

► CITY OF OAK PARK  
**THREE-YEAR BUDGET**

**Fiscal Year 2021-2022**

Projected Budgets FY 2022-23 and FY 2023-24



**Mayor**

Marian McClellan

**Mayor Pro Tem**

Carolyn Burns

**City Council**

Solomon Radner

Julie Edgar

Shaun Whitehead

**City Manager**

Erik Tungate

**Assistant City Manager**

Kevin Yee



### **About the City of Oak Park**

The City of Oak Park is a great place to live and work. It is located near the southeast corner of Oakland County, Southeast Michigan, and approximately 3.5 miles from Macomb County and adjacent to the northern boundary of the City of Detroit. The City contains approximately 5.5 square miles with a population of 29,319 persons as reported by the U.S. Bureau of Census as of January 1, 2010.

The City operates under the Council-Manager form of government as established in its Charter adopted on October 29, 1945. The City Council is comprised of a Mayor, elected at-large every two years, and four Council members, two elected at-large every two years for four year terms. The City Council is responsible for enacting ordinances, resolutions and regulations governing the City. City Council also appoints the members of various statutory and advisory boards and commissions, the City Manager, and the City Attorney. The City Manager is responsible for enforcement of laws and ordinances established by City Council. The City Manager also appoints and supervises the heads of departments of the City organization.

The City of Oak Park is a fully developed mature city with modest homes, shopping and tree-lined streets. The American Dream is a reality in Oak Park. Although literally dozens of ethnic heritages are represented in our population, we share the same basic values, ambitions and opportunities. This is a great place to raise a family and to live the American Dream. People from miles away and from continents away have chosen to live in Oak Park because the character of our community matches the ideals professed by our motto: "The Family City." We live side-by-side as neighbors and community partners. The City is supported by a diversified business community consisting of many small and medium sized businesses. If you have a business in Oak Park, or you are interested in locating your business in Oak Park, you are invited to join the 8 Mile Boulevard Association. Oak Park has many proud traditions and accomplishments but most importantly endeavors to provide exceptional services to its residents and business owners.





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### Budget Document

Among the many things the City does on an annual basis, the most important of all of the activities is the creation of the annual budget adopted by City Charter on the second meeting in May. The enclosed budget is a three-year budget that includes the budgets for FY 2021-22, FY 2022-23, and FY 2023-24 respectively. The Council will acknowledge this multi-year budget in the form of a resolution. The City prepares the multi-year projection based on the best data available at the time. The research includes obtaining data from the County and the State of Michigan. This future outlook allows the City to plan rather than react to anticipated financial conditions.

Included in this document is an overview of City activities and a detailed description of investments in City infrastructure and payments for services to its employees. The City has 10 departments including Public Safety that operate under a City Manager/City Council form of government. As such, the City Manager is hired by the majority of the members of City Council to serve as the Chief Executive of the City's administration.

The budget provides a financial plan to execute the Budget Program Strategies which are funded through the General Fund, Special Revenue Funds and other sources; and includes payment of debt. A glossary of terms is included within the Statistical Information and Supplemental Data section with definitions for these and other budget and financial terms.

The budget document consists of the following sections:

- The **City Manager's Budget Message** highlights the program strategies and budget plan priorities.
- The **Community Statistical Information** section provides general informational demographic information pertaining to the City of Oak Park that may be of interest to the reader of the budget document.
- The **Budget Overview** provides a summary of the significant budget items and trends as well as short and long term factors that influenced the decisions made in the development of the upcoming budget.
- The **Financial Structure, Policy, and Process** provides an organization chart, a summary of the financial and budget policies, basis for budgeting, process of budget preparation and the relationship between all funds. This section also will discuss entity-wide long-term financial policies.
- The **Departmental Information** section includes citywide personnel summary of all positions. It also contains descriptions of the activities, services and functions of the departments, their goals and objectives, and measures for accomplishing those goals.



- **Financial Summaries** includes a description of all funds as well as the City's three-year operating budgets for all funds including prior year actual and current year estimated ending balances. This section presents the major revenues, expenditures and other financing sources and uses as well explains the underlying assumptions for any estimates and discusses any trends. Projected changes in fund balance are included for all funds. The Financial Summaries include the **General Fund, Authorities, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Enterprise Funds, Internal Service Funds** and **Fiduciary Funds**. A description of each fund type and their purpose is described in the Financial Structure, Policy and Process section of this document.
- The **Supplemental Data** section provides a Glossary of the various budget and financial terms used throughout this budget.
- **Resolutions** contain the three final resolutions approved by the Mayor and City Council as part of the budget process which include adoption of the annual property tax millage rates and budget (including acknowledgement of the multi-year budget) and water and sewer rates.





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# CITY OF OAK PARK

## OFFICE OF THE CITY MANAGER

**Mayor**  
Marian McClellan  
**Mayor Pro Tem**  
Carolyn Burns  
**Council Members**  
Solomon Radner  
Julie Edgar  
Shaun Whitehead  
**City Manager**  
Erik Tungate

DATE: May 12, 2021

TO: The Honorable Mayor and City Council

FROM: Erik Tungate, City Manager

SUBJECT: TRANSMITTAL OF THE PROPOSED THREE-YEAR BUDGET FOR FISCAL YEARS 2021-22, 2022-23, and 2023-24.

Dear Mayor and Oak Park City Council Members:

I am pleased to deliver the recommended FY 2021-22 budget, and the projected budgets for FY 2022-23, and FY 2023-24. Based on the City's Financial Policies, the Capital Improvement Plan, City Council Goals and my comprehensive review of operations, this balanced budget reflects a reasonable approach to meeting our most critical needs while continuing to position the City for long term financial stability. Although the City is faced with a number of challenges, the budget is balanced for the next three years, and leaves the City with an approximately \$4.6 million "rainy day" fund. These challenges include the continuing fallout from the Coronavirus outbreak, compounded healthcare increases, long term liability costs, and a broken funding model for municipalities across the State of Michigan. As always, my staff and I continue to work diligently to overcome these challenges and I believe we have a strong foundation for the future.

### OPERATING BUDGET HIGHLIGHTS

#### Challenges

The City currently faces many challenges presented by the Coronavirus pandemic, as well as the City's taxable value still recovering from the 40% taxable value reductions as a result of the Great Recession of 2008. While property values are returning to pre-recession levels, the State limits the amount of revenue realized by the City. The Headlee Amendment and Proposal A limit the growth of the taxable value of existing property to the rate of inflation or 5 percent, whichever is less (this year inflation was approximately 1.4 percent). The City does not capture additional taxes even when a property is sold and the taxable value is uncapped, as such increases must be offset by a reduction in the tax rate. For Oak Park that means the tax revenue lost during the Great Recession will not return in the near future. We continue to do everything we can to deliver the same superior services to our residents. In FY 2007-08 one mill was worth \$722,313. In FY2019-20 the revenue received from one mill was reduced to \$510,030 or 71% of its worth in 2008. Additionally, the State has reduced the amount of money it provides local

municipalities in revenue sharing significantly. In 2002 Oak Park received \$5 million dollars in revenue sharing. That amount is slated to decrease to \$3.66 million in FY 2020-21 (as of the publishing of this document). This has resulted in a considerable cumulative decrease over the years. Based on the amount of revenue sharing received in 2002, the City has experienced a \$26 million cumulative loss through FY 2020-21.

In addition to relatively stagnant revenue growth, the City is simultaneously faced with rising legacy costs for pensions and retiree healthcare. For the next fiscal year, healthcare rates alone are expected to rise over 7 percent. The cumulative effect of costs rising at a rate higher than we are gaining revenue means that it is becoming increasingly difficult to keep up with these operating and long-term legacy costs while continuing to provide the same level of services.

The budget includes the actuarially required contribution for each pension and retiree healthcare system, as well as additional funds directed towards additional pension contributions to put the City's two pension systems on a 23-year amortization period to reach fully funded status.

### **Opportunities / Cost Savings**

While the City is still faced with many challenges, my staff and I are regularly searching for ways to cut costs and increase revenue to offset the losses we have experienced.

In an attempt to control the increasing costs of healthcare Oak Park has collaborated with the cities of Ferndale, Hazel Park, Madison Heights and Royal Oak to provide a municipally sponsored Wellness Center. Through this partnership, the cities have contracted with a third-party healthcare organization, CareHere, to provide primary care services to employees. Through this model the City is able to realize a savings with each appointment an employee schedules through the Center versus the marketplace. Additionally, this model assists the City in offering employees a comprehensive health and wellness program, while also decreasing the cost of healthcare for employees.

The City has also seen some modest improvements since the passage of PA 345, a millage originally passed by Oak Park residents in November 2012 to provide additional revenues to be used towards the Public Safety Employees' retirement costs. This millage provided \$3,527,227 in FY 2020-21 and is projected to provide \$3,810,772 in FY 2021-22. The absence of this millage would result in the City having to cut costs in other service areas in order to fund these growing legacy costs.

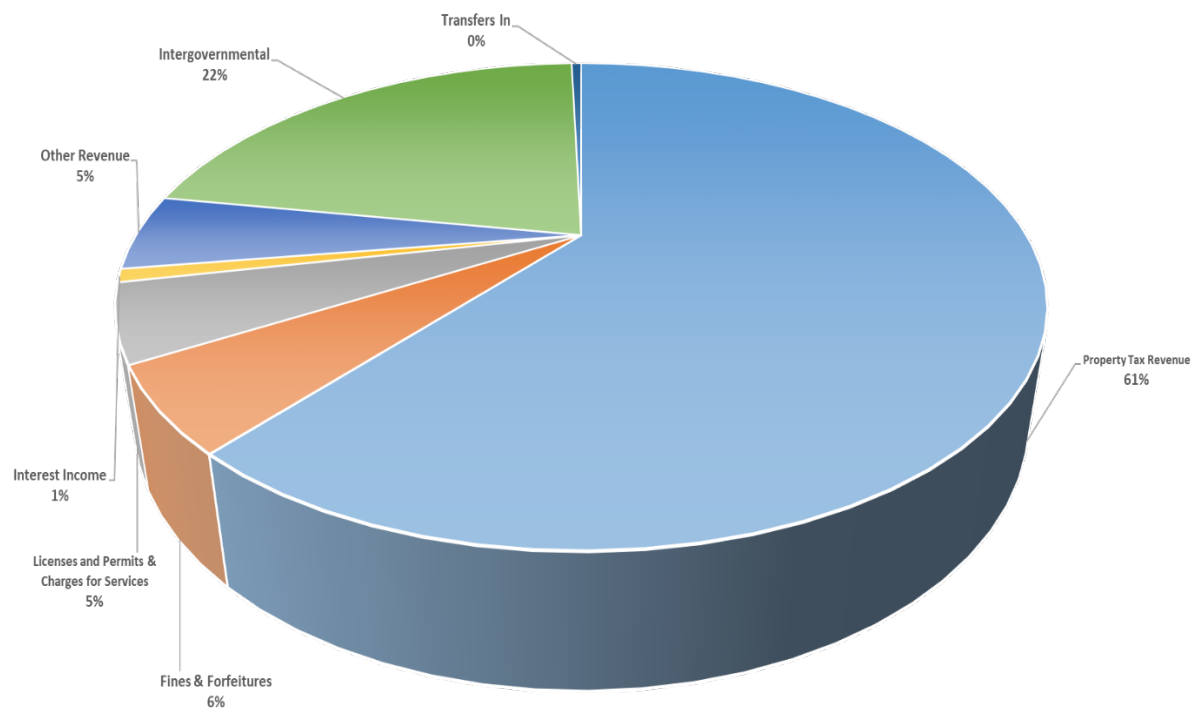
In addition, the City's Economic Development Department continues to grow the City's tax base by attracting new businesses. The increase in businesses and development simultaneously increases our tax base, beautifies vacant properties, and brings employment opportunities to Oak Park.



### General Fund Revenues

General Fund revenues are budgeted at \$23.62 million in FY 2021-22, an increase of \$58,102 from the projected FY 2020-21 revenue. A majority of this increase comes from property taxes, which make up nearly 61 percent of the City's entire revenue. We are anticipating a 3 percent increase in property taxes in FY 2021-22, due mostly to new development in the City and new residents moving in. Additionally, we are projecting a flattening in Ordinance Fines, which can be attributed to the City's transition of some select misdemeanors to civil infractions, as well as the continuing fallout from the Coronavirus outbreak.

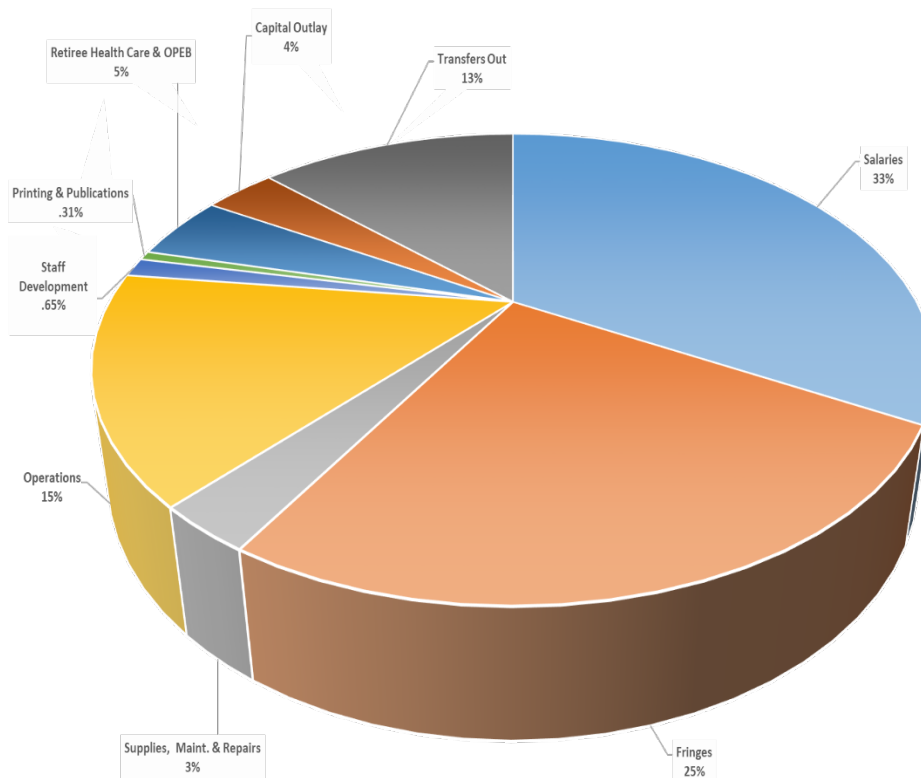
The chart below represents the City's General Fund revenue categorized by source.



### General Fund Expenditures

General Fund expenditures are budgeted at \$23.62 million in FY 2021-22, an increase of \$358,977 from projected FY 2020-21 expenditures. This increase is attributed mainly to the rise in health care expenses, increases in wages, the subsequent increase in fringe benefits, as well as expenditures for capital improvement projects. With the proposed budget being balanced, the General Fund Balance or "rainy day" fund would be approximately \$4.65 million, or 20 percent of projected expenditures.

The chart below represents the City's General Fund expenditures by category.



**Water and Sewer Fund**

Our top priority is to continue to provide well maintained water and sewer services, while responsibly preserving a fund balance to safeguard against unforeseen circumstances. I am not recommending a rate increase for FY 2021-22 versus the of 6.71 percent increase for FY 2020-21.

**Solid Waste Fund**

I am not recommending a rate increase for FY 2021-22 although the City will need to continue to maintain a fund balance in order to provide for future cost increases as well to bear the cost of supplying trash receptacles to every resident.

**FINANCIAL ASSESSMENT**

I am proud to report the budget I am proposing for FY 2021-22 is balanced and will not require us to use the General Fund Balance if revenues continue to rise, expenses from the fallout from the Coronavirus outbreak diminish, and overall operating costs can be curtailed.

This continues to be an exciting time for the City of Oak Park. The City continues to reach new heights despite lingering challenges associated with loss of revenue from the 2008 financial fallout as well as the Coronavirus pandemic.

Respectfully,

A handwritten signature in dark ink, appearing to read "Erik Tungate". The signature is fluid and cursive, with a large initial "E" and a stylized "T" at the end.

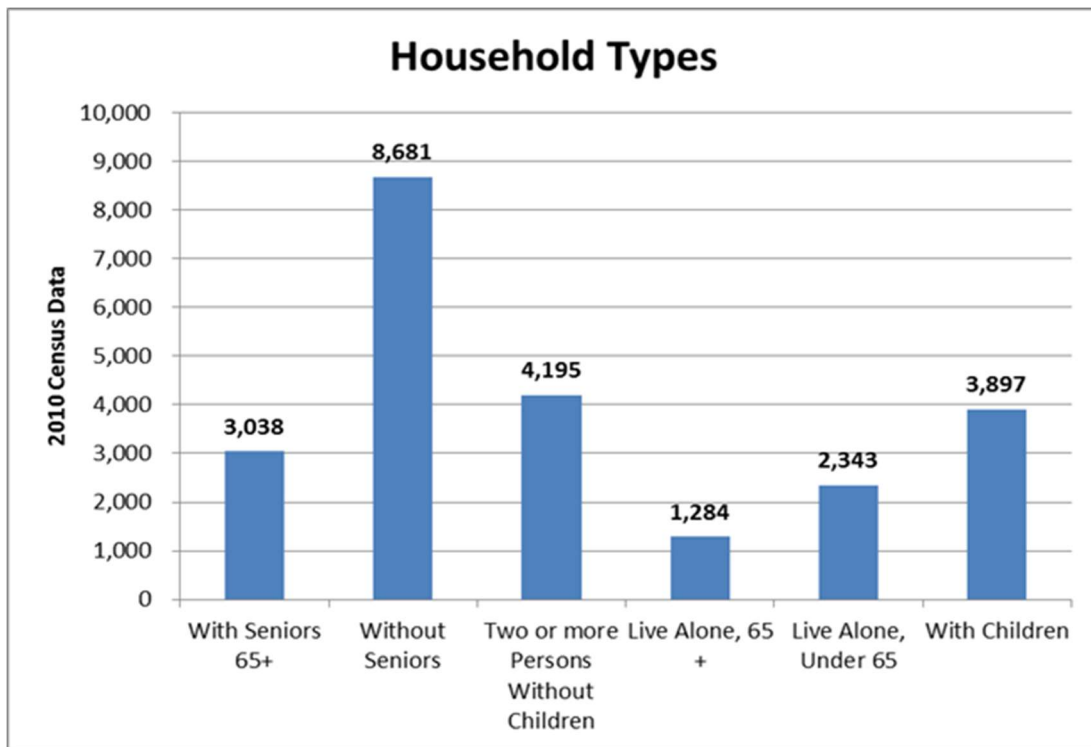
Erik Tungate  
City Manager



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The City of Oak Park household types are outlined in the chart below from the 2010 Census. More than 8,600 households are without Seniors.





## Major Employers

### Principal Employers

Current Year and Nine Years Ago

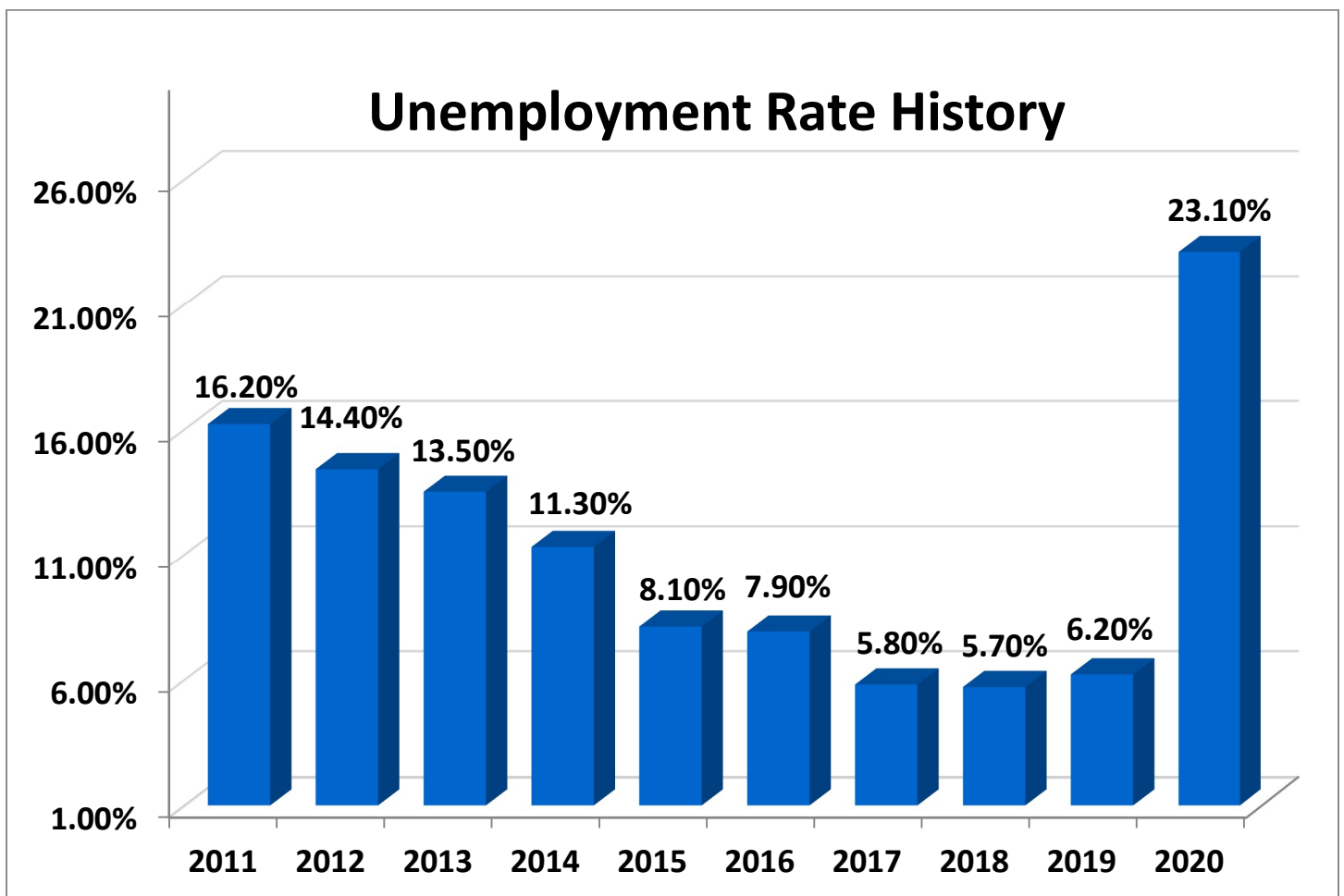
Employer	2011			2020		
	Employees	Rank	% of Total City Employment	Employees	Rank	% of Total City Employment
Kroger	-	-	-	432	1	3.42%
Oak Park School District	485	1	3.50%	386	2	3.05%
Fed Ex	-	-	-	286	3	2.26%
Berkely School District	105	4	0.76%	169	4	1.34%
Briar, LLC	-	-	-	150	5	1.19%
Eaton Steel	-	-	-	144	6	1.14%
City of Oak Park	197	2	1.42%	141	7	1.10%
Hewson Van Hellemont PC	-	-	-	130	8	1.03%
PCI Industries	-	-	-	130	9	1.03%
The Wellness Plan	-	-	-	125	10	0.99%
Aarmco	130	3	0.94%	-	-	-
Hagopian World of Rugs	99	5	0.71%	-	-	-
Barton Malow Rigging Company, Inc	98	6	0.71%	-	-	-
K-Mart Corporation	98	7	0.71%	-	-	-
Ferndale School District	97	8	0.70%	-	-	-
Visiting Nurse Association	96	9	0.69%	-	-	-
Bullseye Telecom	95	10	0.69%	-	-	-
	1,500		10.83%	2,093		16.54%

Source: City of Oak Park Community & Economic Development



## **Economic Statistics**

Personal Income is \$52,584, for the City of Oak Park. The median age for Oak Park is 39.3. The Unemployment rate has increased to 23.10% in 2020.





### Demographic and Economic Statistics

Last Ten Fiscal Years

Year	Population	Personal Income	Per Capita Personal Income	Median Age	Unemployment Rate
2020	29,319	\$ 60,293	\$ 32,621	39.3	23.10%
2019	29,319	51,498	24,156	37.6	6.20%
2018	29,319	49,811	23,092	34.6	5.70%
2017	29,319	47,463	22,059	37.8	5.80%
2016	29,319	47,292	22,143	36.8	7.90%
2015	29,319	48,476	21,677	37.1	8.10%
2014	29,319	53,297	22,486	38.2	11.30%
2013	29,319	48,476	23,242	38.6	13.50%
2012	29,319	48,697	21,677	34.6	14.40%
2011	29,319	48,697	21,677	34.6	16.20%

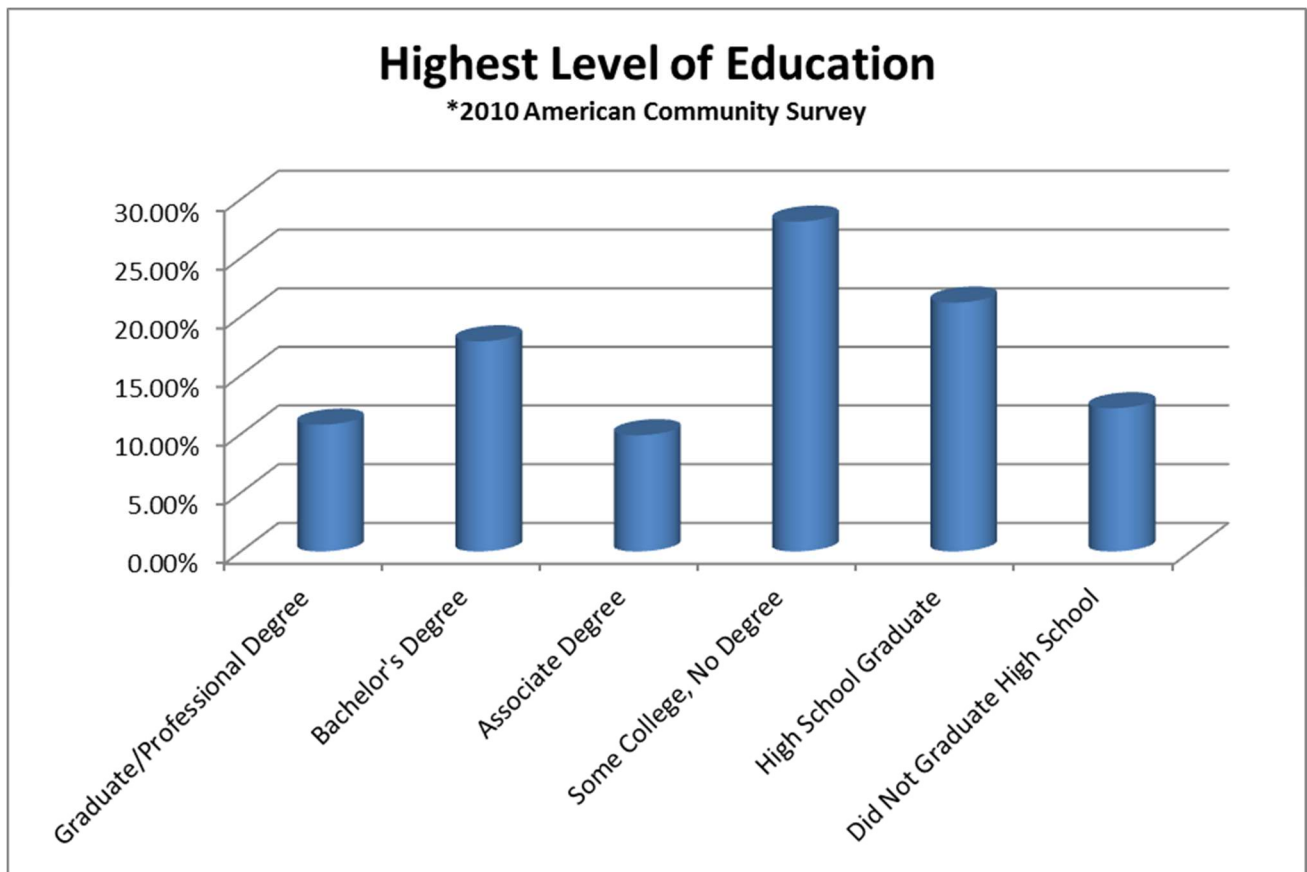
Source: Michigan Bureau of Labor Market Information and Strategic Initiatives





### Education Level

Approximately 71% of Oak Park's residents have at least some college education. Only 12% are not high school graduates or enrolled in high school (2010 Census).





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### **CITY COUNCIL GOALS**

In 2021, during a comprehensive strategic planning work session, the Oak Park City Council met to discuss a strategic plan intended to highlight the most important needs and concerns of the community. During the planning session City Council adopted a new vision, mission, and statement of values for the City of Oak Park. City Council also identified and adopted six areas of focus that include measurable objectives meant to guide the priorities of the City through 2026.

#### **Our Vision**

The City of Oak Park will lead the region as the most dynamic city in Metropolitan Detroit, serving as a destination as a vibrant, cutting-edge community.

#### **Our Mission**

In the City of Oak Park, we strive to provide the highest quality of life for our residents in everything we do. We pride ourselves on the richness of our cultural diversity and our safe and secure neighborhoods. We actively encourage residential and business growth. We are business minded and family-centered.

#### **Our Values**

Prioritizing our public's well-being first; Operating with integrity and maintaining the trust of our residents; Providing the highest quality programs and services; Serving as good stewards of our financial and physical resources; Delivering honest, responsive government; Attracting innovation, community development and business enterprise.

### **STRATEGIC PLAN 2021 – 2026**

**The City of Oak Park implements continuous improvement practices that result in accountability, transparency and maximized operating efficiency and effectiveness within a culture that supports divergent business functions and initiatives.**

- Goal 1: Deepen sense of place and community identity
- Goal 2: Foster an engaged, informed community
- Goal 3: Cultivate organizational excellence
- Goal 4: Provide efficient, resilient government
- Goal 5: Ensure a safe and comfortable environment for everyone
- Goal 6: Encourage environmentally sustainable practices



### **GOAL 1: DEEPEN SENSE OF PLACE AND COMMUNITY IDENTITY**

**Through the expansion of dynamic commercial and industrial corridors, preservation of the integrity of our neighborhoods, and events and amenities that celebrate Oak Park's diversity**

Objective 1: Attract and retain a mixture of robust businesses into the City

Objective 2: Improve the overall appearance of commercial corridors and industrial districts

Objective 3: Encourage a mixture of robust development throughout the City

Objective 4: Uphold the City's Redevelopment Ready Certification

Objective 5: Combat blight issues in residential neighborhoods

Objective 6: Update City park signage

Objective 7: Preserve and increase the City's tree canopy

Objective 8: Celebrate Oak Park's diversity through events and programs that attract people throughout the region

Objective 9: Offer affordable mobility options

Objective 10: Obtain "Age Friendly" designation

Objective 11: Expand housing options

Objective 12: Invest in public art experiences

Objective 13: Provide programming that responds to the needs of all demographics in the Community

Objective 14: Foster social interaction and a sense of ownership at all of the City's public spaces

Objective 15: Identify the best uses for City property to ensure equitable access to quality public spaces



### **GOAL 2: FOSTER AN ENGAGED, INFORMED COMMUNITY**

**Through meaningful, timely communications, and ample opportunities for resident engagement with their government and each other**

Objective 1: Ensure effective, meaningful communication with the community

Objective 2: Cultivate a culture of civic involvement

Objective 3: Maintain a comprehensive Citizen's Guide for residents

Objective 4: Increase positive media coverage

### **GOAL 3: CULTIVATE ORGANIZATIONAL EXCELLENCE**

**Through the development of a workplace culture that focuses on continuous improvement, accountability, engagement and healthy lifestyles**

Objective 1: Provide high quality, friendly, responsive customer service

Objective 2: Use data and benchmarking to analyze and assess our services annually

Objective 3: Develop ongoing succession plans

Objective 4: Increase employee engagement

Objective 5: Expand professional development opportunities

Objective 6: Foster a meaningful connection between staff members and the City's Strategic Plan

Objective 7: Provide a workplace environment that supports healthy lifestyles



### **GOAL 4: PROVIDE EFFICIENT, RESILIENT GOVERNMENT**

#### **Through a commitment to financial sustainability, innovation and best practices**

Objective 1: Maintain financial reserves

Objective 2: Improve the City's bond rating

Objective 3: Receive recognition from the Government Finance Officers Association (GFOA) for excellence in budgeting and financial reporting

Objective 4: Secure grants to help fund City projects and capital expenses

Objective 5: Partner with neighboring jurisdictions, as appropriate, to accomplish common goals and maximize efficiencies

Objective 6: Utilize current software systems to expand online services for residents and businesses

Objective 7: Ensure the City is effectively safeguarding its data

Objective 8: Review ordinances and permitting processes for relevancy and efficiency

Objective 9: Improve efficiency of FOIA requests

Objective 10: Ensure efficiency of elections



### **GOAL 5: ENSURE A SAFE AND COMFORTABLE ENVIRONMENT FOR EVERYONE**

**Through continued investment in public safety services and sustainable infrastructure throughout the City**

Objective 1: Ensure adequate street lighting throughout the City

Objective 2: Provide high quality public safety services

Objective 3: Sustain and expand a safe and comprehensive transportation network for all users

Objective 4: Reach 100% lead free in all City and private water lines

Objective 5: Consistent, strategic investment in water sewer infrastructure

Objective 6: Incorporate green infrastructure in all City projects, whenever possible

### **GOAL 6: ENCOURAGE ENVIRONMENTALLY SUSTAINABLE PRACTICES**

**Through a commitment to sustainable practices within City facilities and projects, and the promotion of such practices to businesses and residents**

Objective 1: Provide more opportunities to recycle throughout the City

Objective 2: Increase environmentally sustainable practices in all City buildings

Objective 3: Promote environmental sustainability practices to residents and businesses



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### Revenue Trends

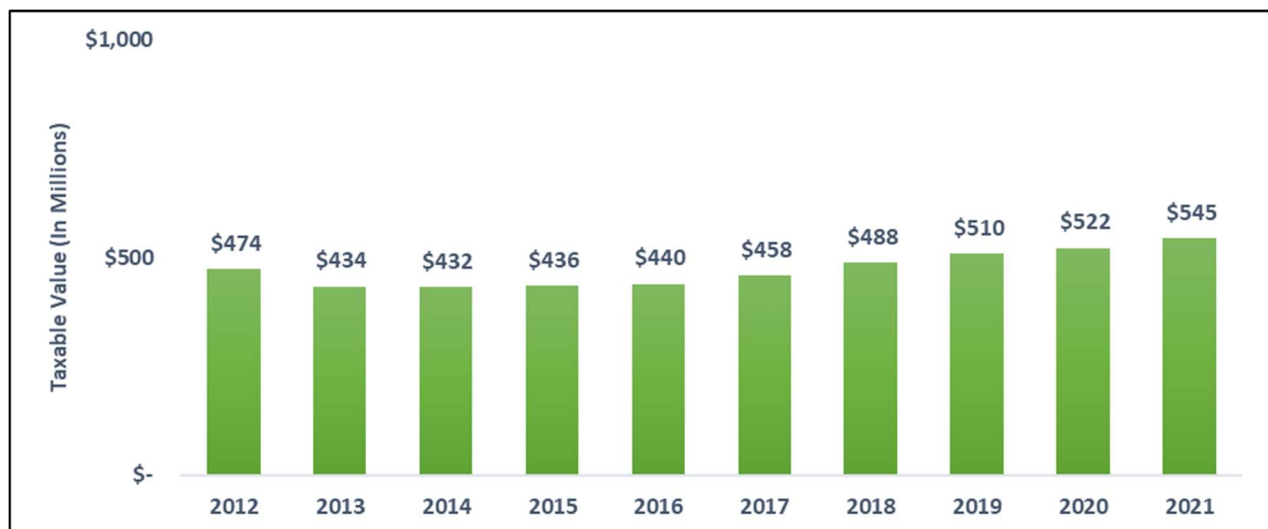
#### Property Taxes

Property taxes are expressed in terms of millage with one mill being equal to \$1.00 per thousand dollars of taxable value.

Assessing records maintain two values for each property in the City. Prior to Proposal A all property was taxed based on the State Equalized Value (S.E.V.), which represents 50% of true cash value. Proposal A limits the increase in value attributed to market change to the lower of 5% or the Inflation Rate Multiplier (previously referred to as Consumer Price Index). The one exception is the properties changing ownership, which brings the taxable value back up to the S.E.V.

The following shows recent history of taxable values and percentage change from prior year:

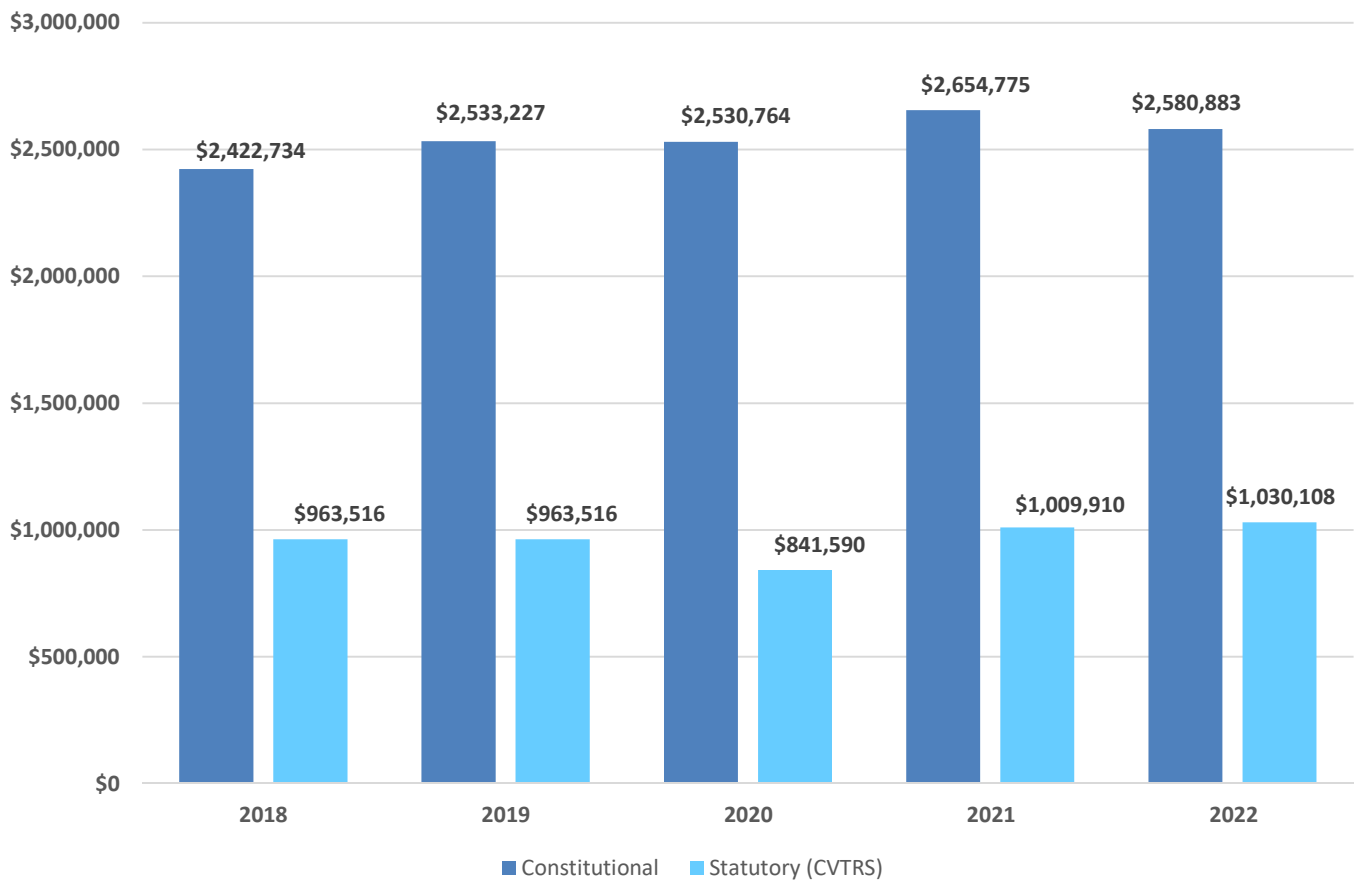
Tax Year	Taxable Value	
	(in millions)	% Change
2012	\$ 474	10.7%
2013	\$ 434	-8.4%
2014	\$ 432	-0.5%
2015	\$ 436	0.9%
2016	\$ 440	0.9%
2017	\$ 458	4.1%
2018	\$ 488	6.6%
2019	\$ 510	4.5%
2020	\$ 522	2.3%
2021	\$ 545	4.2%





### State Shared Revenue

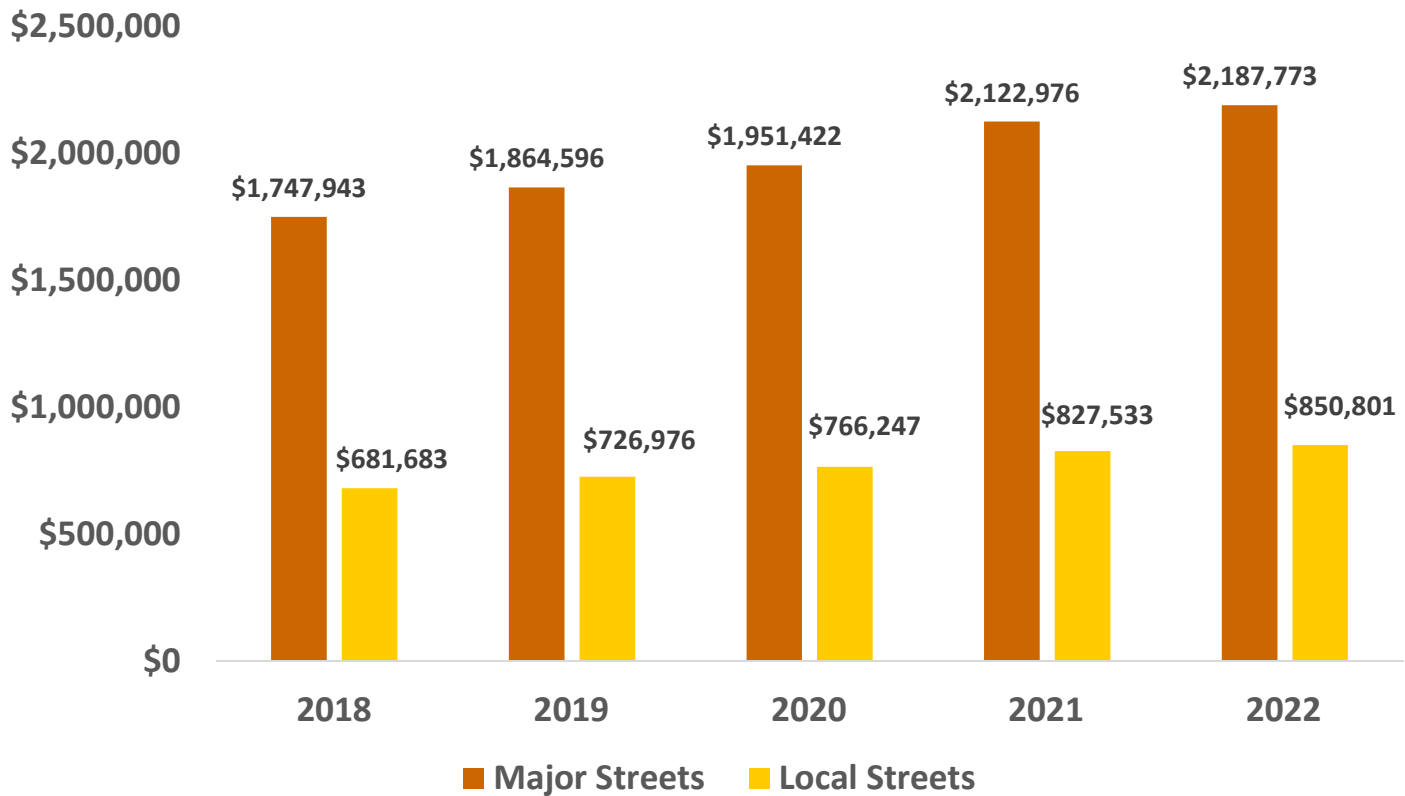
The State Revenue Sharing program distributes sales tax collected by the State of Michigan to local governments. The State Revenue Sharing is unrestricted General Fund revenue and is the second largest source of revenue in that fund. The distribution of funds is authorized by the State Revenue Sharing Act, Public Act 140 of 1971. The State Shared Revenue Program consists of two components; constitutional and statutory (CVTRS). The constitutional portion is guaranteed and distributed on a per capita basis. For Fiscal Year 2021-22 the Constitutional Payment is equal to the 2010 census population multiplied by the Distribution Rate or the Distribution Rate is calculated according to three formulae: taxable value per capita, population unit type and yield equalization.





### Act 51 – Michigan Transportation Fund

The State of Michigan's Constitution also provides funds for transportation purposes. Act 51 of 1951, as amended, creates the Michigan Transportation Fund, whereas revenues collected through highway user taxes, state motor fuel taxes, vehicle registration fees, and other miscellaneous automobile related taxes are distributed by formula to state trunk lines, county road commissions, cities, and villages. Below is the five year trend in Act 51 revenues for Major and Local Streets.





### Fiscal Year 2021-22 Budgeted Revenues (by category)

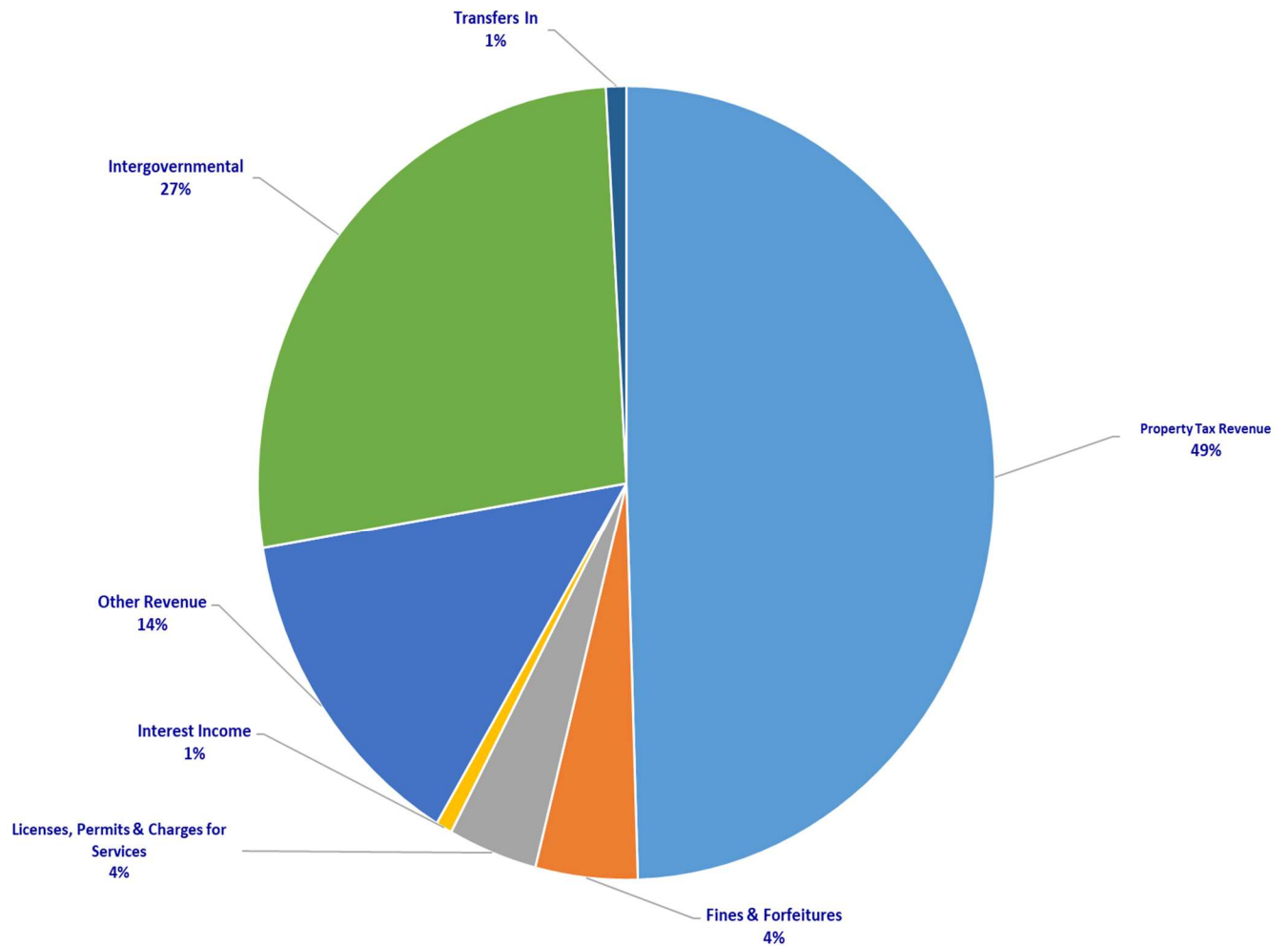
The following represents Fiscal Year 2021-22 budgeted revenue (General Fund and Special Revenue Funds).

### Fiscal Year 2021-22 Budgeted Revenue (by category)

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
Property Tax Revenue	\$ 14,456,965	\$ 2,413,573	\$ 16,870,538
Fines & Forfeitures	\$ 1,300,000	\$ 224,109	\$ 1,524,109
Licenses, Permits & Charges for Services	\$ 1,206,418	\$ 126,900	\$ 1,333,318
Interest Income	\$ 210,240	\$ 32,253	\$ 242,493
Other Revenue	\$ 1,207,897	\$ 3,484,456	\$ 4,692,353
Intergovernmental	\$ 5,138,991	\$ 3,970,374	\$ 9,109,365
Transfers In	\$ 105,000	\$ 200,000	\$ 305,000
TOTAL ESTIMATED REVENUES	\$ 23,625,511	\$ 10,451,665	<b>\$ 34,077,176</b>



### Fiscal Year 2021 - 22 Budgeted General Fund & Special Revenue Funds (by category)





### Expenditure Trends

#### Fiscal Year 2021-22 Budgeted Expenditures (by category)

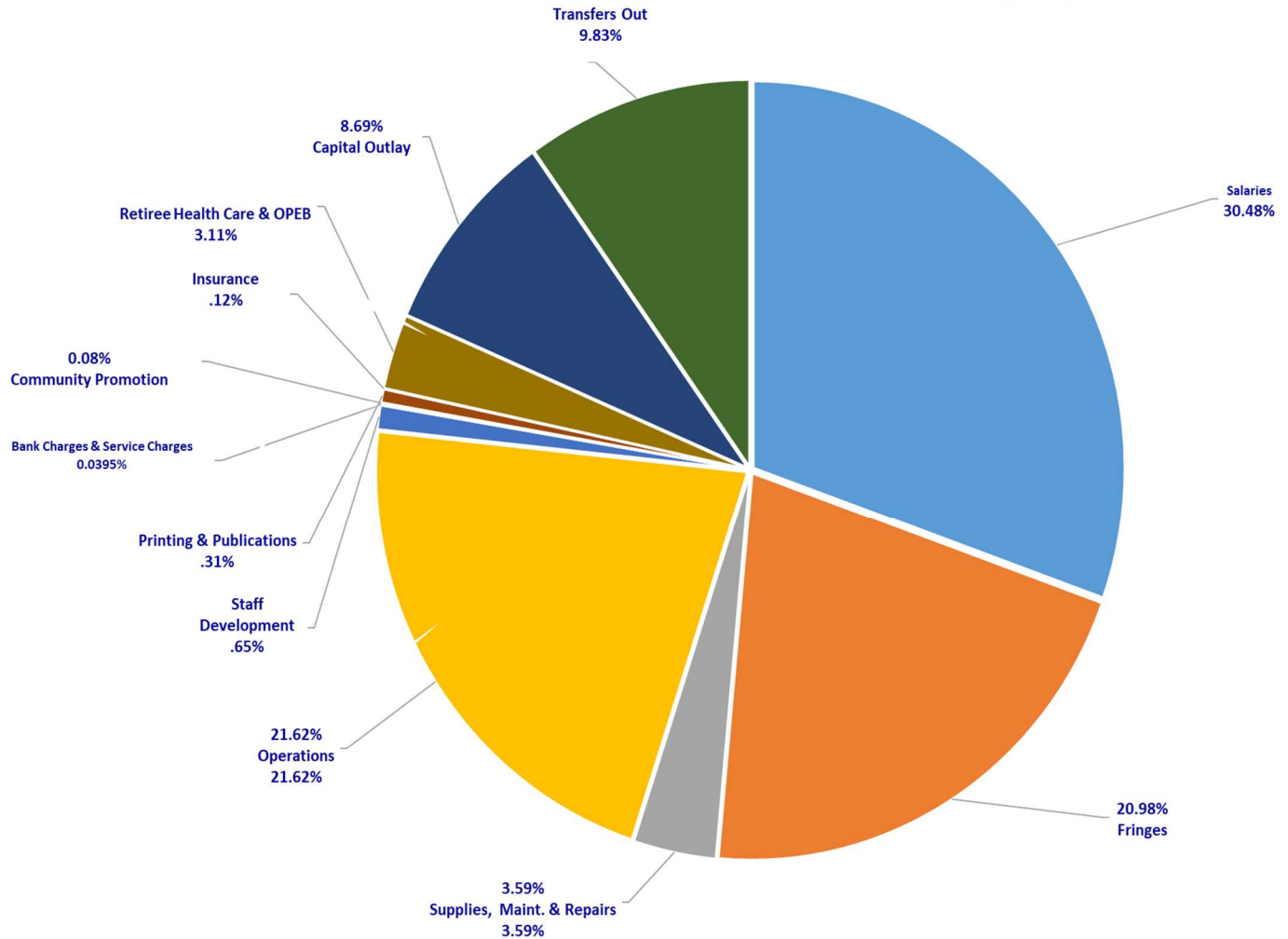
The following represents Fiscal Year 2021-22 budgeted expenditures (General Fund and Special Revenue Funds).

