

► CITY OF OAK PARK
THREE-YEAR BUDGET

Fiscal Year 2019-2020

Projected Budgets FY 2020-21 and FY 2021-22



Mayor

Marian McClellan

Mayor Pro Tem

Solomon Radner

City Council

Carolyn Burns

Ken Rich

Regina Weiss

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 FY2019-20, FY2020-21, and FY2021-22 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
Solomon Radner
Council Members
Carolyn Burns
Ken Rich
Regina Weiss
City Manager
Erik Tungate

DATE: May 20, 2019

TO: The Honorable Mayor and City Council

FROM: Erik Tungate, City Manager

SUBJECT: TRANSMITTAL OF THE PROPOSED THREE YEAR BUDGET FOR FISCAL YEARS 2019-20, 2020-21, and 2021-22.

Dear Mayor and Oak Park City Council Members:

I am pleased to deliver the recommended FY 2019-20 budget, and the projected budgets for FY 2020-21, and FY 2021-22. 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 million "rainy day" fund. These challenges include 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's taxable value fell by over 40% 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 2.4 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 2008 one mill was worth \$722,313. In 2018 the revenue received from one mill was reduced to \$479,867 66% 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 decreased to \$3.4 million in

FY 2017-18. 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 \$22.5 million cumulative loss through FY 2017-18.

In addition to 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 on a 19 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 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 \$3,106,474 in FY 2017-18 and is projected to provide \$3,359,069 in FY 2019-20. 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.

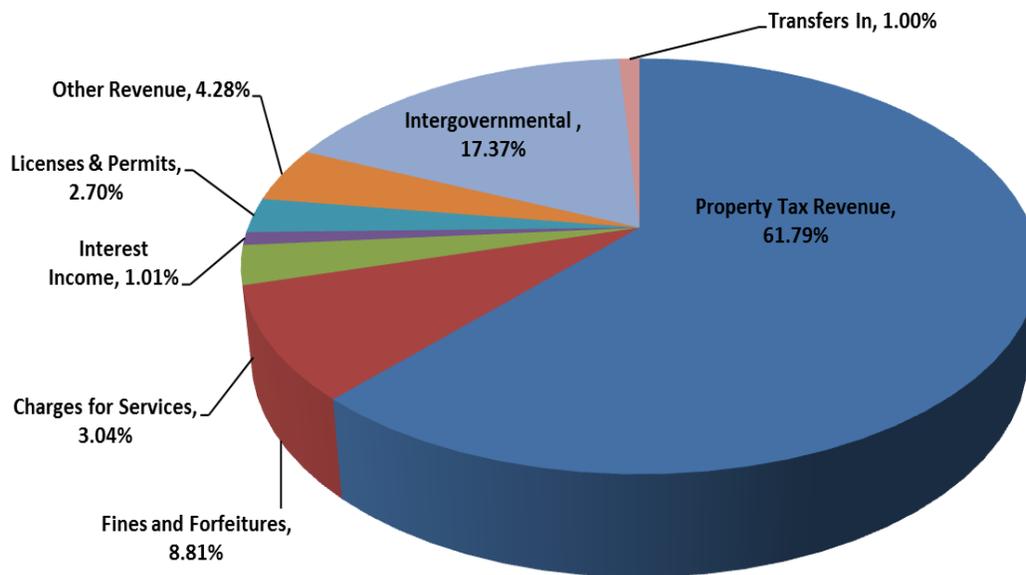
In addition, the City's Economic Development Department continues to grow the City's tax base by attracting new businesses. The increase in businesses and development simultaneously increases our tax base, beautifies vacant properties, and brings employment opportunities to Oak Park.

Also, the City continues to pursue several other operational savings programs including its contract with DTE Energy to replace all of our existing street lights with LED light fixtures. Although the transition came with an initial cost of \$625,000, the City has demonstrated a savings of approximately \$150,000 per year.

General Fund Revenues

General Fund revenues are budgeted at \$21.5 million in FY 2019-20, an increase of \$475,080 from the projected FY 2018-19 revenue. A majority of this increase comes from property taxes, which make up nearly 62 percent of the City’s entire revenue. We are anticipating a 3.25 percent increase in property taxes in FY 2019-20, due mostly to new development in the City and new residents moving in. Additionally, we are projecting an increase in Ordinance Fines, which can be attributed to the City’s transition of some select misdemeanors to civil infractions, and an increased fee schedule.

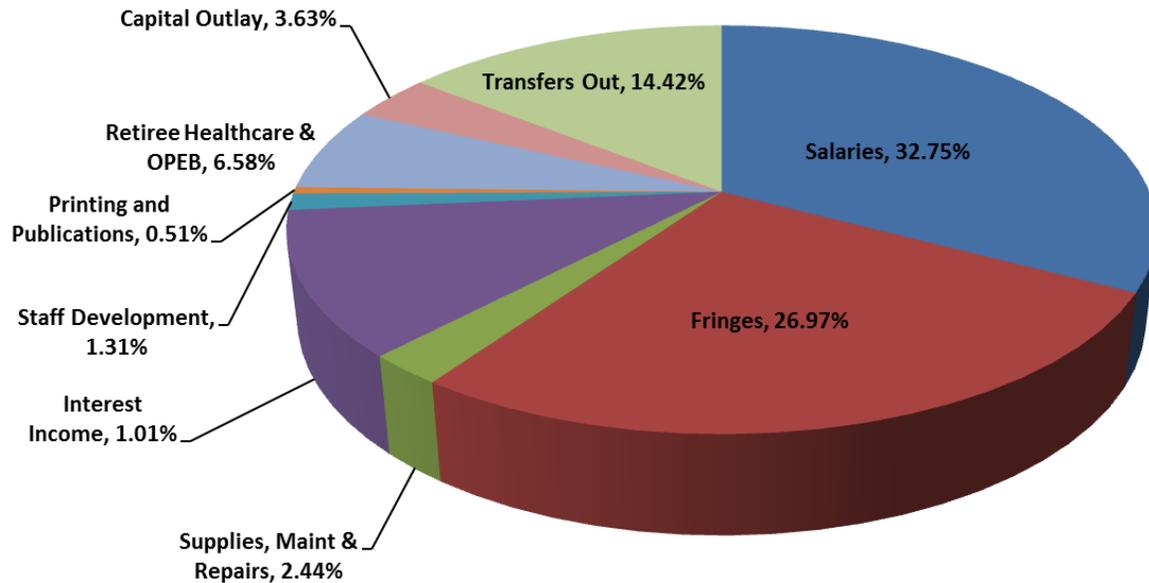
The chart below represents the City’s General Fund revenue categorized by source.



General Fund Expenditures

General Fund expenditures are budgeted at \$21.5 million in FY 2019-20, an increase of \$475,080 from the projected FY 2018-19 expenditures. This increase is attributed mainly to a 1.5 percent increase in wages, and the subsequent increase in fringe benefits, as well as increases in healthcare costs and capital improvement projects. With the proposed budget being balanced, the General Fund Balance or “rainy day” fund would be approximately \$4 million, or 19 percent of projected expenditures.

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



Water and Sewer Fund

In FY 2015-16 the City hired Plante Moran to conduct a water and sewer rate study to assist in determining an adequate rate structure. The study recommended a 7 percent water and sewer combined rate increase passed on to residents for the first four years. To continue to provide well maintained water and sewer services, while responsibly preserving a fund balance to safeguard against unforeseen circumstances, I am recommending a rate increase of 7.57 percent for FY 2019-20, well below the 14.65% adopted for FY 2018-19.

Solid Waste Fund

I am not recommending a rate increase for FY 2019-20 although the City will need to continue to maintain a fund balance in order to provide for future cost increases.

FINANCIAL ASSESSMENT

I am happy to report the budget I am proposing for FY 2019-20 is balanced and will not require us to use the General Fund Balance if revenues continue to rise and costs can be curtailed. In addition, we are projecting another budget surplus for FY 2018-19 that will help us offset some of the costs for our exciting capital projects slated for next year.

This is an exciting time for the City of Oak Park. The City continues to grow stronger in every way.

Respectfully,

A handwritten signature in cursive script, appearing to read "Erik Tungate".

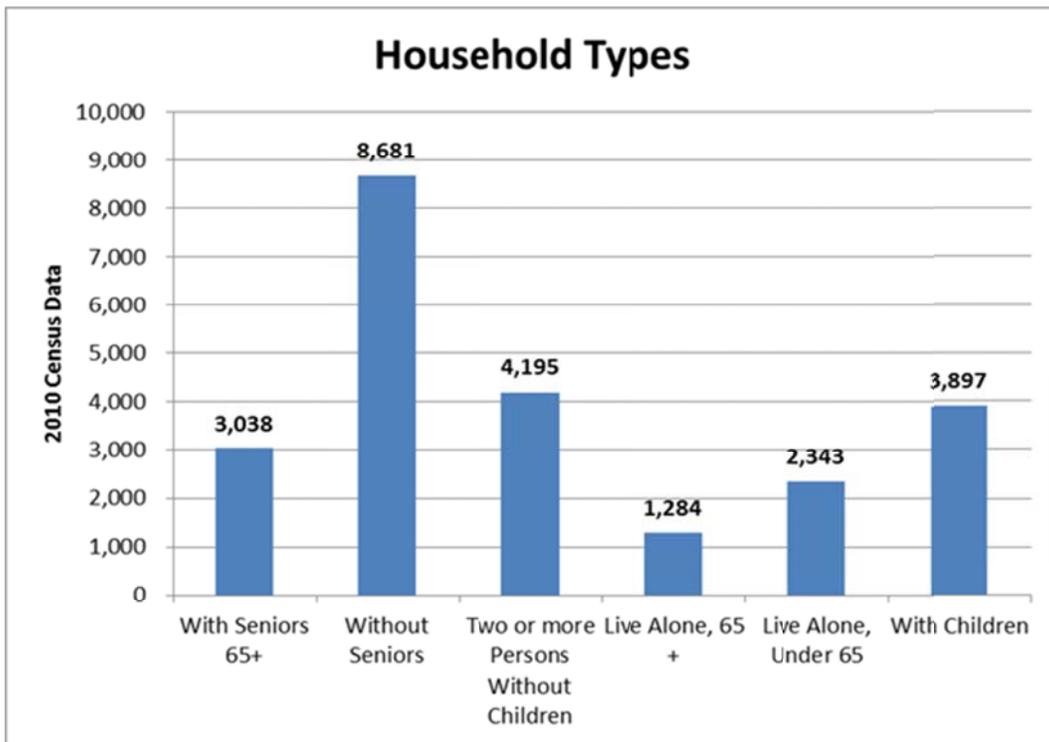
Erik Tungate
City Manager

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Community Statistical Information

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

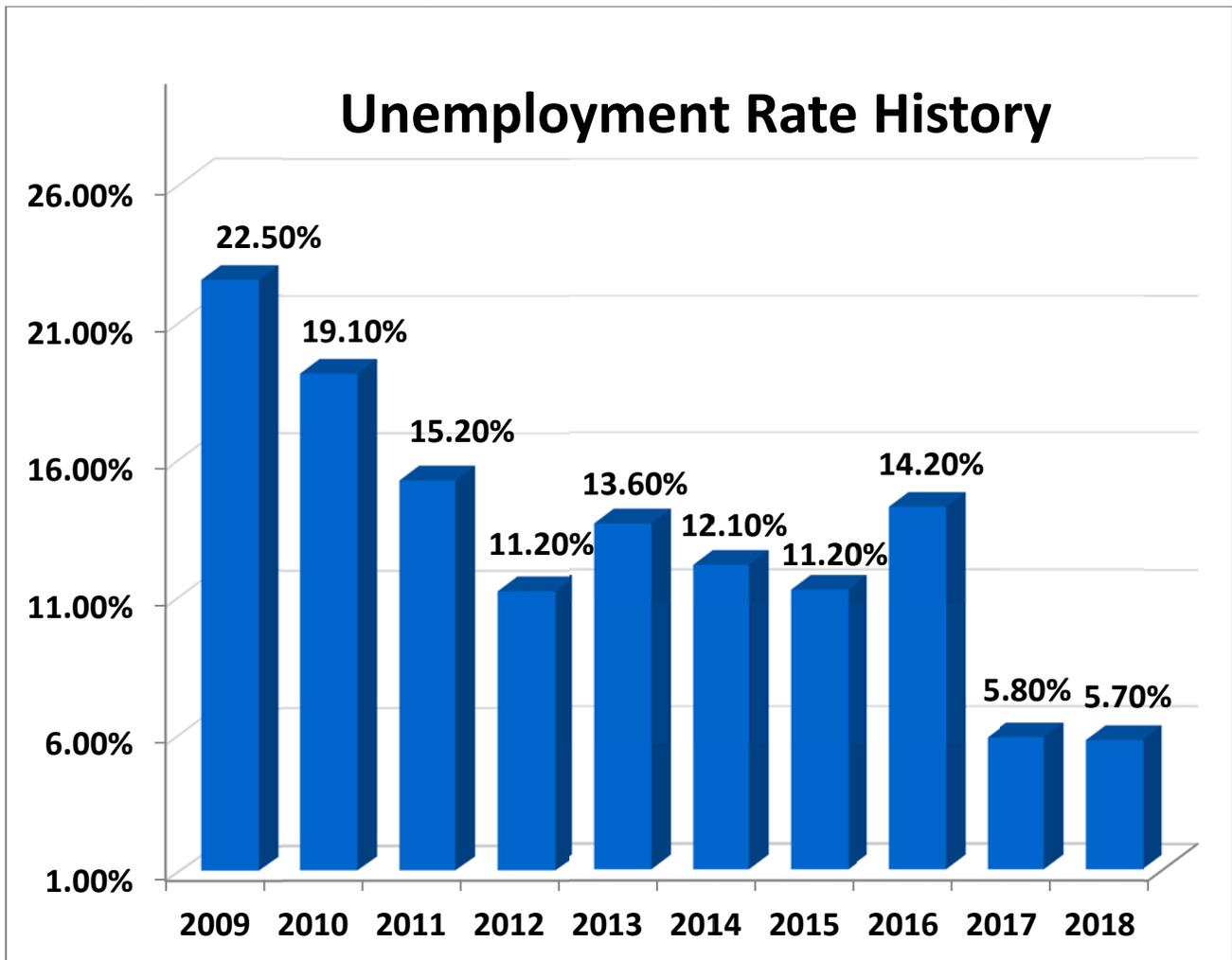
Employer	2009			2018		
	Employees	Rank	% of Total City Employment	Employees	Rank	% of Total City Employment
Barton Malow Company	-	-	0.00%	795	1	5.15%
EJS USA, Inc.	-	-	0.00%	500	2	3.24%
Easter Seals - Michigan	-	-	0.00%	400	3	2.59%
Oak Park School District	485	1	2.81%	392	4	2.54%
Home Depot Measurement Services	-	-	0.00%	300	5	1.94%
Fed Ex	-	-	0.00%	251	6	1.63%
City of Oak Park	227	2	1.32%	209	7	1.35%
Berkely School District	-	-	0.00%	198	8	1.28%
Hewson Van Hellemont PC	-	-	0.00%	130	9	0.84%
Ringside Creative LLC	-	-	0.00%	111	10	0.72%
Jewish Federation Apartments	130	3	0.75%	-	-	-
Detroit Square Properties	105	4	0.61%	-	-	-
Lincoln Towers Apartments	99	5	0.57%	-	-	-
Detroit Edison	98	6	0.57%	-	-	-
Parkwoods Shopping Plaza	98	7	0.57%	-	-	-
Huntington Gardens, Village Green Mgmt.	97	8	0.56%	-	-	-
Symtec Manufacturing	96	9	0.56%	-	-	-
CBS, Inc.	95	10	0.55%	-	-	-
	<u>1,530</u>		<u>8.87%</u>	<u>3,286</u>		<u>21.28%</u>

Source: City of Oak Park Community & Economic Development



Economic Statistics

Personal Income is \$49,811, for the City of Oak Park. The median age for Oak Park is 34.6. The Unemployment rate has decreased to 5.70% in 2018.





Demographic and Economic Statistics

Last Ten Fiscal Years

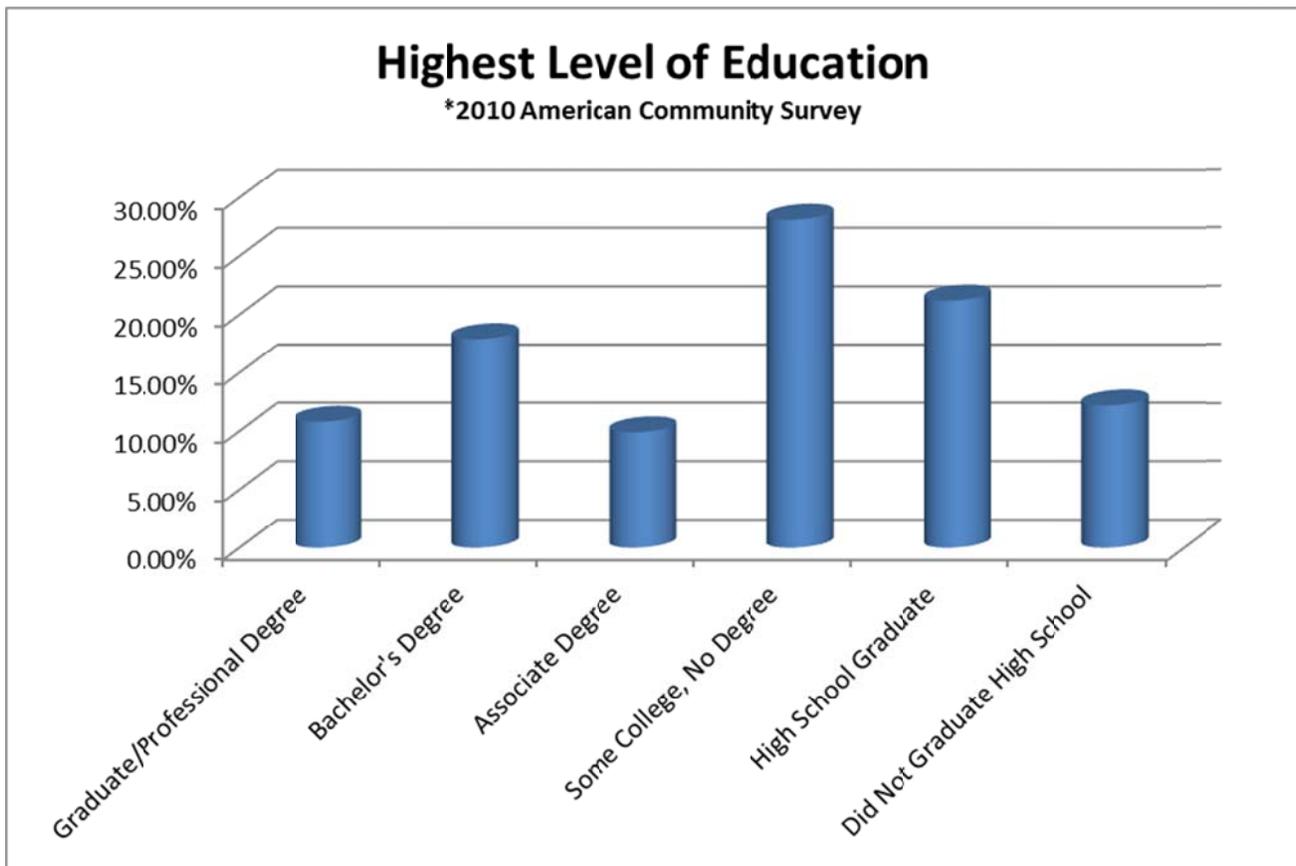
Year	Population	Personal Income	Per Capita Personal Income	Median Age	Unemployment Rate
2018	29,319	\$ 49,811	\$ 23,092	34.6	5.70%
2017	29,319	\$ 47,463	\$ 22,059	37.8	5.80%
2016	29,319	47,292	22,143	36.8	14.20%
2015	29,319	48,476	21,677	37.1	11.20%
2014	29,319	53,297	22,486	38.2	12.10%
2013	29,319	48,476	23,242	38.6	13.60%
2012	29,319	48,697	21,677	34.6	11.20%
2011	29,319	48,697	21,677	34.6	15.20%
2010	29,319	48,697	21,677	34.6	19.10%
2009	32,399	48,697	21,677	34.6	22.50%

Source: U.S. Census Bureau & 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

Community, Culture, & Commerce

In 2013, 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 2020.

Our Vision

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

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

As City Council and Administration for the City of Oak Park, we are committed to the following:

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

STRATEGIC PLAN 2014 – 2019

ADMINISTRATIVE OPERATIONS

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.

Objective 1: Maintain financial stability

Objective 2: Implement effective data-tracking tools



Objective 3: Effectively manage employee relations

Objective 4: Develop effective document management/paperless process

ECONOMIC DEVELOPMENT

In response to changing community needs, the City of Oak Park establishes diverse and proactive initiatives that result in sustainability and growth.

Objective 1: Increase new business presence in Oak Park

Objective 2: Enhance quality of life for residents

GOVERNANCE

The City of Oak Park cultivates a positive environment that actively engages City Council and City Administration in strategies designed to achieve priorities and realize the organization's vision.

Objective 1: Finalize and adopt a five-year strategic plan

Objective 2: Facilitate an increase in civic organizations in Oak Park

Objective 3: Improve communication with stakeholders

Objective 4: Establish by-laws for commissions and boards

MARKETING/COMMUNICATION

The City of Oak Park executes a communication strategy designed to educate stakeholders, attract critical partnerships and instill community pride.

Objective 1: Increase resident engagement

Objective 2: Install clear City signage

Objective 3: Implement efficient communication processes for emergencies/crises

Objective 4: Produce project-based communication tools

Objective 5: Facilitate data-based decision-making

Objective 6: Increase voter turnout

PUBLIC SERVICES

The City of Oak Park provides superior public services and engages community stakeholders in desirable, innovative and high-quality programs.

Objective 1: Update the Master Plan

Objective 2: Decrease crime by 10% annually



Objective 3: Increase residency

Objective 4: Eliminate blight

Objective 5: Maintain infrastructure

Objective 6: Prioritize customer service

Objective 7: Establish modern, public spaces

TECHNOLOGY

The City of Oak Park provides the highest quality technology-based services in the most cost-effective manner in order to facilitate stakeholder communication and support the organization's priorities.

Objective 1: Support administrative operations projects

Objective 2: Facilitate website upgrade

Objective 3: Provide organization with adequate technical support

While we will always be a family city, the slogan **Community, Culture & Commerce** was adopted in conjunction with the City's strategic plan. This new slogan exemplifies the City Council's adopted goals and objectives, which will continue to guide us.

Community. Our residents and business owners gave us new life in the fall of 2018 when they voted to pass a PA 345 millage to support the Public Safety pension system. We are using that graciousness to secure additional funds and build a stronger sense of community.

Commerce. We are now seeing the fruits of our labor as new businesses are beginning to locate in Oak Park. We have made economic development initiatives a priority in previous budgets and further funding is recommended in this one as well.

Culture. Our diverse population makes Oak Park a unique community and provides us with vast opportunities to capitalize on our rich cultural environment. We have made strategic moves to diversify staffing in our public safety department and are constantly trying to identify events and activities to further strengthen our community.



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Revenue Trends

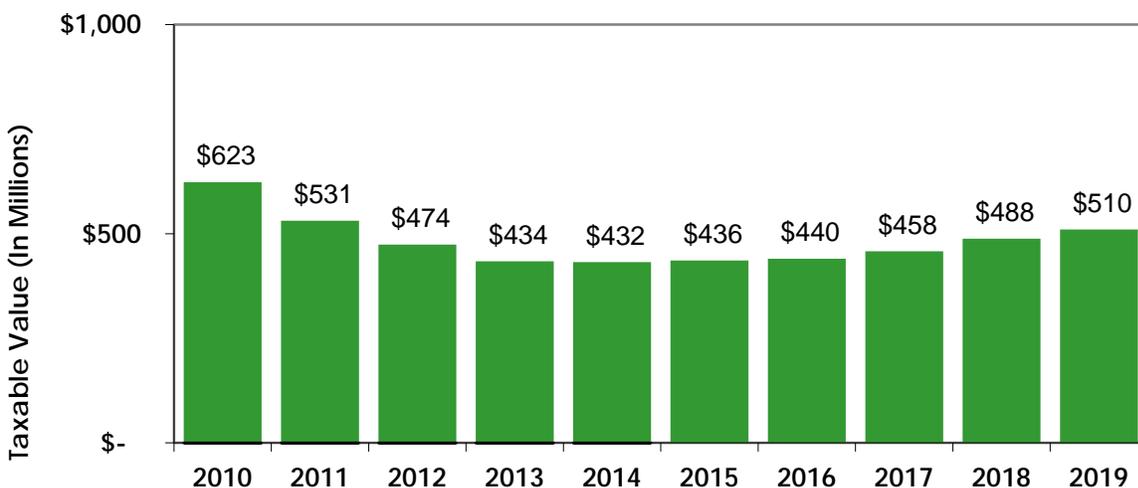
Property Taxes

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:

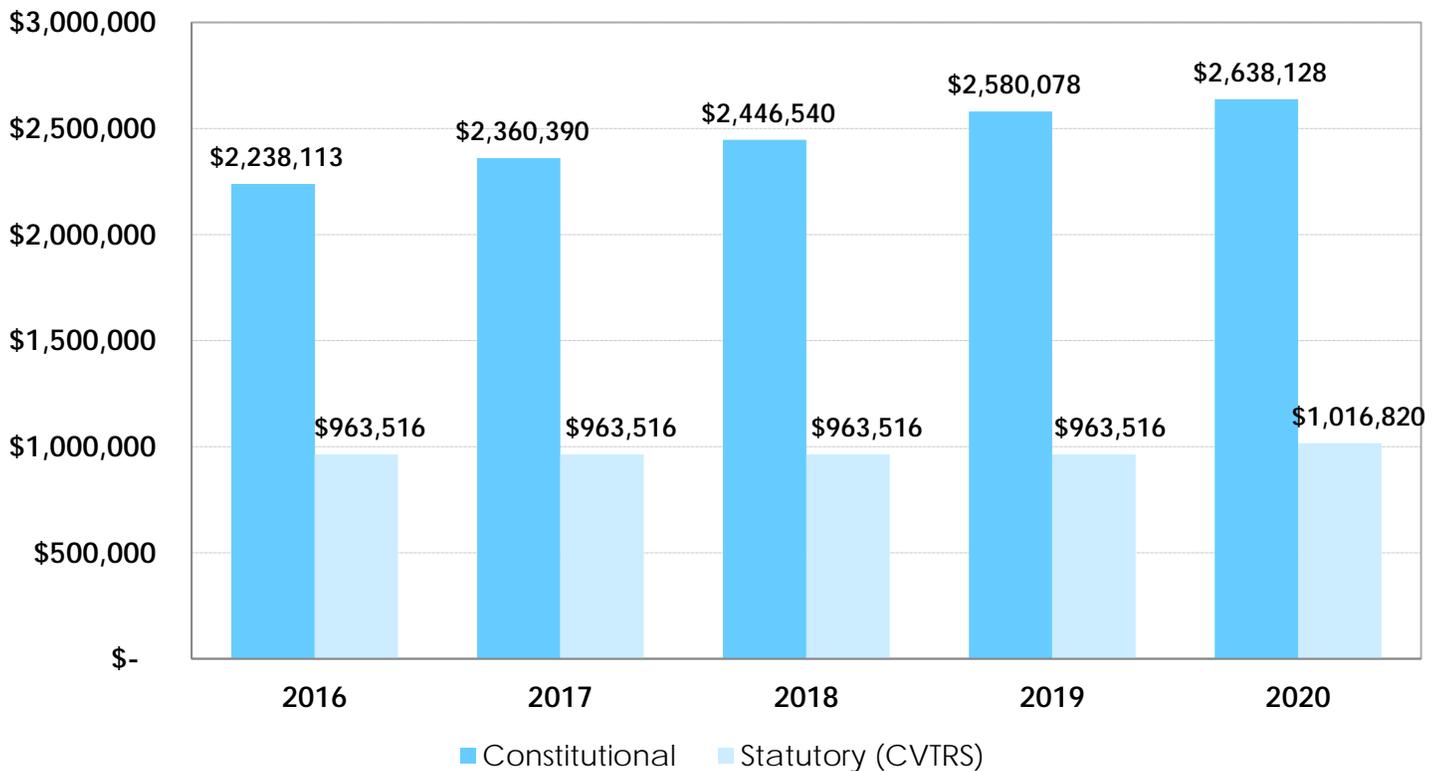
Tax Year	Taxable Value (in millions)	% Change
2010	\$ 623	-6.3%
2011	\$ 531	-14.8%
2012	\$ 474	-10.7%
2013	\$ 434	-8.4%
2014	\$ 432	-0.5%
2015	\$ 436	0.9%
2016	\$ 440	0.9%
2017	\$ 458	4.1%
2018	\$ 488	6.6%
2019	\$ 510	4.5%





State Shared Revenue

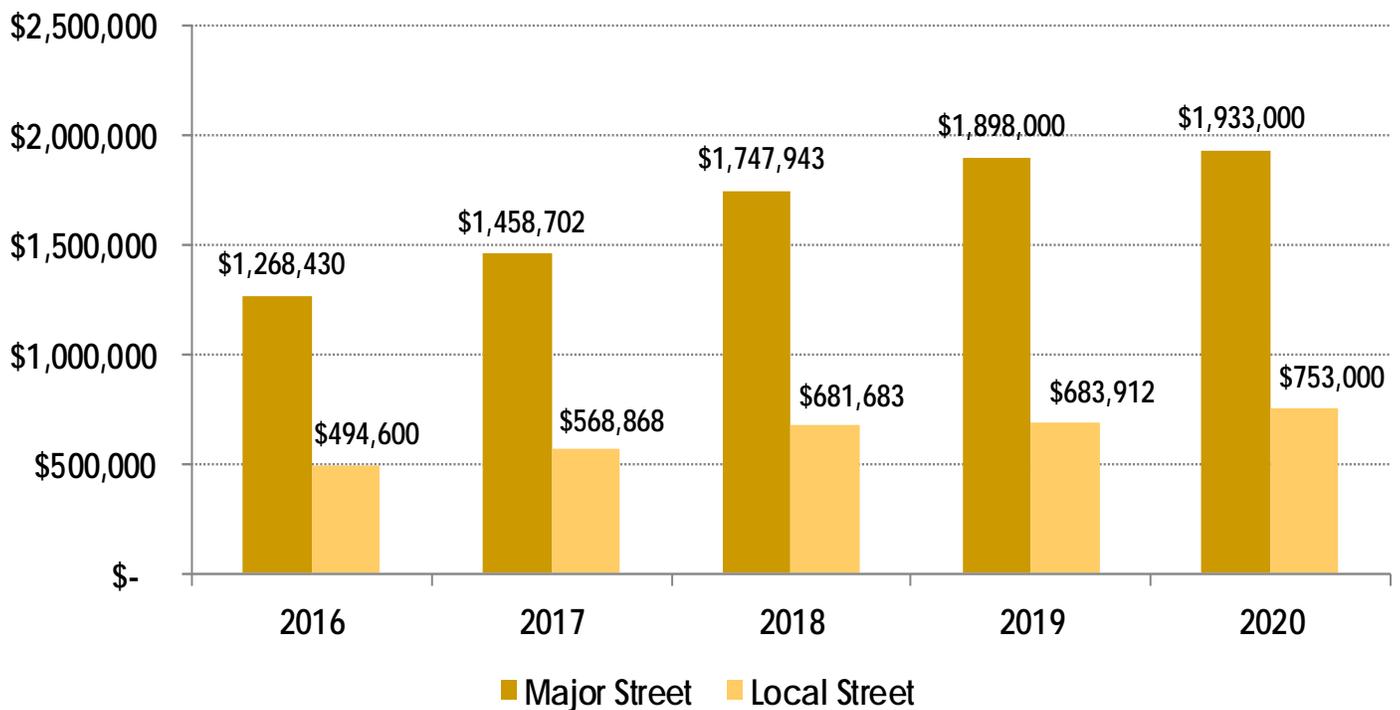
The State Revenue Sharing program distributes sales tax collected by the State of Michigan to local governments. The State Revenue Sharing is unrestricted General Fund revenue and is the second largest source of revenue in that fund. The distribution of funds is authorized by the State Revenue Sharing 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 2019-20 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. Since 2010, State Revenue Sharing has steadily increased and is back to the levels last seen in 2001.





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 2019-20 Budgeted Revenues (by category)

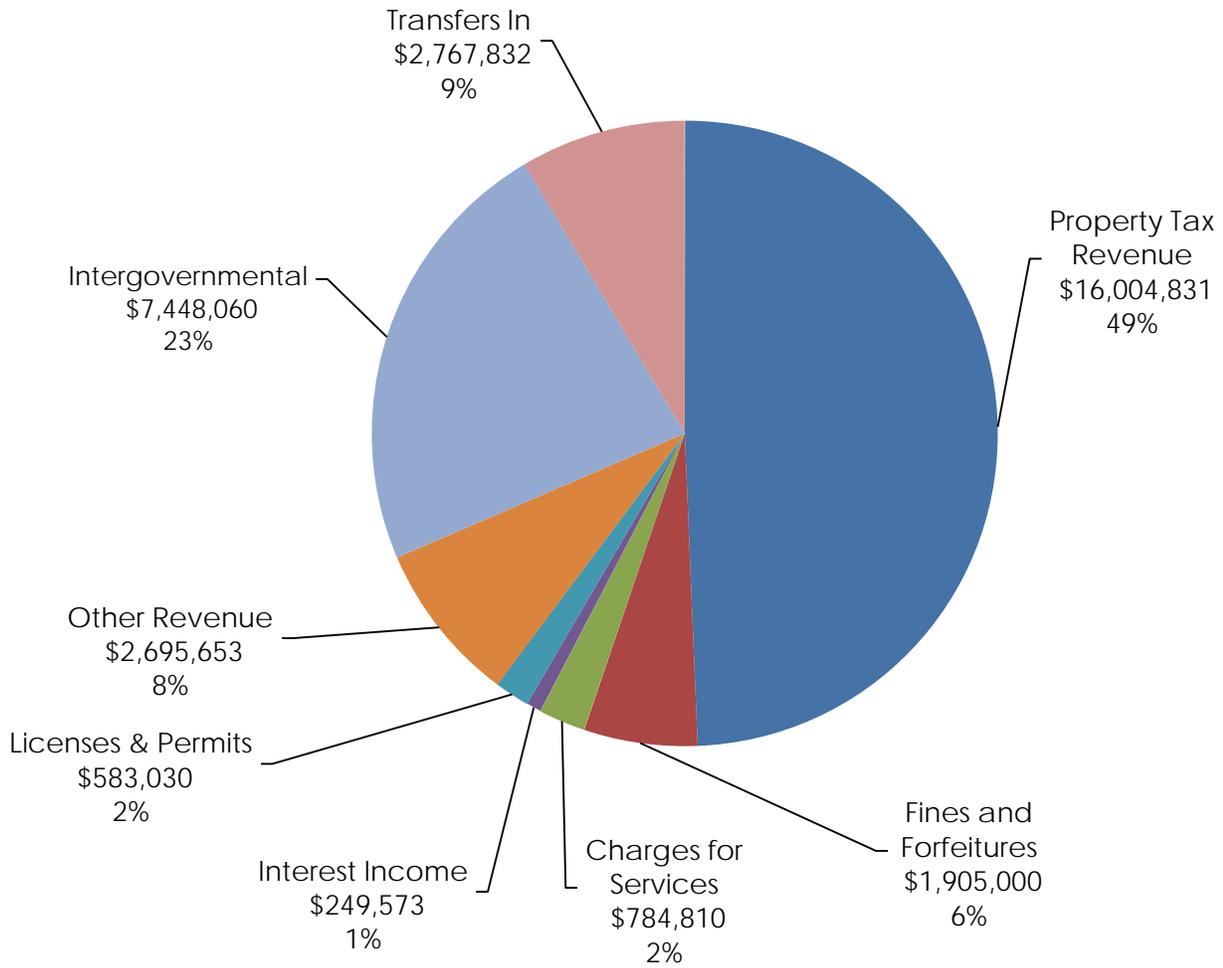
The following represents Fiscal Year 2019-20 budgeted revenue (General Fund and Special Revenue Funds).

