility	-	-	-	-	-
Interest on Note - Public Works	-	-	-	-	-
Water Softening Plant #2 Note	-	-	-	-	-
Interest on Note - Water Soft #2	-	-	-	-	-
Note - Hatcher's Plat Sewer	-	-	-	-	-
Other	-	-	-	-	-
Transfer to General Fund	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources and Uses:					
Transfers In					
From General Fund	-	-	-	-	-
Transfers Out					
To General Fund	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Cash Balance, Jan. 1	-	-	-	-	-
Add: Receipts	-	-	-	-	-
Less: Disbursements	-	-	-	-	-
Cash Balance, Dec. 31	-	-	-	-	-
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	-	-	-	-	-

Amortization Schedule

Foell Public Works Center

Amount:	\$1,000,000		Interest: 1.125%
Dated:	3/11/2010		Ordinance #4695
Maturity:	3/10/2011		
<u>Year</u>	<u>Notes</u>	<u>Interest Cost</u>	<u>Total</u>
2011	800,000	9,000	809,000
Total	<u>800,000</u>	<u>9,000</u>	<u>809,000</u>

Amortization Schedule

City Admin. / Safety Building

Amount:	\$300,000		Interest: 1.125%
Dated:	3/11/2010		Ordinance #4696
Maturity:	3/10/2011		
	<u>Year</u>	<u>Notes</u>	<u>Interest Cost</u>
	<u>Total</u>		
	2011	300,000	3,400
			303,400
	Total	<u><u>300,000</u></u>	<u><u>3,400</u></u>
			<u><u>303,400</u></u>

Amortization Schedule

Old River Athletic Fields

Amount:	\$1,500,000		Interest: 1.125%
Dated:	3/11/2010		Ordinance #4667
Maturity:	3/10/2011		
<u>Year</u>	<u>Notes</u>	<u>Interest Cost</u>	<u>Total</u>
2011	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>
2011	25,858.84	-	25,858.84
2012	25,858.84	-	25,858.84
2013	25,858.84	-	25,858.84
2014	25,858.84	-	25,858.84
2015	25,858.84	-	25,858.84
2016	25,858.84	-	25,858.84
Total	<u>155,153.04</u>	<u>-</u>	<u>155,153.04</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 2011

Governmental Funds	Estimated Balance 01/01/11	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/11
Self-Funded Health	24,644	16,000	15,600	25,044
Service Center	100,000	698,635	698,635	100,000
Total	124,644	714,635	714,235	125,044

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Administrative Reimbursement	-	-	-	-	-
Vision Premium Payments	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Contractual Services					
Vision Insurance Admin. Costs	1,298	1,307	1,347	1,308	1,400
Other	-	-	-	-	-
Total Contractual Services	1,298	1,307	1,347	1,308	1,400
Materials and Supplies					
Office Supplies	-	-	-	-	-
Other	-	-	-	-	-
Total Materials and Supplies	-	-	-	-	-
Miscellaneous					
Vision Claims - Safety Officers	4,013	2,520	2,979	5,000	5,000
Vision Claims - Administration	3,540	4,637	7,144	6,000	7,200
Vision Claims - Service Workers	616	2,145	1,541	2,000	2,000
Total Miscellaneous	8,169	9,302	11,664	13,000	14,200
Total Expenditures	9,467	10,609	13,011	14,308	15,600
Excess (Deficiency) of Revenues over Expenditures	(9,467)	(10,609)	(13,011)	(14,308)	(15,600)
Other Financing Sources and Uses:					
Transfers In					
From General Fund	8,000	7,164	12,563	14,400	16,000
Transfers Out					
To General Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	8,000	7,164	12,563	14,400	16,000
Net Change in Fund Balance	(1,467)	(3,445)	(448)	92	400
Cash Balance, Jan. 1	29,912	28,446	25,000	24,552	24,644
Add: Receipts	8,000	7,164	12,563	14,400	16,000
Less: Disbursements	(9,466)	(10,610)	(13,011)	(14,308)	(15,600)
Cash Balance, Dec. 31	28,446	25,000	24,552	24,644	25,044
Less: Outstanding Encumbrances	-	-	-	-	-
Unencumbered Fund Balance, Dec. 31	28,446	25,000	24,552	24,644	25,044