#### Fiscal Year 2021-22 Budgeted Expenditures (by category)

ESTIMATED EXPENDITURES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
Salaries	\$7,830,202	\$2,840,387	\$10,670,589
Fringes	5,992,048	1,354,796	7,346,844
Supplies, Maint & Repairs	728,023	527,889	1,255,912
Operations	3,607,707	3,963,384	7,571,091
Staff Development	310,501	35,955	346,456
Bank Charges & Service Charges	13,500	325	13,825
Community Promotion	26,700	0	26,700
Printing & Publications	148,245	46,000	194,245
Insurance	0	10,000	10,000
Retiree Healthcare & OPEB	1,090,600	0	1,090,600
Capital Outlay	825,000	2,219,000	3,044,000
Transfers Out	3,052,985	390,129	3,443,114
TOTAL ESTIMATED EXPENDITURES	\$23,625,511	\$11,387,865	<b>\$35,013,376</b>



### Fiscal Year 2021-22 Budgeted General Fund & Special Revenue Funds Expenditures (by category)

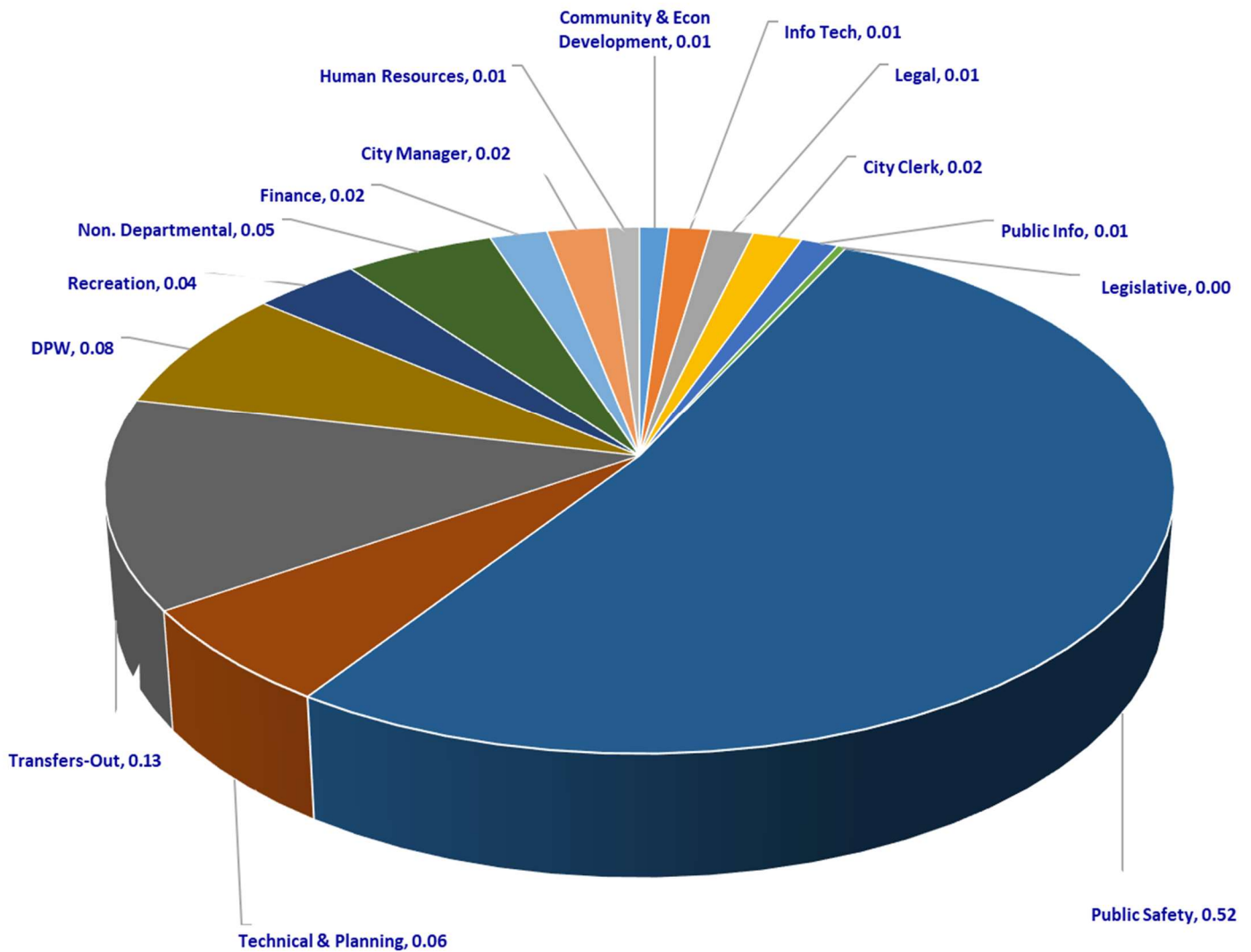




The chart below demonstrates how one dollar of General Fund revenue is expended.

For example, \$.50 (fifty cents) of every dollar spent in the General Fund is for Public Safety.

### HOW MY GENERAL FUND DOLLAR IS USED

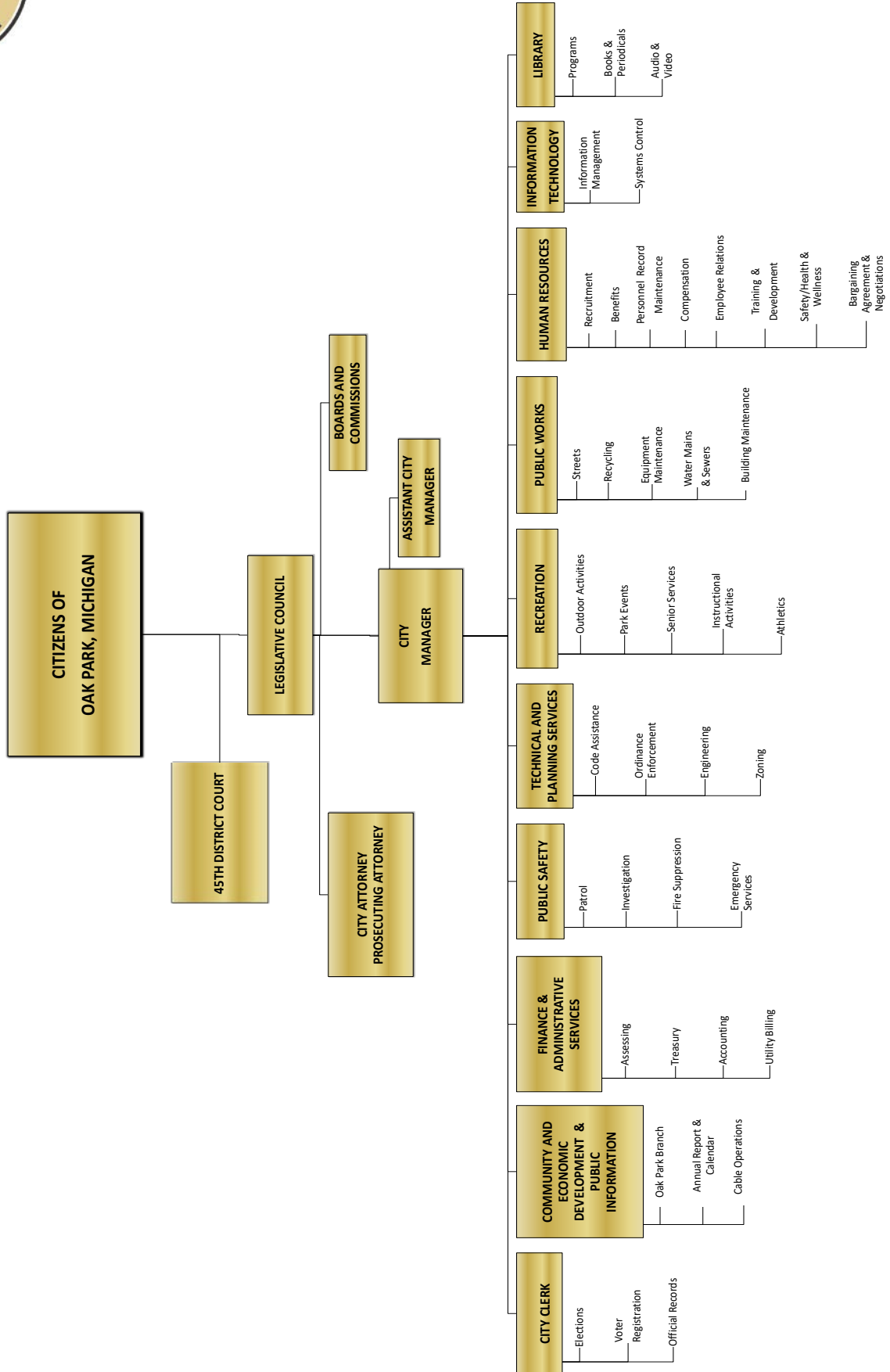






## Financial Structure, Policy and Process

# CITY OF OAK PARK





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### Fund Structure

#### Governmental Funds

##### 101 General Fund

##### Debt Service Funds

- 303 - 2010 Municipal Complex Bonds
- 305 - 2011 Library and Recreation Lease
- 308 - 2015 Refunding Bonds (2006 Road Bonds)
- 309 - 2012 Street Refund Bond
- 310 - 2020 UTGO Refunding Bonds

##### Capital Projects Funds

- 401 - Public Improvement
- 402 - City Owned Property
- 451 - Sidewalk Program
- 452 - Municipal Complex Bond
- 470 - Municipal Building Construction

##### Special Revenue Funds

- 111 - Library
- 202 - Major Street
- 203 - Local Street
- 226 - Solid Waste
- 253 - Narcotics Forfeiture
- 254 - Criminal Justice Training
- 256 - Caseload Assistance
- 260 - Michigan Indigent Defense Commission
- 275 - Community Development Block Grant
- 276 - 45th District Court
- 283 - Mental Health Court Grant
- 284 - Veterans Treatment Court Grant

#### Proprietary (Enterprise) Funds

- 580 - Stormwater Utility
- 592 - Water and Sewer

#### Internal Service Funds

- 654 - Motor Pool
- 677 - Risk Management
- 678 - 45th District Court Retiree Health Care

#### Component Unit

- 110 - Economic Development Corporation
- 112 - Brownfield Redevelopment Authority
- 251 - Corridor Improvement Authority

#### Trust and Agency (Fiduciary) Funds

- 680 - City of Oak Park Retiree Health Care
- 701 - Agency Fund
- 703 - Tax Fund
- 704 - Escrow Fund
- 731 - Employees' Retirement System - General
- 733 - Employees' Retirement System - Public Safety
- 750 - Payroll Fund



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### **Significant Budget and Accounting Policies**

The budgeting and accounting policies of the City of Oak Park conform to (GAAP) as applicable to governmental units, with the exception that interfund transfers are considered as any other appropriation in evaluating priorities rather than as a separate item. The following is a summary of the significant budget and accounting policies:

#### **Basis of Budgeting**

All Governmental Funds, including the legally adopted General Fund and Special Revenue Funds, are budgeted for on a modified accrual basis. As an example, employee wages are budgeted to account for the number of days scheduled for each fiscal year. The basis of budgeting is the same as the basis of accounting, except that transfers have been included in the "revenue" and "expenditure" categories for budgetary purposes, rather than as "other financing sources (uses)" for accounting purposes.

#### **Basis of Accounting**

The accrual basis of accounting is used by the Enterprise Funds. All Governmental Funds and Agency Funds use the modified-accrual basis of accounting. Modifications in such methods from the accrual basis are as follows:

Property tax revenue that is both measurable and available for use to finance operations is recorded as revenue when earned. Other revenue is recorded when received. Properties are assessed as of December 31 and become a lien then. The related property taxes are billed on July 1 of the following year. These taxes are due without a penalty during the period July 1 through August 31 with a 4% penalty added after that date. After February 28, they are added to the County tax rolls. The County Tax Revolving Fund reimburses the City for the real property portion of these taxes and assumes collection responsibilities for both real and personal property taxes.

- Non-current receivables, such as special assessments, are recorded at full value and deferred revenue is recorded for the portion not available for use to finance operations as of year-end.
- Interest income on special assessments receivable is not accrued until its due date.
- Interest on bonded indebtedness and other long-term debt are not recorded as expenditures until the due date.
- Payments for inventory type of supplies are recorded as expenditures at the time of purchase.
- Normally, expenditures are not divided between years by the recording of prepaid expenses.
- The non-current portion of accumulated employee benefits is reflected in the government-wide financial statements.



### Fund Structure of Approved Budget

Annual budgets are legally adopted for the General Fund and Special Revenue Funds as required by the State's Uniform Budgeting and Accounting Act. In addition, although not required by law, budgets are prepared for the City's Debt Service, Capital Projects, Enterprise Funds, Internal Service and Fiduciary Funds. These budgets are prepared for financial management and project control purposes.

### Major Funds

The City of Oak Park reports on two major governmental funds: General Fund and Solid Waste Fund.

### Fund Accounting

The accounts of the City are organized by funds and account groups, each of which is considered a separate accounting entity. Funds are established to segregate specific activities or objectives of a government in accordance with special regulations, restrictions or limitations. The various funds are grouped into generic fund types in three broad fund categories as follows:

#### Governmental Funds

**General Fund:** The General Fund contains the records of the ordinary activities of the City that are not accounted for in another fund. General Fund activities are financed by revenue from general property taxes, state-shared revenue and other sources.

**Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of earmarked revenue from financing activities requiring separate accounting because of legal or regulatory provisions.

**Debt Service Funds:** Debt Service Funds are used to account for the annual payment of principal and interest concerning certain long-term debt other than debt payable from the operations of an enterprise fund.

**Capital Projects Funds:** Capital Project Funds are used to account for the development of capital facilities other than those financed by the operations of the enterprise funds.

#### Proprietary Fund

**Enterprise Funds:** These funds are used to account for the results of operations that provide a service to citizens financed by a user charge for the provision of that service.



The fund uses full accrual accounting based on Generally Accepted Accounting Principles (GAAP) and follows accounting and financial activities prescribed by the Financial Accounting and Standards Board (FASB). As long as it does not conflict with the Government Accounting Standards Board (GASB) guidance.

**Internal Service Funds:** The Internal Service Funds are used to report any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost reimbursement basis

### **Trust and Agency Funds**

**Fiduciary Funds:** Fiduciary Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, organizations, other governments or other funds. These include the General and Public Safety Employee Retirement Systems and the Retirees Healthcare Funds. These funds are custodial in nature and do not involve the measurement of results of operations.

### **Fixed Assets and Long-Term Liabilities**

Fixed assets used in governmental fund type operations are accounted for in the government-wide financial statements, rather than in the governmental funds. Depreciation is reported on a straight-line basis for such fixed assets. All fixed assets are recorded at cost or, if donated, at their estimated fair value on the date donated. Long-term liabilities expected to be financed from governmental funds are accounted for in the government-wide financial statements, not in the governmental funds.

Fixed assets and long-term liabilities relating to the Water and Sewer Fund are accounted for in that fund. Depreciation on such fixed assets is charged as an expense against the operations of the fund on a straight-line basis.

### **Cash Equivalents**

For purposes of the statement of cash flow, the Enterprise funds consider all highly liquid investments with an original maturity of three months or less to be cash equivalents. In addition, the statements of cash flow include both restricted and unrestricted cash and cash equivalents.

### **Inventories**

Inventories in the Enterprise funds are valued at cost, on a first in, first out basis, which approximates market value.

### **Deposits and Investments**

The City believes that due to the dollar amounts of cash deposits and the limits of Federal Deposit Insurance Corporation, insuring all bank deposits is impractical. The City evaluates every financial institution it deposits City funds into, assessing the level of risk.



### **Investments**

The City is authorized by Michigan Public Act 20 of 1943 (as amended) to invest surplus monies in U.S. bonds and notes, certain commercial paper, U.S. government repurchase agreements, government agencies, Bankers' acceptances and mutual funds and investment pools that are composed of authorized vehicles.

To the extent that cash from various funds has been pooled, related investment income is allocated to each fund based on relative participation in the pool, except that investment earnings by the Agency Funds are allocated to the General Fund.





### **Financial Policies**

The City of Oak Park's financial policies, as compiled below, set forth the basic framework for the overall fiscal management of the City. Operating independently of changing economic circumstances and conditions, these policies help the decision making process of the City Council and administration. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles (i.e. traditions and practices) that have guided the City in the past and have helped maintain financial stability.

The City's financial policies serve the administration in the preparation of a balanced operating budget and management of the City's financial affairs.

#### **Operating Budget Policies**

The City will attempt to maintain its present service level for all priority and essential services within the existing property tax millage limits.

- The City will maintain a budgetary control system to ensure adherence to the budget and will prepare periodic reports comparing actual revenues and expenditures with budgeted amounts.
- The City will emphasize efforts to reduce expenditures in major cost centers (i.e. energy, medical insurance premiums, street lighting, pension cost, and Worker's Compensation payments).
- The Water and Sewer and Stormwater Utility funds will be self-supporting.
- The City will protect against catastrophic losses through a combination of insurance and maintaining appropriate fund balance levels.

#### **Fund Balance/Reserve Policies**

The City adheres to the following fund balance/reserve policies:

- The City will establish a reserve to pay for expenditures as a result of unforeseen emergencies or for shortfalls caused by revenue declines.
- The City will seek to maintain a diversified and stable revenue system to shelter itself from short-run fluctuations in any one revenue source.
- The City will attempt to obtain additional revenue sources to insure a balanced budget.
- The City will follow an aggressive policy of collecting revenue.
- The City will establish all user charges and fees at a level considering the cost (operating, direct, indirect and capital) of providing the service.
- The City will establish reserves to comply with the terms and conditions of the debt instruments used to finance capital improvement projects.
- The City will review fund balance/reserves annually during the budget process.



## Financial Structure, Policy and Process

- In the event the level of expenditures exceeds the estimated appropriations, the City will create a plan to replenish fund balance/reserves within three years by controlling operating expenditures, adjusting operations and/or dedicating excess or specific revenue sources.

### General Fund

For the General Fund, the reserve will be maintained at a minimum of approximately 8.33% to 16.66% of total expenditures. In the event that circumstances arise causing the fund balance to fall below the minimum level, a plan will be put in place to replenish the balance during the subsequent budget year. Additional reserves can be designated for a specific purpose as identified by City Council/City Manager during the budget process. Fund balance will be established to:

- Provide a fund or reserve to meet emergency expenditures;
- Provide cash to finance expenditures from the beginning of the budget year until general property taxes or other revenues are collected;
- Demonstrate financial stability and therefore preserve or enhance its bond rating, thereby lowering debt issuance costs;
- Accumulate sufficient assets to make designated purchases;
- Avoid short-term borrowing and associated interest costs.

As part of the budget process excess fund balance may be used to reduce liabilities or fund expenditures of the next fiscal period.

### Special Revenue Funds

Resources in a fund other than the general fund are either (1) required to be used for the purpose of the fund or (2) intended by the government to be used for that purpose. Special revenue funds report specific revenue sources that are limited to being used for a particular purpose.

#### **Street Funds (Major and Local)**

The main source of funding is Act 51 revenue distributed through the State of Michigan Department of Transportation (MDOT). The funding represents the City's share of gas and weight taxes collected by the State. The revenues are used for the maintenance and replacement of all roads within the City.

#### **Solid Waste Fund**

The two main sources of funding in this fund are a dedicated property tax levy and an additional service fee for rubbish collection which is billed quarterly on the water and sewer bills. The City contracts with a third party for actual rubbish collection.

#### **45<sup>th</sup> District Court**

The operations of the 45th District Court are financed by a General Fund transfer-in, probation charges and other fees. The fund also collects fines and ticket revenues on behalf of several other jurisdictions which it distributes on a monthly basis.



### **Other Special Revenue Funds**

The fund balance for other special revenue funds Narcotics Forfeiture, Criminal Justice Training, Casflow Assistance, Michigan Indigent Defense Commission (MIDC), Community Development Block Grant (CDBG), Mental Health Court Grant Fund and the Veterans Treatment Court Grant will be used for appropriations based on the specific purpose of those funds.

### **Capital Project Funds**

#### **Public Improvement**

This fund was established for statutory public improvements. Expenditures are limited to these special projects. Revenues are limited to non-taxable funds. Examples of these revenue sources include: charges for services, permits and interest income.

#### **City Owned Property**

This fund was established in FY 2002-03 for purchases of distressed properties. Opportunities to purchase real estate become available for various reasons such as foreclosure and unpaid taxes. These homes are then brought up to code and resold. Revenues are generated through the sale of properties and interest income.

#### **Sidewalk Construction**

The Sidewalk Program is financed completely by special assessments charged to the citizens receiving the benefit. The cost of administering the program will be included on the sidewalk billings. Revenues consist of Special Assessments and interest earned.

#### **Municipal Building**

This fund was created to provide for the construction of a new district court building or to provide improvements to the existing facility. The funding source for this fund is a portion of the fines and fees collected from ticket adjudicated at the 45<sup>th</sup> district court.

### **Revenue Policies**

The City will estimate its annual revenue by a conservative, objective and analytical process.

The City will review fees and charges annually. It will attempt to design and/or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.

Non-recurring revenue will be used only to fund non-recurring expenditures.

### **Capital Improvements Policies**

The City will develop a multi-year plan for capital improvements, update it annually and make all capital improvements according to the plan.

The City's plan includes large capital purchases and construction projects costing more than \$5,000. A Capital Improvement, as defined in this document, includes real property expenditures greater than



\$5,000 that have a life expectancy of at least five years and personal property items costing more than \$5,000 with a life expectancy of at least one year.

The City will maintain its physical assets at a level adequate to protect the City's capital investment and to reduce future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital plant and equipment from current revenues where possible.

The City will use the following criteria to evaluate the relative merit of each capital project:

- Projects specifically included in an approved replacement schedule will receive priority consideration.
- Projects will be evaluated as to the impact on the operating budget; those that reduce the cost of operations or energy consumption will receive priority consideration.

### **Debt Policies**

The City of Oak Park, as a home rule unit, presently has a statutory limit on the amount of general obligation debt outstanding. The limit on the outstanding indebtedness cannot exceed 10% of the equalized assessed valuation. Using 2020 values (the most recent available information), this limitation would allow for \$71,519,047 million in debt, as compared to the \$63,379,036 million outstanding as of June 30, 2019. Maintaining significantly lower debt levels provides for greater flexibility in issuing additional bonds should the need arise.

The maturity date for any debt may not exceed the reasonably expected useful life of the project so financed. Debt service for property tax supported obligations is structured to fit within the City's annual property tax levy budget for the repayment of principal and interest. When it is deemed to be in the best interest of the City, the City will consider refunding outstanding bonds:

- The City will maintain a sound relationship with all bond-rating agencies and will keep them informed about our current capital projects.
- General obligation debt will not be used for enterprise activities.

### **Investment Policies**

The City's investment objectives in priority order are: Conformance, Safety, Liquidity, Yield and Diversification.

Disbursement, collection, and deposit of all funds will be managed to insure that all cash is invested promptly until needed.

The City will strive to maximize the return on the portfolio, with the primary objective of preserving capital by prudent investment practices.

For the City's complete investment policies please contact the Finance Department.



### Accounting, Auditing and Financial Reporting Policies

An independent audit will be performed annually.

The City will produce annual financial reports following Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

The City will maintain strong internal audit controls.

### Purchasing Policies

Purchases will be made in accordance with federal, state and municipal requirements. Purchases will be made in an impartial, economic, competitive, and efficient manner.

Purchases under \$5,000: Department's responsibility to obtain best price possible and to foster competition.

Purchases between \$5,000 and \$14,999: Require at least three (3) written quotations submitted with the purchase order.

Purchases over \$15,000: Formal sealed bids must be obtained. All invitations for bids are advertised on the Michigan Intergovernmental Trade Network (MITN) a collaboration of public entities throughout the State that collectively advertises bid opportunities through a web site at [www.mitn.info](http://www.mitn.info). All bid openings will be public. No late or faxed bids will be accepted. All bids and/or written quotations and request for proposals are awarded by the City Council.

All extraordinary personal reimbursement requests are approved by the City Manager and must be approved in advance for any requests exceeding \$500. All purchases above \$1,000 are approved by the City Manager. All Accounts Payable voucher requests must be signed by the Department Director.

### Grant Policies

The City Manager's Office reviews and approves department requests to pursue grants. Completed applications requiring a local match are presented for approval to City Council. The approval includes financing mechanism and required matching funds. Upon notice of grant award City Council approves budget and formal acceptance. The Finance Department works with the initiating department for proper reporting and program monitoring.



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### **Budget Policies and Procedures**

#### **Role of the Budget**

The budget provides the annual financial plan for the management of the City's affairs. The document compiles the financial data needed to support Oak Park's comprehensive decision making/policy development process. This Budget is based on the City Council Goals, the Capital Improvements Plan, and the City's financial policies, past City Council direction, and City Manager and departmental review of operations.

#### **Budget Strategy**

The current financial plan is based upon Council direction and current revenue constraints. These factors govern the stewardship of public funds and reflect the following principles:

- Basic services will be maintained at least at current levels and will be funded adequately.
- Program costs will reflect a true picture of the cost of operations. Depreciation will not be included in program costs (except in the enterprise funds) and some City-wide expenses will be separated from program expenditures for ease of administration.
- Program services will be provided in the most efficient method while meeting the needs of the public.
- Necessary infrastructure improvements will be undertaken to meet needs.
- Revenue will be estimated at realistic levels.
- Reserves will be programmed at appropriate levels to protect the City from future uncertainties.
- The budget will comply with provisions of the State Constitution, City Charter, Municipal Code and sound fiscal policy.

#### **Balanced Operating Budget**

A balanced budget is a basic budgetary constraint intended to ensure that the City does not spend beyond its means. The City must function within the limits of the financial resources available and under normal circumstances, requires commitment to a balanced budget. The appropriated budget cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Any deviation from a balanced operating budget requires disclosure when it occurs.

#### **Impact of Capital Budget on the Operating Budget**

As new policies and programs are approved, both the operating and capital budgets are impacted. For example, an increase in service levels approved as part of the operating budget would have long-term effects on the Capital Improvements Program. Conversely, a restrictive change to the use of long-term debt would slow capital programs.

Regardless of the difference between the operating and capital budgets, the two are interdependent. Budgetary policy states that all foreseeable operating costs related to capital projects be estimated and provided for as part of the review process associated with the Capital Improvements Program. In



addition, departments are required to include costs associated with operating and maintaining capital projects that are requested for the upcoming year.

For additional information pertaining to the capital budget, please see the "Capital Improvements Program and Debt" section of this document.

### **Budgetary Internal Controls**

The annual adopted budget provides a basis of control over financial operations. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the approved budget. Activities of the General Fund and Special Revenue Funds are included in the annual approved budget. The level of budgetary control (that is the level at which expenditures cannot exceed the appropriated amount) is established by function within each individual fund.

### **Independent Audit**

State statutes and the City Charter require an annual audit of all accounts of the City by certified public accountants selected by the City Council. Rehmann Robson, PLLC has fulfilled this requirement. The auditor's report is included in the City's Comprehensive Annual Financial Report (CAFR) and is available to the public.





### **Budget Process**

The City's annual budget covers a twelve-month period beginning July 1 and ending June 30. The budget is an ongoing process that includes phases of development, adoption, implementation and oversight throughout the year.

Several goals are associated with the preparation and development of the City's annual budget document. First, the budget is a policy document. The document should help foster comprehensive community problem-solving and policy making. Second, the budget is a financial plan and management tool. The document should help staff in monitoring revenue and expenditures and in evaluating the effectiveness of City programs and services. Third, the budget serves as an important reference document. It should provide the City Council, the public and staff with extensive information on the nature and scope of municipal operations and services.

#### **Departmental Budget Requests**

Particular attention is given to accurately completing all required forms and providing sufficient justification for budget requests. Operating budget impacts must be included if the request is for a capital improvement item or project.

#### **Budget Review and Analysis**

All departments meet with the City Manager for review and evaluation of budget requests. The objectives of this phase are to:

- Ensure that the intent of all budget requests is understood and that budget requests are complete.
- Gain greater understanding of departmental objectives and standards of performance and operations for the upcoming fiscal year.
- Determine how proposed budgetary programs and associated changes are related to City-wide goals and objectives.
- Develop comprehensive information and/or request further justification on budgeted items.
- Balance the needs of each department to total City needs.

Various analytical techniques are used in evaluating department budget requests. Some of these include: analysis of workloads and levels of services, evaluation of historical expenditure patterns, projection of inflationary price increases, analysis of work methods, review of work force scheduling, and review of department operations.

#### **Building the Proposed Budget**

Under the direction of the City Manager, and with the assistance of the City Assessor and other Department Heads and staff, the Finance Director prepares an initial projection of revenue for the next fiscal year. This projection is based on reasonable assumptions of revenue generated by estimated property values and current user fees, and the best available information from the State of Michigan.



Spending priorities are based on the City's financial policies and mandated requirements, and focus on maintaining services, covering insurance and bond requirements, and the balancing of labor, supplies, and equipment.

### **City Manager Review**

Departmental review sessions are scheduled with the City Manager. After these discussions, the City Manager makes the final adjustments and works with the Finance Director and staff to prepare the draft of the Proposed Budget.

### **City Council Adoption**

After receiving the Proposed Budget, public meetings are conducted with the City Council to familiarize members of the Council with its contents. A public hearing is also conducted to assure that all persons and organizations are provided an opportunity to be heard. The City Council then makes its revisions and adopts the budget for the next fiscal year no later than the third Monday in May.

## **Budget Amendment Process**

After the budget is adopted, the primary responsibility for managing it falls to the individual departments. The Finance Department reviews the monthly budget reports concurrently with the departments. Management flexibility is given to each department of exceeding a line item within a function if it can be compensated for within that same function.

If a function must be adjusted, a budget amendment request is filed with the Finance Department. This request first directs the department to provide the coverage from within its department. The Finance Department reviews the request and if deemed appropriate a formal budget amendment is presented to the City Council along with a report on the status of the contingency balance.



## Financial Structure, Policy and, Process

### Budget Calendar

September, 2020 - January, 2021		
CIP		Identify projects, define project scopes, prepare cost estimates, and prioritize projects.
February, 2021 - March, 2021		
CIP		CIP requests presented to City Manager's office for review. After City Manager's Office review, CIP is presented to the Planning Commission.
Budget	02/15 - 03/12	Finance compiles departmental salary and fringe benefit summaries.
	02/15 - 03/12	Finance enters initial three year budget estimates in BSA.
CIP	03/12	Department summary capital needs due to Assistant City Manager.
Budget	03/19	Departmental three year budget projects available in BSA for review.
Budget	03/23 - 04/01	Department meetings with Finance and City Manager.
April, 2021		
Budget	04/12	Presentation of Capital Plan to Planning Commission.
CIP	04/15	City Manager budget draft complete.
Budget	04/19 - 04/22	City Manager gives City Council, budget update.
	04/19 - 04/22	City Council budget review session.
Budget	04/27 - 04/30	City Council budget review session.
May, 2021		
Budget	05/03	City Council budget review session (if needed)/Public Hearing request.
Budget	05/05	Budget Public Hearing Notice published.
Budget	05/12	Budget Public Hearing.
Budget	05/12	Final budget, fee schedule and millage rate adoption.
June, 2021		
Budget	06/07	First Reading of Utilities and Solid Waste Ordinance amendments.
Budget	06/21	Second reading and adoption of Utilities and Solid Waste Ordinance amendments.



## Financial Structure, Policy and, Process

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### **Personnel (full-time staff)**

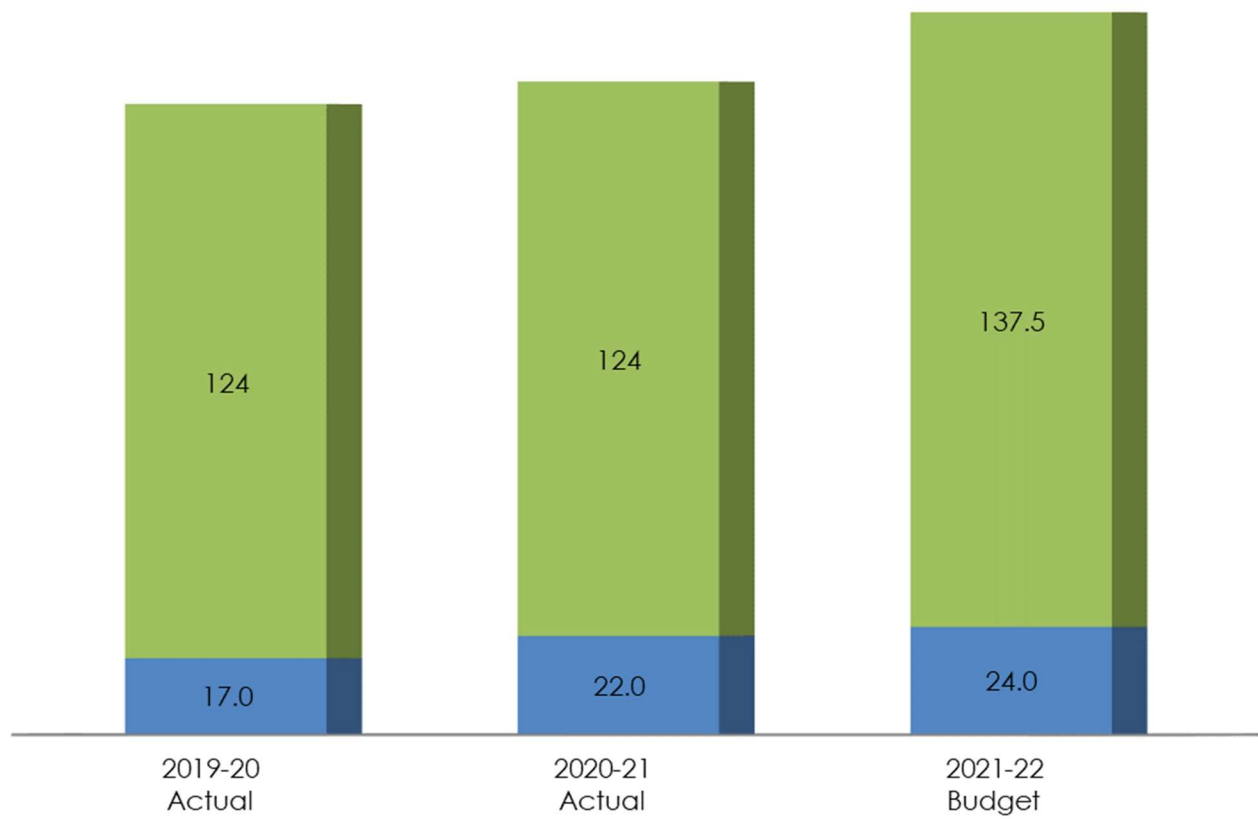
The City of Oak Park employs full-time staff in various capacities. The costs for these employees are budgeted within their respective departments.

The personnel charts on the following pages reflect all budgeted full-time personnel, including filled and vacant positions.



### City of Oak Park Full-Time Employee History

■ Other Funds ■ General Fund



	2019-20 Actual	2020-21 Actual	2021-22 Budget
Other Funds	17.0	22.0	24.0
General Fund	124	124	137.5
	141.0	146.0	161.5



### Full-Time Personnel Summary

The following is the summary of the full-time positions citywide. DPW workers are listed in their home department even though a substantial amount of their cost is allocated to other funds.

	<u>2019-20 ACTUAL</u>	<u>2020-21 BUDGET</u>	<u>2020-21 ACTUAL</u>	<u>2021-22 BUDGET</u>	<u>INCREASE (DECREASE)</u>
<b>GENERAL FUND</b>					
<b>COUNCIL</b>					
Mayor	1.0	1.0	1.0	1.0	0.0
Mayor Pro-Tem	1.0	1.0	1.0	1.0	0.0
Council Member	3.0	3.0	3.0	3.0	0.0
	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>0.0</u>
<b>CITY MANAGER</b>					
City Manager	1.0	1.0	1.0	1.0	0.0
Deputy City Manager - Community Services	1.0	1.0	1.0	1.0	0.0
Resident Services Coordinator	0.0	0.0	0.0	1.0	1.0
Administrative Secretary	1.0	1.0	1.0	1.0	0.0
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>4.0</u>	<u>1.0</u>
<b>HUMAN RESOURCES</b>					
Director of Human Resources & Operations	1.0	1.0	1.0	1.0	0.0
Human Resources Generalist	1.0	1.0	1.0	1.0	0.0
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>
<b>COMMUNITY AND ECONOMIC DEVELOPMENT</b>					
Community and Economic Development Director	1.0	1.0	1.0	1.0	0.0
Economic Development & Planning Specialist	1.0	1.0	1.0	1.0	0.0
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>
<b>INFORMATION TECHNOLOGY</b>					
Director of Information Technology	0.0	0.0	0.0	0.0	0.0
Cable IT Coordinator	0.0	0.0	0.0	0.0	0.0
	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
<b>CITY CLERK</b>					
City Clerk	1.0	1.0	1.0	1.0	0.0
Deputy City Clerk/Director of Elections	1.0	1.0	1.0	1.0	0.0
Assistant City Clerk/Election Coordinator	1.0	1.0	1.0	1.0	0.0
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>
<b>FINANCE AND ADMINISTRATIVE SERVICES</b>					
Director of Finance and Administrative Services	1.0	1.0	1.0	1.0	0.0
Deputy Director of Finance and Administrative Services	1.0	1.0	1.0	1.0	0.0
Administrative Assistant	1.0	1.0	1.0	1.0	0.0
Payroll Coordinator	1.0	1.0	1.0	1.0	0.0
Deputy Treasurer	1.0	1.0	1.0	1.0	0.0
Finance Clerk I - Treasury/Water and Sewer	3.0	4.0	2.0	4.0	0.0
City Assessor	0.0	0.0	0.0	0.0	0.0
Senior Appraiser	0.0	0.0	0.0	0.0	0.0
Water Supervisor	1.0	1.0	1.0	1.0	0.0
	<u>9.0</u>	<u>10.0</u>	<u>8.0</u>	<u>10.0</u>	<u>0.0</u>



## Departmental Information

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	INCREASE (DECREASE)
<b>GENERAL FUND (continued)</b>					
<b>TECHNICAL AND PLANNING SERVICES</b>					
Director of Technical and Planning Services	1.0	1.0	1.0	0.0	(1.0)
Deputy Director of Technical and Planning Services	1.0	1.0	1.0	1.0	0.0
Assistant City Engineer	1.0	1.0	1.0	1.0	0.0
Code Inspector	1.0	2.0	1.0	2.0	0.0
Code Inspector/Animal Control	1.0	1.0	1.0	1.0	0.0
Code Assistance Officer	1.0	2.0	1.0	2.0	0.0
Rental Inspector	1.0	1.0	1.0	1.0	0.0
Engineering Technician II	1.0	1.0	1.0	1.0	0.0
Engineering Technician I	1.0	1.0	1.0	1.0	0.0
Engineering Co-op	0.0	0.5	0.0	0.5	0.0
Building Division Supervisor	1.0	1.0	1.0	1.0	0.0
Office Coordinator	1.0	1.0	1.0	1.0	0.0
Administrative Clerk II	0.0	0.0	1.0	0.0	0.0
Building Division Clerk	1.0	2.0	1.0	2.0	0.0
	<b>12.0</b>	<b>15.5</b>	<b>13.0</b>	<b>14.5</b>	<b>(1.0)</b>
<b>PUBLIC SAFETY</b>					
Director of Public Safety	1.0	1.0	1.0	1.0	0.0
Deputy Director	1.0	1.0	1.0	1.0	0.0
Public Safety Officer II - Community Resources Coordinator	2.0	2.0	2.0	2.0	0.0
Confidential Administrative Secretary	1.0	1.0	1.0	1.0	0.0
Administrative Clerk II	1.0	2.0	1.0	2.0	0.0
Property Clerk	1.0	1.0	1.0	1.0	0.0
Patrol Lieutenant	4.0	4.0	4.0	4.0	0.0
Platoon Sergeant	4.0	4.0	4.0	4.0	0.0
Public Safety Officer I	28.0	30.0	27.0	33.0	3.0
Investigations Lieutenant	1.0	1.0	1.0	1.0	0.0
Investigations Sergeant	1.0	1.0	1.0	1.0	0.0
Public Safety Officer II - Detective	5.0	5.0	5.0	5.0	0.0
Fire Marshal - Lieutenant	1.0	1.0	1.0	1.0	0.0
Public Safety Officer II - Fire Inspector	1.0	1.0	1.0	1.0	0.0
Public Safety Officer II - K-9	1.0	1.0	1.0	1.0	0.0
Records/Dispatch Supervisor	1.0	1.0	1.0	1.0	0.0
Records Office Manager	1.0	1.0	1.0	1.0	0.0
Civilian Dispatcher	6.0	6.0	6.0	6.0	0.0
	<b>61.0</b>	<b>64.0</b>	<b>60.0</b>	<b>67.0</b>	<b>3.0</b>





## Departmental Information

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	INCREASE (DECREASE)
<b>GENERAL FUND (continued)</b>					
<b>PUBLIC WORKS</b>					
Director of Public Works/City Engineer/Asst. City Manager	1.0	1.0	1.0	1.0	0.0
Deputy Director of Public Works	1.0	1.0	1.0	1.0	0.0
General Foreman	2.0	2.0	2.0	2.0	0.0
Administrative Clerk II	1.0	1.0	1.0	1.0	0.0
Master Mechanic Assistant	1.0	1.0	1.0	1.0	0.0
Buidling Maintenance Repairer	1.0	1.0	1.0	1.0	0.0
Public Service Worker I	14.0	13.0	13.0	13.0	0.0
Public Service Worker II	3.0	4.0	3.0	4.0	0.0
	<b>24.0</b>	<b>24.0</b>	<b>23.0</b>	<b>24.0</b>	<b>0.0</b>
<b>RECREATION</b>					
Director of Recreation	1.0	1.0	1.0	1.0	0.0
Administrative Clerk II	1.0	1.0	1.0	1.0	0.0
Recreation Coordinator	0.0	2.0	2.0	2.0	0.0
	<b>2.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>0.0</b>
<b>PUBLIC INFORMATION</b>					
Director of Communications & Public Information	0.0	0.0	0.0	1.0	1.0
Community Engagement & Develoment Specialist	0.0	1.0	0.0	0.0	(1.0)
Computer/Vieo Coordinator	1.0	1.0	1.0	1.0	0.0
	<b>1.0</b>	<b>2.0</b>	<b>1.0</b>	<b>2.0</b>	<b>0.0</b>
<b>TOTAL GENERAL FUND</b>	<b>124.0</b>	<b>134.5</b>	<b>124.0</b>	<b>137.5</b>	<b>3.0</b>
<b>LIBRARY</b>					
Library Director	1.0	1.0	1.0	1.0	0.0
Administrative Clerk II	1.0	1.0	0.0	1.0	0.0
Libraian	0.0	2.0	1.0	1.0	(1.0)
	<b>2.0</b>	<b>4.0</b>	<b>2.0</b>	<b>3.0</b>	<b>(1.0)</b>
<b>TOTAL LIBRARY AUTHORITY</b>	<b>2.0</b>	<b>4.0</b>	<b>2.0</b>	<b>3.0</b>	<b>(1.0)</b>



## Departmental Information

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	INCREASE (DECREASE)
<b>45th DISTRICT COURT</b>					
Judge	2.0	2.0	2.0	2.0	0.0
Court Administrator	1.0	1.0	1.0	1.0	0.0
Deputy Court Administrator	1.0	1.0	1.0	1.0	0.0
Judicial Secretary	1.0	2.0	1.0	2.0	0.0
Court Clerk /Civil Supervisor	1.0	1.0	1.0	1.0	0.0
Traffic/Criminal Supervisor	1.0	1.0	1.0	1.0	0.0
Court Clerk/Assistant Supervisor	1.0	1.0	1.0	1.0	0.0
Senior Clerk - Collections	0.0	1.0	0.0	1.0	0.0
Court Clerk	2.0	6.0	6.0	4.0	(2.0)
Court Officer	2.0	4.0	3.0	4.0	0.0
Chief Probation Officer	1.0	1.0	1.0	1.0	0.0
Probation Officer	2.0	2.0	2.0	2.0	0.0
Probation/Fiscal Clerk	0.0	1.0	0.0	0.0	(1.0)
	<b>15.0</b>	<b>24.0</b>	<b>20.0</b>	<b>21.0</b>	<b>(3.0)</b>

<b>TOTAL 45th DISTRICT COURT</b>	<b>15.0</b>	<b>24.0</b>	<b>20.0</b>	<b>21.0</b>	<b>(3.0)</b>
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<b>TOTAL ALL FUNDS</b>	<b>141.0</b>	<b>162.5</b>	<b>146.0</b>	<b>161.5</b>	<b>(1.0)</b>
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### **Department Descriptions & Performance Measures**

In accordance with state law, the City of Oak Park's budget is prepared on the modified accrual basis for governmental type funds, and its accounting records are also maintained on that basis. Under modified accrual accounting, revenues are recorded when they are both measurable and available. Expenditures are recorded when a liability is incurred, except for interest on long-term debt and accrued vacation benefits. Governmental fund types, such as the City's General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds are reported on the modified accrual basis. The City's Enterprise Fund, Internal Service Funds and Pension Trust Fund are reported on the full accrual basis, under which revenues are recorded when earned and expenses are recorded when incurred.

#### **Mayor and City Council (101-10.101)**

##### **Overview**

The City of Oak Park City Council is composed of five elected officials: one Mayor and four Council Members elected at-large by the community. Oak Park maintains a Council/City Manager form of government in which the City Manager oversees all staff and is responsible for the daily operations of the City. The Council's legislative powers are shared equally among all five members, and regular meetings are scheduled for the first and third Monday of each month. Collectively the Mayor and City Council are responsible for establishing policy, adopting a budget, and hiring and directing the City Manager. Additionally, City Council appoints a City Attorney who provides direction regarding legal and legislative issues. City Council also represents the City in various local, regional, state, and national boards and committees. All members have a duty to provide public leadership and communicate with their constituents and the citizens of Oak Park, regarding issues of concern.

This document, the City budget, represents the largest policy-making decision the City Council must make each year. In addition to defining the types of public services that the City provides, this document also determines the level of service necessary to meet the needs and demands of the residents. It includes annual operational costs and any special capital purchases or projects the Council believes are needed during the course of the next fiscal year.

##### **Performance Measures**

- Continue to emphasize the priorities and corresponding objectives adopted in the Strategic Plan
  - Administrative Operations
  - Economic Development
  - Governance
  - Marketing/Communications
  - Public Services
  - Technology



### **City Manager (101-11.172)**

#### **Overview**

The mission of the City Manager's Office is to manage the delivery of City services efficiently and within the guidelines and policies established by the City Council; to provide the organization with leadership that ensures overall effectiveness, long-term financial stability, and development and execution of long-term fiscal and organizational plans that support community priorities and contribute to the sustainability of the community.

#### **Performance Measures**

- Continue to emphasize community and economic development to attract and retain businesses in the community. This economic stability can reduce the financial burden of funding all of the City's public services on residential taxpayers.
- Continue to implement City Council's priorities and objectives adopted in the Strategic Plan.

### **Human Resources (101-11.270)**

#### **Overview**

The Human Resources Department has an interactive purpose with the City's staff. Human Resource policies and procedures are implemented and administered through this department. Union contract negotiations are also conducted through the Human Resource function. Support is given to employees by handling complaints, disputes and grievances. Staff development and training is also a priority for Human Resources. This department also plans employee hiring and new employee orientation.

#### **Performance Measures**

- Plan regularly scheduled employee workshops (i.e. workplace violence).
- Implement a city-wide Wellness Plan.
- Revise and update the City's Policy and Procedure Manual.
- Provide fair resolutions to employee complaints.

### **Community and Economic Development (101-11.611)**

#### **Overview**

The Community and Economic Development Department is committed to the growth and prosperity of the City of Oak Park. Working together with all stakeholders, including businesses, property owners, residents, and neighboring communities, the department provides necessary staffing and resources to achieve continuous growth toward a thriving and sustainable community.

The results of a flourishing business sector can improve the local and regional economy. This not only provides convenience to residents, but local businesses can collaborate to use each other's goods and services.

Economic Development can result in a stronger tax base, which can provide higher tax revenues and increase the revenue of various licenses and fees.

In conclusion, the Community and Economic Development Department is focused on implementation of key items recognized in our Strategic Economic Development Plan to increase the vitality of the City



through the planning and implementation of initiatives which will help increase the quality of life and attract new residents, business owners, and stakeholders.

### **Performance Measures**

- To improve the economic outlook for the City by providing information to promote Oak Park as an appealing place to live, conduct business and visit.
- Working with the City's Planning Commission to achieve continual improvement of the city's zoning ordinance to help the City of Oak Park be competitive in the 21st Century business market.

### **Information Technology (101-12.258)**

#### **Overview**

The Information Technology Department provides and supports all technologies relating to the gathering, analysis and dissemination of information to both City Departments and the general public. The main areas of concentration are the BS&A system, which handles all financial information, Local Area Network (LAN) for personal computer users, and the Internet for the general public.

### **Performance Measures**

- To provide support to all departments and to ensure that they are operating efficiently from an IT perspective.
- Respond in a timely manner to all requests for technical difficulties.
- Maintain the City's technological infrastructure to keep it functioning properly.

### **Legal (101-13.210)**

#### **Overview**

The City Attorneys shall act as legal advisors to, and act as attorneys and counsel for the City Council and shall be responsible solely to the council. They shall advise the City Manager or department heads of the City in matters relating to official duties when so requested and shall file with the clerk a copy of all written opinions given. Duties also include the preparation or review of all ordinances, contracts, bonds and other written instruments which are submitted to them by the council and shall promptly give their opinion as to the legality thereof. The City Attorney shall call to the attention of the council all matters of law, and changes or developments therein, affecting the city.

The City Labor Attorney shall be responsible for personnel and labor related matters.

### **Performance Measures**

- Perform such other duties as may be prescribed by the City Charter or by the council in the most efficient way possible.
- Continue efforts to clean the Michigan Tax Tribunal docket of all property tax appeals within the City.
- The Labor Attorney, along with the City Attorney will assist City Council and the Administration in the negotiations of all labor contracts within the City.



### **Prosecuting Attorney (101-13.229)**

#### **Overview**

The Prosecuting Attorney shall prosecute such ordinance violations and he shall conduct for the City such cases in court and before other legally constituted tribunals as the council may request. He shall file with the clerk copies of such records and files relating thereto as council may direct.

#### **Performance Measures**

- Continue to perform prosecuting duties on behalf of the 45<sup>th</sup> District Court.

### **City Clerk (101-14.215)**

#### **Overview**

The City Clerk's Office is the information center of the City. As a professional liaison between the City, its residents and the general public, the Clerk's office provides administrative services on a daily basis for the community maintaining neutrality and impartiality.

#### **Performance Measures**

- Continue to provide quality administrative services to residents of Oak Park and the general public.

### **Elections - City Clerk (101-14.191)**

#### **Overview**

The City Clerk's Office is responsible for the administration of all election activity in the City of Oak Park. Election dates are typically the first Tuesday following the first Monday in the months of August and November. The local jurisdiction is comprised of 16 Precincts and is represented by the School Districts of Oak Park, Berkley and Ferndale.

#### **Performance Measures**

- Continue to provide a responsive, transparent and professional approach to conducting elections that will inspire trust and confidence in our work and promote participation of all eligible citizens.

### **Finance and Administrative Services (101-15.201)**

#### **Overview**

The Department of Finance and Administrative Services is comprised of four divisions: Accounting, Assessing, Treasury, and Water & Sewer Billing and Collection. Funding is provided by the General and Water & Sewer Funds.

The Department is responsible for the collection of revenues, including but not limited to, real property taxes, personal property taxes, license and permit fees, penal fines, and fees for services. Revenues that are collected are disbursed by various departments as appropriated by City Council during the yearly budget process. The preparation of the Annual Budget and The Comprehensive Annual Financial Report (CAFR) is headed by this department.



The Utility Billing and Collection Division is responsible for the billing and collection of fees for water, solid waste and sewer services. This division is detailed in the Water & Sewer Fund in this document.

The Assessing Division is responsible for maintaining the property records of the City. This includes establishing and maintaining assessed values of real and personal property. The Board of Review is conducted yearly, which allows citizens to challenge their assessment established by this division. **Performance Measures**

- Strive to provide excellent customer service to residents and non-residents alike.
- Maximize interest revenues through intelligent investing.
- Utilize the latest technology for accepting payments; such as internet options.

### **Technical and Planning Services**

- **Inspections (101-16-371)**
- **Administration (101-16-401)**
- **Engineering (101-16-447)**
- **Street Lighting (101-16-448)**

### **Overview**

The Department of Technical and Planning Services consists of the following divisions: Building Inspection, Code Assistance, and Engineering.

The Building Inspection and Code Assistance Divisions are responsible for:

- Issuance of all permits.
- Inspection of work related to construction of all structures in the City.
- Perform Rental Unit Inspections.
- Zoning ordinance enforcement.
- Certifying all work performed under the provisions of the electrical, plumbing, mechanical and building codes of the City.
- Investigation of all alleged ordinance and code violations related to City parking lots, signs, offensive conditions, anti-blight, garbage and rubbish containment, weeds and rodent control, dog pound and animal care, and certain types of parking offenses.

The Engineering Division is responsible for:

- All matters related to construction of physical properties within the City's infrastructure.
- Planning related to changes to the City's physical properties.
- City engineering services.

### **Performance Measures**

- Effectively administer and monitor all on-going projects in the City.
- Investigate and resolve Code Violations.
- Continue aggressive Rental Registration and Inspection programs.
- Plan miscellaneous concrete repairs related to water and sewer repairs.



### **Public Safety**

- **Law Enforcement, Fire Suppression, Emergency Services & Administration (101-17-345)**
- **K9 Unit (101-17-346)**

#### **Overview**

We exist to serve the community. Our mission is to improve the quality of life in the City of Oak Park by working together with all citizens to protect life and property, to promote safety, to maintain public order, and to preserve human rights.

The Department of Public Safety is responsible for:

- Operation of a uniformed patrol force for routine investigations and the general maintenance of law and order.
- Operation of short-term prisoner holding.
- Operation of an Investigations Bureau responsible for investigation of crimes, and the preparation of evidence for the prosecution of criminal cases and offenses in violation of the Code of Ordinances of the City of Oak Park and State Law.
- Prevention and control of juvenile delinquency, the identification of crime hazards and the coordination of community agencies interested in crime prevention.
- Control of traffic, traffic safety educational programs, school patrols and coordination of traffic violation prosecutions.
- Efficient and prompt extinguishment of fires which endanger or are likely to endanger life or property. Also, maintenance and operation of fire-fighting equipment.
- Investigation and inspection of potential fire hazards and the abatement of existing fire hazards.

The K9 Unit will benefit the Public Safety Department. Since dogs have keener senses than humans, they will be able to locate suspects in hiding or identifying illegal substances. In both circumstances, dogs can detect people or evidence that can easily be missed by humans.

#### **Performance Measures**

- Respond promptly, courteously and effectively to 100% calls for service.
- 100% of evidence and property to be accounted for an annual property room audit.
- 100% of initial follow-up contacts on criminal cases made within 5 days.
- 90% of follow-up investigations on assigned criminal cases completed within 45 days.
- 100% response to public requests for reports in compliance with the Freedom of Information Act guidelines.

### **Department of Public Works**

- **Administration (101-18-441)**
- **Building Maintenance (101-18-265)**
- **Shepherd Park (101-18-443)**
- **Other Parks - Forestry (101-18-444)**





### **Overview**

The Department of Public Works has five divisions: Streets; Water Supply; Parks & Forestry; Motor Pool; and Facilities Maintenance. Expenditures by the DPW are paid from six funds: General; Major Streets; Local Streets; Solid Waste; Water & Sewer; and Motor Pool.

The Streets division is in charge of the operation and maintenance of the City's streets and sewage system, including snow removal, sidewalk maintenance, refuse collection stations, and rubbish disposal service contracts. This division is also responsible for traffic sign installation and traffic pavement striping.