Fiscal Year 2019-20 Budgeted Revenue (by category)

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
Property Tax Revenue	\$ 13,324,308	\$ 2,680,523	\$ 16,004,831
Fines and Forfeitures	1,900,000	5,000	\$ 1,905,000
Charges for Services	654,810	130,000	\$ 784,810
Interest Income	218,316	31,257	\$ 249,573
Licenses & Permits	583,030	-	\$ 583,030
Other Revenue	923,797	1,771,856	\$ 2,695,653
Intergovernmental	3,745,048	3,703,012	\$ 7,448,060
Transfers In	215,000	2,552,832	\$ 2,767,832
TOTAL ESTIMATED REVENUES	\$ 21,564,309	\$ 10,874,480	\$ 32,438,789



Fiscal Year 2019-20 Budgeted Revenue (by category)





Expenditure Trends

Fiscal Year 2019-20 Budgeted Expenditures (by category)

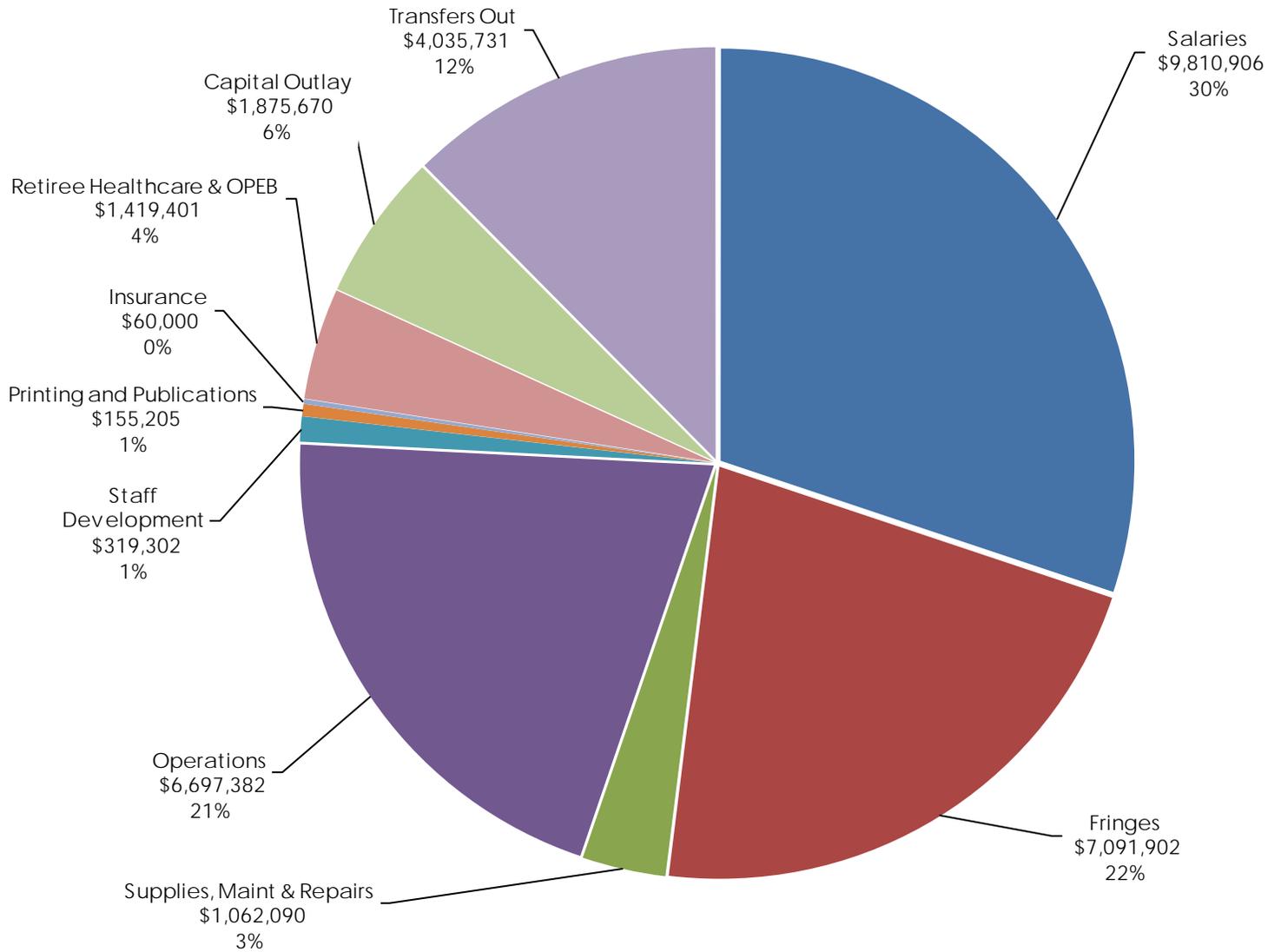
The following represents Fiscal Year 2019-20 budgeted expenditures (General Fund and Special Revenue Funds).

Fiscal Year 2019-20 Budgeted Expenditures (by category)

EXPENDITURES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
Salaries	\$ 7,062,503	\$ 2,748,403	\$ 9,810,906
Fringes	5,816,090	1,275,812	\$ 7,091,902
Supplies, Maint & Repairs	525,616	536,474	\$ 1,062,090
Operations	2,456,203	4,241,179	\$ 6,697,382
Staff Development	282,390	36,912	\$ 319,302
Printing and Publications	109,205	46,000	\$ 155,205
Insurance	-	60,000	\$ 60,000
Retiree Healthcare & OPEB	1,419,401	-	\$ 1,419,401
Capital Outlay	783,770	1,091,900	\$ 1,875,670
Transfers Out	3,109,131	926,600	\$ 4,035,731
TOTAL EXPENDITURES	\$ 21,564,309	\$ 10,963,280	\$32,527,589



Fiscal Year 2019-20 Budgeted Expenditures (by category)

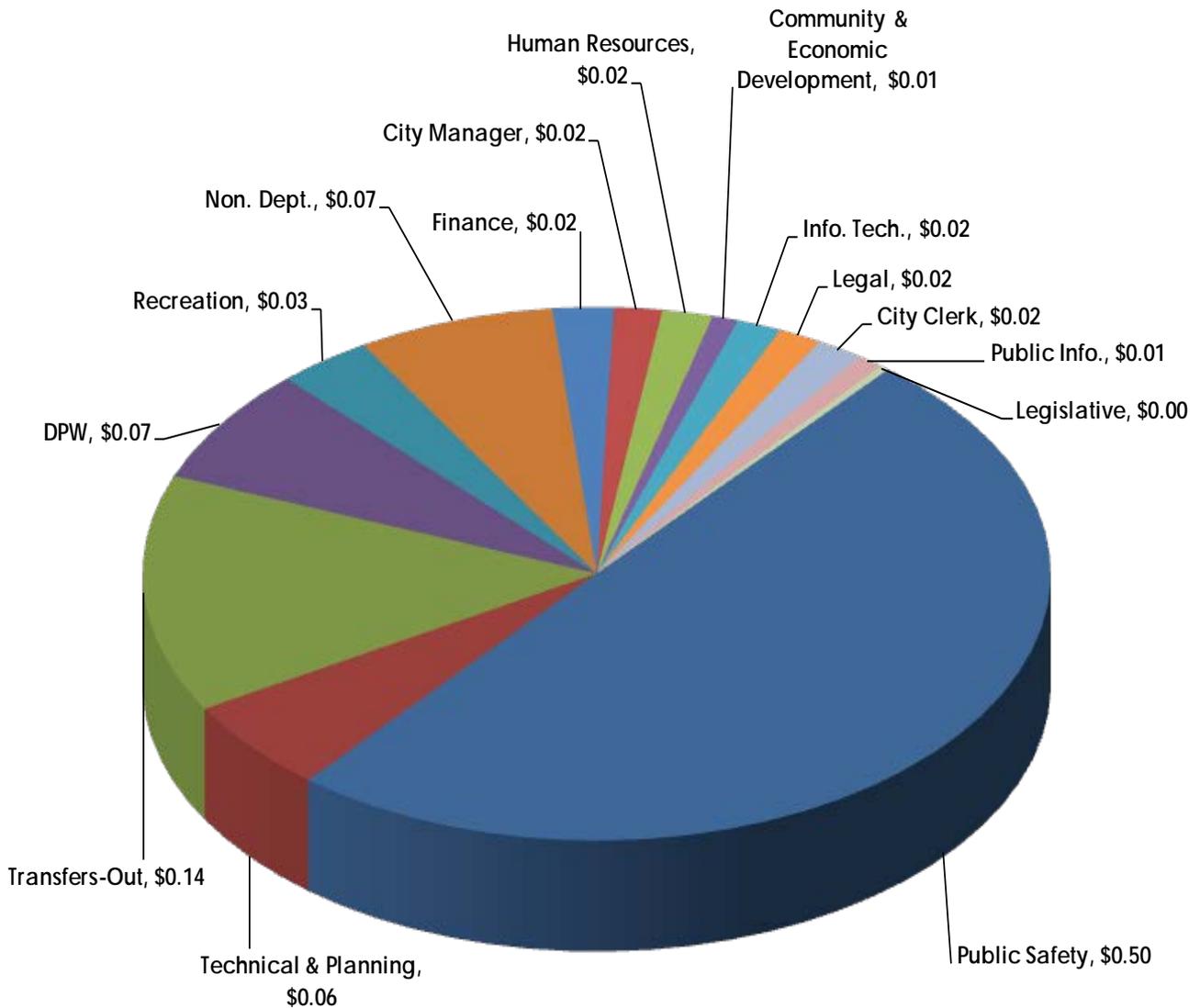




The chart below demonstrates how one dollar of General Fund revenue is expended.

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

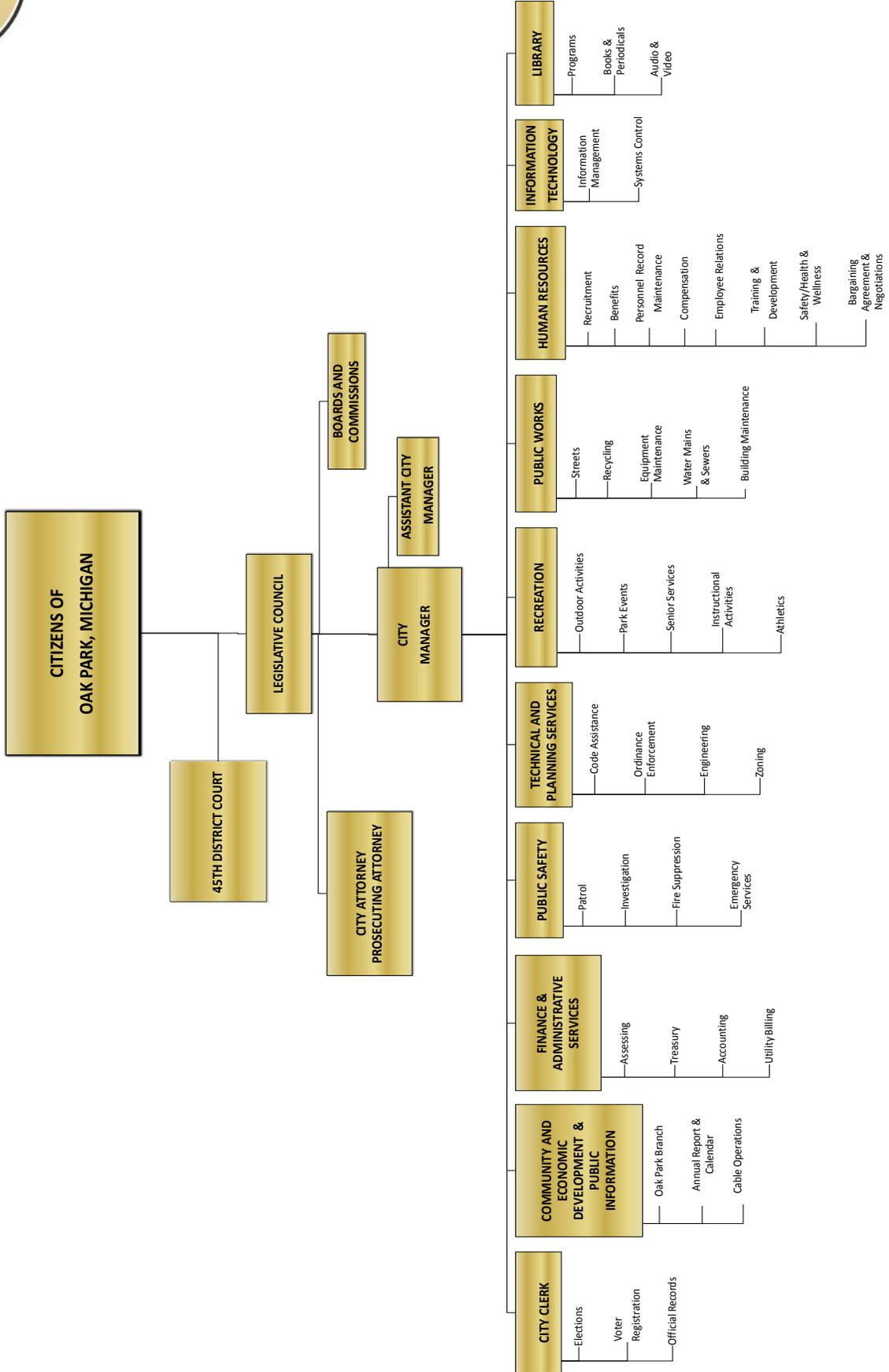
HOW MY GENERAL FUND DOLLAR IS USED





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

Capital Projects Funds

- 401 - Public Improvement
- 402 - City Owned Property
- 451 - Sidewalk Program
- 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

- 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
- 113 - Municipal Building 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 - Employee Retirement System - General
- 733 - Employee 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 Fund: The Water and Sewer Fund is 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 fund 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.



- 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.

45th 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 45th 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 2018 values (the most recent available information), this limitation would allow for \$58,534,602 million in debt, as compared to the \$51,868,752 million outstanding as of June 30, 2017. 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. 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, 2018 - January, 2019		
CIP		Identify projects, define project scopes, prepare cost estimates, and prioritize projects.
February, 2019 - March, 2019		
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 - 03/15	Finance compiles departmental salary and fringe benefit summaries.
	02/15 - 03/15	Finance enters initial three year budget estimates in BSA.
CIP	03/08	Department summary capital needs due to Finance.
Budget	03/18	Departmental three year budget projects available in BSA for review.
Budget	03/25 - 04/05	Department meetings with Finance and City Manager.
April, 2019		
Budget	04/08	Presentation of Capital Plan to Planning Commission.
CIP	04/12	City Manager budget draft complete.
Budget	04/15 - 04/18	City Manager gives City Council, budget update. City Council budget review session.
Budget	04/22 - 04/25	City Council budget review session.
Budget	04/29 - 05/03	City Council budget review session.
May, 2019		
Budget	05/06	City Council budget review session (if needed)/Public Hearing request.
Budget	05/08	Budget Public Hearing Notice published.
Budget	05/20	Budget Public Hearing.
Budget	05/20	Final budget, fee schedule and millage rate adoption.
June, 2019		
Budget	06/03	First Reading of Utilities and Solid Waste Ordinance amendments.
Budget	06/17	Second reading and adoption of Utilities and Solid Waste Ordinance amendments.



Financial Structure, Policy and, Process

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Personnel (full-time staff)

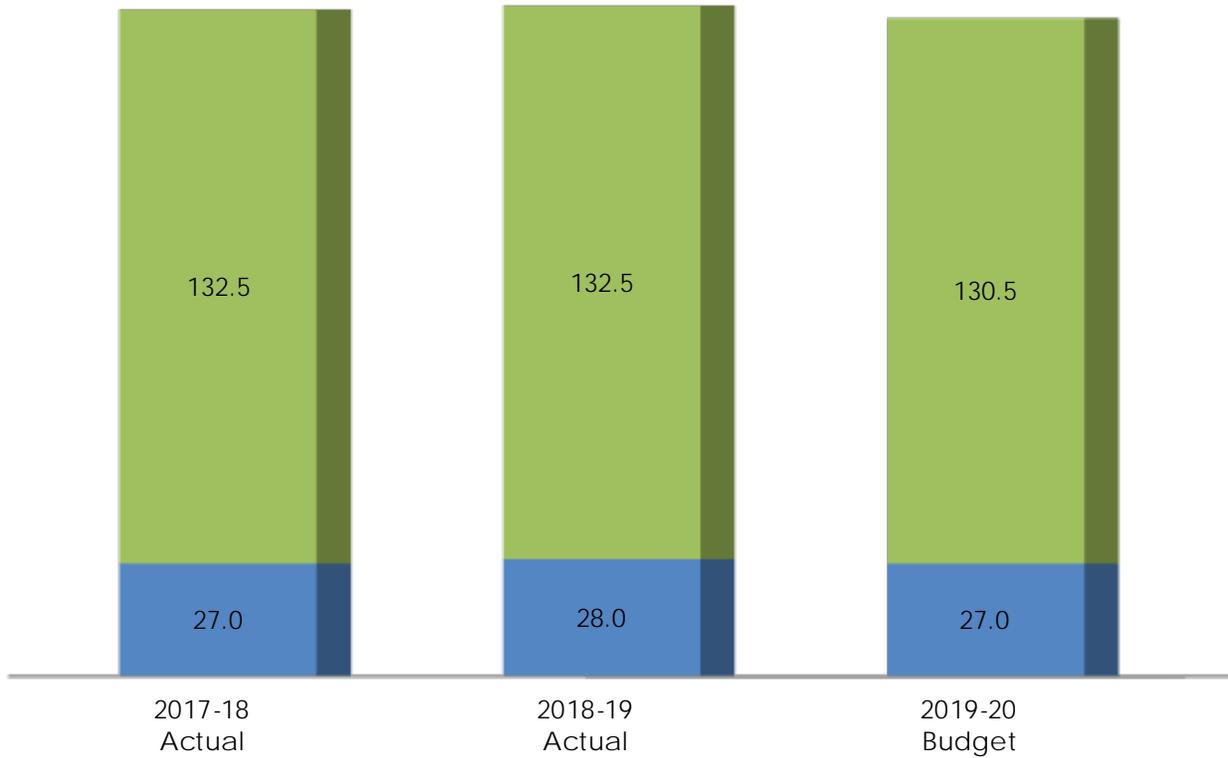
The City of Oak Park employs full-time staff in various capacities. The costs for these employees are budgeted within their respective departments. Two new full-time positions will be included in the FY 2019-20 Budget. A Civil Records Assistant Supervisor and a Administrative Clerk II position. Both positions are within the General Fund.

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



	2017-18 Actual	2018-19 Actual	2019-20 Budget
Other Funds	27.0	28.0	27.0
General Fund	132.5	132.5	130.5
	<u>159.5</u>	<u>160.5</u>	<u>157.5</u>

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.



Departmental Information

	2017-18 <u>ACTUAL</u>	2018-19 <u>BUDGET</u>	2018-19 <u>ACTUAL</u>	2019-20 <u>BUDGET</u>	INCREASE (DECREASE)
GENERAL FUND					
COUNCIL					
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>
CITY MANAGER					
City Manager	1.0	1.0	1.0	1.0	0.0
Director of Strategic Planning & Special Projects	0.0	0.0	0.0	1.0	1.0
Assistant to City Manager	1.0	1.0	1.0	0.0	(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>3.0</u>	<u>0.0</u>
HUMAN RESOURCES					
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>
COMMUNITY AND ECONOMIC DEVELOPMENT					
Community and Economic Development Director	1.0	1.0	1.0	1.0	0.0
	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
INFORMATION TECHNOLOGY					
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>
CITY CLERK					
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>
FINANCE AND ADMINISTRATIVE SERVICES					
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 Director of Finance and Deputy Treasurer	1.0	1.0	1.0	1.0	0.0
Finance Clerk I - Treasury/Water and Sewer	4.0	4.0	4.0	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>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>0.0</u>



Departmental Information

	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>BUDGET</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>BUDGET</u>	<u>INCREASE</u> <u>(DECREASE)</u>
GENERAL FUND (continued)					
TECHNICAL AND PLANNING SERVICES					
Director of Technical and Planning Services	1.0	1.0	1.0	1.0	0.0
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	2.0	2.0	2.0	2.0	0.0
Code Assistance/Animal Control	1.0	1.0	1.0	1.0	0.0
Code Assistance Officer	2.0	2.0	2.0	1.0	(1.0)
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	0.5	0.5	0.5	0.5	0.0
Building Division Supervisor	1.0	1.0	1.0	1.0	0.0
Building Inspector	1.0	0.0	0.0	0.0	0.0
Building Division Clerk	3.0	3.0	3.0	3.0	0.0
	16.5	15.5	15.5	14.5	(1.0)
PUBLIC SAFETY					
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	1.0	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	1.0	1.0	2.0	1.0
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	33.0	28.0	28.0	28.0	0.0
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	0.0	1.0	1.0	1.0	0.0
Civil Records Supervisor	1.0	1.0	1.0	1.0	0.0
Civil Records Assistant Supervisor	0.0	0.0	0.0	1.0	1.0
Civilian Dispatcher	5.0	6.0	6.0	6.0	0.0
	62.0	60.0	60.0	62.0	2.0



Departmental Information

2017-18 ACTUAL	2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	INCREASE (DECREASE)
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GENERAL FUND (continued)

PUBLIC WORKS

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
Building Maintenance Repairer	1.0	1.0	1.0	1.0	0.0
Public Service Worker I	13.0	13.0	18.0	13.0	(5.0)
Public Service Worker II	4.0	4.0	2.0	4.0	2.0
	24.0	24.0	27.0	24.0	(3.0)

RECREATION

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	2.0	2.0	2.0	2.0	0.0
	4.0	4.0	4.0	4.0	0.0

PUBLIC INFORMATION

Director of Community Engagement & Public Information	1.0	1.0	1.0	0.0	(1.0)
Community Engagement & Development Specialist	0.0	0.0	0.0	1.0	1.0
Computer/Video Coordinator	1.0	1.0	1.0	1.0	0.0
	2.0	2.0	2.0	2.0	0.0

TOTAL GENERAL FUND	132.5	129.5	132.5	130.5	(2.0)
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LIBRARY AUTHORITY

LIBRARY

Library Director	1.0	1.0	1.0	1.0	0.0
Administrative Clerk II	1.0	1.0	1.0	1.0	0.0
Librarian	2.0	2.0	2.0	2.0	0.0
	4.0	4.0	4.0	4.0	0.0

TOTAL LIBRARY AUTHORITY	4.0	4.0	4.0	4.0	0.0
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Departmental Information

	2017-18 <u>ACTUAL</u>	2018-19 <u>BUDGET</u>	2018-19 <u>ACTUAL</u>	2019-20 <u>BUDGET</u>	<u>INCREASE (DECREASE)</u>
45th DISTRICT COURT					
45th DISTRICT COURT / PROBATION					
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	2.0	2.0	2.0	2.0	0.0
Court Clerk /Civil Supervisor	1.0	1.0	0.0	1.0	1.0
Traffic/Criminal Supervisor	1.0	1.0	1.0	1.0	0.0
Court Clerk/Assistant Supervisor	1.0	0.0	1.0	0.0	(1.0)
Senior Clerk - Collections	1.0	1.0	1.0	1.0	0.0
Court Clerk	5.0	6.0	7.0	6.0	(1.0)
Court Officer	4.0	4.0	4.0	4.0	0.0
Collections Officer	0.0	0.0	0.0	0.0	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	1.0	1.0	1.0	1.0	0.0
	<u>23.0</u>	<u>23.0</u>	<u>24.0</u>	<u>23.0</u>	<u>(1.0)</u>
TOTAL 45th DISTRICT COURT	23.0	23.0	24.0	23.0	(1.0)
TOTAL ALL FUNDS	159.5	156.5	160.5	157.5	(3.0)



Department Descriptions, Performance Measures, Goals, & Objectives

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, Goals, and Objectives

- 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, Goals, and Objectives

- 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 (101-11.172)

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, Goals, and Objectives

- 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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, Goals, and Objectives

- Continue to perform prosecuting duties on behalf of the 45th 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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 Water & Sewer 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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, Goals, and Objectives

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

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. The Library Director, overseeing a diverse staff with many years of experience, is in charge of implementing policies and procedures, as well as empowering the librarians who are responsible for the selection and purchase of books and other materials for the library.

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, Goals, and Objectives

- 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, Goals, and Objectives

- 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.

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, Goals, and Objectives

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

Municipal Building Authority (Fund 113)

Overview

This fund manages buildings used by the City.

Performance Measures, Goals, and Objectives

- 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 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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.

45th District Court (Fund 276)

Overview

The 45th District Court serves the communities of Oak Park, Huntington Woods, Royal Oak Township, and Pleasant Ridge. The 45th 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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.

Water and Sewer (Fund 592)

Overview

The Water and Sewer Fund is the only City 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. Also included in this fund is the activity for the George W. Kuhn Drain Bond.

Performance Measures, Goals, and Objectives

- To continue to maintain radio meter 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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.

45th 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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, Goals, and Objectives

- 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.



Departmental Information

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Long-Range Financial Plan – Multi-Year Budget 2020-2022

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 \$58,534,602. The City's current debt applicable to this limit is \$26,859,682 or 45.89% of the amount allowed. The City currently has only three 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 2019-20 budgets include the following items related to those goals and plans:

- \$750,000 investment in capital projects related to road resurface and reconstruction within the General Fund, the Local Street Fund and the Water & Sewer Fund
- \$1,455,000 investment in water and sewer infrastructure
- \$25,000 investment in capital projects as part of the 45th District Court building renovations
- \$305,000 investment in capital projects for the community center, various restrooms in the City's parks and the swimming pool as part of improvements and renovations
- \$672,000 investment in capital projects for park nodes and pocket parks
- \$196,610 in public safety vehicle and equipment replacements
- \$537,000 in DPW and Technical and Planning Department vehicles and equipment
- \$72,000 on other citywide capital projects



The 2020-21 and 2021-22 budgets include the following items related to the goals and plans above:

- \$2,850,000 in capital projects related to road resurface and reconstruction within the General Fund, the Local Street Fund and the Water & Sewer Fund
- \$500,000 in sidewalk replacement
- \$4,730,000 in water and sewer infrastructure
- \$50,000 in capital projects as part of the 45th District Court building renovations
- \$590,000 in capital projects for the community center, playground equipment in the City's parks and swimming pool enhancements
- \$368,000 in pocket parks/nodes and MOGO bike stations
- \$200,000 in decorative fencing along the Nine Mile Road greenbelt
- \$250,000 in fencing that surrounds City Hall, Public Safety and the 45th District Court
- \$200,000 for a Wellness Center in the former Public Safety Dispatch space
- \$180,000 in public safety vehicle replacements
- \$651,000 in DPW and Technical and Planning Department vehicles
- \$19,000 on other citywide capital projects including a new computer storage server

The annual 2019-20 budget is to be adopted by Council in May 2019. 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 2019-20 fiscal year budget and the subsequent two years are included at the end of this section.



Consolidated Financial Schedule

All Funds FY 2019-20 Budget

	Governmental Funds							TOTAL FY 2019-20 BUDGET	% of Total Revenues	% of Total Revenues (discussed)
	GENERAL	SPECIAL	DEBT	CAPITAL	INTERNAL	ENTERPRISE	FIDUCIARY			
	FUND	REVENUE	SERVICE	PROJECT	SERVICE	FUNDS	FUNDS			
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET			
	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20	
ESTIMATED REVENUES										
Property tax revenue	\$ 13,304,308	\$ 2,680,523	\$ 2,286,002	\$ 30,000				\$ 18,300,833	28%	28%
Special Assessments Levied								\$ -	0%	0%
Licenses, permits, and charges for services	1,237,840	130,000		85,000	763,500	14,416,900		\$ 16,633,240	25%	25%
Fines and forfeitures	1,900,000	5,000		60,000	195,000			\$ 2,160,000	3%	3%
Interest income	218,316	31,257	3,250	7,120	2,348	25,477	5,064,536	\$ 5,352,304	8%	8%
Other revenue	923,797	1,771,856			25,000	10,000		\$ 2,730,653	4%	4%
Intergovernmental	3,765,048	3,703,012	11,600					\$ 7,479,660	11%	11%
Contributions-Employer							8,445,110	\$ 8,445,110	13%	13%
Contributions-Employee							503,652	\$ 503,652	1%	1%
Transfers in	215,000	2,552,832	151,998	3,000	723,356			\$ 3,646,186	6%	6%
TOTAL ESTIMATED REVENUES	\$ 21,564,309	\$ 10,874,480	\$ 2,452,850	\$ 185,120	\$ 1,709,204	\$ 14,452,377	\$ 14,013,298	\$ 65,251,638	100%	100%
APPROPRIATIONS										
Salaries	\$ 7,062,503	\$ 2,748,403		\$ 13,034	\$ 83,165	\$ 1,197,790		\$ 11,104,895		
Fringes	5,816,090	1,275,812		7,145	43,583	955,927		\$ 8,098,557		
Supplies, Maintenance & Repair	525,616	536,474		6,000	184,000	699,400		\$ 1,951,490		
Operations	2,417,703	4,240,954		60,000	285,000	7,620,437	265,000	\$ 14,889,094		
Staff Development	282,390	36,912			1,100	34,325		\$ 354,727		
Bank Charges & Service Charges	11,100	225	1,385	25	25	170	100	\$ 13,030		
Community Promotion	27,400							\$ 27,400		
Printing and Publications	109,205	46,000				34,000		\$ 189,205		
Insurance		60,000			613,731	100,000		\$ 773,731		
Retiree Health Care and OPEB	1,419,401				352,600		3,480,861	\$ 5,252,862		
Pension Benefits	-						7,245,000	\$ 7,245,000		
Capital Outlay	783,770	1,091,900		397,000	122,000	1,600,000		\$ 3,994,670		
Debt Service			2,451,465			1,719,328		\$ 4,170,793		
Transfer Out	3,109,131	926,600		218,000				\$ 4,253,731		
TOTAL APPROPRIATIONS	\$ 21,564,309	\$ 10,963,280	\$ 2,452,850	\$ 701,204	\$ 1,685,204	\$ 13,961,377	\$ 10,990,961	\$ 62,319,185		
Estimated Beginning Unassigned Fund Balance - July 1, 2018								\$ 89,489,488		
Estimated Ending Unassigned Fund Balance - June 30, 2019								\$ 92,421,941		
Fund balance as a percentage of total annual expenditures								148%		
Estimated Change in Fund Balance								3%		



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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		
	2017-18	2018-19	Recommended	Approved	2020-21	2021-22	
ESTIMATED REVENUES							
REVENUES							
PROPERTY TAX AND RELATED	\$ 12,395,925	\$ 12,914,314	\$ 13,304,308	\$ 13,304,308	\$ 13,745,626	\$ 14,019,083	
LICENSE AND PERMITS	688,406	607,625	583,030	583,030	537,125	514,225	
INTERGOVERNMENTAL	3,517,417	3,560,457	3,765,048	3,765,048	3,826,522	3,920,280	
CHARGES FOR SERVICES	608,329	654,960	654,810	654,810	655,060	655,060	
FINES	2,067,620	1,999,800	1,900,000	1,900,000	1,900,000	1,900,000	
INTEREST	93,060	252,029	218,197	218,316	211,852	211,179	
OTHER REVENUE	1,272,279	1,099,925	923,797	923,797	930,004	941,247	
TOTAL REVENUES	20,643,036	21,089,110	21,349,190	21,349,309	21,806,189	22,161,074	
OTHER FINANCING SOURCES							
TRANSFER IN - MAJOR STREETS FUND	-	-	-	-	-	-	
TRANSFER IN - LOCAL STREETS FUND	-	-	-	-	-	-	
TRANSFER IN - SOLID WASTE FUND	-	-	-	-	-	-	
TRANSFER IN - PUBLIC IMPROVEMENT FUN	-	-	215,000	215,000	30,000	30,000	
TRANSFER IN - WATER & SEWER FUND	-	-	-	-	-	-	
TRANSFER IN - RHC BENEFITS FUND	-	-	-	-	-	-	
TOTAL OTHER FINANCING SOURCES	-	-	215,000	215,000	30,000	30,000	
TOTAL ESTIMATED REVENUES	\$ 20,643,036	\$ 21,089,110	\$ 21,564,190	\$ 21,564,309	\$ 21,836,189	\$ 22,191,074	