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Miscellaneous	20,725	29,010	12,366	13,890	15,000
Total Revenue	20,725	29,010	12,366	13,890	15,000
Expenditures					
Personnel Services					
Salaries	154,114	160,475	170,515	175,324	187,000
Retirement	21,253	22,639	23,313	25,369	26,140
Workers Compensation	4,041	6,730	8,480	6,382	5,800
Health Insurance	28,478	28,636	29,797	35,482	35,800
Medicare	1,233	1,290	1,398	1,460	1,600
Other	3,168	3,458	2,967	2,541	11,765
Total Personnel Services	212,287	223,228	236,470	246,558	268,105
Contractual Services					
Service Contracts	10,854	11,875	10,020	8,720	12,000
Utilities	31,577	37,095	31,848	35,669	38,000
Telephone	7,586	7,006	4,797	4,904	7,000
Cleaning Service	2,426	2,774	450	300	1,200
Buildings and Grounds Maint.	13,515	16,162	13,454	15,000	15,000
Other	18,273	18,661	16,868	11,340	30,030
Total Contractual Services	84,231	93,573	77,437	75,933	103,230
Materials and Supplies					
Fuel	152,248	205,143	126,871	160,000	160,000
Oil / Lubricants	5,105	8,664	4,350	8,000	8,000
Tires	14,238	15,312	13,214	16,000	16,000
Motor Equipment / Parts / Supplies	118,513	102,264	115,064	120,000	125,000
Office Supplies	1,335	1,831	1,357	1,416	2,500
Building Supplies	3,982	4,619	4,648	5,000	5,000
General Equipment / Tools	4,272	7,039	6,248	5,000	6,000
Other	2,071	459	2,883	2,122	3,800
Total Materials and Supplies	301,764	345,331	274,635	317,538	326,300
Miscellaneous					
Other	139	55	296	1,000	1,000
Total Miscellaneous	139	55	296	1,000	1,000
Total Expenditures	598,421	662,187	588,838	641,029	698,635

Service Center

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Excess (Deficiency) of Revenues over Expenditures	(577,696)	(633,177)	(576,472)	(627,139)	(683,635)
Other Financing Sources and Uses:					
Transfers In					
For Motor Pool	278,000	333,842	260,701	270,560	275,010
For Service Center	246,090	276,257	296,127	356,579	408,625
Transfers Out					
To Equipment Replacement	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds	-	-	-	-	-
Total Other Financing Sources and Uses	524,090	610,099	556,828	627,139	683,635
Net Change in Fund Balance	(53,606)	(23,078)	(19,644)	-	-
Cash Balance, Jan. 1	172,116	134,690	132,705	124,480	120,000
Add: Receipts	544,815	639,109	569,194	641,029	698,635
Less: Disbursements	(582,241)	(641,094)	(577,419)	(645,509)	(698,635)
Cash Balance, Dec. 31	134,690	132,705	124,480	120,000	120,000
Less: Outstanding Encumbrances	(33,690)	(32,706)	(24,480)	(20,000)	(20,000)
Unencumbered Fund Balance, Dec. 31	101,000	99,999	100,000	100,000	100,000

(Insert Tab Page Here)

Trust & Agency Funds

Trust & Agency Funds

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

Trust & Agency Funds

Budget Summary for 2011

Governmental Funds	Estimated Balance 01/01/11	Estimated Revenue	Proposed Appropriation	Estimated Balance 12/31/11
Fire Insurance Trust	0	0	0	0
Contractor's Permit Fee	0	1,500	1,500	0
MLK Community Recognition	2,960	5,200	6,180	1,980
Total	2,960	6,700	7,680	1,980

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Permits	1,100	900	700	1,500	1,500
Total Revenue	1,100	900	700	1,500	1,500
Expenditures					
Miscellaneous					
Prepaid Permits	1,100	900	700	1,500	1,500
Other	-	-	-	-	-
Total Miscellaneous	1,100	900	700	1,500	1,500
Total Expenditures	1,100	900	700	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	1,100	900	700	1,500	1,500
Less: Disbursements	(1,100)	(900)	(700)	(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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Donations	6,132	5,815	4,370	5,750	4,000
Ticket Sales	1,312	1,220	1,190	900	1,200
Total Revenue	7,444	7,035	5,560	6,650	5,200
Expenditures					
Contractual Services					
Website, Venue, Custodial	925	691	1,360	880	355
Printing Services	918	976	1,004	1,270	1,270
Community Service Promotion	1,500	2,500	2,500	2,000	2,000
Other	-	-	-	-	-
Total Contractual Services	3,343	4,167	4,864	4,150	3,625
Materials and Supplies					
Catering, Food, Supplies	864	1,207	1,406	1,000	1,000
Other	-	-	-	25	25
Total Materials and Supplies	864	1,207	1,406	1,025	1,025
Miscellaneous					
Awards, Ribbons, Prizes	278	885	890	450	475
Other	793	300	775	875	1,055
Total Miscellaneous	1,071	1,185	1,665	1,325	1,530
Total Expenditures	5,278	6,559	7,935	6,500	6,180
Excess (Deficiency) of Revenues over Expenditures	2,166	476	(2,375)	150	(980)
Net Change in Fund Balance	2,166	476	(2,375)	150	(980)
Cash Balance, Jan. 1	1,522	4,366	5,224	4,092	2,960
Add: Receipts	7,444	7,035	5,560	6,650	5,200
Less: Disbursements	(4,600)	(6,177)	(6,692)	(7,782)	(6,180)
Cash Balance, Dec. 31	4,366	5,224	4,092	2,960	1,980
Less: Outstanding Encumbrances	(844)	(614)	(1,282)	-	-
Unencumbered Fund Balance, Dec. 31	3,522	4,610	2,810	2,960	1,980