The Water Supply division is responsible for the construction, operation, and maintenance of City water mains, service connections, and meter installation. The Water Supply division is also responsible for all pumping and storage facilities that are part of the City Water Distribution system.

The Parks and Forestry division is in charge of the control and regulation of trees, including planting, development, maintenance, management and operation of parks, boulevards, and municipal parking lots. The Motor Pool division is responsible for the purchase and maintenance of the City's motor fleet.

### **Performance Measures**

- Utilize the Collaborative Asset Management System (CAMS) for collaboration across jurisdictional and organizational boundaries. This allows for better workflow and greater response to service requests. DPW also is maintaining workloads by contracting out some services in order to concentrate on core competencies.

### **Recreation**

- **Administration (101-19-752)**
- **Athletics (101-19-753)**
- **Outdoor Activities (101-19-754)**
- **Instructional Activities (101-19-755)**
- **Special Events (101-19-756)**
- **Swimming Pool (101-19-757)**
- **Senior Services (101-19-776)**

### **Overview**

The Department of Recreation is responsible for community programming in City recreation areas and facilities. The department seeks to maintain and expand the variety of programs and events, as staff continues to sustain fiscal responsibility. Keeping fee requirements to a minimum, while supplementing operating revenues with grants, sponsorships and donations are an added objective. In addition, the Recreation Department rents out the city facilities to the community; which include picnic shelters, the pool, athletic fields and the community center. This additional revenue helps to supplement Recreation programs and maintain facilities.



The Recreation Department is also responsible for the investigation of all alleged violations of the City of Oak Park Codified Ordinances as they pertain to recreation and park facilities. Park Rangers and Building Monitors are assigned to assist in the enforcement of code provisions, rules and regulations while providing excellent customer service for all our patrons.

### **Performance Measures**

- Provide well-rounded recreational experiences and quality facilities for our residents
- Celebrate the diversity of our community, and offer programs and events that reflect the needs of all residents equitably.
- Continue to seek additional sponsors, grants, and partners to expand our programs and resources
- Continue to foster a cooperative relationship with the schools, the neighboring community recreation departments, community groups, businesses, healthcare facilities, local and regional organizations, Oakland County Parks, Michigan State Extension, MParks, and the Department of Natural Resources to expand programs and special events.
- Continue to work with other City departments to maintain, enhance and create safe parks and resources for optimal program opportunities for our community.

### **Community Engagement and Public Information (101-22.806)**

#### **Overview**

The central mission of the Communications and Public Information (CPI) Department is to serve as an effective communication conduit between the City of Oak Park and its residents (and other critical stakeholders) in the efficient delivery of City-related news and announcements. The department's companion mission is to provide internal support and enhanced communications capability through the management of audio-visual resources. CPI manages two major areas of responsibility:

#### Collateral Marketing

- Produces and distributes the City's newsletter and Calendar/Annual Report.
- Assists municipal departments in producing marketing materials and publicizing events.
- Manages news media relationships and serves as frontline triage for media inquiries.
- Provides writing assistance for City-related presentations and video programming.
- Provides photography services for Human Resources and City-related special events.
- Secure advertising placements in City publications.

#### Electronic Communications

- Produces and airs municipal programs on Comcast OPTV 15 and AT&T including broadcasts of City Council meetings and special programs.
- Post timely announcements about City events and services on Comcast OPTV 16 and AT&T electronic bulletin boards and the City's web site.
- Manage social media web site presence and content.



### **Performance Measures**

- Strengthen the City's brand.
- Effectively manage and maximize the quality of the City's existing communications vehicles via electronic bulletin boards, social media sites, cable stations and the City's web site.
- Identify and develop new stakeholder communication vehicles, as needed.
- Earn exceptional customer service ratings in providing communication support.

### **Non-Departmental (101-21.890)**

#### **Overview**

The Non-Departmental activity is used for expenditures which cannot be specifically related to a department but affect the City at large. Items included in this activity are: benefits for retired workers of the City, community promotion, membership dues for the various organizations which the City belongs, and refunds to taxpayers who have settlements granted by the Michigan Tax Tribunal or the Board of Review. This activity is also used to record transfers-out to other funds.

### **Performance Measures**

- Continue to explore cost saving opportunities in all areas.
- Continue to fund our long-term liabilities.

### **Economic Redevelopment (Fund 110)**

#### **Overview**

The purpose of the EDC is to initiate and maintain industrial and commercial prosperity in the City. A nine member committee monitors the business environment to ensure success now and into the future.

### **Performance Measures**

- To enhance the economic success of the City, to allow it to grow and prosper.

### **Library (111-20.790)**

#### **Overview**

The mission of the Oak Park Public Library is to provide materials, services and information that meet the education, informational, cultural, and recreational needs of the City's diverse community. The library is an activity hub in our community, providing programming, classes, and other services to the residents.

Library cards are free to Oak Park residents and business owners upon presentation of a valid driver's license or current state ID and proof of residency or business ownership; a library card can then be used at over 40 public libraries in Southeast Michigan. Patrons may renew books over the phone by calling us at 248-691-7480 or by accessing our online catalog via the library web page. The library offers print and non-print materials for check out, as well as a large selection of audiobooks, CD's, and DVD's at no cost. Computer usage and wireless internet are provided free of charge for city residents. Remote printing from home, online magazine and book circulation, and the ability to scan and send items to cloud based services with our Document Station are some of the newest services available.



### **Performance Measures**

- The library will be increasing the number and diversity of programs held, usage of online resources such as Zinio and Overdrive, and enhancing cooperative services with local municipal organizations and schools.
- The library will continue to look at potential cost saving measures and other forms of revenue to mitigate revenue loss in other areas, while increasing quality services and materials for all residents.
- The library will measure success by program attendance, materials circulation, and community feedback.

### **Brownfield Redevelopment Authority (Fund 112)**

#### **Overview**

The Brownfield Authority plan was approved by City Council during FY 2004 - 2005. The Authority was made possible via the Brownfield Redevelopment Financing Act (PA 381) which is administered by the State of Michigan.

Since a redevelopment project means that its property value will increase, tax revenues will increase as well. The amount that the taxes increase in the first year are considered "captured taxes". This specific amount is used to pay for costs associated with the redevelopment project. These are reimbursed by the City as they are incurred.

Properties that are considered to be "functionally obsolete or blighted" can be considered. This is especially true towards those properties where redevelopment will result in the increase of the taxable value of that particular property.

### **Performance Measures**

- Brownfield incentives are offered to developers to improve the areas where those sites are located that otherwise would be too costly to renovate without some type of financial incentives.

### **Municipal Building Authority (Fund 113)**

#### **Overview**

This fund manages buildings used by the City.

#### **Performance Measures**

- Maintaining and improving structures that the City uses in the course of providing services to residents and businesses.

### **Major Streets (Fund 202)**

#### **Overview**

The City's Major Street Fund is a Special Revenue Fund and is used to control the expenditure of motor fuel taxes. The motor fuel taxes are earmarked, by law and the State Constitution, for streets and highway purposes which are described in detail by the Michigan Department of Transportation.

The fund receives Act 51 revenues paid to Oak Park and accounts for the construction, maintenance, and other authorized operations pertaining to all streets classified as major streets within the City. In



In addition this fund receives moneys paid to Oak Park for trunk-line contracts and accounts for moneys transferred to other funds. This Fund has been established to make it possible to show that the City has complied with all legal provisions of Act 51.

Charges for administering this fund are from the Department of Technical and Planning Services which is responsible for the administration of all Major Street Projects. The City Engineer is appointed Street Administrator and is responsible for street improvements, maintenance and traffic operations, and the development, construction, or repair of off-street parking facilities and construction or repair of street lighting. The Engineer represents the City in transactions involved with the Michigan Department of Transportation.

The Department of Public Works is responsible for the actual upkeep of the Major Streets which includes winter maintenance, sweeping, routine maintenance, and traffic services.

### **Performance Measures**

- To increase the Undesignated Fund Balance to at least 10% of operating revenues and to at least 8.33% (one month) of operating expenditures.

### **Local Streets (Fund 203)**

#### **Overview**

The City's Local Street Fund is a Special Revenue Fund and is used to control the expenditure of motor fuel taxes. The motor fuel taxes are earmarked, by law and the State Constitution, for streets and highway purposes which are described in detail by the Michigan Department of Transportation.

The fund receives 25% of Act 51 revenues paid to Oak Park and accounts for the construction, maintenance, and other authorized operations pertaining to all streets classified as local streets within the City. In addition this fund receives moneys transferred from the Major Street Fund.

This Fund has been established to make it possible to show that the City has complied with all legal provisions of Act 51. Charges for administering this fund are from the Department of Technical and Planning which is responsible for the administration of all Local Street Projects. The City Engineer is appointed Street Administrator and is responsible for street improvements, maintenance and traffic operations, and the development, construction, or repair of off-street parking facilities. The Engineer represents the City in transactions with the Michigan Department of Transportation.

The Department of Public Works is responsible for the actual upkeep of the Local Streets which includes winter maintenance, sweeping, routine maintenance, and traffic services.

### **Performance Measures**

- To increase the Undesignated Fund Balance to at least 10% of operating revenues and to at least 8.33% (one month) of operating expenditures.



### **Solid Waste (Fund 226)**

#### **Overview**

The Solid Waste Fund is used to finance the collection, disposal and recycling of the City's garbage and refuse. These activities are administered through the Department of Public Works. The City's refuse collection is provided by a private contractor on a weekly basis. This has resulted in a substantial decrease in the cost of solid waste collection. The City also maintains a contract with SOCRRA (Southeastern Oakland County Resource Recovery Authority) for the disposal of solid waste as well as the handling of recyclables.

#### **Performance Measures**

- To encourage and provide information regarding recycling so participation will continue in all neighborhoods of the city.

### **Corridor Improvement Authority (Fund 251)**

#### **Overview**

The Oak Park City Council determined that it is necessary, in the best interest of the public, to halt property value deterioration and increase property tax valuation where possible in its business districts. City Council created the Corridor Improvement Authority to eliminate the causes of deterioration and to promote economic growth.

#### **Performance Measures**

- To maintain and upgrade the economic viability of the designated corridors, which include portions of Nine Mile Road, Eleven Mile Road and all of Coolidge.

### **Narcotics Forfeiture (Fund 253)**

#### **Overview**

This Fund is used for the accounting of funds collected in drug arrests. These Funds are restricted by State Law and must be used for narcotic enforcement purposes.

#### **Performance Measures**

- To continually monitor and take advantage of the monies available in this fund so the City's Public Safety Officers can have access to the resources they need.

### **Criminal Justice Training (Fund 254)**

#### **Overview**

This fund is used for training in the Public Safety Department and is financed by fines levied at the 45th District Court. These Funds are restricted by State law and must be used for training personnel.

#### **Performance Measures**

- To effectively use available funds to keep up with the latest education and training trends.





### **Caseflow Assistance (Fund 256)**

#### **Overview**

Funds for the Caseflow Assistance Fund are provided by the State of Michigan. The purpose of this program is to assist district and municipal courts in expediting drunken driving cases.

#### **Performance Measures**

- To use court time in an efficient manner to expedite all cases as they occur.

### **Michigan Indigent Defense Commission Grant (Fund 260)**

#### **Overview**

The MIDC Act allows for equitable treatment and representation of indigent defendants who have been charged with a crime(s). Funding is provided by the State of Michigan.

#### **Performance Measures**

- This statewide program focuses on providing counsel to indigent defendants. The grant fund will assist with payments to attorneys for services. Also, defendants must be provided with private areas to converse with their attorneys. MIDC will provide funding to complete this requirement.

### **Community Development Block Grants (Fund 275)**

#### **Overview**

The two grants utilized by the City are Code Assistance and Yard Chore services. The Code Assistance program provides City code enforcement to residents in low to moderate areas of the City. The monitoring of City Code compliance benefits all residents by protecting property values. Yard Chore Services aids all handicapped, senior citizens and low to moderate income households by providing a service that assists those that are not physically able to accomplish snow removal and grass cutting.

#### **Performance Measures**

- Funding from this program focuses on maintaining and improving various residential neighborhoods. Senior citizens, the handicapped and low to moderate income households are those who receive the greatest benefit.

### **45<sup>th</sup> District Court (Fund 276)**

#### **Overview**

The 45<sup>th</sup> District Court serves the communities of Oak Park, Huntington Woods, Royal Oak Township, and Pleasant Ridge. The 45<sup>th</sup> District Court has two elected judges who hear traffic, criminal, civil, landlord/tenant, and small claims cases. There is also a part time magistrate appointed by the judges to assist with the caseload. The Court is managed by a Court Administrator who oversees court operations. The Court consists of five sections: traffic, criminal, civil, probation, and security.

#### **Performance Measures**

- The Court's objective is to provide the community full and fair access to justice. Additionally, the court strives to provide the best possible public service through efficient caseload processing.



### **Mental Health Court Grant (Fund 283)**

#### **Overview**

The Mental Health Court program allows eligible participants who enter the criminal justice system an opportunity to participate in a probation program specifically designed to meet their needs. The goal of the program is to reduce both recidivism and the period of incarceration by providing access to appropriate treatment options through partnerships with a variety of agencies such as the Oakland County Community Mental Health Authority. This program is funded entirely by a Grant from the State of Michigan.

#### **Performance Measures**

- The primary objective of the Mental Health Court Grant is to reduce the risk of reoffending by providing intensive treatment options geared specifically to participants and their unique needs. This is typically accomplished through an extended probation, testing, and mandatory treatment and counseling.

### **Veterans Treatment Court Grant (Fund 284)**

#### **Overview**

The Veterans Treatment Court program allows eligible veterans who enter the criminal justice system an opportunity to participate in a probation program specifically designed to meet their needs. The goal of the program is to reduce both recidivism and the period of incarceration by providing access to appropriate treatment options through partnerships with a variety of agencies, including the VA. The Veterans Treatment Court is funded entirely by a grant from the State of Michigan.

#### **Performance Measures**

- The primary objective of The Veteran Treatment Court is to reduce the risk of reoffending by providing intensive treatment options geared specifically to veterans and their unique needs. This is typically accomplished through an extended probation, testing, and mandatory treatment and counseling.

### **Stormwater Utility (Fund 580)**

#### **Overview**

The Stormwater Utility Fund is the first of the City's two City Enterprise Funds. The fund is financed and operated in a manner similar to a private enterprise. The purpose of this fund is to fairly charge residents for stormwater runoff into the City's sewer system. This method will separate this runoff from sanitary sewage, since both types share the same system. The costs (expenses, including depreciation) of treating stormwater sewage is recovered as a separate charge appearing on all water billings. The fund uses full accrual accounting based on Generally Accepted Accounting Principles (GAAP) and follows accounting and financial activities prescribed by the Financial Accounting and Standards Board (FASB) as long as it does not conflict with the Government Accounting Standards Board (GASB) guidance. This fund is subject to the informational budget summary requirements of Act 2 of the Public Acts of 1968, as amended.

Several activities comprise the Stormwater Utility Fund: Billing and Collection, Water and Sewer Administration, and Maintenance and Repair. The latter activity is administered by the Department





of Public Works. The previous two functions are administered by the Finance Department. Also included in this fund is the activity for the George W. Kuhn Drain Bond.

### **Performance Measures**

- To fairly charge all customers for stormwater runoff collection and treatment according to individual usage.
- Inform residents about reducing their runoff charges through the use of various methods. Examples include rain barrels and transforming unused impervious surfaces into gardens or lawn space.
- To respond to residents quickly and also to assist in the needs of other City departments.
- To ensure the City's stormwater Capital Improvement Program revenues and expenditures are properly accounted for and managed.

### **Water and Sewer (Fund 592)**

#### **Overview**

The Water and Sewer Fund is the City's second Enterprise Fund. The fund is financed and operated in a manner similar to a private enterprise. The intent is that costs (expenses, including depreciation) of providing water and sewer services to the general public are recovered through user charges. The fund uses full accrual accounting based on Generally Accepted Accounting Principles (GAAP) and follows accounting and financial activities prescribed by the Financial Accounting and Standards Board (FASB) as long as it does not conflict with the Government Accounting Standards Board (GASB) guidance. This fund is subject to the informational budget summary requirements of Act 2 of the Public Acts of 1968, as amended.

Five activities comprise the Water and Sewer Fund Services: Billing and Collection (administered by the Finance Department), Water and Sewer Administration, Transmission and Distribution, Pump Operations, and Maintenance and Repair. The latter four functions are administered by the Department of Public Works.

### **Performance Measures**

- To continue to maintain radiometer reading devices so as to improve meter reading efficiency.
- To continue to televise sewer lines. This gives an accurate inspection of sewer infrastructure, and also for viewing normal routine sewer cleaning.
- To respond to residents quickly and also to assist in the needs of other City departments.
- To continue in the repair and replacement of fire hydrants and the upgrade of pump stations and reservoirs.
- To reduce accounts receivable by placing charges that have been delinquent at six months on the next available tax roll.



### **Motor Pool (Fund 654)**

#### **Overview**

The City fleet is comprised of all vehicles which are used for City business on a daily basis. All police, fire, public works vehicles and equipment are included and accounted for in the Motor Pool fund. Vehicles and equipment are approved on a yearly basis.

#### **Performance Measures**

- To strengthen and implement a vehicle and equipment replacement program to insure that the City's vehicles and equipment will be replaced, as needed and on a regular basis.

### **Risk Management (Fund 677)**

#### **Overview**

As a city, we are exposed to various risks of loss related to torts. These include: theft, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. The City is self-insured for its workers' compensation coverage and carries commercial insurance for other risks of loss.

The City's liabilities for claims are recorded when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an estimated amount for claims that have been incurred but not reported.

The Workers' Compensation Fund charges the other funds an amount, based on a percentage of each fund's estimated current year payroll, that will provide for future expected and unexpected losses.

#### **Performance Measures**

- To monitor safety on all job sites throughout the City in order to maintain a low experience rate for the calculation of insurance premiums.
- The City is also attempting to ensure that City staff is fully aware how safe work habits can contribute to lower claims. This can allow for a decrease in expenditures in this fund, and as a result, benefit the General Fund.

### **45<sup>th</sup> District Court Retiree Health Care (Fund 678)**

#### **Overview**

The Retirees Health Care Fund was created in FY 1995-96 to account for the cost of health care for retirees of the 45th District Court. Funding comes from the collection of a \$20.00 per ticket assessment for civil infractions. During FY 2013-14, 45th District Court retiree health care benefits became fully self-insured. It is anticipated that this alternative will help offset constantly increasing health care premiums that are associated with a fully insured plan design.

#### **Performance Measures**

- To closely analyze and track health care costs in the future to ensure the health of this Fund.



### **City of Oak Park Retiree Health Care Fund (Fund 680)**

#### **Overview**

This fund is in addition to the City's Employee Retirement system. These funds will be used for future City retiree health care costs.

#### **Performance Measures**

- To review thoroughly all quarterly reports to monitor investment performance.

### **Employees' Retirement System - General (Fund 731)**

#### **Overview**

The Employees Retirement System was established on July 1, 1951 to enable the creation of a sound and efficient means of providing retirement allowances for the employees of the City. The retirement system is funded by contributions made by both the City and active employees.

#### **Performance Measures**

- To review thoroughly all quarterly reports to monitor investment performance.

### **Employees' Retirement System – Public Safety (Fund 733)**

#### **Overview**

In November 2012, a millage was passed by the voters to establish a separate Retirement System for Public Safety employees under 1937 PA 345 effective July 1, 2013. This allows for retirement benefits for Public Safety staff and for survivor benefits for their eligible dependents.

#### **Performance Measures**

- This fund allows the City's Public Safety Officers a separate Retirement System. The General Fund will also experience some relief, since Retiree Health Care Costs will be borne by this fund.
- To review thoroughly all quarterly reports to monitor investment performance.



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### Long-Range Financial Plan – Multi-Year Budget 2022-2024

The City of Oak Park has long recognized the need for planning to provide quality services to its residents. This is evident in the work performed by the elected officials, City staff and various committees and boards. The City has conducted many studies and has developed plans, policies and procedures that have guided the City in making sound decisions regarding infrastructure and services.

The City's focus on long-term financial planning will help ensure it continues its strong financial position. The City has historically prepared a two year budget and beginning with the June 30, 2017 budget is now using a three year budget, going beyond the requirement for adoption of an annual budget. The City of Oak Park over the past couple fiscal years has been able to get the General Fund into a strong financial position with the current and projected fund balance in conformance with GFOA recommended practices.

Under Michigan law, the maximum debt Oak Park can issue is \$71,519,047. The City's current debt applicable to this limit is \$22,760,159 or 31.82% of the amount allowed. The City currently has four debt issues (excluding the debt reported in the enterprise fund). In addition to paying down debt thru annual debt services payments, the City has taken advantage of the decline in interest rates and its upgraded credit rating to obtain more favorable rates through refinancing – lowering interest expenditures and paying off debt sooner than anticipated.

The City's long-range financial plans, which are defined throughout this budget document, include focuses and investments on the following:

- Investing in public safety; including a K-9 Unit,
- Investing in roads, intersections & signals, and sidewalks,
- Improvements to existing parks and cultural services,
- Increasing economic development

These long range financial plans link to the entity's strategic goals, which have been mentioned in the Budget Overview section. The 2021-22 budget includes the following items related to those goals and plans:

- \$2,050,000 investment in capital projects related to road resurface and reconstruction within the Major Street Fund, the Local Street Fund and the Water & Sewer Fund
- \$670,000 in sidewalk replacement
- \$3,718,000 investment in water and sewer infrastructure
- \$50,000 capital projects for HVAC repairs.
- \$200,000 for baseball field improvements at Key and Shepherd Parks
- \$75,000 for improvements to the Shepherd Park bathrooms
- \$10,000 investment in capital projects for Lessenger Park playscape and amenities
- \$200,000 capital project for construction of a Wellness Center using the previous Public Safety Dispatch area
- \$150,000 capital project for development of a Dog Park



- \$100,000 in costs for sidewalk repairs at the entrance to the Court building
- \$20,000 in costs for improvements and repairs to various DPW facilities
- \$90,000 in public safety vehicle and equipment replacements within the Narcotics Forfeiture and Motor Pool Funds
- \$80,000 for Linear Park street lighting
- \$504,000 in DPW and Technical and Planning Department vehicles and equipment
- \$85,000 on other miscellaneous citywide capital projects

The 2022-23 and 2023-24 budget includes the following items related to the goals and plans above:

- \$3,550,000 in capital projects related to road resurface and reconstruction within the Major Street Fund, the Local Street Fund and the Water & Sewer Fund
- \$2,000,000 in improvements to the Eleven Mile Road parking lots
- \$600,000 in sidewalk replacement
- \$5,769,000 in water and sewer infrastructure
- \$200,000 for roof repairs to the Library and Community Center
- \$50,000 in capital projects as part of the 45<sup>th</sup> District Court HVAC repairs
- \$80,000 for Community Center and City Hall HVAC Repairs
- \$215,000 in capital projects for enhancements to the City's Parks
- \$40,000 for the development of a Community Garden
- \$150,000 for the addition of a Fitness Park
- \$48,000 for MOGO bike stations
- \$25,000 for ice rink roof repairs
- \$85,000 in DPW facility repairs and improvements
- \$1,417,850 in public safety vehicle and equipment replacements and purchases
- \$1,004,000 in DPW and Technical and Planning Department vehicles and equipment

The annual 2021-22 budget is to be adopted by Council in May 2021. The Council will also acknowledge the multi-year budget in the form of a resolution. The City prepares the multi-year projection based on the best data available at the time. The research includes obtaining data from the County and the State of Michigan. This future outlook allows the City to plan rather than react to anticipated financial conditions. Significant revenue and expenditure assumptions for the 2021-22 fiscal year budget and the subsequent two years are included at the end of this section.



## Consolidated Financial Schedule

### All Funds FY 2021-22 Budget

	Governmental Funds							TOTAL FY 2020-21 BUDGET	% of Total Revenues	% of Total Revenues (discussed)
	GENERAL	SPECIAL	DEBT	CAPITAL	INTERNAL	ENTERPRISE	FIDUCIARY			
	FUND	REVENUE	SERVICE	PROJECT	SERVICE	FUNDS	FUNDS			
	BUDGET	FUNDS	FUNDS	FUNDS	FUND	BUDGET	BUDGET			
	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22
<b>ESTIMATED REVENUES</b>										
Property tax revenue	\$ 14,456,965	\$ 2,413,573	\$ 2,224,500	\$ 30,000	\$ -	\$ -	\$ -	\$ 19,125,038	27%	27%
Licenses, permits, and charges for services	1,206,418	126,900	-	52,000	2,251,000	16,316,800	-	\$ 19,953,118	28%	28%
Fines and forfeitures	1,300,000	224,109	-	39,000	133,000	-	-	\$ 1,696,109	2%	2%
Interest income	210,240	32,253	9,963	7,965	2,429	53,383	4,752,890	\$ 5,069,123	7%	7%
Other revenue	1,207,897	3,484,456	-	720,000	163,000	10,000	9,053,760	\$ 14,639,113	21%	21%
Intergovernmental	5,138,991	3,970,374	6,400	-	-	-	-	\$ 9,115,765	13%	13%
Contributions-Employer	-	-	-	-	-	-	-	\$ -	0%	0%
Contributions-Employee	-	-	-	-	-	-	-	\$ -	0%	0%
Transfers in	105,000	200,000	152,985	-	-	-	-	\$ 457,985	1%	1%
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 23,625,511</b>	<b>\$ 10,451,665</b>	<b>\$ 2,393,848</b>	<b>\$ 848,965</b>	<b>\$ 2,549,429</b>	<b>\$ 16,380,183</b>	<b>\$ 13,806,650</b>	<b>\$ 70,056,251</b>	<b>100%</b>	<b>100%</b>
<b>APPROPRIATIONS</b>										
Salaries	\$ 7,830,202	\$ 2,840,387	\$ -	\$ 21,000	\$ 56,000	\$ 2,730,994	\$ -	\$ 13,478,583		
Fringes	5,992,048	1,354,796	-	10,890	45,379	1,128,578	-	\$ 8,531,691		
Supplies, Maintenance & Repair	728,023	527,889	-	6,000	191,000	644,900	-	\$ 2,097,812		
Operations	3,607,707	3,963,384	-	12,000	285,000	6,445,850	280,000	\$ 14,593,941		
Staff Development	310,501	35,955	-	-	-	33,850	-	\$ 380,306		
Bank Charges & Service Charges	13,500	325	1,950	75	50	470	1,050	\$ 17,420		
Community Promotion	26,700	-	-	-	-	-	-	\$ 26,700		
Printing and Publications	148,245	46,000	-	-	-	91,100	-	\$ 285,345		
Insurance	-	10,000	-	-	645,000	100,000	-	\$ 755,000		
Retiree Health Care and OPEB	1,090,600	-	-	-	231,000	-	3,702,600	\$ 5,024,200		
Pension Benefits	-	-	-	-	-	-	7,750,000	\$ 7,750,000		
Capital Outlay	825,000	2,219,000	-	800,000	136,000	4,072,000	-	\$ 8,052,000		
Debt Service	-	-	2,391,898	-	-	2,043,441	-	\$ 4,435,339		
Transfer Out	3,052,985	390,129	-	105,000	-	-	-	\$ 3,548,114		
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 23,625,511</b>	<b>\$ 11,387,865</b>	<b>\$ 2,393,848</b>	<b>\$ 954,965</b>	<b>\$ 1,589,429</b>	<b>\$ 17,291,183</b>	<b>\$ 11,733,650</b>	<b>\$ 68,976,451</b>		
Estimated Beginning Unassigned Fund Balance - July 1, 2021								\$ 73,207,994		
Estimated Ending Unassigned Fund Balance - June 30, 2022								\$ 74,287,794		
Fund balance as a percentage of total annual expenditures								108%		
Estimated Change in Fund Balance								1.03%		



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### General Fund

#### General Fund

The General Fund is used to account for all financial resources traditionally associated with City government, except those required to be accounted for in another fund. The General Fund includes police, fire, technical and planning, engineering, public works, and internal services such as information technology and finance. The two primary sources of revenue for this fund are general property taxes and State Shared Revenue. In addition, the General Fund also receives revenue from licenses and permits, grants, fines and forfeitures and interest on investments.

GENERAL FUND							
	Actual	Estimated	City Manager	City Council	Projected		
	2019-20	2020-21	Recommended	Approved	2022-23	2023-24	
<b>ESTIMATED REVENUES</b>							
<b>REVENUES</b>							
PROPERTY TAX AND RELATED	\$ 13,490,150	\$ 14,037,854	\$ 14,456,965	\$ 14,456,965	\$ 14,745,529	\$ 15,039,749	
LICENSE AND PERMITS	650,884	580,000	646,025	646,025	576,125	553,225	
INTERGOVERNMENTAL	3,479,649	5,909,239	5,138,991	5,138,991	4,709,111	4,331,875	
CHARGES FOR SERVICES	426,064	417,306	560,393	560,393	668,210	663,510	
FINES	1,545,465	1,300,000	1,300,000	1,300,000	1,300,000	1,700,000	
INTEREST	223,886	235,312	210,240	210,240	212,804	202,942	
OTHER REVENUE	1,100,486	1,057,698	1,187,897	1,207,897	2,136,097	2,127,297	
<b>TOTAL REVENUES</b>	<b>20,916,584</b>	<b>23,537,409</b>	<b>23,520,511</b>	<b>23,520,511</b>	<b>24,367,876</b>	<b>24,638,598</b>	
<b>OTHER FINANCING SOURCES</b>							
TRANSFER IN - MAJOR STREETS FUND	-	-	-	-	-	-	
TRANSFER IN - LOCAL STREETS FUND	-	-	-	-	-	-	
TRANSFER IN - SOLID WASTE FUND	-	-	-	-	-	-	
TRANSFER IN - PUBLIC IMPROVEMENT FUN	215,000	30,000	105,000	105,000	30,000	30,000	
TRANSFER IN - WATER & SEWER FUND	-	-	-	-	-	-	
TRANSFER IN - RHC BENEFITS FUND	-	-	-	-	-	-	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>215,000</b>	<b>30,000</b>	<b>105,000</b>	<b>105,000</b>	<b>30,000</b>	<b>30,000</b>	
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 21,131,584</b>	<b>\$ 23,567,409</b>	<b>\$ 23,625,511</b>	<b>\$ 23,625,511</b>	<b>\$ 24,397,876</b>	<b>\$ 24,668,598</b>	



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## Financial Summaries

### GENERAL FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	PROJECTED	
					2022-23	2023-24
<b>APPROPRIATIONS</b>						
<b>Dept 10.101-CITY COUNCIL</b>						
SALARIES	\$ 25,520	\$ 25,419	\$ 26,183	\$ 26,183	\$ 26,183	\$ 26,183
FRINGES	2,075	2,075	2,141	2,141	2,141	2,141
SUPPLIES	243	600	600	600	600	600
CONTRACTUAL SERVICES	765	-	-	-	-	-
CONFERENCE & WORKSHOPS	832	3,500	8,100	8,100	8,100	8,100
COMMUNITY PROMOTION	10,000	10,000	10,000	10,000	10,000	10,000
BOARDS & COMM. DINNER	7,299	-	8,000	8,000	-	8,000
COMMUNITY PROMOTION - STATE OF THE CITY	-	4,000	4,000	4,000	4,000	4,000
MISCELLANEOUS - ETHNIC ADV COM	-	500	-	-	-	-
MISCELLANEOUS - BEAUTIFICATION ADV COMM	1,434	2,420	1,970	1,970	1,970	1,970
MISCELLANEOUS - ARTS & CULTURAL COMM	220	2,000	2,000	2,000	2,000	2,000
MISCELLANEOUS - RECYCLING COMM	-	-	3,000	3,000	3,000	3,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	8,466	8,985	8,885	8,885	8,985	8,985
EDUCATION & TRAINING	84	980	1,000	1,000	1,000	1,000
<b>TOTAL Dept 10.100-CITY COUNCIL</b>	<b>\$ 56,938</b>	<b>\$ 60,479</b>	<b>\$ 75,879</b>	<b>\$ 75,879</b>	<b>\$ 67,979</b>	<b>\$ 75,979</b>
<b>Dept 11.172-CITY MANAGER</b>						
SALARIES	\$ 258,990	\$ 251,175	\$ 344,838	\$ 344,838	\$ 351,735	\$ 358,770
FRINGES	84,922	82,797	97,947	97,947	99,937	101,716
SUPPLIES	5,697	6,100	6,100	6,100	6,100	6,100
CONFERENCE & WORKSHOPS	4,037	1,400	4,500	4,500	6,600	6,800
COMMUNITY PROMOTION-EMPLOYEE APPRECIATION	5,898	4,700	4,700	4,700	4,700	4,700
UTILITIES - TELEPHONE	2,920	3,000	3,000	3,000	3,000	3,000
MISCELLANEOUS	106	710	1,000	1,000	1,000	1,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,949	2,240	17,600	17,600	17,750	18,150
EDUCATION & TRAINING	-	2,000	2,000	2,000	2,000	2,000
CAPITAL OUTLAY	-	20,000	-	-	-	-
<b>TOTAL Dept 11.172-CITY MANAGER</b>	<b>\$ 364,519</b>	<b>\$ 374,122</b>	<b>\$ 481,685</b>	<b>\$ 481,685</b>	<b>\$ 492,822</b>	<b>\$ 502,236</b>
<b>Dept 11.270-HUMAN RESOURCES</b>						
SALARIES	\$ 159,785	\$ 167,150	\$ 137,854	\$ 137,854	\$ 140,611	\$ 143,423
FRINGES	148,887	139,846	48,299	48,299	48,306	49,332
MATERIALS AND SUPPLIES	1,069	2,000	2,000	2,000	2,000	2,000
PROFESSIONAL SERVICES	141	33,000	10,000	10,000	10,000	10,000
PROFESSIONAL SERVICES - EE ASSISTANCE	4,696	5,250	5,250	5,250	5,250	5,250
PRE EMPLOYMENT MEDICAL SERVICES	2,548	7,600	7,600	7,600	7,600	7,600
EMPLOYEE RECRUITMENT & TESTING	3,661	7,500	7,500	7,500	7,500	7,500
CONTRACT LABOR - HR ASSISTANT	-	-	-	-	5,000	5,000
CONFERENCE & WORKSHOPS	(1,897)	-	2,000	2,000	3,000	3,000
UTILITIES - TELEPHONE	604	600	600	600	600	600
MISCELLANEOUS	-	500	500	500	500	500
WELLNESS PROGRAM - RENT	3,200	5,000	9,300	9,300	9,300	9,300
WELLNESS PROGRAM - INCENTIVES	4,316	7,500	10,000	10,000	10,000	10,000
WELLNESS PROGRAM - CLEANING	6,180	11,100	11,100	11,100	11,100	11,100
MEMBERSHIPS, DUES & SUBSCRIPTIONS	843	7,551	1,200	1,200	1,200	1,200
EDUCATION & TRAINING	9,231	10,000	10,000	10,000	10,000	10,000
CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL Dept 11.270-HUMAN RESOURCES</b>	<b>\$ 343,264</b>	<b>\$ 404,597</b>	<b>\$ 263,203</b>	<b>\$ 263,203</b>	<b>\$ 271,967</b>	<b>\$ 275,805</b>



## Financial Summaries

### GENERAL FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	PROJECTED	
					2022-23	2023-24
<b>Dept 11.611-COMMUNITY AND ECONOMIC DEVELOPMENT</b>						
SALARIES	\$ 113,883	\$ 157,000	\$ 177,600	\$ 177,600	\$ 180,952	\$ 184,371
FRINGES	32,908	33,834	51,737	51,737	55,886	57,064
SUPPLIES	1,406	3,900	3,900	3,900	3,900	3,900
CONTRACTUAL SERVICES	350	1,000	1,000	1,000	1,000	1,000
CONFERENCE & WORKSHOPS	5,148	5,125	7,250	7,250	7,850	7,850
PRINTING & PUBLICATIONS	-	-	1,800	1,800	1,800	1,800
MEMBERSHIPS, DUES & SUBSCRIPTIONS	5,722	6,475	11,530	11,530	7,980	7,980
EDUCATION & TRAINING	4,250	625	1,800	1,800	1,800	1,800
CAPITAL OUTLAY	-	2,370	-	-	-	-
<b>TOTAL Dept 11.611-COMM &amp; ECONOMIC DEV.</b>	<b>\$ 163,667</b>	<b>\$ 210,329</b>	<b>\$ 256,617</b>	<b>\$ 256,617</b>	<b>\$ 261,168</b>	<b>\$ 265,765</b>
<b>Dept 12.258-INFORMATION TECHNOLOGY</b>						
SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FRINGES	-	-	-	-	-	-
SUPPLIES COMPUTER EQUIPMENT	16,506	70,000	70,000	70,000	70,000	70,000
PROFESSIONAL SERVICES	5,119	5,000	5,000	5,000	5,000	5,000
PROFESSIONAL SERVICES - IT OPERATIONS	131,120	143,040	183,040	183,040	183,040	183,040
PROFESSIONAL SERVICES - ALLOC TO LIBRARY	-	-	(20,000)	(20,000)	(20,000)	(20,000)
PROFESSIONAL SERVICES - ALLOC TO COURT	-	-	(15,000)	(15,000)	(15,000)	(15,000)
CONTRACTUAL SERVICES	7,816	10,000	10,000	10,000	10,000	10,000
REPAIRS & MAINTENANCE	2,100	-	-	-	-	-
MEMBERSHIPS, DUES & SUBSCRIPTIONS	81,975	91,237	105,041	105,041	103,241	103,241
CAPITAL OUTLAY	17,938	19,000	-	-	-	-
<b>TOTAL Dept 12.258-INFORMATION TECHNOLOGY</b>	<b>\$ 262,574</b>	<b>\$ 338,277</b>	<b>\$ 338,081</b>	<b>\$ 338,081</b>	<b>\$ 336,281</b>	<b>\$ 336,281</b>
<b>Dept 13.210-CITY ATTORNEY</b>						
MATERIALS AND SUPPLIES	\$ 2,279	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
LEGAL SERVICES	145,000	155,000	155,000	155,000	160,000	165,000
LEGAL SERVICES - OTHER	35,403	40,000	40,000	40,000	40,000	40,000
LEGAL SERVICES - LABOR	72,000	72,000	72,000	72,000	72,000	72,000
<b>TOTAL Dept 13.210-CITY ATTORNEY</b>	<b>\$ 254,682</b>	<b>\$ 269,600</b>	<b>\$ 269,600</b>	<b>\$ 269,600</b>	<b>\$ 274,600</b>	<b>\$ 279,600</b>
<b>Dept 13.229-PROSECUTING ATTORNEY</b>						
MATERIALS AND SUPPLIES	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
LEGAL SERVICES	66,760	69,260	69,260	69,260	69,260	69,260
<b>TOTAL Dept 13.229-PROSECUTING ATTORNEY</b>	<b>\$ 69,160</b>	<b>\$ 71,660</b>	<b>\$ 71,660</b>	<b>\$ 71,660</b>	<b>\$ 71,660</b>	<b>\$ 71,660</b>
<b>Dept 14.191-CITY CLERK - ELECTIONS</b>						
SALARIES	\$ 137,381	\$ 139,068	\$ 131,004	\$ 131,004	\$ 138,624	\$ 136,296
FRINGES	39,427	35,628	37,592	37,592	38,338	39,097
SUPPLIES	1,213	3,400	1,900	1,900	2,400	1,900
REPAIRS & MAINTENANCE	-	-	65,500	65,500	-	-
PROFESSIONAL SERVICES	8,246	9,500	7,200	7,200	24,500	7,200
PROFESSIONAL SERVICES - ELECTION WORKERS	36,490	52,000	30,000	30,000	52,000	52,000
CONTRACTUAL SERVICES	-	-	-	-	-	-
PRINTING & PUBLICATIONS	7,729	4,600	6,600	6,600	6,600	7,600
ADVERTISING/NEWSPAPER POSTINGS	2,500	3,000	3,000	3,000	3,000	3,000
MISCELLANEOUS	391	500	500	500	500	500
MISCELLANEOUS - CTCL GRANT	-	25,000	-	-	-	-
CAPITAL OUTLAY	16,635	21,000	-	-	-	-
<b>TOTAL - Dept 14.191-CITY CLERK - ELECTIONS</b>	<b>\$ 250,012</b>	<b>\$ 293,696</b>	<b>\$ 283,296</b>	<b>\$ 283,296</b>	<b>\$ 265,962</b>	<b>\$ 247,593</b>



## Financial Summaries

### GENERAL FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	PROJECTED	
					2022-23	2023-24
<b>Dept 14.215-CITY CLERK</b>						
SALARIES	\$ 61,413	\$ 62,748	\$ 65,212	\$ 65,212	\$ 66,516	\$ 67,846
FRINGES	17,745	16,458	17,719	17,719	18,074	18,037
SUPPLIES	1,199	2,500	3,000	3,000	3,000	3,000
CONTRACTUAL SERVICES	11,956	13,200	12,200	12,200	16,200	16,200
PRINTING & PUBLICATIONS	2,033	3,000	3,000	3,000	3,000	3,000
ADVERTISING/NEWSPAPER POSTINGS	8,080	10,000	10,000	10,000	10,000	10,000
UTILITIES - TELEPHONE	608	605	605	605	605	605
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,200	1,200	1,200	1,200	1,200	1,200
EDUCATION & TRAINING	525	4,300	4,300	4,300	4,300	4,700
<b>TOTAL Dept 14.215-CITY CLERK</b>	<b>\$ 104,759</b>	<b>\$ 114,011</b>	<b>\$ 117,236</b>	<b>\$ 117,236</b>	<b>\$ 122,895</b>	<b>\$ 124,588</b>

### Dept 15.201-FINANCE

SALARIES	\$ 513,373	\$ 464,144	\$ 508,500	\$ 508,500	\$ 518,670	\$ 529,043
FRINGES	454,480	433,899	444,202	444,202	452,303	466,291
ADMINISTRATIVE COST REIMBURSE-MAJOR STREETS	(194,780)	(204,300)	(215,000)	(215,000)	(217,500)	(217,500)
ADMINISTRATIVE COST REIMBURSE-LOCAL STREETS	(75,925)	(79,600)	(84,200)	(84,200)	(84,200)	(84,200)
ADMINISTRATIVE COST REIMBURSE-SOLID WASTE	(280,000)	(280,000)	(280,000)	(280,000)	(280,000)	(280,000)
ADMINISTRATIVE COST REIMBURSE-WATER & SEWER	(190,000)	(190,000)	(190,000)	(190,000)	(190,000)	(190,000)
SUPPLIES	24,950	23,020	27,530	27,530	27,530	23,020
PROFESSIONAL SERVICES	2,400	5,430	3,230	3,230	3,230	2,000
PROFESSIONAL SERVICES - ARMORED CAR	9,069	12,000	12,000	12,000	12,000	12,000
PROFESSIONAL SERVICES - ASSESSING	164,006	170,949	177,877	177,877	183,213	183,213
PROFESSIONAL SERVICES - AUDIT	17,250	17,685	23,520	23,520	25,020	20,020
BANK/CC FEES & SERVICE CHARGES	1,607	2,070	1,000	1,000	1,000	1,000
CONTRACT LABOR - ACCOUNTS PAYABLE	22,112	22,100	24,000	24,000	24,000	24,000
TRANSPORTATION	-	250	250	250	250	250
CONFERENCES & WORKSHOPS	-	1,000	1,000	1,000	1,000	1,000
UTILITIES - TELEPHONE	1,277	1,225	1,225	1,225	1,225	1,225
REPAIRS & MAINTENANCE	-	1,575	1,575	1,575	1,575	-
RENTALS - COPIER LEASE	3,529	3,600	3,600	3,600	3,600	3,600
MEMBERSHIPS, DUES & SUBSCRIPTIONS	815	835	835	835	835	835
EDUCATION & TRAINING	929	1,000	4,000	4,000	4,000	4,000
CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL Dept 15.201-FINANCE</b>	<b>\$ 475,092</b>	<b>\$ 406,882</b>	<b>\$ 465,144</b>	<b>\$ 465,144</b>	<b>\$ 487,751</b>	<b>\$ 499,797</b>

### TECHNICAL AND PLANNING

### Dept 16.371-TECHNICAL AND PLANNING - INSPECTIONS

SALARIES	\$ 304,262	\$ 292,547	\$ 312,875	\$ 312,875	\$ 318,306	\$ 325,889
FRINGES	181,287	180,937	205,366	205,366	209,231	213,168
SUPPLIES	2,410	4,000	4,000	4,000	4,000	4,000
CONTRACTUAL SERVICES	-	-	26,250	26,250	26,250	26,250
CONTRACTUAL SERVICES - ANIMAL SERVICES	9,240	7,000	7,000	7,000	7,000	7,000
CONTRACTUAL SERVICES - PLAN REVIEW/INSPECTIONS	87,885	100,000	101,000	101,000	101,500	101,500
CONTRACTUAL SERVICES - BOARD UP	253	10,000	15,000	15,000	15,000	15,000
CONTRACTUAL SERVICES-TREE REMOVAL	-	5,000	5,000	5,000	5,000	5,000
UTILITIES-TELEPHONE	392	6,500	6,500	6,500	6,500	6,500
MEMBERSHIPS, DUES & SUBSCRIPTIONS	890	1,670	1,670	1,670	1,670	1,670
EDUCATION & TRAINING	580	3,850	3,850	3,850	3,850	3,850
<b>TOTAL Dept 16.371-TECH AND PLAN - INSPECTION</b>	<b>\$ 587,199</b>	<b>\$ 611,504</b>	<b>\$ 688,511</b>	<b>\$ 688,511</b>	<b>\$ 698,307</b>	<b>\$ 709,827</b>



## Financial Summaries

### GENERAL FUND

	Actual	Estimated	City Manager	City Council	PROJECTED	
	2019-20	2020-21	Recommended	Approved	2022-23	2023-24
			2021-22	2021-22		
<b>Dept 16.401-TECHNICAL AND PLANNING - ADMIN</b>						
SALARIES	\$ 128,166	\$ 108,364	\$ 138,859	\$ 138,859	\$ 141,741	\$ 149,931
FRINGES	54,101	46,721	52,771	52,771	53,786	54,821
SUPPLIES	5,325	8,725	8,725	8,725	8,725	8,725
CONTRACTUAL SERVICES	40	5,050	10,300	10,300	10,300	10,750
RENTALS - COPIER LEASE	3,280	3,300	3,500	3,500	3,500	3,500
MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	150	150	150	150	150
EDUCATION & TRAINING	329	1,200	2,200	2,200	2,200	2,200
<b>TOTAL Dept 16.401-TECH AND PLAN- ADMIN</b>	<b>\$ 191,241</b>	<b>\$ 173,510</b>	<b>\$ 216,505</b>	<b>\$ 216,505</b>	<b>\$ 220,402</b>	<b>\$ 230,077</b>
<b>Dept 16.447-TECHNICAL AND PLANNING - ENGINEERING</b>						
SALARIES	\$ 25,873	\$ 23,072	\$ 20,181	\$ 20,181	\$ 20,690	\$ 21,209
FRINGES	17,617	16,831	17,561	17,561	17,872	18,190
SUPPLIES	926	1,700	1,850	1,850	1,850	1,850
CONTRACTUAL SERVICES	-	-	5,250	5,250	5,250	5,250
REPAIRS & MAINTENANCE	-	10,000	10,000	10,000	10,000	10,000
EDUCATION & TRAINING	794	2,000	2,000	2,000	2,000	2,000
CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL Dept 16.447-TECH AND PLAN- ENGINEER</b>	<b>\$ 45,210</b>	<b>\$ 53,603</b>	<b>\$ 56,842</b>	<b>\$ 56,842</b>	<b>\$ 57,662</b>	<b>\$ 58,499</b>
<b>Dept 16.448-STREET LIGHTING</b>						
UTILITIES - ELECTRIC	\$ 369,294	\$ 400,000	\$ 420,000	\$ 420,000	\$ 441,000	\$ 450,000
CAPITAL OUTLAY	-	-	80,000	80,000	-	-
<b>TOTAL Dept 16.448-TECH AND PLAN -STREET LIGHTING</b>	<b>\$ 369,294</b>	<b>\$ 400,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 441,000</b>	<b>\$ 450,000</b>
<b>TECHNICAL AND PLANNING TOTAL</b>	<b>\$ 1,192,944</b>	<b>\$ 1,238,617</b>	<b>\$ 1,461,858</b>	<b>\$ 1,461,858</b>	<b>\$ 1,417,371</b>	<b>\$ 1,448,403</b>
<b>Dept 17.345-PUBLIC SAFETY</b>						
SALARIES	\$ 5,557,319	\$ 5,282,252	\$ 5,874,412	\$ 5,874,412	\$ 6,174,412	\$ 6,474,412
FRINGES	4,671,662	4,486,043	4,697,359	4,697,359	4,781,065	4,885,735
SUPPLIES	75,853	121,200	141,550	141,550	145,610	144,625
EMPLOYEE RECRUITMENT & TESTING	5,290	6,500	10,700	10,700	11,050	11,400
CONTRACTUAL SERVICES	171,735	150,574	102,630	102,630	106,550	103,700
TRANSPORTATION	2,966	12,000	12,100	12,100	15,100	15,100
CONFERENCES & WORKSHOPS	4,450	6,000	6,500	6,500	6,800	7,150
PRINTING & PUBLICATIONS	124	675	675	675	725	775
UTILITIES - TELEPHONE	8,489	9,000	9,000	9,000	9,000	9,000
UTILITIES - ELECTRIC	2,507	3,000	3,000	3,000	3,000	3,000
UTILITIES - GAS	3,295	2,900	2,900	2,900	2,900	2,900
REPAIRS & MAINTENANCE	50,479	33,681	42,743	42,743	47,100	51,675
RENTALS - MOTOR POOL UTILIZATION	214,650	1,186,000	1,141,000	1,141,000	630,000	180,000
MISCELLANEOUS	1,519	4,600	5,900	5,900	7,200	8,700
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,440	1,625	5,100	5,100	5,500	5,900
EDUCATION & TRAINING	77,756	50,000	74,500	74,500	67,960	49,920
DISPATCHER TRAINING	1,658	2,000	2,000	2,000	2,000	4,500
CAPITAL OUTLAY	44,239	368,000	-	-	195,000	346,850
CAPITAL OUTLAY - JAG GRANT	229	-	-	-	-	-
<b>TOTAL Dept 17.345-PUBLIC SAFETY</b>	<b>\$ 10,895,660</b>	<b>\$ 11,726,050</b>	<b>\$ 12,132,069</b>	<b>\$ 12,132,069</b>	<b>\$ 12,210,972</b>	<b>\$ 12,305,342</b>
<b>Dept 17.346- PUBLIC SAFETY - K9 UNIT</b>						
SALARIES	\$ 109,451	\$ 97,430	\$ 101,137	\$ 101,137	\$ 103,160	\$ 105,223
FRINGES	95,030	89,793	94,955	94,955	96,561	98,195
MATERIALS & SUPPLIES	2,246	2,250	2,350	2,350	2,450	2,450
CONTRACTUAL SERVICES	1,491	1,500	1,500	1,500	1,500	1,500
EDUCATION & TRAINING	2,240	2,300	3,250	3,250	3,500	3,500
CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL Dept 17.346-PUBLIC SAFETY - K9 Unit</b>	<b>\$ 210,458</b>	<b>\$ 193,273</b>	<b>\$ 203,192</b>	<b>\$ 203,192</b>	<b>\$ 207,171</b>	<b>\$ 210,868</b>
<b>PUBLIC SAFETY TOTAL</b>	<b>\$ 11,106,118</b>	<b>\$ 10,919,323</b>	<b>\$ 12,335,261</b>	<b>\$ 12,335,261</b>	<b>\$ 12,418,143</b>	<b>\$ 12,516,210</b>



## Financial Summaries

### GENERAL FUND

	Actual	Estimated	City Manager	City Council	PROJECTED	
	2019-20	2020-21	Recommended	Approved	2022-23	2023-24
			2021-22	2021-22		
<b>DEPARTMENT OF PUBLIC WORKS</b>						
<b>Dept 18.265 through 18.280-PUBLIC WORKS - BUILDING MAINTENANCE</b>						
SALARIES	\$ 88,861	\$ 41,532	\$ 45,200	\$ 45,200	\$ 46,104	\$ 47,026
FRINGES	28,538	17,971	18,513	18,513	19,308	19,692
SUPPLIES	71,187	36,000	36,000	36,000	36,000	36,000
PROFESSIONAL SERVICES	-	1,200	1,200	1,200	1,200	1,200
CONTRACTUAL SERVICES	131,795	150,000	165,000	165,000	165,000	165,000
UTILITIES - TELEPHONE	133,938	7,000	7,000	7,000	7,000	7,000
UTILITIES - WATER	66,160	66,500	66,500	66,500	66,500	66,500
UTILITIES - ELECTRIC	310,853	205,000	205,000	205,000	205,000	205,000
UTILITIES - GAS	49,364	40,000	40,000	40,000	40,000	40,000
REPAIRS & MAINTENANCE	96,474	131,900	171,900	171,900	171,900	171,900
MAINTENANCE ALLOCATIONS	(355,004)	-	-	-	-	-
CAPITAL OUTLAY	178,412	25,000	310,000	310,000	55,000	250,000
<b>TOTAL Dept 18.265-PUBLIC WORKS -BLDG MAINT</b>	<b>\$ 800,578</b>	<b>\$ 722,103</b>	<b>\$ 1,066,313</b>	<b>\$ 1,066,313</b>	<b>\$ 813,012</b>	<b>\$ 1,009,318</b>
<b>Dept 18.441-PUBLIC WORKS - ADMINISTRATION</b>						
SALARIES	\$ 5,688	\$ 4,848	\$ 5,100	\$ 5,100	\$ 5,202	\$ 5,306
FRINGES	7,854	7,637	7,939	7,939	8,077	8,217
SUPPLIES	658	1,500	1,500	1,500	1,500	1,500
PROFESSIONAL SERVICES	2,342	3,800	3,800	3,800	3,800	3,800
CONFERENCES & WORKSHOPS	500	700	700	700	700	700
MEMBERSHIPS, DUES & SUBSCRIPTIONS	250	975	975	975	975	975
<b>TOTAL Dept 18.441-PUBLIC WORKS -ADMIN</b>	<b>\$ 17,292</b>	<b>\$ 19,460</b>	<b>\$ 20,014</b>	<b>\$ 20,014</b>	<b>\$ 20,254</b>	<b>\$ 20,498</b>
<b>Dept 18.443-PUBLIC WORKS - SHEPHERD PARK</b>						
SALARIES	\$ 36,132	\$ 33,878	\$ 42,606	\$ 42,606	\$ 39,215	\$ 39,999
FRINGES	12,314	14,365	14,802	14,802	15,089	15,381
SUPPLIES	8,295	14,200	14,200	14,200	14,200	14,200
PROFESSIONAL SERVICES	6,267	47,000	47,000	47,000	47,000	47,000
RENTALS - MOTOR POOL UTILIZATION	22,671	23,000	23,000	23,000	23,000	23,000
CAPITAL OUTLAY	-	185,000	175,000	175,000	295,000	-
<b>TOTAL Dept 18.443-PUBLIC WORKS -SHEPHERD PK</b>	<b>\$ 85,679</b>	<b>\$ 317,443</b>	<b>\$ 316,608</b>	<b>\$ 316,608</b>	<b>\$ 433,504</b>	<b>\$ 139,580</b>
<b>Dept 18.444-PUBLIC WORKS - OTHER PARKS FORESTRY</b>						
SALARIES	\$ 25,511	\$ 16,000	\$ 26,160	\$ 26,160	\$ 22,440	\$ 22,889
FRINGES	14,076	7,652	11,853	11,853	12,073	12,297
SUPPLIES	3,718	10,500	10,500	10,500	10,500	10,500
NURSERY STOCK	-	1,000	1,000	1,000	1,000	1,000
PROFESSIONAL SERVICES	10,851	47,000	48,000	48,000	48,000	48,000
RENTALS - MOTOR POOL UTILIZATION	15,310	11,000	11,000	11,000	11,000	11,000
CAPITAL OUTLAY	55,000	675,000	260,000	260,000	1,040,000	1,070,000
<b>TOTAL Dept 18.444-PUBLIC WORKS - OTHER PKs</b>	<b>\$ 124,466</b>	<b>\$ 768,152</b>	<b>\$ 368,513</b>	<b>\$ 368,513</b>	<b>\$ 1,145,013</b>	<b>\$ 1,175,686</b>
<b>PUBLIC WORKS TOTAL</b>	<b>\$ 1,028,015</b>	<b>\$ 1,827,158</b>	<b>\$ 1,771,448</b>	<b>\$ 1,771,448</b>	<b>\$ 2,411,783</b>	<b>\$ 2,345,082</b>