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GENERAL FUND

	Actual		City Manager		City Council		PROJECTED	
	2017-18	2018-19	2019-20	2019-20	2019-20	2020-21	2021-22	
APPROPRIATIONS								
Dept 10.101-CITY COUNCIL								
SALARIES	\$ 26,180	\$ 25,449	\$ 26,184	\$ 26,184	\$ 26,184	\$ 26,446	\$ 26,710	
FRINGES	2,173	2,069	2,125	2,125	2,125	2,192	2,214	
SUPPLIES	335	600	600	600	600	600	600	
CONFERENCE & WORKSHOPS	2,491	4,300	7,381	5,000	5,000	5,000	5,000	
COMMUNITY PROMOTION	5,000	10,000	10,000	10,000	10,000	10,000	10,000	
BOARDS & COMM. DINNER	5,376	-	7,000	7,000	-	-	7,000	
COMMUNITY PROMOTION - STATE OF THE CITY	-	1,100	4,000	4,000	4,000	4,000	4,000	
MISCELLANEOUS - ETHNIC ADVISORY COMM	989	-	-	-	-	-	-	
MISCELLANEOUS - BEAUTIFICATION ADV COMM	1,822	3,370	1,870	1,870	2,420	1,970		
MISCELLANEOUS - ARTS & CULTURAL COMM	663	2,000	2,000	2,000	2,000	2,000		
MEMBERSHIPS, DUES & SUBSCRIPTIONS	8,199	8,535	8,885	8,885	8,985	9,085		
EDUCATION & TRAINING	770	980	980	980	980	980		
TOTAL Dept 101.00-CITY COUNCIL	\$ 53,998	\$ 58,403	\$ 71,025	\$ 68,644	\$ 62,623	\$ 69,559		
Dept 11.172-CITY MANAGER								
SALARIES	\$ 282,132	\$ 254,264	\$ 263,541	\$ 263,541	\$ 266,176	\$ 268,838		
FRINGES	76,091	86,013	80,730	80,730	82,454	84,584		
SUPPLIES	6,613	6,100	6,100	6,100	6,100	6,100		
CONFERENCE & WORKSHOPS	8,555	4,150	4,500	4,500	4,500	4,500		
COMMUNITY PROMOTION - STATE OF THE CITY	859	-	-	-	-	-		
COMMUNITY PROMOTION-EMPLOYEE APPRECIATION	8,744	8,800	6,400	6,400	6,400	6,400		
UTILITIES - CABLE	362	-	-	-	-	-		
UTILITIES - TELEPHONE	4,054	3,000	3,000	3,000	3,000	3,000		
MISCELLANEOUS	1,417	1,000	1,000	1,000	1,000	1,000		
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,812	2,010	2,250	2,250	1,950	1,950		
EDUCATION & TRAINING	-	500	2,000	2,000	2,000	2,000		
TOTAL Dept 11.172-CITY MANAGER	\$ 390,639	\$ 365,837	\$ 369,521	\$ 369,521	\$ 373,580	\$ 378,372		
Dept 11.270-HUMAN RESOURCES								
SALARIES	\$ 134,371	\$ 153,370	\$ 155,585	\$ 155,585	\$ 157,141	\$ 158,712		
FRINGES	146,977	153,975	157,597	157,597	160,922	164,975		
MATERIALS AND SUPPLIES	1,561	2,000	2,000	2,000	2,000	2,000		
PROFESSIONAL SERVICES	-	10,000	10,000	10,000	10,000	10,000		
PROFESSIONAL SERVICES - EE ASSISTANCE	4,547	4,650	5,250	5,250	5,250	5,250		
PRE EMPLOYMENT MEDICAL SERVICES	4,519	5,000	7,600	7,600	7,600	7,600		
EMPLOYEE RECRUITMENT & TESTING	4,289	5,000	7,500	7,500	7,500	7,500		
CONFERENCE & WORKSHOPS	4,950	8,000	-	-	-	-		
UTILITIES - TELEPHONE	551	600	600	600	600	600		
MISCELLANEOUS	500	500	500	500	500	500		
WELLNESS PROGRAM - RENT	2,000	7,000	9,300	9,300	9,300	9,300		
WELLNESS PROGRAM - INCENTIVES	2,800	14,400	10,000	10,000	10,000	10,000		
WELLNESS PROGRAM - CLEANING	-	2,600	11,100	11,100	11,100	11,100		
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,146	1,200	1,200	1,200	1,200	1,200		
EDUCATION & TRAINING	5,000	5,000	10,000	10,000	10,000	10,000		
CAPITAL OUTLAY	19,992	5,000	-	-	-	-		
TOTAL Dept 11.270-HUMAN RESOURCES	\$ 333,203	\$ 378,295	\$ 388,232	\$ 388,232	\$ 393,113	\$ 398,737		



GENERAL FUND

	Actual 2017-18	Estimated 2018-19	City Manager Recommended 2019-20	City Council Approved 2019-20	PROJECTED	
					2020-21	2021-22
Dept 11.611-COMMUNITY AND ECONOMIC DEVELOPMENT						
SALARIES	\$ 111,480	\$ 119,392	\$ 141,231	\$ 141,231	\$ 152,793	\$ 154,371
FRINGES	28,585	33,899	32,856	32,856	33,801	34,889
SUPPLIES	2,609	3,900	3,900	3,900	3,900	3,900
CONTRACTUAL SERVICES	-	21,000	1,000	1,000	1,000	1,000
CONFERENCE & WORKSHOPS	8,169	6,950	9,600	9,600	5,550	5,550
PRINTING & PUBLICATIONS	-	500	-	-	-	-
MEMBERSHIPS, DUES & SUBSCRIPTIONS	4,783	5,725	5,885	5,885	5,885	5,885
EDUCATION & TRAINING	950	2,300	4,425	4,425	300	300
TOTAL Dept 11.611-COMM & ECONOMIC DEV.	\$ 156,576	\$ 193,666	\$ 198,897	\$ 198,897	\$ 203,229	\$ 205,895
Dept 12.258-INFORMATION TECHNOLOGY						
SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FRINGES	-	-	-	-	-	-
SUPPLIES COMPUTER EQUIPMENT	24,952	10,000	23,750	23,750	70,000	70,000
PROFESSIONAL SERVICES	8,303	10,000	5,000	5,000	5,000	5,000
PROFESSIONAL SERVICES - IT OPERATIONS	131,120	143,040	143,040	143,040	143,040	143,040
CONTRACTUAL SERVICES	-	10,000	10,000	10,000	10,000	10,000
REPAIRS & MAINTENANCE	55,005	-	-	-	-	-
MEMBERSHIPS, DUES & SUBSCRIPTIONS	12,000	74,132	97,285	97,285	91,237	91,237
CAPITAL OUTLAY	4,900	-	64,560	64,560	19,000	-
TOTAL Dept 12.258-INFORMATION TECHNOLOGY	\$ 236,280	\$ 247,172	\$ 343,635	\$ 343,635	\$ 338,277	\$ 319,277
Dept 13.210-CITY ATTORNEY						
MATERIALS AND SUPPLIES	\$ 3,020	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
LEGAL SERVICES	144,857	145,000	150,000	150,000	155,000	155,000
LEGAL SERVICES - OTHER	95,305	50,000	40,000	40,000	40,000	40,000
LEGAL SERVICES - LABOR	60,000	72,000	72,000	72,000	72,000	72,000
TOTAL Dept 13.210-CITY ATTORNEY	\$ 303,182	\$ 269,600	\$ 264,600	\$ 264,600	\$ 269,600	\$ 269,600
Dept 13.229-PROSECUTING ATTORNEY						
MATERIALS AND SUPPLIES	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
LEGAL SERVICES	64,260	64,260	64,260	66,760	69,260	69,260
TOTAL Dept 13.229-PROSECUTING ATTORNEY	\$ 66,660	\$ 66,660	\$ 66,660	\$ 69,160	\$ 71,660	\$ 71,660
Dept 14.191-CITY CLERK - ELECTIONS						
SALARIES	\$ 112,573	\$ 121,499	\$ 121,819	\$ 121,819	\$ 123,037	\$ 124,267
FRINGES	28,588	34,602	35,262	35,262	36,136	37,085
SUPPLIES	1,916	2,500	2,400	2,400	3,400	3,900
PROFESSIONAL SERVICES	3,355	8,225	12,700	12,700	9,500	9,500
PROFESSIONAL SERVICES - ELECTION WORKERS	14,325	43,981	41,000	41,000	52,000	30,000
PRINTING & PUBLICATIONS	4,180	4,160	8,000	8,000	4,600	4,600
ADVERTISING/NEWSPAPER POSTINGS	1,570	3,235	3,000	3,000	3,000	3,000
MISCELLANEOUS	200	500	500	500	500	500
CAPITAL OUTLAY	-	-	17,000	17,000	-	-
TOTAL - Dept 14.191-CITY CLERK - ELECTIONS	\$ 166,707	\$ 218,702	\$ 241,681	\$ 241,681	\$ 232,173	\$ 212,852



GENERAL FUND

	Actual	Estimated	City Manager	City Council	PROJECTED	
	2017-18	2018-19	Recommended 2019-20	Approved 2019-20	2020-21	2021-22
Dept 14.215-CITY CLERK						
SALARIES	\$ 55,990	\$ 59,500	\$ 60,583	\$ 60,583	\$ 61,189	\$ 61,801
FRINGES	15,937	15,823	16,200	16,200	16,663	17,163
SUPPLIES	1,541	3,000	3,000	3,000	3,000	3,000
CONTRACTUAL SERVICES	16,185	14,000	14,200	14,200	14,200	14,200
PRINTING & PUBLICATIONS	3,584	3,200	3,000	3,000	3,000	3,000
ADVERTISING/NEWSPAPER POSTINGS	12,307	12,200	11,000	11,000	11,000	11,000
UTILITIES - TELEPHONE	551	605	605	605	605	605
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,432	1,200	1,400	1,400	1,200	1,200
EDUCATION & TRAINING	3,778	4,000	4,300	4,300	4,300	4,300
TOTAL Dept 14.215-CITY CLERK	\$ 111,305	\$ 113,528	\$ 114,288	\$ 114,288	\$ 115,157	\$ 116,269
Dept 15.201-FINANCE						
SALARIES	\$ 417,621	\$ 472,200	\$ 546,816	\$ 546,816	\$ 552,284	\$ 557,807
FRINGES	350,745	394,496	407,550	407,550	418,288	424,984
ADMINISTRATIVE COST REIMBURSE-MAJOR STREETS	(165,000)	(175,000)	(193,300)	(193,300)	(204,300)	(215,900)
ADMINISTRATIVE COST REIMBURSE-LOCAL STREETS	(68,150)	(58,300)	(75,300)	(75,300)	(79,600)	(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	6,856	7,000	23,820	23,820	23,020	23,020
PROFESSIONAL SERVICES	2,200	2,000	2,000	2,000	2,000	2,000
PROFESSIONAL SERVICES - ARMORED CAR	6,389	12,000	12,000	12,000	12,000	12,000
PROFESSIONAL SERVICES - ASSESSING	153,696	158,370	162,953	162,953	162,953	162,953
PROFESSIONAL SERVICES - AUDIT	22,433	16,750	17,250	17,250	17,685	18,120
BANK/CC FEES & SERVICE CHARGES	544	700	600	600	600	600
CONTRACT LABOR - TREASURY	16,950	-	-	-	-	-
CONTRACT LABOR - ACCOUNTS PAYABLE	23,486	23,000	23,000	23,000	23,000	23,000
TRANSPORTATION	368	500	250	250	250	250
CONFERENCES & WORKSHOPS	-	1,000	1,000	1,000	1,000	1,000
PRINTING & PUBLICATIONS	15,975	16,000	-	-	-	-
UTILITIES - TELEPHONE	1,262	1,225	1,225	1,225	1,225	1,225
REPAIRS & MAINTENANCE	842	1,000	1,575	1,575	1,575	1,575
RENTALS - COPIER LEASE	2,972	3,000	3,200	3,200	3,200	3,200
MEMBERSHIPS, DUES & SUBSCRIPTIONS	829	1,000	1,000	1,000	1,000	1,000
EDUCATION & TRAINING	3,229	4,000	4,000	4,000	4,000	4,000
CAPITAL OUTLAY	1,552	-	-	-	-	-
TOTAL Dept 15.201-FINANCE	\$ 324,799	\$ 410,941	\$ 469,639	\$ 469,639	\$ 470,180	\$ 466,634
TECHNICAL AND PLANNING						
Dept 16.371-TECHNICAL AND PLANNING - INSPECTIONS						
SALARIES	\$ 326,014	\$ 281,570	\$ 304,645	\$ 304,645	\$ 277,391	\$ 280,165
FRINGES	182,359	195,222	173,988	173,988	180,404	188,019
SUPPLIES	3,253	13,305	8,500	8,500	4,000	4,000
CONTRACTUAL SERVICES	100	-	-	-	-	-
CONTRACTUAL SERVICES - ANIMAL SERVICES	5,236	11,000	11,000	11,000	7,000	7,000
CONTRACTUAL SERVICES - PLAN REVIEW/INSPECTIONS	107,193	99,160	100,000	100,000	68,000	68,000
CONTRACTUAL SERVICES - BOARD UP	21,132	30,000	15,000	15,000	15,000	15,000
CONTRACTUAL SERVICES-TREE REMOVAL	1,650	15,000	5,000	5,000	5,000	5,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,100	1,895	1,895	1,895	2,000	2,000
EDUCATION & TRAINING	903	3,850	3,850	3,850	4,600	4,600
TOTAL Dept 16.371-TECH AND PLAN- INSPECTION	\$ 648,940	\$ 651,002	\$ 623,878	\$ 623,878	\$ 563,395	\$ 573,784



Financial Summaries

GENERAL FUND

	Actual 2017-18	Estimated 2018-19	City Manager Recommended 2019-20	City Council Approved 2019-20	PROJECTED	
					2020-21	2021-22
Dept 16.401-TECHNICAL AND PLANNING - ADMIN						
SALARIES	\$ 110,313	\$ 122,711	\$ 123,652	\$ 123,652	\$ 124,889	\$ 126,138
FRINGES	38,618	47,084	46,931	46,931	49,457	51,140
SUPPLIES	5,295	8,725	8,725	8,725	9,400	9,400
CONTRACTUAL SERVICES	9,954	7,250	6,750	6,750	5,050	5,050
CONFERENCES & WORKSHOPS	479	-	-	-	-	-
RENTALS - COPIER LEASE	3,056	3,000	3,250	3,250	3,300	3,500
MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	150	150	150	150	150
EDUCATION & TRAINING	526	1,000	2,000	2,000	1,200	2,200
TOTAL Dept 16.401-TECH AND PLAN- ADMIN	\$ 168,241	\$ 189,920	\$ 191,458	\$ 191,458	\$ 193,446	\$ 197,578
Dept 16.447-TECHNICAL AND PLANNING - ENGINEERING						
SALARIES	\$ 21,631	\$ 22,718	\$ 22,844	\$ 22,844	\$ 23,072	\$ 23,303
FRINGES	14,551	18,424	18,495	18,495	18,760	19,097
SUPPLIES	1,480	1,875	1,700	1,700	1,850	1,850
CONFERENCES & WORKSHOPS	143	-	-	-	-	-
EDUCATION & TRAINING	1,243	2,000	2,000	2,000	2,000	2,000
CAPITAL OUTLAY	9,933	10,000	10,000	10,000	10,000	10,000
TOTAL Dept 16.447-TECH AND PLAN- ENGINEER	\$ 48,981	\$ 55,017	\$ 55,039	\$ 55,039	\$ 55,682	\$ 56,250
Dept 16.448-STREET LIGHTING						
UTILITIES - ELECTRIC	\$ 401,965	\$ 335,000	\$ 340,000	\$ 340,000	\$ 345,000	\$ 345,000
TOTAL Dept 16.448-TECH AND PLAN -STREET LIGHT	\$ 401,965	\$ 335,000	\$ 340,000	\$ 340,000	\$ 345,000	\$ 345,000
TECHNICAL AND PLANNING TOTAL	\$ 1,268,127	\$ 1,230,939	\$ 1,210,375	\$ 1,210,375	\$ 1,157,523	\$ 1,172,612
Dept 17.345-PUBLIC SAFETY						
SALARIES	\$ 5,292,543	\$ 5,143,827	\$ 5,294,794	\$ 5,294,794	\$ 5,408,965	\$ 5,402,058
FRINGES	4,018,973	4,510,781	4,550,678	4,550,678	4,638,023	4,732,822
SUPPLIES	94,931	103,500	118,000	118,000	118,000	118,000
EMPLOYEE RECRUITMENT & TESTING	3,757	8,700	5,950	5,950	6,500	6,500
CONTRACTUAL SERVICES	182,358	155,400	143,700	143,700	101,230	101,330
TRANSPORTATION	15,330	10,000	11,500	11,500	12,000	12,000
CONFERENCES & WORKSHOPS	4,076	5,000	5,000	5,000	6,000	6,000
PRINTING & PUBLICATIONS	257	200	425	425	675	675
UTILITIES - TELEPHONE	8,540	10,500	9,000	9,000	9,000	9,000
UTILITIES - ELECTRIC	970	3,000	3,000	3,000	3,000	3,000
UTILITIES - GAS	2,562	2,900	2,900	2,900	2,900	2,900
REPAIRS & MAINTENANCE	42,772	38,100	20,096	20,096	20,804	21,103
RENTALS - MOTOR POOL UTILIZATION	208,000	138,900	205,000	205,000	196,000	164,000
MISCELLANEOUS	1,494	2,700	3,425	3,425	3,650	3,675
MEMBERSHIPS, DUES & SUBSCRIPTIONS	4,770	4,575	1,325	1,325	1,325	1,325
EDUCATION & TRAINING	46,658	62,000	78,000	78,000	44,000	44,000
DISPATCHER TRAINING	674	3,000	2,000	2,000	2,000	2,000
CAPITAL OUTLAY	87,802	48,050	92,210	92,210	-	-
CAPITAL OUTLAY - JAG GRANT	-	20,000	-	-	-	-
TOTAL Dept 17.345-PUBLIC SAFETY	\$ 10,016,467	\$ 10,271,133	\$ 10,547,003	\$ 10,547,003	\$ 10,574,072	\$ 10,630,388
Dept 17.346- PUBLIC SAFETY - K9 UNIT						
SALARIES	\$ 93,108	\$ 96,907	\$ 98,361	\$ 98,361	\$ 99,345	\$ 100,338
FRINGES	68,964	91,904	90,510	90,510	92,699	95,148
MATERIALS & SUPPLIES	-	2,450	1,950	1,950	1,950	1,950
CONTRACTUAL SERVICES	-	2,500	2,500	2,500	2,500	2,500
EDUCATION & TRAINING	-	3,000	3,000	3,000	3,000	3,000
CAPITAL OUTLAY	20,340	-	-	-	-	-
TOTAL Dept 17.346-PUBLIC SAFETY - K9 Unit	\$ 182,412	\$ 196,761	\$ 196,321	\$ 196,321	\$ 199,494	\$ 202,936
PUBLIC SAFETY TOTAL	\$ 10,198,879	\$ 10,467,894	\$ 10,743,324	\$ 10,743,324	\$ 10,773,566	\$ 10,833,324



GENERAL FUND

	Actual	Estimated	City Manager	City Council	PROJECTED	
	2017-18	2018-19	Recommended 2019-20	Approved 2019-20	2020-21	2021-22
<i>DEPARTMENT OF PUBLIC WORKS</i>						
Dept 18.265-PUBLIC WORKS - BUILDING MAINTENANCE						
SALARIES	\$ 45,148	\$ 41,861	\$ 42,489	\$ 42,489	\$ 42,914	\$ 43,343
FRINGES	12,480	14,994	16,353	16,353	17,823	18,193
SUPPLIES	20,718	34,500	36,000	36,000	36,000	36,000
PROFESSIONAL SERVICES	605	1,000	1,000	1,000	1,200	1,200
CONTRACTUAL SERVICES	97,566	150,000	150,000	150,000	150,000	150,000
UTILITIES - TELEPHONE	54,671	6,500	7,000	7,000	7,000	7,000
UTILITIES - WATER	38,117	65,000	50,000	50,000	55,000	60,000
UTILITIES - ELECTRIC	190,387	195,000	200,000	200,000	205,000	205,000
UTILITIES - GAS	27,086	30,000	35,000	35,000	40,000	40,000
REPAIRS & MAINTENANCE	74,147	106,500	147,600	147,600	111,900	151,900
CAPITAL OUTLAY	-	200,000	275,000	275,000	200,000	110,000
TOTAL Dept 18.265-PUBLIC WORKS - BLDG MAINT	\$ 560,925	\$ 845,355	\$ 960,442	\$ 960,442	\$ 866,837	\$ 822,636
Dept 18.441-PUBLIC WORKS - ADMINISTRATION						
SALARIES	\$ 2,561	\$ 4,109	\$ 4,800	\$ 4,800	\$ 4,848	\$ 4,896
FRINGES	2,538	8,735	7,808	7,808	7,939	8,106
SUPPLIES	1,215	1,200	1,500	1,500	1,500	1,500
PROFESSIONAL SERVICES	905	1,000	2,300	2,300	2,400	2,400
CONFERENCES & WORKSHOPS	355	1,100	500	500	700	700
MEMBERSHIPS, DUES & SUBSCRIPTIONS	245	250	950	950	975	975
TOTAL Dept 18.441-PUBLIC WORKS - ADMIN	\$ 7,819	\$ 16,394	\$ 17,858	\$ 17,858	\$ 18,362	\$ 18,577
Dept 18.443-PUBLIC WORKS - SHEPHERD PARK						
SALARIES	\$ 27,489	\$ 32,102	\$ 35,000	\$ 35,000	\$ 35,350	\$ 35,704
FRINGES	11,139	13,448	16,422	16,422	16,655	16,926
SUPPLIES	5,114	13,400	13,200	13,200	14,200	14,200
PROFESSIONAL SERVICES	7,677	21,000	46,000	46,000	47,000	47,000
RENTALS - MOTOR POOL UTILIZATION	20,987	20,000	20,000	20,000	20,000	20,000
CAPITAL OUTLAY	-	13,000	65,000	65,000	-	560,000
TOTAL Dept 18.443-PUBLIC WORKS - SHEPHERD PK	\$ 72,406	\$ 112,950	\$ 195,622	\$ 195,622	\$ 133,205	\$ 693,830
Dept 18.444-PUBLIC WORKS - OTHER PARKS FORESTRY						
SALARIES	\$ 14,410	\$ 19,261	\$ 14,500	\$ 14,500	\$ 14,645	\$ 14,791
FRINGES	7,000	7,149	7,350	7,350	8,047	8,167
SUPPLIES	3,599	13,500	9,500	9,500	10,500	10,500
NURSERY STOCK	-	1,000	1,000	1,000	1,000	1,000
PROFESSIONAL SERVICES	38,378	25,000	47,000	47,000	47,000	47,000
RENTALS - MOTOR POOL UTILIZATION	10,182	11,000	10,000	10,000	10,000	10,000
CAPITAL OUTLAY	-	68,000	260,000	260,000	545,000	10,000
TOTAL Dept 18.444-PUBLIC WORKS - OTHER PKS	\$ 73,569	\$ 144,910	\$ 349,350	\$ 349,350	\$ 636,192	\$ 101,458
PUBLIC WORKS TOTAL	\$ 714,719	\$ 1,119,609	\$ 1,523,272	\$ 1,523,272	\$ 1,654,596	\$ 1,636,501



GENERAL FUND

	Actual	Estimated	City Manager	City Council	PROJECTED	
	2017-18	2018-19	Recommended 2019-20	Approved 2019-20	2020-21	2021-22
DEPARTMENT OF RECREATION						
Dept 19.752-RECREATION - ADMINISTRATION						
SALARIES	\$ 207,810	\$ 232,357	\$ 265,298	\$ 265,298	\$ 267,951	\$ 270,631
FRINGES	93,255	94,242	93,060	93,060	98,862	102,711
SUPPLIES	16,261	9,857	14,400	14,400	10,000	10,000
EMPLOYEE RECRUITMENT & TESTING	-	443	-	-	-	-
BANK/CC FEES & SERVICE CHARGES	10,563	9,000	10,500	10,500	10,500	10,500
CONTRACTUAL SERVICES	6,648	2,205	-	-	-	-
CONFERENCES & WORKSHOPS	1,747	3,000	3,000	3,000	3,000	3,000
UTILITIES - TELEPHONE	1,852	2,000	2,500	2,500	2,500	2,500
REPAIRS & MAINTENANCE	-	5,000	-	-	-	-
RENTALS - COPIER LEASE	5,988	7,100	7,000	7,000	7,000	7,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,390	1,800	1,800	1,800	1,800	1,800
CAPITAL OUTLAY	4,337	5,000	-	-	-	-
TOTAL Dept 19.752-RECREATION - ADMINISTRATION	\$ 349,851	\$ 372,004	\$ 397,558	\$ 397,558	\$ 401,613	\$ 408,142
Dept 19.753-RECREATION - ATHLETICS						
SALARIES	\$ 10,982	\$ 14,332	\$ 13,619	\$ 13,619	\$ 13,755	\$ 13,893
FRINGES	2,150	2,039	1,200	1,200	1,212	1,224
SUPPLIES	8,843	13,000	15,000	15,000	15,000	15,000
CONTRACTUAL SERVICES	2,488	4,000	4,000	4,000	4,000	4,000
MISCELLANEOUS	514	-	-	-	-	-
TOTAL Dept 19.753-RECREATION - ATHLETICS	\$ 24,977	\$ 33,371	\$ 33,819	\$ 33,819	\$ 33,967	\$ 34,117
Dept 19.754-RECREATION - OUTDOOR ACTIVITIES						
SALARIES	\$ 56,517	\$ 67,251	\$ 47,370	\$ 47,370	\$ 47,844	\$ 48,322
FRINGES	8,557	9,877	8,500	8,500	8,585	8,670
SUPPLIES	3,278	6,000	4,000	4,000	4,000	4,000
CONTRACTUAL SERVICES	1,945	2,600	2,000	2,000	2,000	2,000
CONTRACTUAL SERVICES - DAY CAMP	2,835	4,500	3,000	3,000	3,000	3,000
TRANSPORTATION	2,954	3,000	3,000	3,000	3,000	3,000
TOTAL Dept 19.754-RECREATION - OUTDOOR ACTIVITIES	\$ 76,086	\$ 93,228	\$ 67,870	\$ 67,870	\$ 68,429	\$ 68,992



GENERAL FUND

	Actual 2017-18	Estimated 2018-19	City Manager Recommended 2019-20	City Council Approved 2019-20	PROJECTED	
					2020-21	2021-22
Dept 19.755-RECREATION - INSTRUCTIONAL ACTIVITIES						
SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ -
CONTRACTUAL SERVICES	28,246	29,000	23,000	23,000	23,000	23,000
TOTAL Dept 19.755-RECREATION - INSTRUCT ACT	\$ 28,246	\$ 29,000	\$ 23,000	\$ 23,000	\$ 23,400	\$ 23,000
Dept 19.756-RECREATION - SPECIAL RECREATION EVENTS						
SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FRINGES	-	-	-	-	-	-
SUPPLIES	11,993	15,000	12,000	12,000	12,000	12,000
CONTRACTUAL SERVICES	25,898	15,000	15,000	15,000	15,000	15,000
MISCELLANEOUS	2,529	5,000	1,800	1,800	1,800	1,800
TOTAL Dept 19.756-RECREATION - SPECIAL ACT	\$ 40,420	\$ 35,000	\$ 28,800	\$ 28,800	\$ 28,800	\$ 28,800
Dept 19.757-RECREATION - SWIMMING POOL						
SALARIES	\$ 62,609	\$ 75,006	\$ 92,432	\$ 92,432	\$ 93,356	\$ 94,290
FRINGES	8,951	12,518	10,100	10,100	11,705	11,812
SUPPLIES	11,609	11,000	11,000	11,000	11,000	11,000
CONTRACTUAL SERVICES	12,029	9,000	9,000	9,000	9,000	9,000
REPAIRS & MAINTENANCE	2,538	2,500	2,500	2,500	2,500	2,500
CAPITAL OUTLAY	13,299	-	-	-	-	-
TOTAL Dept 19.757-RECREATION - POOL	\$ 111,035	\$ 110,024	\$ 125,032	\$ 125,032	\$ 127,561	\$ 128,602
Dept 19.776-RECREATION - SENIOR SERVICES						
SALARIES	\$ 17,131	\$ 26,575	\$ 32,000	\$ 32,000	\$ 32,320	\$ 32,643
FRINGES	3,153	3,794	2,850	2,850	3,233	3,266
SUPPLIES	1,636	4,000	4,000	4,000	4,000	4,000
CONTRACTUAL SERVICES	12,971	8,000	14,000	14,000	14,000	14,000
MISCELLANEOUS	1,379	-	-	-	-	-
TOTAL Dept 19.776-RECREATION - SENIOR SERV	\$ 36,270	\$ 42,369	\$ 52,850	\$ 52,850	\$ 53,553	\$ 53,909
RECREATION TOTAL	\$ 666,885	\$ 714,996	\$ 728,929	\$ 728,929	\$ 737,323	\$ 745,562
Dept 22.806-PUBLIC INFORMATION						
SALARIES	\$ 112,548	\$ 114,709	\$ 93,540	\$ 93,540	\$ 94,475	\$ 95,420
FRINGES	40,392	44,314	39,525	39,525	41,523	43,373
SUPPLIES	4,352	8,050	9,350	9,350	6,300	5,400
PROFESSIONAL SERVICES	150	500	500	500	500	500
TRANSPORTATION	-	200	150	150	150	150
CONFERENCES & WORKSHOPS	48	700	935	935	935	935
PRINTING & PUBLICATIONS	43,170	39,213	34,300	34,300	34,300	23,500
PRINTING & PUBLICATIONS - ON LINE	9,981	12,500	5,800	5,800	5,850	5,850
PRINTING & PUBLICATIONS - BROADCAST	18,825	4,380	4,780	4,780	5,320	5,320
PRINTING & PUBLICATIONS - EMERGENCY	2,657	3,900	3,900	3,900	4,100	4,100
UTILITIES - CABLE	8,262	10,200	10,400	10,400	10,500	10,500
UTILITIES - TELEPHONE	991	1,560	625	625	625	625
MEMBERSHIPS, DUES & SUBSCRIPTIONS	2,395	440	575	575	575	575
EDUCATION & TRAINING	-	2,329	1,700	1,700	240	240
CAPITAL OUTLAY	-	32,355	-	-	-	-
TOTAL Dept 22.806-PUBLIC INFORMATION	\$ 243,771	\$ 275,350	\$ 206,080	\$ 206,080	\$ 205,393	\$ 196,488
TOTAL APPROPRIATIONS	\$ 15,227,246	\$ 16,131,592	\$ 16,940,158	\$ 16,940,277	\$ 17,057,993	\$ 17,093,342
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 2,011,260	\$ 4,957,518	\$ 4,624,032	\$ 4,624,032	\$ 4,778,196	\$ 5,097,732



GENERAL FUND

	Actual 2017-18	Estimated 2018-19	City Manager Recommended 2019-20	City Council Approved 2019-20	PROJECTED	
					2020-21	2021-22
Dept 21.890-NON-DEPARTMENTAL						
RETIREE HEALTHCARE	\$ 1,471,945	\$ 1,418,806	\$ 1,064,000	\$ 1,064,000	\$ 1,116,000	\$ 1,308,000
RETIREE HEALTHCARE - EXTRA CONTRIBUTIONS	600,000.00	-	310,800	310,800	361,800	361,800
RETIREE LIFE INSURANCE	1,269	1,336	1,340	1,340	1,340	1,340
RETIREE DENTAL	28,515	28,231	28,261	28,261	28,261	28,261
UNEMPLOYMENT	15,219	15,000	15,000	15,000	15,000	15,000
TRANSPORTATION	-	-	-	-	-	-
POSTAGE	22,490	35,000	35,000	35,000	35,000	35,000
UTILITIES - TELEPHONE	54,009	48,000	50,000	50,000	50,000	50,000
MISCELLANEOUS	1,782	-	-	-	-	-
CASH SHORT AND OVER	43	500	500	500	500	500
MEMBERSHIPS, DUES & SUBSCRIPTIONS	9,044	10,000	10,000	10,000	10,000	10,000
OTHER FINANCING USES						
TRANSFERS OUT						
TRANSFERS OUT - LIBRARY FUND	\$ 70,000	\$ 38,924	\$ -	-	\$ -	\$ -
TRANSFERS OUT - DISTRICT COURT FUND	1,799,363	1,952,783	1,857,832	1,857,832	1,841,696	1,849,496
TRANSFERS OUT - MENTAL HEALTH GRANT (COURT)	493	-	-	-	-	-
TRANSFERS OUT - DEBT SERVICE LIBRARY	100,656	103,938	101,999	101,999	99,999	102,935
TRANSFERS OUT - MOTOR POOL FUND	-	50,000	-	-	-	-
TRANSFERS OUT - RETIREE HEALTHCARE FUND	-	-	-	-	-	-
TRANSFERS OUT - PUBLIC SAFETY PENSION FUND	1,191,730	1,255,000	1,149,300	1,149,300	1,218,600	1,335,400
TOTAL Dept 21.890-NON DEPT & TRANSFERS OUT	\$ 5,366,558	\$ 4,957,518	\$ 4,624,032	\$ 4,624,032	\$ 4,778,196	\$ 5,097,732
TOTAL APPROPRIATIONS & OTHER FINANCING USES	\$ 20,602,288	\$ 21,089,110	\$ 21,564,190	\$ 21,564,309	\$ 21,836,189	\$ 22,191,074
NET CHANGE IN FUND BALANCE	40,748	-	-	-	-	-
BEGINNING FUND BALANCE	3,854,066	3,894,814	3,894,821	3,894,821	3,894,821	3,894,821
ENDING FUND BALANCE	\$ 3,894,814	\$ 3,894,821	\$ 3,894,821	\$ 3,894,821	\$ 3,894,821	\$ 3,894,821
Fund balance as a percentage of total annual expenditures	19%	18%	18%	18%	18%	18%
Estimated Change in Fund Balance	1%	0%	0%	0%	0%	0%