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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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Water Service Charges	995,746	898,720	870,057	970,000	900,000
Interest	50,740	70,072	43,615	22,000	12,000
Miscellaneous	21,719	38,625	41,493	27,483	36,100
Total Revenue	1,068,205	1,007,417	955,165	1,019,483	948,100
Expenditures					
Personnel Services					
Salaries	284,932	285,827	302,024	311,131	308,100
Retirement	38,679	40,208	41,750	44,912	44,100
Workers Compensation	7,789	12,067	14,070	10,802	9,820
Health Insurance	35,883	41,915	44,061	52,552	49,540
Medicare	3,010	3,055	3,043	2,770	3,600
Other	4,256	4,644	4,281	3,667	16,360
Total Personnel Services	374,549	387,716	409,229	425,834	431,520
Contractual Services					
Utilities	114,767	111,973	105,016	110,384	110,400
Dayton Water Purchase	11,207	11,600	10,972	11,118	15,000
County Water Purchase	591	564	629	621	1,000
Consultants	9,366	4,738	17,267	3,358	30,000
Other	93,091	81,487	113,705	92,671	121,714
Total Contractual Services	229,022	210,362	247,589	218,152	278,114
Materials and Supplies					
Office Supplies	1,977	2,298	4,174	1,584	3,600
Chemicals / Softening Salt	112,600	97,201	85,897	99,118	100,000
General Equipment / Tools	4,565	5,792	7,401	5,627	7,400
Monitor & Control Equipment	-	-	-	787	2,000
Other	10,568	18,431	9,966	9,593	14,400
Total Materials and Supplies	129,710	123,722	107,438	116,709	127,400
Miscellaneous					
371 Kling Drive Expenses	-	-	-	-	-
Other	2,856	5,202	1,915	13,684	6,300
Total Miscellaneous	2,856	5,202	1,915	13,684	6,300
Total Expenditures	736,137	727,002	766,171	774,379	843,334
Excess (Deficiency) of Revenues over Expenditures	332,068	280,415	188,994	245,104	104,766

Waterworks

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Other Financing Sources and Uses:					
Transfers In					
From Water Equip. / Imp. Fund	-	-	-	-	-
Transfers Out					
To Public Facilities Fund	(88,582)	(88,582)	(88,582)	-	-
To Bond Retirement Fund	-	-	-	-	-
To Water Equip. / Imp. Fund	-	-	-	-	-
To Service Center Fund	(35,436)	(34,873)	(42,378)	(46,532)	(53,948)
To Motor Pool	(25,020)	(34,873)	(23,464)	(27,360)	(27,810)
Proceeds From Borrowing					
Payment of Borrowed Funds					
Water Softening #2 Note	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	(149,038)	(158,328)	(154,424)	(73,892)	(81,758)
Net Change in Fund Balance	183,030	122,087	34,570	171,212	23,008
Cash Balance, Jan. 1	642,122	832,460	986,599	1,042,501	1,210,958
Add: Receipts	1,068,205	1,007,417	955,165	1,019,483	948,100
Less: Disbursements	(877,867)	(853,278)	(899,263)	(851,026)	(925,092)
Cash Balance, Dec. 31	832,460	986,599	1,042,501	1,210,958	1,233,966
Less: Outstanding Encumbrances	(21,048)	(33,813)	(32,755)	(30,000)	(30,000)
Unencumbered Fund Balance, Dec. 31	811,412	952,786	1,009,746	1,180,958	1,203,966

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Miscellaneous	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Water Vehicles	16,837	24,628	-	-	-
Other	-	-	-	-	-
Total Capital Equipment	16,837	24,628	-	-	-
Capital Projects					
Aberdeen Water Main	-	-	-	40,000	-
Filter Replacement	-	15,875	-	-	-
Ferrer Blvd. Water Main Ext.	-	-	-	-	-
Ion Exchange Media Replacement	-	-	-	105,000	-
Meter Replacement	-	-	15,973	-	-
Old River Trail Water Main Ext	-	-	78,332	-	-
Park Rd. Water Main Extension	3,463	-	-	-	-
Springhouse-Roof Replacement	-	-	-	-	20,000
Contingency - Water Equip / Imp	-	-	-	-	-
Total Capital Projects	3,463	15,875	94,305	145,000	20,000
Total Expenditures	20,300	40,503	94,305	145,000	20,000
Excess (Deficiency) of Revenues over Expenditures	(20,300)	(40,503)	(94,305)	(145,000)	(20,000)
Other Financing Sources and Uses:					
Transfers In					
From Waterworks Fund	-	-	-	-	-
Transfers Out					
To Waterworks Fund	-	-	-	-	-
Proceeds From Borrowing	-	-	-	-	-
Payment of Borrowed Funds					
Water Softening #2 Note	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
Net Change in Fund Balance	(20,300)	(40,503)	(94,305)	(145,000)	(20,000)

Water Improvement / Equipment Replacement

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Cash Balance, Jan. 1	406,610	321,214	287,328	215,043	141,823
Add: Receipts	-	-	-	-	-
Less: Disbursements	(85,396)	(33,886)	(72,285)	(73,220)	(100,000)
Cash Balance, Dec. 31	321,214	287,328	215,043	141,823	41,823
Less: Outstanding Encumbrances	(35,357)	(25,513)	(28,220)	(100,000)	(20,000)
Unencumbered Fund Balance, Dec. 31	285,857	261,815	186,823	41,823	21,823