## Financial Summaries

### GENERAL FUND

	Actual	Estimated	City Manager	City Council	PROJECTED	
	2019-20	2020-21	Recommended	Approved	2022-23	2023-24
			2021-22	2021-22		
<b>DEPARTMENT OF RECREATION</b>						
<b>Dept 19.752-RECREATION - ADMINISTRATION</b>						
SALARIES	\$ 255,507	\$ 229,877	\$ 290,679	\$ 290,679	\$ 306,265	\$ 311,963
FRINGES	80,509	88,192	83,091	83,091	87,298	89,498
SUPPLIES	2,939	10,000	10,000	10,000	10,000	10,000
EMPLOYEE RECRUITMENT & TESTING	-	-	300	300	300	300
BANK/CC FEES & SERVICE CHARGES	7,820	10,500	12,500	12,500	12,500	12,500
CONTRACTUAL SERVICES	-	-	125,000	125,000	-	-
CONFERENCES & WORKSHOPS	2,369	2,850	3,000	3,000	3,000	3,000
UTILITIES - TELEPHONE	2,188	2,500	2,500	2,500	2,500	2,500
RENTALS - COPIER LEASE	4,350	7,000	7,000	7,000	7,000	7,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,785	1,950	1,800	1,800	1,800	1,800
CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL Dept 19.752-RECREATION - ADMINISTRATION</b>	<b>\$ 357,467</b>	<b>\$ 352,869</b>	<b>\$ 535,870</b>	<b>\$ 535,870</b>	<b>\$ 430,663</b>	<b>\$ 438,561</b>
<b>Dept 19.753-RECREATION - ATHLETICS</b>						
SALARIES	\$ 7,732	\$ 8,755	\$ 13,253	\$ 13,253	\$ 14,000	\$ 14,000
FRINGES	1,059	1,038	1,058	1,058	1,071	1,071
SUPPLIES	4,320	3,000	12,000	12,000	12,000	12,000
CONTRACTUAL SERVICES	2,882	4,000	3,000	3,000	4,000	4,000
<b>TOTAL Dept 19.753-RECREATION - ATHLETICS</b>	<b>\$ 15,993</b>	<b>\$ 16,793</b>	<b>\$ 29,311</b>	<b>\$ 29,311</b>	<b>\$ 31,071</b>	<b>\$ 31,071</b>
<b>Dept 19.754-RECREATION - OUTDOOR ACTIVITIES</b>						
SALARIES	\$ 23,800	\$ 13,705	\$ 51,445	\$ 51,445	\$ 51,445	\$ 51,445
FRINGES	3,165	6,672	6,785	6,785	6,850	6,850
SUPPLIES	436	3,500	3,600	3,600	3,600	3,600
CONTRACTUAL SERVICES	407	2,000	4,700	4,700	2,000	2,000
CONTRACTUAL SERVICES - DAY CAMP	1,456	3,000	1,500	1,500	3,000	3,000
TRANSPORTATION	1,625	3,000	1,200	1,200	4,000	4,000
<b>TOTAL Dept 19.754-RECREATION - OUTDOOR ACTIVITIES</b>	<b>\$ 30,889</b>	<b>\$ 31,877</b>	<b>\$ 69,230</b>	<b>\$ 69,230</b>	<b>\$ 70,895</b>	<b>\$ 70,895</b>





## Financial Summaries

### GENERAL FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	PROJECTED	
					2022-23	2023-24
<b>Dept 19.755-RECREATION - INSTRUCTIONAL ACTIVITIES</b>						
SUPPLIES	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -
CONTRACTUAL SERVICES	12,753	13,000	10,000	10,000	23,000	23,000
<b>TOTAL Dept 19.755-RECREATION - INSTRUCT ACT</b>	<b>\$ 12,753</b>	<b>\$ 13,400</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>
<b>Dept 19.756-RECREATION - SPECIAL RECREATION EVENTS</b>						
SUPPLIES	\$ 6,756	\$ 12,000	\$ 24,000	\$ 24,000	\$ 12,000	\$ 12,000
CONTRACTUAL SERVICES	15,990	15,000	24,000	24,000	15,000	15,000
MISCELLANEOUS	361	1,800	1,800	1,800	1,800	1,800
<b>TOTAL Dept 19.756-RECREATION - SPECIAL ACT</b>	<b>\$ 23,107</b>	<b>\$ 28,800</b>	<b>\$ 49,800</b>	<b>\$ 49,800</b>	<b>\$ 28,800</b>	<b>\$ 28,800</b>
<b>Dept 19.757-RECREATION - SWIMMING POOL</b>						
SALARIES	\$ 43,077	\$ 16,678	\$ 94,554	\$ 94,554	\$ 94,290	\$ 94,290
FRINGES	5,166	8,867	9,005	9,005	9,088	9,088
SUPPLIES	8,095	11,000	12,000	12,000	12,000	12,000
CONTRACTUAL SERVICES	4,483	9,000	13,000	13,000	13,000	13,000
REPAIRS & MAINTENANCE	-	2,500	6,500	6,500	3,500	3,500
CAPITAL OUTLAY	-	110,000	-	-	-	-
<b>TOTAL Dept 19.757-RECREATION - POOL</b>	<b>\$ 60,821</b>	<b>\$ 158,045</b>	<b>\$ 135,059</b>	<b>\$ 135,059</b>	<b>\$ 131,878</b>	<b>\$ 131,878</b>
<b>Dept 19.776-RECREATION - SENIOR SERVICES</b>						
SALARIES	\$ 26,963	\$ 32,320	\$ 31,350	\$ 31,350	\$ 32,900	\$ 32,900
FRINGES	4,193	3,443	3,824	3,824	3,887	3,887
SUPPLIES	1,985	4,000	2,000	2,000	4,000	4,000
CONTRACTUAL SERVICES	9,860	14,000	5,000	5,000	14,000	14,000
<b>TOTAL Dept 19.776-RECREATION - SENIOR SERV</b>	<b>\$ 43,001</b>	<b>\$ 53,763</b>	<b>\$ 42,174</b>	<b>\$ 42,174</b>	<b>\$ 54,787</b>	<b>\$ 54,787</b>
<b>RECREATION TOTAL</b>	<b>\$ 544,031</b>	<b>\$ 655,547</b>	<b>\$ 871,444</b>	<b>\$ 871,444</b>	<b>\$ 771,094</b>	<b>\$ 778,992</b>
<b>Dept 22.806-PUBLIC INFORMATION</b>						
SALARIES	\$ 99,159	\$ 42,883	\$ 160,400	\$ 160,400	\$ 162,448	\$ 164,904
FRINGES	35,418	35,364	63,529	63,529	64,799	66,095
SUPPLIES	2,288	4,675	5,400	5,400	5,400	5,400
PROFESSIONAL SERVICES	24,150	118,000	500	500	500	500
PROFESSIONAL SERVICES - ALLOC TO LIBRARY	-	-	(40,000)	(40,000)	(40,000)	(40,000)
TRANSPORTATION	24	150	150	150	150	150
CONFERENCES & WORKSHOPS	875	25	4,150	4,150	4,150	4,150
PRINTING & PUBLICATIONS	46,410	69,400	73,400	73,400	62,400	62,400
PRINTING & PUBLICATIONS - ON LINE	3,246	5,290	5,350	5,350	5,400	5,050
PRINTING & PUBLICATIONS - BROADCAST	4,426	5,320	5,320	5,320	5,320	5,320
PRINTING & PUBLICATIONS - EMERGENCY	1,622	4,100	4,100	4,100	4,100	4,100
UTILITIES - CABLE	10,013	10,500	10,500	10,500	10,500	10,500
UTILITIES - TELEPHONE	654	625	1,200	1,200	1,200	1,200
REPAIRS & MAINTENANCE	-	-	5,000	5,000	-	-
MEMBERSHIPS, DUES & SUBSCRIPTIONS	386	155	475	475	1,820	475
EDUCATION & TRAINING	435	240	240	240	240	240
CAPITAL OUTLAY	-	58,975	-	-	-	-
<b>TOTAL Dept 22.806-PUBLIC INFORMATION</b>	<b>\$ 229,106</b>	<b>\$ 355,702</b>	<b>\$ 299,714</b>	<b>\$ 299,714</b>	<b>\$ 288,427</b>	<b>\$ 290,484</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 16,444,881</b>	<b>\$ 17,540,000</b>	<b>\$ 19,342,126</b>	<b>\$ 19,342,126</b>	<b>\$ 19,939,903</b>	<b>\$ 20,038,475</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 2,011,260</b>	<b>\$ 4,957,518</b>	<b>\$ 4,624,032</b>	<b>\$ 4,624,032</b>	<b>\$ 4,778,196</b>	<b>\$ 5,097,732</b>



## Financial Summaries

### GENERAL FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	PROJECTED	
					2022-23	2023-24
<b>Dept 21.890-NON-DEPARTMENTAL</b>						
RETIREE HEALTHCARE	\$ 1,043,059	\$ 1,300,000	\$ 1,048,000	\$ 1,048,000	\$ 1,143,000	\$ 1,186,500
RETIREE HEALTHCARE - EXTRA CONTRIBUTIONS	400,000	400,000	-	-	-	50,000
RETIREE LIFE INSURANCE	1,742	1,750	2,000	2,000	2,200	2,400
RETIREE DENTAL	23,856	28,250	25,600	25,600	26,625	27,700
HEALTH INSURANCE	(50,000)	-	-	-	-	-
UNEMPLOYMENT COMPENSATION	4,725	15,000	15,000	15,000	15,000	15,000
TRANSPORTATION	-	-	-	-	-	-
POSTAGE	35,000	30,000	35,000	35,000	35,000	35,000
UTILITIES - TELEPHONE	78,855	50,000	75,000	75,000	80,000	80,000
MISCELLANEOUS	106,994	-	-	-	-	-
CASH SHORT AND OVER	(11)	100	100	100	500	500
MEMBERSHIPS, DUES & SUBSCRIPTIONS	9,456	10,000	9,700	9,700	10,000	10,000
PRIOR YEAR/MTT TAX REFUNDS	-	16,365	-	-	-	-
<b>OTHER FINANCING USES</b>						
<b>TRANSFERS OUT</b>						
TRANSFERS OUT - LIBRARY FUND	\$ -	\$ -	\$ -	-	\$ -	\$ -
TRANSFERS OUT - DISTRICT COURT FUND	1,701,218	1,501,696	1,675,000	1,675,000	1,650,000	1,650,000
TRANSFERS OUT - MENTAL HEALTH GRANT (COURT)	-	-	-	-	-	-
TRANSFERS OUT - DEBT SERVICE LIBRARY	102,048	100,048	102,985	102,985	100,648	103,023
TRANSFERS OUT - MOTOR POOL FUND	-	-	-	-	-	-
TRANSFERS OUT - RETIREE HEALTHCARE FUND	-	-	-	-	-	-
TRANSFERS OUT - PUBLIC SAFETY PENSION FUND	1,253,507	1,273,325	1,275,000	1,275,000	1,375,000	1,450,000
<b>TOTAL Dept 21.890-NON DEPT &amp; TRANSFERS OUT</b>	<b>\$ 4,710,449</b>	<b>\$ 4,726,534</b>	<b>\$ 4,263,385</b>	<b>\$ 4,263,385</b>	<b>\$ 4,437,973</b>	<b>\$ 4,610,123</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING USES</b>	<b>\$ 21,155,327</b>	<b>\$ 23,266,534</b>	<b>\$ 23,625,511</b>	<b>\$ 23,625,511</b>	<b>\$ 24,397,876</b>	<b>\$ 24,668,598</b>
NET CHANGE IN FUND BALANCE	(23,743)	300,875				(20,000)
BEGINNING FUND BALANCE	4,369,283	4,345,540	4,646,415	4,646,415	4,646,415	5,606,415
<b>ENDING FUND BALANCE</b>	<b>\$ 4,345,540</b>	<b>\$ 4,646,415</b>	<b>\$ 4,646,415</b>	<b>\$ 4,646,415</b>	<b>\$ 4,646,415</b>	<b>\$ 4,646,415</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>21%</b>	<b>20%</b>	<b>20%</b>	<b>20%</b>	<b>19%</b>	<b>19%</b>
<b>Estimated Change in Fund Balance</b>	<b>-1%</b>	<b>7%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

\* **Total Appropriations** include service improvements, capital outlay, vehicles, and capital improvements. The level of such expenditures is dictated by available funds from accumulated fund balance and anticipated revenue above annual expenditures in conjunction with the targeted fund balance.



## Authorities

### Economic Development Corporation Fund

The purpose of the Economic Development Corporation Fund is to initiate and maintain industrial and commercial prosperity in the City. This fund manages buildings used by the City. Responsibilities include purchasing, maintaining and improving structures that the City uses in the course of providing services to its' residents and businesses.

#### 110 ECONOMIC DEVELOPMENT FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
INTEREST INCOME	\$ 211	\$ -	\$ -	\$ -	\$ -	\$ -
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	30	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 241</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>APPROPRIATIONS</b>						
BANK/CC FEES & SERVICE CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS	-	12,624	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 12,624</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 241</b>	<b>\$ (12,624)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 12,624</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 241</b>	<b>\$ (12,624)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
BEGINNING FUND BALANCE	12,383	12,624	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 12,624</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%	0%
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Estimated Change in Fund Balance	2%	-100%	0%	0%	0%	0%
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## Financial Summaries

### Library Fund

Oak Park Public Library provides resources to support the educational, cultural, informational and recreational needs of its diverse community. The Library is funded primarily from property taxes in accordance with a special City Charter millage but also includes an annual subsidy from the General Fund.

#### 111 LIBRARY FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
PROPERTY TAXES	\$ 709,896	\$ 734,096	\$ 750,938	\$ 750,938	\$ 765,937	\$ 781,235
INTERGOVERNMENTAL	96,476	84,200	97,300	97,300	97,200	97,100
CHARGES FOR SERVICES	9,675	9,500	13,900	13,900	13,900	13,900
FINES AND FORFEITURES	5,695	7,000	10,500	10,500	10,500	10,500
INTEREST	11,587	6,290	9,191	9,191	8,707	8,710
OTHER REVENUE	5,403	1,000	1,000	1,000	1,000	1,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 838,732</b>	<b>\$ 842,086</b>	<b>\$ 882,829</b>	<b>\$ 882,829</b>	<b>\$ 897,244</b>	<b>\$ 912,445</b>
<b>APPROPRIATIONS</b>						
SALARIES	\$ 243,959	\$ 345,200	\$ 343,000	\$ 343,000	\$ 343,000	\$ 343,000
FRINGES	107,423	197,027	237,270	237,270	239,985	242,186
SUPPLIES	117	-	-	-	-	-
OFFICE SUPPLIES	2,038	4,000	4,000	4,000	4,000	4,000
SUPPLIES - WATSON TRUST	400	5,000	5,000	5,000	6,500	6,500
ADULT BOOKS	31,157	26,000	26,000	26,000	26,000	26,000
CHILDREN BOOKS	12,617	22,000	22,000	22,000	22,000	22,000
PERIODICALS & PAPERS	7,175	7,300	7,300	7,300	7,300	7,300
DVDS	4,952	5,500	5,500	5,500	5,500	5,500
AUDIO BOOKS	1,145	2,500	2,500	2,500	2,500	2,500
ADULT COMPACT DISCS	153	200	200	200	200	200
PROFESSIONAL SERVICES	7,988	6,020	66,020	66,020	66,020	66,020
TLN MENU SERVICES	56,906	67,500	67,500	67,500	67,500	67,500
LEGAL SERVICES	13,400	-	-	-	-	-
BANK/CC FEES & SERVICES	99	100	100	100	100	100
CONTRACTUAL SERVICES	28,399	33,800	20,000	20,000	20,000	20,000
CONFERENCE & WORKSHOPS	315	-	1,050	1,050	1,050	1,050
UTILITIES - TELEPHONE	302	4,000	4,000	4,000	4,000	4,000
UTILITIES - WATER	5,169	6,500	7,000	7,000	7,500	7,500
UTILITIES - ELECTRIC	24,749	27,000	27,750	27,750	28,250	28,250
UTILITIES - GAS	5,368	7,500	7,700	7,700	7,900	7,900
REPAIRS & MAINTENANCE	2,311	4,000	4,000	4,000	4,000	4,000
RENTALS - COPIER LEASE	4,550	4,589	4,589	4,589	4,589	4,589
MISCELLANEOUS	825	-	3,000	3,000	3,000	3,000
MLA INSTITUTION	760	850	850	850	850	850
ALA	-	500	500	500	500	500
EDUCATION & TRAINING	169	1,000	1,000	1,000	1,000	1,000
CAPITAL OUTLAY	-	5,000	5,000	5,000	5,000	5,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 562,446</b>	<b>\$ 783,086</b>	<b>\$ 872,829</b>	<b>\$ 872,829</b>	<b>\$ 878,244</b>	<b>\$ 880,445</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 276,286</b>	<b>\$ 59,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 19,000</b>	<b>\$ 32,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN - GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT - LIBRARY LEASE DEBT SERVICE FUND	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (50,000)</b>	<b>\$ (50,000)</b>	<b>\$ (50,000)</b>	<b>\$ (50,000)</b>	<b>\$ (50,000)</b>	<b>\$ (50,000)</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 612,446</b>	<b>\$ 833,086</b>	<b>\$ 922,829</b>	<b>\$ 922,829</b>	<b>\$ 928,244</b>	<b>\$ 930,445</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 226,286</b>	<b>\$ 9,000</b>	<b>\$ (40,000)</b>	<b>\$ (40,000)</b>	<b>\$ (31,000)</b>	<b>\$ (18,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 186,557</b>	<b>\$ 412,843</b>	<b>\$ 421,843</b>	<b>\$ 421,843</b>	<b>\$ 381,843</b>	<b>\$ 350,843</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 412,843</b>	<b>\$ 421,843</b>	<b>\$ 381,843</b>	<b>\$ 381,843</b>	<b>\$ 350,843</b>	<b>\$ 332,843</b>

Fund balance as a percentage of total annual expenditures	67%	51%	41%	41%	38%	36%
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Estimated Change in Fund Balance	121%	2%	-9%	-9%	-8%	-5%
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## Financial Summaries

### Brownfield Authority Fund

This Authority was made possible via the Brownfield Redevelopment Financing Act (PA 381) and is administered by the State of Michigan. Brownfield incentives are offered to developers to improve sites where old and unused buildings are located.

#### 112 BROWNFIELD AUTHORITY FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
PROPERTY TAXES	\$ 772,850	\$ 47,375	\$ 47,345	\$ 47,345	\$ 48,292	\$ 49,258
INTERGOVERNMENTAL	500	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 773,350</b>	<b>\$ 47,375</b>	<b>\$ 47,345</b>	<b>\$ 47,345</b>	<b>\$ 48,292</b>	<b>\$ 49,258</b>
<b>APPROPRIATIONS</b>						
SALARIES - GENERAL FUND ADMINISTRATIVE ALLOCATION	\$ 15,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
CONTRACTUAL SERVICES - SCHOSTAK	484,253	-	-	-	-	-
CONTRACTUAL SERVICES - EATON STEEL	42,375	37,375	42,345	42,345	43,292	44,258
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 541,628</b>	<b>\$ 47,375</b>	<b>\$ 47,345</b>	<b>\$ 47,345</b>	<b>\$ 48,292</b>	<b>\$ 49,258</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 231,722</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 541,628</b>	<b>\$ 47,375</b>	<b>\$ 47,345</b>	<b>\$ 47,345</b>	<b>\$ 48,292</b>	<b>\$ 49,258</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 231,722</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
BEGINNING FUND BALANCE	6,587	238,309	238,309	238,309	238,309	238,309
<b>ENDING FUND BALANCE</b>	<b>\$ 238,309</b>	<b>\$ 238,309</b>	<b>\$ 238,309</b>	<b>\$ 238,309</b>	<b>\$ 238,309</b>	<b>\$ 238,309</b>

Fund balance as a percentage of total annual expenditures	44%	503%	503%	503%	493%	484%
Estimated Change in Fund Balance	3518%	0%	0%	0%	0%	0%



## Financial Summaries

### Corridor Improvement Authority Fund

The CIA Fund (PA 280) will maintain and upgrade the economic viability of the City's business districts. This can be achieved by stopping property value deterioration, increasing property tax valuation and promoting economic growth.

#### 251 CORRIDOR IMPROVEMENT AUTHORITY FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
PROPERTY TAX	\$ 71,271	\$ 99,202	\$ 129,044	\$ 129,044	\$ 131,619	\$ 134,245
INTERGOVERNMENTAL	-	4,000	-	-	-	-
INTEREST INCOME	682	123	281	281	206	280
UNREALIZED GAIN (LOSS) ON INVESTMENTS	98	-	-	-	-	-
DONATIONS	1,127	6,600	-	-	-	-
REIMBURSEMENT-MISCELLANEOUS	15,617	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 88,795</b>	<b>\$ 109,925</b>	<b>\$ 129,325</b>	<b>\$ 129,325</b>	<b>\$ 131,825</b>	<b>\$ 134,525</b>
<b>APPROPRIATIONS</b>						
SALARIES-GEN'L FUND ADMINISTRATIVE ALLOCATION	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
MATERIALS & SUPPLIES	8,792	51,500	45,800	45,800	29,500	27,500
PROFESSIONAL SERVICES	-	1,500	-	-	-	-
PROFESSIONAL SERVICES - MARKETING	-	900	10,000	10,000	2,500	2,500
CONTRACTUAL SERVICES	-	3,000	15,000	15,000	15,000	15,000
CONFERENCES & WORKSHOPS	-	600	2,300	2,300	1,500	2,300
BANK/CC FEES & SERVICE CHARGES	14	-	-	-	-	-
MEMBERSHIPS, DUES & SUBSCRIPTIONS	125	325	525	525	525	525
CAPITAL OUTLAY	5,185	115,000	35,000	35,000	15,000	15,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 19,116</b>	<b>\$ 177,825</b>	<b>\$ 113,625</b>	<b>\$ 113,625</b>	<b>\$ 69,025</b>	<b>\$ 67,825</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 69,679</b>	<b>\$ (67,900)</b>	<b>\$ 15,700</b>	<b>\$ 15,700</b>	<b>\$ 62,800</b>	<b>\$ 66,700</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 19,116</b>	<b>\$ 177,825</b>	<b>\$ 113,625</b>	<b>\$ 113,625</b>	<b>\$ 69,025</b>	<b>\$ 67,825</b>
NET CHANGE IN FUND BALANCE	\$ 69,679	\$ (67,900)	\$ 15,700	\$ 15,700	\$ 62,800	\$ 66,700
BEGINNING FUND BALANCE	6,040	75,719	7,819	7,819	23,519	86,319
<b>ENDING FUND BALANCE</b>	<b>\$ 75,719</b>	<b>\$ 7,819</b>	<b>\$ 23,519</b>	<b>\$ 23,519</b>	<b>\$ 86,319</b>	<b>\$ 153,019</b>

Fund balance as a percentage of total annual expenditures	396%	4%	21%	21%	125%	226%
Estimated Change in Fund Balance	1154%	-90%	201%	201%	267%	77%



## Special Revenue Funds

### Major Street Fund

The Major Street Fund's purpose is to account for expenditures associated with the construction and maintenance needs of the Major Street portion (as defined by State Act 51) of the City's street network. Of the 84.6 total centerline miles that make up the City of Oak Park road network, the City has 19.27 centerline miles of Major streets. Financing is primarily provided by the City's share of State gas and weight taxes.

202 MAJOR STREET FUND						
	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
INTERGOVERNMENTAL	\$ 1,951,422	\$ 2,122,976	\$ 2,187,773	\$ 2,187,773	\$ 2,247,306	\$ 2,308,459
OTHER REVENUE	201,649	135,856	155,856	155,856	128,006	133,006
INTEREST INCOME	25,571	6,957	4,979	4,979	3,486	4,606
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 2,178,642</b>	<b>\$ 2,265,789</b>	<b>\$ 2,348,608</b>	<b>\$ 2,348,608</b>	<b>\$ 2,378,798</b>	<b>\$ 2,446,071</b>
<b>APPROPRIATIONS - TECHNICAL &amp; PLANNING</b>						
SALARIES	\$ 39,450	\$ 32,939	\$ 25,585	\$ 25,585	\$ 26,433	\$ 27,298
FRINGES	34,733	34,018	35,104	35,104	35,737	36,382
ADMINISTRATIVE COST REIMBURSEMENT - GEN'L FUND	194,780	204,300	215,000	215,000	217,500	217,500
BANK/CC FEES & SERVICE CHARGES	153	100	100	100	100	100
CONTRACTUAL SERVICES	-	-	16,800	16,800	16,800	16,800
<b>TOTAL APPROPRIATIONS - TECHNICAL &amp; PLANNING</b>	<b>\$ 269,116</b>	<b>\$ 271,357</b>	<b>\$ 292,589</b>	<b>\$ 292,589</b>	<b>\$ 296,570</b>	<b>\$ 298,080</b>
<b>APPROPRIATIONS - TRAFFIC SERVICES</b>						
SALARIES	\$ 18,641	\$ 18,150	\$ 18,515	\$ 18,515	\$ 18,885	\$ 19,263
FRINGES	28,184	24,488	27,510	27,510	28,011	28,522
MATERIALS & SUPPLIES	5,199	10,000	10,000	10,000	10,000	10,000
PROFESSIONAL SERVICES	39,889	120,000	95,000	95,000	95,000	95,000
CONFERENCE & WORKSHOPS	365	4,050	4,300	4,300	4,300	4,300
RENTALS - MOTOR POOL UTILIZATION	10,745	10,000	9,000	9,000	8,000	8,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	400	1,000	1,000	1,000	1,000	1,000
<b>TOTAL APPROPRIATIONS - TRAFFIC SERVICES</b>	<b>\$ 103,423</b>	<b>\$ 187,688</b>	<b>\$ 165,325</b>	<b>\$ 165,325</b>	<b>\$ 165,196</b>	<b>\$ 166,085</b>
<b>APPROPRIATIONS - WINTER MAINTENANCE</b>						
SALARIES	\$ 30,642	\$ 30,695	\$ 34,932	\$ 34,932	\$ 35,631	\$ 36,344
FRINGES	36,354	30,905	33,203	33,203	33,812	34,432
MATERIALS & SUPPLIES	116,741	145,000	147,500	147,500	147,500	147,500
RENTALS - MOTOR POOL UTILIZATION	20,681	20,000	22,000	22,000	22,000	22,000
<b>TOTAL APPROPRIATIONS - WINTER MAINTENANCE</b>	<b>\$ 204,418</b>	<b>\$ 226,600</b>	<b>\$ 237,635</b>	<b>\$ 237,635</b>	<b>\$ 238,943</b>	<b>\$ 240,276</b>
<b>APPROPRIATIONS - RIGHT OF WAY</b>						
SALARIES	\$ 158,220	\$ 113,500	\$ 143,015	\$ 143,015	\$ 145,875	\$ 148,793
FRINGES	156,192	142,944	151,244	151,244	154,064	156,937
MATERIALS & SUPPLIES	6,949	19,200	19,700	19,700	19,700	19,700
PROFESSIONAL SERVICES	162,210	231,500	164,000	164,000	164,000	164,000
UTILITIES - TELEPHONE	3,611	4,000	4,100	4,100	4,200	4,200
RENTALS - MOTOR POOL UTILIZATION	29,846	30,000	35,000	35,000	30,000	30,000
EDUCATION & TRAINING	145	2,000	2,000	2,000	2,000	2,000
CAPITAL OUTLAY	1,852,821	542,319	1,561,000	1,561,000	672,250	1,575,000
<b>TOTAL APPROPRIATIONS - RIGHT OF WAY</b>	<b>\$ 2,369,994</b>	<b>\$ 1,085,463</b>	<b>\$ 2,080,059</b>	<b>\$ 2,080,059</b>	<b>\$ 1,192,089</b>	<b>\$ 2,100,630</b>
<b>TOTAL APPROPRIATIONS MAJOR STREETS</b>	<b>\$ 2,946,951</b>	<b>\$ 1,771,108</b>	<b>\$ 2,775,608</b>	<b>\$ 2,775,608</b>	<b>\$ 1,892,798</b>	<b>\$ 2,805,071</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (768,309)</b>	<b>\$ 494,681</b>	<b>\$ (427,000)</b>	<b>\$ (427,000)</b>	<b>\$ 486,000</b>	<b>\$ (359,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS OUT-LOCAL STREETS	\$ 695,000	\$ 150,000	\$ 200,000	\$ 200,000	\$ 175,000	\$ 175,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 695,000</b>	<b>\$ 150,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 3,641,951</b>	<b>\$ 1,921,108</b>	<b>\$ 2,975,608</b>	<b>\$ 2,975,608</b>	<b>\$ 2,067,798</b>	<b>\$ 2,980,071</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (1,463,309)</b>	<b>\$ 344,681</b>	<b>\$ (627,000)</b>	<b>\$ (627,000)</b>	<b>\$ 311,000</b>	<b>\$ (534,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 2,156,345</b>	<b>\$ 693,036</b>	<b>\$ 1,037,717</b>	<b>\$ 1,037,717</b>	<b>\$ 410,717</b>	<b>\$ 721,717</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 693,036</b>	<b>\$ 1,037,717</b>	<b>\$ 410,717</b>	<b>\$ 410,717</b>	<b>\$ 721,717</b>	<b>\$ 187,717</b>

<b>Fund balance as a percentage of total annual expenditures</b>	<b>19%</b>	<b>54%</b>	<b>14%</b>	<b>14%</b>	<b>35%</b>	<b>6%</b>
<b>Estimated Change in Fund Balance</b>	<b>-68%</b>	<b>50%</b>	<b>-60%</b>	<b>-60%</b>	<b>76%</b>	<b>-74%</b>



## Financial Summaries

### Local Street Fund

The Local Street Fund's purpose is to account for expenditures associated with the construction and maintenance needs of the City's 65.33 centerline miles of Local Streets as defined by State Act 51. Financing is provided by the City's share of State gas and weight taxes and transfers from other funds.

203 LOCAL STREET FUND						
	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
INTERGOVERNMENTAL	\$ 766,247	\$ 827,533	\$ 850,801	\$ 850,801	\$ 873,952	\$ 897,733
OTHER REVENUE	97,129	-	-	-	-	-
CHARGES FOR SERVICES/SPECIAL ASSESSMENTS	54,466	35,000	35,000	35,000	35,000	35,000
INTEREST INCOME	25,057	6,759	3,034	3,034	2,679	2,341
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	3,811	500	500	500	500	500
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 946,710</b>	<b>\$ 869,792</b>	<b>\$ 889,335</b>	<b>\$ 889,335</b>	<b>\$ 912,131</b>	<b>\$ 935,574</b>
<b>APPROPRIATIONS - TECHNICAL &amp; PLANNING</b>						
ADMINISTRATIVE COST REIMBURSEMENT - GEN'L FUND	\$ 75,925	\$ 79,600	\$ 84,200	\$ 84,200	\$ 84,200	\$ 84,200
BANK/CC FEES & SERVICE CHARGES	329	-	-	-	-	-
TRANSFERS OUT - GENERAL FUND	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS - TECHNICAL &amp; PLANNING</b>	<b>\$ 76,254</b>	<b>\$ 79,600</b>	<b>\$ 84,200</b>	<b>\$ 84,200</b>	<b>\$ 84,200</b>	<b>\$ 84,200</b>
<b>APPROPRIATIONS - TRAFFIC SERVICES</b>						
SALARIES	\$ 27,747	\$ 25,250	\$ 25,760	\$ 25,760	\$ 26,275	\$ 26,801
FRINGES	31,572	32,907	33,908	33,908	34,524	35,151
MATERIALS & SUPPLIES	8,599	11,000	11,000	11,000	11,000	11,000
RENTALS - MOTOR POOL UTILIZATION	14,041	8,000	10,000	10,000	12,000	12,000
<b>TOTAL APPROPRIATIONS - TRAFFIC SERVICES</b>	<b>\$ 81,959</b>	<b>\$ 77,157</b>	<b>\$ 80,668</b>	<b>\$ 80,668</b>	<b>\$ 83,799</b>	<b>\$ 84,952</b>
<b>APPROPRIATIONS - WINTER MAINTENANCE</b>						
SALARIES	\$ 37,227	\$ 32,617	\$ 42,000	\$ 42,000	\$ 42,840	\$ 43,697
FRINGES	25,521	31,973	38,693	38,693	39,426	40,172
MATERIALS & SUPPLIES	5,344	38,500	39,000	39,000	39,000	39,000
RENTALS - MOTOR POOL UTILIZATION	13,614	32,000	45,000	45,000	32,000	32,000
<b>TOTAL APPROPRIATIONS - WINTER MAINTENANCE</b>	<b>\$ 81,706</b>	<b>\$ 135,090</b>	<b>\$ 164,693</b>	<b>\$ 164,693</b>	<b>\$ 153,266</b>	<b>\$ 154,869</b>
<b>APPROPRIATIONS - RIGHT OF WAY</b>						
SALARIES	\$ 137,602	\$ 130,320	\$ 134,653	\$ 134,653	\$ 137,346	\$ 140,093
FRINGES	83,455	108,625	111,121	111,121	113,270	115,460
MATERIALS & SUPPLIES	10,996	22,000	27,000	27,000	27,000	27,000
PROFESSIONAL SERVICES	60,049	79,000	90,000	90,000	90,000	90,000
RENTALS - MOTOR POOL UTILIZATION	58,359	70,000	80,000	80,000	80,000	80,000
CAPITAL OUTLAY	479,022	481,141	571,000	571,000	1,022,250	325,000
<b>TOTAL APPROPRIATIONS - RIGHT OF WAY</b>	<b>\$ 829,483</b>	<b>\$ 891,086</b>	<b>\$ 1,013,774</b>	<b>\$ 1,013,774</b>	<b>\$ 1,469,866</b>	<b>\$ 777,553</b>
<b>TOTAL APPROPRIATIONS LOCAL STREETS</b>	<b>\$ 1,069,402</b>	<b>\$ 1,182,933</b>	<b>\$ 1,343,335</b>	<b>\$ 1,343,335</b>	<b>\$ 1,791,131</b>	<b>\$ 1,101,574</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (122,692)</b>	<b>\$ (313,141)</b>	<b>\$ (454,000)</b>	<b>\$ (454,000)</b>	<b>\$ (879,000)</b>	<b>\$ (166,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN - MAJOR STREET FUND	\$ 695,000	\$ 150,000	\$ 200,000	\$ 200,000	\$ 175,000	\$ 175,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 695,000</b>	<b>\$ 150,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 374,402</b>	<b>\$ 1,032,933</b>	<b>\$ 1,143,335</b>	<b>\$ 1,143,335</b>	<b>\$ 1,616,131</b>	<b>\$ 926,574</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 572,308</b>	<b>\$ (163,141)</b>	<b>\$ (254,000)</b>	<b>\$ (254,000)</b>	<b>\$ (704,000)</b>	<b>\$ 9,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,222,981</b>	<b>1,795,289</b>	<b>1,632,148</b>	<b>1,632,148</b>	<b>1,378,148</b>	<b>674,148</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,795,289</b>	<b>\$ 1,632,148</b>	<b>\$ 1,378,148</b>	<b>\$ 1,378,148</b>	<b>\$ 674,148</b>	<b>\$ 683,148</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>480%</b>	<b>158%</b>	<b>121%</b>	<b>121%</b>	<b>42%</b>	<b>74%</b>
<b>Estimated Change in Fund Balance</b>	<b>47%</b>	<b>-9%</b>	<b>-16%</b>	<b>-16%</b>	<b>-51%</b>	<b>1%</b>





## Financial Summaries

### Solid Waste Fund

The Solid Waste Fund is used to finance the collection, disposal and recycling of the City's garbage and refuse. This fund accounts for a City Charter authorized property tax millage along with annual rubbish fees bills to all customers. The rubbish fees are billed quarterly utilizing the water and sewer utility billing system. The solid waste activities are administered through the Department of Public Works and the City contracts with a private third party for weekly refuse collection.

226 SOLID WASTE FUND						
	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
PROPERTY TAXES	\$ 1,410,044	\$ 1,453,353	\$ 1,486,246	\$ 1,486,246	\$ 1,515,950	\$ 1,546,250
CHARGES FOR SERVICES	65,959	83,000	78,000	78,000	75,000	83,000
INTERGOVERNMENTAL	6,667	6,600	6,500	6,500	6,400	6,300
INTEREST INCOME	28,615	14,592	13,143	13,143	10,615	12,603
OTHER REVENUE	1,524,126	1,485,000	1,485,000	1,485,000	1,475,000	1,490,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	4,656	500	500	500	500	500
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 3,040,067</b>	<b>\$ 3,043,045</b>	<b>\$ 3,069,389</b>	<b>\$ 3,069,389</b>	<b>\$ 3,083,465</b>	<b>\$ 3,138,653</b>
<b>APPROPRIATIONS</b>						
SALARIES	\$ 142,851	\$ 141,000	\$ 150,000	\$ 150,000	\$ 153,000	\$ 156,060
FRINGES	115,525	145,865	148,279	148,279	151,105	153,983
ADMINISTRATIVE COST REIMBURSEMENT - GEN'L FUND	280,000	280,000	280,000	280,000	280,000	280,000
ADMINISTRATIVE COST REIMBURSEMENT - WATER & SEWER	50,000	50,000	50,000	50,000	50,000	50,000
MATERIALS & SUPPLIES	9,874	63,500	43,500	43,500	48,500	34,000
PROFESSIONAL SERVICES	28,970	51,000	56,500	56,500	56,500	61,500
PROFESSIONAL SERVICES - AUDIT	12,250	12,680	13,110	13,110	13,110	13,110
REFUSE COLLECTION	1,939,128	2,120,000	2,135,000	2,135,000	2,160,000	2,150,000
BANK/CC FEES & SERVICE CHARGES	284	-	-	-	-	-
RENTALS - MOTOR POOL UTILIZATION	164,055	155,000	170,000	170,000	165,000	165,000
MISCELLANEOUS	-	600,000	-	-	-	-
CAPITAL OUTLAY	57,273	12,000	23,000	23,000	6,250	75,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,800,210</b>	<b>\$ 3,631,045</b>	<b>\$ 3,069,389</b>	<b>\$ 3,069,389</b>	<b>\$ 3,083,465</b>	<b>\$ 3,138,653</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 239,857</b>	<b>\$ (588,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS OUT-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT - WATER AND SEWER FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 2,800,210</b>	<b>\$ 3,631,045</b>	<b>\$ 3,069,389</b>	<b>\$ 3,069,389</b>	<b>\$ 3,083,465</b>	<b>\$ 3,138,653</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 239,857</b>	<b>\$ (588,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
BEGINNING FUND BALANCE	1,471,427	1,711,284	1,123,284	1,123,284	1,123,284	1,123,284
<b>ENDING FUND BALANCE</b>	<b>\$ 1,711,284</b>	<b>\$ 1,123,284</b>	<b>\$ 1,123,284</b>	<b>\$ 1,123,284</b>	<b>\$ 1,123,284</b>	<b>\$ 1,123,284</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>61%</b>	<b>31%</b>	<b>37%</b>	<b>37%</b>	<b>36%</b>	<b>36%</b>
<b>Estimated Change in Fund Balance</b>	<b>16%</b>	<b>-34%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



## Financial Summaries

### Narcotics Forfeiture Fund

This fund records all receipts and expenditures relating to Federal, State, Local and OWI, forfeited and legally restricted, funds relating to narcotic trafficking, money laundering, State laws and ordinances.

#### 253 NARCOTICS FORFEITURE FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
INTERGOVERNMENTAL	\$ 13,165	\$ -	\$ -	\$ -	\$ -	\$ -
FINES AND FORFEITURES	2,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
INTEREST INCOME	936	600	500	500	400	400
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	144	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 16,245</b>	<b>\$ 5,600</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,400</b>	<b>\$ 5,400</b>
<b>APPROPRIATIONS</b>						
MATERIALS & SUPPLIES	\$ -	\$ 11,200	\$ 12,400	\$ 12,400	\$ 12,400	\$ 12,400
BANK/CC FEES & SERVICE CHARGES	10	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-	-
CAPITAL OUTLAY	36,892	-	24,000	24,000	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 36,902</b>	<b>\$ 11,200</b>	<b>\$ 36,400</b>	<b>\$ 36,400</b>	<b>\$ 12,400</b>	<b>\$ 12,400</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (20,657)</b>	<b>\$ (5,600)</b>	<b>\$ (30,900)</b>	<b>\$ (30,900)</b>	<b>\$ (7,000)</b>	<b>\$ (7,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 36,902</b>	<b>\$ 11,200</b>	<b>\$ 36,400</b>	<b>\$ 36,400</b>	<b>\$ 12,400</b>	<b>\$ 12,400</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (20,657)</b>	<b>\$ (5,600)</b>	<b>\$ (30,900)</b>	<b>\$ (30,900)</b>	<b>\$ (7,000)</b>	<b>\$ (7,000)</b>
BEGINNING FUND BALANCE	71,852	51,195	45,595	45,595	14,695	7,695
<b>ENDING FUND BALANCE</b>	<b>\$ 51,195</b>	<b>\$ 45,595</b>	<b>\$ 14,695</b>	<b>\$ 14,695</b>	<b>\$ 7,695</b>	<b>\$ 695</b>

Fund balance as a percentage of total annual expenditures	139%	407%	40%	40%	62%	6%
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Estimated Change in Fund Balance	-29%	-11%	-68%	-68%	-48%	-91%
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## Financial Summaries

### Criminal Justice Training Fund

This fund is used for training the Public Safety Department personnel and is financed by the State of Michigan through a grant authorized by Public Act 302.

#### 254 CRIMINAL JUSTICE TRAINING FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
INTERGOVERNMENTAL	\$ 7,920	\$ 8,500	\$ 8,430	\$ 8,430	\$ 8,430	\$ 8,430
INTEREST INCOME	312	25	25	25	25	25
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	47	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 8,279</b>	<b>\$ 8,525</b>	<b>\$ 8,455</b>	<b>\$ 8,455</b>	<b>\$ 8,455</b>	<b>\$ 8,455</b>
<b>APPROPRIATIONS</b>						
BANK/CC FEES & SERVICE CHARGES	\$ 4	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
EDUCATION & TRAINING	5,698	8,500	8,430	8,430	8,430	8,430
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,702</b>	<b>\$ 8,525</b>	<b>\$ 8,455</b>	<b>\$ 8,455</b>	<b>\$ 8,455</b>	<b>\$ 8,455</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 2,577</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 5,702</b>	<b>\$ 8,525</b>	<b>\$ 8,455</b>	<b>\$ 8,455</b>	<b>\$ 8,455</b>	<b>\$ 8,455</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 2,577</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
BEGINNING FUND BALANCE	17,788	20,365	20,365	20,365	20,365	20,365
<b>ENDING FUND BALANCE</b>	<b>\$ 20,365</b>	<b>\$ 20,365</b>	<b>\$ 20,365</b>	<b>\$ 20,365</b>	<b>\$ 20,365</b>	<b>\$ 20,365</b>

Fund balance as a percentage of total annual expenditures	357%	239%	241%	241%	241%	241%
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Estimated Change in Fund Balance	14%	0%	0%	0%	0%	0%
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## Financial Summaries

### Caseflow Assistance Fund

The revenues in this fund are received through driver's license reinstatement fees by those convicted by drunk driving and is used for public safety operating expenditures.

#### 256 CASEFLOW ASSISTANCE FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
INTERGOVERNMENTAL	\$ 7,699	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
INTEREST INCOME	263	100	100	100	100	100
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	29	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 7,991</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>
<b>APPROPRIATIONS</b>						
BANK/CC FEES & SERVICE CHARGES	\$ 3	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
REPAIRS & MAINTENANCE	-	-	-	-	\$ -	\$ -
MISCELLANEOUS	12,345	20,000	20,000	20,000	20,000	20,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,348</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (4,357)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 12,348</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (4,357)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
BEGINNING FUND BALANCE	23,520	19,163	19,163	19,163	19,163	19,163
<b>ENDING FUND BALANCE</b>	<b>\$ 19,163</b>	<b>\$ 19,163</b>	<b>\$ 19,163</b>	<b>\$ 19,163</b>	<b>\$ 19,163</b>	<b>\$ 19,163</b>

Fund balance as a percentage of total annual expenditures	155%	95%	95%	95%	95%	95%
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Estimated Change in Fund Balance	-19%	0%	0%	0%	0%	0%
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## Financial Summaries

### Michigan Indigent Defense Grant Fund

The State of Michigan provides funding for this grant. It provides support to indigent defendants accused of a crime(s) by providing assistance through the public defense system. Financial reimbursement assists the Court to allow indigent individuals the support they need to navigate through the judicial system.

#### 260 MICHIGAN INDIGENT DEFENSE COMMISSION GRANT FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
INTERGOVERNMENTAL	\$ 388,466	\$ 454,539	\$ 407,722	\$ 407,722	\$ 407,722	\$ 407,722
OTHER REVENUE	7,310	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 395,776</b>	<b>\$ 454,539</b>	<b>\$ 407,722</b>	<b>\$ 407,722</b>	<b>\$ 407,722</b>	<b>\$ 407,722</b>
<b>APPROPRIATIONS</b>						
SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FRINGES	-	-	-	-	-	-
MATERIALS & SUPPLIES	173	1,400	1,400	1,400	1,400	1,400
PROFESSIONAL SERVICES	10,897	-	-	-	-	-
CONTRACTUAL SERVICES	228,202	495,309	448,451	448,451	448,451	448,451
CONFERENCES & WORKSHOPS	-	-	-	-	-	-
CAPITAL OUTLAY	47,648	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 286,920</b>	<b>\$ 496,709</b>	<b>\$ 449,851</b>	<b>\$ 449,851</b>	<b>\$ 449,851</b>	<b>\$ 449,851</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 108,856</b>	<b>\$ (42,170)</b>	<b>\$ (42,129)</b>	<b>\$ (42,129)</b>	<b>\$ (42,129)</b>	<b>\$ (42,129)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ 42,170	\$ 42,170	\$ 42,129	\$ 42,129	\$ 42,129	\$ 42,129
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 42,170</b>	<b>\$ 42,170</b>	<b>\$ 42,129</b>	<b>\$ 42,129</b>	<b>\$ 42,129</b>	<b>\$ 42,129</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 329,090</b>	<b>\$ 538,879</b>	<b>\$ 491,980</b>	<b>\$ 491,980</b>	<b>\$ 491,980</b>	<b>\$ 491,980</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 151,026</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>65,861</b>	<b>216,887</b>	<b>216,887</b>	<b>216,887</b>	<b>216,887</b>	<b>216,887</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 216,887</b>	<b>\$ 216,887</b>	<b>\$ 216,887</b>	<b>\$ 216,887</b>	<b>\$ 216,887</b>	<b>\$ 216,887</b>

Fund balance as a percentage of total annual expenditures	0%	0%	44%	44%	44%	44%
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Estimated Change in Fund Balance	0%	0%	0%	0%	0%	0%
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## Financial Summaries

### Community Development Block Grant (CDBG) Fund

This fund records federal grant monies passed through to the City from Oakland County. These funds are used to support the code assistance officer program and public services including safety repairs and yard services.

#### 275 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
INTERGOVERNMENTAL	\$ 112,250	\$ 129,205	\$ 128,000	\$ 128,000	\$ 129,000	\$ 129,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 112,250</b>	<b>\$ 129,205</b>	<b>\$ 128,000</b>	<b>\$ 128,000</b>	<b>\$ 129,000</b>	<b>\$ 129,000</b>
<b>APPROPRIATIONS - CODE ENFORCEMENT</b>						
SALARIES	\$ 44,005	\$ 52,637	\$ 49,228	\$ 49,228	\$ 49,252	\$ 50,237
FRINGES	44,575	46,315	48,772	48,772	49,748	48,763
<b>TOTAL APPROPRIATIONS - CODE ENFORCEMENT</b>	<b>\$ 88,580</b>	<b>\$ 98,952</b>	<b>\$ 98,000</b>	<b>\$ 98,000</b>	<b>\$ 99,000</b>	<b>\$ 99,000</b>
<b>APPROPRIATIONS - YARD SERVICES</b>						
SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FRINGES	-	-	-	-	-	-
CONTRACTUAL SERVICES	20,234	30,000	30,000	30,000	30,000	30,000
<b>TOTAL APPROPRIATIONS - YARD SERVICES</b>	<b>\$ 20,234</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
<b>TOTAL APPROPRIATIONS - CDBG GRANT</b>	<b>\$ 108,814</b>	<b>\$ 128,952</b>	<b>\$ 128,000</b>	<b>\$ 128,000</b>	<b>\$ 129,000</b>	<b>\$ 129,000</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 3,436</b>	<b>\$ 253</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 108,814</b>	<b>\$ 128,952</b>	<b>\$ 128,000</b>	<b>\$ 128,000</b>	<b>\$ 129,000</b>	<b>\$ 129,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 3,436</b>	<b>\$ 253</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>(3,689)</b>	<b>(253)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ (253)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%	0%
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Estimated Change in Fund Balance	-93%	-100%	0%	0%	0%	0%
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## Financial Summaries

### 45<sup>th</sup> District Court Fund

This fund was established collect all fines and fees related ticket collections to the Cities of Huntington Woods, Royal Oak Township, Pleasant Ridge and Oak Park. In addition, the fund accounts for the operating costs of the court which are financed through a transfer from the General Fund.

#### 276 45<sup>th</sup> DISTRICT COURT FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
REIMBURSEMENT JUDGES SALARIES	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448
MISCELLANEOUS FEES	143,085	150,000	125,471	125,471	142,373	176,362
ORDINANCE FINES	2,621,619	3,261,251	2,468,795	2,468,795	2,601,252	3,329,533
CITY OF HUNTINGTON WOODS	(74,586)	(121,497)	(62,547)	(62,547)	(74,586)	(112,674)
CITY OF PLEASANT RIDGE	(33,619)	(37,731)	(34,865)	(34,865)	(33,619)	(41,600)
TOWNSHIP OF ROYAL OAK	(2,124)	(3,300)	(2,152)	(2,152)	(2,124)	(3,300)
TREASURER STATE OF MICHIGAN	(524,302)	(761,569)	(475,407)	(475,407)	(524,302)	(732,450)
MICHIGAN DEPARTMENT OF STATE	(41,088)	(47,452)	(39,917)	(39,917)	(41,088)	(49,297)
OAKLAND COUNTY TREASURER	(54,140)	(76,556)	(47,827)	(47,827)	(54,140)	(80,819)
PROBATION FEES	(142,373)	(150,000)	(125,471)	(125,471)	(142,373)	(176,362)
OAK PARK COURT FINES	(1,545,465)	(1,700,000)	(1,300,000)	(1,300,000)	(1,300,000)	(1,700,000)
DISTRICT COURT CONSTRUCTION FUND	(46,282)	(50,000)	(39,000)	(39,000)	(46,000)	(67,000)
DISTRICT COURT HEALTH CARE SURCHARGE	(143,846)	(150,000)	(133,000)	(133,000)	(156,000)	(160,000)
MIDC ATTORNEY FEE REIMBURSEMENTS	(8,874)				-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 239,453</b>	<b>\$ 404,594</b>	<b>\$ 425,528</b>	<b>\$ 425,528</b>	<b>\$ 460,841</b>	<b>\$ 473,841</b>
<b>APPROPRIATIONS</b>						
SALARIES & WAGES	\$ 1,112,262	\$ 1,156,999	\$ 1,194,499	\$ 1,194,499	\$ 1,194,499	\$ 1,194,499
FRINGES	519,113	474,021	485,800	485,800	503,113	503,113
SUPPLIES	28,202	35,000	25,000	25,000	25,000	25,000
PROFESSIONAL SERVICES	34,554	45,000	45,000	45,000	45,000	45,000
CONTRACTUAL SERVICES	8,001	65,000	80,000	80,000	80,000	80,000
TRANSPORTATION	4,800	4,800	4,800	4,800	4,800	4,800
CONFERENCES & WORKSHOPS	847	5,000	5,000	5,000	5,000	5,000
PRINTING & PUBLICATIONS	17,198	23,000	23,000	23,000	23,000	23,000
POSTAGE	11,915	23,000	23,000	23,000	23,000	23,000
INSURANCE & BONDS	7,802	10,000	10,000	10,000	10,000	10,000
UTILITIES - CABLE	-	1,500	1,500	1,500	1,500	1,500
UTILITIES - TELEPHONE	3,924	1,500	1,500	1,500	1,500	1,500
REPAIRS & MAINTENANCE	49,857	45,000	45,000	45,000	45,000	45,000
RENTALS - COPIER LEASE	8,279	8,500	8,500	8,500	8,500	8,500
MISCELLANEOUS	1,242	2,300	2,300	2,300	2,300	2,300
MEMBERSHIPS, DUES & SUBSCRIPTIONS	2,000	3,000	3,000	3,000	3,000	3,000
EDUCATION & TRAINING	1,405	2,500	2,500	2,500	2,500	2,500
CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,811,401</b>	<b>\$ 1,906,120</b>	<b>\$ 1,960,399</b>	<b>\$ 1,960,399</b>	<b>\$ 1,977,712</b>	<b>\$ 1,977,712</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (1,571,948)</b>	<b>\$ (1,501,526)</b>	<b>\$ (1,534,871)</b>	<b>\$ (1,534,871)</b>	<b>\$ (1,516,871)</b>	<b>\$ (1,503,871)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ 1,701,218	\$ 1,641,696	\$ 1,675,000	\$ 1,675,000	\$ 1,650,000	\$ 1,650,000
TRANSFERS OUT	\$ 129,270	\$ 140,170	\$ 140,129	\$ 140,129	\$ 133,129	\$ 146,129
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 1,571,948</b>	<b>\$ 1,501,526</b>	<b>\$ 1,534,871</b>	<b>\$ 1,534,871</b>	<b>\$ 1,516,871</b>	<b>\$ 1,503,871</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 239,453</b>	<b>\$ 404,594</b>	<b>\$ 425,528</b>	<b>\$ 425,528</b>	<b>\$ 460,841</b>	<b>\$ 473,841</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%	0%
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Estimated Change in Fund Balance	0%	0%	0%	0%	0%	0%
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## Financial Summaries

### Mental Health Court Grant Fund

The funding for this grant is provided by the State of Michigan. It provides support to eligible individuals by allowing them to participate in a probation program that can help reduce recurring criminal behavior and the length of incarceration.