* **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

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	Estimated	City Manager	City Council	Projected	
	2017-18	2018-19	Recommended	Approved	2020-21	2021-22
ESTIMATED REVENUES						
PROPERTY TAXES	\$ 660,033	\$ 681,582	\$ 702,349	\$ 702,349	\$ 720,991	\$ 740,518
INTERGOVERNMENTAL	36,637	21,300	27,000	27,000	24,200	15,200
CHARGES FOR SERVICES	15,204	13,000	11,500	11,500	11,500	11,500
FINES AND FORFEITURES	70,833	71,810	71,810	71,810	71,810	71,810
INTEREST	2,546	8,650	7,500	7,500	6,852	7,208
OTHER REVENUE	5,850	2,200	1,000	1,000	1,000	1,000
TOTAL ESTIMATED REVENUES	\$ 791,103	\$ 798,542	\$ 821,159	\$ 821,159	\$ 836,353	\$ 847,236
APPROPRIATIONS						
SALARIES	\$ 351,407	\$ 359,323	\$ 313,894	\$ 313,894	\$ 317,033	\$ 320,203
FRINGES	277,245	237,743	169,694	169,694	172,568	172,281
OFFICE SUPPLIES	3,455	5,000	6,925	6,925	6,925	6,925
SUPPLIES - WATSON TRUST	2,940	4,000	-	-	-	-
ADULT BOOKS	20,248	25,000	29,000	29,000	29,000	29,000
CHILDREN BOOKS	20,997	21,750	23,750	23,750	23,750	23,750
PERIODICALS & PAPERS	7,170	7,300	7,300	7,300	7,300	7,300
DVDS	5,487	5,500	5,500	5,500	5,500	5,500
AUDIO BOOKS	2,485	2,500	2,500	2,500	2,500	2,500
ADULT COMPACT DISCS	197	200	200	200	200	200
PROFESSIONAL SERVICES	1,753	2,520	8,020	8,020	2,520	2,520
TLN MENU SERVICES	61,151	63,527	67,600	67,600	74,370	75,370
LEGAL SERVICES	-	-	20,000	20,000	20,000	20,000
BANK/CC FEES & SERVICES	15	-	-	-	-	-
CONFERENCE & WORKSHOPS	887	1,050	1,050	1,050	1,050	1,050
INSURANCE & BONDS	-	-	50,000	50,000	50,000	50,000
UTILITIES - TELEPHONE	-	-	3,800	3,800	3,800	3,800
UTILITIES - WATER	4,417	2,500	2,500	2,500	2,500	2,500
UTILITIES - ELECTRIC	27,296	25,500	26,000	26,000	26,000	26,000
UTILITIES - GAS	7,254	8,600	10,400	10,400	10,400	10,400
REPAIRS & MAINTENANCE	1,267	4,000	4,000	4,000	4,000	4,000
RENTALS - COPIER LEASE	4,589	4,600	4,589	4,589	3,600	3,600
MISCELLANEOUS	3,580	3,000	3,000	3,000	-	3,000
MLA INSTITUTION	1,252	837	837	837	837	837
ALA	-	500	500	500	500	500
EDUCATION & TRAINING	290	1,100	1,100	1,100	1,000	1,000
CAPITAL OUTLAY	-	-	5,000	5,000	-	-
TOTAL APPROPRIATIONS	\$ 805,382	\$ 786,050	\$ 767,159	\$ 767,159	\$ 765,353	\$ 772,236
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (14,279)	\$ 12,492	\$ 54,000	\$ 54,000	\$ 71,000	\$ 75,000
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN - GENERAL FUND	\$ 70,000	\$ 38,924	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT - LIBRARY LEASE DEBT SERVICE FUND	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 20,000	\$ (11,076)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 785,382	\$ 797,126	\$ 817,159	\$ 817,159	\$ 815,353	\$ 822,236
NET CHANGE IN FUND BALANCE	\$ 5,721	\$ 1,416	\$ 4,000	\$ 4,000	\$ 21,000	\$ 25,000
BEGINNING FUND BALANCE	\$ 125,153	\$ 130,874	\$ 132,290	\$ 132,290	\$ 136,290	\$ 157,290
ENDING FUND BALANCE	\$ 130,874	\$ 132,290	\$ 136,290	\$ 136,290	\$ 157,290	\$ 182,290

Fund balance as a percentage of total annual expenditures	17%	17%	17%	17%	19%	22%
Estimated Change in Fund Balance	5%	1%	3%	3%	15%	16%



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 2017-18	Estimated 2018-19	City Manager Recommended 2019-20	City Council Approved 2019-20	Projected	
					2020-21	2021-22
ESTIMATED REVENUES						
PROPERTY TAXES	\$ 492,310	\$ 501,500	\$ 508,566	\$ 508,566	\$ 47,407	\$ 47,407
TOTAL ESTIMATED REVENUES	\$ 492,310	\$ 501,500	\$ 508,566	\$ 508,566	\$ 47,407	\$ 47,407
APPROPRIATIONS						
SALARIES - GENERAL FUND ADMINISTRATIVE ALLOCATION	\$ 15,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 5,000	\$ 5,000
CONTRACTUAL SERVICES - SCHOSTAK	433,870	449,500	451,158	451,158	-	-
CONTRACTUAL SERVICES - EATON STEEL	43,456	42,000	42,408	42,408	42,407	42,407
TOTAL APPROPRIATIONS	\$ 492,326	\$ 501,500	\$ 508,566	\$ 508,566	\$ 47,407	\$ 47,407
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (16)	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 492,326	\$ 501,500	\$ 508,566	\$ 508,566	\$ 47,407	\$ 47,407
NET CHANGE IN FUND BALANCE	\$ (16)	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	6,602	6,586	6,586	6,586	6,586	6,586
ENDING FUND BALANCE	\$ 6,586	\$ 6,586	\$ 6,586	\$ 6,586	\$ 6,586	\$ 6,586
Fund balance as a percentage of total annual expenditures	1%	1%	1%	1%	14%	14%
Estimated Change in Fund Balance	0%	0%	0%	0%	0%	0%



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 2017-18	Estimated 2018-19	City Manager	City Council	Projected	
			Recommended 2019-20	Approved 2019-20	2020-21	2021-22
ESTIMATED REVENUES						
PROPERTY TAX	\$ 15,672	\$ 34,500	\$ 75,815	\$ 75,815	\$ 77,675	\$ 78,575
INTEREST INCOME	30	-	160	160	-	-
UNREALIZED GAIN (LOSS) ON INVESTMENTS	(15)	-	-	-	-	-
DONATIONS	-	500	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 15,687	\$ 35,000	\$ 75,975	\$ 75,975	\$ 77,675	\$ 78,575
APPROPRIATIONS						
SALARIES-GEN'L FUND ADMINISTRATIVE ALLOCATION	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
MATERIALS & SUPPLIES	10,435	6,500	14,000	14,000	28,000	16,000
PROFESSIONAL SERVICES-MARKETING	-	-	900	900	900	900
CONTRACTUAL SERVICES	-	3,000	3,000	3,000	3,000	-
CONFERENCES & WORKSHOPS	80	1,150	1,050	1,050	1,450	1,050
MEMBERSHIPS, DUES & SUBSCRIPTIONS	225	475	325	325	325	325
CAPITAL OUTLAY	127	9,000	62,500	62,500	50,000	10,000
TOTAL APPROPRIATIONS	\$ 10,867	\$ 20,125	\$ 86,775	\$ 86,775	\$ 88,675	\$ 33,275
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 4,820	\$ 14,875	\$ (10,800)	\$ (10,800)	\$ (11,000)	\$ 45,300
OTHER FINANCING SOURCES (USES)						
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 10,867	\$ 20,125	\$ 86,775	\$ 86,775	\$ 88,675	\$ 33,275
NET CHANGE IN FUND BALANCE	\$ 4,820	\$ 14,875	\$ (10,800)	\$ (10,800)	\$ (11,000)	\$ 45,300
BEGINNING FUND BALANCE	5,199	10,019	24,894	24,894	14,094	3,094
ENDING FUND BALANCE	\$ 10,019	\$ 24,894	\$ 14,094	\$ 14,094	\$ 3,094	\$ 48,394

Fund balance as a percentage of total annual expenditures	92%	124%	16%	16%	3%	145%
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Estimated Change in Fund Balance	-	148%	-43%	-43%	-78%	1464%
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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 2017-18	Estimated 2018-19	City Manager Recommended 2019-20	City Council Approved 2019-20	Projected	
					2020-21	2021-22
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 1,918,227	\$ 2,163,218	\$ 1,933,000	\$ 1,933,000	\$ 2,043,000	\$ 2,159,000
OTHER REVENUE	157,296	145,856	135,856	135,856	135,856	135,856
INTEREST INCOME	5,441	6,008	5,330	5,330	5,112	5,467
TOTAL ESTIMATED REVENUES	\$ 2,080,964	\$ 2,315,082	\$ 2,074,186	\$ 2,074,186	\$ 2,183,968	\$ 2,300,323
APPROPRIATIONS - TECHNICAL & PLANNING						
SALARIES	\$ 31,339	\$ 32,131	\$ 32,613	\$ 32,613	\$ 32,939	\$ 33,268
FRINGES	23,824	31,897	32,553	32,553	32,942	33,438
ADMINISTRATIVE COST REIMBURSEMENT - GEN'L FUND	165,000	175,000	193,300	193,300	204,300	215,900
BANK/CC FEES & SERVICE CHARGES	27	100	100	100	100	100
TOTAL APPROPRIATIONS - TECHNICAL & PLANNING	\$ 220,190	\$ 239,128	\$ 258,566	\$ 258,566	\$ 270,281	\$ 282,706
APPROPRIATIONS - TRAFFIC SERVICES						
SALARIES	\$ 16,308	\$ 14,711	\$ 15,000	\$ 15,000	\$ 15,150	\$ 15,302
FRINGES	15,395	13,529	14,228	14,228	14,392	14,661
MATERIALS & SUPPLIES	5,180	15,000	15,500	15,500	15,500	15,500
PROFESSIONAL SERVICES	104,707	135,000	140,000	140,000	130,000	135,000
CONFERENCE & WORKSHOPS	-	2,900	3,550	3,550	4,050	4,300
RENTALS - MOTOR POOL UTILIZATION	9,351	8,500	8,500	8,500	9,000	9,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	170	300	1,000	1,000	1,000	1,000
TOTAL APPROPRIATIONS - TRAFFIC SERVICES	\$ 151,111	\$ 189,940	\$ 197,778	\$ 197,778	\$ 189,092	\$ 194,763
APPROPRIATIONS - WINTER MAINTENANCE						
SALARIES	\$ 40,072	\$ 23,113	\$ 23,460	\$ 23,460	\$ 23,695	\$ 23,932
FRINGES	28,925	33,040	33,739	33,739	34,306	34,975
MATERIALS & SUPPLIES	83,015	141,500	157,500	157,500	145,000	147,500
RENTALS - MOTOR POOL UTILIZATION	33,962	20,000	20,000	20,000	22,000	22,000
TOTAL APPROPRIATIONS - WINTER MAINTENANCE	\$ 185,974	\$ 217,653	\$ 234,699	\$ 234,699	\$ 225,001	\$ 228,407
APPROPRIATIONS - RIGHT OF WAY						
SALARIES	\$ 148,279	\$ 123,759	\$ 150,000	\$ 150,000	\$ 151,500	\$ 153,015
FRINGES	150,300	160,237	172,643	172,643	182,394	185,232
MATERIALS & SUPPLIES	11,187	12,700	17,500	17,500	19,200	19,700
PROFESSIONAL SERVICES	364,906	908,250	155,000	155,000	156,500	164,000
UTILITIES - TELEPHONE	3,271	3,000	5,000	5,000	5,000	5,500
RENTALS - MOTOR POOL UTILIZATION	32,112	31,500	35,000	35,000	35,000	35,000
EDUCATION & TRAINING	-	-	5,000	5,000	5,000	5,000
CAPITAL OUTLAY	29,512	568,500	430,000	430,000	95,000	1,572,000
TOTAL APPROPRIATIONS - RIGHT OF WAY	\$ 739,567	\$ 1,807,946	\$ 970,143	\$ 970,143	\$ 649,594	\$ 2,139,447
TOTAL APPROPRIATIONS MAJOR STREETS	\$ 1,296,842	\$ 2,454,667	\$ 1,661,186	\$ 1,661,186	\$ 1,333,968	\$ 2,845,323
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 784,122	\$ (139,585)	\$ 413,000	\$ 413,000	\$ 850,000	\$ (545,000)
OTHER FINANCING SOURCES (USES)						
TRANSFERS OUT-LOCAL STREETS	\$ 330,000	\$ 605,000	\$ 695,000	\$ 695,000	\$ 320,000	\$ 320,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 330,000	\$ 605,000	\$ 695,000	\$ 695,000	\$ 320,000	\$ 320,000
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 1,626,842	\$ 3,059,667	\$ 2,356,186	\$ 2,356,186	\$ 1,653,968	\$ 3,165,323
NET CHANGE IN FUND BALANCE	\$ 454,125	\$ (744,585)	\$ (282,000)	\$ (282,000)	\$ 530,000	\$ (865,000)
BEGINNING FUND BALANCE	1,046,883	1,501,008	756,423	756,423	474,423	1,004,423
ENDING FUND BALANCE	\$ 1,501,008	\$ 756,423	\$ 474,423	\$ 474,423	\$ 1,004,423	\$ 139,423

Fund balance as a percentage of total annual expenditures	92%	25%	20%	20%	61%	4%
Estimated Change in Fund Balance	43%	-50%	-37%	-37%	112%	-86%



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 2017-18	Estimated 2018-19	City Manager Recommended 2019-20	City Council Approved 2019-20	Projected	
					2020-21	2021-22
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 731,401	\$ 769,148	\$ 753,000	\$ 753,000	\$ 796,000	\$ 842,000
OTHER REVENUE	533	125	-	-	-	-
SPECIAL ASSESSMENTS	34,157	-	20,000	20,000	20,000	20,000
INTEREST INCOME	8,305	5,209	2,498	2,198	2,606	2,848
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(5,103)	500	-	300	500	500
TOTAL ESTIMATED REVENUES	\$ 769,293	\$ 774,982	\$ 775,498	\$ 775,498	\$ 819,106	\$ 865,348
APPROPRIATIONS - TECHNICAL & PLANNING						
SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FRINGES	-	-	-	-	-	-
ADMINISTRATIVE COST REIMBURSEMENT - GEN'L FUND	68,150	58,300	75,300	75,300	79,600	84,200
BANK/CC FEES & SERVICE CHARGES	13	100	-	-	-	-
TRANSFERS OUT - GENERAL FUND	-	-	-	-	-	-
TOTAL APPROPRIATIONS - TECHNICAL & PLANNING	\$ 68,163	\$ 58,400	\$ 75,300	\$ 75,300	\$ 79,600	\$ 84,200
APPROPRIATIONS - TRAFFIC SERVICES						
SALARIES	\$ 27,937	\$ 47,410	\$ 25,000	\$ 25,000	\$ 25,250	\$ 25,503
FRINGES	25,383	46,907	31,122	31,122	31,505	31,988
MATERIALS & SUPPLIES	1,387	11,000	11,000	11,000	11,000	11,000
RENTALS - MOTOR POOL UTILIZATION	9,571	10,000	20,000	20,000	20,000	20,000
TOTAL APPROPRIATIONS - TRAFFIC SERVICES	\$ 64,278	\$ 115,317	\$ 87,122	\$ 87,122	\$ 87,755	\$ 88,491
APPROPRIATIONS - WINTER MAINTENANCE						
SALARIES	\$ 58,775	\$ 34,140	\$ 24,502	\$ 24,502	\$ 24,747	\$ 24,994
FRINGES	32,712	28,922	29,269	29,269	29,771	30,153
MATERIALS & SUPPLIES	18,998	32,000	38,000	38,000	38,500	39,000
RENTALS - MOTOR POOL UTILIZATION	40,015	35,000	40,000	40,000	40,000	40,000
TOTAL APPROPRIATIONS - WINTER MAINTENANCE	\$ 150,500	\$ 130,062	\$ 131,771	\$ 131,771	\$ 133,018	\$ 134,147
APPROPRIATIONS - RIGHT OF WAY						
SALARIES	\$ 130,292	\$ 143,362	\$ 132,000	\$ 132,000	\$ 133,320	\$ 134,653
FRINGES	128,424	127,168	136,305	136,305	137,413	139,857
MATERIALS & SUPPLIES	16,909	22,000	22,000	22,000	22,000	27,000
PROFESSIONAL SERVICES	255,385	85,250	79,000	79,000	79,000	90,000
RENTALS - MOTOR POOL UTILIZATION	74,016	75,000	75,000	75,000	75,000	75,000
CAPITAL OUTLAY	-	378,500	515,000	515,000	295,000	1,022,000
TOTAL APPROPRIATIONS - RIGHT OF WAY	\$ 605,026	\$ 831,280	\$ 959,305	\$ 959,305	\$ 741,733	\$ 1,488,510
TOTAL APPROPRIATIONS LOCAL STREETS	\$ 887,967	\$ 1,135,059	\$ 1,253,498	\$ 1,253,498	\$ 1,042,106	\$ 1,795,348
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (118,674)	\$ (360,077)	\$ (478,000)	\$ (478,000)	\$ (223,000)	\$ (930,000)
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN - MAJOR STREET FUND	\$ 330,000	\$ 605,000	\$ 695,000	\$ 695,000	\$ 320,000	\$ 320,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 330,000	\$ 605,000	\$ 695,000	\$ 695,000	\$ 320,000	\$ 320,000
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 557,967	\$ 530,059	\$ 558,498	\$ 558,498	\$ 722,106	\$ 1,475,348
NET CHANGE IN FUND BALANCE	\$ 211,326	\$ 244,923	\$ 217,000	\$ 217,000	\$ 97,000	\$ (610,000)
BEGINNING FUND BALANCE	359,134	570,460	815,383	815,383	1,032,383	1,129,383
ENDING FUND BALANCE	\$ 570,460	\$ 815,383	\$ 1,032,383	\$ 1,032,383	\$ 1,129,383	\$ 519,383

Fund balance as a percentage of total annual expenditures	102%	154%	185%	185%	156%	35%
Estimated Change in Fund Balance	59%	43%	27%	27%	9%	-54%



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	Estimated	City Manager	City Council	Projected	
	2017-18	2018-19	Recommended	Approved	2020-21	2021-22
ESTIMATED REVENUES						
PROPERTY TAXES	\$ 1,311,904	\$ 2,827,469	\$ 1,393,793	\$ 1,393,793	\$ 1,440,738	\$ 1,469,635
CHARGES FOR SERVICES	1,462,305	88,500	1,573,000	1,573,000	1,574,000	1,575,000
INTERGOVERNMENTAL	13,944	14,000	6,700	6,700	6,700	6,700
INTEREST INCOME	18,952	13,593	12,744	12,744	12,117	11,414
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(14,590)	500	500	500	500	500
TOTAL ESTIMATED REVENUES	\$ 2,792,515	\$ 2,944,062	\$ 2,986,737	\$ 2,986,737	\$ 3,034,055	\$ 3,063,249
APPROPRIATIONS						
SALARIES	\$ 124,526	\$ 193,826	\$ 138,000	\$ 138,000	\$ 139,380	\$ 140,774
FRINGES	166,871	171,655	152,487	152,487	157,495	159,365
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	28,716	55,000	53,000	53,000	53,500	53,500
PROFESSIONAL SERVICES	28,819	55,250	51,000	51,000	51,000	56,500
PROFESSIONAL SERVICES - AUDIT	11,750	11,750	12,250	12,250	12,680	13,110
REFUSE COLLECTION	1,895,568	2,075,000	2,020,000	2,020,000	2,120,000	2,140,000
BANK/CC FEES & SERVICE CHARGES	22	100	-	-	-	-
RENTALS - MOTOR POOL UTILIZATION	105,549	150,000	165,000	165,000	170,000	170,000
CAPITAL OUTLAY	34,418	7,000	65,000	65,000	-	-
TOTAL APPROPRIATIONS	\$ 2,726,239	\$ 3,049,581	\$ 2,986,737	\$ 2,986,737	\$ 3,034,055	\$ 3,063,249
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 66,276	\$ (105,519)	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS OUT-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT - WATER AND SEWER FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -					
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 2,726,239	\$ 3,049,581	\$ 2,986,737	\$ 2,986,737	\$ 3,034,055	\$ 3,063,249
NET CHANGE IN FUND BALANCE	\$ 66,276	\$ (105,519)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	1,150,919	1,217,195	1,111,676	1,111,676	1,111,676	1,111,676
ENDING FUND BALANCE	\$ 1,217,195	\$ 1,111,676				
Fund balance as a percentage of total annual expenditures	45%	36%	37%	37%	37%	36%
Estimated Change in Fund Balance	6%	-9%	0%	0%	0%	0%



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 2017-18	Estimated 2018-19	City Manager Recommended 2019-20	City Council Approved 2019-20	Projected	
					2020-21	2021-22
ESTIMATED REVENUES						
FINES AND FORFEITURES	\$ 24,520	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
INTEREST INCOME	638	100	400	400	400	400
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(413)	-	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 24,745	\$ 10,100	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400
APPROPRIATIONS						
MATERIALS & SUPPLIES	\$ 2,173	\$ 10,000	\$ 10,000	\$ 10,000	\$ 11,200	\$ 12,400
BANK/CC FEES & SERVICE CHARGES	1	-	-	-	-	-
CONTRACTUAL SERVICES	904	-	-	-	-	-
EDUCATION & TRAINING	2,525	-	-	-	-	-
CAPITAL OUTLAY	26,838	-	14,400	14,400	-	-
TOTAL APPROPRIATIONS	\$ 32,441	\$ 10,000	\$ 24,400	\$ 24,400	\$ 11,200	\$ 12,400
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (7,696)	\$ 100	\$ (19,000)	\$ (19,000)	\$ (5,800)	\$ (7,000)
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 32,441	\$ 10,000	\$ 24,400	\$ 24,400	\$ 11,200	\$ 12,400
NET CHANGE IN FUND BALANCE	\$ (7,696)	\$ 100	\$ (19,000)	\$ (19,000)	\$ (5,800)	\$ (7,000)
BEGINNING FUND BALANCE	68,671	60,975	61,075	61,075	42,075	36,275
ENDING FUND BALANCE	\$ 60,975	\$ 61,075	\$ 42,075	\$ 42,075	\$ 36,275	\$ 29,275
Fund balance as a percentage of total annual expenditures	188%	611%	172%	172%	324%	236%
Estimated Change in Fund Balance	-11%	0%	-31%	-31%	-14%	-19%



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 2017-18	Estimated 2018-19	City Manager Recommended 2019-20	City Council Approved 2019-20	Projected	
					2020-21	2021-22
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 8,941	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
INTEREST INCOME	-	25	25	25	25	25
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	-	-	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 8,941	\$ 8,525	\$ 8,525	\$ 8,525	\$ 8,525	\$ 8,525
APPROPRIATIONS						
BANK/CC FEES & SERVICE CHARGES	\$ -	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
EDUCATION & TRAINING	4,966	8,500	8,500	8,500	8,500	8,500
TOTAL APPROPRIATIONS	\$ 4,966	\$ 8,525	\$ 8,525	\$ 8,525	\$ 8,525	\$ 8,525
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 3,975	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 4,966	\$ 8,525	\$ 8,525	\$ 8,525	\$ 8,525	\$ 8,525
NET CHANGE IN FUND BALANCE	\$ 3,975	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	8,680	12,655	12,655	12,655	12,655	12,655
ENDING FUND BALANCE	\$ 12,655	\$ 12,655	\$ 12,655	\$ 12,655	\$ 12,655	\$ 12,655

Fund balance as a percentage of total annual expenditures	255%	148%	148%	148%	148%	148%
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Estimated Change in Fund Balance	46%	0%	0%	0%	0%	0%
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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 2017-18	Estimated 2018-19	City Manager Recommended 2019-20	City Council Approved 2019-20	Projected	
					2020-21	2021-22
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 15,912	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
INTEREST INCOME	2,431	2,000	2,000	2,000	2,000	2,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(1,741)	100	100	100	100	100
TOTAL ESTIMATED REVENUES	\$ 16,602	\$ 17,100	\$ 22,100	\$ 22,100	\$ 22,100	\$ 22,100
APPROPRIATIONS						
BANK/CC FEES & SERVICE CHARGES	\$ 3	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
REPAIRS & MAINTENANCE	9,474	-	-	-	-	-
MISCELLANEOUS	33,852	190,000	20,000	20,000	20,000	20,000
TOTAL APPROPRIATIONS	\$ 43,329	\$ 190,100	\$ 20,100	\$ 20,100	\$ 20,100	\$ 20,100
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (26,727)	\$ (173,000)	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 43,329	\$ 190,100	\$ 20,100	\$ 20,100	\$ 20,100	\$ 20,100
NET CHANGE IN FUND BALANCE	\$ (26,727)	\$ (173,000)	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
BEGINNING FUND BALANCE	214,779	188,052	15,052	15,052	17,052	19,052
ENDING FUND BALANCE	\$ 188,052	\$ 15,052	\$ 17,052	\$ 17,052	\$ 19,052	\$ 21,052
Fund balance as a percentage of total annual expenditures	43%	8%	85%	85%	95%	105%
Estimated Change in Fund Balance	-12%	-92%	13%	13%	12%	10%



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 2017-18	Estimated 2018-19	City Manager Recommended 2019-20	City Council Approved 2019-20	Projected	
					2020-21	2021-22
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ -	\$ 208,969	\$ 511,328	\$ 511,328	\$ 491,328	\$ 491,328
TOTAL ESTIMATED REVENUES	\$ -	\$ 208,969	\$ 511,328	\$ 511,328	\$ 491,328	\$ 491,328
APPROPRIATIONS						
SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FRINGES	-	-	-	-	-	-
MATERIALS & SUPPLIES	-	2,738	1,400	1,400	1,400	1,400
PROFESSIONAL SERVICES	-	206,231	509,928	509,928	-	-
CONTRACUAL SERVICES	-	-	-	-	489,928	489,928
CONFERENCES & WORKSHOPS	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ 208,969	\$ 511,328	\$ 511,328	\$ 491,328	\$ 491,328
REVENUES OVER (UNDER) APPROPRIATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ -	\$ 208,969	\$ 511,328	\$ 511,328	\$ 491,328	\$ 491,328
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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



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 2017-18	Estimated 2018-19	City Manager Recommended 2019-20	City Council Approved 2019-20	Projected	
					2020-21	2021-22
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 140,339	\$ 180,652	\$ 118,326	\$ 118,326	\$ 118,326	\$ 118,326
TOTAL ESTIMATED REVENUES	\$ 140,339	\$ 180,652	\$ 118,326	\$ 118,326	\$ 118,326	\$ 118,326
APPROPRIATIONS - CODE ENFORCEMENT						
SALARIES	\$ 76,159	\$ 61,905	\$ 46,765	\$ 46,765	\$ 46,765	\$ 46,765
FRINGES	42,250	62,195	41,561	41,561	41,561	41,561
TOTAL APPROPRIATIONS - CODE ENFORCEMENT	\$ 118,409	\$ 124,100	\$ 88,326	\$ 88,326	\$ 88,326	\$ 88,326
APPROPRIATIONS - YARD SERVICES						
SALARIES	\$ 109	\$ -	\$ -	\$ -	\$ -	\$ -
FRINGES	51	-	-	-	-	-
CONTRACTUAL SERVICES	25,664	30,000	30,000	30,000	30,000	30,000
TOTAL APPROPRIATIONS - YARD SERVICES	\$ 25,824	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
TOTAL APPROPRIATIONS - CDBG GRANT	\$ 144,233	\$ 154,100	\$ 118,326	\$ 118,326	\$ 118,326	\$ 118,326
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (3,894)	\$ 26,552	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 144,233	\$ 154,100	\$ 118,326	\$ 118,326	\$ 118,326	\$ 118,326
NET CHANGE IN FUND BALANCE	\$ (3,894)	\$ 26,552	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(1,801)	(5,695)	20,857	20,857	20,857	20,857
ENDING FUND BALANCE	\$ (5,695)	\$ 20,857	\$ 20,857	\$ 20,857	\$ 20,857	\$ 20,857

Fund balance as a percentage of total annual expenditures	-4%	14%	18%	18%	18%	18%
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Estimated Change in Fund Balance	216%	-466%	0%	0%	0%	0%
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45th 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 45th DISTRICT COURT FUND

	Actual	Estimated	City Manager	City Council	Projected	
	2017-18	2018-19	Recommended	Approved	2020-21	2021-22
ESTIMATED REVENUES						
REIMBURSEMENT JUDGES SALARIES	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448
MISCELLANEOUS FEES	143,576	150,000	150,000	150,000	150,000	150,000
ORDINANCE FINES	3,663,041	3,472,542	3,353,105	3,353,105	3,358,105	3,363,105
CITY OF HUNTINGTON WOODS	(116,243)	(121,497)	(121,497)	(121,497)	(121,497)	(121,497)
CITY OF PLEASANT RIDGE	(42,917)	(37,731)	(37,731)	(37,731)	(37,731)	(37,731)
TOWNSHIP OF ROYAL OAK	(3,542)	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)
TREASURER STATE OF MICHIGAN	(786,336)	(761,569)	(761,569)	(761,569)	(761,569)	(761,569)
MICHIGAN DEPARTMENT OF STATE	(46,803)	(47,452)	(47,452)	(47,452)	(47,452)	(47,452)
OAKLAND COUNTY TREASURER	(69,153)	(76,556)	(76,556)	(76,556)	(76,556)	(76,556)
PROBATION FEES	(143,376)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
OAK PARK COURT FINES	(2,067,620)	(1,999,800)	(1,900,000)	(1,900,000)	(1,900,000)	(1,900,000)
DISTICT COURT CONSTRUCTION FUND	(215,883)	(222,990)	(195,000)	(195,000)	(200,000)	(205,000)
DISRICT COURT HEALTH CARE SURCHARGE	(123,707)	(51,647)	(60,000)	(60,000)	(60,000)	(60,000)
TOTAL ESTIMATED REVENUES	\$ 282,485	\$ 241,448				
APPROPRIATIONS						
SALARIES & WAGES	\$ 1,114,812	\$ 1,172,583	\$ 1,171,369	\$ 1,171,369	\$ 1,171,369	\$ 1,171,369
FRINGES	447,854	479,873	457,901	457,901	465,075	472,875
UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
SUPPLIES	21,606	42,140	48,310	48,310	25,000	25,000
PROFESSIONAL SERVICES	33,919	45,000	45,000	45,000	45,000	45,000
CONTRACTUAL SERVICES	159,720	150,000	65,000	65,000	65,000	65,000
TRANSPORTATION	4,932	4,800	4,800	4,800	4,800	4,800
CONFERENCES & WORKSHOPS	3,431	5,000	5,000	5,000	5,000	5,000
PRINTING & PUBLICATIONS	25,883	23,000	23,000	23,000	23,000	23,000
POSTAGE	20,748	23,000	23,000	23,000	23,000	23,000
INSURANCE & BONDS	8,315	10,000	10,000	10,000	10,000	10,000
UTILITIES - CABLE	1,205	1,500	1,500	1,500	1,500	1,500
UTILITIES - TELEPHONE	1,881	1,500	1,500	1,500	1,500	1,500
REPAIRS & MAINTENANCE	463	45,000	45,000	45,000	45,000	45,000
RENTALS - COPIER LEASE	7,968	8,500	8,500	8,500	8,500	8,500
MISCELLANEOUS	2,253	2,300	2,300	2,300	2,300	2,300
MEMBERSHIPS, DUES & SUBSCRIPTIONS	2,351	3,000	3,000	3,000	3,000	3,000
EDUCATION & TRAINING	732	2,500	2,500	2,500	2,500	2,500
CAPITAL OUTLAY	-	8,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ 1,858,073	\$ 2,027,696	\$ 1,917,680	\$ 1,917,680	\$ 1,901,544	\$ 1,909,344
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (1,575,588)	\$ (1,786,248)	\$ (1,676,232)	\$ (1,676,232)	\$ (1,660,096)	\$ (1,667,896)
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN -GENERAL FUND	\$ 1,799,363	\$ 1,952,783	\$ 1,857,832	\$ 1,857,832	\$ 1,841,696	\$ 1,849,496
TRANSFERS OUT-CONTRIBUTION TO RETIREE HEALTH CARE	\$ 172,025	\$ 166,535	\$ 181,600	\$ 181,600	\$ 181,600	\$ 181,600
TOTAL OTHER FINANCING SOURCES (USES)	\$ 1,627,338	\$ 1,786,248	\$ 1,676,232	\$ 1,676,232	\$ 1,660,096	\$ 1,667,896
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 230,735	\$ 241,448				
NET CHANGE IN FUND BALANCE	\$ 51,750	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(51,750)	-	-	-	-	-
ENDING FUND BALANCE	\$ -					

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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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 2017-18	Estimated 2018-19	City Manager Recommended 2019-20	City Council Approved 2019-20	Projected	
					2020-21	2021-22
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 31,921	\$ 100,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
TOTAL ESTIMATED REVENUES	\$ 31,921	\$ 100,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
APPROPRIATIONS						
SALARIES	\$ 6,920	\$ 20,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
FRINGES	612	2,000	2,500	2,500	2,500	2,500
MATERIALS & SUPPLIES	9,102	5,000	7,500	7,500	7,500	7,500
CONTRACUAL SERVICES	44,417	70,500	81,500	81,500	81,500	81,500
CONFERENCES & WORKSHOPS	915	2,500	2,500	2,500	2,500	2,500
TOTAL APPROPRIATIONS	\$ 61,966	\$ 100,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (30,045)	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ 493	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ 493	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 61,473	\$ 100,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
NET CHANGE IN FUND BALANCE	\$ (29,552)	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(2,054)	(31,606)	(31,606)	(31,606)	(31,606)	(31,606)
ENDING FUND BALANCE	\$ (31,606)	\$ (31,606)	\$ (31,606)	\$ (31,606)	\$ (31,606)	\$ (31,606)

Fund balance as a percentage of total annual expenditures	-51%	-32%	-26%	-26%	-26%	-26%
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Estimated Change in Fund Balance	0%	0%	0%	0%	0%	0%
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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 2017-18	Estimated 2018-19	City Manager Recommended 2019-20	City Council Approved 2019-20	Projected	
					2020-21	2021-22
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 18,432	\$ 42,000	\$ 52,400	\$ 52,400	\$ 52,400	\$ 52,400
TOTAL ESTIMATED REVENUES	\$ 18,432	\$ 42,000	\$ 52,400	\$ 52,400	\$ 52,400	\$ 52,400
APPROPRIATIONS						
SALARIES	\$ 12,512	\$ 20,800	\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200
FRINGES	1,136	1,810	1,810	1,810	1,810	1,810
MATERIALS & SUPPLIES	1,056	3,500	3,500	3,500	3,500	3,500
CONTRACTUAL SERVICES	18,553	14,890	14,890	14,890	14,890	14,890
CONFERENCES & WORKSHOPS	610	1,000	1,000	1,000	1,000	1,000
TOTAL APPROPRIATIONS	\$ 33,867	\$ 42,000	\$ 52,400	\$ 52,400	\$ 52,400	\$ 52,400
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (15,435)	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 33,867	\$ 42,000	\$ 52,400	\$ 52,400	\$ 52,400	\$ 52,400
NET CHANGE IN FUND BALANCE	\$ (15,435)	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	46	(15,389)	(15,389)	(15,389)	(15,389)	(15,389)
ENDING FUND BALANCE	\$ (15,389)	\$ (15,389)	\$ (15,389)	\$ (15,389)	\$ (15,389)	\$ (15,389)