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Sewer Service Charges	1,377,207	1,362,208	1,400,455	1,640,000	1,600,000
Interest	7,826	10,329	10,011	13,000	3,000
Other	13,163	26,226	34,607	34,694	31,000
Total Revenue	1,398,196	1,398,763	1,445,073	1,687,694	1,634,000
Expenditures					
Personnel Services					
Salaries	161,695	164,411	170,617	157,664	179,000
Retirement	22,285	23,064	23,750	22,829	25,300
Workers Compensation	3,811	6,628	7,757	5,947	5,410
Health Insurance	23,912	26,203	27,367	33,206	31,720
Medicare	1,659	1,692	1,700	1,523	2,100
Other	3,042	3,343	3,077	2,486	10,025
Total Personnel Services	216,404	225,341	234,268	223,655	253,555
Contractual Services					
Sewer Charges - Dayton	348,846	346,076	363,447	365,000	365,000
Sewer Charges - Moraine	9,346	7,645	8,790	9,600	9,600
Sewer Charges - Carrmonte	151,843	122,608	132,201	125,000	133,000
Sewer Charges - Beaver creek	495,096	483,671	478,913	500,000	500,000
Sewer Line Maintenance	3,529	3,198	4,363	6,000	6,000
Other	12,517	11,446	12,428	14,449	33,600
Total Contractual Services	1,021,177	974,644	1,000,142	1,020,049	1,047,200
Materials and Supplies					
Office Supplies	1,977	2,133	4,174	2,000	4,300
General Equipment / Tools	2,254	2,504	6,600	5,000	5,100
Other	1,022	2,467	1,316	1,083	1,550
Total Materials and Supplies	5,253	7,104	12,090	8,083	10,950
Debt Retirement					
Other	-	-	-	-	-
Total Debt Retirement	-	-	-	-	-
Miscellaneous					
Other	1,423	2,847	5,008	2,000	3,250
Total Miscellaneous	1,423	2,847	5,008	2,000	3,250
Total Expenditures	1,244,257	1,209,936	1,251,508	1,253,787	1,314,955
Excess (Deficiency) of Revenues over Expenditures	153,939	188,827	193,565	433,907	319,045

Sanitary Sewer Disposal

	Actual 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Other Financing Sources and Uses:					
Transfers In					
From Sewer Equip. / Imp Fund	-	-	-	-	-
Transfers Out					
To Issue 2 Fund	-	-	-	-	-
To Public Facilities Fund	(55,086)	(55,087)	(55,087)	-	-
To Bond Retirement Fund	-	-	-	-	-
To Sewer Equip. / Imp. Fund	-	-	(5,000)	(15,000)	(115,000)
To Service Center Fund	(22,446)	(25,055)	(26,841)	(29,470)	(34,166)
To Motor Pool	(5,560)	(6,708)	(5,216)	(6,080)	(6,180)
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	(108,951)	(112,709)	(118,003)	(76,409)	(181,205)
Net Change in Fund Balance	44,988	76,118	75,562	357,498	137,840
Cash Balance, Jan. 1	45,261	92,645	174,492	230,809	589,480
Add: Receipts	1,398,196	1,398,763	1,445,073	1,687,694	1,634,000
Less: Disbursements	(1,350,812)	(1,316,916)	(1,388,756)	(1,329,023)	(1,494,160)
Cash Balance, Dec. 31	92,645	174,492	230,809	589,480	729,320
Less: Outstanding Encumbrances	(2,985)	(6,305)	(1,827)	(3,000)	(5,000)
Unencumbered Fund Balance, Dec. 31	89,660	168,187	228,982	586,480	724,320

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 2007 (\$)	Actual 2008 (\$)	Actual 2009 (\$)	Estimated 2010 (\$)	Budget 2011 (\$)
Revenue					
Reimbursements	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Capital Equipment					
Sewer Vehicles	-	-	-	-	-
Sewer Equipment	-	-	-	-	-
Total Capital Equipment	-	-	-	-	-
Capital Projects					
Water Meter Installation	-	-	-	-	-
Meter Replacement	-	-	-	-	-
Patt-Dixon Sanitary Sewer Imp.	-	-	-	-	-
Sewer Repair	-	-	25,000	40,000	115,000
Contingency	-	-	-	-	-
Total Capital Projects	-	-	25,000	40,000	115,000
Total Expenditures	-	-	25,000	40,000	115,000
Excess (Deficiency) of Revenues over Expenditures	-	-	(25,000)	(40,000)	(115,000)
Other Financing Sources and Uses:					
Transfers In					
From Sewer Disposal Fund	-	-	25,000	15,000	115,000
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
Net Change in Fund Balance	-	-	-	(25,000)	-
Cash Balance, Jan. 1	33,118	27,088	27,088	50,327	25,327
Add: Receipts	-	-	25,000	15,000	115,000
Less: Disbursements	(6,030)	-	(1,761)	(40,000)	(115,000)
Cash Balance, Dec. 31	27,088	27,088	50,327	25,327	25,327
Less: Outstanding Encumbrances	(8,761)	(1,761)	(25,000)	(25,000)	(25,000)
Unencumbered Fund Balance, Dec. 31	18,327	25,327	25,327	327	327