#### 283 MENTAL HEALTH COURT GRANT FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
INTERGOVERNMENTAL	\$ 155,395	\$ 132,553	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 155,395</b>	<b>\$ 132,553</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>
<b>APPROPRIATIONS</b>						
SALARIES	\$ 19,900	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
FRINGES	1,803	2,022	2,038	2,038	2,053	2,053
MATERIALS & SUPPLIES	1,035	7,500	7,500	7,500	7,500	7,500
CONTRACTUAL SERVICES	94,922	87,978	87,962	87,962	87,947	87,947
CONFERENCES & WORKSHOPS	-	2,500	2,500	2,500	2,500	2,500
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 117,660</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 37,735</b>	<b>\$ 12,553</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 117,660</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 37,735</b>	<b>\$ 12,553</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>(50,288)</b>	<b>(12,553)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ (12,553)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Fund balance as a percentage of total annual expenditures	-11%	0%	0%	0%	0%	0%
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Estimated Change in Fund Balance	-75%	-100%	0%	0%	0%	0%
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## Financial Summaries

### Veterans Treatment Court Grant Fund

This revenue for this fund is a grant provided by the State of Michigan. This grant creates a problem solving court program to assist veterans facing includes criminal justice issues.

#### 284 VETERANS TREATMENT COURT GRANT FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
INTERGOVERNMENTAL	\$ 47,976	\$ 53,119	\$ 52,400	\$ 52,400	\$ 52,400	\$ 52,400
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 47,976</b>	<b>\$ 53,119</b>	<b>\$ 52,400</b>	<b>\$ 52,400</b>	<b>\$ 52,400</b>	<b>\$ 52,400</b>
<b>APPROPRIATIONS</b>						
SALARIES	\$ 20,041	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
FRINGES	1,714	1,844	1,854	1,854	1,864	1,864
MATERIALS & SUPPLIES	82	3,500	3,500	3,500	3,500	3,500
CONTRACTUAL SERVICES	25,588	26,056	26,046	26,046	26,036	26,036
CONFERENCES & WORKSHOPS	(914)	1,000	1,000	1,000	1,000	1,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 46,511</b>	<b>\$ 52,400</b>	<b>\$ 52,400</b>	<b>\$ 52,400</b>	<b>\$ 52,400</b>	<b>\$ 52,400</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 1,465</b>	<b>\$ 719</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 46,511</b>	<b>\$ 52,400</b>	<b>\$ 52,400</b>	<b>\$ 52,400</b>	<b>\$ 52,400</b>	<b>\$ 52,400</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 1,465</b>	<b>\$ 719</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>(2,184)</b>	<b>(719)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ (719)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Fund balance as a percentage of total annual expenditures	-2%	0%	0%	0%	0%	0%
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Estimated Change in Fund Balance	-67%	-100%	0%	0%	0%	0%
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### Debt Service

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs.

City Charter and Public Act 279 of 1909 (as amended) provide that the net indebtedness of the City shall not be in excess of 10% of the State Equalized Valuation of all real and personal property in the City, plus assessed value equivalent of Act 198 specific tax levies.

The schedules of indebtedness associated with special assessments are not included in the following information because the debt is paid with installment collections from benefited property owners.

### Debt Summary

Description of Debt	Funding Source	Debt Outstanding 6/30/2021	Debt Service Payments 2021-22		
			Principal	Interest	Total
<b>VOTED TAX GENERAL OBLIGATION DEBT FUNDS:</b>					
2015 Refunding Bonds Street Imp.	Debt Service	\$ 5,585,000	\$ 510,000	\$ 223,400	\$ 733,400
2012 Refunding Street Imp. Bonds	Debt Service	4,510,000	630,000	112,963	742,963
2020 UTGO Refunding Bonds	Debt Service	9,095,000	490,000	272,850	762,850
2011 Library & Recreation Lease	Debt Service	1,830,000	85,000	67,685	152,685
<b>Total Debt Service</b>		<b>\$ 21,020,000</b>	<b>\$ 1,715,000</b>	<b>\$ 676,898</b>	<b>\$ 2,391,898</b>



### Debt Service Requirements to Maturity Fiscal Year 2022-2037

Year Ended June 30,	Principal	Interest
2022	1,715,000	676,898
2023	1,755,000	626,860
2024	1,800,000	573,597
2025	1,850,000	518,822
2026-2030	8,825,000	1,679,679
2031-2035	4,035,000	561,662
2036-2037	1,040,000	35,924
	<u>\$ 21,020,000</u>	<u>\$ 4,673,442</u>



### Computation of Legal Debt Margin

The Debt Policy approved by the City Council puts forth these debt limits:

- The City's net bonded indebtedness incurred for all public purposes should not exceed \$2,500 per capita.
- Debt service payments are limited to 20% of the combined operating and debt-service fund expenditures.
- Municipal securities issued for capital improvement purposes shall not exceed 5% of the state equalized valuation of the property assessed in the City of Oak Park.

Obligations which are not included in the computation of legal debt margin are:

- Special Assessment Bonds;
- Mortgage Bonds;
- Michigan Transportation Bonds;
- Revenue Bonds;
- Bonds issued, or contracts or assessment obligations, incurred, to comply with an order of the Water Services Commission (now the Department of Environmental Quality) or a court of competent jurisdiction;
- Other obligations incurred for water supply, sewage, drainage or refuse disposal projects necessary to protect the public health by abating pollution.



### COMPUTATION OF LEGAL DEBT MARGIN

**Total Net Bonded Indebtedness Should Not Exceed \$2,500 Per Capita**

**Debt Limit**

Population	29,319
Debt Limit (\$2,500 per capita)	\$ 73,297,500

**Debt Applicable to Debt Limit, at July 1, 2021**

Total Bonded Debt Outstanding	\$ 21,020,000
Less:	
Capital Lease (Library)	(\$1,830,000)
Total Amount of Debt Applicable to Limit	19,190,000

**Debt Margin Available** **\$ 54,107,500**

**Net Debt subject to limit as percent of Debt Limit** **26%**

**Debt Service Payment Should Not Exceed 20% of Combined Operating and Debt-Service Fund Expenditures**

**Debt Limit**

Combined Operating and Debt-Service Fund Expenditures, estimated 2021-22	\$ 26,019,359
Debt Service Limit (20% of Operating and Debt-Service Expenditures)	\$ 5,203,872

**Debt Service Applicable to Debt Limit, Budget 2021-22**

Total Bonded Debt Service	\$ 2,391,898
Less:	
Capital Lease (Library)	(152,685)
Total Amount of Debt Applicable to Limit	2,239,213

**Debt Service Margin Available** **\$ 2,964,659**

**Net Debt Service subject to limit as percent of Debt Limit** **43%**



### 2015 Refunding Street Bonds

This issue was used for refunding bonds issued for the balance of the 2006 Street Improvement Bonds.

**SCHEDULE OF INDEBTEDNESS**  
**YEAR ISSUED: 2015**  
**AMOUNT OF ISSUE: \$7,825,000**

PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL	PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL
2022	4.0000%	510,000	2027	4.0000%	640,000
2023	4.0000%	530,000	2028	4.0000%	670,000
2024	4.0000%	550,000	2029	4.0000%	750,000
2025	4.0000%	575,000	2030	4.0000%	755,000
2026	4.0000%	605,000			<u>\$ 5,585,000</u>

### 2012 Refunding Street Improvement Bonds

This issue was used for refunding bonds issued for the balance of the 2003 Street Improvement Bonds.

**SCHEDULE OF INDEBTEDNESS**  
**YEAR ISSUED: 2012**  
**AMOUNT OF ISSUE: \$9,150,000**

PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL	PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL
2022	2.0000%	630,000	2026	2.5000%	650,000
2023	2.2500%	635,000	2027	3.0000%	650,000
2024	2.2500%	640,000	2028	3.0000%	660,000
2025	2.5000%	645,000			<u>\$ 4,510,000</u>



### 2020 UTGO Refunding Bond

This issue was used to refund the 2010 Municipal Complex Bond.

**SCHEDULE OF INDEBTEDNESS**  
**YEAR ISSUED: 2020**  
**AMOUNT OF ISSUE: \$9,145,000**

PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL	PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL
2022	3.0000%	490,000	2030	3.0000%	620,000
2023	3.0000%	505,000	2031	3.0000%	640,000
2024	3.0000%	520,000	2032	3.0000%	655,000
2025	3.0000%	535,000	2033	3.0000%	675,000
2026	3.0000%	550,000	2034	3.0000%	695,000
2027	3.0000%	565,000	2035	3.0000%	720,000
2028	3.0000%	585,000	2036	3.0000%	\$ 740,000
2029	3.0000%	600,000			<u>\$ 9,095,000</u>





### 2011 Library and Recreation Center Lease

This represents lease payments that are made for the remodeling of the Library and Recreation Center.

**SCHEDULE OF INDEBTEDNESS**  
**YEAR ISSUED: 2011**  
**AMOUNT OF ISSUE: \$2,500,000**

PRINCIPAL DUE NOVEMBER 1	INTEREST RATE	PRINCIPAL	PRINCIPAL DUE NOVEMBER 1	INTEREST RATE	PRINCIPAL
2021	3.0000%	85,000	2029	3.6000%	115,000
2022	3.0000%	85,000	2030	4.0000%	120,000
2023	3.0000%	90,000	2031	4.0000%	125,000
2024	3.0000%	95,000	2032	4.0000%	130,000
2025	3.1000%	95,000	2033	4.5000%	135,000
2026	3.2500%	100,000	2034	4.5000%	140,000
2027	3.3500%	105,000	2035	4.5000%	145,000
2028	3.4500%	110,000	2037	4.5000%	155,000
					<u>\$ 1,830,000</u>



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### Debt Service Funds

#### 2010 Municipal Complex Bond Debt Fund

This fund was established to account for annual debt service payments for a bond that was issued to construct a new municipal office building. The annual debt service is paid from property tax collections authorized by a voter approved millage.

#### 303 2010 MUNICIPAL COMPLEX BOND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
PROPERTY TAX REVENUE	\$ 827,637	\$ -	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL	4,075	3,816	-	-	-	-
INTEREST INCOME	11,045	200	-	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	1,990	100	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 844,747</b>	<b>\$ 4,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>APPROPRIATIONS</b>						
PRINCIPAL	\$ 425,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -
INTEREST	419,258	29,250	-	-	-	-
PAYING AGENT FEES	1,100	1,100	-	-	-	-
BANK FEES & SERVICE CHARGES	71	200	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 845,429</b>	<b>\$ 480,550</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (682)</b>	<b>\$ (476,434)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ 9,865,850	\$ 437,367	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	10,023,119	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (157,269)</b>	<b>\$ 437,367</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 1,002,698</b>	<b>\$ 43,183</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (157,951)</b>	<b>\$ (39,067)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>197,018</b>	<b>39,067</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 39,067</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Fund balance as a percentage of total annual expenditures</b>	<b>4%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>Estimated Change in Fund Balance</b>	<b>-80%</b>	<b>-100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



## Financial Summaries

### 2011 Library and Recreation Lease Debt Fund

This fund was established to account for annual debt service payments for the lease agreement with Oakland County for the Library and recreation building. The annual debt service is paid from contributions from the Library and General Funds.

#### 305 2011 LIBRARY AND RECREATION LEASE DEBT FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>APPROPRIATIONS</b>						
PRINCIPAL	\$ 80,000	\$ 80,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000
INTEREST	71,748	69,748	67,685	67,685	65,348	62,723
PAYING AGENT FEES	300	300	300	300	300	300
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 152,048</b>	<b>\$ 150,048</b>	<b>\$ 152,985</b>	<b>\$ 152,985</b>	<b>\$ 150,648</b>	<b>\$ 153,023</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (152,048)</b>	<b>\$ (150,048)</b>	<b>\$ (152,985)</b>	<b>\$ (152,985)</b>	<b>\$ (150,648)</b>	<b>\$ (153,023)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN - LIBRARY FUND	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TRANSFER IN - GENERAL FUND	102,048	100,048	102,985	102,985	100,648	103,023
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 152,048</b>	<b>\$ 150,048</b>	<b>\$ 152,985</b>	<b>\$ 152,985</b>	<b>\$ 150,648</b>	<b>\$ 153,023</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%	0%
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Estimated Change in Fund Balance	0%	0%	0%	0%	0%	0%
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## Financial Summaries

### 2015 Street Improvement Refunding Bond Fund

This fund was established to account for annual debt service payments for a bond that was issued to refinance the 2006 Street Improvement Bonds. The annual debt service is paid from property tax collections authorized by a voter approved millage.

#### 308 2015 STREET REFUNDING BOND FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected 2022-23 2023-24	
<b>ESTIMATED REVENUES</b>						
PROPERTY TAX REVENUE	\$ 735,912	\$ 718,950	\$ 727,800	\$ 727,800	\$ 727,500	\$ 726,400
INTERGOVERNMENTAL	3,493	3,400	3,200	3,200	3,100	3,000
INTEREST INCOME	10,577	6,000	3,000	3,000	3,000	3,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	1,877	-	-	-	0	0
PREMIUM ON DEBT ISSUE	-	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 751,859</b>	<b>\$ 728,350</b>	<b>\$ 734,000</b>	<b>\$ 734,000</b>	<b>\$ 733,600</b>	<b>\$ 732,400</b>
<b>APPROPRIATIONS</b>						
PRINCIPAL	\$ 465,000	\$ 485,000	\$ 510,000	\$ 510,000	\$ 530,000	\$ 550,000
INTEREST	261,400	242,800	223,400	223,400	203,000	181,800
PAYING AGENT FEES	500	500	500	500	500	500
BANK FEES & SERVICE CHARGES	78	50	100	100	100	100
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 726,978</b>	<b>\$ 728,350</b>	<b>\$ 734,000</b>	<b>\$ 734,000</b>	<b>\$ 733,600</b>	<b>\$ 732,400</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 24,881</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 726,978</b>	<b>\$ 728,350</b>	<b>\$ 734,000</b>	<b>\$ 734,000</b>	<b>\$ 733,600</b>	<b>\$ 732,400</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 24,881</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>184,195</b>	<b>209,076</b>	<b>209,076</b>	<b>209,076</b>	<b>209,076</b>	<b>209,076</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 209,076</b>	<b>\$ 209,076</b>	<b>\$ 209,076</b>	<b>\$ 209,076</b>	<b>\$ 209,076</b>	<b>\$ 209,076</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>29%</b>	<b>29%</b>	<b>28%</b>	<b>28%</b>	<b>29%</b>	<b>29%</b>
<b>Estimated Change in Fund Balance</b>	<b>14%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



### 2012 Street Improvement Refunding Bond Fund

This fund was established to account for annual debt service payments for a bond that was issued to refinance the 2003 Street Improvement Bonds. The annual debt service is paid from property tax collections authorized by a voter approved millage.

#### 309 2012 STREET REFUNDING BOND FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
PROPERTY TAX REVENUE	\$ 774,267	\$ 720,463	\$ 733,800	\$ 733,800	\$ 726,850	\$ 717,850
INTERGOVERNMENTAL	3,773	3,700	3,200	3,200	3,000	2,800
INTEREST INCOME	16,116	6,000	6,013	6,013	5,562	5,475
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	2,747	300	400	400	400	400
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 796,903</b>	<b>\$ 730,463</b>	<b>\$ 743,413</b>	<b>\$ 743,413</b>	<b>\$ 735,812</b>	<b>\$ 726,525</b>
<b>APPROPRIATIONS</b>						
PRINCIPAL	\$ 610,000	\$ 605,000	\$ 630,000	\$ 630,000	\$ 635,000	\$ 640,000
INTEREST	137,263	125,063	112,963	112,963	100,362	86,075
PAYING AGENT FEES	300	300	300	300	300	300
BANK FEES & SERVICE CHARGES	135	100	150	150	150	150
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 747,698</b>	<b>\$ 730,463</b>	<b>\$ 743,413</b>	<b>\$ 743,413</b>	<b>\$ 735,812</b>	<b>\$ 726,525</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 49,205</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	62,571	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (62,571)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 810,269</b>	<b>\$ 730,463</b>	<b>\$ 743,413</b>	<b>\$ 743,413</b>	<b>\$ 735,812</b>	<b>\$ 726,525</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (13,366)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>455,720</b>	<b>442,354</b>	<b>442,354</b>	<b>442,354</b>	<b>442,354</b>	<b>442,354</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 442,354</b>	<b>\$ 442,354</b>	<b>\$ 442,354</b>	<b>\$ 442,354</b>	<b>\$ 442,354</b>	<b>\$ 442,354</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>55%</b>	<b>61%</b>	<b>60%</b>	<b>60%</b>	<b>60%</b>	<b>61%</b>
<b>Estimated Change in Fund Balance</b>	<b>-3%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



## Financial Summaries

### 2020 UTGO Refunding Bond Fund

This fund was established to account for annual debt service payments for a bond that was issued to refinance the 2010 Street Improvement Bonds. The annual debt service is paid from property tax collections authorized by a voter approved millage.

#### 310 2020 UTGO REFUNDING BOND FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
PROPERTY TAX REVENUE	\$ -	\$ 732,100	\$ 762,900	\$ 762,900	\$ 763,250	\$ 763,100
INTERGOVERNMENTAL	-	-	-	-	-	-
INTEREST INCOME	-	584	450	450	400	400
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	-	100	100	100	100	100
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ -</b>	<b>\$ 732,784</b>	<b>\$ 763,450</b>	<b>\$ 763,450</b>	<b>\$ 763,750</b>	<b>\$ 763,600</b>
<b>APPROPRIATIONS</b>						
PRINCIPAL	\$ -	\$ 50,000	\$ 490,000	\$ 490,000	\$ 505,000	\$ 520,000
INTEREST	-	249,964	272,850	272,850	258,150	243,000
PAYING AGENT FEES	-	-	500	500	500	500
COST OF DEBT ISSUANCE	186,956	-	-	-	-	-
BANK FEES & SERVICE CHARGES	-	-	100	100	100	100
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 186,956</b>	<b>\$ 299,964</b>	<b>\$ 763,450</b>	<b>\$ 763,450</b>	<b>\$ 763,750</b>	<b>\$ 763,600</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (186,956)</b>	<b>\$ 432,820</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
ISSUANCE OF LONG-TERM DEBT	\$ 9,145,000	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIUM ON ISSUANCE OF LONG-TERM DEBT	849,782	-	-	-	-	-
TRANSFER IN	-	-	-	-	-	-
TRANSFER OUT	(9,803,279)	(437,367)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (191,503)</b>	<b>\$ (437,367)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 4,547</b>	<b>\$ (737,331)</b>	<b>\$ (763,450)</b>	<b>\$ (763,450)</b>	<b>\$ (763,750)</b>	<b>\$ (763,600)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 4,547</b>	<b>\$ (4,547)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>4,547</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 4,547</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Fund balance as a percentage of total annual expenditures	100%	0%	0%	0%	0%	0%
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Estimated Change in Fund Balance	0%	-100%	0%	0%	0%	0%
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# Capital Improvement Program

## Introduction

The City of Oak Park's Capital Improvement Program (CIP) is a planning tool, with a goal to identify and schedule capital improvements over a six-year period between fiscal years ending 2022-2027. The CIP is an opportunity to formulate strategic long-term policy decisions that extend beyond the 2021-2022 fiscal year. Each year, the City of Oak Park invests significant time and resources to design, construct, and maintain the infrastructure and facilities needed to deliver municipal services to residents and businesses. Because of the high costs associated with building and maintaining capital assets, the City must carefully balance the need for such assets with our requirements to sustain a strong financial position.

Oak Park's CIP is a six year balanced plan that addresses projects that are needed, or will be needed, across a broad spectrum of areas. Annually, a significant amount of effort is expended to update the CIP to ensure not only critical needs are being met, but also that the cost, scope and timing of all projects are coordinated throughout. Coordinating the timing of different projects in the same location is particularly important since it helps us to minimize service disruptions.

On July 3, 2000, City Council adopted a Capital Improvement Policy that established guidelines for the reporting and tracking of Capital Expenditures. These are identified as those items having a value of more than \$5,000 per item and have a useful life of at least two years following the date of acquisition. Capital projects include design and construction, as well as the acquisition of land and the purchase of capital assets. Maintenance-oriented, operational or continuous expenditures are not considered to be capital improvements.

Specifically, the purpose of the CIP is to:

- Identify and evaluate the needs for public facilities.
- Determine cost estimates for each capital project submitted.
- Determine if there will be future operating costs for such projects.
- Determine potential sources of funding for such projects.
- Adopt policies for implementing capital improvement construction.
- Anticipate and pre-plan projects with an emphasis on seizing opportunities for partnerships and alternative funding.

The projects identified in the CIP represent the City of Oak Park's plan to serve residents and anticipate the needs of the community and its aging infrastructure. The City considered all available documents in preparation of the CIP including review of the Master Plan, PASER rating reports for street conditions and historical reports and video review of the water and sewer lines.



### **Overview**

The CIP helps track multi-year projects that may require planning, design, land acquisition and construction.

### **Definition of a Capital Improvement**

The CIP allows for responsible and thoughtful planning of future major expenditures that are not necessarily financed or automatically included in the annual budgeting process. All capital projects, however, as they pertain to the definition of capital improvements above should be part of this CIP.

### **Impact of Capital Budget on the Operating Budget**

As new policies and programs are approved, both the operating and capital budgets are impacted. For example, an increase in service levels approved as part of the operating budget would have long-term effects on the Capital Improvements Program. Conversely, a restrictive change to the use of long-term debt would slow capital programs. Regardless of the difference between the operating and capital budgets, the two are interdependent. Budgetary policy states that all foreseeable operating costs related to capital projects be estimated and provided for as part of the review process associated with the Capital Improvements Program. In addition, departments are required to include costs associated with operating and maintaining capital projects that are requested for the upcoming year.

### **Legal Basis of the Capital Improvements Program**

The Capital Improvements Program has been authorized by the Michigan Planning Enabling Act (Public Act 33 of 2008). This mandate gives responsibility for preparing a CIP to local Planning Commission bodies, and reads as follows:

#### **125.3865 Capital improvements program of public structures and improvements; preparation; basis.**

Section. 65:

*“(1) To further the desirable future development of the local unit of government under the master plan, a planning commission, after adoption of a master plan, shall annually prepare a capital improvements program of public structures and improvements, unless the planning commission is exempted from this requirement by charter or otherwise. If the planning commission is exempted, the legislative body either shall prepare and adopt a capital improvements program, separate from or as a part of the annual budget, or shall delegate the preparation of the capital improvements program to the chief elected official or a nonelected administrative official, subject to final approval by the legislative body. The capital improvements program shall show those public structures and improvements, in the general order of their priority that in the commission's judgment will be needed or desirable and can be undertaken within the ensuing 6-year period. The capital improvements program shall be based upon the requirements of the local unit of government for all types of public structures and improvements. Consequently, each agency or department of the local unit of government with authority for public structures or improvements shall upon request furnish the planning commission with lists, plans, and estimates of time and cost of those public structures and improvements.”*



### Planning and Benefits of the Capital Improvements Program

The CIP is first and foremost, a planning tool. It can be quite useful as a primary guide in implementing the Master Plan. With thoughtful foresight and review as a result of a CIP, the many outstanding capital projects that communities are faced with implementing every year, can be viewed as one package, rather than as small, fragmented groups or lists, with no unified sense of focus and direction. When capital improvements begin with careful planning and study, the City of Oak Park's chances for receiving State and Federal grants are greatly enhanced. Some grants require the inclusion of a CIP with their application. Formulation of a CIP assists those involved to look at alternative funding mechanisms that might not have been considered before. Instead of relying on local revenue sources alone, the CIP allows the City to think more creatively to fulfill Master Plan goals and policies. The CIP often avoids reactive planning, and instead replaces it with balanced initiatives.

### CIP Development Process

Capital improvement planning has proven to be a year-round process, with City departments continually re-evaluating and prioritizing their capital needs. City staff identify and prioritize projects, estimate project costs, determine available resources, balance project requests within the available resources, and, ultimately, submit a recommended program/piece of infrastructure to the City Manager who recommends purchases to the City Council. Collaboration between the City Manager's office, Technical and Planning, Department of Public Works (DPW), Information Technology Department, and the Finance Department coordinates the annual update of the six-year CIP as part of the annual budget process. Department staff also assist with forecasting revenues for the various funds used to finance capital projects, and set the financial parameters for the development of the CIP. Capital projects originate in the operating departments where subject matter experts identify needs based on master planning documents and other technical criteria. The Community and Economic Development Director recommends to the City's Planning Commission for their input prior to it being included in the City Manager's annual budget which is presented and considered by the City Council. On the following is an overview of the CIP development process:

**September – January:** Operating departments identify projects, define project scopes, prepare cost estimates, and prioritize projects based on direction received from the City Manager and City Leadership Team.

**February - March:** The CIP requests are presented to the City Manager's office for evaluation and consideration making necessary adjustments as needed. The CIP is provided to the Planning Commission after City Manager review.

**April:** The CIP is presented to the Planning Commission. City Administration finalizes the recommended CIP for the consideration of the City Council.

**April:** The CIP is included in the City Manager's proposed budget which is presented to the City Council.



### Operating Budget Impact

The Capital Improvement Program will not have a significant impact on Oak Park's operating budget. Upon their completion, most capital projects require ongoing costs for operation and maintenance. Buildings require maintenance and repair. Roads require regular sweeping as well as periodic crack filling and sealing, patching, milling, minor resurfacing, and replacement of stripes and markings. Parks and landscaped rights-of-way (such as medians and streets shoulders) require irrigation, fertilizing, mowing, and trimming.

Departments submitting capital projects estimate the operations and maintenance costs of each project based on cost guidelines that are updated each year. The departments also consider any additional revenues or savings the City can reasonably expect to recognize upon completion of the project. The following is a list of specific Capital items to be funded in FY 2021-22 and their impact on this and future year's budgets.

- Decrease in road maintenance costs for road reconstruction projects.
- Decrease in liability insurance from replacement of damaged sidewalks.
- Increase operating costs for repairs to water and sewer lines identified in televised maintenance and lining program.
- Increase in water and sewer revenue and decrease in maintenance costs from replacement of several water lines.
- Cathodic protection for water tower/reservoir.
- Decrease in maintenance and utility costs for rebuilding of water and sewer pumps.
- Increase accuracy of meter reads by replacing older meters with newer ones.
- Decrease repair and maintenance costs related to the DPW Service Center. This includes wall repairs and roof replacement.
- Increase energy efficiency to help decrease utility costs related to City Hall and Community Center HVAC repairs.
- Increase in program revenue resulting from baseball field improvements. These improvements will make the ball fields more attractive.
- Improving parks and playground equipment/amenities. New equipment that replaces old and outdated playground structures can decrease liability that can arise from accidental injuries.
- The construction of a Wellness Center by renovating unused space that formerly was the Public Safety Dispatch Area. This will allow employees to receive basic quality health care. The city



## Capital Improvement Program

pays a lower price than conventional health insurance options which will save the City money in Health Care costs.

- Decrease in repair and maintenance costs with the replacement of numerous Public Safety, DPW and Water and Sewer Department vehicles, machinery and equipment.

### Capital Improvements by Fund (City Cost only; does not include outside leverage)

FUND	BUDGET	PROJECTED		FORECAST		
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
General Fund - 101	\$825,000	\$1,585,000	\$1,666,850	\$3,512,250	\$213,750	\$213,750
Major Street Fund -202	1,561,000	672,250	1,575,000	2,418,000	5,200,000	1,500,000
Local Street Fund - 203	561,000	1,022,250	325,000	2,843,000	400,000	1,900,000
Solid Waste - 226	23,000	6,250	75,000	-0-	-0-	-0-
Narcotic Forfeiture Fund - 253	24,000	-0-	-0-	-0-	-0-	-0-
City Owned Property Fund - 402	-0-	48,000	-0-	-0-	-0-	-0-
Sidewalk Program Fund - 451	675,000	-0-	600,000	-0-	750,000	-0-
Municipal Building Construction - 470	125,000	50,000	-0-	-0-	25,000	25,000
Water and Sewer Fund - 592	4,072,000	3,222,750	3,464,500	3,833,000	2,350,000	3,320,000
Motor Pool Fund - 654	136,000	473,000	448,000	484,000	527,000	157,000
<b>TOTAL</b>	<b>\$8,002,000</b>	<b>\$7,079,500</b>	<b>\$8,154,350</b>	<b>\$13,090,250</b>	<b>\$9,465,750</b>	<b>\$7,115,750</b>

### Program Funding

There are multiple methods available to local governments for financing capital improvement projects. Since capital improvements require large outlays of capital for any given project, it is often necessary to pursue multiple creative solutions for financing projects.

### General Obligation (G.O.) Bonds

These types of bonds are especially useful for financing large municipal projects such as infrastructure improvements. They require voter approval and usually are used for projects that will benefit the residents of the entire community.

When the City sells G.O. Bonds, the purchaser is basically lending money to the City. The amount of the bond, plus interest is repaid through property taxes that the City, as the issuing authority, has the power to levy at the level necessary and within State guidelines to retire the debt.

A variation of the G.O. Bonds is the G.O. Limited Tax Bonds which can be repaid through tax millage. The interest rate for this type of issue is slightly higher than for the G.O. Bonds, and though voter approval is not required, a referendum period is afforded to the citizenry to challenge the proposed bond resolution.



### **Revenue Bonds**

These bonds are generally sold as a means for constructing revenue-producing facilities such as water and sewer systems, and other such facilities that produce tolls, fees, rental charges, etc. Security for and payment of revenue bonds are typically based upon the revenue-producing facility or activity rather than the economic or taxpaying base.

### **Federal Grants**

Funding is made available to cities through Federal grants and programs. Grants are usually subject-specific, and require application by the local government for consideration. Amounts of grants vary, and are determined by the grantor through criteria-based processes. The availability of grants is usually a competitive process, so creative and effective grant writing is crucial to receiving funding for capital improvement projects.

### **Building Authority**

A Building Authority functions as a mechanism to facilitate the selling of bonds to finance public improvements. These bonds can be used as funding for buildings and recreational uses. Though voter approval is not required, a referendum period is afforded to the citizenry to challenge the proposed bond resolution.

### **Enterprise Funds**

Enterprise funds are typically established for services such as water and sewer. Revenues are generated primarily through user charges and connection fees from those who benefit from the improvements.

### **Developer Contributions**

Developers, as part of subdivision and site planning requirements, may provide infrastructure, open space and recreational facilities. Developers may contribute a share of funds to the government entity, or install the facilities themselves as local need arises, and/or during the construction process. Once completed, the local government entity may agree to maintain the facilities.

### **Special Assessments**

Special assessment financing allows local government to collect special taxes from owners of property directly benefiting from capital improvements. These types of improvements often include streets and sidewalks, sanitary sewer, storm drainage, and water distribution systems.

### **Gas and Weight Tax**

The City of Oak Park receives a formula-rated share of motor fuel and highway usage taxes from the State of Michigan to be utilized for transportation and maintenance-related projects.



### **Millage**

Property taxes are based upon the local millage rate. Revenue received from property taxes may be used for capital improvements as part of the General Fund, but such improvements are usually smaller scale and less expensive.

### **General Fund**

The General Fund for the City of Oak Park may be used for capital improvements; however, it is not the intent of the CIP to earmark these funds for projects. Instead, smaller scale, less expensive capital projects with a high priority could be funded as line-items.

### **State Shared Revenue**

In addition to the Gas and Weight Taxes above which are shared revenue, the City receives its share of various taxes and fees from programs and requirements by the State of Michigan.

### **Public/Private Partnership**

This type of financing has become increasingly popular in areas where creative financing is fostered. In many communities the local revenue share may not support some types of public improvements. In contrast, private developers may avoid taking on a project where the infrastructure cost far exceeds profitability. This method of funding brings both the public sector and private contributor together to share in the costs of a project, or a part of a project, which inevitably lessens the overall financial burden falling onto a single source.

### **Miscellaneous Funding**

There are additional methods that are suitable for funding capital improvements. Examples of alternative funding methods are Tax Increment Financing (TIF), Impact Fees, Facility User Fees, etc. Current State legislation does not permit some of these funding methods, which have been used successfully in other states. Changes in legislation could see these and other innovative methods permitted in the future.





## Capital Improvement Program

### CIP Expenditures by Budget Category

The following is a table that summarizes the City's cost, as well as the leveraged funds, for all CIP projects by budget category.

				BUDGET	PROJECTED		FORECAST		
DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL	FY 2021 -22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
			CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST
Roads									
RD-1	9 Mile Road Improvements (Grant Match/Other)	MAJOR STREET FUND 202	\$ 3,400,000	\$ 400,000		\$ 1,500,000			\$ 1,500,000
RD-2	Northend (Coolidge to Whitmore) Reconstruction	MAJOR STREET FUND 202	\$ 1,000,000	\$ 1,000,000					
RD-3	Northfield (Church to Gardner) Reconstruction	LOCAL STREET FUND 203	\$ 500,000		\$ 500,000				
RD-4	Northfield (Rosewood to Condon) Rehabilitation	LOCAL STREET FUND 203	\$ 1,500,000						\$ 1,500,000
RD-5	Cloverdale (Parklawn to Greenbriar) Reconstruction	MAJOR STREET FUND 202	\$ 500,000		\$ 500,000				
RD-6	Marlow/Stratford (Pearson to Stratford Villa Apts.) & Stafford Ct. (Stafford St. west to Cul-de-sac) Reconstruction	LOCAL STREET FUND 203	\$ 950,000				\$ 950,000		
RD-7	Northend (Coolidge to Meyers) Reconstruction	MAJOR STREET FUND 202	\$ 1,200,000					\$ 1,200,000	
RD-8	Pearson (Marlow to Coolidge) Reconstruction	LOCAL STREET FUND 203	\$ 1,400,000			\$ -	\$ 1,400,000		
RD-9	Capital Avenue from Coolidge to Rosewood	MAJOR STREET FUND 202	\$ 1,500,000					\$ 1,500,000	
RD-10	Landscape Islands and parking areas on Coolidge	MAJOR STREET FUND 202	\$ 800,000				\$ 800,000		
RD-11	9 Mile and Coolidge Intersection	MAJOR STREET FUND 202	\$ 2,500,000					\$ 2,500,000	
RD-12	11 Mile Road Redesign	MAJOR STREET FUND 203	\$ 1,500,000				\$ 1,500,000		
RD-13	11 Mile Road Parking Lots (to be SAD)	GENERAL FUND 101	\$ 2,000,000		\$ 1,000,000	\$ 1,000,000			
RD-14	Annual Joint and Crack Sealing Program	LOCAL STREET FUND 203	\$ 750,000	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
RD-15	Annual Concrete Repair/Replacement Program	WATER AND SEWER FUND 592	\$ 1,425,000	\$ 250,000	\$ 200,000	\$ 250,000	\$ 225,000	\$ 250,000	\$ 250,000
		LOCAL STREET FUND 203	\$ 1,425,000	\$ 250,000	\$ 200,000	\$ 250,000	\$ 225,000	\$ 250,000	\$ 250,000
SUBTOTAL			\$ 22,350,000	\$ 2,050,000	\$ 2,550,000	\$ 3,000,000	\$ 5,250,000	\$ 5,850,000	\$ 3,650,000

### Roads

Transportation-related issues are a high priority for the City of Oak Park. The Capital Improvement Program addresses the maintenance and preservation of roadways as an important component of the program, which provides the necessary resources for scheduled pavement maintenance applications throughout the City.





## Capital Improvement Program

The City of Oak Park contains both public and private roadways. Public roads are owned and operated by the Michigan Department of Transportation (MDOT), the Road Commission of Oakland County (RCOC), and the City of Oak Park. Private roads are owned and operated by private developments and homeowner groups. The City currently maintains approximately 84.6 miles of major roads and Neighborhood Streets. In order to define priorities and establish a course of action for the local street and major road rehabilitation programs, the City has a formal asset management program that categorizes roads based on their Pavement Surface Evaluation and Rating (PASER). Roads in poor condition would be candidates for reconstruction or rehabilitation. Those in fair condition would receive capital preventive maintenance, while roads in good condition would be candidates for routine maintenance work. The lowest rated roads in each of these categories would generally be addressed first. Maps of certain proposed road projects are included on the following pages.

### Intersection and Signals

The City of Oak Park is 5.5 square miles with 84.6 miles of major and neighborhood roads. To facilitate safe motorized and non-motorized transportation throughout the City safe road and street intersections and traffic signals need to be designed and maintained year in and year out. Sample projects found in this category would include new traffic signals at City intersections, pedestrian crossing signals, turn lanes on major roads and roundabouts at key intersections to calm traffic.

Funding for proposed projects come from a variety of sources Major and Local Street funds, and various grant programs that fund traffic related projects.

### Sidewalk and Pathways

The City of Oak Park is committed to providing non-motorized sidewalks and pathways in an effort to provide alternative modes of transportation for citizens and stakeholders alike. The Capital Improvement Plan incorporates plans to address sidewalks and pathways Citywide. The following are the projects recommended for the current year:

				BUDGET	PROJECTED		FORECAST		
DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
			CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST
Sidewalks & Pathways									
SP-1	Biennially Sidewalk Replacement Program	SIDEWALK PROGRAM FUND 451	\$ 2,020,000	\$ 670,000	\$ -	\$ 600,000	\$ -	\$ 750,000	\$ -
SUBTOTAL			\$ 2,020,000	\$ 670,000	\$ -	\$ 600,000	\$ -	\$ 750,000	\$ -



# 2021 / 2022 Joint & Crack Sealing Project

**Estimate: \$150,000**

## Various Locations





**2021 / 2022**  
**Miscellaneous**  
**Concrete**  
**Replacement Project**

## Various Locations

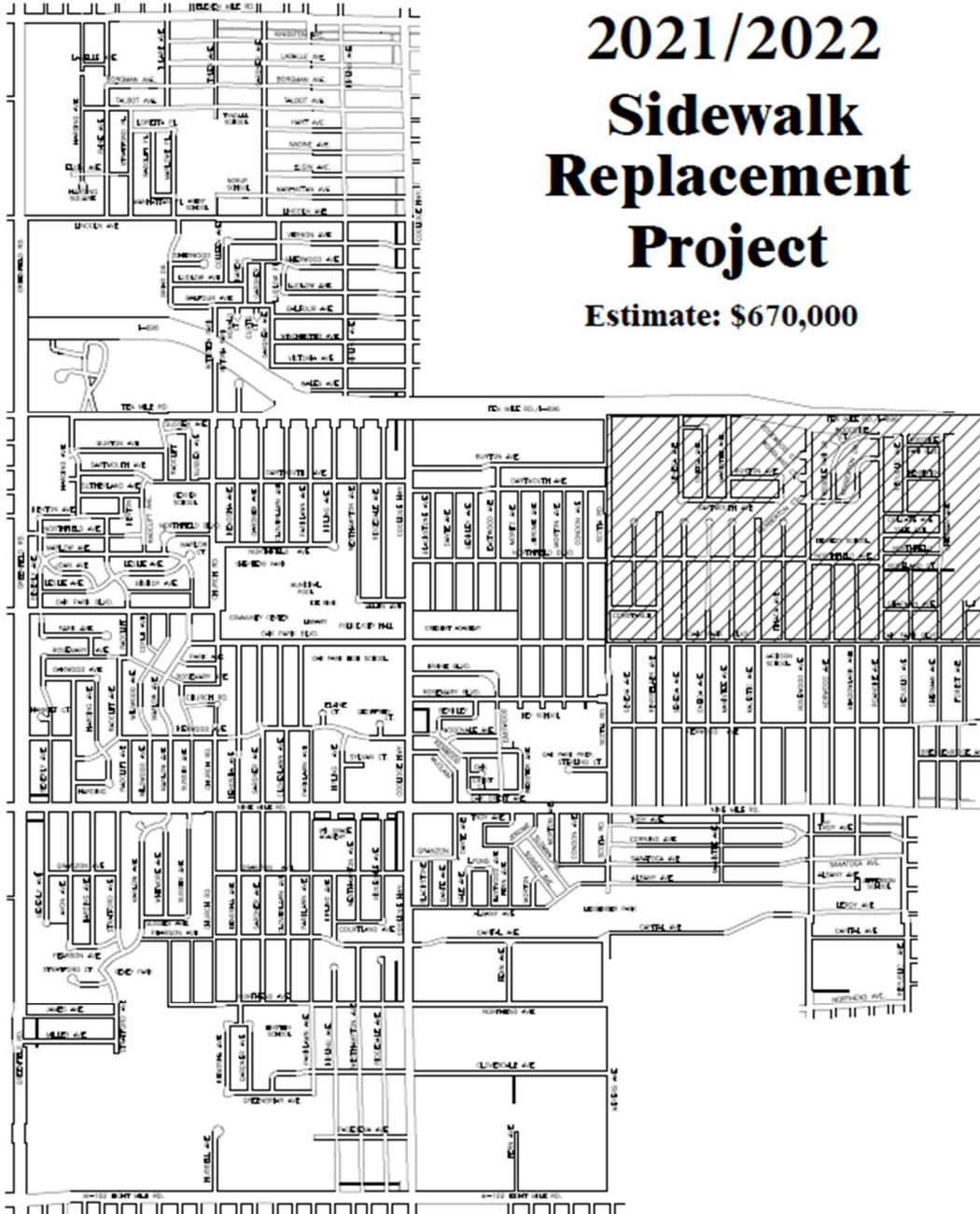




# City of Oak Park

## 2021/2022 Sidewalk Replacement Project

Estimate: \$670,000





### **Storm Sewer & Drainage**

The City belongs to a consortium of cities known as the Twelve Towns Drain District. This district was formed to collect and treat sewage and storm water for 14 communities. In 1998 the Michigan Department of Environmental Quality (MDEQ) ordered the district to upgrade its retention facility and decrease its excess flows into Lake St. Clair. The total estimated cost of these improvements is \$130 million, of which the City of Oak Park is responsible for 13.48%. This project began in FY 2000-01. The District is borrowing funds through construction drawdowns to complete this project. No expenditures for this project are included in the City's CIP.

### **Sanitary Sewer**

The City of Oak Park purchases sewage disposal services from Oakland County Water Resources Commissioner (OCWRC). The City currently has approximately 80.64 miles of sanitary sewer mains. These sewer mains are part of three separate districts: the Twelve Towns Drain System, Major City Collectors and the Evergreen/Farmington System. The majority of the City is served by the Twelve Towns Drain District. The City of Oak Park Water & Sewer Fund, the Oakland County Water Resource Commission (OCWRC) and the Great Lakes Water Authority (GLWA) are all not-for profit entities and therefore rates are intended and required to only cover costs.

The development of the proposed sanitary sewer projects were based upon system deficiencies and needs obtained from area residents, business owners, and City staff. These projects are coordinated with storm water management, roadway, and pathway improvements to maximize cost savings through economies of scale, resulting in a more effective and efficient process to implement the construction projects.

The proposed water and sanitary sewer projects are flexible, allowing for the addition of new improvements to address specific needs without deferring other projects along the way. Studies and analysis of the existing system is an on-going program that, coupled with new technologies, provides for improved system capabilities and reliability.

Water and sanitary sewer projects identified as urgent are not subject to the rating/weighting scale required of capital improvement. Projects included in this category are funded by the City's Water and Sewer Fund which is financed through user rates and connection fees. The following maps are some of the current year proposed CIP projects:





## Capital Improvement Program

				BUDGET	PROJECTED		FORECAST		
DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
			CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	
Sanitary Sewer									
SS-1	Annual Sewer Lining/Repairs	WATER AND SEWER FUND 592	\$ 4,100,000	\$ 600,000	\$ 600,000	\$ 700,000	\$ 700,000	\$ 750,000	\$ 750,000
SUBTOTAL			\$ 4,100,000	\$ 600,000	\$ 600,000	\$ 700,000	\$ 700,000	\$ 750,000	\$ 750,000

### Water Distribution

The City of Oak Park purchases treated water from Great Lakes Water Authority (GLWA). GLWA operates the largest water system in the State of Michigan and supplies water to roughly four million people. Water production is costly. Aging water and wastewater treatment systems must be maintained and replaced to ensure reliable service. Rate increases are primarily due to new and rehabilitative projects that are completed under the GLWA Capital Improvement Programs. GLWA rates reflect energy costs to maintain water pumps, water mains, and storage tanks necessary to transport water to our community.

The City is responsible for 115 miles of water main pipe, 967 fire hydrants and 10,484 water service connections. Projects included in this category are funded by the City's Water and Sewer Fund which is financed through user rates and connection fees.

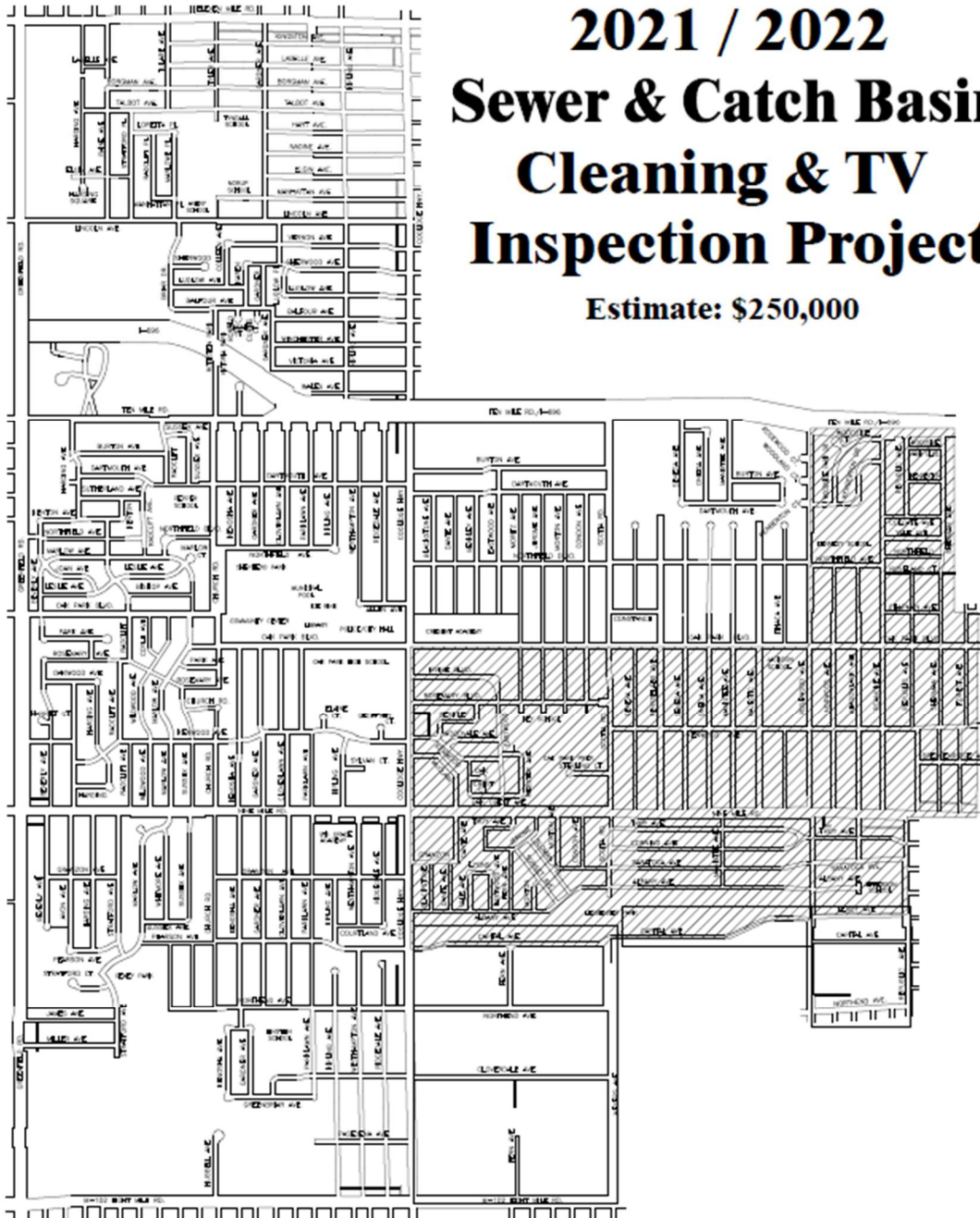
				BUDGET	PROJECTED		FORECAST		
DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	CITY COST		CITY COST	CITY COST	CITY COST	CITY COST	CITY COST		
Water Distribution									
WD-1	Marlow (9 Mile to Oak Park Blvd) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000				\$ 1,000,000		
WD-2	Wildwood (9 Mile to Oak Park Blvd) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000					\$ 1,000,000	
WD-3	Northend (Coolidge to Whitmore) Water Main Replacement	WATER AND SEWER FUND 592	\$ 2,000,000	\$ 2,000,000					
WD-4	Cloverlawn (Northend to 9 Mile) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,200,000			\$ 1,200,000		\$	
WD-5	Leslie (Marlow to Beverly) Water Main Replacement	WATER AND SEWER FUND 592	\$ 600,000		\$ 600,000				
WD-6	Parklawn (Kenwood to Oak Park Blvd.) Water Main Replacement	WATER AND SEWER FUND 592	\$ 475,000	\$ 475,000					
WD-7	Sutherland (Harding to Radcliff) Water Main Replacement	WATER AND SEWER FUND 592	\$ 400,000		\$ 400,000				
WD-8	Dartmouth (Coolidge to Scotia) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000						\$ 1,000,000
WD-9	Oneida (Seneca to Dartmouth) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000						\$ 1,000,000
WD-10	Pearson (Marlow to Coolidge) Water Main Replacement	WATER AND SEWER FUND 592	\$ 750,000			\$	\$ 750,000		
WD-11	Sussex (9 Mile to Rosemary) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000				\$ 1,000,000		
WD-12	Cloverlawn (Kenwood to Oak Park Blvd.) Water Main Replacement	WATER AND SEWER FUND 592	\$ 475,000	\$ 475,000					
WD-13	Oak Park Blvd. (Greenfield to Church) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,250,000		\$ 1,250,000				
WD-14	Marlow (9 Mile to Stratford) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000			\$ 1,000,000			
WD-15	8 Mile Pump Station - Pump Replacement	WATER AND SEWER FUND 592	\$ 160,000	\$ 160,000				\$	
WD-16	Cathodic protection for water tower/reservoir	WATER AND SEWER FUND 592	\$ 30,000		\$			\$ 30,000	
WD-17	Replace Water Meters and annual reading software	WATER AND SEWER FUND 592	\$ 479,000	\$ 8,000	\$ 9,500	\$ 9,500	\$ 12,000	\$ 220,000	\$ 220,000
SUBTOTAL			\$ 13,819,000	\$ 3,118,000	\$ 2,259,500	\$ 2,209,500	\$ 2,762,000	\$ 1,250,000	\$ 2,220,000



# City of Oak Park

## 2021 / 2022 Sewer & Catch Basin Cleaning & TV Inspection Project

Estimate: \$250,000









**2021 / 2022  
Northend Water  
Main and Road  
Reconstruction  
Project**

## Project Location



## Capital Improvement Program

### Parks, Recreation and Cultural Services

Quality of life initiatives, such as those represented by parks; open space, and trails projects, are an important component of the Capital Improvement Program. The City of Oak Park Department of Recreation offers ball fields, picnic grounds, and playgrounds. Funding for parks, open space, and cultural events is primarily from the Recreation dedicated millage that was established for maintaining parks and recreation purposes. A dedicated millage of 0.4655 mills and impact fees make up the main funding source for Recreation Services.

### Parking Lots

In addition to the “bricks and mortar” at the various operating facilities within the City of Oak Park, there are a number of parking lots. The City maintains the lots through annual budget appropriations but replacement and/or improvement of the lots fall under the capital improvement program.

### Buildings and Property

Operational facilities are the “bricks and mortar” from which the City of Oak Park provides services to its residents and businesses. Increasingly, operational facilities also include the systems that facilitate service delivery in the information age. Projects include the maintenance, rehabilitation, renovation, and expansion of existing facilities.

			BUDGET		PROJECTED		FORECAST		
DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	CITY COST		CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	
Buildings & Property									
BP-1	Recreation Facility addition/renovation	GENERAL FUND 101	\$ 2,500,000			\$	\$ 2,500,000		
BP-2	Community Center and Library Roof Repairs	GENERAL FUND 101	\$ 200,000			\$ 200,000			
BP-3	Community Garden	GENERAL FUND 101	\$ 40,000		\$ 40,000				
BP-4	Fitness Park	GENERAL FUND 101	\$ 150,000		\$ 150,000				
BP-5	Baseball field improvements at Key/Shepherd	GENERAL FUND 101	\$ 200,000	\$ 200,000					
BP-6	Resurface/expand basketball courts at Shepherd	GENERAL FUND 101	\$ 120,000		\$ 120,000				
BP-7	Swimming Pool renovation (zero depth area)	GENERAL FUND 101	\$ -						
BP-8	Dewey Park Playscape	GENERAL FUND 101	\$ 70,000			\$ 70,000			
BP-9	Lessenger Park Playscape/amenities	GENERAL FUND 101	\$ 10,000	\$ 10,000					
BP-10	Court HVAC Repairs	MUNI BUILDING CONSTRUCTION 470	\$ 100,000		\$ 50,000			\$ 25,000	\$ 25,000
BP-11	Construct Wellness Center in former Public Safety Dispatch area	GENERAL FUND 101	\$ 200,000	\$ 200,000		\$			
BP-12	Improvements to Shepherd Park Bathrooms	GENERAL FUND 101	\$ 75,000	\$ 75,000	\$	\$			
BP-13	Renovations to Shepherd Park Kitchen and Bathrooms	GENERAL FUND 101	\$ 400,000	\$ -			\$ 400,000		
BP-14	Dog Park	GENERAL FUND 101	\$ 150,000	\$ 150,000					
BP-15	Community Center/City Hall HVAC Repairs	GENERAL FUND 101	\$ 230,000	\$ 50,000	\$ 30,000	\$ 50,000		\$ 50,000	\$ 50,000
BP-16	MOGO Bike Stations (70% grant funded)	CITY OWNED PROPERTY FUND 402	\$ 48,000		\$ 48,000				
BP-17	Splash Pad	GENERAL FUND 101	\$ 400,000				\$ 400,000		
BP-18	Update City Signage (Parks, etc)	GENERAL FUND 101	\$ 50,000				\$ 50,000		
BP-19	Pavilions Painting and Repair	GENERAL FUND 101	\$ 25,000		\$ 25,000				
BP-20	Ice Rink Roof Repairs	GENERAL FUND 101	\$ 25,000		\$ 25,000				
BP-21	Public Works Facility Repairs/Improvements (wall repair, roof on main building and P & F barn, general maintenance and facility upgrades)	MAJOR STREET FUND 202	\$ 26,250	\$ 5,000	\$ 6,250	\$ 15,000			
		LOCAL STREET FUND 203	\$ 26,250	\$ 5,000	\$ 6,250	\$ 15,000			
		WATER AND SEWER FUND 592	\$ 26,250	\$ 5,000	\$ 6,250	\$ 15,000			
		SOLID WASTE FUND 226	\$ 26,250	\$ 5,000	\$ 6,250	\$ 15,000			
BP-22	Sidewalk Repair Court entrance	MUNI BUILDING CONSTRUCTION 470	\$ 100,000	\$ 100,000					
BP-23	Building Remediation	MUNI BUILDING CONSTRUCTION 470	\$ 25,000	\$ 25,000					
SUBTOTAL			\$ 5,223,000	\$ 830,000	\$ 513,000	\$ 380,000	\$ 3,350,000	\$ 75,000	\$ 75,000



## Capital Improvement Program

### Machinery and Equipment

Oak Park employees depend on dependable equipment to allow and assist them to do their jobs day in and day out. The equipment comes in many forms, plow trucks, generators, fire apparatus, etc., the equipment that literally keeps the City of Oak Park moving. All the vehicles found in this category are the cars and trucks that appear at the front doors of Oak Park residents and business owners such as public safety (police, fire, water, sewer and street maintenance). Generators that keep municipal buildings and a 911 call center operational during power outages. Oak Park City Council has established the precedent over the years in providing Oak Park employees with the tools necessary to do their job and provide the best level of service to the community. A number of varied funding sources can be used to finance the equipment necessary to efficiently deliver service: General, Major Street, Local Street, Motor and Enterprise funds.