Fund balance as a percentage of total annual expenditures	-45%	-37%	-29%	-29%	-29%	-29%
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Estimated Change in Fund Balance	-33554%	0%	0%	0%	0%	0%
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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	Estimated	City Manager Recommended	City Council Approved	Projected	
	2017-18	2018-19	2019-20	2019-20	2020-21	2021-22
ESTIMATED REVENUES						
PROPERTY TAX REVENUE	\$ 860,486	\$ 835,496	\$ 821,055	\$ 821,055	\$ 833,790	\$ 817,700
INTERGOVERNMENTAL	8,536	-	4,000	4,000	4,000	4,000
INTEREST INCOME	7,277	1,000	1,000	1,000	1,000	1,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(6,319)	100	100	100	100	100
TOTAL ESTIMATED REVENUES	\$ 869,980	\$ 836,596	\$ 826,155	\$ 826,155	\$ 838,890	\$ 822,800
APPROPRIATIONS						
PRINCIPAL	\$ 400,000	\$ 400,000	\$ 425,000	\$ 425,000	\$ 450,000	\$ 450,000
INTEREST	445,489	435,396	399,955	399,955	387,690	371,600
PAYING AGENT FEES	1,100	1,100	1,100	1,100	1,100	1,100
BANK FEES & SERVICE CHARGES	8	100	100	100	100	100
TOTAL APPROPRIATIONS	\$ 846,597	\$ 836,596	\$ 826,155	\$ 826,155	\$ 838,890	\$ 822,800
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 23,383	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 846,597	\$ 836,596	\$ 826,155	\$ 826,155	\$ 838,890	\$ 822,800
NET CHANGE IN FUND BALANCE	\$ 23,383	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	139,899	163,282	163,282	163,282	163,282	163,282
ENDING FUND BALANCE	\$ 163,282	\$ 163,282	\$ 163,282	\$ 163,282	\$ 163,282	\$ 163,282
Fund balance as a percentage of total annual expenditures	19%	20%	20%	20%	19%	20%
Estimated Change in Fund Balance	17%	0%	0%	0%	0%	0%



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	Estimated	City Manager Recommended	City Council Approved	Projected	
	2017-18	2018-19	2019-20	2019-20	2020-21	2021-22
ESTIMATED REVENUES						
INTEREST INCOME	\$ 61	\$ 76	\$ 50	\$ 50	\$ 50	\$ 50
TOTAL ESTIMATED REVENUES	\$ 61	\$ 76	\$ 50	\$ 50	\$ 50	\$ 50
APPROPRIATIONS						
PRINCIPAL	\$ 75,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 85,000
INTEREST	75,685	73,748	71,748	71,748	69,748	67,685
PAYING AGENT FEES	32	266	300	300	300	300
TOTAL APPROPRIATIONS	\$ 150,717	\$ 154,014	\$ 152,048	\$ 152,048	\$ 150,048	\$ 152,985
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (150,656)	\$ (153,938)	\$ (151,998)	\$ (151,998)	\$ (149,998)	\$ (152,935)
OTHER FINANCING SOURCES (USES)						
TRANSFER IN - LIBRARY FUND	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TRANSFER IN - GENERAL FUND	100,656	103,938	101,998	101,998	99,998	102,935
TOTAL OTHER FINANCING SOURCES (USES)	\$ 150,656	\$ 153,938	\$ 151,998	\$ 151,998	\$ 149,998	\$ 152,935
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 61	\$ 76	\$ 50	\$ 50	\$ 50	\$ 50
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%	0%
Estimated Change in Fund Balance	0%	0%	0%	0%	0%	0%



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 2017-18	Estimated 2018-19	City Manager Recommended 2019-20	City Council Approved 2019-20	Projected	
					2020-21	2021-22
ESTIMATED REVENUES						
PROPERTY TAX REVENUE	\$ 737,169	\$ 724,785	\$ 722,285	\$ 722,285	\$ 723,685	\$ 729,285
INTERGOVERNMENTAL	8,922	-	3,700	3,700	3,700	3,700
INTEREST INCOME	6,835	-	1,000	1,000	1,000	1,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(6,006)	-	-	-	-	-
PREMIUM ON DEBT ISSUE	-	-	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 746,920	\$ 724,785	\$ 726,985	\$ 726,985	\$ 728,385	\$ 733,985
APPROPRIATIONS						
PRINCIPAL	\$ 430,000	\$ 445,000	\$ 465,000	\$ 465,000	\$ 485,000	\$ 510,000
INTEREST	296,400	279,200	261,400	261,400	242,800	223,400
PAYING AGENT FEES	500	500	500	500	500	500
BANK FEES & SERVICE CHARGES	7	85	85	85	85	85
TOTAL APPROPRIATIONS	\$ 726,907	\$ 724,785	\$ 726,985	\$ 726,985	\$ 728,385	\$ 733,985
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 20,013	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 726,907	\$ 724,785	\$ 726,985	\$ 726,985	\$ 728,385	\$ 733,985
NET CHANGE IN FUND BALANCE	\$ 20,013	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	136,532	156,545	156,545	156,545	156,545	156,545
ENDING FUND BALANCE	\$ 156,545	\$ 156,545	\$ 156,545	\$ 156,545	\$ 156,545	\$ 156,545
Fund balance as a percentage of total annual expenditures	22%	22%	22%	22%	21%	21%
Estimated Change in Fund Balance	15%	0%	0%	0%	0%	0%



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 2017-18	Estimated 2018-19	City Manager	City Council	Projected	
			Recommended 2019-20	Approved 2019-20	2020-21	2021-22
ESTIMATED REVENUES						
PROPERTY TAX REVENUE	\$ 785,242	\$ 763,862	\$ 742,662	\$ 742,662	\$ 725,462	\$ 738,363
INTERGOVERNMENTAL	8,716	-	3,900	3,900	3,900	3,900
INTEREST INCOME	10,214	1,000	1,000	1,000	1,000	1,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(8,561)	100	100	100	100	100
TOTAL ESTIMATED REVENUES	\$ 795,611	\$ 764,962	\$ 747,662	\$ 747,662	\$ 730,462	\$ 743,363
APPROPRIATIONS						
PRINCIPAL	\$ 590,000	\$ 615,000	\$ 610,000	\$ 610,000	\$ 605,000	\$ 630,000
INTEREST	161,363	149,562	137,262	137,262	125,062	112,963
PAYING AGENT FEES	100	300	300	300	300	300
BANK FEES & SERVICE CHARGES	12	100	100	100	100	100
TOTAL APPROPRIATIONS	\$ 751,475	\$ 764,962	\$ 747,662	\$ 747,662	\$ 730,462	\$ 743,363
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 44,136	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 751,475	\$ 764,962	\$ 747,662	\$ 747,662	\$ 730,462	\$ 743,363
NET CHANGE IN FUND BALANCE	\$ 44,136	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	340,863	384,999	384,999	384,999	384,999	384,999
ENDING FUND BALANCE	\$ 384,999	\$ 384,999	\$ 384,999	\$ 384,999	\$ 384,999	\$ 384,999
Fund balance as a percentage of total annual expenditures	51%	50%	51%	51%	53%	52%
Estimated Change in Fund Balance	13%	0%	0%	0%	0%	0%



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 6/30/2019	Debt Service Payments 2019-20		
			Principal	Interest	Total
VOTED TAX GENERAL OBLIGATION DEBT FUNDS:					
2015 Refunding Bonds Street Imp.	Debt Service	\$ 6,535,000	\$ 465,000	\$ 261,400	\$ 726,400
2012 Refunding Street Imp. Bonds	Debt Service	5,725,000	610,000	137,262	747,262
2010 Facility Bonds	Debt Service	10,775,000	425,000	399,995	824,995
2011 Library & Recreation Lease	Debt Service	1,990,000	80,000	71,748	151,748
Total Debt Service		\$ 25,025,000	\$ 1,580,000	\$ 870,405	\$ 2,450,405



**Debt Service Requirements to Maturity
Fiscal Year 2020-2037**

Year Ended June 30,	Principal	Interest
2020	1,580,000	870,405
2020-2025	8,640,000	3,710,846
2025-2035	13,580,000	2,994,187
2035-2037	1,225,000	51,434
	<u>\$ 25,025,000</u>	<u>\$ 7,626,872</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.



<i>Total Net Bonded Indebtedness Should Not Exceed \$2,500 Per Capita</i>		
Debt Limit		
Population		29,319
Debt Limit (\$2,500 per capita)		\$ 73,297,500
Debt Applicable to Debt Limit, at July 1, 2019		
Total Bonded Debt Outstanding	\$ 25,025,000	
Less:		
Capital Lease (Library)	(1,990,000)	
Total Amount of Debt Applicable to Limit		23,035,000
Debt Margin Available		\$ 50,262,500
Net Debt subject to limit as percent of Debt Limit		31%
<i>Debt Service Payment Should Not Exceed 20% of Combined Operating and Debt-Service Fund Expenditures</i>		
Debt Limit		
Combined Operating and Debt-Service Fund Expenditures, estimated 2019-20		\$ 24,017,159
Debt Service Limit (20% of Operating and Debt-Service Expenditures)		\$ 4,803,432
Debt Service Applicable to Debt Limit, budget 2019-20		
Total Bonded Debt Service	\$ 2,450,405	
Less:		
Capital Lease (Library)	(151,748)	
Total Amount of Debt Applicable to Limit		2,298,657
Debt Service Margin Available		\$ 2,504,774
Net Debt Service subject to limit as percent of Debt Limit		48%



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: \$6,535,000**

PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL	PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL
2020	4.0000%	465,000	2026	4.0000%	605,000
2021	4.0000%	485,000	2027	4.0000%	640,000
2022	4.0000%	510,000	2028	4.0000%	670,000
2023	4.0000%	530,000	2029	4.0000%	750,000
2024	4.0000%	550,000	2030	4.0000%	755,000
2025	4.0000%	575,000			<u>\$ 6,535,000</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: \$5,725,000**

PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL	PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL
2020	2.0000%	610,000	2025	2.5000%	645,000
2021	2.0000%	\$ 605,000	2026	2.5000%	650,000
2022	2.0000%	630,000	2027	3.0000%	650,000
2023	2.2500%	635,000	2028	3.0000%	660,000
2024	2.2500%	640,000			<u>\$ 5,725,000</u>



2010 Municipal Facility Bond

This issue was used to construct, reconstruct, remodel and equip a city hall, public safety building, library building in the City of Oak Park.

**SCHEDULE OF INDEBTEDNESS
YEAR ISSUED: 2010
AMOUNT OF ISSUE: \$10,775,000**

PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL	PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL
2020	5.2500%	425,000	2029	6.7500%	650,000
2021	6.5000%	450,000	2030	6.7500%	675,000
2022	6.5000%	450,000	2031	7.0000%	725,000
2023	6.5000%	475,000	2032	7.0000%	750,000
2024	6.5000%	500,000	2033	7.0000%	800,000
2025	6.5000%	525,000	2034	7.0000%	825,000
2026	6.7500%	550,000	2035	7.0000%	875,000
2027	6.7500%	575,000	2036	7.0000%	\$ 925,000
2028	6.7500%	600,000			<u>\$ 10,775,000</u>



2011 Library and Recreation Center Lease

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

PRINCIPAL			PRINCIPAL		
DUE	INTEREST		DUE	INTEREST	
<u>NOVEMBER 1</u>	<u>RATE</u>	<u>PRINCIPAL</u>	<u>NOVEMBER 1</u>	<u>RATE</u>	<u>PRINCIPAL</u>
2020	1.0000%	80,000	2030	1.0000%	115,000
2021	1.0000%	80,000	2031	1.0000%	120,000
2022	1.0000%	85,000	2032	1.0000%	125,000
2023	1.0000%	85,000	2033	1.0000%	130,000
2024	1.0000%	90,000	2034	1.0000%	135,000
2025	1.0000%	95,000	2035	1.0000%	140,000
2026	1.0000%	95,000	2036	1.0000%	\$ 145,000
2027	1.0000%	100,000	2037	1.0000%	155,000
2028	1.0000%	105,000			<u>\$ 1,990,000</u>
2029	1.0000%	110,000			



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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 2017-18	Estimated 2018-19	City Manager	City Council	Projected	
			Recommended 2019-20	Approved 2019-20	2020-21	2021-22
ESTIMATED REVENUES						
PROPERTY TAXES - ADMINISTRATIVE FEE	\$ 104,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
INTEREST INCOME	3,476	1,000	1,151	1,151	25	25
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(2,386)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ 105,090	\$ 1,000	\$ 31,151	\$ 31,151	\$ 30,025	\$ 30,025
APPROPRIATIONS						
MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BANK FEES & SERVICE CHARGES	6	-	25	25	25	25
CAPITAL OUTLAY	-	45,452	290,000	290,000	-	-
TOTAL APPROPRIATIONS	\$ 6	\$ 45,452	\$ 290,025	\$ 290,025	\$ 25	\$ 25
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 105,084	\$ (44,452)	\$ (258,874)	\$ (258,874)	\$ 30,000	\$ 30,000
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN - MUNICIPAL BLDG. CONST. FUND	\$ 218,479	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS IN - CITY OWNED PROPERTY FUND	-	-	3,000	3,000	-	-
TRANSFERS OUT - GENERAL FUND	-	-	215,000	215,000	30,000	30,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 218,479	\$ -	\$ (212,000)	\$ (212,000)	\$ (30,000)	\$ (30,000)
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ (218,473)	\$ 45,452	\$ 502,025	\$ 502,025	\$ 30,025	\$ 30,025
NET CHANGE IN FUND BALANCE	\$ 323,563	\$ (44,452)	\$ (470,874)	\$ (470,874)	\$ -	\$ -
BEGINNING FUND BALANCE	191,763	515,326	470,874	470,874	-	-
ENDING FUND BALANCE	\$ 515,326	\$ 470,874	\$ -	\$ -	\$ -	\$ -

Fund balance as a percentage of total annual expenditures	-236%	1036%	1036%	1036%	1036%	1036%
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Estimated Change in Fund Balance	169%	-9%	169%	-9%	169%	169%
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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.

402 CITY OWNED PROPERTY FUND						
	Actual	Estimated	City Manager	City Council	Projected	
	2017-18	2018-19	Recommended	Approved	2020-21	2021-22
ESTIMATED REVENUES						
INTEREST INCOME	\$ 1,589	\$ 500	\$ 790	\$ 790	\$ -	\$ -
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(1,338)	-	-	-	-	-
SALE OF FIXED ASSETS	351,830	-	50,000	50,000	50,000	50,000
TOTAL ESTIMATED REVENUES	\$ 352,081	\$ 500	\$ 50,790	\$ 50,790	\$ 50,000	\$ 50,000
APPROPRIATIONS						
PROFESSIONAL SERVICES	\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ -
PURCHASE OF PROPERTY	312,483	-	50,000	50,000	50,000	50,000
BANK FEES & SERVICE CHARGES	2	-	-	-	-	-
CAPITAL OUTLAY	-	-	82,000	82,000	20,000	-
TOTAL APPROPRIATIONS	\$ 314,235	\$ -	\$ 132,000	\$ 132,000	\$ 70,000	\$ 50,000
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 37,846	\$ 500	\$ (81,210)	\$ (81,210)	\$ (20,000)	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT - PUBLIC IMPROVEMENT FUND	-	-	3,000	3,000	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 314,235	\$ -	\$ 135,000	\$ 135,000	\$ 70,000	\$ 50,000
NET CHANGE IN FUND BALANCE	\$ 37,846	\$ 500	\$ (84,210)	\$ (84,210)	\$ (20,000)	\$ -
BEGINNING FUND BALANCE	65,864	103,710	104,210	104,210	20,000	-
ENDING FUND BALANCE	\$ 103,710	\$ 104,210	\$ 20,000	\$ 20,000	\$ -	\$ -
Fund balance as a percentage of total annual expenditures	33%	#DIV/0!	15%	15%	0%	0%
Estimated Change in Fund Balance	57%	0%	-81%	-81%	-100%	#DIV/0!



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	Estimated	City Manager Recommended	City Council Approved	Projected	
	2017-18	2018-19	2019-20	2019-20	2020-21	2021-22
ESTIMATED REVENUES						
CHARGES FOR SERVICES	\$ 43,435	\$ 26,000	\$ 35,000	\$ 35,000	\$ 42,500	\$ 35,000
SPECIAL ASSESSMENTS	363,570	505,000	-	-	500,000	-
INTEREST INCOME	440	1,092	1,179	1,179	1,146	2,115
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(309)	-	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 407,136	\$ 532,092	\$ 36,179	\$ 36,179	\$ 543,646	\$ 37,115
APPROPRIATIONS						
SALARIES	\$ 20,818	\$ 20,000	\$ 13,034	\$ 13,034	\$ 13,164	\$ 13,296
FRINGES	8,689	10,614	7,145	7,145	7,482	7,819
SUPPLIES	255	1,000	6,000	6,000	6,000	6,000
BANK FEES & SERVICE CHARGES	3	25	-	-	-	-
RENTALS-MOTOR POOL UTILIZATION	12,751	10,000	10,000	10,000	10,000	10,000
CAPITAL OUTLAY	-	495,400	-	-	500,000	-
TOTAL APPROPRIATIONS	\$ 42,516	\$ 537,039	\$ 36,179	\$ 36,179	\$ 536,646	\$ 37,115
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 364,620	\$ (4,947)	\$ -	\$ -	\$ 7,000	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 42,516	\$ 537,039	\$ 36,179	\$ 36,179	\$ 536,646	\$ 37,115
NET CHANGE IN FUND BALANCE	\$ 364,620	\$ (4,947)	\$ -	\$ -	\$ 7,000	\$ -
BEGINNING FUND BALANCE	(145,515)	219,105	214,158	214,158	214,158	221,158
ENDING FUND BALANCE	\$ 219,105	\$ 214,158	\$ 214,158	\$ 214,158	\$ 221,158	\$ 221,158
Fund balance as a percentage of total annual expenditures	515%	40%	592%	592%	41%	596%
Estimated Change in Fund Balance	-251%	-2%	0%	0%	3%	0%



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 45th district court.

470 MUNICIPAL BUILDNG CONSTRUCTION FUND

	Actual 2017-18	Estimated 2018-19	City Manager Recommended 2019-20	City Council Approved 2019-20	Projected	
					2020-21	2021-22
ESTIMATED REVENUES						
FINES AND FORFEITURES	\$ 123,707	\$ 51,647	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
INTEREST INCOME	19,051	10,000	4,000	4,000	4,100	4,200
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(13,594)	-	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 129,164	\$ 61,647	\$ 64,000	\$ 64,000	\$ 64,100	\$ 64,200
APPROPRIATIONS						
PROFESSIONAL SERVICES	\$ 18,311	\$ -	\$ -	\$ -	\$ -	\$ -
BANK FEES & SERVICE CHARGES	22	-	-	-	-	-
MISCELLANEOUS	115,216	-	-	-	-	-
CAPITAL OUTLAY	638	1,300,000	25,000	25,000	50,000	90,000
TOTAL APPROPRIATIONS	\$ 134,187	\$ 1,300,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 90,000
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (5,023)	\$ (1,238,353)	\$ 39,000	\$ 39,000	\$ 14,100	\$ (25,800)
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT - PUBLIC IMPROVEMENT FUND	218,479	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (218,479)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ (352,666)	\$ (1,300,000)	\$ (25,000)	\$ (25,000)	\$ (50,000)	\$ (90,000)
NET CHANGE IN FUND BALANCE	\$ (223,502)	\$ (1,238,353)	\$ 39,000	\$ 39,000	\$ 14,100	\$ (25,800)
BEGINNING FUND BALANCE	1,679,961	1,456,459	218,106	218,106	257,106	271,206
ENDING FUND BALANCE	\$ 1,456,459	\$ 218,106	\$ 257,106	\$ 257,106	\$ 271,206	\$ 245,406
Fund balance as a percentage of total annual expenditures	-413%	-17%	-1028%	-1028%	-542%	-273%
Estimated Change in Fund Balance	-13%	-85%	18%	18%	5%	-10%



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 2020-2025. The CIP is an opportunity to formulate strategic long-term policy decisions that extend beyond the 2019-2020 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 2019-20 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.
- Ensure security of the City's water tower by replacing fencing .
- 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 in utilities and operating costs related to the Court renovations.
- Decrease repair and maintenance costs related to the Community Center and Library roof repairs, and DPW Service Center improvements. Also, renovations to the Community Center kitchen will allow food preparation to be more cost and energy efficient.
- Increase in revenue resulting from swimming pool renovations. These improvements will make the pool more attractive to pool visitors.
- Increase in fee revenue as a result of the addition of MOGO bike stations.
- Improving the Nine Mile Road greenbelt with decorative fencing will make the area more attractive to both residents and businesses. This will also be accomplished by adding linear park nodes and pocket parks.



Capital Improvement Program

- Keep the City's parks safe and modern by updating restrooms, replacing and painting the various park pavilions, and replacing old playground equipment.
- Decrease in repair and maintenance costs with the replacement of numerous DPS 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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
General Fund - 101	\$709,210	\$764,000	\$680,000	\$1,270,000	\$250,000	\$20,000
Major Street Fund - 202	430,000	95,000	1,572,000	649,250	1,275,000	1,342,000
Local Street Fund - 203	515,000	295,000	1,022,000	1,699,250	1,825,000	517,000
Solid Waste - 226	65,000	-0-	-0-	6,250	75,000	-0-
Corridor Improvement Fund - 251	40,000	40,000	-0-	-0-	-0-	-0-
Narcotic Forfeiture Fund - 253	14,400	-0-	-0-	-0-	-0-	-0-
Public Improvement Fund - 401	290,000	-0-	48,000	-0-	-0-	-0-
City Owned Property Fund - 402	82,000	20,000	-0-	-0-	-0-	-0-
Sidewalk Program Fund - 451	-0-	500,000	-0-	600,000	-0-	600,000
Municipal Building Construction - 470	25,000	50,000	90,000	50,000	-0-	-0-
Water and Sewer Fund - 592	1,720,000	2,085,000	3,127,000	2,259,250	2,122,000	1,808,000
Motor Pool Fund - 654	122,000	110,000	90,000	317,000	339,000	319,000
TOTAL	\$4,012,610	\$3,959,000	\$6,629,000	\$6,851,000	\$5,886,000	\$4,606,000

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.

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET	PROJECTED		FORECAST		
				FY 2019-20 CITY COST	FY 2020-21 CITY COST	FY 2021-22 CITY COST	FY 2022-23 CITY COST	FY 2023-24 CITY COST	FY 2024-25 CITY COST
Roads									
RD-1	9 Mile Road Improvements (Grant Match/Other)	MAJOR STREET FUND 202	\$ 400,000			\$ 400,000			
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 (Scolia to Condon) Rehabilitation	LOCAL STREET FUND 203	\$ 250,000				\$ 250,000		
RD-5	Cloverdale (Parklawn to Greenbriar) Reconstruction	MAJOR STREET FUND 202	\$ 500,000				\$ 500,000		
RD-6	Marlow/Stratford (Pearson to Stratford Villa Apts.) Reconstruction	LOCAL STREET FUND 203	\$ 600,000				\$ 600,000		
RD-7	Stratford Ct. (Stratford St. west to Cul-de-sac) Reconstruction	LOCAL STREET FUND 203	\$ 350,000				\$ 350,000		
RD-8	Northend (Coolidge to Meyers) Reconstruction	MAJOR STREET FUND 202	\$ 1,200,000						\$ 1,200,000
RD-9	Pearson (Marlow to Coolidge) Reconstruction	LOCAL STREET FUND 203	\$ 1,400,000					\$ 1,400,000	
RD-10	Capital Avenue from Coolidge to Rosewood	MAJOR STREET FUND 202	\$ 1,200,000					\$ 1,200,000	
RD-11	10 Mile Road Pedestrian Island	MAJOR STREET FUND 202	\$ 200,000	\$ 200,000					
RD-12	11 Mile Road Parking Lots (to be SAD)	GENERAL FUND 101	\$ 1,200,000				\$ 1,200,000		
RD-13	Annual Joint and Crack Sealing Program	LOCAL STREET FUND 203	\$ 750,000	\$ 150,000		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
RD-14	Annual Concrete Repair/Replacement Program	WATER AND SEWER FUND 592	\$ 1,225,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 225,000
		LOCAL STREET FUND 203	\$ 1,225,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 225,000	
SUBTOTAL			\$ 12,000,000	\$ 750,000	\$ 400,000	\$ 2,450,000	\$ 3,450,000	\$ 3,150,000	\$ 1,800,000

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:

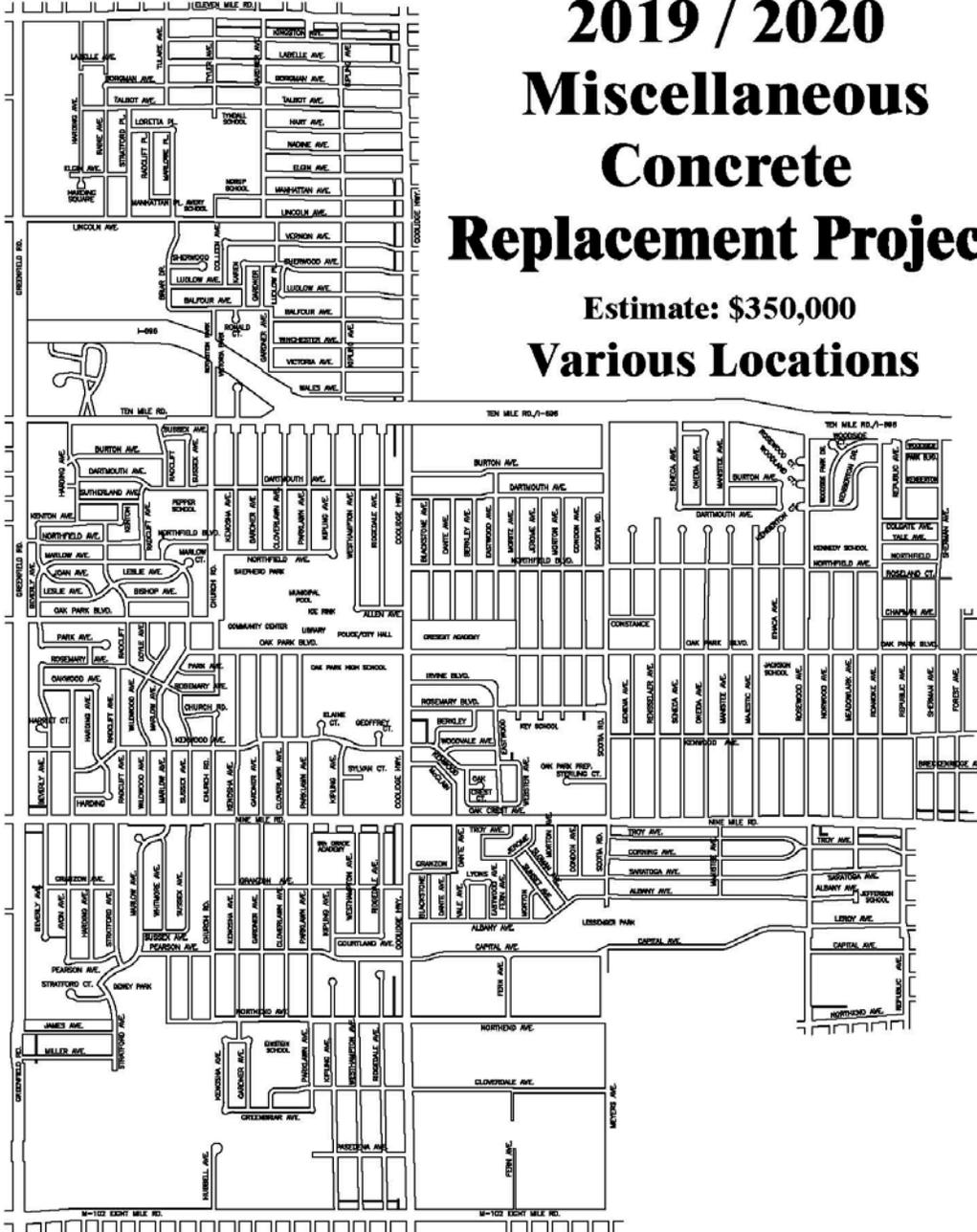
DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET	PROJECTED		FORECAST		
				FY 2019-20 CITY COST	FY 2020-21 CITY COST	FY 2021-22 CITY COST	FY 2022-23 CITY COST	FY 2023-24 CITY COST	FY 2024-25 CITY COST
Sidewalks & Pathways									
SP-1	Biennially Sidewalk Replacement Program	SIDEWALK PROGRAM FUND 451	\$ 1,700,000		\$ 500,000		\$ 600,000		\$ 600,000
SUBTOTAL			\$ 1,700,000	\$ -	\$ 500,000	\$ -	\$ 600,000	\$ -	\$ 600,000



City of Oak Park

2019 / 2020 Miscellaneous Concrete Replacement Project

Estimate: \$350,000
Various Locations





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

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET	PROJECTED		FORECAST		
				FY 2019-20 CITY COST	FY 2020-21 CITY COST	FY 2021-22 CITY COST	FY 2022-23 CITY COST	FY 2023-24 CITY COST	FY 2024-25 CITY COST
SS-1	Annual Sewer Lining/Repairs	WATER AND SEWER FUND 592	\$ 3,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
SUBTOTAL			\$ 3,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000

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.

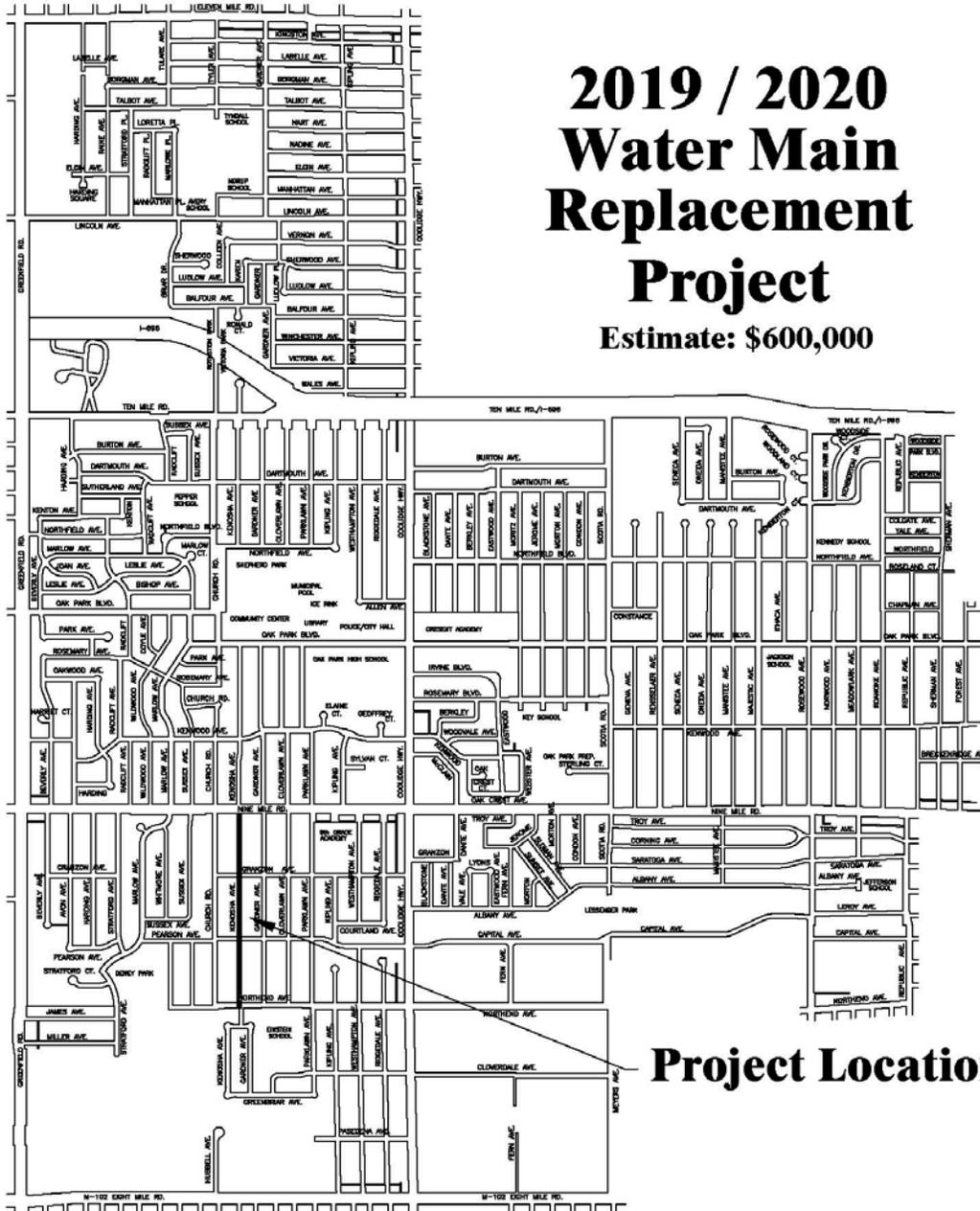
The City is responsible for 115 miles of water main pipe, 967 fire hydrants and 10,484 water service connections. Projects included in this category are funded by the City's Water and Sewer Fund which is financed through user rates and connection fees.