(Insert Tab Page Here)

Capital Improvement Program

City of Oakwood

2011

Capital Improvement Program

2011 Capital Improvement Program Summary

Improvement Type	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 and beyond	Total
Non-Enterprise Funds:											
Capital Equipment	244,700	294,200	294,000	203,000	273,000	214,000	156,500	106,700	137,700	76,000	1,999,800
Facilities Improvements	65,500	103,000	50,000	-	-	8,000	-	13,000	-	-	239,500
Fleet Management	149,000	393,000	578,000	608,000	538,000	138,000	132,000	515,000	255,000	219,000	3,525,000
Infrastructure Improvements	741,500	1,478,500	875,000	1,200,000	1,280,000	1,065,000	590,000	750,000	590,000	810,000	9,380,000
Total Non-Enterprise Funds	1,200,700	2,268,700	1,797,000	2,011,000	2,091,000	1,425,000	878,500	1,384,700	982,700	1,105,000	15,144,300
Water Equip. / Imp.	20,000	175,000	418,000	180,000	25,000	-	30,000	32,000	-	46,000	926,000
Sewer Equip. / Imp.	115,000	271,000	120,000	-	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 2011 column are included in this budget and are expected to be made over the next twelve (12) months. Expenses listed under the 2012-2020 and beyond columns are projections only and will be reevaluated again when preparing the 2012 budget.

Capital Equipment

ID #	Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 and beyond	Total
ADMINISTRATION												
•	Computer Equipment	15,000	40,000	40,000	50,000	30,000	40,000	40,000	40,000	40,000	40,000	375,000
•	Copy Machine - 30 Park Ave	-	-	-	15,000	-	-	-	-	-	-	15,000
•	HP Laser Printer	-	-	-	-	-	7,000	-	-	7,500	-	14,500
•	Mailing Machine	-	8,000	-	-	-	-	-	8,500	-	-	16,500
	TOTAL ADMINISTRATION	15,000	48,000	40,000	65,000	30,000	47,000	40,000	48,500	47,500	40,000	421,000
PUBLIC SAFETY												
•	Air Cylinder Filling System	-	-	-	-	20,000	-	-	-	-	-	20,000
•	Automatic External Defib. (x 2)	-	7,000	-	-	-	-	7,000	-	-	-	14,000
•	Automatic Fingerprint Station	-	6,000	-	-	-	-	-	-	-	-	6,000
•	Copy Machine	-	15,000	-	-	-	-	15,000	-	-	-	30,000
•	Fitness Equipment (30 Park)	-	-	-	35,000	-	-	-	-	-	-	35,000
•	Genesis Extraction Tool	5,000	-	-	-	-	-	-	-	-	-	5,000
•	In-Car Video Systems (X2)	10,000	10,000	10,000	10,000	10,000	-	10,000	10,000	-	-	70,000
•	Intoxilyzer - DUI Test Equip.	-	-	-	5,000	-	-	-	-	-	-	5,000
•	Life-Pak 15	30,000	-	-	-	-	-	-	-	30,000	-	60,000
•	Mobile Terminals (X2)	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	-	99,000
•	Radio System Upgrade	-	-	-	-	100,000	-	-	-	-	-	100,000
•	SCBA Replacement	-	11,000	11,000	11,000	11,000	11,000	11,000	11,000	10,000	-	87,000
•	Soft Body Armor Replacement	14,000	-	-	20,000	-	-	20,000	-	-	-	54,000
•	Taser Weapons	5,000	5,000	-	-	5,000	5,000	5,000	-	-	-	25,000
•	Telephone Recording System-911	23,500	-	-	-	-	-	-	-	-	-	23,500
•	Thermal Imaging Camera	-	-	-	-	12,000	-	-	-	-	-	12,000
•	Weapons Replacement	-	-	-	-	-	-	-	10,000	-	-	10,000
	TOTAL PUBLIC SAFETY	98,500	65,000	32,000	92,000	169,000	27,000	79,000	42,000	51,000	-	655,500
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)	5,000	-	-	-	-	-	-	-	-	-	5,000
	TOTAL BEAUTIFICATION	15,000	10,000	-	-	-	10,000	10,000	-	-	-	45,000

Capital Equipment

ID #	Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 and beyond	Total
REFUSE												
• 30	1998 ODB Leaf Vacuum	-	-	17,000	-	-	-	-	-	-	-	17,000
• 64	2000 Kramer Allrad Loader, 620	-	67,000	-	-	-	-	-	-	-	-	67,000
• 68	2000 Bandit Brush Chipper 250 XP	-	-	28,000	-	-	-	-	-	-	-	28,000
• 89	2000 Kramer Allrad Loader, 420	-	-	-	-	-	80,000	-	-	-	-	80,000
TOTAL REFUSE		-	67,000	45,000	-	-	80,000	-	-	-	-	192,000
STREET MAINTENANCE & REPAIR												
• 17	2004 Bobcat Ransomes Mower	-	10,000	-	-	-	-	10,000	-	-	-	20,000
• 22	1994 John Deere Tractor F1145	17,000	-	-	-	-	-	-	-	-	-	17,000
• 25	1994 Daihatsu-Haijet (Scooter), S80	-	-	-	-	-	-	-	-	14,000	-	14,000
• 26	1994 Daihatsu-Haijet (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 Cronkhite Trailer, 2400 EWA, 18' (for Bobcat)	-	-	-	-	-	-	-	-	-	6,000	6,000