			BUDGET	PROJECTED		FORECAST			
DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
			CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	
Machinery & Equipment (Including Vehicles)									
ME-1	Trink Claw for Leaf Collection	SOLID WASTE FUND 226	\$ 18,000	\$ 18,000					
ME-2	Axon Body Camera System	GENERAL FUND 101	\$ 750,000	\$ -	\$ 195,000	\$ 138,750	\$ 138,750	\$ 138,750	\$ 138,750
ME-3	Public Safety Rifles	NARCOTICS FORFEITURE FUND 253	\$ 24,000	\$ 24,000					
ME-4	Public Safety Pistols	GENERAL FUND 101	\$ 11,000			\$ 11,000			
ME-5	Public Safety Ballistic Vests	GENERAL FUND 101	\$ 30,400			\$ 7,100	\$ 23,500		
ME-6	Linear Park Street Lighting (16 lights)	GENERAL FUND 101	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -
ME-7	Fire Truck (ladder truck) - financed over 4 years	MOTOR POOL 654	\$ 1,400,000		\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	
ME-8	Election Equipment (comp and envelope opener)	GENERAL FUND 101	\$ 50,000					\$ 25,000	\$ 25,000
ME-9	Fire Gear Replacement	GENERAL FUND 101	\$ 190,000			\$ 190,000			
ME-10	Community Center Back-up Generator	GENERAL FUND 101	\$ 60,000	\$ 60,000					
ME-11	Public Safety Marked Patrol Vehicles	MOTOR POOL 654	\$ 440,000	\$ 66,000	\$ 69,000	\$ 73,000	\$ 76,000	\$ 78,000	\$ 78,000
ME-12	Public Safety Unmarked Patrol Vehicles	MOTOR POOL 654	\$ 150,000	\$ -	\$ 34,000	\$ -	\$ 38,000	\$ 39,000	\$ 39,000
ME-13	3 Yard Dump Truck Replacement	MAJOR STREET FUND 202	\$ 75,000	\$ 37,000	\$ 38,000				
		LOCAL STREET FUND 203	\$ 75,000	\$ 37,000	\$ 38,000				
ME-14	Pick-up Truck Replacement	MAJOR STREET FUND 202	\$ 23,000		\$ 23,000				
		LOCAL STREET FUND 203	\$ 23,000		\$ 23,000				
		WATER AND SEWER FUND 592	\$ 80,000		\$ 32,000		\$ 48,000		
ME-15	Engineering Vehicle Replacement	MAJOR STREET FUND 202	\$ 17,000	\$ 9,000			\$ 8,000		
		LOCAL STREET FUND 203	\$ 17,000	\$ 9,000			\$ 8,000		
		WATER AND SEWER FUND 592	\$ 17,000	\$ 9,000			\$ 8,000		
ME-16	Lawn Equipment	MOTOR POOL 654	\$ 57,000	\$ 17,000	\$ 20,000		\$ 20,000		
ME-17	Large Dump Truck Replacement	WATER AND SEWER FUND 592	\$ 230,000			\$ 230,000			
		MAJOR STREET FUND 202	\$ 320,000	\$ 105,000	\$ 105,000		\$ 110,000		
		LOCAL STREET FUND 203	\$ 320,000	\$ 105,000	\$ 105,000		\$ 110,000		
ME-18	Technical and Planning Vehicle Replacement	MOTOR POOL 654	\$ 48,000	\$ 23,000		\$ 25,000			
ME-19	Street Sweeper	MAJOR STREET FUND 202	\$ 60,000			\$ 60,000			
		LOCAL STREET FUND 203	\$ 60,000			\$ 60,000			
		WATER AND SEWER FUND 592	\$ 60,000			\$ 60,000			
		SOLID WASTE FUND 226	\$ 60,000			\$ 60,000			
ME-20	Maintenance Van	MOTOR POOL 654	\$ 30,000	\$ 30,000					
ME-21	New Dump Box and Frame Repairs for Dump Truck	WATER AND SEWER FUND 592	\$ 30,000	\$ 30,000					
ME-23	Mini Excavator	WATER AND SEWER FUND 592	\$ 90,000				\$ 90,000		
ME-24	Lawn Tractor	MOTOR POOL 654	\$ 40,000						\$ 40,000
ME-25	Landscape Trailers	MAJOR STREET FUND 202	\$ 5,000	\$ 5,000					
		LOCAL STREET FUND 203	\$ 5,000	\$ 5,000					
		SIDEWALK PROGRAM FUND 451	\$ 5,000	\$ 5,000					
ME-26	Water Maintenance Van	WATER AND SEWER FUND 592	\$ 200,000					\$ 100,000	\$ 100,000
ME-27	Backhoe	WATER AND SEWER FUND 592	\$ 125,000		\$ 125,000				
ME-28	Public Safety Pick up Truck	MOTOR POOL FUND 654	\$ 60,000					\$ 60,000	
ME-29	Vactor Truck Tank/Equipment	WATER AND SEWER FUND 592	\$ 60,000	\$ 60,000				\$ -	
SUBTOTAL			\$ 5,395,600	\$ 734,000	\$ 1,157,000	\$ 1,264,850	\$ 1,028,250	\$ 790,750	\$ 420,750



## Capital Improvement Program

### Technology

The City of Oak Park continues to provide its customers and employees with the latest technology to support outstanding customer services. Technology includes items such as servers, storage and scanners for employees as well as items like security cameras, water and sewer flow monitors and alarms to ensure our customers are safe and have uninterrupted services.

### Summary

On the following pages is the summary of the six-year CIP program which lists each project by category. It provides a CIP project number, a brief description of each project, the funding source and the year each project is scheduled to be funded:

City of Oak Park  
Capital Improvement Program  
2021- 2026 Project Summary

PROJECT DESCRIPTION		FUNDING SOURCE	TOTAL CITY COST	BUDGET		PROJECTED		FORECAST	
DPS CIP#			CITY COST	FY 2021-22 CITY COST	FY 2022-23 CITY COST	FY 2023-24 CITY COST	FY 2024-25 CITY COST	FY 2025-26 CITY COST	FY 2026-27 CITY COST
Roads									
1	RD-1	9 Mile Road Improvements (Grant Match/Other)	MAJOR STREET FUND 202	\$ 3,400,000	\$ 400,000	\$ 1,500,000			\$ 1,500,000
2	RD-2	Northend (Coolidge to Whitmore) Reconstruction	MAJOR STREET FUND 202	\$ 1,000,000	\$ 1,000,000				
3	RD-3	Northfield (Church to Gardner) Reconstruction	LOCAL STREET FUND 203	\$ 500,000		\$ 500,000			\$ 1,500,000
4	RD-4	Northfield (Rosewood to Condon) Rehabilitation	LOCAL STREET FUND 203	\$ 1,500,000					
5	RD-5	Cloverdale (Parklawn to Greenbriar) Reconstruction	MAJOR STREET FUND 202	\$ 500,000		\$ 500,000			
6	RD-6	Marlow/Stratford (Pearson to Stratford Villa Axis.) & Stafford Ct. (Stafford St. west to Cul-de-sac) Reconstruction	LOCAL STREET FUND 203	\$ 950,000			\$ 950,000		
7	RD-7	Northend (Coolidge to Meyers) Reconstruction	MAJOR STREET FUND 202	\$ 1,200,000				\$ 1,200,000	
8	RD-8	Pearson (Marlow to Coolidge) Reconstruction	LOCAL STREET FUND 203	\$ 1,400,000		\$ -	\$ 1,400,000		
9	RD-9	Capital Avenue from Coolidge to Rosewood	MAJOR STREET FUND 202	\$ 1,500,000			\$ 1,500,000		
10	RD-10	Landscape Islands and parking areas on Coolidge	MAJOR STREET FUND 202	\$ 800,000			\$ 800,000		
11	RD-11	9 Mile and Coolidge Intersection	MAJOR STREET FUND 202	\$ 2,500,000			\$ 2,500,000		
12	RD-12	11 Mile Road Redesign	MAJOR STREET FUND 203	\$ 1,500,000		\$ 1,000,000	\$ 1,500,000		
13	RD-13	11 Mile Road Parking Lots (to be SAD)	GENERAL FUND 101	\$ 2,000,000		\$ -	\$ 150,000	\$ 150,000	\$ 150,000
14	RD-14	Annual Joint and Crack Sealing Program	LOCAL STREET FUND 203	\$ 750,000		\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000
15	RD-15	Annual Concrete Repair/Replacement Program	WATER AND SEWER FUND 592	\$ 1,425,000		\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000
			LOCAL STREET FUND 203	\$ 22,350,000	\$ 2,050,000	\$ 3,000,000	\$ 5,250,000	\$ 5,850,000	\$ 3,650,000
		SUBTOTAL		\$ -	\$ -	\$ 600,000	\$ -	\$ 750,000	\$ -
Sidewalks & Pathways									
16	SP-1	Biennially Sidewalk Replacement Program	SIDEWALK PROGRAM FUND 451	\$ 2,020,000	\$ 670,000	\$ 600,000	\$ -	\$ 750,000	\$ -
		SUBTOTAL		\$ -	\$ -	\$ 600,000	\$ -	\$ 750,000	\$ -
Sanitary Sewer									
17	SS-1	Annual Sewer Lining/Repairs	WATER AND SEWER FUND 592	\$ 4,100,000	\$ 600,000	\$ 700,000	\$ 700,000	\$ 750,000	\$ 750,000
		SUBTOTAL		\$ 4,100,000	\$ 600,000	\$ 700,000	\$ 700,000	\$ 750,000	\$ 750,000
Water Distribution									
18	WD-1	Marlow (9 Mile to Oak Park Blvd) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000			\$ 1,000,000		
19	WD-2	Wildwood (9 Mile to Oak Park Blvd) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000			\$ 1,000,000		
20	WD-3	Northend (Coolidge to Whitmore) Water Main Replacement	WATER AND SEWER FUND 592	\$ 2,000,000	\$ 2,000,000				
21	WD-4	Cloverlawn (Northend to 9 Mile) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,200,000		\$ 1,200,000			
22	WD-5	Leslie (Marlow to Beverly) Water Main Replacement	WATER AND SEWER FUND 592	\$ 600,000		\$ 600,000		\$ -	
23	WD-6	Parklawn (Kenwood to Oak Park Blvd.) Water Main Replacement	WATER AND SEWER FUND 592	\$ 475,000	\$ 475,000				
24	WD-7	Sutherland (Harding to Radcliff) Water Main Replacement	WATER AND SEWER FUND 592	\$ 400,000		\$ 400,000			
25	WD-8	Dartmouth (Coolidge to Scotia) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000					\$ 1,000,000
26	WD-9	Oneida (Seneca to Dartmouth) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000					\$ 1,000,000
27	WD-10	Pearson (Marlow to Coolidge) Water Main Replacement	WATER AND SEWER FUND 592	\$ 750,000		\$ -	\$ 750,000		
28	WD-11	Sussex (9 Mile to Rosemary) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000			\$ 1,000,000		
29	WD-12	Cloverlawn (Kenwood to Oak Park Blvd.) Water Main Replacement	WATER AND SEWER FUND 592	\$ 475,000	\$ 475,000				
30	WD-13	Oak Park Blvd. (Greenfield to Church) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,250,000		\$ 1,250,000			
31	WD-14	Marlow (9 Mile to Stratford) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000		\$ 1,000,000			
32	WD-15	8 Mile Pump Station - Pump Replacement	WATER AND SEWER FUND 592	\$ 160,000				\$ -	
33	WD-16	Catholic protection for water tower/reservoir	WATER AND SEWER FUND 592	\$ 30,000				\$ 30,000	
34	WD-17	Replace Water Meters and annual reading software	WATER AND SEWER FUND 592	\$ 475,000	\$ 8,000	\$ 9,500	\$ 12,000	\$ 220,000	\$ 220,000
		SUBTOTAL		\$ 13,819,000	\$ 3,118,000	\$ 2,259,500	\$ 2,762,000	\$ 1,250,000	\$ 2,220,000

City of Oak Park  
Capital Improvement Program  
2021- 2026 Project Summary

DPS CIP#		PROJECT DESCRIPTION	FUNDING SOURCE	BUDGET		PROJECTED		FORECAST		
				TOTAL CITY COST	FY 2021-22 CITY COST	FY 2022-23 CITY COST	FY 2023-24 CITY COST	FY 2024-25 CITY COST	FY 2025-26 CITY COST	FY 2026-27 CITY COST
Buildings & Property										
35	BP-1	Recreation Facility addition/renovation	GENERAL FUND 101	\$ 2,500,000			\$ -	2,500,000		
36	BP-2	Community Center and Library Roof Repairs	GENERAL FUND 101	\$ 200,000			\$ 200,000			
37	BP-3	Community Garden	GENERAL FUND 101	\$ 40,000		\$ 40,000				
38	BP-4	Fitness Park	GENERAL FUND 101	\$ 150,000						
39	BP-5	Baseball field improvements at Key/Shepherd	GENERAL FUND 101	\$ 200,000	\$ 200,000					
40	BP-6	Resurfacing/expand basketball courts at Shepherd	GENERAL FUND 101	\$ 120,000		\$ 120,000				
41	BP-7	Swimming Pool renovation (zero depth area)	GENERAL FUND 101	\$ -						
42	BP-8	Dewey Park Playscape	GENERAL FUND 101	\$ 70,000			\$ 70,000			
43	BP-9	Lessinger Park Playscape/amenities	GENERAL FUND 101	\$ 10,000	\$ 10,000					
44	BP-10	Court HVAC Repairs	MUNI BUILDING CONSTRUCTION 470	\$ 100,000		\$ 50,000			\$ 25,000	25,000
45	BP-11	Construct Wellness Center in former Public Safety Dispatch area	GENERAL FUND 101	\$ 200,000	\$ 200,000		\$ -			
46	BP-12	Improvements to Shepherd Park Bathrooms	GENERAL FUND 101	\$ 75,000	\$ 75,000	\$ -	\$ -			
47	BP-13	Renovations to Shepherd Park Kitchen and Bathrooms	GENERAL FUND 101	\$ 400,000	\$ -			\$ 400,000		
48	BP-14	Dog Park	GENERAL FUND 101	\$ 150,000	\$ 150,000					
49	BP-15	Community Center/City Hall HVAC Repairs	GENERAL FUND 101	\$ 230,000	\$ 50,000	\$ 30,000	\$ 50,000		\$ 50,000	50,000
50	BP-16	MOGO Bike Stations (70% grant funded)	CITY OWNED PROPERTY FUND 402	\$ 48,000		\$ 48,000				
51	BP-17	Splash Pad	GENERAL FUND 101	\$ 400,000						
52	BP-18	Update City Signage (Parks, etc)	GENERAL FUND 101	\$ 50,000				\$ 400,000		
53	BP-19	Pavilions Painting and Repair	GENERAL FUND 101	\$ 25,000				\$ 50,000		
54	BP-20	Ice Rink Roof Repairs	GENERAL FUND 101	\$ 25,000		\$ 25,000				
55	BP-21	Public Works Facility Repairs/Improvements (wall repair, roof on main building and P & F barn, general maintenance and facility upgrades)	MAJOR STREET FUND 202	\$ 26,250	\$ 5,000	\$ 6,250	\$ 15,000			
			LOCAL STREET FUND 203	\$ 26,250	\$ 5,000	\$ 6,250	\$ 15,000			
			WATER AND SEWER FUND 592	\$ 26,250	\$ 5,000	\$ 6,250	\$ 15,000			
			SOLID WASTE FUND 226	\$ 26,250	\$ 5,000	\$ 6,250	\$ 15,000			
56	BP-22	Sidewalk Repair Court entrance	MUNI BUILDING CONSTRUCTION 470	\$ 100,000	\$ 100,000					
57	BP-23	Building Remediation	MUNI BUILDING CONSTRUCTION 470	\$ 25,000	\$ 25,000					
				\$ 5,223,000	\$ 830,000	\$ 513,000	\$ 380,000	\$ 3,350,000	\$ 75,000	\$ 75,000
SUBTOTAL										
Machinery & Equipment (Including Vehicles)										
58	ME-1	Truck Claw for Leaf Collection	SOLID WASTE FUND 226	\$ 18,000	\$ 18,000					
59	ME-2	Axon Body Camera System	GENERAL FUND 101	\$ 750,000	\$ -	\$ 195,000	\$ 138,750	\$ 138,750	\$ 138,750	
60	ME-3	Public Safety Rifles	NARCOTICS FORFEITURE FUND 253	\$ 24,000	\$ 24,000					
61	ME-4	Public Safety Pistols	GENERAL FUND 101	\$ 11,000			\$ 11,000			
62	ME-5	Public Safety Ballistic Vests	GENERAL FUND 101	\$ 30,600			\$ 7,100	\$ 23,500		
63	ME-6	Linear Park Street Lighting (16 lights)	GENERAL FUND 101	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	
64	ME-7	Fire Truck (ladder truck) - Financed over 4 years	MOTOR POOL 654	\$ 1,400,000		\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	25,000
65	ME-8	Election Equipment (comp and envelope opener)	GENERAL FUND 101	\$ 50,000						
66	ME-9	Fire Gear Replacement	GENERAL FUND 101	\$ 190,000			\$ 190,000			
67	ME-10	Community Center Back-up Generator	GENERAL FUND 101	\$ 60,000	\$ 60,000					
68	ME-11	Public Safety Marked Patrol Vehicles	MOTOR POOL 654	\$ 440,000	\$ 66,000	\$ 69,000	\$ 73,000	\$ 76,000	\$ 78,000	
69	ME-12	Public Safety Unmarked Patrol Vehicles	MOTOR POOL 654	\$ 150,000	\$ -	\$ 34,000	\$ -	\$ 38,000	\$ 39,000	
70	ME-13	3 Yard Dump Truck Replacement	MAJOR STREET FUND 202	\$ 75,000	\$ 37,000	\$ 38,000				
			LOCAL STREET FUND 203	\$ 75,000	\$ 37,000	\$ 38,000				

City of Oak Park  
Capital Improvement Program  
2021- 2026 Project Summary

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	BUDGET		PROJECTED		FORECAST																	
			FY 2021-22	CITY COST	FY 2022-23	CITY COST	FY 2023-24	CITY COST	FY 2024-25	CITY COST	FY 2025-26	CITY COST	FY 2026-27	CITY COST										
71	Pick-up Truck Replacement	MAJOR STREET FUND 202			\$	23,000																		
		LOCAL STREET FUND 203			\$	23,000																		
		WATER AND SEWER FUND 592			\$	32,000																		
72	Engineering Vehicle Replacement	MAJOR STREET FUND 202		\$	9,000																			
		LOCAL STREET FUND 203		\$	17,000																			
		WATER AND SEWER FUND 592		\$	9,000																			
73	Lawn Equipment	MOTOR POOL 654		\$	17,000		\$	20,000																
		WATER AND SEWER FUND 592		\$	230,000			\$	230,000															
74	Large Dump Truck Replacement	MAJOR STREET FUND 202		\$	105,000		\$	105,000																
		LOCAL STREET FUND 203		\$	320,000		\$	105,000																
75	Technical and Planning Vehicle Replacement	MOTOR POOL 654		\$	23,000																			
		MAJOR STREET FUND 202						\$	25,000															
76	Street Sweeper	LOCAL STREET FUND 203		\$	60,000																			
		WATER AND SEWER FUND 592		\$	60,000				\$	60,000														
		SOLID WASTE FUND 226		\$	60,000				\$	60,000														
77	Maintenance Van	MOTOR POOL 654		\$	30,000																			
		WATER AND SEWER FUND 592		\$	30,000																			
78	New Dump Box and Frame Repairs for Dump Truck	WATER AND SEWER FUND 592		\$	90,000																			
79	Mini Excavator	MOTOR POOL 654		\$	40,000																			
80	Landscape Trailers	MAJOR STREET FUND 202		\$	5,000																			
		LOCAL STREET FUND 203		\$	5,000																			
		SIDEWALK PROGRAM FUND 451		\$	5,000																			
82	Water Maintenance Van	WATER AND SEWER FUND 592		\$	200,000																			
		WATER AND SEWER FUND 592		\$	125,000																			
83	Backhoe	MOTOR POOL FUND 654		\$	60,000																			
84	Public Safety Pick up Truck	WATER AND SEWER FUND 592		\$	53,95,600		\$	734,000		\$	1,157,000		\$	1,028,250		\$	790,750		\$	420,750				
85	Vector Truck Tank/Equipment	SUBTOTAL		\$	52,907,600		\$	8,002,000		\$	7,079,500		\$	8,154,350		\$	13,090,250		\$	9,465,750		\$	7,115,750	
		TOTAL		\$	8,016,600		\$	825,000		\$	1,585,000		\$	1,666,850		\$	3,512,250		\$	213,750		\$	213,750	
		General Fund - 101		\$	12,926,250		\$	1,561,000		\$	672,250		\$	1,575,000		\$	2,418,000		\$	5,200,000		\$	1,500,000	
		Major Street Fund - 202		\$	7,051,250		\$	561,000		\$	1,022,250		\$	325,000		\$	2,843,000		\$	400,000		\$	1,900,000	
		Local Street Fund - 203		\$	104,250		\$	23,000		\$	6,250		\$	75,000		\$	-		\$	-		\$	-	
		Solid Waste Fund - 226		\$	24,000		\$	24,000		\$	-		\$	-		\$	-		\$	-		\$	-	
		Narcotics Forefront Fund - 283		\$	48,000		\$	-		\$	48,000		\$	-		\$	-		\$	-		\$	-	
		City Owned Property Fund 402		\$	2,025,000		\$	675,000		\$	-		\$	600,000		\$	-		\$	750,000		\$	-	
		Public Safety Pick up Truck		\$	225,000		\$	125,000		\$	50,000		\$	-		\$	-		\$	25,000		\$	25,000	
		Sidewalk Program Fund - 451		\$	20,262,250		\$	4,072,000		\$	3,222,750		\$	3,464,500		\$	3,833,000		\$	2,350,000		\$	3,320,000	
		Municipal Building Construction - 470		\$	2,225,000		\$	136,000		\$	475,000		\$	448,000		\$	484,000		\$	527,000		\$	157,000	
		Water & Sewer Fund - 592		\$	52,907,600		\$	8,002,000		\$	7,079,500		\$	8,154,350		\$	13,090,250		\$	9,465,750		\$	7,115,750	
		Motor Pool Fund - 654		\$			\$			\$			\$			\$			\$				\$	
		TOTAL		\$			\$			\$			\$			\$			\$				\$	



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## Capital Project Funds

### Public Improvement Fund

This fund is used to account for the acquisition, development and construction of capital projects approved by the City Council. Projects include, but are not limited to building improvements and community enhancements.

#### 401 PUBLIC IMPROVEMENT FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
PROPERTY TAXES - ADMINISTRATIVE FEE	\$ 48,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
OTHER REVENUE	115,000	75,000	-	-	-	-
INTEREST INCOME	7,597	1,733	25	25	25	25
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	1,180	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 171,777</b>	<b>\$ 106,733</b>	<b>\$ 30,025</b>	<b>\$ 30,025</b>	<b>\$ 30,025</b>	<b>\$ 30,025</b>
<b>APPROPRIATIONS</b>						
MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BANK FEES & SERVICE CHARGES	73	25	25	25	25	25
CAPITAL OUTLAY	165,793	363,264	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 165,866</b>	<b>\$ 363,289</b>	<b>\$ 25</b>	<b>\$ 25</b>	<b>\$ 25</b>	<b>\$ 25</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 5,911</b>	<b>\$ (256,556)</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN - MUNICIPAL BLDG. CONST. FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS IN - CITY OWNED PROPERTY FUND	3,000	44,000	-	-	-	-
TRANSFERS OUT - GENERAL FUND	215,000	30,000	105,000	105,000	30,000	30,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (212,000)</b>	<b>\$ 14,000</b>	<b>\$ (105,000)</b>	<b>\$ (105,000)</b>	<b>\$ (30,000)</b>	<b>\$ (30,000)</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 377,866</b>	<b>\$ 349,289</b>	<b>\$ 105,025</b>	<b>\$ 105,025</b>	<b>\$ 30,025</b>	<b>\$ 30,025</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (206,089)</b>	<b>\$ (242,556)</b>	<b>\$ (75,000)</b>	<b>\$ (75,000)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>523,645</b>	<b>317,556</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 317,556</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Fund balance as a percentage of total annual expenditures

84% 21% 0% 0% 0% 0%

Estimated Change in Fund Balance

-39% -76% -39% -76% -39% -39%



## Financial Summaries

### City Owned Property Fund

This fund was established in FY 2002-03 for the purpose of purchasing distressed properties. Properties would be purchased thru the county tax foreclosure process. Any properties purchase would be brought up to code and resold. The fund is financed by contributions from the General Fund.

<b>402 CITY OWNED PROPERTY FUND</b>						
	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
INTEREST INCOME	\$ 5,393	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	853	-	-	-	-	-
SALE OF FIXED ASSETS	148,607	50,000	50,000	50,000	50,000	50,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 154,853</b>	<b>\$ 51,000</b>	<b>\$ 51,000</b>	<b>\$ 51,000</b>	<b>\$ 51,000</b>	<b>\$ 51,000</b>
<b>APPROPRIATIONS</b>						
PROFESSIONAL SERVICES	\$ -	\$ 7,744	\$ -	\$ -	\$ -	\$ -
PURCHASE OF PROPERTY	15,538	46,000	-	-	-	-
BANK FEES & SERVICE CHARGES	65	-	-	-	-	-
CAPITAL OUTLAY	-	102,000	-	-	48,000	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 15,603</b>	<b>\$ 155,744</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,000</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 139,250</b>	<b>\$ (104,744)</b>	<b>\$ 51,000</b>	<b>\$ 51,000</b>	<b>\$ 3,000</b>	<b>\$ 51,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT - PUBLIC IMPROVEMENT FUND	3,000	44,000	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 3,000</b>	<b>\$ 44,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 18,603</b>	<b>\$ 199,744</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,000</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 136,250</b>	<b>\$ (148,744)</b>	<b>\$ 51,000</b>	<b>\$ 51,000</b>	<b>\$ 3,000</b>	<b>\$ 51,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>167,366</b>	<b>303,616</b>	<b>154,872</b>	<b>154,872</b>	<b>205,872</b>	<b>208,872</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 303,616</b>	<b>\$ 154,872</b>	<b>\$ 205,872</b>	<b>\$ 205,872</b>	<b>\$ 208,872</b>	<b>\$ 259,872</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>1632%</b>	<b>78%</b>	<b>0%</b>	<b>0%</b>	<b>435%</b>	<b>0%</b>
<b>Estimated Change in Fund Balance</b>	<b>81%</b>	<b>-49%</b>	<b>33%</b>	<b>33%</b>	<b>1%</b>	<b>24%</b>



## Financial Summaries

### Sidewalk Program Fund

This program is funded completely by special assessments charged to citizens receiving the benefit. The cost to administer the program is included in the billing. This fund also charges for weed/mowing abatement.

#### 451 SIDEWALK PROGRAM FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
CHARGES FOR SERVICES	\$ 122,149	\$ 48,000	\$ 52,000	\$ 52,000	\$ 46,000	\$ 46,000
SPECIAL ASSESSMENTS	-	507,000	670,000	670,000	-	600,000
INTEREST INCOME	2,864	2,752	2,940	2,940	2,095	2,130
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	440	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 125,453</b>	<b>\$ 557,752</b>	<b>\$ 724,940</b>	<b>\$ 724,940</b>	<b>\$ 48,095</b>	<b>\$ 648,130</b>
<b>APPROPRIATIONS</b>						
SALARIES	\$ 20,882	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
FRINGES	7,965	10,752	10,890	10,890	11,045	11,080
MATERIALS & SUPPLIES	-	6,000	6,000	6,000	6,000	6,000
BANK FEES & SERVICE CHARGES	38	-	50	50	50	50
RENTALS-MOTOR POOL UTILIZATION	9,984	10,000	12,000	12,000	10,000	10,000
CAPITAL OUTLAY	737	510,000	675,000	675,000	-	600,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 39,606</b>	<b>\$ 557,752</b>	<b>\$ 724,940</b>	<b>\$ 724,940</b>	<b>\$ 48,095</b>	<b>\$ 648,130</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 85,847</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 39,606</b>	<b>\$ 557,752</b>	<b>\$ 724,940</b>	<b>\$ 724,940</b>	<b>\$ 48,095</b>	<b>\$ 648,130</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 85,847</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>133,836</b>	<b>219,683</b>	<b>219,683</b>	<b>219,683</b>	<b>219,683</b>	<b>219,683</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 219,683</b>	<b>\$ 219,683</b>	<b>\$ 219,683</b>	<b>\$ 219,683</b>	<b>\$ 219,683</b>	<b>\$ 219,683</b>

Fund balance as a percentage of total annual expenditures

555% 39% 30% 30% 457% 34%

Estimated Change in Fund Balance

64% 0% 0% 0% 0% 0%



## Financial Summaries

### Municipal Complex Bond Fund

This fund was created to in conjunction with construction of a new City Hall and Public Safety facility. In November, 2010 Oak Park voters approved a municipal bond proposal that provided funding for this project.

#### 452 MUNICIPAL COMPLEX BOND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
INTEREST INCOME	\$ 745	\$ -	\$ -	\$ -	\$ -	\$ -
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	114	-				
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 859</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>APPROPRIATIONS</b>						
PROFESSIONAL SERVICES	\$ -	\$ 44,558	\$ -	\$ -	\$ -	\$ -
BANK FEES & SERVICE CHARGES	\$ 9					
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9</b>	<b>\$ 44,558</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 850</b>	<b>\$ (44,558)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 9</b>	<b>\$ 44,558</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 850</b>	<b>\$ (44,558)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>43,708</b>	<b>44,558</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 44,558</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>495089%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>Estimated Change in Fund Balance</b>	<b>2%</b>	<b>-100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



## Financial Summaries

### Municipal Building Construction Fund

This fund was created to provide for the construction of a new district court building or to provide improvements to the existing facility. The funding source for this fund is a portion of the fines and fees collected from ticket adjudicated at the 45<sup>th</sup> district court.

#### 470 MUNICIPAL BUILDING CONSTRUCTION FUND

	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
FINES AND FORFEITURES	\$ 46,282	\$ 50,000	\$ 39,000	\$ 39,000	\$ 46,000	\$ 67,000
OTHER REVENUE	47,367	-	-	-	-	-
INTEREST INCOME	7,718	4,000	4,000	4,000	3,000	3,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	1,119	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 102,486</b>	<b>\$ 54,000</b>	<b>\$ 43,000</b>	<b>\$ 43,000</b>	<b>\$ 49,000</b>	<b>\$ 70,000</b>
<b>APPROPRIATIONS</b>						
PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BANK FEES & SERVICE CHARGES	89	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
CAPITAL OUTLAY	-	150,000	125,000	125,000	50,000	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 89</b>	<b>\$ 150,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 102,397</b>	<b>\$ (96,000)</b>	<b>\$ (82,000)</b>	<b>\$ (82,000)</b>	<b>\$ (1,000)</b>	<b>\$ 70,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ (89)</b>	<b>\$ (150,000)</b>	<b>\$ (125,000)</b>	<b>\$ (125,000)</b>	<b>\$ (50,000)</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 102,397</b>	<b>\$ (96,000)</b>	<b>\$ (82,000)</b>	<b>\$ (82,000)</b>	<b>\$ (1,000)</b>	<b>\$ 70,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>287,062</b>	<b>389,459</b>	<b>293,459</b>	<b>293,459</b>	<b>211,459</b>	<b>210,459</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 389,459</b>	<b>\$ 293,459</b>	<b>\$ 211,459</b>	<b>\$ 211,459</b>	<b>\$ 210,459</b>	<b>\$ 280,459</b>

Fund balance as a percentage of total annual expenditures

-437594% -196% -169% -169% -421% 0%

Estimated Change in Fund Balance

36% -25% -28% -28% 0% 33%



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## Financial Summaries

### Enterprise Funds

#### Stormwater Utility Fund

The charges for water charges and sewer charges are accounted for separately. This fund represents the sewer portion of water and sewer services. Stormwater runoff charges are billed on a pro-rated basis for all water customers in the City.

580 STORMWATER UTILITY FUND						
	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	2022-23	Projected 2023-24
<b>ESTIMATED OPERATING REVENUES</b>						
CHARGES FOR SERVICES	\$ -	\$ 6,200,000	\$ 6,199,900	\$ 6,199,900	\$ 6,288,900	\$ 6,449,900
UTILITY BILLING - PENALTY	-	-	200,000	200,000	200,000	200,000
<b>TOTAL ESTIMATED OPERATING REVENUES</b>	<b>\$ -</b>	<b>\$ 6,200,000</b>	<b>\$ 6,399,900</b>	<b>\$ 6,399,900</b>	<b>\$ 6,488,900</b>	<b>\$ 6,649,900</b>
<b>APPROPRIATIONS - BILLING &amp; COLLECTION</b>						
SALARIES	\$ -	\$ 62,585	\$ 68,298	\$ 68,298	\$ 82,665	\$ 84,037
FRINGES	-	55,048	60,073	60,073	72,710	73,917
SUPPLIES	-	3,432	3,745	3,745	4,533	4,608
PROFESSIONAL SERVICES - AUDIT	-	9,871	10,772	10,772	13,038	13,254
BANK/CC FEES & SERVICE CHARGES	-	44	48	48	58	59
POSTAGE	-	12,320	13,445	13,445	16,273	16,543
RENTALS-COPIER LEASE	-	1,584	1,729	1,729	2,092	2,127
CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS - BILLING &amp; COLLECTION</b>	<b>\$ -</b>	<b>\$ 144,884</b>	<b>\$ 158,109</b>	<b>\$ 158,109</b>	<b>\$ 191,370</b>	<b>\$ 194,546</b>
<b>APPROPRIATIONS - MAINTENANCE &amp; REPAIR (16-550)</b>						
SALARIES	\$ -	\$ 169,075	\$ 145,426	\$ 145,426	\$ 176,675	\$ 180,387
FRINGES	-	151,863	130,622	130,622	158,689	162,024
UTILITIES-TELEPHONE	-	2,560	2,202	2,202	2,675	2,731
MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	160	138	138	167	171
EDUCATION & TRAINING	-	4,544	3,908	3,908	4,748	4,848
<b>TOTAL APPROPRIATIONS - MAINTENANCE &amp; REPAIR</b>	<b>\$ -</b>	<b>\$ 328,202</b>	<b>\$ 282,296</b>	<b>\$ 282,296</b>	<b>\$ 342,954</b>	<b>\$ 350,161</b>
<b>APPROPRIATIONS - ADMINISTRATION</b>						
SALARIES	\$ -	\$ 65,485	\$ 55,708	\$ 55,708	\$ 66,878	\$ 67,448
FRINGES	-	68,773	58,506	58,506	70,236	70,834
ADMINISTRATIVE COST REIMBURSEMENT-GENERAL FUND	-	121,600	103,446	103,446	124,186	125,244
ADMINISTRATIVE COST REIMBURSEMENT-SOLID WASTE	-	(32,000)	(27,223)	(27,223)	(32,681)	(32,959)
MATERIALS & SUPPLIES	-	4,480	3,811	3,811	4,575	4,614
PROFESSIONAL SERVICES	-	4,576	3,893	3,893	4,673	4,713
CONTRACTUAL SERVICES	-	13,184	11,216	11,216	13,464	13,579
PRINTING & PUBLICATIONS	-	3,840	3,267	3,267	3,922	3,955
INSURANCE & BONDS	-	64,000	54,445	54,445	65,361	65,918
UTILITIES-GAS	-	3,520	2,994	2,994	3,595	3,625
RENTALS-COPIER LEASE	-	3,840	3,267	3,267	3,922	3,955
<b>TOTAL APPROPRIATIONS - ADMINISTRATION</b>	<b>\$ -</b>	<b>\$ 321,298</b>	<b>\$ 273,330</b>	<b>\$ 273,330</b>	<b>\$ 328,132</b>	<b>\$ 330,927</b>
<b>APPROPRIATIONS - MAINTENANCE &amp; REPAIR (18-550)</b>						
SALARIES	\$ -	\$ 68,698	\$ 98,010	\$ 98,010	\$ 111,404	\$ 124,467
FRINGES	-	69,895	99,718	99,718	113,345	126,636
MATERIALS & SUPPLIES	-	9,920	14,153	14,153	16,087	17,973
PROFESSIONAL SERVICES	-	6,400	9,131	9,131	10,379	11,596
FLAT RATE STORMWATER RUNOFF	-	3,753,609	3,811,512	3,811,512	3,876,308	3,942,206
NON-RESIDENTIAL IWC	-	54,400	77,612	77,612	88,217	98,562
REPAIRS & MAINTENANCE	-	192,000	273,923	273,923	311,355	347,865
RENTALS-MOTOR POOL UTILIZATION	-	5,120	7,305	7,305	8,303	9,276
CAPITAL OUTLAY	-	114,985	164,047	164,047	186,464	208,330
PRINCIPAL	-	1,029,371	1,054,343	1,054,343	853,583	857,093
INTEREST	-	101,148	76,342	76,342	50,930	30,193
DEBT SERVICE-PAYING AGENT FEES	-	70	70	70	70	70
<b>TOTAL APPROPRIATIONS - MAINTENANCE &amp; REPAIR</b>	<b>\$ -</b>	<b>\$ 5,405,616</b>	<b>\$ 5,686,165</b>	<b>\$ 5,686,165</b>	<b>\$ 5,626,444</b>	<b>\$ 5,774,266</b>
<b>TOTAL APPROPRIATIONS WATER &amp; SEWER</b>	<b>\$ -</b>	<b>\$ 6,200,000</b>	<b>\$ 6,399,900</b>	<b>\$ 6,399,900</b>	<b>\$ 6,488,900</b>	<b>\$ 6,649,900</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 6,200,000</b>	<b>\$ 6,399,900</b>	<b>\$ 6,399,900</b>	<b>\$ 6,488,900</b>	<b>\$ 6,649,900</b>
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>Estimated Change in Fund Balance</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



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## Financial Summaries

### Water and Sewer Fund

The City of Oak takes pride in providing safe and efficient water distribution and sanitary sewer collection systems. The fund is financed solely by charges to the users of the system. The rates are adjusted annually to ensure sufficient cash flow is available to pay for the operations, maintenance and replacement of the water and sewer system as well as any annual debt service payments.

592 WATER AND SEWER FUND						
	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected 2022-23	Projected 2023-24
<b>ESTIMATED OPERATING REVENUES</b>						
CHARGES FOR SERVICES	\$ 14,365,274	\$ 8,731,900	\$ 9,921,900	\$ 9,921,900	\$ 10,269,900	\$ 10,630,900
INTEREST INCOME	68,629	38,620	47,383	47,383	24,102	21,173
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	-	1,000	1,000	1,000	1,000	1,000
OTHER REVENUE	26,615	22,500	10,000	10,000	10,000	10,000
<b>TOTAL ESTIMATED OPERATING REVENUES</b>	<b>\$ 14,460,518</b>	<b>\$ 8,794,020</b>	<b>\$ 9,980,283</b>	<b>\$ 9,980,283</b>	<b>\$ 10,305,002</b>	<b>\$ 10,663,073</b>
<b>APPROPRIATIONS - LAWSUIT SETTLEMENT</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>APPROPRIATIONS - BILLING &amp; COLLECTION</b>						
SALARIES	\$ 162,389	\$ 133,238	\$ 180,900	\$ 180,900	\$ 184,518	\$ 188,208
FRINGES	121,192	125,109	128,645	128,645	130,964	133,326
PENSION-NPL ADJUSTMENT	(143,400)	-	-	-	-	-
SUPPLIES	5,470	7,800	7,800	7,800	7,800	7,800
PROFESSIONAL SERVICES - AUDIT	22,000	22,435	22,870	22,870	22,870	22,870
UTILITIES - TELEPHONE	-	-	51	51	51	-
BANK/CC FEES & SERVICE CHARGES	556	100	400	400	400	400
PRINTING & PUBLICATIONS	-	-	83,100	83,100	84,100	85,100
POSTAGE	28,000	28,000	2,000	2,000	2,000	2,000
EDUCATION & TRAINING	-	-	-	-	-	-
RENTALS-COPIER LEASE	1,230	3,600	3,600	3,600	3,600	3,600
STORM WATER COSTS ALLOCATED TO FUND 580	-	(144,884)	(158,109)	(158,109)	(191,370)	(194,546)
CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS - BILLING &amp; COLLECTION</b>	<b>\$ 197,437</b>	<b>\$ 175,398</b>	<b>\$ 271,257</b>	<b>\$ 271,257</b>	<b>\$ 244,933</b>	<b>\$ 248,758</b>
<b>APPROPRIATIONS - MAINTENANCE &amp; REPAIR</b>						
SALARIES	\$ 274,268	\$ 252,179	\$ 219,813	\$ 219,813	\$ 225,238	\$ 230,772
FRINGES	263,964	237,286	245,422	245,422	249,870	254,398
PENSION-NPL ADJUSTMENT	(433,898)	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	51,450	51,450	51,450	51,450
UTILITIES-TELEPHONE	-	4,000	4,000	4,000	4,000	4,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	224	250	250	250	250	250
EDUCATION & TRAINING	5,807	7,100	7,100	7,100	7,100	7,100
STORM WATER COSTS ALLOCATED TO FUND 580	-	(328,202)	(282,296)	(282,296)	(342,954)	(350,161)
<b>TOTAL APPROPRIATIONS - MAINTENANCE &amp; REPAIR</b>	<b>\$ 110,365</b>	<b>\$ 172,613</b>	<b>\$ 245,739</b>	<b>\$ 245,739</b>	<b>\$ 194,954</b>	<b>\$ 197,809</b>
<b>APPROPRIATIONS - ADMINISTRATION</b>						
SALARIES	\$ 125,344	\$ 99,321	\$ 103,855	\$ 103,855	\$ 105,932	\$ 108,051
FRINGES	116,112	107,457	111,816	111,816	113,801	115,822
PENSION-NPL ADJUSTMENT	(157,483)	-	-	-	-	-
ADMINISTRATIVE COST REIMBURSEMENT-GENERAL FUND	190,000	190,000	190,000	190,000	190,000	190,000
ADMINISTRATIVE COST REIMBURSEMENT-SOLID WASTE	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
SUPPLIES	5,646	7,000	7,000	7,000	7,000	7,000
PROFESSIONAL SERVICES	2,055	7,150	7,300	7,300	7,300	7,300
CONTRACTUAL SERVICES	13,365	20,600	22,600	22,600	22,600	22,600
PRINTING & PUBLICATIONS	1,277	6,000	6,000	6,000	6,000	6,000
INSURANCE & BONDS	100,000	100,000	100,000	100,000	100,000	100,000
UTILITIES-GAS	3,528	5,500	5,500	5,500	5,500	5,500
RENTALS-COPIER LEASE	958	6,000	6,000	6,000	6,000	6,000
DEPRECIATION	301,242	-	-	-	-	-
STORM WATER COSTS ALLOCATED TO FUND 580	-	(321,298)	(273,330)	(273,330)	(328,132)	(330,927)
<b>TOTAL APPROPRIATIONS - ADMINISTRATION</b>	<b>\$ 652,044</b>	<b>\$ 177,730</b>	<b>\$ 236,741</b>	<b>\$ 236,741</b>	<b>\$ 186,001</b>	<b>\$ 187,346</b>



## Financial Summaries

### Water and Sewer Fund (Cont'd)

592 WATER AND SEWER FUND						
	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>APPROPRIATIONS - TRANSMISSION &amp; DISTRIBUTION</b>						
SALARIES	\$ 523,599	\$ 449,376	\$ 487,200	\$ 487,200	\$ 496,944	\$ 506,883
FRINGES	473,314	421,995	464,511	464,511	473,121	481,894
PENSION-NPL ADJUSTMENT	(374,614)	-	-	-	-	-
SUPPLIES	80,384	99,000	121,000	121,000	121,000	121,000
WATER METERS	148,659	157,000	42,000	42,000	42,000	42,000
PROFESSIONAL SERVICES	40,261	30,000	32,000	32,000	32,000	32,000
UTILITIES-TELEPHONE	4,742	4,000	4,000	4,000	4,000	4,000
UTILITIES-WATER	1,417,185	1,452,955	1,500,000	1,500,000	1,540,000	1,580,000
REPAIRS & MAINTENANCE	-	60,000	60,000	60,000	60,000	60,000
RENTALS-MOTOR POOL UTILIZATION	107,954	102,000	107,000	107,000	102,000	102,000
EDUCATION & TRAINING	7,223	25,700	26,500	26,500	26,500	26,500
CAPITAL OUTLAY	(45,799)	1,443,000	3,243,000	3,243,000	2,622,750	2,764,500
<b>TOTAL APPROPRIATIONS - TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$ 2,382,908</b>	<b>\$ 4,245,026</b>	<b>\$ 6,087,211</b>	<b>\$ 6,087,211</b>	<b>\$ 5,520,315</b>	<b>\$ 5,720,777</b>
<b>APPROPRIATIONS - PUMP OPERATIONS</b>						
SALARIES	\$ 36,325	\$ 32,320	\$ 32,643	\$ 32,643	\$ 33,296	\$ 33,962
FRINGES	44,869	43,215	44,738	44,738	45,516	46,307
SUPPLIES	1,096	5,000	6,500	6,500	6,500	6,500
PROFESSIONAL SERVICES	21,250	36,000	45,000	45,000	46,000	53,000
UTILITIES-ELECTRIC	27,175	31,000	32,000	32,000	32,000	32,000
UTILITIES-GAS	1,816	3,100	3,200	3,200	3,200	3,200
REPAIRS & MAINTENANCE	4,258	21,000	23,000	23,000	23,000	23,000
CAPITAL OUTLAY	-	172,875	160,000	160,000	-	-
<b>TOTAL APPROPRIATIONS - PUMP OPERATIONS</b>	<b>\$ 136,789</b>	<b>\$ 344,510</b>	<b>\$ 347,081</b>	<b>\$ 347,081</b>	<b>\$ 189,512</b>	<b>\$ 197,969</b>
<b>APPROPRIATIONS - MAINTENANCE &amp; REPAIR</b>						
SALARIES	\$ 99,472	\$ 98,340	\$ 108,950	\$ 108,950	\$ 111,129	\$ 113,352
FRINGES	141,641	109,212	133,446	133,446	135,955	138,510
SUPPLIES	14,460	15,500	18,000	18,000	18,000	18,000
PROFESSIONAL SERVICES	10,227	10,000	10,000	10,000	10,000	10,000
SEWAGE DISPOSAL	5,766,482	2,117,216	2,150,000	2,150,000	2,190,000	2,220,000
NON-RESIDENTIAL IWC	77,905	85,000	87,000	87,000	89,000	91,000
DRAIN CHARGES-RED RUN	7,519	11,078	-	-	-	-
REPAIRS & MAINTENANCE	9,561	387,899	350,000	350,000	350,000	400,000
RENTALS-MOTOR POOL UTILIZATION	7,021	8,000	8,000	8,000	8,000	8,000
DEPRECIATION	525,036	-	-	-	-	-
PRINCIPAL	-	-	-	-	-	-
PRINCIPAL - LAWSUIT	-	587,500	912,756	912,756	912,756	325,256
INTEREST	119,333	-	-	-	-	-
DEBT SERVICE-PAYING AGENT FEES	84	-	-	-	-	-
STORM WATER COSTS ALLOCATED TO FUND 580	-	(527,228)	(743,898)	(743,898)	(845,553)	(944,704)
CAPITAL OUTLAY	5,000	789,000	669,000	669,000	600,000	700,000
<b>TOTAL APPROPRIATIONS - MAINTENANCE &amp; REPAIR</b>	<b>\$ 6,783,741</b>	<b>\$ 3,691,517</b>	<b>\$ 3,703,254</b>	<b>\$ 3,703,254</b>	<b>\$ 3,579,287</b>	<b>\$ 3,079,414</b>
<b>TOTAL APPROPRIATIONS WATER &amp; SEWER</b>	<b>\$ 10,263,284</b>	<b>\$ 8,806,794</b>	<b>\$ 10,891,283</b>	<b>\$ 10,891,283</b>	<b>\$ 9,915,002</b>	<b>\$ 9,632,073</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 4,197,234</b>	<b>\$ (12,774)</b>	<b>\$ (911,000)</b>	<b>\$ (911,000)</b>	<b>\$ 390,000</b>	<b>\$ 1,031,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 10,263,284</b>	<b>\$ 8,806,794</b>	<b>\$ 10,891,283</b>	<b>\$ 10,891,283</b>	<b>\$ 9,915,002</b>	<b>\$ 9,632,073</b>
NET CHANGE IN FUND BALANCE	\$ 4,197,234	\$ (12,774)	\$ (911,000)	\$ (911,000)	\$ 390,000	\$ 1,031,000
BEGINNING FUND BALANCE	14,383,450	18,580,684	18,567,910	18,567,910	17,656,910	18,046,910
<b>ENDING FUND BALANCE</b>	<b>\$ 18,580,684</b>	<b>\$ 18,567,910</b>	<b>\$ 17,656,910</b>	<b>\$ 17,656,910</b>	<b>\$ 18,046,910</b>	<b>\$ 19,077,910</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>181%</b>	<b>211%</b>	<b>162%</b>	<b>162%</b>	<b>182%</b>	<b>198%</b>
<b>Estimated Change in Fund Balance</b>	<b>29%</b>	<b>0%</b>	<b>-5%</b>	<b>-5%</b>	<b>2%</b>	<b>6%</b>



## Internal Service Funds

### Motor Pool Fund

The City uses this fund to account for the purchase and maintenance of the City's fleet through rental charges for equipment to other funds.

654 MOTOR POOL FUND						
	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
CHARGES FOR SERVICES	\$ 1,102,103	\$ 665,000	\$ 1,673,000	\$ 1,673,000	\$ 1,133,000	\$ 683,000
INTEREST INCOME	331	361	379	379	366	391
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	31	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
<b>TOTAL OPERATING ESTIMATED REVENUES</b>	<b>\$ 1,102,465</b>	<b>\$ 665,361</b>	<b>\$ 1,673,379</b>	<b>\$ 1,673,379</b>	<b>\$ 1,133,366</b>	<b>\$ 683,391</b>
<b>OPERATING APPROPRIATIONS</b>						
SALARIES	\$ 55,916	\$ 56,000	\$ 56,000	\$ 56,000	\$ 57,120	\$ 58,262
FRINGES	41,343	42,861	45,379	45,379	44,246	45,129
SUPPLIES	157,621	185,000	185,000	185,000	190,000	190,000
BANK/CC FEES & SERVICE CHARGES	6	-	-	-	-	-
PROFESSIONAL SERVICES	9,531	45,000	45,000	45,000	45,000	45,000
CONTRACTUAL SERVICES	62,890	70,000	70,000	70,000	70,000	70,000
TRANSPORTATION	129,546	167,000	170,000	170,000	170,000	170,000
FLEET COLLISION REPAIRS	-	5,000	6,000	6,000	6,000	6,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-	-
DEPRECIATION	198,799	-	-	-	-	-
CAPITAL OUTLAY	-	94,500	136,000	136,000	473,000	448,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 655,652</b>	<b>\$ 665,361</b>	<b>\$ 713,379</b>	<b>\$ 713,379</b>	<b>\$ 1,055,366</b>	<b>\$ 1,032,391</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 446,813</b>	<b>\$ -</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 78,000</b>	<b>\$ (349,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT FROM OTHER FUNDS	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 655,652</b>	<b>\$ 665,361</b>	<b>\$ 713,379</b>	<b>\$ 713,379</b>	<b>\$ 1,055,366</b>	<b>\$ 1,032,391</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 446,813</b>	<b>\$ -</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 78,000</b>	<b>\$ (349,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>947,999</b>	<b>1,394,812</b>	<b>1,394,812</b>	<b>1,394,812</b>	<b>2,354,812</b>	<b>2,432,812</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,394,812</b>	<b>\$ 1,394,812</b>	<b>\$ 2,354,812</b>	<b>\$ 2,354,812</b>	<b>\$ 2,432,812</b>	<b>\$ 2,083,812</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>213%</b>	<b>210%</b>	<b>330%</b>	<b>330%</b>	<b>231%</b>	<b>202%</b>
<b>Estimated Change in Fund Balance</b>	<b>47%</b>	<b>0%</b>	<b>69%</b>	<b>69%</b>	<b>3%</b>	<b>-14%</b>



## Financial Summaries

### Risk Management Fund

The City uses this fund to account for the financing of the workers compensation, and general property and liability insurance expenditures which are allocated to all funds of the City.