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET	PROJECTED		FORECAST		
				FY 2019-20 CITY COST	FY 2020-21 CITY COST	FY 2021-22 CITY COST	FY 2022-23 CITY COST	FY 2023-24 CITY COST	FY 2024-25 CITY COST
WD-1	Marlow (9 Mile to Oak Park Blvd) Water Main Replacement	WATER AND SEWER FUND 592	\$ -						
WD-2	Private Water Assistance Program	WATER AND SEWER FUND 592	\$ 200,000	\$ 100,000	\$ 100,000				
WD-3	Kenosha (9 Mile to Northend) Water Main Replacement	WATER AND SEWER FUND 592	\$ 600,000	\$ 600,000					
WD-4	Northend (Coolidge to Whitmore) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000			\$ 1,000,000			
WD-5	Oak Park Blvd. (Coolidge to Scotia) Water Main Replacement	WATER AND SEWER FUND 592	\$ 2,000,000		\$ 1,000,000		\$ 1,000,000		
WD-6	Leslie (Marlow to Beverly) Water Main Replacement	WATER AND SEWER FUND 592	\$ 500,000			\$ 500,000			
WD-7	Parklawn (Kenwood to Oak Park Blvd.) Water Main Replacement	WATER AND SEWER FUND 592	\$ 460,000			\$ 460,000			
WD-8	Sutherland (Harding to Radcliff) Water Main Replacement	WATER AND SEWER FUND 592	\$ 380,000				\$ 380,000		
WD-9	Cloverlawn (Kenwood to Oak Park Blvd.) Water Main Replacement	WATER AND SEWER FUND 592	\$ 460,000			\$ 460,000			
WD-10	Oak Park Blvd. (Greenfield to Church) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,100,000					\$ 1,100,000	
WD-11	Marlow (9 Mile to Stratford) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000						\$ 1,000,000
WD-12	Replace fencing around water tower	WATER AND SEWER FUND 592	\$ 40,000	\$ 40,000					
WD-13	8 Mile Pump Station - Pump Replacement	WATER AND SEWER FUND 592	\$ 170,000	\$ 80,000	\$ 90,000				
WD-14	Lift Station - Pump Replacement	WATER AND SEWER FUND 592	\$ 15,000	\$ 15,000					
WD-15	Remote Water Meter Replacement	WATER AND SEWER FUND 592	\$ 240,000	\$ 120,000	\$ 120,000				
SUBTOTAL			\$ 8,165,000	\$ 955,000	\$ 1,310,000	\$ 2,420,000	\$ 1,380,000	\$ 1,100,000	\$ 1,000,000



City of Oak Park

2019 / 2020 Water Main Replacement Project Estimate: \$600,000



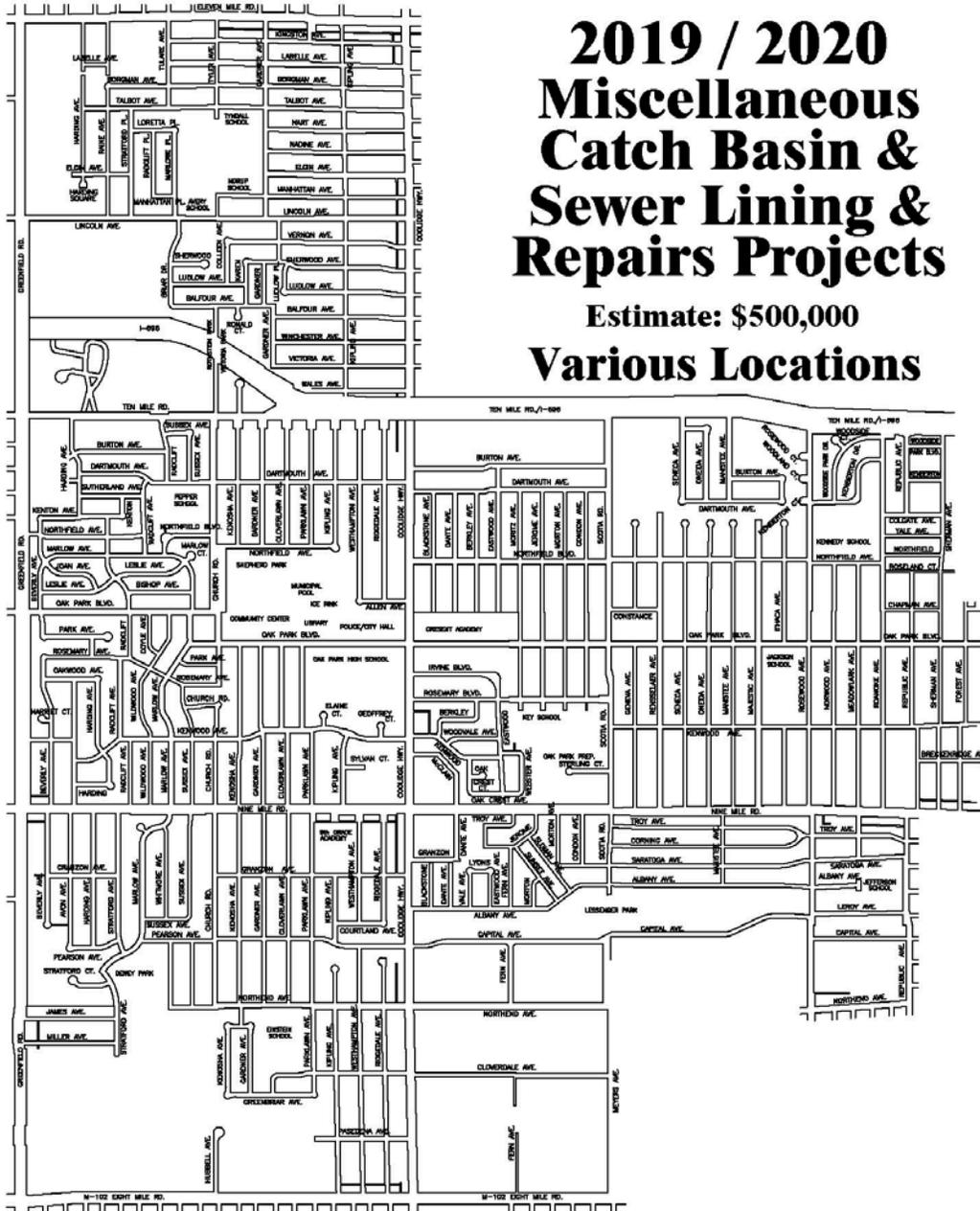
Project Location



City of Oak Park

2019 / 2020 Miscellaneous Catch Basin & Sewer Lining & Repairs Projects

Estimate: \$500,000
Various Locations





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 0.5000 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.

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET	PROJECTED		FORECAST			
				FY 2019-20 CITY COST	FY 2020-21 CITY COST	FY 2021-22 CITY COST	FY 2022-23 CITY COST	FY 2023-24 CITY COST	FY 2024-25 CITY COST	
Buildings & Property										
BP-1	Court Renovations	MUNI BUILDING CONSTRUCTION 470	\$ 25,000	\$ 25,000						
BP-2	Community Center and Library Roof Repairs	GENERAL FUND 101	\$ 200,000					\$ 200,000		
BP-3	Decorative Fence Along the Nine Mile Road Greenbelt	GENERAL FUND 101	\$ 200,000	\$ -	\$ 200,000					
BP-4	Nine Mile Road Linear Park, Nodes, and Pocket Parks (Grant funded with 30% City match)	GENERAL FUND 101	\$ 520,000	\$ 260,000	\$ 260,000					
		CITY OWNED PROPERTY FUND 402	\$ 102,000	\$ 82,000	\$ 20,000					
		PUBLIC IMPROVEMENT FUND 401	\$ 290,000	\$ 290,000						
		CORRIDOR IMPROVEMENT FUND 251	\$ 80,000	\$ 40,000	\$ 40,000					
BP-5	Community Center Kitchen renovation	GENERAL FUND 101	\$ 30,000	\$ 30,000						
BP-6	Community Center Restroom renovation	GENERAL FUND 101	\$ 40,000	\$ 40,000						
BP-7	Swimming Pool renovation (sand, marcite, etc)	GENERAL FUND 101	\$ 40,000	\$ 40,000						
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		\$ 50,000			
BP-11	City Hall/Public Safety/Court Fence	GENERAL FUND 101	\$ 160,000			\$ 160,000				
		MUNI BUILDING CONSTRUCTION 470	\$ 90,000			\$ 90,000				
BP-12	Construct Wellness Center in former Public Safety Dispatch area	GENERAL FUND 101	\$ 200,000	\$ -	\$ 200,000					
BP-13	Shepherd Park Restrooms	GENERAL FUND 101	\$ 120,000	\$ 120,000		\$ -				
BP-14	Park Restroom Renovations	GENERAL FUND 101	\$ 25,000	\$ 25,000						
BP-15	Community Center HVAC Repairs	GENERAL FUND 101	\$ 150,000	\$ 50,000		\$ 50,000		\$ 50,000		
BP-16	MOGO Bike Stations (70% grant funded)	PUBLIC IMPROVEMENT FUND 401	\$ 48,000			\$ 48,000				
BP-17	Splash Pad	GENERAL FUND 101	\$ 400,000			\$ 400,000				
BP-18	Pavilions Painting and Repair	GENERAL FUND 101	\$ 25,000				\$ 25,000			
BP-19	City Complex Transformer Replacement	GENERAL FUND 101	\$ 35,000	\$ 35,000						
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		
SUBTOTAL			\$ 3,090,000	\$ 1,057,000	\$ 840,000	\$ 758,000	\$ 125,000	\$ 310,000	\$ -	



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.

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
			CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	
Machinery & Equipment (Including Vehicles)									
ME-1	In Car HD Video Camera System for Public Safety	GENERAL FUND 101	\$ 37,000	\$ 37,000					
ME-2	MSA Air Packs for Public Safety (80% grant funded, total cost is \$276,050)	GENERAL FUND 101	\$ 55,210	\$ 55,210					
ME-3	Ballistic Vests for Public Safety (50% grant funded)	NARCOTIC FORFEITURE FUND 253	\$ 14,400	\$ 14,400					
ME-4	Fire Truck (ladder truck) - Financed over 5 years	MOTOR POOL 654	\$ 675,000				\$ 225,000	\$ 225,000	\$ 225,000
ME-5	Election Equipment	GENERAL FUND 101	\$ 17,000	\$ 17,000					
ME-6	Computer Storage Server	GENERAL FUND 101	\$ 19,000		\$ 19,000				
ME-7	Community Center Back-up Generator	GENERAL FUND 101	\$ 60,000			\$ 60,000			
ME-8	Public Safety Marked Patrol Vehicles	MOTOR POOL 654	\$ 375,000	\$ 60,000	\$ 62,000	\$ 62,000	\$ 63,000	\$ 63,000	\$ 65,000
ME-9	Public Safety Unmarked Patrol Vehicles	MOTOR POOL 654	\$ 173,000	\$ 30,000	\$ 28,000	\$ 28,000	\$ 29,000	\$ 29,000	\$ 29,000
ME-10	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-11	Pick-up Truck Replacement	MAJOR STREET FUND 202	\$ 43,000		\$ 20,000	\$ 23,000			
		LOCAL STREET FUND 203	\$ 43,000		\$ 20,000	\$ 23,000			
ME-12	Engineering Vehicle Replacement	WATER AND SEWER FUND 592	\$ 80,000				\$ 48,000	\$ 32,000	
		MAJOR STREET FUND 202	\$ 15,000			\$ 7,000			\$ 8,000
		LOCAL STREET FUND 203	\$ 15,000			\$ 7,000			\$ 8,000
ME-13	Lawn Mower	WATER AND SEWER FUND 592	\$ 15,000			\$ 7,000			\$ 8,000
		GENERAL FUND 101	\$ 55,000		\$ 15,000		\$ 20,000		\$ 20,000
ME-14	Large Dump Truck Replacement	WATER AND SEWER FUND 592	\$ 215,000					\$ 215,000	
		MAJOR STREET FUND 202	\$ 420,000	\$ 100,000		\$ 105,000	\$ 105,000		\$ 110,000
		LOCAL STREET FUND 203	\$ 420,000	\$ 100,000		\$ 105,000	\$ 105,000		\$ 110,000
ME-14	Technical and Planning Vehicle Replacement	MOTOR POOL 654	\$ 74,000	\$ 32,000	\$ 20,000			\$ 22,000	
ME-15	Street Sweeper	MAJOR STREET FUND 202	\$ 120,000	\$ 60,000				\$ 60,000	
		LOCAL STREET FUND 203	\$ 120,000	\$ 60,000				\$ 60,000	
		WATER AND SEWER FUND 592	\$ 120,000	\$ 60,000				\$ 60,000	
		SOLID WASTE FUND 226	\$ 120,000	\$ 60,000				\$ 60,000	
ME-16	Toolcat Utility Vehicle	MAJOR STREET FUND 202	\$ 65,000	\$ 65,000					
ME-17	Brush Chipper	MAJOR STREET FUND 202	\$ 24,000						\$ 24,000
		LOCAL STREET FUND 203	\$ 24,000						\$ 24,000
ME-18	Mini Excavator	WATER AND SEWER FUND 592	\$ 75,000					\$ 75,000	
ME-19	Backhoe	WATER AND SEWER FUND 592	\$ 125,000				\$ 125,000		
ME-20	Front End Loader	WATER AND SEWER FUND 592	\$ 75,000		\$ 75,000				
		MAJOR STREET FUND 202	\$ 75,000		\$ 75,000				
		LOCAL STREET FUND 203	\$ 75,000		\$ 75,000				
SUBTOTAL			\$ 3,988,610	\$ 750,610	\$ 409,000	\$ 501,000	\$ 796,000	\$ 826,000	\$ 706,000



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:



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**City of Oak Park
Capital Improvement Program
2019- 2025 Project Summary**

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET		PROJECTED		FORECAST		
				FY 2019-20 CITY COST	FY 2020-21 CITY COST	FY 2021-22 CITY COST	FY 2022-23 CITY COST	FY 2023-24 CITY COST	FY 2024-25 CITY COST	
Roads										
1	RD-1 9 Mile Road Improvements (Grant Match/Other)	MAJOR STREET FUND 202	\$ 400,000			\$ 400,000				
2	RD-2 Northend (Coolidge to Whitmore) Reconstruction	MAJOR STREET FUND 202	\$ 1,000,000			\$ 1,000,000				
3	RD-3 Northfield (Church to Gardiner) Reconstruction	LOCAL STREET FUND 203	\$ 500,000			\$ 500,000				
4	RD-4 Northfield (Scotia to Condon) Rehabilitation	LOCAL STREET FUND 203	\$ 250,000				\$ 250,000			
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 Apts.) Reconstruction	LOCAL STREET FUND 203	\$ 600,000				\$ 600,000			
7	RD-7 Stratford Ct. (Stratford St. west to Cul-de-sac) Reconstruction	LOCAL STREET FUND 203	\$ 350,000				\$ 350,000			
8	RD-8 Northend (Coolidge to Meyers) Reconstruction	MAJOR STREET FUND 202	\$ 1,200,000					\$ 1,400,000		\$ 1,200,000
9	RD-9 Pearson (Marlow to Coolidge) Reconstruction	LOCAL STREET FUND 203	\$ 1,400,000					\$ 1,200,000		
10	RD-10 Capital Avenue from Coolidge to Rosewood	MAJOR STREET FUND 202	\$ 1,200,000							
11	RD-11 10 Mile Road Pedestrian Island	MAJOR STREET FUND 202	\$ 200,000	\$ 200,000						
12	RD-12 11 Mile Road Parking Lots (to be SAD)	GENERAL FUND 101	\$ 1,200,000							
13	RD-13 Annual Joint and Crack Sealing Program	LOCAL STREET FUND 203	\$ 750,000	\$ 150,000	\$ 150,000		\$ 1,200,000	\$ 150,000	\$ 150,000	\$ 150,000
14	RD-14 Annual Concrete Repair/Replacement Program	WATER AND SEWER FUND 592	\$ 1,225,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 225,000
		LOCAL STREET FUND 203	\$ 1,225,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 225,000
		SUBTOTAL	\$ 12,000,000	\$ 750,000	\$ 400,000	\$ 2,450,000	\$ 3,450,000	\$ 3,150,000	\$ 3,150,000	\$ 1,800,000
Sidewalks & Pathways										
15	SP-1 Biennially Sidewalk Replacement Program	SIDEWALK PROGRAM FUND 451	\$ 1,700,000		\$ 500,000		\$ 600,000			\$ 600,000
		SUBTOTAL	\$ 1,700,000	\$ -	\$ 500,000	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000
Sanitary Sewer										
16	SS-1 Annual Sewer Lining/Repairs	WATER AND SEWER FUND 592	\$ 3,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
		SUBTOTAL	\$ 3,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Water Distribution										
17	WD-1 Marlow (9 Mile to Oak Park Blvd) Water Main Replacement	WATER AND SEWER FUND 592	\$ -							
18	WD-2 Private Water Assistance Program	WATER AND SEWER FUND 592	\$ 200,000	\$ 100,000						
19	WD-3 Kenosha (9 Mile to Northend) Water Main Replacement	WATER AND SEWER FUND 592	\$ 600,000	\$ 600,000						
20	WD-4 Northend (Coolidge to Whitmore) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000		\$ 1,000,000					
21	WD-5 Oak Park Blvd. (Coolidge to Scotia) Water Main Replacement	WATER AND SEWER FUND 592	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000		\$ 1,000,000			
22	WD-6 Leslie (Marlow to Beverly) Water Main Replacement	WATER AND SEWER FUND 592	\$ 500,000		\$ 500,000					
23	WD-7 Parklawn (Kenwood to Oak Park Blvd.) Water Main Replacement	WATER AND SEWER FUND 592	\$ 460,000		\$ 460,000					
24	WD-8 Sutherland (Harding to Radcliff) Water Main Replacement	WATER AND SEWER FUND 592	\$ 380,000			\$ 380,000				
25	WD-9 Cloverlawn (Kenwood to Oak Park Blvd.) Water Main Replacement	WATER AND SEWER FUND 592	\$ 460,000		\$ 460,000					
26	WD-10 Oak Park Blvd. (Greenfield to Church) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,100,000					\$ 1,100,000		
27	WD-11 Marlow (9 Mile to Stratford) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000						\$ 1,000,000	
28	WD-12 Replace fencing around water tower	WATER AND SEWER FUND 592	\$ 40,000	\$ 40,000						
29	WD-13 8 Mile Pump Station - Pump Replacement	WATER AND SEWER FUND 592	\$ 170,000	\$ 80,000						
30	WD-14 Lift Station - Pump Replacement	WATER AND SEWER FUND 592	\$ 15,000	\$ 15,000						
31	WD-15 Remote Water Meter Replacement	WATER AND SEWER FUND 592	\$ 240,000	\$ 120,000	\$ 120,000					
		SUBTOTAL	\$ 8,165,000	\$ 955,000	\$ 1,310,000	\$ 2,420,000	\$ 1,380,000	\$ 1,100,000	\$ 1,100,000	\$ 1,000,000

**City of Oak Park
Capital Improvement Program
2019- 2025 Project Summary**

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET		PROJECTED		FORECAST						
				FY 2019-20	CITY COST	FY 2020-21	CITY COST	FY 2021-22	CITY COST	FY 2022-23	CITY COST	FY 2023-24	CITY COST	FY 2024-25
Buildings & Property														
32	BP-1 Court Renovations	MUNI BUILDING CONSTRUCTION 470	\$ 25,000	\$ 25,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
33	BP-2 Community Center and Library Roof Repairs	GENERAL FUND 101	\$ 200,000	\$ 200,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
34	BP-3 Decorative Fence Along the Nine Mile Road Greenbelt	GENERAL FUND 101	\$ 200,000	\$ -	\$ 200,000	\$	\$	\$	\$	\$	\$	\$	\$	\$
35	BP-4 Nine Mile Road Linear Park, Nodes, and Pocket Parks (Grant funded with 30% City match)	GENERAL FUND 101	\$ 520,000	\$ 260,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		CITY OWNED PROPERTY FUND 402	\$ 102,000	\$ 82,000	\$ 20,000	\$	\$	\$	\$	\$	\$	\$	\$	\$
		PUBLIC IMPROVEMENT FUND 401	\$ 290,000	\$ 290,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		CORRIDOR IMPROVEMENT FUND 251	\$ 80,000	\$ 40,000	\$ 40,000	\$	\$	\$	\$	\$	\$	\$	\$	\$
36	BP-5 Community Center Kitchen renovation	GENERAL FUND 101	\$ 30,000	\$ 30,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
37	BP-6 Community Center Restroom renovation	GENERAL FUND 101	\$ 40,000	\$ 40,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
38	BP-7 Swimming Pool renovation (sand, marcite, etc)	GENERAL FUND 101	\$ 40,000	\$ 40,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
39	BP-8 Dewey Park Playscape	GENERAL FUND 101	\$ 70,000	\$ 70,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
40	BP-9 Lessenger Park Playscape/amenities	GENERAL FUND 101	\$ 10,000	\$ 10,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
41	BP-10 Court HVAC Repairs	MUNI BUILDING CONSTRUCTION 470	\$ 100,000	\$ 100,000	\$ 50,000	\$	\$	\$	\$	\$	\$	\$	\$	\$
42	BP-11 City Hall/Public Safety/Court Fence	GENERAL FUND 101	\$ 160,000	\$ 160,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
43	BP-12 Construct Wellness Center in former Public Safety Dispatch area	MUNI BUILDING CONSTRUCTION 470	\$ 90,000	\$ 90,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
44	BP-13 Shepherd Park Restrooms	GENERAL FUND 101	\$ 200,000	\$ -	\$ 200,000	\$	\$	\$	\$	\$	\$	\$	\$	\$
45	BP-14 Park Restroom Renovations	GENERAL FUND 101	\$ 120,000	\$ 120,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
46	BP-15 Community Center HVAC Repairs	GENERAL FUND 101	\$ 25,000	\$ 25,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
47	BP-16 MOGO Bike Stations (70% grant funded)	GENERAL FUND 101	\$ 150,000	\$ 50,000	\$ 50,000	\$	\$	\$	\$	\$	\$	\$	\$	\$
48	BP-17 Splash Pad	PUBLIC IMPROVEMENT FUND 401	\$ 48,000	\$ 48,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
49	BP-18 Pavilions Painting and Repair	GENERAL FUND 101	\$ 400,000	\$ 400,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
50	BP-19 City Complex Transformer Replacement	GENERAL FUND 101	\$ 25,000	\$ 25,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
51	BP-20 Ice Rink Roof Repairs	GENERAL FUND 101	\$ 35,000	\$ 35,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
52	BP-21 Public Works Facility Repairs/Improvements (wall repair, roof on main building and P & F barn, general maintenance and facility upgrades)	GENERAL FUND 101	\$ 25,000	\$ 25,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		MAJOR STREET FUND 202	\$ 26,250	\$ 5,000	\$ 6,250	\$	\$	\$	\$	\$	\$	\$	\$	\$
		LOCAL STREET FUND 203	\$ 26,250	\$ 5,000	\$ 6,250	\$	\$	\$	\$	\$	\$	\$	\$	\$
		WATER AND SEWER FUND 592	\$ 26,250	\$ 5,000	\$ 6,250	\$	\$	\$	\$	\$	\$	\$	\$	\$
		SOLID WASTE FUND 226	\$ 26,250	\$ 5,000	\$ 6,250	\$	\$	\$	\$	\$	\$	\$	\$	\$
		SUBTOTAL	\$ 3,090,000	\$ 1,057,000	\$ 840,000	\$	\$ 758,000	\$	\$ 125,000	\$	\$ 310,000	\$	\$	\$

City of Oak Park
Capital Improvement Program
2019- 2025 Project Summary

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL		BUDGET		PROJECTED		FORECAST								
			CITY	COST	FY 2019-20	CITY COST	FY 2020-21	CITY COST	FY 2021-22	CITY COST	FY 2022-23	CITY COST	FY 2023-24	CITY COST	FY 2024-25	CITY COST	
Machinery & Equipment (Including Vehicles)																	
53	ME-1	In Car HD Video Camera System for Public Safety	GENERAL FUND 101	\$	37,000	\$	37,000										
54	ME-2	MSA Air Packs for Public Safety (80% grant funded, total cost is \$276,050)	GENERAL FUND 101	\$	55,210	\$	55,210										
55	ME-3	Ballistic Vests for Public Safety (50% grant funded)	NARCOTIC FORFEITURE FUND 253	\$	14,400	\$	14,400										
56	ME-4	Fire Truck (ladder truck) - Financed over 5 years	MOTOR POOL 654	\$	675,000	\$	675,000										
57	ME-5	Election Equipment	GENERAL FUND 101	\$	17,000	\$	17,000										
58	ME-6	Computer Storage Server	GENERAL FUND 101	\$	19,000	\$	19,000		19,000								
59	ME-7	Community Center Back-up Generator	GENERAL FUND 101	\$	60,000	\$	60,000		60,000								
60	ME-8	Public Safety Marked Patrol Vehicles	MOTOR POOL 654	\$	375,000	\$	375,000		62,000								
61	ME-9	Public Safety Unmarked Patrol Vehicles	MOTOR POOL 654	\$	173,000	\$	173,000		28,000								
62	ME-10	3 Yard Dump Truck Replacement	MAJOR STREET FUND 202	\$	75,000	\$	75,000		-								
			LOCAL STREET FUND 203	\$	75,000	\$	75,000		-								
63	ME-11	Pick-up Truck Replacement	MAJOR STREET FUND 202	\$	43,000	\$	43,000		20,000								
			LOCAL STREET FUND 203	\$	43,000	\$	43,000		20,000								
			WATER AND SEWER FUND 592	\$	80,000	\$	80,000										
			MAJOR STREET FUND 202	\$	15,000	\$	15,000										
			LOCAL STREET FUND 203	\$	15,000	\$	15,000										
64	ME-12	Engineering Vehicle Replacement	WATER AND SEWER FUND 592	\$	15,000	\$	15,000										
65	ME-13	Lawn Mower	GENERAL FUND 101	\$	55,000	\$	55,000		15,000								
66	ME-14	Large Dump Truck Replacement	WATER AND SEWER FUND 592	\$	215,000	\$	215,000										
			MAJOR STREET FUND 202	\$	420,000	\$	420,000										
			LOCAL STREET FUND 203	\$	420,000	\$	420,000										
67	ME-14	Technical and Planning Vehicle Replacement	MOTOR POOL 654	\$	74,000	\$	74,000		20,000								
			MAJOR STREET FUND 202	\$	120,000	\$	120,000										
			LOCAL STREET FUND 203	\$	120,000	\$	120,000										
68	ME-15	Street Sweeper	WATER AND SEWER FUND 592	\$	120,000	\$	120,000										
			SOLID WASTE FUND 226	\$	120,000	\$	120,000										
69	ME-16	Toolcat Utility Vehicle	MAJOR STREET FUND 202	\$	65,000	\$	65,000										
70	ME-17	Brush Chipper	MAJOR STREET FUND 202	\$	24,000	\$	24,000										
			LOCAL STREET FUND 203	\$	24,000	\$	24,000										
71	ME-18	Mini Excavator	WATER AND SEWER FUND 592	\$	75,000	\$	75,000										
72	ME-19	Backhoe	WATER AND SEWER FUND 592	\$	125,000	\$	125,000										
73	ME-20	Front End Loader	WATER AND SEWER FUND 592	\$	75,000	\$	75,000										
			MAJOR STREET FUND 202	\$	75,000	\$	75,000		75,000								
			LOCAL STREET FUND 203	\$	75,000	\$	75,000		75,000								
			SUBTOTAL	\$	3,988,610	\$	750,610	\$	409,000	\$	501,000	\$	796,000	\$	826,000	\$	706,000
			TOTAL	\$	31,943,610	\$	4,012,610	\$	3,959,000	\$	6,629,000	\$	6,851,000	\$	5,886,000	\$	4,606,000
			General Fund - 101	\$	3,693,210	\$	709,210	\$	764,000	\$	680,000	\$	1,270,000	\$	250,000	\$	20,000
			Major Street Fund - 202	\$	5,363,250	\$	430,000	\$	95,000	\$	1,572,000	\$	649,250	\$	1,275,000	\$	1,342,000
			Local Street Fund - 203	\$	5,873,250	\$	515,000	\$	295,000	\$	1,022,000	\$	1,699,250	\$	1,825,000	\$	517,000
			Solid Waste Fund - 226	\$	146,250	\$	65,000	\$	-	\$	-	\$	6,250	\$	75,000	\$	-
			Corridor Improvement Fund - 251	\$	80,000	\$	40,000	\$	40,000	\$	-	\$	-	\$	-	\$	-
			Narcotic Forfeiture Fund - 253	\$	14,400	\$	14,400	\$	-	\$	-	\$	-	\$	-	\$	-
			Public Improvement Fund - 401	\$	338,000	\$	290,000	\$	-	\$	48,000	\$	-	\$	-	\$	-
			City Owned Property Fund - 402	\$	102,000	\$	82,000	\$	20,000	\$	-	\$	-	\$	-	\$	-
			Sidewalk Program Fund - 451	\$	1,700,000	\$	-	\$	500,000	\$	-	\$	600,000	\$	-	\$	600,000
			Municipal Building Construction - 470	\$	215,000	\$	25,000	\$	50,000	\$	90,000	\$	50,000	\$	-	\$	-
			Water & Sewer Fund - 592	\$	13,121,250	\$	1,720,000	\$	2,085,000	\$	3,127,000	\$	2,259,250	\$	2,122,000	\$	1,808,000
			Motor Pool Fund - 654	\$	1,297,000	\$	122,000	\$	110,000	\$	90,000	\$	317,000	\$	339,000	\$	319,000
			TOTAL	\$	31,943,610	\$	4,012,610	\$	3,959,000	\$	6,629,000	\$	6,851,000	\$	5,886,000	\$	4,606,000



Capital Improvement Program

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Enterprise Funds Water and Sewer Fund

The City of Oak takes pride in providing safe and efficient water distribution and sanitary sewage 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 2017-18	Estimated 2018-19	City Manager Recommended 2019-20	City Council Approved 2019-20	Projected	
					2020-21	2021-22
ESTIMATED OPERATING REVENUES						
INTERGOVERNMENTAL	\$ 90,817	\$ 78,000	\$ -	\$ -	\$ -	\$ -
PROPERTY TAXES	8,000	-	-	-	-	-
CHARGES FOR SERVICES	12,348,386	13,243,000	14,416,900	14,416,900	15,470,900	16,566,900
INTEREST INCOME	67,125	25,000	24,477	24,477	25,371	25,383
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(43,255)	-	1,000	1,000	1,000	1,000
OTHER REVENUE	6,731	11,000	10,000	10,000	10,000	10,000
TOTAL ESTIMATED OPERATING REVENUES	\$ 12,477,804	\$ 13,357,000	\$ 14,452,377	\$ 14,452,377	\$ 15,507,271	\$ 16,603,283
APPROPRIATIONS - LAWSUIT SETTLEMENT						
	\$ 2,850,000	\$ -	\$ -	\$ -	\$ -	\$ -
APPROPRIATIONS - BILLING & COLLECTION						
SALARIES	\$ 134,386	\$ 142,902	\$ 140,830	\$ 140,830	\$ 142,238	\$ 143,660
FRINGES	63,255	111,299	113,940	113,940	115,165	116,716
PENSION-NPL ADJUSTMENT	51,540	-	-	-	-	-
SUPPLIES	8,827	7,800	7,800	7,800	7,800	7,800
PROFESSIONAL SERVICES	21,500	21,500	22,000	22,000	22,435	22,870
BANK/CC FEES & SERVICE CHARGES	80	100	100	100	100	100
POSTAGE	28,000	26,000	28,000	28,000	28,000	28,000
EDUCATION & TRAINING	1,100	1,100	-	-	-	-
RENTALS-COPIER LEASE	-	-	3,200	3,200	3,200	3,200
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL APPROPRIATIONS - BILLING & COLLECTION	\$ 308,688	\$ 310,701	\$ 315,870	\$ 315,870	\$ 318,938	\$ 322,346
APPROPRIATIONS - MAINTENANCE & REPAIR						
SALARIES	\$ 231,819	\$ 266,224	\$ 261,563	\$ 261,563	\$ 264,179	\$ 266,820
FRINGES	39,448	202,292	222,185	222,185	224,652	228,023
PENSION-NPL ADJUSTMENT	226,830	-	-	-	-	-
UTILITIES-TELEPHONE	-	-	4,000	4,000	4,000	4,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	211	225	225	225	250	250
EDUCATION & TRAINING	8,033	6,300	8,600	8,600	7,100	7,100
TOTAL APPROPRIATIONS - MAINTENANCE & REPAIR	\$ 506,341	\$ 475,041	\$ 496,573	\$ 496,573	\$ 500,181	\$ 506,193
APPROPRIATIONS - SAW GRANT M-619						
SALARIES	\$ 7,397	\$ -	\$ -	\$ -	\$ -	\$ -
FRINGES	2,404	-	-	-	-	-
MATERIALS & SUPPLIES	637	-	-	-	-	-
CONTRACTUAL SERVICES	90,468	-	-	-	-	-
REPAIRS & MAINTENANCE	-	-	-	-	-	-
EDUCATION & TRAINING	-	-	-	-	-	-
TOTAL APPROPRIATIONS - SAW GRANT M-19	\$ 100,906	\$ -	\$ -	\$ -	\$ -	\$ -
APPROPRIATIONS - ADMINISTRATION						
SALARIES	\$ 47,499	\$ 68,642	\$ 69,672	\$ 69,672	\$ 70,369	\$ 71,073
FRINGES	29,241	91,346	81,138	81,138	82,133	83,423
PENSION-NPL ADJUSTMENT	47,358	-	-	-	-	-
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	5,365	6,700	8,200	8,200	7,000	7,000
PROFESSIONAL SERVICES	2,265	13,200	7,000	7,000	7,150	7,300
CONTRACTUAL SERVICES	13,365	18,200	20,000	20,000	20,600	22,600
PRINTING & PUBLICATIONS	-	6,000	6,000	6,000	6,000	6,000
INSURANCE & BONDS	98,126	100,000	100,000	100,000	100,000	100,000
UTILITIES-GAS	2,427	5,500	5,500	5,500	5,500	5,500
RENTALS-COPIER LEASE	-	6,000	6,000	6,000	6,000	6,000
MISCELLANEOUS	33	-	-	-	-	-
DEPRECIATION	297,221	-	-	-	-	-
TOTAL APPROPRIATIONS - ADMINISTRATION	\$ 682,900	\$ 455,588	\$ 443,510	\$ 443,510	\$ 444,752	\$ 448,896



Water and Sewer Fund (Cont'd)