Capital Equipment

ID #	Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 and beyond	Total
• 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	-	20,000	-	-	-	-	-	-	-	-	20,000
• 93S	2001 Henderson V-Box Salt Spreader	-	25,000	-	-	-	-	-	-	-	-	25,000
TOTAL STREET MAINTENANCE & REPAIR		42,000	55,000	47,000	15,000	47,000	-	10,000	5,000	28,000	36,000	285,000
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
•	ADA Swing - Orchardly Park	28,000	-	-	-	-	-	-	-	-	-	28,000
•	Adaptive Motion Trainer	-	8,500	-	-	-	-	-	-	-	-	8,500
•	Automatic Pool Cleaner	-	-	-	-	-	-	-	5,000	-	-	5,000
•	Copy Machine - OCC	-	-	-	15,000	-	-	-	-	-	-	15,000
•	EFX Cross Trainer	6,200	-	-	-	-	-	-	6,200	-	-	12,400
•	EFX Cross Trainer	-	6,200	-	-	-	-	-	-	6,200	-	12,400
•	Goals @ Old River Complex	-	-	-	-	-	-	6,000	-	-	-	6,000
•	Mulch Blower	-	-	45,000	-	-	-	-	-	-	-	45,000
•	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
•	Stair climber	-	-	-	-	-	6,000	-	-	-	-	6,000
•	Swing Set Replacement - Shafor Park	-	-	65,000	-	-	-	-	-	-	-	65,000
•	Toro Utility Vehicle	15,000	-	-	-	-	-	-	-	-	-	15,000
•	Treadmill	-	5,000	-	-	-	-	-	-	-	-	5,000
•	Treadmill	-	-	5,000	-	-	-	-	-	-	-	5,000
•	Universal Machine	25,000	-	-	-	-	-	-	-	-	-	25,000
•	Water Slide - Pool	-	10,000	-	-	-	-	-	-	-	-	10,000
TOTAL LEISURE SERVICES		74,200	37,700	130,000	31,000	12,000	20,000	11,500	11,200	6,200	-	333,800

Capital Equipment

ID #	Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 and beyond	Total
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
•	Tire Changer	-	-	-	-	-	-	-	-	5,000	-	5,000
TOTAL PUBLIC WORKS		-	11,500	-	-	15,000	30,000	6,000	-	5,000	-	67,500
TOTAL CAPITAL EQUIPMENT		244,700	294,200	294,000	203,000	273,000	214,000	156,500	106,700	137,700	76,000	1,999,800

Facilities Improvements

2020
and
beyond

ID #	Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 and beyond	Total
ADMINISTRATION												
•	Carpet Replacement - Foell Center	7,000	-	-	-	-	-	-	5,500	-	-	12,500
•	Foell Center & Safety/City Building Painting Project	-	-	30,000	-	-	-	-	-	-	-	30,000
TOTAL ADMINISTRATION		7,000	-	30,000	-	-	-	-	5,500	-	-	42,500
BEAUTIFICATION												
•	Business District-Flower Baskets	10,000	-	-	-	-	-	-	-	-	-	10,000
TOTAL BEAUTIFICATION		10,000	-	-	-	-	-	-	-	-	-	10,000
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
•	Cabinets & Countertops - Teen Center	6,000	-	-	-	-	-	-	-	-	-	6,000
•	Carpet Replacement - OCC	7,500	-	-	-	-	-	-	-	-	-	7,500
•	Dri-Deck Pool Dressing Room	-	-	-	-	-	8,000	-	-	-	-	8,000
•	Floor - Great Room	-	18,000	-	-	-	-	-	-	-	-	18,000
•	Gardner Pool - Skim Coat, Blast & Repair	19,000	-	-	-	-	-	-	-	-	-	19,000
•	Health Center Door - Access	-	15,000	-	-	-	-	-	-	-	-	15,000
•	HVAC - Smith Gardens	8,000	-	-	-	-	-	-	-	-	-	8,000
•	Roof Replacement - OCC	-	35,000	-	-	-	-	-	-	-	-	35,000
•	Wall Repair - Pool	-	35,000	-	-	-	-	-	-	-	-	35,000
•	Wallpaper OCC Lower Level	8,000	-	-	-	-	-	-	-	-	-	8,000
TOTAL LEISURE SERVICES		48,500	103,000	20,000	-	-	8,000	-	-	-	-	179,500
TOTAL FACILITIES IMPROVEMENTS		65,500	103,000	50,000	-	-	8,000	-	13,000	-	-	239,500