677 RISK MANAGEMENT FUND						
	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
CHARGES FOR SERVICES	\$ 553,662	\$ 558,000	\$ 578,000	\$ 578,000	\$ 590,000	\$ 600,000
INTEREST INCOME	3,045	2,025	2,050	2,050	2,050	2,050
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	483	-	-	-	-	-
MISCELLANEOUS REVENUE	16,858	25,000	20,000	20,000	20,000	20,000
REIMBURSEMENT-WORKERS COMP INSURANCE PREMIUM	44,644	45,000	45,000	45,000	45,000	45,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 618,692</b>	<b>\$ 630,025</b>	<b>\$ 645,050</b>	<b>\$ 645,050</b>	<b>\$ 657,050</b>	<b>\$ 667,050</b>
<b>APPROPRIATIONS</b>						
BANK/CC FEES & SERVICE CHARGES	\$ 41	\$ 45	\$ 50	\$ 50	\$ 50	\$ 50
INSURANCE-WORKERS COMPENSATION	231,809	202,800	215,000	215,000	217,000	217,000
INSURANCE & BONDS	386,842	427,180	430,000	430,000	440,000	450,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 618,692</b>	<b>\$ 630,025</b>	<b>\$ 645,050</b>	<b>\$ 645,050</b>	<b>\$ 657,050</b>	<b>\$ 667,050</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT FROM OTHER FUNDS	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 618,692</b>	<b>\$ 630,025</b>	<b>\$ 645,050</b>	<b>\$ 645,050</b>	<b>\$ 657,050</b>	<b>\$ 667,050</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>312,439</b>	<b>312,439</b>	<b>312,439</b>	<b>312,439</b>	<b>312,439</b>	<b>312,439</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 312,439</b>	<b>\$ 312,439</b>	<b>\$ 312,439</b>	<b>\$ 312,439</b>	<b>\$ 312,439</b>	<b>\$ 312,439</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>50%</b>	<b>50%</b>	<b>48%</b>	<b>48%</b>	<b>48%</b>	<b>47%</b>
<b>Estimated Change in Fund Balance</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



## Financial Summaries

### Retiree Healthcare Court Fund

This fund was created to account for the cost of health care for retirees of the 45<sup>th</sup> District Court. Funding comes from a portion of fines collected through ticket assessments for civil infractions.

678 RETIREES HEALTH CARE-COURT FUND						
	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
ORDINANCE & FINES	\$ 143,846	\$ 150,000	\$ 133,000	\$ 133,000	\$ 156,000	\$ 160,000
CHARGES FOR SERVICES	-	-	-	-	-	-
INTEREST INCOME	481	-	-	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	80	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 144,407</b>	<b>\$ 150,000</b>	<b>\$ 133,000</b>	<b>\$ 133,000</b>	<b>\$ 156,000</b>	<b>\$ 160,000</b>
<b>APPROPRIATIONS</b>						
RETIREE HEALTH CARE	\$ 195,787	\$ 214,000	\$ 217,200	\$ 217,200	\$ 232,500	\$ 248,800
RETIREE LIFE INSURANCE	310	360	390	390	410	440
RETIREE DENTAL	10,331	13,640	13,410	13,410	14,090	14,760
PROFESSIONAL SERVICES	-	-	-	-	-	-
BANK/CC FEES & SERVICE CHARGES	5	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 206,433</b>	<b>\$ 228,000</b>	<b>\$ 231,000</b>	<b>\$ 231,000</b>	<b>\$ 247,000</b>	<b>\$ 264,000</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (62,026)</b>	<b>\$ (78,000)</b>	<b>\$ (98,000)</b>	<b>\$ (98,000)</b>	<b>\$ (91,000)</b>	<b>\$ (104,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN 45th DISTRICT COURT	87,100	98,000	98,000	98,000	91,000	104,000
TRANSFERS OUT FROM OTHER FUNDS	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 87,100</b>	<b>\$ 98,000</b>	<b>\$ 98,000</b>	<b>\$ 98,000</b>	<b>\$ 91,000</b>	<b>\$ 104,000</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 119,333</b>	<b>\$ 130,000</b>	<b>\$ 133,000</b>	<b>\$ 133,000</b>	<b>\$ 156,000</b>	<b>\$ 160,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 25,074</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>12,352</b>	<b>37,426</b>	<b>57,426</b>	<b>57,426</b>	<b>57,426</b>	<b>57,426</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 37,426</b>	<b>\$ 57,426</b>	<b>\$ 57,426</b>	<b>\$ 57,426</b>	<b>\$ 57,426</b>	<b>\$ 57,426</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>31%</b>	<b>44%</b>	<b>43%</b>	<b>43%</b>	<b>37%</b>	<b>36%</b>
<b>Estimated Change in Fund Balance</b>	<b>203%</b>	<b>53%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



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## Fiduciary Funds

### Retiree Health Care Benefits Fund

The Retiree Health Care Benefits Fund accounts for medical benefits provided to retirees and is funded through contributions from the various funds of the City as a percentage of payroll.

680 RETIREE HEALTHCARE BENEFITS FUND						
	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
INTEREST INCOME	\$ 71,529	\$ 30,000	\$ 31,000	\$ 31,000	\$ 32,000	\$ 33,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	81,573	115,350	121,000	121,000	127,000	133,000
CONTRIBUTIONS - EMPLOYER	2,747,613	2,965,125	2,402,600	2,402,600	2,603,825	2,730,100
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 2,900,715</b>	<b>\$ 3,110,475</b>	<b>\$ 2,554,600</b>	<b>\$ 2,554,600</b>	<b>\$ 2,762,825</b>	<b>\$ 2,896,100</b>
<b>APPROPRIATIONS</b>						
RETIREE HEALTH CARE-GENERAL FUND	\$ 1,068,657	\$ 1,330,000	\$ 1,077,600	\$ 1,077,600	\$ 1,178,825	\$ 1,230,100
RETIREE HEALTH CARE-PUBLIC SAFETY	1,278,956	1,273,325	1,275,000	1,275,000	1,375,000	1,450,000
RETIREE HEALTH CARE-LIBRARY	-	-	50,000	50,000	50,000	50,000
PROFESSIONAL SERVICES	3,700	15,000	15,000	15,000	15,000	15,000
BANK/CC FEES & SERVICE CHARGES	816	150	1,000	1,000	1,000	1,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,352,129</b>	<b>\$ 2,618,475</b>	<b>\$ 2,418,600</b>	<b>\$ 2,418,600</b>	<b>\$ 2,619,825</b>	<b>\$ 2,746,100</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 548,586</b>	<b>\$ 492,000</b>	<b>\$ 136,000</b>	<b>\$ 136,000</b>	<b>\$ 143,000</b>	<b>\$ 150,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT-GENERAL FUND	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 2,352,129</b>	<b>\$ 2,618,475</b>	<b>\$ 2,418,600</b>	<b>\$ 2,418,600</b>	<b>\$ 2,619,825</b>	<b>\$ 2,746,100</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 548,586</b>	<b>\$ 492,000</b>	<b>\$ 136,000</b>	<b>\$ 136,000</b>	<b>\$ 143,000</b>	<b>\$ 150,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>5,143,076</b>	<b>5,691,662</b>	<b>6,183,662</b>	<b>6,183,662</b>	<b>6,319,662</b>	<b>6,462,662</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 5,691,662</b>	<b>\$ 6,183,662</b>	<b>\$ 6,319,662</b>	<b>\$ 6,319,662</b>	<b>\$ 6,462,662</b>	<b>\$ 6,612,662</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>242%</b>	<b>236%</b>	<b>261%</b>	<b>261%</b>	<b>247%</b>	<b>241%</b>
<b>Estimated Change in Fund Balance</b>	<b>11%</b>	<b>9%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>



## Financial Summaries

### Employees' Retirement Fund

This fund is used to account for assets being held by the City in a trustee capacity to pay future general employees retirement benefits.

<b>731 EMPLOYEES' RETIREMENT SYSTEM FUND</b>						
	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
EMPLOYEE CONTRIBUTIONS	\$ 47,913	\$ 50,000	\$ 51,000	\$ 51,000	\$ 52,000	\$ 53,000
INTEREST INCOME	(3,249)	454	434	434	1,005	1,155
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	18,555	1,180,000	1,190,000	1,190,000	1,200,000	1,300,000
DIVIDEND INCOME	432,671	450,000	460,000	460,000	470,000	480,000
OTHER INCOME	768	-	-	-	-	-
CITY PENSION CONTRIBUTIONS	1,700,000	1,612,046	1,668,616	1,668,616	1,697,045	1,725,895
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 2,196,658</b>	<b>\$ 3,292,500</b>	<b>\$ 3,370,050</b>	<b>\$ 3,370,050</b>	<b>\$ 3,420,050</b>	<b>\$ 3,560,050</b>
<b>APPROPRIATIONS</b>						
PROFESSIONAL SERVICES	\$ 73,950	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
PRE-EMPLOYMENT MEDICAL SERVICES	-	-	-	-	-	-
BANK/CC FEES & SERVICE CHARGES	(46)	-	50	50	50	50
PENSION BENEFITS	3,187,561	3,200,000	3,200,000	3,200,000	3,250,000	3,300,000
CONTRIBUTION REFUNDS	34	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,261,499</b>	<b>\$ 3,285,000</b>	<b>\$ 3,285,050</b>	<b>\$ 3,285,050</b>	<b>\$ 3,335,050</b>	<b>\$ 3,385,050</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (1,064,841)</b>	<b>\$ 7,500</b>	<b>\$ 85,000</b>	<b>\$ 85,000</b>	<b>\$ 85,000</b>	<b>\$ 175,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT-GENERAL FUND	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 3,261,499</b>	<b>\$ 3,285,000</b>	<b>\$ 3,285,050</b>	<b>\$ 3,285,050</b>	<b>\$ 3,335,050</b>	<b>\$ 3,385,050</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (1,064,841)</b>	<b>\$ 7,500</b>	<b>\$ 85,000</b>	<b>\$ 85,000</b>	<b>\$ 85,000</b>	<b>\$ 175,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>19,438,229</b>	<b>18,373,388</b>	<b>18,380,888</b>	<b>18,380,888</b>	<b>18,465,888</b>	<b>18,550,888</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 18,373,388</b>	<b>\$ 18,380,888</b>	<b>\$ 18,465,888</b>	<b>\$ 18,465,888</b>	<b>\$ 18,550,888</b>	<b>\$ 18,725,888</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>563%</b>	<b>560%</b>	<b>562%</b>	<b>562%</b>	<b>556%</b>	<b>553%</b>
<b>Estimated Change in Fund Balance</b>	<b>-5%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>1%</b>





## Financial Summaries

### Public Safety Employees' Retirement Fund

This fund is used to account for assets being held by the City in a trustee capacity to pay future public safety employees retirement benefits.

733 PUBLIC SAFETY EMPLOYEES' RETIREMENT SYSTEM FUND						
	Actual 2019-20	Estimated 2020-21	City Manager Recommended 2021-22	City Council Approved 2021-22	Projected	
					2022-23	2023-24
<b>ESTIMATED REVENUES</b>						
EMPLOYEE CONTRIBUTIONS	\$ 501,987	\$ 460,000	\$ 465,000	\$ 465,000	\$ 470,000	\$ 475,000
EMPLOYEE CONTRIBUTIONS-RETIREE HEALTH CARE	11,897	13,000	12,000	12,000	12,500	13,000
INTEREST INCOME	(3,794)	-	-	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	116,090	1,700,428	1,800,456	1,800,456	1,902,914	1,250,000
DIVIDEND INCOME	1,017,150	1,100,000	1,150,000	1,150,000	1,200,000	2,000,546
OTHER INCOME	768	-	-	-	-	-
CITY PENSION CONTRIBUTIONS	3,100,000	3,047,572	3,154,544	3,154,544	3,205,586	3,257,454
CITY CONTRIBUTION-HEALTHCARE	1,253,507	1,273,325	1,300,000	1,300,000	1,375,000	1,450,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 5,997,605</b>	<b>\$ 7,594,325</b>	<b>\$ 7,882,000</b>	<b>\$ 7,882,000</b>	<b>\$ 8,166,000</b>	<b>\$ 8,446,000</b>
<b>APPROPRIATIONS</b>						
RETIREE HEALTH CARE	\$ 1,213,521	\$ 1,200,000	\$ 1,234,000	\$ 1,234,000	\$ 1,305,000	\$ 1,377,000
RETIREE LIFE INSURANCE	1,181	1,325	1,500	1,500	1,700	1,900
RETIREE DENTAL	64,254	72,000	64,500	64,500	68,300	71,100
PROFESSIONAL SERVICES	144,386	150,000	150,000	150,000	152,000	155,000
BANK/CC FEES & SERVICE CHARGES	(46)	-	-	-	-	-
PENSION BENEFITS	4,525,738	4,528,000	4,550,000	4,550,000	4,575,000	4,600,000
CONTRIBUTION REFUNDS	-	10,000	30,000	30,000	30,000	30,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,949,034</b>	<b>\$ 5,961,325</b>	<b>\$ 6,030,000</b>	<b>\$ 6,030,000</b>	<b>\$ 6,132,000</b>	<b>\$ 6,235,000</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 48,571</b>	<b>\$ 1,633,000</b>	<b>\$ 1,852,000</b>	<b>\$ 1,852,000</b>	<b>\$ 2,034,000</b>	<b>\$ 2,211,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT-GENERAL FUND	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 5,949,034</b>	<b>\$ 5,961,325</b>	<b>\$ 6,030,000</b>	<b>\$ 6,030,000</b>	<b>\$ 6,132,000</b>	<b>\$ 6,235,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 48,571</b>	<b>\$ 1,633,000</b>	<b>\$ 1,852,000</b>	<b>\$ 1,852,000</b>	<b>\$ 2,034,000</b>	<b>\$ 2,211,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>44,828,140</b>	<b>44,876,711</b>	<b>46,509,711</b>	<b>46,509,711</b>	<b>48,361,711</b>	<b>50,395,711</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 44,876,711</b>	<b>\$ 46,509,711</b>	<b>\$ 48,361,711</b>	<b>\$ 48,361,711</b>	<b>\$ 50,395,711</b>	<b>\$ 52,606,711</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>-754%</b>	<b>-780%</b>	<b>-802%</b>	<b>-802%</b>	<b>-822%</b>	<b>-844%</b>
<b>Estimated Change in Fund Balance</b>	<b>0%</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>



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### Fund Balance

Fund Balance is the difference between assets and liabilities in a governmental fund. The governmental funds account for the City's bread-and-butter, are typically tax-supported activities of a government (as opposed to enterprise funds, which are self-supporting, business-like activities), and include the following:

- General Fund – where a government accounts for everything not reported in another fund
- Special Revenue Funds – for reporting specific sources that are limited to being used for a particular purpose
- Debt Service Funds – which account for the repayment of debt
- Capital Project Funds – which track the accumulation and use of resources for construction, acquiring, and rehabilitating capital assets (such as buildings and roads)

#### GASB 54

GASB Statement No. 54 creates five components of fund balance, though not every government or governmental fund will report all components. This approach is intended to provide users consistent and understandable information about a fund's net resources. The five components are:

#### Nonspendable Fund Balance

*\*cannot be spent (legally restricted or in unspendable form)*

- Amounts that cannot be spent due to form; for example, inventories and prepaid amounts. Also, long-term loan and notes receivables, and property held for resale would be reported here unless the proceeds are restricted, committed or assigned.
- Amounts that must be maintained intact legally or contractually (corpus or principal of a permanent fund)

#### Restricted Fund Balance

*\*externally imposed (law, creditor, bond covenant)*

- Amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation. This is the same definition used by GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, for restricted net assets.

#### Committed Fund Balance

*\*constraints approved by Council*

- Amounts constrained for a specific purpose by a government using its highest level of decision-making authority. It would require action by the same group to remove or change the constraints placed on the resources.
- Action to constrain resources must occur prior to year-end; however, the amount can be determined in the subsequent period.



### Assigned Fund Balance

*\*constrained by intent by City Council, or by the City Manager, or by a body/person to which City Council designates the authority*

- For all governmental funds other than the general fund, any remaining positive amounts not classified as nonspendable, restricted or committed.
- For the general fund, amounts constrained for the intent to be used for a specific purpose by a governing board or a body or official that has been delegated authority to assign amounts. Amount reported as assigned should not result in a deficit in unassigned fund balance.

### Unassigned Fund Balance

*\*available to spend, unrestricted*

- For the general fund, amounts not classified as nonspendable, restricted, committed or assigned. The general fund is the only fund that would report a positive amount in unassigned fund balance.
- For all governmental funds other than the general fund, amount expended in excess of resources that are nonspendable, restricted, committed or assigned (a residual deficit). In determining a residual deficit, no amount should be reported as assigned.

The following governmental funds are anticipated to have significant changes in fund balance for FY 2021-22 (increase or decrease more than 10%):

### Authorities

The Corridor Improvement Authority Fund is projected to increase fund balance by approximately \$15,700 in FY 2021-22. This can be attributed to an increase in Property Tax revenue.

### Special Revenue Funds

The Major Street Fund is projected to use approximately \$627,000 of fund balance in FY 2021-22. These funds will be used for road construction and rehabilitation projects.

The Local Street Fund is projected to use approximately \$254,000 of fund balance in FY 2021-22. These funds will be used for street improvements and repairs.

The Narcotics Forfeiture Fund is projected to use approximately \$30,900 of fund balance in FY 2021-22. These funds will be used to purchase miscellaneous equipment for Public Safety.

### Capital Project Funds

The Public Improvement Fund is projected to decrease fund balance by \$75,000. These funds will contribute to various park projects such as a new Dog Park and improvements to the Shepherd Park restrooms.

The City Owned Property Fund is projected to increase fund balance by \$51,000 in FY 2021-22. This can be attributed to the sale of fixed assets, such as vacant land owned by the City.



The Municipal Building Construction Fund is projected to decrease fund balance by \$82,000. These funds will be used for the court HVAC repairs, sidewalk repair and other miscellaneous building improvements.

### Internal Service Funds

The Motor Pool Fund is projected to increase fund balance by \$960,000. This increase is a result of monies allocated from other funds as charges for services for vehicle use and maintenance.



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### Major Revenue Sources, Assumptions, and Trends

Revenue forecasting is a standard practice for the City of Oak Park. Individual revenue line-items are reviewed for their historical trends in order to project revenues over the next three years. The forecast is also based on economic factors, as well as information provided by the State and County. In order to be prepared for unexpected events and lower than anticipated revenues or higher than anticipated expenditures, the City budgets conservatively. The following are summaries of revenue sources including underlying assumptions and significant trends.

#### Property Tax Revenue

The maximum allowable millage rates are used for all funds. Taxable value projections are as of April, 2021. The 2021 taxable value increased approximately 4.2%. Penalties and interest are based on historical collections, not most recent years. Inflation for the 2020 tax year was 1.4%. Due to anticipated growth, the City estimates an overall net increase (see loss of personal property taxes discussed below) in revenue of approximately 3%.

The current millage rate is at 33.8541 mills. A significant factor that has been taken into account for the future year's taxable value is the decrease in the personal property tax, per State of Michigan law (SB 10) that erases the personal property tax on the industrial property and other businesses with equipment less than \$40,000.

#### Licenses, Permits & Charges for Services

This revenue includes fees for various services and licenses. Revenues also include estimated fees paid by developers and contractors for the plan review, inspection of commercial, industrial and residential construction which partially covers the cost of the Community Development Department. This revenue is difficult to project since it is directly related to construction activity. The City's building activity is projected to remain constant with a 0-3% increase in fees projected for the next three fiscal years. The remaining revenue relates to liquor licenses and other fees collected by the Clerks Department.

#### Transfers In

The General Fund receives transfers from various special revenue and enterprise funds as part of administrative allocations. The transfers in the special revenue funds represent transfers between the two street funds to cover construction costs as detailed in the six year CIP plan. Transfers to the debt service funds represent contributions from other funds to cover their share of annual debt service payments. The District Court Fund makes a contribution to the Internal Service Fund to cover court employee's retiree healthcare costs in excess of the fees collected on traffic tickets written.



### State Sources

**State Revenue Sharing** The State Shared Revenue program distributes sales tax collected by the State of Michigan to local governments as unrestricted revenues on a per capita basis (2010 Census population for Oak Park was 29,319). The distribution of funds is authorized by the State Revenue Sharing Act, Public Act 140 of 1971, as amended (MCL 141.901). For fiscal year (FY) 2016, the legislature established the City, Village, and Township Revenue Sharing (CVTRS) program (a simplified version of the Economic Vitality Incentive Program (EVIP)). Each eligible local unit must meet all of the requirements of Accountability and Transparency in order to receive the full CVTRS payments. A Citizens Guide to the City's budget and a Debt Service Report are required under the CVTRS program. The COVID 19 Pandemic has impacted overall revenue sharing starting in fiscal year 2020-21. This has carried into Fiscal year 2021-22, where a 1.5% overall reduction is expected.

**MDOT Act 51** The City receives monthly payments from the State of Michigan, Department of Transportation (MDOT) for their share of the motor fuels taxes collected that are earmarked specifically for use on the roads. The distribution is based on the number of miles of road within the city. Revenue in fiscal year 2021-22 is expected to experience a 3% increase for Major Streets and an increase of 2.8% for Local Streets. Sources of Act 51 revenue include Federal Road funding, fuel taxes and vehicle registration fees.

### Interest on Investments

This revenue is from investing available cash balances based on cash flow forecasts, capital reserves, and fund balance reserves. Interest rates are budgeted to remain constant over the next few years resulting in little or no growth in overall earnings.

### Program Revenue

This revenue source is from the many programs offered by the Recreation Department and Ice Arena. The Recreation Department has approximately half its revenue funded from a dedicated property tax levy and the balance funded by program revenue. Program revenue is anticipated increase by 50% for FY 2021-22 as the COVID 19 Pandemic eases. Recreation revenue trends are expected to remain flat for all future years.

### Operating Revenue

This revenue represents charges to customers for water and sewer usage. Operating revenue in the Stormwater Utility Fund is estimated to increase by 3.1% in FY 2021-22 with project increases of 1.42% in FY 2022-23 and 2.5% in FY 2023-24. Operating revenue in the Water and Sewer Fund is anticipated to increase 13.5% in 2021-22 and future annual increases of 3.3% FY 2022-23 and 3.5% FY 2023-24.

The revenues discussed above are the major revenue categories as identified by the City and make up the majority of the total revenues of all appropriated funds, including enterprise funds. The schedule on the following page summarizes total revenue for all fund types of the City.





### Revenue Trends

The following is a historical look at projected and actual taxable values as well as the property tax revenue and mileage rates (assuming no rollback) required based on the estimated taxable values:

								BUDGET	PROJECTED	
Taxable Value	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>
Real-Residential	283,412,310	289,174,450	293,941,530	303,162,780	317,258,070	335,469,770	353,832,450	372,852,967	372,852,967	372,852,967
Real-Commercial	99,570,910	97,946,090	95,836,930	97,241,660	101,727,150	95,039,060	97,464,190	98,425,606	98,425,606	98,425,606
Real-Industrial	17,124,830	17,119,170	19,829,100	24,980,660	25,813,190	26,655,550	27,595,730	27,882,403	27,882,403	27,882,403
Personal Property	32,106,170	32,054,990	30,565,350	33,550,020	43,550,990	44,383,230	43,911,340	46,546,569	46,546,569	46,546,569
Total	432,214,220	436,294,700	440,172,910	458,935,120	488,349,400	501,547,610	522,803,710	545,707,545	545,707,545	545,707,545
Percent Change From Prior Year	-0.47%	0.94%	0.89%	4.26%	6.41%	2.70%	4.24%	4.38%	0.00%	0.00%
Millage Rate										
Operating	20.0000	20.0000	19.8959	19.7007	19.4049	19.2163	18.9663	18.6417	18.6417	18.6417
Library	1.4914	1.4914	1.4836	1.4689	1.4457	1.4315	1.4128	1.3886	1.3886	1.3886
Debt Service	6.2017	6.1615	5.6500	5.1950	4.8700	4.5633	4.4133	4.0738	4.0738	4.0738
Solid Waste	2.9531	2.9531	2.9377	2.9088	2.8628	2.8349	2.7980	2.7500	2.7500	2.7500
Public Act 345	6.4729	7.0000	6.9636	6.8954	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000
Total	37.1191	37.6060	36.9308	36.1688	35.5834	35.0461	34.5904	33.8541	33.8541	33.8541

Additional revenue trends for property taxes, revenue sharing, MDOT Act 51 and overall revenue by fund is available in the Budget Overview section.



### Expenditure Analysis

#### Personnel Services

The City of Oak Park budgets for full employment, maintaining a strong staff position control and budgeting system. Any additional cost savings as a result of vacancies, or positions filled at lower than budgeted amounts increases the fund balance, and is used in planning for the subsequent year's budget.

Personnel cost increases and decreases are pursuant to each of the current collective bargaining agreements. An increase of 0-2% each year, using 2016-17 as base year, is assumed based on total personnel costs. Defined benefit pension contributions are assumed to increase 1.7% for General members and 1.2% for Public Safety during fiscal year 2021-22. Employee health insurance costs are assumed to increase at 4% annually. The personnel assumptions are based on the number of staff as presented in the Departmental Information section; specifically the - Personnel Summary for the fiscal year 2021-22.

#### Supplies, Maintenance, and Other Services and Charges

Most expenditures range from 0%-4% increase; certain maintenance items increased based on historical median rate (i.e. road maintenance items). Liability and property insurance are assumed to increase slightly by .6% for fiscal year 2021-22. Workers Compensation Insurance is expected to increase by 6%. The City is committed to careful monitoring of safety conditions around various departments across the City.

#### Capital Outlay, Non-Recurring Items, & Technology

The Capital Outlay and/or non-recurring items are based on actual budget requests from departments. The City of Oak Park has a track record of replacing and maintaining assets, which not unlike businesses, allows the City flexibility in deferring capital purchases for a period of time during financially tight years.

Requests have been made for machinery and vehicle replacements of \$734,000 during FY 2021-22. While department allocation may change, total estimated replacement remains the same plus inflationary adjustment of approximately 2-9%.

#### Capital Improvements

The General, Major Street, Local Street, Capital Project and Water & Sewer funds reflect anticipated expenditures for each year based on the Capital Improvement Program.



### Glossary of Budget and Finance Terms

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, this budget glossary has been included in the document.

### Glossary of Key Concepts

#### **ACCRUAL BASIS**

Accrual basis accounting recognizes transactions when they occur, regardless of the timing of related cash flows. The application of accrual accounting techniques prevents distortions in financial statement representations due to shifts in the timing of cash flows and related underlying economic events near the end of a fiscal period.

#### **ACTIVITY**

An office within a department to which specific expenses are to be allocated.

#### **ADA**

Americans with Disabilities Act - a law to provide a clear and comprehensive national mandate for the elimination of discrimination against individuals with disabilities, to ensure the facilities, policies, and programs of public entities and accommodations are equally accessible to the disabled.

#### **APPROPRIATION**

An authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose.

#### **APPROPRIATIONS ORDINANCE**

The official enactment by the City Council establishing the legal authority for the City to incur obligations and to expend public funds for a stated purpose.

#### **BALANCED BUDGET**

A budget in which estimated revenues are equal to or greater than estimated expenditures.

#### **CAPITAL EXPENDITURE**

A disbursement of money which results in the acquisition of or addition to fixed assets. The item must have a purchase price greater than \$5,000 and have a useful life of at least two years.

#### **CAPITAL PROJECTS FUND**

A fund to account for the development of municipal capital facilities other than those financed by the Enterprise Fund.



### **CFT**

Commercial Facilities Tax - An exemption from property tax allowed to commercial businesses. This exemption has been discontinued.

### **CDBG**

Community Development Block Grants - a federally funded program to assist communities in the expansion and improvement of community services, to develop and improve neighborhoods, and to restore and preserve property values.

### **COAM**

Command Officers Association of Michigan - the bargaining unit representing the Public Safety command officers.

### **CONTINGENCY**

An estimated amount of funds needed for deficiency, contingent or emergency purposes.

### **DEBT SERVICE FUND**

A fund to account for the accumulation of resources for and the payment of general long-term debt principal and interest.

### **DEFICIT**

An excess of liabilities and reserves of a fund over its assets.

### **DEPARTMENTAL MISSION STATEMENT**

A mission statement provides the full range of activities that will be used in the results oriented budget format to link the municipal purpose with the financial resources of the department.

### **EMS**

Emergency Medical Service - This service is provided by the Department of Public Safety.

### **ENTERPRISE FUND**

A fund established to account for operations that are financed and operated in a manner similar to a private business, i.e., the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (Water & Sewer is an example of an enterprise fund.)



### **EXPENDITURE**

The cost of goods delivered and services rendered, whether paid or unpaid, including expenses, debt retirement not required as liability of the fund from which retired, or capital outlay.

### **EXPENDITURE OBJECT**

An expenditure object is a specific classification of expenditure account which includes a number of related accounts determined by the type of goods and services to be purchased. For example, the personnel services expenditure object includes the wages account as well as all fringe benefit account. Expenditure objects include personnel services, supplies, other charges, capital outlay, debt service, and transfer out.

### **FAC**

Final Average Compensation - An average of employees' annual wages used in the calculation of their retirement benefit.

### **FIXED ASSETS**

Equipment and other capital items used in governmental fund type operations and are accounted for in the General Fixed Assets Group of Accounts rather than in the government funds. Such assets, which are recorded as expenditures at the time of purchase, do not include certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks, and lighting systems. No depreciation has been provided on general fixed assets.

### **FTE**

Full-time Equivalent - the equalization of part time hours to that of a full time worker in a like position.

### **FY**

Fiscal Year -the 12 month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

### **FUND**

The accounts of the City are organized on the basis of funds and account groups in order to report on its financial position and results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

### **FUND BALANCE**

The excess of a fund entity's accumulated assets over its liabilities. Typically, excess revenues over expenditures at year-end will increase a fund's fund balance.



### **GENERAL FUND**

The City's major operating fund to account for all financial resources except those required to be accounted for in another fund.

### **G.F.O.A.**

Government Finance Officers Association of the United States and Canada - a professional organization of public officials united to enhance and promote the professional management of governmental financial resources by identifying, developing and advancing fiscal strategies, policies and practices for public benefit.

### **IFT**

Industrial Facilities Tax - An exemption from property tax allowed to industrial facilities.

### **INTERNAL SERVICE FUNDS**

Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental unit on a cost reimbursement basis. These funds use the flow of economic resources for measurement purposes and the full accrual basis of accounting. Included in this category are the Risk Management, Print Shop and Motor Pool Funds.

### **IWC**

Industrial Waste Charge - a surcharge placed on all non-residential accounts by the City of Detroit.

### **LINE ITEM BUDGET**

A budget which emphasizes allocations of resources to given organizational units for particular expenditures, such as, salaries, supplies services, and equipment. Line item budgets may be organized to provide accountability at varying levels, such as on department, division, or agency levels.

### **MIS DEPARTMENT**

Management Information Services - this bureau is a service oriented provider of assistance for the City's technology program.

### **MODIFIED ACCRUAL**

This basis of accounting recognizes revenues in the accounting period in which they are both measurable and available to finance expenditures. Expenditures are generally recognized in the accounting period in which they are both measurable and incurred.

### **MUSTFA**

Michigan Underground Storage Tank Financing Authority - Funds provided by the State of Michigan for reimbursement of costs for the identification, removal and remediation of contaminated underground storage tank sites.



### **OPERATING BUDGET**

The operating budget is the authorized revenues and expenditures for on-going municipal services and is the primary means by which government is controlled. The life span of an operating budget typically is one year or less. Personnel costs, supplies, and other charges are found in an operating budget. A capital budget typically has a long term outlook where a project can span a several year period.

### **OSHA**

Occupational Safety and Health Administration - The organization in state and federal government that oversees the workplace environment to insure it is safe for workers.

### **OTHER CHARGES**

An expenditure object within an activity which includes professional services, utilities, rents, and training for example.

### **PERFORMANCE OBJECTIVES**

Desired output oriented accomplishments which can be measured within a given time period.

### **PERSONNEL SERVICES**

An expenditure object within an activity which includes payroll and all fringe benefits.

### **POAM**

Police Officers Association of Michigan - The bargaining unit representing the Public Safety officers.

### **RESULTS ORIENTED BUDGETING**

A management concept which links the annual line item budget to departmental results of operations.

### **REVENUE**

An addition to the assets of a fund which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability without a corresponding increase in any other liability or a decrease in assets, and does not represent a contribution of fund capital in enterprise or in intra-governmental service funds.

### **SERVICE STATEMENT**

A statement of general and specific service deliveries rendered by an activity for the community.

### **S.E.V.**

State Equalized Value - the assessed value multiplied by the tentative equalization factor. Michigan law requires that assessed value be at 50% of market value.



### **SOCRRA**

Southeastern Oakland County Resource Recovery Authority - the corporation that provides for disposal of solid waste as well as the handling of recyclables.

### **SPECIAL ASSESSMENT**

Amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

### **SPECIAL REVENUE FUND**

A fund to account for the proceeds of specific revenue sources (other than special assessment, expendable trusts, or the major capital projects) that are legally restricted to expenditures for specified purposes.

### **SUPPLIES**

An expenditure object within an activity which includes all items that have a useful life of less than one year and/or a purchase price of less than \$500 dollars.

### **SURPLUS**

An excess of the assets of a fund over its liabilities and reserves.

### **TPOAM**

Technical Professional Office Workers Association of Michigan - The bargaining unit that represents regular, full-time hourly, and salaried office clerical, professional/technical, and regular, part-time employees.

### **TRANSMITTAL LETTER**

A written policy and financial overview of the City as presented by the City Manager.

### **TRANSFERS-IN/OUT**

A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

### **TRUST & AGENCY FUND**

Trust & Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, organizations, other governments, or other funds. These include the Employees Retirement System and the Agency Funds. The Employees Retirement System is accounted for in the same manner as a proprietary fund. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

### **UNRESERVED FUND BALANCE**

The balance of net financial resources that is spendable or available for appropriation or the portion of funds balance that is not legally restricted.





### **WATER & SEWER FUND**

This enterprise fund accounts for the operation of a combined water & sewer system. The revenues consist of charges for services from City businesses and residences which are used to pay for all water and sewer related expenses.

## Glossary for Expenditure Accounts

### **SALARIES**

- **702 - SALARIES & WAGES**

This account is to be used to record all compensation paid to employees. This includes all regular pay, over-time pay, longevity pay, leave pay, and other taxable pay.

### **FRINGES**

- **712 - EMPLOYEE BENEFITS/FRINGES**

This account is to be used to record the cost of all fringe benefits received by employees. This includes the cost of workers compensation, retirement, clothing allowance, dental insurance, health insurance, life insurance, accidental death and dismemberment insurance, long term disability insurance, FICA, and any other fringe benefit.

**.001 - Retirees Health Care** -for use in Non-Departmental to provide cost of this item.

**.002 - Retirees Life Insurance** -for use in Non-Departmental to provide cost of this item.

**.003 -Retirees Dental** -for use in Non-Departmental to provide cost of this benefit.

### **SUPPLIES, MAINTENANCE & REPAIRS**

- **726 - MATERIALS AND SUPPLIES**

All materials and supplies consumed in normal operation should be charged to this account, except for those items which more correctly involve the Transportation classification. This account includes paper, envelopes, folders, writing utensils, miscellaneous materials, postage, in-house printing, photocopy cost (except for copy machine rental), and forms expenses. It also includes operating supplies such as ammunition, extinguisher recharges, licenses, playground and athletic supplies, testing supplies, and other miscellaneous supplies. Small tools, batteries, flashlights, shovels, rope and other such similar items should also be considered supplies rather than equipment (Capital Outlay).



- **727 – BOOKS**

For use in Library to provide the detail of the operating supplies required for circulation.

- **728 – PERIODICALS & PAPERS**

For use in the Library to provide the detail of the operating supplies required for circulation.

- **729 - VIDEO CASSETTES**

For use in Library to provide the detail for the operating supplies required for circulation.

- **930 - REPAIRS & MAINTENANCE**

All repair and maintenance costs, except those for automotive and radio equipment, should be charged here. Automotive repairs should be charged to the Transportation account (860).

### **OPERATIONS**

- **801 - PROFESSIONAL SERVICES**

All legal fees, engineering fees, auditing and financial consulting fees, and other professional service fees should be charged to this account.

- **803 - MEDICAL/HEALTH SERVICES**

This account should be used for physicals requested in anticipation of employment as needed. Also for use to indicate the share of the cost of Health Insurance premiums paid by the Employees Retirement System for the retirees.

- **804 - EMPLOYEE RECRUITMENT**

This account is for the cost used in the recruitment of employees in Public Safety in order to maintain a listing for possible job vacancies.

- **807 - REFUSE COLLECTION**

This account is for use in the Solid Waste Fund to provide the detail the cost of refuse collection.

- **808 - REFUSE DISPOSAL**

This account is for use in the Solid Waste Fund to provide the detail of the cost of refuse disposal.



- **818 - CONTRACTUAL SERVICES**

This account is to be used for all services purchased by a department from an outside agency which do not belong in "801". This includes charges for rubbish disposal, fees for temporary help agencies, payments to board members, witness and jury fees, charges for computer programming services, and all other outside contractual services not delineated elsewhere.

- **830 - LOSS ON INVESTMENTS**

This account is for use in the Employees Retirement System for the cost of loss on investments.

- **860 - TRANSPORTATION**

This account should be charged for all gasoline, oil, auto repairs, and mileage, if the mileage does not more appropriately belong to another classification (e.g., Conferences & Workshops).

- **880 - COMMUNITY PROMOTION**

This account should be used for expenses of a public relations nature. This would include printing and mailing of brochures, citation plaques, and other miscellaneous public relation expense.

**.001 - Fireworks** -This account is to provide the cost detail for this specific event.

**.002 - Employee Recognition Dinner** -This account should be used to provide the cost of this specific event.

**.003 - Boards & Commissions Dinner** -This account should be used to provide the cost of this specific event.

**.005 - 50th Anniversary** -This account should be used to provide the cost of this specific expense.

- **881 - YOUTH ASSISTANCE PROGRAM**

This account exists strictly for the charges of this specific program.

- **920 - TELEPHONE**

This account should be used to provide the detail for this specific utility.

- **921- ELECTRICITY**

This account should be used to provide the detail for this specific utility.



- **922 - HEATING**

This account should be used to provide the detail for this specific utility.

- **923 - WATER**

This account should be used to provide the detail for this specific utility.

- **922 - SEWAGE DISPOSAL**

This account is used by the Water and Sewer Fund for this specific item.

- **925 - NON-RESIDENTIAL IWC**

This account is used by the Water and Sewer Fund for this specific item.

- **926 - INDUSTRIAL SURCHARGE**

This account is used by the Water and Sewer Fund for this specific item.

- **940 - RENTALS**

This account should be used for all rental expenses including rental of District Court facilities, rentals paid to the Building Authority for Recreation facilities, rentals of copying machines, and rentals of tools and equipment.

- **956 - MISCELLANEOUS**

This account should be used for any charges which do not properly belong in any one of the other account classifications.

- **957 - EVENT TICKETS**

This account is used by the Recreation Department to provide the detail for this specific item.

### **STAFF DEVELOPMENT**

- **864 - CONFERENCES & WORKSHOPS**

All expenses relating to attendance at any conference or workshop should be charged to this account.

This includes registration fees, hotel bills, meal expenses, and transportation expenses (including mileage).



- **958 - MEMBERSHIPS & DUES**

This account should be used for memberships and dues in professional associations.

- **960 - EDUCATION & TRAINING**

This account should be used for tuition and other training expenses. There is a very fine line separating the classification from Conferences & Workshops (864). If questions arise as to the proper classification for a particular item, they should be discussed with the Finance Director.

- **965 - INCOME COMPENSATION**

This account is used in the Risk Management Fund to report income compensation payments made to claimants for workers compensation.

### **PENSIONS**

- **874 - BENEFIT PAYMENTS**

This account is for use in the Employees Retirement System to provide the cost of the pension benefits paid to the retirees.

### **PRINTING & PUBLICATIONS**

- **900 - PRINTING & PUBLICATION**

This account exists primarily for ordinance printing and advertising expenses. Form printing is considered to be in the Materials & supplies classification and should not be charged here.

- **901 - NEWSPAPER POSTINGS**

This account exists primarily for postings in newspapers.

- **903 - POSTAGE**

This account should be used to provide detail of the charges for the postage machine.

### **INSURANCE**

- **910 - INSURANCE & BONDS**

This account should be used for all insurance and bond premiums, except for Workers Compensation and various employee fringe benefit insurance costs.



### CONTINGENCIES

- **961 - CONTINGENCIES**

This account is used strictly by the Solid Waste Fund for items such as hazardous waste disposal, private hauler for sweepings and excavated material, roll off of leaves, etc.

### REFUNDS & REBATES

- **964 - REFUNDS AND REBATES**

This account is used for settlement of Tax Tribunal decisions.

### DEPRICIATION

- **968 - DEPRECIATION**

This account is used for the depreciation of fixed assets in the Enterprise and Internal Service Funds.

### CAPITAL

- **970 - CAPITAL OUTLAY**

This account should be used for all purchases of fixed assets. This would include office furniture, machinery, equipment, vehicles, weapons, typewriters, and other fixed assets. Capital outlay items have a useful life of one or more years and cost more than \$5,000.

### DEBT

- **991 - PRINCIPAL**

This account is used by the Water and Sewer for principal payment required on bond issues.

- **995 - DEBT SERVICE**

This account is used by the Water and Sewer Fund.

- **995 - INTEREST**

This account is used by the Water and Sewer Fund for interest payments required on bond issues.

### TRANSFERS OUT

- **999 - TRANSFERS**

This classification is used to provide for transfers between funds.

**CITY OF OAK PARK  
FISCAL YEAR 2021-2022 BUDGET AND  
PROJECTED BUDGETS FY 2022-2023 FY 2023-2024  
GENERAL AND SPECIAL FUNDS  
BUDGET RESOLUTION**

**GENERAL APPROPRIATIONS ACT RESOLUTION: 2021/2022 GENERAL FUND AND  
SPECIAL FUND BUDGETS:**

Motion by , seconded by , CARRIED UNANIMOUSLY:

To approve the following General Appropriations Act Resolution outlining anticipated revenues and expenditures for the fiscal year beginning July 1, 2021 and includes projections for fiscal years 2022-2023 and 2023-2024, in accordance with Section 9.5 of the City Charter and State Act 621:

WHEREAS, the City Manager's recommended budget is based upon the City Council's strategic themes and property tax projections presented to City Council, and

WHEREAS, this budget has incorporated the Capital Improvement Program and was submitted at the Public hearing held on May 12, 2021 and

WHEREAS, pursuant to the Oak Park City Charter, a detailed revenue and expenditure plan has been presented in accordance with all applicable City, State and Federal Statutes, and

WHEREAS, a public hearing was also held on May 12, 2021 on the proposed budget, and

WHEREAS, this budget takes into consideration the City's Multi-Year Budget and financial planning through fiscal-year 2022-2023, and 2023-2024.

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2021-2022 attached budget (departmental basis) is adopted and that the City Council acknowledges the Multi-Year Budget, including Projections of Future Fiscal-Years 2022-2023 and 2023-2024 as part of this resolution.

	ACTUAL 2019-2020	ESTIMATED 2020-2021	APPROVED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024
<b>GENERAL FUND</b>					
<b>REVENUES:</b>					
PROPERTY TAX AND RELATED	13,490,150	14,037,854	14,456,965	14,745,529	15,039,749
LICENSES AND PERMITS	650,884	580,000	646,025	576,125	553,225
INTERGOVERNMENTAL	3,479,649	5,909,239	5,138,991	4,709,111	4,331,875
CHARGES FOR SERVICES	426,064	417,306	560,393	668,210	663,510
FINES	1,545,465	1,300,000	1,300,000	1,300,000	1,700,000
INTEREST	223,886	235,312	210,240	212,804	202,942
OTHER REVENUE	1,100,486	1,057,698	1,207,897	2,156,097	2,147,297
<b>TOTAL REVENUE</b>	<b>\$ 20,916,584</b>	<b>\$ 23,537,409</b>	<b>\$ 23,520,511</b>	<b>24,367,876</b>	<b>24,638,598</b>
<b>EXPENDITURES:</b>					
LEGISLATIVE	\$ 56,938	\$ 60,479	\$ 75,879	\$ 67,979	\$ 75,979
ADMINISTRATIVE	364,519	374,122	481,685	492,822	502,236
HUMAN RESOURCES	343,264	404,597	263,203	271,967	275,805
COMMUNITY & ECONOMIC DEVELOPMENT	163,667	210,329	256,617	261,168	265,765
INFORMATION TECHNOLOGY	262,574	338,277	338,081	336,281	336,281
CITY ATTORNEY	254,682	269,600	269,600	274,600	279,600
PROSECUTING ATTORNEY	69,160	71,660	71,660	71,660	71,660
ELECTIONS	250,012	293,696	283,296	265,962	247,593
CITY CLERK	104,759	114,011	117,236	122,895	124,588
FINANCE AND ADMINISTRATIVE SERVICES	475,092	406,882	465,144	487,751	499,797
TECHNICAL & PLANNING SERVICES	1,192,944	1,238,617	1,461,858	1,417,371	1,448,403
PUBLIC SAFETY	11,106,118	11,919,323	12,335,261	12,418,143	12,516,210
PUBLIC WORKS	1,028,015	1,827,158	1,771,448	2,411,783	2,345,082
RECREATION	544,031	655,547	871,444	771,094	778,992
NON-DEPARTMENTAL	1,653,676	1,851,465	1,210,400	1,312,325	1,407,100
PUBLIC INFORMATION	229,106	355,702	299,714	288,427	290,484
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,098,557</b>	<b>\$ 20,391,465</b>	<b>\$ 20,572,526</b>	<b>21,272,228</b>	<b>21,465,575</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 2,818,027</b>	<b>\$ 3,145,944</b>	<b>\$ 2,947,985</b>	<b>3,095,648</b>	<b>3,173,023</b>
<b>OTHER FINANCING USES</b>					
TRANSFERS IN	\$ 215,000	\$ 30,000	\$ 105,000	\$ 30,000	\$ 30,000
TRANSFERS OUT	3,056,773	2,875,069	3,052,985	3,125,648	3,203,023
<b>TOTAL OTHER FINANCING USES</b>	<b>\$ (2,841,773)</b>	<b>\$ (2,845,069)</b>	<b>\$ (2,947,985)</b>	<b>\$ (3,095,648)</b>	<b>\$ (3,173,023)</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 20,940,327</b>	<b>\$ 23,236,534</b>	<b>\$ 23,520,511</b>	<b>\$ 24,367,876</b>	<b>\$ 24,638,598</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (23,743)</b>	<b>\$ 300,875</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 4,369,283</b>	<b>\$ 4,345,540</b>	<b>\$ 4,646,415</b>	<b>\$ 4,646,415</b>	<b>\$ 4,646,415</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 4,345,540</b>	<b>\$ 4,646,415</b>	<b>\$ 4,646,415</b>	<b>\$ 4,646,415</b>	<b>\$ 4,646,415</b>

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	ACTUAL 2019-2020	ESTIMATED 2020-2021	APPROVED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024
<b>ECONOMIC DEVELOPMENT - FUND 110</b>					
<b>REVENUES:</b>					
PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST	211	-	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	30	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 241</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>					
BANK/CC FEES & SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS	-	12,624	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 12,624</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 241</b>	<b>\$ (12,624)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ -</b>	<b>\$ 12,624</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
NET CHANGE IN FUND BALANCE	\$ 241	\$ (12,624)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 12,383	\$ 12,624	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<b>\$ 12,624</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIBRARY AUTHORITY-FUND 111</b>					
<b>REVENUES:</b>					
PROPERTY TAXES	\$ 709,896	\$ 734,096	\$ 750,938	\$ 765,937	\$ 781,235
INTERGOVERNMENTAL	96,476	84,200	97,300	97,200	97,100
CHARGES FOR SERVICES	9,675	9,500	13,900	13,900	13,900
FINES AND FORFEITURES	5,695	7,000	10,500	10,500	10,500
INTEREST	11,587	6,290	9,191	8,707	8,710
OTHER REVENUE	5,403	1,000	1,000	1,000	1,000
<b>TOTAL REVENUES</b>	<b>\$ 838,732</b>	<b>\$ 842,086</b>	<b>\$ 882,829</b>	<b>\$ 897,244</b>	<b>\$ 912,445</b>
<b>EXPENDITURES:</b>					
SALARIES	\$ 243,959	\$ 345,200	\$ 343,000	\$ 343,000	\$ 343,000
FRINGES	107,423	197,027	237,270	239,985	242,186
OFFICE SUPPLIES	117	-	-	-	-
BOOK PROCESSING SUPPLIES	2,438	9,000	9,000	10,500	10,500
ADULT BOOKS	31,157	26,000	26,000	26,000	26,000
CHILDREN BOOKS	12,617	22,000	22,000	22,000	22,000
PERIODICALS & PAPERS	7,175	7,300	7,300	7,300	7,300
DVDS	4,952	5,500	5,500	5,500	5,500
AUDIO BOOKS	1,145	2,500	2,500	2,500	2,500
ADULT COMPACT DISCS	153	200	200	200	200
PROFESSIONAL SERVICES	7,988	6,020	66,020	66,020	66,020
TLN MENU SERVICES	56,906	67,500	67,500	67,500	67,500
LEGAL SERVICES	13,400	-	-	-	-
BANK/CC FEES & SERVICES	99	100	100	100	100
CONTRACTUAL SERVICES	28,399	33,800	20,000	20,000	20,000
CONFERENCE & WORKSHOPS	315	-	1,050	1,050	1,050
UTILITIES - TELEPHONE	302	4,000	4,000	4,000	4,000
UTILITIES - WATER	5,169	6,500	7,000	7,500	7,500
UTILITIES - ELECTRIC	24,749	27,000	27,750	28,250	28,250
UTILITIES - GAS	5,368	7,500	7,700	7,900	7,900
REPAIRS & MAINTENANCE	2,311	4,000	4,000	4,000	4,000
RENTALS - COPIER LEASE	4,550	4,589	4,589	4,589	4,589
MISCELLANEOUS	825	-	3,000	3,000	3,000
MLA INSTITUTION	760	850	850	850	850
ALA	-	500	500	500	500
EDUCATION & TRAINING	169	1,000	1,000	1,000	1,000
CAPITAL OUTLAY	-	5,000	5,000	5,000	5,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 562,446</b>	<b>\$ 783,086</b>	<b>\$ 872,829</b>	<b>\$ 878,244</b>	<b>\$ 880,445</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 276,286</b>	<b>\$ 59,000</b>	<b>\$ 10,000</b>	<b>\$ 19,000</b>	<b>\$ 32,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN - GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT - LIBRARY LEASE DEBT SERVICE FUND	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (50,000)</b>	<b>\$ (50,000)</b>	<b>\$ (50,000)</b>	<b>\$ (50,000)</b>	<b>\$ (50,000)</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 612,446</b>	<b>\$ 833,086</b>	<b>\$ 922,829</b>	<b>\$ 928,244</b>	<b>\$ 930,445</b>
NET CHANGE IN FUND BALANCE	\$ 226,286	\$ 9,000	\$ (40,000)	\$ (31,000)	\$ (18,000)
BEGINNING FUND BALANCE	\$ 186,557	\$ 412,843	\$ 421,843	\$ 381,843	\$ 350,843
<b>ENDING FUND BALANCE</b>	<b>\$ 412,843</b>	<b>\$ 421,843</b>	<b>\$ 381,843</b>	<b>\$ 350,843</b>	<b>\$ 332,843</b>



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	ACTUAL 2019-2020	ESTIMATED 2020-2021	APPROVED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024
<b>BROWNFIELD AUTHORITY-FUND 112</b>					
<b>REVENUES:</b>					
PROPERTY TAXES	\$ 772,850	\$ 47,375	\$ 47,345	\$ 48,292	\$ 49,258
INTEREST	500	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 773,350</b>	<b>\$ 47,375</b>	<b>\$ 47,345</b>	<b>\$ 48,292</b>	<b>\$ 49,258</b>
<b>EXPENDITURES:</b>					
SALARIES - GENERAL FUND ADMIN ALLOCATION	\$ 15,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000
CONTRACTUAL SERVICES - SCHOSTAK	484,253	-	-	-	-
CONTRACTUAL SERVICES - EATON STEEL	42,375	37,375	42,345	43,292	44,258
<b>TOTAL EXPENDITURES</b>	<b>\$ 541,628</b>	<b>\$ 47,375</b>	<b>\$ 47,345</b>	<b>\$ 48,292</b>	<b>\$ 49,258</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 231,722</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 541,628</b>	<b>\$ 47,375</b>	<b>\$ 47,345</b>	<b>\$ 48,292</b>	<b>\$ 49,258</b>
NET CHANGE IN FUND BALANCE	\$ 231,722	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 6,587	\$ 238,309	\$ 238,309	\$ 238,309	\$ 238,309
<b>ENDING FUND BALANCE</b>	<b>\$ 238,309</b>	<b>\$ 238,309</b>	<b>\$ 238,309</b>	<b>\$ 238,309</b>	<b>\$ 238,309</b>
<b>MAJOR STREETS-FUND 202</b>					
<b>REVENUES:</b>					
INTERGOVERNMENTAL	\$ 1,951,422	\$ 2,122,976	\$ 2,187,773	\$ 2,247,306	\$ 2,308,459
OTHER REVENUE	201,649	135,856	155,856	128,006	133,006
INTEREST INCOME	25,571	6,957	4,979	3,486	4,606
<b>TOTAL REVENUES</b>	<b>\$ 2,178,642</b>	<b>\$ 2,265,789</b>	<b>\$ 2,348,608</b>	<b>\$ 2,378,798</b>	<b>\$ 2,446,071</b>
<b>EXPENDITURES:</b>					
MAINTENANCE	\$ 2,946,951	\$ 1,771,108	\$ 2,775,608	\$ 1,892,798	\$ 2,805,071
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,946,951</b>	<b>\$ 1,771,108</b>	<b>\$ 2,775,608</b>	<b>\$ 1,892,798</b>	<b>\$ 2,805,071</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (768,309)</b>	<b>\$ 494,681</b>	<b>\$ (427,000)</b>	<b>\$ 486,000</b>	<b>\$ (359,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS OUT -LOCAL STREETS	\$ 695,000	\$ 150,000	\$ 200,000	\$ 175,000	\$ 175,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 695,000</b>	<b>\$ 150,000</b>	<b>\$ 200,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 3,641,951</b>	<b>\$ 1,921,108</b>	<b>\$ 2,975,608</b>	<b>\$ 2,067,798</b>	<b>\$ 2,980,071</b>
NET CHANGE IN FUND BALANCE	\$ (1,463,309)	\$ 344,681	\$ (627,000)	\$ 311,000	\$ (534,000)
BEGINNING FUND BALANCE	\$ 2,156,345	\$ 693,036	\$ 1,037,717	\$ 410,717	\$ 721,717
<b>ENDING FUND BALANCE</b>	<b>\$ 693,036</b>	<b>\$ 1,037,717</b>	<b>\$ 410,717</b>	<b>\$ 721,717</b>	<b>\$ 187,717</b>
<b>LOCAL STREETS-FUND 203</b>					
<b>REVENUES:</b>					
INTERGOVERNMENTAL	\$ 766,247	\$ 827,533	\$ 850,801	\$ 873,952	\$ 897,733
OTHER REVENUE	97,129	-	-	-	-
SPECIAL ASSESSMENTS	54,466	35,000	35,000	35,000	35,000
INTEREST INCOME	25,057	6,759	3,034	2,679	2,341
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	3,811	500	500	500	500
<b>TOTAL REVENUES</b>	<b>\$ 946,710</b>	<b>\$ 869,792</b>	<b>\$ 889,335</b>	<b>\$ 912,131</b>	<b>\$ 935,574</b>
<b>EXPENDITURES:</b>					
MAINTENANCE	\$ 1,069,402	\$ 1,182,933	\$ 1,343,335	\$ 1,791,131	\$ 1,101,574
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,069,402</b>	<b>\$ 1,182,933</b>	<b>\$ 1,343,335</b>	<b>\$ 1,791,131</b>	<b>\$ 1,101,574</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (122,692)</b>	<b>\$ (313,141)</b>	<b>\$ (454,000)</b>	<b>\$ (879,000)</b>	<b>\$ (166,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN - MAJOR STREET FUND	\$ 695,000	\$ 150,000	\$ 200,000	\$ 175,000	\$ 175,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 695,000</b>	<b>\$ 150,000</b>	<b>\$ 200,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 374,402</b>	<b>\$ 1,032,933</b>	<b>\$ 1,143,335</b>	<b>\$ 1,616,131</b>	<b>\$ 926,574</b>
NET CHANGE IN FUND BALANCE	\$ 572,308	\$ (163,141)	\$ (254,000)	\$ (704,000)	\$ 9,000
BEGINNING FUND BALANCE	1,222,981	1,795,289	1,632,148	1,378,148	674,148
<b>ENDING FUND BALANCE</b>	<b>\$ 1,795,289</b>	<b>\$ 1,632,148</b>	<b>\$ 1,378,148</b>	<b>\$ 674,148</b>	<b>\$ 683,148</b>