592 WATER AND SEWER FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2017-18	2018-19	2019-20	2019-20	2020-21	2021-22
APPROPRIATIONS - TRANSMISSION & DISTRIBUTION						
SALARIES	\$ 402,427	\$ 447,358	\$ 477,600	\$ 477,600	\$ 482,376	\$ 487,200
FRINGES	262,050	385,976	389,974	389,974	401,870	412,568
PENSION-NPL ADJUSTMENT	135,040	-	-	-	-	-
SUPPLIES	181,641	100,200	98,500	98,500	99,000	121,000
WATER METERS	-	130,000	165,000	165,000	157,000	42,000
PROFESSIONAL SERVICES	32,319	25,000	29,500	29,500	30,000	32,000
UTILITIES-TELEPHONE	2,702	3,600	4,000	4,000	4,000	4,000
UTILITIES-WATER	1,221,888	1,425,690	1,424,937	1,424,937	1,481,935	1,541,212
REPAIRS & MAINTENANCE	19,325	60,000	60,000	60,000	60,000	60,000
RENTALS-MOTOR POOL UTILIZATION	98,881	95,000	95,000	95,000	100,000	100,000
EDUCATION & TRAINING	11,180	15,500	25,500	25,500	25,700	26,500
CAPITAL OUTLAY	6,939	992,500	905,000	905,000	1,300,000	2,620,000
TOTAL APPROPRIATIONS - TRANSMISSION & DISTRIBUTION	\$ 2,374,392	\$ 3,680,824	\$ 3,675,011	\$ 3,675,011	\$ 4,141,881	\$ 5,446,480
APPROPRIATIONS - PUMP OPERATIONS						
SALARIES	\$ 34,901	\$ 23,113	\$ 32,000	\$ 32,000	\$ 32,320	\$ 32,643
FRINGES	32,365	44,740	37,109	37,109	37,652	38,354
SUPPLIES	3,329	5,000	5,000	5,000	5,000	6,500
PROFESSIONAL SERVICES	34,236	35,000	35,000	35,000	36,000	36,000
UTILITIES-ELECTRIC	31,581	30,000	30,000	30,000	31,000	32,000
UTILITIES-GAS	2,770	3,500	3,000	3,000	3,100	3,200
REPAIRS & MAINTENANCE	7,274	30,500	30,700	30,700	21,000	23,000
CAPITAL OUTLAY	-	80,000	120,000	120,000	90,000	-
TOTAL APPROPRIATIONS - PUMP OPERATIONS	\$ 146,456	\$ 251,853	\$ 292,809	\$ 292,809	\$ 256,072	\$ 171,697
APPROPRIATIONS - MAINTENANCE & REPAIR						
SALARIES	\$ 157,390	\$ 107,948	\$ 76,125	\$ 76,125	\$ 76,886	\$ 77,655
FRINGES	163,302	115,901	111,581	111,581	113,492	115,755
SUPPLIES	7,051	14,500	15,000	15,000	15,500	18,000
PROFESSIONAL SERVICES	14,078	25,000	15,000	15,000	10,000	10,000
SEWAGE DISPOSAL	5,639,428	5,819,700	5,766,000	5,766,000	5,938,980	6,236,506
NON-RESIDENTIAL IWC	128,541	136,320	144,500	144,500	144,500	144,500
REPAIRS & MAINTENANCE	271,282	300,000	300,000	300,000	300,000	350,000
RENTALS-MOTOR POOL UTILIZATION	2,925	15,000	15,000	15,000	15,000	15,000
DEPRECIATION	513,565	-	-	-	-	-
CAPITAL OUTLAY	-	515,000	575,000	575,000	575,000	507,000
PRINCIPAL	-	983,502	1,006,431	1,006,431	1,029,371	1,054,343
PRINCIPAL - LAWSUIT	-	-	587,500	587,500	587,500	587,500
INTEREST	165,129	149,084	125,397	125,397	101,148	76,342
DEBT SERVICE-PAYING AGENT FEES	51	1,038	70	70	70	70
TOTAL APPROPRIATIONS - MAINTENANCE & REPAIR	\$ 7,062,742	\$ 8,182,993	\$ 8,737,604	\$ 8,737,604	\$ 8,907,447	\$ 9,192,671
TOTAL APPROPRIATIONS WATER & SEWER	\$ 14,032,425	\$ 13,357,000	\$ 13,961,377	\$ 13,961,377	\$ 14,569,271	\$ 16,088,283
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (1,554,621)	\$ -	\$ 491,000	\$ 491,000	\$ 938,000	\$ 515,000
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 14,032,425	\$ 13,357,000	\$ 13,961,377	\$ 13,961,377	\$ 14,569,271	\$ 16,088,283
NET CHANGE IN FUND BALANCE	\$ (1,554,621)	\$ -	\$ 491,000	\$ 491,000	\$ 938,000	\$ 515,000
BEGINNING FUND BALANCE	14,379,419	12,824,798	12,824,798	12,824,798	13,315,798	14,253,798
ENDING FUND BALANCE	\$ 12,824,798	\$ 12,824,798	\$ 13,315,798	\$ 13,315,798	\$ 14,253,798	\$ 14,768,798

Fund balance as a percentage of total annual expenditures	91%	96%	95%	95%	98%	92%
Estimated Change in Fund Balance	-11%	0%	4%	4%	7%	4%



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	Estimated	City Manager	City Council	Projected	
	2017-18	2018-19	Recommended	Approved	2020-21	2021-22
ESTIMATED REVENUES						
CHARGES FOR SERVICES	\$ 658,301	\$ 614,900	\$ 718,500	\$ 718,500	\$ 722,000	\$ 710,000
INTEREST INCOME	(123)	209	348	348	758	778
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	326	-	-	-	-	-
OTHER REVENUE	835	-	-	-	-	-
TOTAL OPERATING ESTIMATED REVENUES	\$ 659,339	\$ 615,109	\$ 718,848	\$ 718,848	\$ 722,758	\$ 710,778
OPERATING APPROPRIATIONS						
SALARIES	\$ 48,891	\$ 52,375	\$ 83,165	\$ 83,165	\$ 83,997	\$ 84,837
FRINGES	38,768	41,084	43,583	43,583	43,761	43,941
SUPPLIES	171,381	171,000	179,000	179,000	184,000	190,000
BANK/CC FEES & SERVICE CHARGES	1	-	-	-	-	-
PROFESSIONAL SERVICES	15,025	45,000	45,000	45,000	45,000	45,000
CONTRACTUAL SERVICES	62,644	80,000	80,000	80,000	80,000	80,000
TRANSPORTATION	161,484	159,550	160,000	160,000	170,000	170,000
FLEET COLLISION REPAIRS	3,359	5,000	5,000	5,000	5,000	6,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	100	100	100	-	-
EDUCATION & TRAINING	-	1,000	1,000	1,000	1,000	1,000
DEPRECIATION	139,577	-	-	-	-	-
CAPITAL OUTLAY	515	60,000	122,000	122,000	110,000	90,000
TOTAL OPERATING APPROPRIATIONS	\$ 641,645	\$ 615,109	\$ 718,848	\$ 718,848	\$ 722,758	\$ 710,778
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 17,694	\$ -				
OTHER FINANCING SOURCES (USES)						
TRANSFER IN-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT FROM OTHER FUNDS	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -					
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 641,645	\$ 615,109	\$ 718,848	\$ 718,848	\$ 722,758	\$ 710,778
NET CHANGE IN FUND BALANCE	\$ 17,694	\$ -				
BEGINNING FUND BALANCE	974,975	992,669	992,669	992,669	992,669	992,669
ENDING FUND BALANCE	\$ 992,669					
Fund balance as a percentage of total annual expenditures	155%	161%	138%	138%	137%	140%
Estimated Change in Fund Balance	2%	0%	0%	0%	0%	0%



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 2017-18	Estimated 2018-19	City Manager	City Council	Projected	
			Recommended 2019-20	Approved 2019-20	2020-21	2021-22
ESTIMATED REVENUES						
INTEREST INCOME	\$ 1,085	\$ 400	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(579)	300	-	-	-	-
MISCELLANEOUS REVENUE	10,797	14,960	25,000	25,000	25,000	25,000
REIMBURSEMENT-WORKERS COMP INSURANCE PREMIUM	46,112	45,040	45,000	45,000	45,000	45,000
TOTAL ESTIMATED REVENUES	\$ 57,415	\$ 60,700	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000
APPROPRIATIONS						
BANK/CC FEES & SERVICE CHARGES	\$ 1	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
INSURANCE-WORKERS COMPENSATION	422,485	225,000	250,000	250,000	265,000	270,000
INSURANCE & BONDS	347,902	363,731	363,731	363,731	380,000	390,000
TOTAL APPROPRIATIONS	\$ 770,388	\$ 588,756	\$ 613,756	\$ 613,756	\$ 645,025	\$ 660,025
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (712,973)	\$ (528,056)	\$ (541,756)	\$ (541,756)	\$ (573,025)	\$ (588,025)
OTHER FINANCING SOURCES (USES)						
TRANSFER IN FROM OTHER FUNDS	\$ 712,973	\$ 528,056	\$ 541,756	\$ 541,756	\$ 573,025	\$ 588,025
TRANSFERS OUT FROM OTHER FUNDS	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 712,973	\$ 528,056	\$ 541,756	\$ 541,756	\$ 573,025	\$ 588,025
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 57,415	\$ 60,700	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	312,439	312,439	312,439	312,439	312,439	312,439
ENDING FUND BALANCE	\$ 312,439	\$ 312,439	\$ 312,439	\$ 312,439	\$ 312,439	\$ 312,439

Fund balance as a percentage of total annual expenditures	544%	515%	434%	434%	434%	434%
Estimated Change in Fund Balance	0%	0%	0%	0%	0%	0%



Retiree Healthcare Court Fund

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

678 RETIREES HEALTH CARE-COURT FUND						
	Actual	Estimated	City Manager	City Council	Projected	
	2017-18	2018-19	2019-20	2019-20	2020-21	2021-22
ESTIMATED REVENUES						
ORDINANCE & FINES	\$ 215,883	\$ 222,990	\$ 195,000	\$ 195,000	\$ 200,000	\$ 205,000
OTHER REVENUE	-	-	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 215,883	\$ 222,990	\$ 195,000	\$ 195,000	\$ 200,000	\$ 205,000
APPROPRIATIONS						
RETIREE HEALTH CARE	\$ 331,764	\$ 375,000	\$ 339,000	\$ 339,000	\$ 343,700	\$ 348,400
RETIREE LIFE INSURANCE	223	225	300	300	300	300
RETIREE DENTAL	12,476	14,300	13,300	13,300	13,600	13,900
PROFESSIONAL SERVICES	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 344,463	\$ 389,525	\$ 352,600	\$ 352,600	\$ 357,600	\$ 362,600
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (128,580)	\$ (166,535)	\$ (157,600)	\$ (157,600)	\$ (157,600)	\$ (157,600)
OTHER FINANCING SOURCES (USES)						
TRANSFER IN GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN 45th DISTRICT COURT	172,025	166,535	181,600	181,600	181,600	181,600
TRANSFERS OUT FROM OTHER FUNDS	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 172,025	\$ 166,535	\$ 181,600	\$ 181,600	\$ 181,600	\$ 181,600
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 172,438	\$ 222,990	\$ 171,000	\$ 171,000	\$ 176,000	\$ 181,000
NET CHANGE IN FUND BALANCE	\$ 43,445	\$ -	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
BEGINNING FUND BALANCE	(43,110)	335	335	335	24,335	48,335
ENDING FUND BALANCE	\$ 335	\$ 335	\$ 24,335	\$ 24,335	\$ 48,335	\$ 72,335
Fund balance as a percentage of total annual expenditures	0%	0%	14%	14%	27%	40%
Estimated Change in Fund Balance	-101%	0%	7164%	7164%	99%	50%



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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	Estimated	City Manager Recommended	City Council Approved	Projected	
	2017-18	2018-19	2019-20	2019-20	2020-21	2021-22
ESTIMATED REVENUES						
INTEREST INCOME	\$ 25,040	\$ 13,200	\$ 25,000	\$ 25,000	\$ 26,000	\$ 27,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	89,156	60,100	110,000	110,000	115,000	120,000
CONTRIBUTIONS - EMPLOYER	3,382,373	2,703,373	2,436,961	2,436,961	2,804,661	3,113,461
TOTAL ESTIMATED REVENUES	\$ 3,496,569	\$ 2,776,673	\$ 2,571,961	\$ 2,571,961	\$ 2,945,661	\$ 3,260,461
APPROPRIATIONS						
RETIREE HEALTH CARE-GENERAL FUND	\$ 1,498,954	\$ 1,448,373	\$ 1,102,261	\$ 1,102,261	\$ 1,144,261	\$ 1,336,261
RETIREE HEALTH CARE-LIBRARY	79,274	-	80,000	80,000	80,000	80,000
RETIREE HEALTH CARE-PUBLIC SAFETY	1,204,145	1,267,000	1,149,300	1,149,300	1,218,600	1,335,400
PROFESSIONAL SERVICES	12,607	18,500	20,000	20,000	20,000	20,000
BANK/CC FEES & SERVICE CHARGES	28	100	100	100	100	100
TOTAL APPROPRIATIONS	\$ 2,795,008	\$ 2,733,973	\$ 2,351,661	\$ 2,351,661	\$ 2,462,961	\$ 2,771,761
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 701,561	\$ 42,700	\$ 220,300	\$ 220,300	\$ 482,700	\$ 488,700
OTHER FINANCING SOURCES (USES)						
TRANSFER IN-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT-GENERAL FUND	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 2,795,008	\$ 2,733,973	\$ 2,351,661	\$ 2,351,661	\$ 2,462,961	\$ 2,771,761
NET CHANGE IN FUND BALANCE	\$ 701,561	\$ 42,700	\$ 220,300	\$ 220,300	\$ 482,700	\$ 488,700
BEGINNING FUND BALANCE	3,093,895	3,795,456	3,838,156	3,838,156	4,058,456	4,541,156
ENDING FUND BALANCE	\$ 3,795,456	\$ 3,838,156	\$ 4,058,456	\$ 4,058,456	\$ 4,541,156	\$ 5,029,856
Fund balance as a percentage of total annual expenditures	136%	140%	173%	173%	184%	181%
Estimated Change in Fund Balance	23%	1%	6%	6%	12%	11%



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.

731 EMPLOYEES' RETIREMENT SYSTEM FUND

	Actual 2017-18	Estimated 2018-19	City Manager	City Council	Projected	
			Recommended 2019-20	Approved 2019-20	2020-21	2021-22
ESTIMATED REVENUES						
EMPLOYEE CONTRIBUTIONS	\$ 51,977	\$ 53,000	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000
INTEREST INCOME	1,000	300	300	300	300	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(706)	1,483,255	1,500,000	1,500,000	1,500,000	1,500,000
DIVIDEND INCOME	1,537,141	380,000	450,000	450,000	450,000	450,000
OTHER INCOME	3,438	-	-	-	-	-
CITY PENSION CONTRIBUTIONS	1,445,558	1,678,745	1,772,816	1,772,816	1,800,148	1,800,148
TOTAL ESTIMATED REVENUES	\$ 3,038,408	\$ 3,595,300	\$ 3,775,116	\$ 3,775,116	\$ 3,802,448	\$ 3,802,148
APPROPRIATIONS						
PROFESSIONAL SERVICES	\$ 79,541	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
PRE-EMPLOYMENT MEDICAL SERVICES	-	-	-	-	-	-
BANK/CC FEES & SERVICE CHARGES	1	-	-	-	-	-
PENSION BENEFITS	2,893,955	3,145,000	3,145,000	3,145,000	3,145,000	3,145,000
CONTRIBUTION REFUNDS	-	3,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ 2,973,497	\$ 3,233,000	\$ 3,230,000	\$ 3,230,000	\$ 3,230,000	\$ 3,230,000
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 64,911	\$ 362,300	\$ 545,116	\$ 545,116	\$ 572,448	\$ 572,148
OTHER FINANCING SOURCES (USES)						
TRANSFER IN-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT-GENERAL FUND	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 2,973,497	\$ 3,233,000	\$ 3,230,000	\$ 3,230,000	\$ 3,230,000	\$ 3,230,000
NET CHANGE IN FUND BALANCE	\$ 64,911	\$ 362,300	\$ 545,116	\$ 545,116	\$ 572,448	\$ 572,148
BEGINNING FUND BALANCE	19,305,654	19,370,565	19,732,865	19,732,865	20,277,981	20,850,429
ENDING FUND BALANCE	\$ 19,370,565	\$ 19,732,865	\$ 20,277,981	\$ 20,277,981	\$ 20,850,429	\$ 21,422,577
Fund balance as a percentage of total annual expenditures	651%	610%	628%	628%	646%	663%
Estimated Change in Fund Balance	0%	2%	3%	3%	3%	3%



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 2017-18	Estimated 2018-19	City Manager	City Council	Projected	
			Recommended 2019-20	Approved 2019-20	2020-21	2021-22
ESTIMATED REVENUES						
EMPLOYEE CONTRIBUTIONS	\$ 407,715	\$ 400,000	\$ 438,100	\$ 438,100	\$ 438,100	\$ 438,100
EMPLOYEE CONTRIBUTIONS-RETIREE HEALTH CARE	12,415	12,000	13,552	13,552	13,552	13,552
INTEREST INCOME	1,955	-	-	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	2,212,653	2,179,236	2,179,236	2,179,236	2,179,236	2,179,236
DIVIDEND INCOME	1,016,355	765,000	800,000	800,000	800,000	800,000
OTHER INCOME	3,438	-	-	-	-	-
CITY PENSION CONTRIBUTIONS	2,551,000	3,099,614	3,086,033	3,086,033	3,142,325	3,142,325
CITY CONTRIBUTION-HEALTHCARE	1,191,730	1,255,000	1,149,300	1,149,300	1,218,600	1,335,400
TOTAL ESTIMATED REVENUES	\$ 7,397,261	\$ 7,710,850	\$ 7,666,221	\$ 7,666,221	\$ 7,791,813	\$ 7,908,613
APPROPRIATIONS						
RETIREE HEALTH CARE	\$ 1,126,411	\$ 1,189,100	\$ 1,078,100	\$ 1,078,100	\$ 1,145,300	\$ 1,260,000
RETIREE LIFE INSURANCE	865	900	1,200	1,200	1,300	1,400
RETIREES DENTAL	76,870	77,000	70,000	70,000	72,000	74,000
PROFESSIONAL SERVICES	137,437	150,000	150,000	150,000	150,000	150,000
BANK/CC FEES & SERVICE CHARGES	7	-	-	-	-	-
PENSION BENEFITS	4,121,370	4,440,000	4,100,000	4,100,000	4,100,000	4,100,000
CONTRIBUTION REFUNDS	-	40,000	10,000	10,000	10,000	10,000
TOTAL APPROPRIATIONS	\$ 5,462,960	\$ 5,897,000	\$ 5,409,300	\$ 5,409,300	\$ 5,478,600	\$ 5,595,400
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 1,934,301	\$ 1,813,850	\$ 2,256,921	\$ 2,256,921	\$ 2,313,213	\$ 2,313,213
OTHER FINANCING SOURCES (USES)						
TRANSFER IN-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT-GENERAL FUND	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 5,462,960	\$ 5,897,000	\$ 5,409,300	\$ 5,409,300	\$ 5,478,600	\$ 5,595,400
NET CHANGE IN FUND BALANCE	\$ 1,934,301	\$ 1,813,850	\$ 2,256,921	\$ 2,256,921	\$ 2,313,213	\$ 2,313,213
BEGINNING FUND BALANCE	40,470,217	42,404,518	44,218,368	44,218,368	46,475,289	48,788,502
ENDING FUND BALANCE	\$ 42,404,518	\$ 44,218,368	\$ 46,475,289	\$ 46,475,289	\$ 48,788,502	\$ 51,101,715
Fund balance as a percentage of total annual expenditures	-77%	-75%	-85%	-85%	-89%	-91%
Estimated Change in Fund Balance	5%	4%	5%	5%	5%	5%



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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 2019-20 (increase or decrease more than 10%):

Authorities

The Corridor Improvement Authority Fund is projected to use approximately \$10,800 of fund balance in FY 2019-20. These funds will be used for the creation and improvement of a linear park, park nodes and pocket parks.

Special Revenue Funds

The Major Street Fund is projected to use approximately \$282,000 of fund balance in FY 2019-20. These funds will be used for construction and improvements on the City's main thoroughfares. These plans are shown in the capital improvement program.

The Local Street Fund is projected to increase fund balance by \$217,000 in FY 2019-20. This is due to a transfer-in of \$695,000 from the Major Street Fund. These funds will be used to construct a pedestrian island, perform general maintenance on the City's local roads and purchase equipment.

The Narcotics Forfeiture Fund is projected to use approximately \$19,000 of fund balance in FY 2019-20. These funds will be used for the purchase of bullet proof vests for Public Safety.

The Caseflow Assistance Fund is projected to use \$2,000 of fund balance in FY 2019-20 for operating and minor capital outlay projects related to the grant.



Capital Project Funds

The Public Improvement Fund is projected to decrease fund balance by \$470,874. These funds will be used for the creation and improvement of a linear park, park nodes and pocket parks.

The City Owned Property Fund is projected to decrease fund balance by \$84,210. These funds will also contribute to the creation and improvement of a linear park, park nodes and pocket parks.

The Municipal Building Construction Fund is projected to decrease fund balance by \$39,000. These funds will be used for the court room reconstruction project which is listed in the capital improvement program.

Internal Service Funds

The District Court Retirees Health Care Fund is projected to increase fund balance by \$24,000. Monies from this fund support retiree health care for the 45th District Court retirees.



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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, 2019. The 2019 taxable value increased approximately 4.5%. Penalties and interest are based on historical collections, not most recent years. Inflation for the 2018 tax year was 2.44%. Due to anticipated growth, the City estimates an overall net increase (see loss of personal property taxes discussed below) in revenue of 4.29%.

The current millage rate is at 35.0460 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 employees 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 City estimates a 3.14% increase in overall revenue sharing in fiscal year 2019-20 and approximately a 2.5% increase is expected for fiscal years 2020-21 and 2021-22.

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. The City anticipates significant increases over the next five years per MDOT's detail of the new funding levels.

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 to remain flat for all future years.

Operating Revenue

This revenue represents charges to customers for water and sewer usage. Operating revenue in the Water and Sewer Fund is anticipated to increase 9.04% in 2019-20 and future annual increases of 7.30% FY 2020-21 and 7.07% FY 2021-22.

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:

Taxable Value	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	BUDGET	PROJECTED	
								FY 2019-20	FY 2020-21	FY 2021-22
Real-Residential	312,688,580	280,856,040	283,412,310	289,174,450	293,941,530	303,162,780	317,258,070	335,469,770	335,469,770	335,469,770
Real-Commercial	107,596,610	101,354,490	99,570,910	97,946,090	95,836,930	97,241,660	101,727,150	103,340,280	103,340,280	103,340,280
Real-Industrial	18,982,270	17,629,760	17,124,830	17,119,170	19,829,100	24,980,660	25,813,190	26,655,550	26,655,550	26,655,550
Personal Property	35,705,130	34,403,540	32,106,170	32,054,990	30,565,350	33,550,020	43,550,990	44,564,310	44,564,310	44,564,310
Total	474,972,590	434,243,830	432,214,220	436,294,700	440,172,910	458,935,120	488,349,400	510,029,910	510,029,910	510,029,910
Percent Change From Prior Year	0.00%	-8.57%	-0.47%	0.94%	0.89%	4.26%	6.41%	0.00%	0.00%	0.00%
Millage Rate										
Operating	20.0000	20.0000	20.0000	19.8959	19.8959	18.7157	18.4199	19.2163	19.2163	19.2163
Library	1.4914	1.4914	1.4914	1.4836	1.4836	1.4689	1.4457	1.4315	1.4315	1.4315
Debt Service	5.3953	5.9560	6.2017	5.6500	5.6500	5.1950	4.8700	4.5633	4.5633	4.5633
Solid Waste	2.9531	2.9531	2.9531	2.9377	2.9377	2.9088	2.8628	2.8349	2.8349	2.8349
Public Act 345	-	6.4729	6.4729	6.9636	6.9636	6.8952	6.7863	7.0000	7.0000	7.0000
Total	29.8398	36.8734	37.1191	36.9308	36.9308	35.1836	34.3848	35.0460	35.0460	35.0460

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 10.13% for fiscal year 2019-20. Employee health insurance costs are assumed to increase at 8% 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 2019-20.

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 remain the same for fiscal year 2019-20. Workers Compensation Insurance is expected to make an increase of 12%. 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 \$750,610 during FY 2019-20. 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.

NSP

Neighborhood Stabilization Project - a federal program which funds the rehabilitation and/or demolition of undesirable properties. This project helps to control blight and can improve neighborhood property values.



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 2019-2020 BUDGET AND
PROJECTED BUDGETS FY 2020-2021 FY 2021-2022
GENERAL AND SPECIAL FUNDS
BUDGET RESOLUTION

GENERAL APPROPRIATIONS ACT RESOLUTION: 2019/2020 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, 2019 and includes projections for fiscal years 2020-2021 and 2021-2022, 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 20, 2019 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 20, 2019 on the proposed budget, and

WHEREAS, this budget takes into consideration the City's Multi-Year Budget and financial planning through fiscal-year 2020-2021, and 2021-2022.

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2019-2020 attached budget (departmental basis) is adopted and that the City Council acknowledges the Multi-Year Budget, including Projections of Future Fiscal-Years 2020-2021 and 2021-2022 as part of this resolution.

	ACTUAL 2017-2018	ESTIMATED 2018-2019	APPROVED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022
GENERAL FUND					
REVENUES:					
PROPERTY TAX AND RELATED	12,395,925	12,914,314	13,304,308	13,745,626	14,019,083
LICENSES AND PERMITS	688,406	607,625	583,030	537,125	514,225
INTERGOVERNMENTAL	3,517,417	3,560,457	3,765,048	3,826,522	3,920,280
CHARGES FOR SERVICES	608,329	654,960	654,810	655,060	655,060
FINES	2,067,620	1,999,800	1,900,000	1,900,000	1,900,000
INTEREST	93,060	252,029	218,316	211,852	211,179
OTHER REVENUE	1,272,279	1,099,925	923,797	930,004	941,247
TOTAL REVENUE	\$ 20,643,036	\$ 21,089,110	\$ 21,349,309	21,806,189	22,161,074
EXPENDITURES:					
LEGISLATIVE	\$ 53,998	\$ 58,403	\$ 68,644	\$ 62,623	\$ 69,559
ADMINISTRATIVE	390,639	365,837	369,521	373,580	378,372
HUMAN RESOURCES	333,203	378,295	388,232	393,113	398,737
COMMUNITY & ECONOMIC DEVELOPMENT	156,576	193,666	198,897	203,229	205,895
INFORMATION TECHNOLOGY	236,280	247,172	343,635	338,277	319,277
CITY ATTORNEY	303,182	269,600	264,600	269,600	269,600
PROSECUTING ATTORNEY	66,660	66,660	69,160	71,660	71,660
ELECTIONS	166,707	218,702	241,681	232,173	212,852
CITY CLERK	111,305	113,528	114,288	115,157	116,269
FINANCE AND ADMINISTRATIVE SERVICES	324,799	410,941	469,639	470,180	466,634
TECHNICAL & PLANNING SERVICES	1,268,127	1,230,939	1,210,375	1,157,523	1,172,612
PUBLIC SAFETY	10,198,879	10,467,894	10,743,324	10,773,566	10,833,324
PUBLIC WORKS	714,719	1,119,609	1,523,272	1,654,596	1,636,501
RECREATION	666,885	714,996	728,929	737,323	745,562
NON-DEPARTMENTAL	2,204,316	1,556,873	1,514,901	1,617,901	1,809,901
PUBLIC INFORMATION	243,771	275,350	206,080	205,393	196,488
TOTAL EXPENDITURES	\$ 17,440,046	\$ 17,688,465	\$ 18,455,178	18,675,894	18,903,243
REVENUES OVER (UNDER) EXPENDITURES	\$ 3,202,990	\$ 3,400,645	\$ 2,894,131	3,130,295	3,257,831
OTHER FINANCING USES					
TRANSFERS IN	\$ -	\$ -	\$ 215,000	\$ 30,000	\$ 30,000
TRANSFERS OUT	3,162,242	3,400,645	3,109,131	3,160,295	3,287,831
TOTAL OTHER FINANCING USES	\$ (3,162,242)	\$ (3,400,645)	\$ (2,894,131)	\$ (3,130,295)	\$ (3,257,831)
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 20,602,288	\$ 21,089,110	\$ 21,349,309	\$ 21,806,189	\$ 22,161,074
NET CHANGE IN FUND BALANCE	\$ 40,748	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 3,854,066	\$ 3,894,814	\$ 3,894,821	\$ 3,894,821	\$ 3,894,821
ENDING FUND BALANCE	\$ 3,894,814	\$ 3,894,821	\$ 3,894,821	\$ 3,894,821	\$ 3,894,821

CITY OF OAK PARK
FISCAL YEAR 2019-2020 BUDGET AND
PROJECTED BUDGETS FY 2020-2021 FY 2021-2022
GENERAL AND SPECIAL FUNDS
BUDGET RESOLUTION

	ACTUAL 2017-2018	ESTIMATED 2018-2019	APPROVED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022
LIBRARY AUTHORITY-FUND 111					
REVENUES:					
PROPERTY TAXES	\$ 660,033	\$ 681,582	\$ 702,349	\$ 720,991	\$ 740,518
INTERGOVERNMENTAL	36,637	21,300	27,000	24,200	15,200
CHARGES FOR SERVICES	15,204	13,000	11,500	11,500	11,500
FINES AND FORFEITURES	70,833	71,810	71,810	71,810	71,810
INTEREST	2,546	8,650	7,500	6,852	7,208
OTHER REVENUE	5,850	2,200	1,000	1,000	1,000
TOTAL REVENUES	\$ 791,103	\$ 798,542	\$ 821,159	\$ 836,353	\$ 847,236
EXPENDITURES:					
SALARIES	\$ 351,407	\$ 359,323	\$ 313,894	\$ 317,033	\$ 320,203
FRINGES	277,245	237,743	169,694	172,568	172,281
OFFICE SUPPLIES	3,455	5,000	6,925	6,925	6,925
BOOK PROCESSING SUPPLIES	2,940	4,000	-	-	-
ADULT BOOKS	20,248	25,000	29,000	29,000	29,000
CHILDREN BOOKS	20,997	21,750	23,750	23,750	23,750
PERIODICALS & PAPERS	7,170	7,300	7,300	7,300	7,300
DVDS	5,487	5,500	5,500	5,500	5,500
AUDIO BOOKS	2,485	2,500	2,500	2,500	2,500
ADULT COMPACT DISCS	197	200	200	200	200
PROFESSIONAL SERVICES	1,753	2,520	8,020	2,520	2,520
TLN MENU SERVICES	61,151	63,527	67,600	74,370	75,370
LEGAL SERVICES	-	-	20,000	20,000	20,000
BANK/CC FEES & SERVICES	15	-	-	-	-
CONFERENCE & WORKSHOPS	887	1,050	1,050	1,050	1,050
INSURANCE & BONDS	-	-	50,000	50,000	50,000
UTILITIES - TELEPHONE	-	-	3,800	3,800	3,800
UTILITIES - WATER	4,417	2,500	2,500	2,500	2,500
UTILITIES - ELECTRIC	27,296	25,500	26,000	26,000	26,000
UTILITIES - GAS	7,254	8,600	10,400	10,400	10,400
REPAIRS & MAINTENANCE	1,267	4,000	4,000	4,000	4,000
RENTALS - COPIER LEASE	4,589	4,600	4,589	3,600	3,600
MISCELLANEOUS	3,580	3,000	3,000	-	3,000
MLA INSTITUTION	1,252	837	837	837	837
ALA	-	500	500	500	500
EDUCATION & TRAINING	290	1,100	1,100	1,000	1,000
CAPITAL OUTLAY	-	-	5,000	-	-
TOTAL EXPENDITURES	\$ 805,382	\$ 786,050	\$ 767,159	\$ 765,353	\$ 772,236
REVENUES OVER (UNDER) EXPENDITURES	\$ (14,279)	\$ 12,492	\$ 54,000	\$ 71,000	\$ 75,000
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN - GENERAL FUND	\$ 70,000	\$ 38,924	\$ -	\$ -	\$ -
TRANSFERS OUT - LIBRARY LEASE DEBT SERVICE FUND	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 20,000	\$ (11,076)	\$ (50,000)	\$ (50,000)	\$ (50,000)
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 785,382	\$ 797,126	\$ 817,159	\$ 815,353	\$ 822,236
NET CHANGE IN FUND BALANCE	\$ 5,721	\$ 1,416	\$ 4,000	\$ 21,000	\$ 25,000
BEGINNING FUND BALANCE	\$ 125,153	\$ 130,874	\$ 132,290	\$ 136,290	\$ 157,290
ENDING FUND BALANCE	\$ 130,874	\$ 132,290	\$ 136,290	\$ 157,290	\$ 182,290
BROWNFIELD AUTHORITY-FUND 112					
REVENUES:					
PROPERTY TAXES	\$ 492,310	\$ 501,500	\$ 508,566	\$ 47,407	\$ 47,407
INTEREST	-	-	-	-	-
TOTAL REVENUES	\$ 492,310	\$ 501,500	\$ 508,566	\$ 47,407	\$ 47,407
EXPENDITURES:					
SALARIES - GENERAL FUND ADMIN ALLOCATION	\$ 15,000	\$ 10,000	\$ 15,000	\$ 5,000	\$ 5,000
CONTRACTUAL SERVICES - SCHOSTAK	433,870	449,500	451,158	-	-
CONTRACTUAL SERVICES - EATON STEEL	43,456	42,000	42,408	42,407	42,407
TOTAL EXPENDITURES	\$ 492,326	\$ 501,500	\$ 508,566	\$ 47,407	\$ 47,407
REVENUES OVER (UNDER) EXPENDITURES	\$ (16)	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 492,326	\$ 501,500	\$ 508,566	\$ 47,407	\$ 47,407
NET CHANGE IN FUND BALANCE	\$ (16)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 6,602	\$ 6,586	\$ 6,586	\$ 6,586	\$ 6,586
ENDING FUND BALANCE	\$ 6,586	\$ 6,586	\$ 6,586	\$ 6,586	\$ 6,586

CITY OF OAK PARK
FISCAL YEAR 2019-2020 BUDGET AND
PROJECTED BUDGETS FY 2020-2021 FY 2021-2022
GENERAL AND SPECIAL FUNDS
BUDGET RESOLUTION