Fleet Management

2020
and
beyond

ID #	Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 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		-	30,000	22,000	-	-	-	-	-	-	-	52,000
PUBLIC SAFETY												
• 10	2006 Ford Crown Vic, 4dr	-	-	26,000	-	-	-	-	-	-	-	26,000
• 15	1999 Ford Crown Vic, 4dr	-	-	-	-	26,000	-	-	-	-	-	26,000
• 20	1996 Ford Explorer EPR	26,000	-	-	-	-	-	26,000	-	-	-	52,000
• 25	2003 Ford Crown Vic, 4dr	28,000	-	-	-	-	-	26,000	-	-	-	54,000
• 30	2004 Ford Crown Vic, 4dr	-	-	-	26,000	-	-	-	-	-	-	26,000
• 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	-	21,000	-	-	-	26,000	-	-	-	-	47,000
• 55	1999 Ford Crown Vic, 4dr	-	-	-	-	26,000	-	-	-	-	-	26,000
• 60	2005 Ford Crown Vic, 4dr	-	-	-	-	-	26,000	-	-	-	-	26,000
• 65	2008 Dodge Durango	-	-	-	26,000	-	-	-	-	-	-	26,000
• 70	2008 Dodge Durango	-	-	-	-	26,000	-	-	-	-	-	26,000
• 75	1996 Mercury Sable, 4dr	-	15,000	-	-	15,000	-	-	-	-	-	30,000
• 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	-	-	-	-	175,000	-	-	-	-	-	175,000
TOTAL PUBLIC SAFETY		54,000	64,000	56,000	333,000	268,000	78,000	78,000	175,000	255,000	-	1,361,000

Fleet Management

2020
and
beyond

ID #	Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 and beyond	Total
ENGINEERING												
• A-12	2003 Dodge Pickup, Dakota	-	-	20,000	-	-	-	-	-	-	-	20,000
TOTAL ENGINEERING		-	-	20,000	-	-	-	-	-	-	-	20,000
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	-	30,000	-	-	-	-	-	-	-	-	30,000
• S-67	2001 Dodge Truck, RAM 3500, 4wd, w/ dump	-	-	28,000	-	-	-	-	-	-	-	28,000
• S-70	2004 Ford Pickup, F-150	-	-	-	20,000	-	-	-	-	-	-	20,000
• S-98	1996 Ford Pickup, F150 w/ Plow, 4wd	-	25,000	-	-	-	-	-	-	-	-	25,000
TOTAL BEAUTIFICATION		-	77,000	28,000	20,000	-	-	-	-	-	24,000	149,000
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
• 79	2008 GMC Refuse Packer	-	-	-	195,000	-	-	-	-	-	-	195,000
		-	-	-	-	-	-	-	200,000	-	-	200,000

Fleet Management

ID #	Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 and beyond	Total
• 82	1993 Ford Multi-Lift Hook Truck F700	-	-	-	-	-	-	-	85,000	-	-	85,000
• 85	2003 International 4400 Dump Truck	-	-	-	-	95,000	-	-	-	-	-	95,000
• 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	250,000	60,000	30,000	285,000	-	-	1,282,000
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
TOTAL STREET MAINTENANCE & REPAIR		85,000	222,000	-	-	-	-	-	-	-	195,000	502,000
LEISURE SERVICES												
• A-7	2008 Ford Escape	-	-	-	-	-	-	-	25,000	-	-	25,000
• S-42	1994 Ford Pickup, Ranger	10,000	-	-	-	20,000	-	-	-	-	-	30,000
• S-71	Ford Pickup, F250	-	-	-	-	-	-	24,000	-	-	-	24,000
TOTAL LEISURE SERVICES		10,000	-	-	-	20,000	-	24,000	25,000	-	-	79,000
HEALTH												
• A-8	2001 Ford Taurus, 4-dr	-	-	20,000	-	-	-	-	-	-	-	20,000
TOTAL HEALTH		-	-	20,000	-	-	-	-	-	-	-	20,000

Fleet Management

ID #	Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 and beyond	Total
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		149,000	393,000	578,000	608,000	538,000	138,000	132,000	515,000	255,000	219,000	3,525,000

Infrastructure Improvements

ID #	Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 and beyond	Total
ADMINISTRATION												
•	Orchard Drive Parking Lot	28,000	-	-	-	-	-	-	-	-	-	28,000
•	Signage Update-Far Hills Business District	18,000	-	-	-	-	-	-	-	-	-	18,000
•	Seal City Building Parking Lot	7,500	-	-	-	-	7,500	-	-	-	-	15,000
TOTAL ADMINISTRATION		53,500	-	-	-	-	7,500	-	-	-	-	61,000
BEAUTIFICATION												
•	Paint Timber Walls - Far Hills Business District	-	7,500	-	-	-	7,500	-	-	-	-	15,000
•	Shroyer Road Corridor Study	35,000	-	-	-	-	-	-	-	-	-	35,000
TOTAL BEAUTIFICATION		35,000	7,500	-	-	-	7,500	-	-	-	-	50,000
STREET MAINTENANCE & REPAIR												
•	Annual Asphalt Pavement Prog.	200,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	4,250,000
•	Bi-Annual Concrete Street Repair	-	160,000	-	160,000	-	160,000	-	160,000	-	160,000	800,000
•	Deep Hollow Bike-Gutter Removal	60,000	-	-	-	-	-	-	-	-	-	60,000
•	East Drive Rdwy Reconst.	-	-	-	-	520,000	-	-	-	-	-	520,000
•	Kramer Road Reconstruction	-	-	250,000	-	-	-	-	-	-	-	250,000
•	Mill & Overlay Far Hills	211,000	-	-	-	-	-	-	-	-	-	211,000
•	Orchard Dr. Parking / Green space	-	-	30,000	-	-	-	-	-	-	-	30,000
•	Park Avenue Streetscape Imp.	-	-	-	-	150,000	-	-	-	-	-	150,000
•	Park Road Reconstruction	-	-	-	-	-	300,000	-	-	-	-	300,000
•	Park Road Walking Path	25,000	-	-	-	-	-	-	-	-	-	25,000
•	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		496,000	960,000	730,000	860,000	1,140,000	910,000	450,000	610,000	450,000	610,000	7,191,000