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<b>SOLID WASTE-FUND 226</b>					
<b>REVENUES:</b>					
PROPERTY TAXES	\$ 1,410,044	\$ 1,453,353	\$ 1,486,246	\$ 1,515,950	\$ 1,546,250
CHARGES FOR SERVICES	65,959	83,000	78,000	75,000	83,000
INTERGOVERNMENTAL	6,667	6,600	6,500	6,400	6,300
INTEREST INCOME	28,615	14,592	13,143	10,615	12,603
OTHER REVENUE	1,524,126	1,485,000	1,485,000	1,475,000	1,490,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	4,656	500	500	500	500
<b>TOTAL REVENUES</b>	<b>\$ 3,040,067</b>	<b>\$ 3,043,045</b>	<b>\$ 3,069,389</b>	<b>\$ 3,083,465</b>	<b>\$ 3,138,653</b>
<b>EXPENDITURES:</b>					
SALARIES	\$ 142,851	\$ 141,000	\$ 150,000	\$ 153,000	\$ 156,060
FRINGES	115,525	145,865	148,279	151,105	153,983
ADMINISTRATIVE COST REIMBURSEMENT - GEN'L FUND	280,000	280,000	280,000	280,000	280,000
ADMINISTRATIVE COST REIMBURSEMENT - WATER & SEWER	50,000	50,000	50,000	50,000	50,000
MATERIALS & SUPPLIES	9,874	63,500	43,500	48,500	34,000
PROFESSIONAL SERVICES	28,970	51,000	56,500	56,500	61,500
PROFESSIONAL SERVICES - AUDIT	12,250	12,680	13,110	13,110	13,110
REFUSE COLLECTION	1,939,128	2,120,000	2,135,000	2,160,000	2,150,000
BANK/CC FEES & SERVICE CHARGES	284	-	-	-	-
RENTALS - MOTOR POOL UTILIZATION	164,055	155,000	170,000	165,000	165,000
MISCELLANEOUS	-	600,000	-	-	-
CAPITAL OUTLAY	57,273	12,000	23,000	6,250	75,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,800,210</b>	<b>\$ 3,631,045</b>	<b>\$ 3,069,389</b>	<b>\$ 3,083,465</b>	<b>\$ 3,138,653</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 239,857</b>	<b>\$ (588,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER OUT-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT - WATER AND SEWER FUND	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 2,800,210</b>	<b>\$ 3,631,045</b>	<b>\$ 3,069,389</b>	<b>\$ 3,083,465</b>	<b>\$ 3,138,653</b>
NET CHANGE IN FUND BALANCE	\$ 239,859	\$ (588,000)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	1,471,427	1,711,284	1,123,284	1,123,284	1,123,284
<b>ENDING FUND BALANCE</b>	<b>\$ 1,711,284</b>	<b>\$ 1,123,284</b>	<b>\$ 1,123,284</b>	<b>\$ 1,123,284</b>	<b>\$ 1,123,284</b>
<b>CORRIDOR IMPROVEMENT AUTHORITY-FUND 251</b>					
<b>REVENUES:</b>					
PROPERTY TAX	\$ 71,271	\$ 99,202	\$ 129,044	\$ 131,619	\$ 134,245
INTERGOVERNMENTAL	-	4,000	-	-	-
INTEREST INCOME	682	123	281	206	280
UNREALIZED GAIN (LOSS) ON INVESTMENTS	98	-	-	-	-
DONATIONS	1,127	6,600	-	-	-
REIMBURSEMENT - MISCELLANEOUS	15,617	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 88,795</b>	<b>\$ 109,925</b>	<b>\$ 129,325</b>	<b>\$ 131,825</b>	<b>\$ 134,525</b>
<b>EXPENDITURES:</b>					
SALARIES - GENERAL FUND ADMIN ALLOCATION	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
MATERIALS & SUPPLIES	8,792	51,500	45,800	29,500	27,500
PROFESSIONAL SERVICES	-	1,500	-	-	-
PROFESSIONAL SERVICES - MARKETING	-	900	10,000	2,500	2,500
CONTRACTUAL SERVICES	-	3,000	15,000	15,000	15,000
CONFERENCES & WORKSHOPS	-	600	2,300	1,500	2,300
BANK/CC FEES & SERVICE CHARGES	14	-	-	-	-
MEMBERSHIPS, DUES & SUBSCRIPTIONS	125	325	525	525	525
CAPITAL OUTLAY	5,185	115,000	35,000	15,000	15,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,116</b>	<b>\$ 177,825</b>	<b>\$ 113,625</b>	<b>\$ 69,025</b>	<b>\$ 67,825</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 69,679</b>	<b>\$ (67,900)</b>	<b>\$ 15,700</b>	<b>\$ 62,800</b>	<b>\$ 66,700</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 19,116</b>	<b>\$ 177,825</b>	<b>\$ 113,625</b>	<b>\$ 69,025</b>	<b>\$ 67,825</b>
NET CHANGE IN FUND BALANCE	\$ 69,679	\$ (67,900)	\$ 15,700	\$ 62,800	\$ 66,700
BEGINNING FUND BALANCE	6,040	75,719	7,819	23,519	86,319
<b>ENDING FUND BALANCE</b>	<b>\$ 75,719</b>	<b>\$ 7,819</b>	<b>\$ 23,519</b>	<b>\$ 86,319</b>	<b>\$ 153,019</b>

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<b>NARCOTICS FORFEITURE-FUND 253</b>					
<b>REVENUES:</b>					
INTERGOVERNMENTAL	\$ 13,165	\$ -	\$ -	\$ -	\$ -
FINES AND FORFEITURES	2,000	5,000	5,000	5,000	5,000
INTEREST INCOME	936	600	500	400	400
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	144	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 16,245</b>	<b>\$ 5,600</b>	<b>\$ 5,500</b>	<b>\$ 5,400</b>	<b>\$ 5,400</b>
<b>EXPENDITURES:</b>					
MATERIALS & SUPPLIES	-	11,200	12,400	12,400	12,400
BANK/CC FEES & SERVICE CHARGES	10	-	-	-	-
CAPITAL OUTLAY	36,892	-	24,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 36,902</b>	<b>\$ 11,200</b>	<b>\$ 36,400</b>	<b>\$ 12,400</b>	<b>\$ 12,400</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (20,657)</b>	<b>\$ (5,600)</b>	<b>\$ (30,900)</b>	<b>\$ (7,000)</b>	<b>\$ (7,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 36,902</b>	<b>\$ 11,200</b>	<b>\$ 36,400</b>	<b>\$ 12,400</b>	<b>\$ 12,400</b>
NET CHANGE IN FUND BALANCE	\$ (20,657)	\$ (5,600)	\$ (30,900)	\$ (7,000)	\$ (7,000)
BEGINNING FUND BALANCE	71,852	51,195	45,595	14,695	7,695
<b>ENDING FUND BALANCE</b>	<b>\$ 51,195</b>	<b>\$ 45,595</b>	<b>\$ 14,695</b>	<b>\$ 7,695</b>	<b>\$ 695</b>
<b>CRIMINAL JUSTICE TRAINING-FUND 254</b>					
<b>REVENUES:</b>					
INTERGOVERNMENTAL	\$ 7,920	\$ 8,500	\$ 8,430	\$ 8,430	\$ 8,430
INTEREST INCOME	312	25	25	25	25
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	47	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 8,279</b>	<b>\$ 8,525</b>	<b>\$ 8,455</b>	<b>\$ 8,455</b>	<b>\$ 8,455</b>
<b>EXPENDITURES:</b>					
BANK/CC FEES & SERVICE CHARGES	\$ 4	\$ 25	\$ 25	\$ 25	\$ 25
EDUCATION & TRAINING	5,698	8,500	8,430	8,430	8,430
<b>TOTAL EXPENDITURES:</b>	<b>\$ 5,702</b>	<b>\$ 8,525</b>	<b>\$ 8,455</b>	<b>\$ 8,455</b>	<b>\$ 8,455</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 2,577</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 5,702</b>	<b>\$ 8,525</b>	<b>\$ 8,455</b>	<b>\$ 8,455</b>	<b>\$ 8,455</b>
NET CHANGE IN FUND BALANCE	\$ 2,577	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	17,788	20,365	20,365	20,365	20,365
<b>ENDING FUND BALANCE</b>	<b>\$ 20,365</b>	<b>\$ 20,365</b>	<b>\$ 20,365</b>	<b>\$ 20,365</b>	<b>\$ 20,365</b>

CITY OF OAK PARK  
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	ACTUAL 2019-2020	ESTIMATED 2020-2021	APPROVED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024
<b>CASE FLOW ASSISTANCE-FUND 256</b>					
<b>REVENUES:</b>					
INTERGOVERNMENTAL	\$ 7,699	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
INTEREST INCOME	263	100	100	100	100
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	29	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 7,991</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>
<b>EXPENDITURES:</b>					
BANK/CC FEES & SERVICE CHARGES	\$ 3	\$ 100	\$ 100	\$ 100	\$ 100
MISCELLANEOUS	12,345	20,000	20,000	20,000	20,000
<b>TOTAL EXPENDITURES:</b>	<b>\$ 12,348</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (4,357)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 12,348</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>
NET CHANGE IN FUND BALANCE	\$ (4,357)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	23,520	19,163	19,163	19,163	19,163
<b>ENDING FUND BALANCE</b>	<b>\$ 19,163</b>	<b>\$ 19,163</b>	<b>\$ 19,163</b>	<b>\$ 19,163</b>	<b>\$ 19,163</b>
<b>MICHIGAN INDIGENT DEFENSE COMMISSION GRANT-FUND 260</b>					
<b>REVENUES:</b>					
INTERGOVERNMENTAL	\$ 388,466	\$ 454,539	\$ 407,722	\$ 407,722	\$ 407,722
OTHER REVENUE	7,310	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 395,776</b>	<b>\$ 454,539</b>	<b>\$ 407,722</b>	<b>\$ 407,722</b>	<b>\$ 407,722</b>
<b>EXPENDITURES:</b>					
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
FRINGES	-	-	-	-	-
MATERIALS & SUPPLIES	173	1,400	1,400	1,400	1,400
PROFESSIONAL SERVICES	10,897	-	-	-	-
CONTRACTUAL SERVICES	228,202	495,309	448,451	448,451	448,451
CAPITAL OUTLAY	47,648	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$ 286,920</b>	<b>\$ 496,709</b>	<b>\$ 449,851</b>	<b>\$ 449,851</b>	<b>\$ 449,851</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 108,856</b>	<b>\$ (42,170)</b>	<b>\$ (42,129)</b>	<b>\$ (42,129)</b>	<b>\$ (42,129)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ 42,170	\$ 42,170	\$ 42,129	\$ 42,129	\$ 42,129
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 42,170</b>	<b>\$ 42,170</b>	<b>\$ 42,129</b>	<b>\$ 42,129</b>	<b>\$ 42,129</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 329,090</b>	<b>\$ 538,879</b>	<b>\$ 491,980</b>	<b>\$ 491,980</b>	<b>\$ 491,980</b>
NET CHANGE IN FUND BALANCE	\$ 151,026	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	65,861	216,887	216,887	216,887	216,887
<b>ENDING FUND BALANCE</b>	<b>\$ 216,887</b>	<b>\$ 216,887</b>	<b>\$ 216,887</b>	<b>\$ 216,887</b>	<b>\$ 216,887</b>
<b>COMMUNITY DEVELOPMENT BLOCK GRANT-FUND 275</b>					
<b>REVENUES:</b>					
INTERGOVERNMENTAL	\$ 112,250	\$ 129,205	\$ 128,000	\$ 129,000	\$ 129,000
<b>TOTAL REVENUES</b>	<b>\$ 112,250</b>	<b>\$ 129,205</b>	<b>\$ 128,000</b>	<b>\$ 129,000</b>	<b>\$ 129,000</b>
<b>EXPENDITURES:</b>					
SALARIES	\$ 44,005	\$ 52,637	\$ 49,228	\$ 49,252	\$ 50,237
FRINGES	44,575	46,315	48,772	49,748	48,763
CONTRACTUAL SERVICES	20,234	30,000	30,000	30,000	30,000
<b>TOTAL EXPENDITURES:</b>	<b>\$ 108,814</b>	<b>\$ 128,952</b>	<b>\$ 128,000</b>	<b>\$ 129,000</b>	<b>\$ 129,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 3,436</b>	<b>\$ 253</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 108,814</b>	<b>\$ 128,952</b>	<b>\$ 128,000</b>	<b>\$ 129,000</b>	<b>\$ 129,000</b>
NET CHANGE IN FUND BALANCE	\$ 3,436	\$ 253	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(3,689)	(253)	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ (253)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CITY OF OAK PARK  
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**45th DISTRICT COURT-FUND 276**

**REVENUES:**

	ACTUAL 2019-2020	ESTIMATED 2020-2021	APPROVED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024
REIMBURSEMENT JUDGES SALARIES	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448
MISCELLANEOUS FEES	143,085	150,000	125,471	142,373	176,362
ORDINANCE FINES	2,621,619	3,261,251	2,468,795	2,601,252	3,329,533
CITY OF HUNTINGTON WOODS	(74,586)	(121,497)	(62,547)	(74,586)	(112,674)
CITY OF PLEASANT RIDGE	(33,619)	(37,731)	(34,865)	(33,619)	(41,600)
TOWNSHIP OF ROYAL OAK	(2,124)	(3,300)	(2,152)	(2,124)	(3,300)
TREASURER STATE OF MICHIGAN	(524,302)	(761,569)	(475,407)	(524,302)	(732,450)
MICHIGAN DEPARTMENT OF STATE	(41,088)	(47,452)	(39,917)	(41,088)	(49,297)
OAKLAND COUNTY TREASURER	(54,140)	(76,556)	(47,827)	(54,140)	(80,819)
PROBATION FEES	(142,373)	(150,000)	(125,471)	(142,373)	(176,362)
OAK PARK COURT FINES	(1,545,465)	(1,700,000)	(1,300,000)	(1,300,000)	(1,700,000)
DISTRICT COURT CONSTRUCTION FUND	(46,282)	(50,000)	(39,000)	(46,000)	(67,000)
DISTRICT COURT HEALTH CARE SURCHARGE	(143,846)	(150,000)	(133,000)	(156,000)	(160,000)
MIDC ATTORNEY FEE REIMBURSEMENTS	(8,874)	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 239,453</b>	<b>\$ 404,594</b>	<b>\$ 425,528</b>	<b>\$ 460,841</b>	<b>\$ 473,841</b>

**EXPENDITURES:**

SALARIES & WAGES	\$ 1,112,262	\$ 1,156,999	\$ 1,194,499	\$ 1,194,499	\$ 1,194,499
FRINGES	519,113	474,021	485,800	503,113	503,113
UNEMPLOYMENT COMPENSATION	-	-	-	-	-
SUPPLIES	28,202	35,000	25,000	25,000	25,000
PROFESSIONAL SERVICES	34,554	45,000	45,000	45,000	45,000
CONTRACTUAL SERVICES	8,001	65,000	80,000	80,000	80,000
TRANSPORTATION	4,800	4,800	4,800	4,800	4,800
CONFERENCES & WORKSHOPS	847	5,000	5,000	5,000	5,000
PRINTING & PUBLICATIONS	17,198	23,000	23,000	23,000	23,000
POSTAGE	11,915	23,000	23,000	23,000	23,000
INSURANCE & BONDS	7,802	10,000	10,000	10,000	10,000
UTILITIES - CABLE	-	1,500	1,500	1,500	1,500
UTILITIES - TELEPHONE	3,924	1,500	1,500	1,500	1,500
REPAIRS & MAINTENANCE	49,857	45,000	45,000	45,000	45,000
RENTALS - COPIER LEASE	8,279	8,500	8,500	8,500	8,500
MISCELLANEOUS	1,242	2,300	2,300	2,300	2,300
MEMBERSHIPS, DUES & SUBSCRIPTIONS	2,000	3,000	3,000	3,000	3,000
EDUCATION & TRAINING	1,405	2,500	2,500	2,500	2,500
CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,811,401</b>	<b>\$ 1,906,120</b>	<b>\$ 1,960,399</b>	<b>\$ 1,977,712</b>	<b>\$ 1,977,712</b>

**REVENUES OVER (UNDER) EXPENDITURES**

<b>\$ (1,571,948)</b>	<b>\$ (1,501,526)</b>	<b>\$ (1,534,871)</b>	<b>\$ (1,516,871)</b>	<b>\$ (1,503,871)</b>
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**OTHER FINANCING SOURCES (USES)**

TRANSFER IN - GENERAL FUND	\$ 1,701,218	\$ 1,641,696	\$ 1,675,000	\$ 1,650,000	\$ 1,650,000
TRANSFER OUT	129,270	140,170	140,129	133,129	146,129

**TOTAL OTHER FINANCING SOURCES (USES)**

<b>\$ 1,571,948</b>	<b>\$ 1,501,526</b>	<b>\$ 1,534,871</b>	<b>\$ 1,516,871</b>	<b>\$ 1,503,871</b>
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**TOTAL EXPENDITURES & OTHER FINANCING USES**

<b>\$ 239,453</b>	<b>\$ 404,594</b>	<b>\$ 425,528</b>	<b>\$ 460,841</b>	<b>\$ 473,841</b>
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NET CHANGE IN FUND BALANCE

\$ -	\$ -	\$ -	\$ -	\$ -
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BEGINNING FUND BALANCE

-	-	-	-	-
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**ENDING FUND BALANCE**

<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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**MENTAL HEALTH COURT GRANT-FUND 283**

**REVENUES:**

INTERGOVERNMENTAL	\$ 155,395	\$ 132,553	\$ 120,000	\$ 120,000	\$ 120,000
<b>TOTAL REVENUES</b>	<b>\$ 155,395</b>	<b>\$ 132,553</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>

**EXPENDITURES:**

SALARIES & WAGES	\$ 19,900	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
FRINGES	1,803	2,022	2,038	2,038	2,053
MATERIALS & SUPPLIES	1,035	7,500	7,500	7,500	7,500
CONTRACTUAL SERVICES	94,922	87,978	87,962	87,962	87,947
CONFERENCES & WORKSHOPS	-	2,500	2,500	2,500	2,500
<b>TOTAL EXPENDITURES:</b>	<b>\$ 117,660</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>

**REVENUES OVER (UNDER) EXPENDITURES**

<b>\$ 37,735</b>	<b>\$ 12,553</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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**OTHER FINANCING SOURCES (USES)**

TRANSFER IN - GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-

**TOTAL OTHER FINANCING SOURCES (USES)**

<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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**TOTAL EXPENDITURES & OTHER FINANCING USES**

<b>\$ 117,660</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>
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NET CHANGE IN FUND BALANCE

\$ 37,735	\$ 12,553	\$ -	\$ -	\$ -
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BEGINNING FUND BALANCE

(50,288)	(12,553)	-	-	-
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**ENDING FUND BALANCE**

<b>\$ (12,553)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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CITY OF OAK PARK  
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	ACTUAL 2019-2020	ESTIMATED 2020-2021	APPROVED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024
<b>VETERANS TREATMENT COURT GRANT-FUND 284</b>					
<b>REVENUES:</b>					
INTERGOVERNMENTAL	\$ 47,976	\$ 53,119	\$ 52,400	\$ 52,400	\$ 52,400
<b>TOTAL REVENUES</b>	<b>\$ 47,976</b>	<b>\$ 53,119</b>	<b>\$ 52,400</b>	<b>\$ 52,400</b>	<b>\$ 52,400</b>
<b>EXPENDITURES:</b>					
SALARIES & WAGES	\$ 20,041	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
FRINGES	1,714	1,844	1,854	1,864	1,864
MATERIALS & SUPPLIES	82	3,500	3,500	3,500	3,500
CONTRACTUAL SERVICES	25,588	26,056	26,046	26,036	26,036
CONFERENCES & WORKSHOPS	(914)	1,000	1,000	1,000	1,000
<b>TOTAL EXPENDITURES:</b>	<b>\$ 46,511</b>	<b>\$ 52,400</b>	<b>\$ 52,400</b>	<b>\$ 52,400</b>	<b>\$ 52,400</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 1,465</b>	<b>\$ 719</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 46,511</b>	<b>\$ 52,400</b>	<b>\$ 52,400</b>	<b>\$ 52,400</b>	<b>\$ 52,400</b>
NET CHANGE IN FUND BALANCE	\$ 1,465	\$ 719	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(2,184)	(719)	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ (719)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>2010 MUNICIPAL COMPLEX BOND-FUND 303</b>					
<b>REVENUES:</b>					
PROPERTY TAX REVENUE	\$ 827,637	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL	4,075	3,816	-	-	-
INTEREST INCOME	11,045	200	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	1,990	100	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 844,747</b>	<b>\$ 4,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>					
PRINCIPAL	\$ 425,000	\$ 450,000	\$ -	\$ -	\$ -
INTEREST	419,258	29,250	-	-	-
PAYING AGENT FEES	1,100	1,100	-	-	-
BANK FEES & SERVICE CHARGES	71	200	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 845,429</b>	<b>\$ 480,550</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (682)</b>	<b>\$ (476,434)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ 9,865,850	\$ 437,367	\$ -	\$ -	\$ -
TRANSFER OUT	10,023,119	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (157,269)</b>	<b>\$ 437,367</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 688,160</b>	<b>\$ 917,917</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
NET CHANGE IN FUND BALANCE	\$ (157,951)	\$ (39,067)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	197,018	39,067	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 39,067</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>2011 LIBRARY AND RECREATION LEASE DEBT FUND-FUND 305</b>					
<b>REVENUES:</b>					
INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>					
PRINCIPAL	\$ 80,000	\$ 80,000	\$ 85,000	\$ 85,000	\$ 90,000
INTEREST	71,748	69,748	67,685	65,348	62,723
PAYING AGENT FEES	300	300	300	300	300
<b>TOTAL EXPENDITURES</b>	<b>\$ 152,048</b>	<b>\$ 150,048</b>	<b>\$ 152,985</b>	<b>\$ 150,648</b>	<b>\$ 153,023</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (152,048)</b>	<b>\$ (150,048)</b>	<b>\$ (152,985)</b>	<b>\$ (150,648)</b>	<b>\$ (153,023)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN -LIBRARY FUND	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TRANSFER IN -GENERAL FUND	102,048	100,048	102,985	100,648	103,023
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 152,048</b>	<b>\$ 150,048</b>	<b>\$ 152,985</b>	<b>\$ 150,648</b>	<b>\$ 153,023</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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	ACTUAL 2019-2020	ESTIMATED 2020-2021	APPROVED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024
<b>2015 STREET REFUNDING BOND FUND-FUND 308</b>					
<b>REVENUES:</b>					
PROPERTY TAX REVENUE	\$ 735,912	\$ 718,950	\$ 727,800	\$ 727,500	\$ 726,400
INTERGOVERNMENTAL	3,493	3,400	3,200	3,100	3,000
INTEREST INCOME	10,577	6,000	3,000	3,000	3,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	1,877	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 751,859</b>	<b>\$ 728,350</b>	<b>\$ 734,000</b>	<b>\$ 733,600</b>	<b>\$ 732,400</b>
<b>EXPENDITURES:</b>					
PRINCIPAL	\$ 465,000	\$ 485,000	\$ 510,000	\$ 530,000	\$ 550,000
INTEREST	261,400	242,800	223,400	203,000	181,800
PAYING AGENT FEES	500	500	500	500	500
BANK FEES & SERVICE CHARGES	78	50	100	100	100
<b>TOTAL EXPENDITURES</b>	<b>\$ 726,978</b>	<b>\$ 728,350</b>	<b>\$ 734,000</b>	<b>\$ 733,600</b>	<b>\$ 732,400</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 24,881</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 726,978</b>	<b>\$ 728,350</b>	<b>\$ 734,000</b>	<b>\$ 733,600</b>	<b>\$ 732,400</b>
NET CHANGE IN FUND BALANCE	\$ 24,881	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	184,195	209,076	209,076	209,076	209,076
<b>ENDING FUND BALANCE</b>	<b>\$ 209,076</b>	<b>\$ 209,076</b>	<b>\$ 209,076</b>	<b>\$ 209,076</b>	<b>\$ 209,076</b>
<b>2012 STREET REFUNDING BOND FUND-FUND 309</b>					
<b>REVENUES:</b>					
PROPERTY TAX REVENUE	\$ 774,267	\$ 720,463	\$ 733,800	\$ 726,850	\$ 717,850
INTERGOVERNMENTAL	3,773	3,700	3,200	3,000	2,800
INTEREST INCOME	16,116	6,000	6,013	5,562	5,475
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	2,747	300	400	400	400
<b>TOTAL REVENUES</b>	<b>\$ 796,903</b>	<b>\$ 730,463</b>	<b>\$ 743,413</b>	<b>\$ 735,812</b>	<b>\$ 726,525</b>
<b>EXPENDITURES:</b>					
PRINCIPAL	\$ 610,000	\$ 605,000	\$ 630,000	\$ 635,000	\$ 640,000
INTEREST	137,263	125,063	112,963	100,362	86,075
PAYING AGENT FEES	300	300	300	300	300
BANK FEES & SERVICE CHARGES	135	100	150	150	150
<b>TOTAL EXPENDITURES</b>	<b>\$ 747,698</b>	<b>\$ 730,463</b>	<b>\$ 743,413</b>	<b>\$ 735,812</b>	<b>\$ 726,525</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 49,205</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	62,571	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (62,571)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 810,269</b>	<b>\$ 730,463</b>	<b>\$ 743,413</b>	<b>\$ 735,812</b>	<b>\$ 726,525</b>
NET CHANGE IN FUND BALANCE	\$ (13,366)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	455,720	442,354	442,354	442,354	442,354
<b>ENDING FUND BALANCE</b>	<b>\$ 442,354</b>	<b>\$ 442,354</b>	<b>\$ 442,354</b>	<b>\$ 442,354</b>	<b>\$ 442,354</b>
<b>2020 UTGO REFUNDING BOND FUND-FUND 310</b>					
<b>REVENUES:</b>					
PROPERTY TAX REVENUE	\$ -	\$ 732,100	\$ 762,900	\$ 763,250	\$ 763,100
INTERGOVERNMENTAL	-	-	-	-	-
PROCEEDS FROM BOND SALE	-	-	-	-	-
PREMIUM ON DEBT ISSUE	-	-	-	-	-
INTEREST INCOME	-	584	450	400	400
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	-	100	100	100	100
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 732,784</b>	<b>\$ 763,450</b>	<b>\$ 763,750</b>	<b>\$ 763,600</b>
<b>EXPENDITURES:</b>					
PRINCIPAL	\$ -	\$ 50,000	\$ 490,000	\$ 505,000	\$ 520,000
INTEREST	-	249,964	272,850	258,150	243,000
PAYING AGENT FEES	-	-	500	500	500
COST OF DEBT ISSUANCE	186,956	-	-	-	-
BANK FEES & SERVICE CHARGES	-	-	100	100	100
<b>TOTAL EXPENDITURES</b>	<b>\$ 186,956</b>	<b>\$ 299,964</b>	<b>\$ 763,450</b>	<b>\$ 763,750</b>	<b>\$ 763,600</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (186,956)</b>	<b>\$ 432,820</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
ISSUANCE OF LONG-TERM DEBT	\$ 9,145,000	\$ -	\$ -	\$ -	\$ -
PREMIUM ON ISSUANCE OF LONG-TERM DEBT	849,782	-	-	-	-
TRANSFER IN	-	-	-	-	-
TRANSFER OUT	9,803,279	(437,367)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 191,503</b>	<b>\$ (437,367)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 845,235</b>	<b>\$ (137,403)</b>	<b>\$ 763,450</b>	<b>\$ 763,750</b>	<b>\$ 763,600</b>
NET CHANGE IN FUND BALANCE	\$ 4,547	\$ (4,547)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	4,547	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 4,547</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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<b>PUBLIC IMPROVEMENT FUND-FUND 401</b>					
<b>REVENUES:</b>					
PROPERTY TAXES - ADMINISTRATIVE FEE	\$ 48,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
OTHER REVENUE	115,000	75,000	-	-	-
INTEREST	7,597	1,733	25	25	25
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	1,180	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 171,777</b>	<b>\$ 106,733</b>	<b>\$ 30,025</b>	<b>\$ 30,025</b>	<b>\$ 30,025</b>
<b>EXPENDITURES:</b>					
MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
BANK FEES & SERVICE CHARGES	73	25	25	25	25
CAPITAL OUTLAY	165,793	363,264	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$ 165,866</b>	<b>\$ 363,289</b>	<b>\$ 25</b>	<b>\$ 25</b>	<b>\$ 25</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 5,911</b>	<b>\$ (256,556)</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN - CITY OWNED PROPERTY	\$ 3,000	\$ 44,000	\$ -	\$ -	\$ -
TRANSFER OUT-GENERAL FUND	215,000	30,000	105,000	30,000	30,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (212,000)</b>	<b>\$ 14,000</b>	<b>\$ (105,000)</b>	<b>\$ (30,000)</b>	<b>\$ (30,000)</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 377,866</b>	<b>\$ 349,289</b>	<b>\$ 105,025</b>	<b>\$ 30,025</b>	<b>\$ 30,025</b>
NET CHANGE IN FUND BALANCE	\$ (206,089)	\$ (242,556)	\$ (75,000)	\$ -	\$ -
BEGINNING FUND BALANCE	523,645	317,556	75,000	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 317,556</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CITY OWNED PROPERTY-FUND 402</b>					
<b>REVENUES:</b>					
INTEREST INCOME	\$ 5,393	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	853	-	-	-	-
SALE OF FIXED ASSETS	148,607	50,000	50,000	50,000	50,000
<b>TOTAL REVENUES</b>	<b>\$ 154,853</b>	<b>\$ 51,000</b>	<b>\$ 51,000</b>	<b>\$ 51,000</b>	<b>\$ 51,000</b>
<b>EXPENDITURES:</b>					
PROFESSIONAL SERVICES	\$ -	\$ 7,744	\$ -	\$ -	\$ -
PURCHASE OF PROPERTY	15,538	46,000	-	-	-
BANK FEES & SERVICE CHARGES	65	-	-	-	-
CAPITAL OUTLAY	-	102,000	-	48,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,603</b>	<b>\$ 155,744</b>	<b>\$ -</b>	<b>\$ 48,000</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 139,250</b>	<b>\$ (104,744)</b>	<b>\$ 51,000</b>	<b>\$ 3,000</b>	<b>\$ 51,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT - PUBLIC IMPROVEMENT FUND	3,000	44,000	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (3,000)</b>	<b>\$ (44,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 18,603</b>	<b>\$ 199,744</b>	<b>\$ -</b>	<b>\$ 48,000</b>	<b>\$ -</b>
NET CHANGE IN FUND BALANCE	\$ 136,250	\$ (148,744)	\$ 51,000	\$ 3,000	\$ 51,000
BEGINNING FUND BALANCE	167,366	303,616	154,872	205,872	208,872
<b>ENDING FUND BALANCE</b>	<b>\$ 303,616</b>	<b>\$ 154,872</b>	<b>\$ 205,872</b>	<b>\$ 208,872</b>	<b>\$ 259,872</b>
<b>SIDEWALK PROGRAM-FUND 451</b>					
<b>REVENUES:</b>					
CHARGES FOR SERVICES	\$ 49,779	\$ 48,000	\$ 52,000	\$ 46,000	\$ 46,000
SPECIAL ASSESSMENTS	72,370	507,000	670,000	-	600,000
INTEREST INCOME	2,864	2,752	2,940	2,095	2,130
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	440	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 125,453</b>	<b>\$ 557,752</b>	<b>\$ 724,940</b>	<b>\$ 48,095</b>	<b>\$ 648,130</b>
<b>EXPENDITURES:</b>					
SALARIES	\$ 20,882	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
FRINGES	7,965	10,752	10,890	11,045	11,080
SUPPLIES	-	6,000	6,000	6,000	6,000
BANK FEES & SERVICE CHARGES	38	-	50	50	50
RENTALS-MOTOR POOL UTILIZATION	9,984	10,000	12,000	10,000	10,000
CAPITAL OUTLAY	737	510,000	675,000	-	600,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 39,606</b>	<b>\$ 557,752</b>	<b>\$ 724,940</b>	<b>\$ 48,095</b>	<b>\$ 648,130</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 85,847</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 39,606</b>	<b>\$ 557,752</b>	<b>\$ 724,940</b>	<b>\$ 48,095</b>	<b>\$ 648,130</b>
NET CHANGE IN FUND BALANCE	\$ 85,847	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	133,836	219,683	219,683	219,683	219,683
<b>ENDING FUND BALANCE</b>	<b>\$ 219,683</b>	<b>\$ 219,683</b>	<b>\$ 219,683</b>	<b>\$ 219,683</b>	<b>\$ 219,683</b>



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<b>MUNICIPAL COMPLEX BOND-FUND 452</b>					
<b>REVENUES:</b>					
INTEREST INCOME	\$ 745	\$ -	\$ -	\$ -	\$ -
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	114	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 859</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>					
PROFESSIONAL SERVICES	\$ -	\$ 44,558	\$ -	\$ -	\$ -
BANK FEES & SERVICE CHARGES	9	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$ 9</b>	<b>\$ 44,558</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 850</b>	<b>\$ (44,558)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ (9)</b>	<b>\$ 44,558</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
NET CHANGE IN FUND BALANCE	\$ 850	\$ (44,558)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	43,708	44,558	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 44,558</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>MUNICIPAL BUILDING CONSTRUCTION FUND-FUND 470</b>					
<b>REVENUES:</b>					
FINES AND FORFEITURES	\$ 46,282	\$ 50,000	\$ 39,000	\$ 46,000	\$ 67,000
OTHER REVENUE	47,367	-	-	-	-
INTEREST INCOME	7,718	4,000	4,000	3,000	3,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	1,119	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 102,486</b>	<b>\$ 54,000</b>	<b>\$ 43,000</b>	<b>\$ 49,000</b>	<b>\$ 70,000</b>
<b>EXPENDITURES:</b>					
PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
BANK FEES & SERVICE CHARGES	89	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
CAPITAL OUTLAY	-	150,000	125,000	50,000	-
<b>TOTAL EXPENDITURES:</b>	<b>\$ 89</b>	<b>\$ 150,000</b>	<b>\$ 125,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 102,397</b>	<b>\$ (96,000)</b>	<b>\$ (82,000)</b>	<b>\$ (1,000)</b>	<b>\$ 70,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ (89)</b>	<b>\$ 150,000</b>	<b>\$ 125,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>
NET CHANGE IN FUND BALANCE	\$ 102,397	\$ (96,000)	\$ (82,000)	\$ (1,000)	\$ 70,000
BEGINNING FUND BALANCE	287,062	389,459	293,459	211,459	210,459
<b>ENDING FUND BALANCE</b>	<b>\$ 389,459</b>	<b>\$ 293,459</b>	<b>\$ 211,459</b>	<b>\$ 210,459</b>	<b>\$ 280,459</b>
<b>STORMWATER UTILITY FUND-FUND 580</b>					
<b>REVENUES:</b>					
INTERGOVERNMENTAL	\$ -	\$ 6,200,000	\$ 6,199,900	\$ 6,288,900	\$ 6,449,900
CHARGES FOR SERVICES	-	-	200,000	200,000	200,000
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 6,200,000</b>	<b>\$ 6,399,900</b>	<b>\$ 6,488,900</b>	<b>\$ 6,649,900</b>
<b>EXPENDITURES:</b>					
BOND & INTEREST EXPENSE	\$ -	\$ 1,130,589	\$ 1,130,755	\$ 904,583	\$ 887,356
CAPITAL OUTLAY	-	114,985	-	-	-
OTHER	-	4,954,426	5,269,145	5,584,317	5,762,544
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 6,200,000</b>	<b>\$ 6,399,900</b>	<b>\$ 6,488,900</b>	<b>\$ 6,649,900</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 6,200,000</b>	<b>\$ 6,399,900</b>	<b>\$ 6,488,900</b>	<b>\$ 6,649,900</b>
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>WATER &amp; SEWER-FUND 592</b>					
<b>REVENUES:</b>					
CHARGES FOR SERVICES	\$ 14,365,274	\$ 8,731,900	\$ 9,921,900	\$ 10,269,900	\$ 10,630,900
INTEREST INCOME	68,629	38,620	47,383	24,102	21,173
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	-	1,000	1,000	1,000	1,000
OTHER REVENUE	26,615	22,500	10,000	10,000	10,000
<b>TOTAL REVENUES</b>	<b>\$ 14,460,518</b>	<b>\$ 8,794,020</b>	<b>\$ 9,980,283</b>	<b>\$ 10,305,002</b>	<b>\$ 10,663,073</b>
<b>EXPENDITURES:</b>					
BOND & INTEREST EXPENSE	\$ 119,417	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY	(45,799)	2,404,875	4,072,000	3,222,750	3,464,500
OTHER	10,189,666	6,401,919	6,819,283	6,692,252	6,167,573
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,263,284</b>	<b>\$ 8,806,794</b>	<b>\$ 10,891,283</b>	<b>\$ 9,915,002</b>	<b>\$ 9,632,073</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 4,197,234</b>	<b>\$ (12,774)</b>	<b>\$ (911,000)</b>	<b>\$ 390,000</b>	<b>\$ 1,031,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 10,263,284</b>	<b>\$ 8,806,794</b>	<b>\$ 10,891,283</b>	<b>\$ 9,915,002</b>	<b>\$ 9,632,073</b>
NET CHANGE IN FUND BALANCE	\$ 4,197,234	\$ (12,774)	\$ (911,000)	\$ 390,000	\$ 1,031,000
BEGINNING FUND BALANCE	14,383,450	18,580,684	18,567,910	17,656,910	18,046,910
<b>ENDING FUND BALANCE</b>	<b>\$ 18,580,684</b>	<b>\$ 18,567,910</b>	<b>\$ 17,656,910</b>	<b>\$ 18,046,910</b>	<b>\$ 19,077,910</b>

**CITY OF OAK PARK  
FISCAL YEAR 2021-2022 BUDGET AND  
PROJECTED BUDGETS FY 2022-2023 FY 2023-2024  
GENERAL AND SPECIAL FUNDS  
BUDGET RESOLUTION**

	ACTUAL 2019-2020	ESTIMATED 2020-2021	APPROVED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024
<b>MOTOR POOL-FUND 654</b>					
<b>REVENUES:</b>					
CHARGES FOR SERVICES	\$ 1,102,103	\$ 665,000	\$ 1,673,000	\$ 1,133,000	\$ 683,000
INTEREST INCOME	331	361	379	366	391
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	31	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,102,465</b>	<b>\$ 665,361</b>	<b>\$ 1,673,379</b>	<b>\$ 1,133,366</b>	<b>\$ 683,391</b>
<b>EXPENDITURES:</b>					
SALARIES	\$ 55,916	\$ 56,000	\$ 56,000	\$ 57,120	\$ 58,262
FRINGES	41,343	42,861	45,379	44,246	45,129
SUPPLIES	157,621	185,000	185,000	190,000	190,000
BANK/CC FEES & SERVICE CHARGES	6	-	-	-	-
PROFESSIONAL SERVICES	9,531	45,000	45,000	45,000	45,000
CONTRACTUAL SERVICES	62,890	70,000	70,000	70,000	70,000
TRANSPORTATION	129,546	167,000	170,000	170,000	170,000
FLEET COLLISION REPAIRS	-	5,000	6,000	6,000	6,000
MEMBERSHIP DUES & SUBSCRIPTIONS	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-
DEPRECIATION	198,799	-	-	-	-
CAPITAL OUTLAY	-	94,500	136,000	473,000	448,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 655,652</b>	<b>\$ 665,361</b>	<b>\$ 713,379</b>	<b>\$ 1,055,366</b>	<b>\$ 1,032,391</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 446,813</b>	<b>\$ -</b>	<b>\$ 960,000</b>	<b>\$ 78,000</b>	<b>\$ (349,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN - GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 655,652</b>	<b>\$ 665,361</b>	<b>\$ 713,379</b>	<b>\$ 1,055,366</b>	<b>\$ 1,032,391</b>
NET CHANGE IN FUND BALANCE	\$ 446,813	\$ -	\$ 960,000	\$ 78,000	\$ (349,000)
BEGINNING FUND BALANCE	947,999	1,394,812	1,394,812	2,354,812	2,432,812
<b>ENDING FUND BALANCE</b>	<b>\$ 1,394,812</b>	<b>\$ 1,394,812</b>	<b>\$ 2,354,812</b>	<b>\$ 2,432,812</b>	<b>\$ 2,083,812</b>
<b>RISK MANAGEMENT-FUND 677</b>					
<b>REVENUES:</b>					
CHARGES FOR SERVICES	\$ 553,662	\$ 558,000	\$ 578,000	\$ 590,000	\$ 600,000
INTEREST INCOME	3,045	2,025	2,050	2,050	2,050
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	483	-	-	-	-
MISCELLANEOUS REVENUE	16,858	25,000	20,000	20,000	20,000
REIMBURSEMENT-WORKERS COMP INSURANCE PREMIUM	44,644	45,000	45,000	45,000	45,000
<b>TOTAL REVENUES</b>	<b>\$ 618,692</b>	<b>\$ 630,025</b>	<b>\$ 645,050</b>	<b>\$ 657,050</b>	<b>\$ 667,050</b>
<b>EXPENDITURES:</b>					
BANK/CC FEES & SERVICE CHARGES	\$ 41	\$ 45	\$ 50	\$ 50	\$ 50
INSURANCE-WORKERS COMPENSATION	231,809	202,800	215,000	217,000	217,000
INSURANCE & BONDS	386,842	427,180	430,000	440,000	450,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 618,692</b>	<b>\$ 630,025</b>	<b>\$ 645,050</b>	<b>\$ 657,050</b>	<b>\$ 667,050</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN - OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 618,692</b>	<b>\$ 630,025</b>	<b>\$ 645,050</b>	<b>\$ 657,050</b>	<b>\$ 667,050</b>
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	312,349	312,349	312,349	312,349	312,349
<b>ENDING FUND BALANCE</b>	<b>\$ 312,349</b>	<b>\$ 312,349</b>	<b>\$ 312,349</b>	<b>\$ 312,349</b>	<b>\$ 312,349</b>
<b>RETIREEES HEALTH CARE DISTRICT COURT-FUND 678</b>					
<b>REVENUES:</b>					
ORDINANCE & FINES	\$ 143,846	\$ 150,000	\$ 133,000	\$ 156,000	\$ 160,000
INTEREST INCOME	481	-	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	80	-	-	-	-
OTHER REVENUE	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 144,407</b>	<b>\$ 150,000</b>	<b>\$ 133,000</b>	<b>\$ 156,000</b>	<b>\$ 160,000</b>
<b>EXPENDITURES:</b>					
RETIREE HEALTH CARE	\$ 195,787	\$ 214,000	\$ 217,200	\$ 232,500	\$ 248,800
RETIREE LIFE INSURANCE	310	360	390	410	440
RETIREE DENTAL	10,331	13,640	13,410	14,090	14,760
PROFESSIONAL SERVICES	-	-	-	-	-
BANK/CC FEES & SERVICE CHARGES	5	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$ 206,433</b>	<b>\$ 228,000</b>	<b>\$ 231,000</b>	<b>\$ 247,000</b>	<b>\$ 264,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (62,026)</b>	<b>\$ (78,000)</b>	<b>\$ (98,000)</b>	<b>\$ (91,000)</b>	<b>\$ (104,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN - GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN - 45th DISTRICT COURT	87,100	98,000	98,000	91,000	104,000
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 87,100</b>	<b>\$ 98,000</b>	<b>\$ 98,000</b>	<b>\$ 91,000</b>	<b>\$ 104,000</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 25,074</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
NET CHANGE IN FUND BALANCE	\$ 25,074	\$ 20,000	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	12,352	37,426	57,426	57,426	57,426
<b>ENDING FUND BALANCE</b>	<b>\$ 37,426</b>	<b>\$ 57,426</b>	<b>\$ 57,426</b>	<b>\$ 57,426</b>	<b>\$ 57,426</b>

**CITY OF OAK PARK  
FISCAL YEAR 2021-2022 BUDGET AND  
PROJECTED BUDGETS FY 2022-2023 FY 2023-2024  
GENERAL AND SPECIAL FUNDS  
BUDGET RESOLUTION**

	ACTUAL 2019-2020	ESTIMATED 2020-2021	APPROVED 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024
<b>RETIREEES HEALTH CARE, CITY OF OAK PARK RETIREES-FUND 680</b>					
<b>REVENUES:</b>					
INTEREST INCOME	\$ 71,529	\$ 30,000	\$ 31,000	\$ 32,000	\$ 33,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	81,573	115,350	121,000	127,000	133,000
CONTRIBUTIONS - EMPLOYER	2,747,613	2,965,125	2,402,600	2,603,825	2,730,100
<b>TOTAL REVENUES</b>	<b>\$ 2,900,715</b>	<b>\$ 3,110,475</b>	<b>\$ 2,554,600</b>	<b>\$ 2,762,825</b>	<b>\$ 2,896,100</b>
<b>EXPENDITURES:</b>					
RETIREE HEALTH CARE-GENERAL FUND	\$ 1,068,657	\$ 1,330,000	\$ 1,077,600	\$ 1,178,825	\$ 1,230,100
RETIREE HEALTH CARE-PUBLIC SAFETY	1,278,956	1,273,325	1,275,000	1,375,000	1,450,000
RETIREE HEALTH CARE-LIBRARY	-	-	50,000	50,000	50,000
PROFESSIONAL SERVICES	3,700	15,000	15,000	15,000	15,000
BANK/CC FEES & SERVICE CHARGES	816	150	1,000	1,000	1,000
<b>TOTAL EXPENDITURES:</b>	<b>\$ 2,352,129</b>	<b>\$ 2,618,475</b>	<b>\$ 2,418,600</b>	<b>\$ 2,619,825</b>	<b>\$ 2,746,100</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 548,586</b>	<b>\$ 492,000</b>	<b>\$ 136,000</b>	<b>\$ 143,000</b>	<b>\$ 150,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT - GENERAL FUND	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 2,352,129</b>	<b>\$ 2,618,475</b>	<b>\$ 2,418,600</b>	<b>\$ 2,619,825</b>	<b>\$ 2,746,100</b>
NET CHANGE IN FUND BALANCE	\$ 548,586	\$ 492,000	\$ 136,000	\$ 143,000	\$ 150,000
BEGINNING FUND BALANCE	5,143,076	5,691,662	6,183,662	6,319,662	6,462,662
<b>ENDING FUND BALANCE</b>	<b>\$ 5,691,662</b>	<b>\$ 6,183,662</b>	<b>\$ 6,319,662</b>	<b>\$ 6,462,662</b>	<b>\$ 6,612,662</b>
<b>EMPLOYEES RETIREMENT SYSTEM, GENERAL-FUND 731</b>					
<b>REVENUES:</b>					
EMPLOYEE CONTRIBUTIONS	\$ 47,913	\$ 50,000	\$ 51,000	\$ 52,000	\$ 53,000
INTEREST INCOME	(3,249)	454	434	1,005	1,155
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	18,555	1,180,000	1,190,000	1,200,000	1,300,000
DIVIDEND INCOME	432,671	450,000	460,000	470,000	480,000
OTHER INCOME	768	-	-	-	-
CITY PENSION CONTRIBUTIONS	1,700,000	1,612,046	1,668,616	1,697,045	1,725,895
<b>TOTAL REVENUES</b>	<b>\$ 2,196,658</b>	<b>\$ 3,292,500</b>	<b>\$ 3,370,050</b>	<b>\$ 3,420,050</b>	<b>\$ 3,560,050</b>
<b>EXPENDITURES:</b>					
PROFESSIONAL SERVICES	\$ 73,950	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
BANK/CC FEES & SERVICE CHARGES	(46)	-	50	50	50
PENSION BENEFITS	3,187,561	3,200,000	3,200,000	3,250,000	3,300,000
CONTRIBUTION REFUNDS	34	-	-	-	-
<b>TOTAL EXPENSES:</b>	<b>\$ 3,261,499</b>	<b>\$ 3,285,000</b>	<b>\$ 3,285,050</b>	<b>\$ 3,335,050</b>	<b>\$ 3,385,050</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,064,841)</b>	<b>\$ 7,500</b>	<b>\$ 85,000</b>	<b>\$ 85,000</b>	<b>\$ 175,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 3,261,499</b>	<b>\$ 3,285,000</b>	<b>\$ 3,285,050</b>	<b>\$ 3,335,050</b>	<b>\$ 3,385,050</b>
NET CHANGE IN FUND BALANCE	\$ (1,064,841)	\$ 7,500	\$ 85,000	\$ 85,000	\$ 175,000
BEGINNING FUND BALANCE	19,438,229	18,373,388	18,380,888	18,465,888	18,550,888
<b>ENDING FUND BALANCE</b>	<b>\$ 18,373,388</b>	<b>\$ 18,380,888</b>	<b>\$ 18,465,888</b>	<b>\$ 18,550,888</b>	<b>\$ 18,725,888</b>
<b>EMPLOYEES RETIREMENT SYSTEM, PUBLIC SAFETY PA345-FUND 733</b>					
<b>REVENUES:</b>					
EMPLOYEE CONTRIBUTIONS	\$ 501,987	\$ 460,000	\$ 465,000	\$ 470,000	\$ 475,000
EMPLOYEE CONTRIBUTIONS-RETIREE HEALTH CARE	11,897	13,000	12,000	12,500	13,000
INTEREST INCOME	(3,794)	-	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	116,090	1,700,428	1,800,456	1,902,914	1,250,000
DIVIDEND INCOME	1,017,150	1,100,000	1,150,000	1,200,000	2,000,546
OTHER INCOME	768	-	-	-	-
CITY PENSION CONTRIBUTIONS	3,100,000	3,047,572	3,154,544	3,205,586	3,257,454
CITY CONTRIBUTION-HEALTHCARE	1,253,507	1,273,325	1,300,000	1,375,000	1,450,000
<b>TOTAL REVENUES</b>	<b>\$ 5,997,605</b>	<b>\$ 7,594,325</b>	<b>\$ 7,882,000</b>	<b>\$ 8,166,000</b>	<b>\$ 8,446,000</b>
<b>EXPENDITURES:</b>					
RETIREE HEALTH CARE	\$ 1,213,521	\$ 1,200,000	\$ 1,234,000	\$ 1,305,000	\$ 1,377,000
RETIREE LIFE INSURANCE	1,181	1,325	1,500	1,700	1,900
RETIREEES DENTAL	64,254	72,000	64,500	68,300	71,100
PROFESSIONAL SERVICES	144,386	150,000	150,000	152,000	155,000
BANK/CC FEES & SERVICE CHARGES	(46)	-	-	-	-
PENSION BENEFITS	4,525,738	4,528,000	4,550,000	4,575,000	4,600,000
CONTRIBUTION REFUNDS	-	10,000	30,000	30,000	30,000
<b>TOTAL EXPENSES:</b>	<b>\$ 5,949,034</b>	<b>\$ 5,961,325</b>	<b>\$ 6,030,000</b>	<b>\$ 6,132,000</b>	<b>\$ 6,235,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 48,571</b>	<b>\$ 1,633,000</b>	<b>\$ 1,852,000</b>	<b>\$ 2,034,000</b>	<b>\$ 2,211,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 5,949,034</b>	<b>\$ 5,961,325</b>	<b>\$ 6,030,000</b>	<b>\$ 6,132,000</b>	<b>\$ 6,235,000</b>
NET CHANGE IN FUND BALANCE	\$ 48,571	\$ 1,633,000	\$ 1,852,000	\$ 2,034,000	\$ 2,211,000
BEGINNING FUND BALANCE	44,828,140	44,876,711	46,509,711	48,361,711	50,395,711
<b>ENDING FUND BALANCE</b>	<b>\$ 44,876,711</b>	<b>\$ 46,509,711</b>	<b>\$ 48,361,711</b>	<b>\$ 50,395,711</b>	<b>\$ 52,606,711</b>

**CITY OF OAK PARK  
FISCAL YEAR 2021-2022 BUDGET AND  
PROJECTED BUDGETS FY 2022-2023 FY 2023-2024  
GENERAL AND SPECIAL FUNDS  
BUDGET RESOLUTION**

BE IT FURTHER RESOLVED, the City Council's desire is to levy the lowest millage rate possible and reduced the overall millage rate by .7362 mills to a total of 33.8541, and

BE IT FURTHER RESOLVED, that these levies are being placed on a diversified tax base that has increased slightly as anticipated in the financial plan, and

BE IT FURTHER RESOLVED, a public hearing was also held on May 12, 2021 on the 2021 millage rates and the 2021-2022 budget,

BE IT FURTHER RESOLVED, that to finance the level of services established for the 2021-2022 fiscal-year, and to meet specific debt obligations of the City that the following millages are authorized to be spread:

**TAX RATES:**

15.2339	PER \$1,000 TAXABLE VALUATION FOR OPERATION
1.3886	PER \$1,000 TAXABLE VALUATION FOR LIBRARY
1.8773	PER \$1,000 TAXABLE VALUATION FOR PUBLIC SAFETY
7.0000	PER \$1,000 TAXABLE VALUATION FOR PUBLIC SAFETY PA 345
0.4655	PER \$1,000 TAXABLE VALUATION FOR RECREATION
4.0738	PER \$1,000 TAXABLE VALUATION FOR DEBT RETIREMENT
1.0650	PER \$1,000 TAXABLE VALUATION FOR HEADLEE OVERRIDE
2.7500	PER \$1,000 TAXABLE VALUATION FOR SOLID WASTE

TOTAL: \$33.8541 PER \$1,000 EQUALIZED VALUATION

**ROLL CALL VOTE: Yes**

No, None  
Absent, None

PUBLISH: T. Edwin Norris





► CITY OF OAK PARK  
**THREE-YEAR BUDGET**

**Fiscal Year 2021-2022**

Projected Budgets FY 2022-23 and FY 2023-24

**City of Oak Park**  
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(248) 691-7400

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