Infrastructure Improvements

ID #	Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 and beyond	Total
LEISURE SERVICES												
•	Centennial Park in Houk Stream	-	90,000	-	-	-	-	-	-	-	-	90,000
•	Guardrail Replacement	-	-	-	-	-	-	-	-	-	60,000	60,000
•	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	-	14,000	-	-	-	-	-	-	-	-	14,000
•	ORSC Field Enhancements	5,000	5,000	5,000	-	-	-	-	-	-	-	15,000
•	ORSC Parking Lot Improvements	-	80,000	-	-	-	-	-	-	-	-	80,000
•	Shafor Park Playground Resurface	-	90,000	-	-	-	-	-	-	-	-	90,000
TOTAL LEISURE SERVICES		17,000	371,000	5,000	200,000	-	-	-	-	-	60,000	653,000
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		741,500	1,478,500	875,000	1,200,000	1,280,000	1,065,000	590,000	750,000	590,000	810,000	9,355,000

Water Equipment / Improvements

ID #	Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 and beyond	Total
WATER EQUIPMENT												
• W-11	GMC Truck, 6H4, w/ Utility, C6500	-	75,000	-	-	-	-	-	-	-	-	75,000
• 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
•	Valve Exercise Machine	-	-	-	15,000	-	-	-	-	-	-	15,000
•	Valve Insertion Machine	-	-	-	-	-	-	-	-	-	-	-
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	-	40,000	-	-	-	-	-	-	-	-	40,000
•	Roof Replacement - 120 Springhouse	20,000	-	-	-	-	-	-	-	-	-	20,000
•	Volusia Water Main	-	50,000	-	-	-	-	-	-	-	-	50,000
•	Water System Controls Upgrade IIA	-	-	28,000	-	-	-	-	-	-	-	28,000
TOTAL WATER		20,000	175,000	418,000	180,000	25,000	-	30,000	32,000	-	46,000	926,000

Sanitary Sewer Equipment / Improvements

ID #	Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 and beyond	Total
SANITARY SEWER EQUIPMENT												
•	W-10 Vactor Sewer Cleaner, 2110	-	210,000	-	-	-	-	-	-	-	-	210,000
•	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.	35,000	-	-	-	-	-	-	-	-	-	35,000
•	Sanitary Sewer Repair	80,000	-	80,000	-	80,000	-	80,000	-	-	-	320,000
TOTAL SEWER		115,000	271,000	120,000	-	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 (2000).....	9,215
REGISTERED VOTERS.....	6,914
ASSESSED VALUATION (2009-2010).....	\$320,019,930
TOTAL PROPERTY TAX RATE (2009-2010).....	\$145.63 PER \$1,000
EFFECTIVE RESIDENTIAL PROPERTY TAX RATE (2009-2010)*.....	\$79.03 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	112.23	48.17
COUNTY	16.04	14.80
CITY	2.72	1.44
SINCLAIR COMM	3.20	3.20
WRIGHT LIBRARY	1.44	1.42
TOTAL OUTSIDE	135.63	69.03

INSIDE AND OUTSIDE MILLAGE:

	<u>TOTAL</u>	<u>EFF.</u>
SCHOOL	116.95	52.89
COUNTY	17.74	16.50
CITY	6.30	5.02
SINCLAIR COMM	3.20	3.20
WRIGHT LIBRARY	1.44	1.42
TOTAL COMBINED	145.63	79.03

PROPERTY TAX VALUATION (2009-2010)

RESIDENTIAL REAL ESTATE	\$ 302,949,830
COMMERCIAL REAL ESTATE	15,409,130
TELECOM	109,760
TANGIBLE PERSONAL PROPERTY	1,551,210
TOTAL PROPERTY VALUATION	\$ 320,019,930

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

COMMUNITY INFORMATION

PAVED STREETS	
Centerline Miles	48 Miles
Lane Miles	51 Miles
SIDEWALKS.....	53 Miles
SEWER	39 Miles
WATER	44 Miles
FIRE HYDRANTS	346
STORM SEWER LINES	33 Miles
SINGLE DWELLINGS	3,276
MULTIPLE DWELLINGS.....	194
BUSINESS UNITS	140