	ACTUAL 2017-2018	ESTIMATED 2018-2019	APPROVED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022
MAJOR STREETS-FUND 202					
REVENUES:					
INTERGOVERNMENTAL	\$ 1,918,227	\$ 2,163,218	\$ 1,933,000	\$ 2,043,000	\$ 2,159,000
OTHER REVENUE	157,296	145,856	135,856	135,856	135,856
INTEREST INCOME	5,441	6,008	5,330	5,112	5,467
TOTAL REVENUES	\$ 2,080,964	\$ 2,315,082	\$ 2,074,186	\$ 2,183,968	\$ 2,300,323
EXPENDITURES:					
MAINTENANCE	\$ 1,296,842	\$ 2,454,667	\$ 1,661,186	\$ 1,333,968	\$ 2,845,323
TOTAL EXPENDITURES	\$ 1,296,842	\$ 2,454,667	\$ 1,661,186	\$ 1,333,968	\$ 2,845,323
REVENUES OVER (UNDER) EXPENDITURES	\$ 784,122	\$ (139,585)	\$ 413,000	\$ 850,000	\$ (545,000)
OTHER FINANCING SOURCES (USES)					
TRANSFERS OUT -LOCAL STREETS	\$ 330,000	\$ 605,000	\$ 695,000	\$ 320,000	\$ 320,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 330,000	\$ 605,000	\$ 695,000	\$ 320,000	\$ 320,000
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 1,626,842	\$ 3,059,667	\$ 2,356,186	\$ 1,653,968	\$ 3,165,323
NET CHANGE IN FUND BALANCE	\$ 454,125	\$ (744,585)	\$ (282,000)	\$ 530,000	\$ (865,000)
BEGINNING FUND BALANCE	\$ 1,046,883	\$ 1,501,008	\$ 756,423	\$ 474,423	\$ 1,004,423
ENDING FUND BALANCE	\$ 1,501,008	\$ 756,423	\$ 474,423	\$ 1,004,423	\$ 139,423
LOCAL STREETS-FUND 203					
REVENUES:					
INTERGOVERNMENTAL	\$ 731,401	\$ 769,148	\$ 753,000	\$ 796,000	\$ 842,000
OTHER REVENUE	533	125	-	-	-
SPECIAL ASSESSMENTS	34,157	-	20,000	20,000	20,000
INTEREST INCOME	8,305	5,209	2,198	2,606	2,848
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(5,103)	500	300	500	500
TOTAL REVENUES	\$ 769,293	\$ 774,982	\$ 775,498	\$ 819,106	\$ 865,348
EXPENDITURES:					
MAINTENANCE	\$ 887,967	\$ 1,135,059	\$ 1,253,498	\$ 1,042,106	\$ 1,795,348
TOTAL EXPENDITURES	\$ 887,967	\$ 1,135,059	\$ 1,253,498	\$ 1,042,106	\$ 1,795,348
REVENUES OVER (UNDER) EXPENDITURES	\$ (118,674)	\$ (360,077)	\$ (478,000)	\$ (223,000)	\$ (930,000)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN - MAJOR STREET FUND	\$ 330,000	\$ 605,000	\$ 695,000	\$ 320,000	\$ 320,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 330,000	\$ 605,000	\$ 695,000	\$ 320,000	\$ 320,000
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 557,967	\$ 530,059	\$ 558,498	\$ 722,106	\$ 1,475,348
NET CHANGE IN FUND BALANCE	\$ 211,326	\$ 244,923	\$ 217,000	\$ 97,000	\$ (610,000)
BEGINNING FUND BALANCE	\$ 359,134	\$ 570,460	\$ 815,383	\$ 1,032,383	\$ 1,129,383
ENDING FUND BALANCE	\$ 570,460	\$ 815,383	\$ 1,032,383	\$ 1,129,383	\$ 519,383
SOLID WASTE-FUND 226					
REVENUES:					
PROPERTY TAXES	\$ 1,311,904	\$ 1,347,469	\$ 1,393,793	\$ 1,440,738	\$ 1,469,635
CHARGES FOR SERVICES	1,462,305	1,568,500	1,573,000	1,574,000	1,575,000
INTERGOVERNMENTAL	13,944	14,000	6,700	6,700	6,700
INTEREST INCOME	18,952	13,593	12,744	12,117	11,414
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(14,590)	500	500	500	500
TOTAL REVENUES	\$ 2,792,515	\$ 2,944,062	\$ 2,986,737	\$ 3,034,055	\$ 3,063,249
EXPENDITURES:					
SALARIES	\$ 124,526	\$ 193,826	\$ 138,000	\$ 139,380	\$ 140,774
FRINGES	166,871	171,655	152,487	157,495	159,365
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	28,716	55,000	53,000	53,500	53,500
PROFESSIONAL SERVICES	28,819	55,250	51,000	51,000	56,500
PROFESSIONAL SERVICES - AUDIT	11,750	11,750	12,250	12,680	13,110
REFUSE COLLECTION	1,895,568	2,075,000	2,020,000	2,120,000	2,140,000
BANK/CC FEES & SERVICE CHARGES	22	100	-	-	-
RENTALS - MOTOR POOL UTILIZATION	105,549	150,000	165,000	170,000	170,000
CAPITAL OUTLAY	34,418	7,000	65,000	-	-
TOTAL EXPENDITURES	\$ 2,726,239	\$ 3,049,581	\$ 2,986,737	\$ 3,034,055	\$ 3,063,249
REVENUES OVER (UNDER) EXPENDITURES	\$ 66,276	\$ (105,519)	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER OUT-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT - WATER AND SEWER FUND	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 2,726,239	\$ 3,049,581	\$ 2,986,737	\$ 3,034,055	\$ 3,063,249
NET CHANGE IN FUND BALANCE	\$ 66,276	\$ (105,519)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 1,150,919	\$ 1,217,195	\$ 1,111,676	\$ 1,111,676	\$ 1,111,676
ENDING FUND BALANCE	\$ 1,217,195	\$ 1,111,676	\$ 1,111,676	\$ 1,111,676	\$ 1,111,676

CITY OF OAK PARK
FISCAL YEAR 2019-2020 BUDGET AND
PROJECTED BUDGETS FY 2020-2021 FY 2021-2022
GENERAL AND SPECIAL FUNDS
BUDGET RESOLUTION

	ACTUAL 2017-2018	ESTIMATED 2018-2019	APPROVED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022
CORRIDOR IMPROVEMENT AUTHORITY-FUND 251					
REVENUES:					
PROPERTY TAX	\$ 15,672	\$ 34,500	\$ 75,815	\$ 77,675	\$ 78,575
PROPERTY TAX - REAL (OPERATING)	-	-	-	-	-
INTEREST INCOME	30	-	160	-	-
UNREALIZED GAIN (LOSS) ON INVESTMENTS	(15)	-	-	-	-
DONATIONS	-	500	-	-	-
TOTAL REVENUES	\$ 15,687	\$ 35,000	\$ 75,975	\$ 77,675	\$ 78,575
EXPENDITURES:					
SALARIES - GENERAL FUND ADMIN ALLOCATION	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
MATERIALS & SUPPLIES	10,435	6,500	14,000	28,000	16,000
PROFESSIONAL SERVICES - MARKETING	-	-	900	900	900
CONTRACTUAL SERVICES	-	3,000	3,000	3,000	-
CONFERENCES & WORKSHOPS	80	1,150	1,050	1,450	1,050
MEMBERSHIPS, DUES & SUBSCRIPTIONS	225	475	325	325	325
CAPITAL OUTLAY	127	9,000	62,500	50,000	10,000
TOTAL EXPENDITURES	\$ 10,867	\$ 20,125	\$ 86,775	\$ 88,675	\$ 33,275
REVENUES OVER (UNDER) EXPENDITURES	\$ 4,820	\$ 14,875	\$ (10,800)	\$ (11,000)	\$ 45,300
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 10,867	\$ 20,125	\$ 86,775	\$ 88,675	\$ 33,275
NET CHANGE IN FUND BALANCE	\$ 4,820	\$ 14,875	\$ (10,800)	\$ (11,000)	\$ 45,300
BEGINNING FUND BALANCE	5,199	10,019	24,894	14,094	3,094
ENDING FUND BALANCE	\$ 10,019	\$ 24,894	\$ 14,094	\$ 3,094	\$ 48,394
NARCOTICS FORFEITURE-FUND 253					
REVENUES:					
FINES AND FORFEITURES	\$ 24,520	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000
INTEREST INCOME	638	100	400	400	400
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(413)	-	-	-	-
TOTAL REVENUES	\$ 24,745	\$ 10,100	\$ 5,400	\$ 5,400	\$ 5,400
EXPENDITURES:					
UNIFORM ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -
MATERIALS & SUPPLIES	2,173	10,000	10,000	11,200	12,400
BANK/CC FEES & SERVICE CHARGES	1	-	-	-	-
CONTRACTUAL SERVICES	904	-	-	-	-
EDUCATION & TRAINING	2,525	-	-	-	-
CAPITAL OUTLAY	26,838	-	14,400	-	-
TOTAL EXPENDITURES	\$ 32,441	\$ 10,000	\$ 24,400	\$ 11,200	\$ 12,400
REVENUES OVER (UNDER) EXPENDITURES	\$ (7,696)	\$ 100	\$ (19,000)	\$ (5,800)	\$ (7,000)
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 32,441	\$ 10,000	\$ 24,400	\$ 11,200	\$ 12,400
NET CHANGE IN FUND BALANCE	\$ (7,696)	\$ 100	\$ (19,000)	\$ (5,800)	\$ (7,000)
BEGINNING FUND BALANCE	68,671	60,975	61,075	42,075	36,275
ENDING FUND BALANCE	\$ 60,975	\$ 61,075	\$ 42,075	\$ 36,275	\$ 29,275
CRIMINAL JUSTICE TRAINING-FUND 254					
REVENUES:					
INTERGOVERNMENTAL	\$ 8,941	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
INTEREST INCOME	-	25	25	25	25
TOTAL REVENUES	\$ 8,941	\$ 8,525	\$ 8,525	\$ 8,525	\$ 8,525
EXPENDITURES:					
BANK/CC FEES & SERVICE CHARGES	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
EDUCATION & TRAINING	4,966	8,500	8,500	8,500	8,500
TOTAL EXPENDITURES:	\$ 4,966	\$ 8,525	\$ 8,525	\$ 8,525	\$ 8,525
REVENUES OVER (UNDER) EXPENDITURES	\$ 3,975	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 4,966	\$ 8,525	\$ 8,525	\$ 8,525	\$ 8,525
NET CHANGE IN FUND BALANCE	\$ 3,975	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	8,680	12,655	12,655	12,655	12,655
ENDING FUND BALANCE	\$ 12,655	\$ 12,655	\$ 12,655	\$ 12,655	\$ 12,655

CITY OF OAK PARK
FISCAL YEAR 2019-2020 BUDGET AND
PROJECTED BUDGETS FY 2020-2021 FY 2021-2022
GENERAL AND SPECIAL FUNDS
BUDGET RESOLUTION

	ACTUAL 2017-2018	ESTIMATED 2018-2019	APPROVED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022
CASE FLOW ASSISTANCE-FUND 256					
REVENUES:					
INTERGOVERNMENTAL	\$ 15,912	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000
INTEREST INCOME	2,431	2,000	2,000	2,000	2,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(1,741)	100	100	100	100
TOTAL REVENUES	\$ 16,602	\$ 17,100	\$ 22,100	\$ 22,100	\$ 22,100
EXPENDITURES:					
BANK/CC FEES & SERVICE CHARGES	\$ 3	\$ 100	\$ 100	\$ 100	\$ 100
REPAIRS & MAINTENANCE	9,474	-	-	-	-
MISCELLANEOUS	33,852	190,000	20,000	20,000	20,000
TOTAL EXPENDITURES:	\$ 43,329	\$ 190,100	\$ 20,100	\$ 20,100	\$ 20,100
REVENUES OVER (UNDER) EXPENDITURES	\$ (26,727)	\$ (173,000)	\$ 2,000	\$ 2,000	\$ 2,000
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 43,329	\$ 190,100	\$ 20,100	\$ 20,100	\$ 20,100
NET CHANGE IN FUND BALANCE	\$ (26,727)	\$ (173,000)	\$ 2,000	\$ 2,000	\$ 2,000
BEGINNING FUND BALANCE	214,779	188,052	15,052	17,052	19,052
ENDING FUND BALANCE	\$ 188,052	\$ 15,052	\$ 17,052	\$ 19,052	\$ 21,052
MICHIGAN INDIGENT DEFENSE COMMISSION GRANT-FUND 260					
REVENUES:					
INTERGOVERNMENTAL	\$ -	\$ 208,969	\$ 511,328	\$ 491,328	\$ 491,328
TOTAL REVENUES	\$ -	\$ 208,969	\$ 511,328	\$ 491,328	\$ 491,328
EXPENDITURES:					
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
FRINGES	-	-	-	-	-
MATERIALS & SUPPLIES	-	2,738	1,400	1,400	1,400
PROFESSIONAL SERVICES	-	206,231	509,928	-	-
CONTRACTUAL SERVICES	-	-	-	489,928	489,928
CONFERENCES & WORKSHOPS	-	-	-	-	-
TOTAL EXPENDITURES:	\$ -	\$ 208,969	\$ 511,328	\$ 491,328	\$ 491,328
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN - GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ -	\$ 208,969	\$ 511,328	\$ 491,328	\$ 491,328
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY DEVELOPMENT BLOCK GRANT-FUND 275					
REVENUES:					
INTERGOVERNMENTAL	\$ 140,339	\$ 180,652	\$ 118,326	\$ 118,326	\$ 118,326
TOTAL REVENUES	\$ 140,339	\$ 180,652	\$ 118,326	\$ 118,326	\$ 118,326
EXPENDITURES:					
SALARIES	\$ 76,268	\$ 61,905	\$ 46,765	\$ 46,765	\$ 46,765
FRINGES	42,301	62,195	41,561	41,561	41,561
CONTRACTUAL SERVICES	25,664	30,000	30,000	30,000	30,000
TOTAL EXPENDITURES:	\$ 144,233	\$ 154,100	\$ 118,326	\$ 118,326	\$ 118,326
REVENUES OVER (UNDER) EXPENDITURES	\$ (3,894)	\$ 26,552	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 144,233	\$ 154,100	\$ 118,326	\$ 118,326	\$ 118,326
NET CHANGE IN FUND BALANCE	\$ (3,894)	\$ 26,552	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(1,801)	(5,695)	20,857	20,857	20,857
ENDING FUND BALANCE	\$ (5,695)	\$ 20,857	\$ 20,857	\$ 20,857	\$ 20,857

CITY OF OAK PARK
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GENERAL AND SPECIAL FUNDS
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	ACTUAL 2017-2018	ESTIMATED 2018-2019	APPROVED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022
45th DISTRICT COURT-FUND 276					
REVENUES:					
REIMBURSEMENT JUDGES SALARIES	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448
MISCELLANEOUS FEES	143,576	150,000	150,000	150,000	150,000
ORDINANCE FINES	3,663,041	3,472,542	3,353,105	3,358,105	3,363,105
CITY OF HUNTINGTON WOODS	(116,243)	(121,497)	(121,497)	(121,497)	(121,497)
CITY OF PLEASANT RIDGE	(42,917)	(37,731)	(37,731)	(37,731)	(37,731)
TOWNSHIP OF ROYAL OAK	(3,542)	(3,300)	(3,300)	(3,300)	(3,300)
TREASURER STATE OF MICHIGAN	(786,336)	(761,569)	(761,569)	(761,569)	(761,569)
MICHIGAN DEPARTMENT OF STATE	(46,803)	(47,452)	(47,452)	(47,452)	(47,452)
OAKLAND COUNTY TREASURER	(69,153)	(76,556)	(76,556)	(76,556)	(76,556)
PROBATION FEES	(143,376)	(150,000)	(150,000)	(150,000)	(150,000)
OAK PARK COURT FINES	(2,067,620)	(1,999,800)	(1,900,000)	(1,900,000)	(1,900,000)
DISTRICT COURT CONSTRUCTION FUND	(215,883)	(222,990)	(60,000)	(200,000)	(205,000)
DISTRICT COURT HEALTH CARE SURCHARGE	(123,707)	(51,647)	(195,000)	(60,000)	(60,000)
TOTAL REVENUES	\$ 282,485	\$ 241,448	\$ 241,448	\$ 241,448	\$ 241,448
EXPENDITURES:					
SALARIES & WAGES	\$ 1,114,812	\$ 1,172,583	\$ 1,171,369	\$ 1,171,369	\$ 1,171,369
FRINGES	447,854	479,873	457,901	465,075	472,875
UNEMPLOYMENT COMPENSATION	-	-	-	-	-
SUPPLIES	21,606	42,140	48,310	25,000	25,000
PROFESSIONAL SERVICES	193,639	45,000	45,000	45,000	45,000
BANK/CC FEES & SERVICE CHARGES	-	-	-	-	-
CONTRACTUAL SERVICES	-	150,000	65,000	65,000	65,000
TRANSPORTATION	4,932	4,800	4,800	4,800	4,800
CONFERENCES & WORKSHOPS	3,431	5,000	5,000	5,000	5,000
PRINTING & PUBLICATIONS	25,883	23,000	23,000	23,000	23,000
POSTAGE	20,748	23,000	23,000	23,000	23,000
INSURANCE & BONDS	8,315	10,000	10,000	10,000	10,000
UTILITIES - CABLE	1,205	1,500	1,500	1,500	1,500
UTILITIES - TELEPHONE	1,881	1,500	1,500	1,500	1,500
REPAIRS & MAINTENANCE	463	45,000	45,000	45,000	45,000
RENTALS - COPIER LEASE	7,968	8,500	8,500	8,500	8,500
MISCELLANEOUS	2,253	2,300	2,300	2,300	2,300
MEMBERSHIPS, DUES & SUBSCRIPTIONS	2,351	3,000	3,000	3,000	3,000
EDUCATION & TRAINING	732	2,500	2,500	2,500	2,500
CAPITAL OUTLAY	-	8,000	-	-	-
TOTAL EXPENDITURES	\$ 1,858,073	\$ 2,027,696	\$ 1,917,680	\$ 1,901,544	\$ 1,909,344
REVENUES OVER (UNDER) EXPENDITURES	\$ (1,575,588)	\$ (1,786,248)	\$ (1,676,232)	\$ (1,660,096)	\$ (1,667,896)
OTHER FINANCING SOURCES (USES)					
TRANSFER IN - GENERAL FUND	\$ 1,799,363	\$ 1,952,783	\$ 1,857,832	\$ 1,841,696	\$ 1,849,496
TRANSFER OUT-CONTRIBUTION TO RETIREE HEALTH CARE	172,025	166,535	181,600	181,600	181,600
TOTAL OTHER FINANCING SOURCES (USES)	\$ 1,627,338	\$ 1,786,248	\$ 1,676,232	\$ 1,660,096	\$ 1,667,896
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 230,735	\$ 241,448	\$ 241,448	\$ 241,448	\$ 241,448
NET CHANGE IN FUND BALANCE	\$ 51,750	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(51,750)	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
MENTAL HEALTH COURT GRANT-FUND 283					
REVENUES:					
INTERGOVERNMENTAL	\$ 31,921	\$ 100,000	\$ 120,000	\$ 120,000	\$ 120,000
TOTAL REVENUES	\$ 31,921	\$ 100,000	\$ 120,000	\$ 120,000	\$ 120,000
EXPENDITURES:					
SALARIES & WAGES	\$ 6,920	\$ 20,000	\$ 26,000	\$ 26,000	\$ 26,000
FRINGES	612	2,000	2,500	2,500	2,500
MATERIALS & SUPPLIES	9,102	5,000	7,500	7,500	7,500
CONTRACTUAL SERVICES	44,417	70,500	81,500	81,500	81,500
CONFERENCES & WORKSHOPS	915	2,500	2,500	2,500	2,500
TOTAL EXPENDITURES:	\$ 61,966	\$ 100,000	\$ 120,000	\$ 120,000	\$ 120,000
REVENUES OVER (UNDER) EXPENDITURES	\$ (30,045)	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN - GENERAL FUND	\$ 493	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 493	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 61,473	\$ 100,000	\$ 120,000	\$ 120,000	\$ 120,000
NET CHANGE IN FUND BALANCE	\$ (29,552)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(2,054)	(31,606)	(31,606)	(31,606)	(31,606)
ENDING FUND BALANCE	\$ (31,606)	\$ (31,606)	\$ (31,606)	\$ (31,606)	\$ (31,606)

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GENERAL AND SPECIAL FUNDS
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	ACTUAL 2017-2018	ESTIMATED 2018-2019	APPROVED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022
VETERANS TREATMENT COURT GRANT-FUND 284					
REVENUES:					
INTERGOVERNMENTAL	\$ 18,432	\$ 42,000	\$ 52,400	\$ 52,400	\$ 52,400
TOTAL REVENUES	\$ 18,432	\$ 42,000	\$ 52,400	\$ 52,400	\$ 52,400
EXPENDITURES:					
SALARIES & WAGES	\$ 12,512	\$ 20,800	\$ 31,200	\$ 31,200	\$ 31,200
FRINGES	1,136	1,810	1,810	1,810	1,810
MATERIALS & SUPPLIES	1,056	3,500	3,500	3,500	3,500
CONTRACTUAL SERVICES	18,553	14,890	14,890	14,890	14,890
CONFERENCES & WORKSHOPS	610	1,000	1,000	1,000	1,000
TOTAL EXPENDITURES:	\$ 33,867	\$ 42,000	\$ 52,400	\$ 52,400	\$ 52,400
REVENUES OVER (UNDER) EXPENDITURES	\$ (15,435)	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 33,867	\$ 42,000	\$ 52,400	\$ 52,400	\$ 52,400
NET CHANGE IN FUND BALANCE	\$ (15,435)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	46	(15,389)	(15,389)	(15,389)	(15,389)
ENDING FUND BALANCE	\$ (15,389)	\$ (15,389)	\$ (15,389)	\$ (15,389)	\$ (15,389)
2010 MUNICIPAL COMPLEX BOND-FUND 303					
REVENUES:					
PROPERTY TAX REVENUE	\$ 860,486	\$ 835,496	\$ 821,055	\$ 833,790	\$ 817,700
INTERGOVERNMENTAL	\$ 8,536	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
INTEREST INCOME	7,277	1,000	1,000	1,000	1,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(6,319)	100	100	100	100
TOTAL REVENUES	\$ 869,980	\$ 836,596	\$ 826,155	\$ 838,890	\$ 822,800
EXPENDITURES:					
PRINCIPAL	\$ 400,000	\$ 400,000	\$ 425,000	\$ 450,000	\$ 450,000
INTEREST	445,489	435,396	399,955	387,690	371,600
PAYING AGENT FEES	1,100	1,100	1,100	1,100	1,100
BANK FEES & SERVICE CHARGES	8	100	100	100	100
TOTAL EXPENDITURES	\$ 846,597	\$ 836,596	\$ 826,155	\$ 838,890	\$ 822,800
REVENUES OVER (UNDER) EXPENDITURES	\$ 23,383	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 846,597	\$ 836,596	\$ 826,155	\$ 838,890	\$ 822,800
NET CHANGE IN FUND BALANCE	\$ 23,383	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	139,899	163,282	163,282	163,282	163,282
ENDING FUND BALANCE	\$ 163,282	\$ 163,282	\$ 163,282	\$ 163,282	\$ 163,282
2011 LIBRARY AND RECREATION LEASE DEBT FUND-FUND 305					
REVENUES:					
INTEREST INCOME	\$ 61	\$ 76	\$ 50	\$ 50	\$ 50
TOTAL REVENUES	\$ 61	\$ 76	\$ 50	\$ 50	\$ 50
EXPENDITURES:					
PRINCIPAL	\$ 75,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 85,000
INTEREST	75,685	73,748	71,748	69,748	67,685
PAYING AGENT FEES	32	266	300	300	300
TOTAL EXPENDITURES	\$ 150,717	\$ 154,014	\$ 152,048	\$ 150,048	\$ 152,985
REVENUES OVER (UNDER) EXPENDITURES	\$ (150,656)	\$ (153,938)	\$ (151,998)	\$ (149,998)	\$ (152,935)
OTHER FINANCING SOURCES (USES)					
TRANSFER IN -LIBRARY FUND	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TRANSFER IN -GENERAL FUND	100,656	103,938	101,998	99,998	102,935
TOTAL OTHER FINANCING SOURCES (USES)	\$ 150,656	\$ 153,938	\$ 151,998	\$ 149,998	\$ 152,935
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 61	\$ 76	\$ 50	\$ 50	\$ 50
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF OAK PARK
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GENERAL AND SPECIAL FUNDS
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	ACTUAL 2017-2018	ESTIMATED 2018-2019	APPROVED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022
2015 STREET REFUNDING BOND FUND-FUND 308					
REVENUES:					
PROPERTY TAX REVENUE	\$ 737,169	\$ 724,785	\$ 722,285	\$ 723,685	\$ 729,285
INTERGOVERNMENTAL	8,922	-	3,700	3,700	3,700
INTEREST INCOME	6,835	-	1,000	1,000	1,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(6,006)	-	-	-	-
TOTAL REVENUES	\$ 746,920	\$ 724,785	\$ 726,985	\$ 728,385	\$ 733,985
EXPENDITURES:					
PRINCIPAL	\$ 430,000	\$ 445,000	\$ 465,000	\$ 485,000	\$ 510,000
INTEREST	296,400	279,200	261,400	242,800	223,400
PAYING AGENT FEES	500	500	500	500	500
BANK FEES & SERVICE CHARGES	7	85	85	85	85
TOTAL EXPENDITURES	\$ 726,907	\$ 724,785	\$ 726,985	\$ 728,385	\$ 733,985
REVENUES OVER (UNDER) EXPENDITURES	\$ 20,013	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 726,907	\$ 724,785	\$ 726,985	\$ 728,385	\$ 733,985
NET CHANGE IN FUND BALANCE	\$ 20,013	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	136,532	156,545	156,545	156,545	156,545
ENDING FUND BALANCE	\$ 156,545	\$ 156,545	\$ 156,545	\$ 156,545	\$ 156,545
2012 STREET REFUNDING BOND FUND-FUND 309					
REVENUES:					
PROPERTY TAX REVENUE	\$ 785,242	\$ 763,862	\$ 742,662	\$ 725,462	\$ 738,363
INTERGOVERNMENTAL	8,716	-	3,900	3,900	3,900
INTEREST INCOME	10,214	1,000	1,000	1,000	1,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(8,561)	100	100	100	100
TOTAL REVENUES	\$ 795,611	\$ 764,962	\$ 747,662	\$ 730,462	\$ 743,363
EXPENDITURES:					
PRINCIPAL	\$ 590,000	\$ 615,000	\$ 610,000	\$ 605,000	\$ 630,000
INTEREST	161,363	149,562	137,262	125,062	112,963
PAYING AGENT FEES	100	300	300	300	300
BANK FEES & SERVICE CHARGES	12	100	100	100	100
TOTAL EXPENDITURES	\$ 751,475	\$ 764,962	\$ 747,662	\$ 730,462	\$ 743,363
REVENUES OVER (UNDER) EXPENDITURES	\$ 44,136	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 751,475	\$ 764,962	\$ 747,662	\$ 730,462	\$ 743,363
NET CHANGE IN FUND BALANCE	\$ 44,136	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	340,863	384,999	384,999	384,999	384,999
ENDING FUND BALANCE	\$ 384,999	\$ 384,999	\$ 384,999	\$ 384,999	\$ 384,999
PUBLIC IMPROVEMENT FUND-FUND 401					
REVENUES:					
PROPERTY TAXES - ADMINISTRATIVE FEE	\$ 104,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
INTEREST	3,476	1,000	1,151	25	25
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(2,386)	-	-	-	-
TOTAL REVENUES	\$ 105,090	\$ 1,000	\$ 31,151	\$ 30,025	\$ 30,025
EXPENDITURES:					
MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
BANK FEES & SERVICE CHARGES	6	-	25	25	25
CAPITAL OUTLAY	-	45,452	290,000	-	-
TOTAL EXPENDITURES:	\$ 6	\$ 45,452	\$ 290,025	\$ 25	\$ 25
REVENUES OVER (UNDER) EXPENDITURES	\$ 105,084	\$ (44,452)	\$ (258,874)	\$ 30,000	\$ 30,000
OTHER FINANCING SOURCES (USES)					
TRANSFER IN - CITY OWNED PROPERTY	\$ 218,479	\$ -	\$ 3,000	\$ -	\$ -
TRANSFER OUT-GENERAL FUND	-	-	215,000	30,000	30,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 218,479	\$ -	\$ 218,000	\$ 30,000	\$ 30,000
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ (218,473)	\$ 45,452	\$ 502,025	\$ 30,025	\$ 30,025
NET CHANGE IN FUND BALANCE	\$ 323,563	\$ (44,452)	\$ (470,874)	\$ -	\$ -
BEGINNING FUND BALANCE	191,763	515,326	470,874	-	-
ENDING FUND BALANCE	\$ 515,326	\$ 470,874	\$ -	\$ -	\$ -

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	ACTUAL 2017-2018	ESTIMATED 2018-2019	APPROVED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022
CITY OWNED PROPERTY-FUND 402					
REVENUES:					
INTEREST INCOME	\$ 1,589	\$ 500	\$ 790	\$ -	\$ -
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(1,338)	-	-	-	-
SALE OF FIXED ASSETS	351,830	-	50,000	50,000	50,000
TOTAL REVENUES	\$ 352,081	\$ 500	\$ 50,790	\$ 50,000	\$ 50,000
EXPENDITURES:					
PROFESSIONAL SERVICES	\$ 1,750	\$ -	\$ -	\$ -	\$ -
PURCHASE OF PROPERTY	312,483	-	50,000	50,000	50,000
BANK FEES & SERVICE CHARGES	2	-	-	-	-
CAPITAL OUTLAY	-	-	82,000	20,000	-
TOTAL EXPENDITURES	\$ 314,235	\$ -	\$ 132,000	\$ 70,000	\$ 50,000
REVENUES OVER (UNDER) EXPENDITURES	\$ 37,846	\$ 500	\$ (81,210)	\$ (20,000)	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT - PUBLIC IMPROVEMENT FUND	-	-	3,000	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ 3,000	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 314,235	\$ -	\$ 135,000	\$ 70,000	\$ 50,000
NET CHANGE IN FUND BALANCE	\$ 37,846	\$ 500	\$ (84,210)	\$ (20,000)	\$ -
BEGINNING FUND BALANCE	65,864	103,710	104,210	20,000	-
ENDING FUND BALANCE	\$ 103,710	\$ 104,210	\$ 20,000	\$ -	\$ -
SIDEWALK PROGRAM-FUND 451					
REVENUES:					
CHARGES FOR SERVICES	\$ 43,435	\$ 26,000	\$ 35,000	\$ 42,500	\$ 35,000
SPECIAL ASSESSMENTS	363,570	505,000	-	500,000	-
INTEREST INCOME	440	1,092	1,179	1,146	2,115
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(309)	-	-	-	-
TOTAL REVENUES	\$ 407,136	\$ 532,092	\$ 36,179	\$ 543,646	\$ 37,115
EXPENDITURES:					
SALARIES	\$ 20,818	\$ 20,000	\$ 13,034	\$ 13,164	\$ 13,296
FRINGES	8,689	10,614	7,145	7,482	7,819
SUPPLIES	255	1,000	6,000	6,000	6,000
BANK FEES & SERVICE CHARGES	3	25	-	-	-
RENTALS-MOTOR POOL UTILIZATION	12,751	10,000	10,000	10,000	10,000
CAPITAL OUTLAY	-	495,400	-	500,000	-
TOTAL EXPENDITURES	\$ 42,516	\$ 537,039	\$ 36,179	\$ 536,646	\$ 37,115
REVENUES OVER (UNDER) EXPENDITURES	\$ 364,620	\$ (4,947)	\$ -	\$ 7,000	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 42,516	\$ 537,039	\$ 36,179	\$ 536,646	\$ 37,115
NET CHANGE IN FUND BALANCE	\$ 364,620	\$ (4,947)	\$ -	\$ 7,000	\$ -
BEGINNING FUND BALANCE	(145,515)	219,105	214,158	214,158	221,158
ENDING FUND BALANCE	\$ 219,105	\$ 214,158	\$ 214,158	\$ 221,158	\$ 221,158
MUNICIPAL BUILDING CONSTRUCTION FUND-FUND 470					
REVENUES:					
FINES AND FORFEITURES	\$ 123,707	\$ 51,647	\$ 60,000	\$ 60,000	\$ 60,000
INTEREST INCOME	19,051	10,000	4,000	4,100	4,200
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(13,594)	-	-	-	-
TOTAL REVENUES	\$ 129,164	\$ 61,647	\$ 64,000	\$ 64,100	\$ 64,200
EXPENDITURES:					
PROFESSIONAL SERVICES	\$ 18,311	\$ -	\$ -	\$ -	\$ -
BANK FEES & SERVICE CHARGES	22	-	-	-	-
MISCELLANEOUS	115,216	-	-	-	-
CAPITAL OUTLAY	638	1,300,000	25,000	50,000	90,000
TOTAL EXPENDITURES:	\$ 134,187	\$ 1,300,000	\$ 25,000	\$ 50,000	\$ 90,000
REVENUES OVER (UNDER) EXPENDITURES	\$ (5,023)	\$ (1,238,353)	\$ 39,000	\$ 14,100	\$ (25,800)
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT - PUBLIC IMPROVEMENT	218,479	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (218,479)	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ (352,666)	\$ 1,300,000	\$ 25,000	\$ 50,000	\$ 90,000
NET CHANGE IN FUND BALANCE	\$ (223,502)	\$ (1,238,353)	\$ 39,000	\$ 14,100	\$ (25,800)
BEGINNING FUND BALANCE	1,679,961	1,456,459	218,106	257,106	271,206
ENDING FUND BALANCE	\$ 1,456,459	\$ 218,106	\$ 257,106	\$ 271,206	\$ 245,406

CITY OF OAK PARK
FISCAL YEAR 2019-2020 BUDGET AND
PROJECTED BUDGETS FY 2020-2021 FY 2021-2022
GENERAL AND SPECIAL FUNDS
BUDGET RESOLUTION

	ACTUAL 2017-2018	ESTIMATED 2018-2019	APPROVED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022
WATER & SEWER-FUND 592					
REVENUES:					
INTERGOVERNMENTAL	\$ 12,447,203	\$ 78,000	\$ -	\$ -	\$ -
CHARGES FOR SERVICES	67,125	13,254,000	14,426,900	15,480,900	16,576,900
INTEREST INCOME	(43,255)	25,000	24,477	25,371	25,383
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	6,731	-	1,000	1,000	1,000
TOTAL REVENUES	\$ 12,477,804	\$ 13,357,000	\$ 14,452,377	\$ 15,507,271	\$ 16,603,283
EXPENDITURES:					
BOND & INTEREST EXPENSE	\$ 166,180	\$ 150,122	\$ 1,719,398	\$ 1,718,089	\$ 1,718,255
CAPITAL OUTLAY	6,939	1,587,500	1,600,000	1,965,000	3,127,000
OTHER	13,859,306	11,619,378	10,641,979	10,886,182	11,243,028
TOTAL EXPENDITURES	\$ 14,032,425	\$ 13,357,000	\$ 13,961,377	\$ 14,569,271	\$ 16,088,283
REVENUES OVER (UNDER) EXPENDITURES	\$ (1,554,621)	\$ -	\$ 491,000	\$ 938,000	\$ 515,000
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 14,032,425	\$ 13,357,000	\$ 13,961,377	\$ 14,569,271	\$ 16,088,283
NET CHANGE IN FUND BALANCE	\$ (1,554,621)	\$ -	\$ 491,000	\$ 938,000	\$ 515,000
BEGINNING FUND BALANCE	14,379,419	12,824,798	12,824,798	13,315,798	14,253,798
ENDING FUND BALANCE	\$ 12,824,798	\$ 12,824,798	\$ 13,315,798	\$ 14,253,798	\$ 14,768,798
MOTOR POOL-FUND 654					
REVENUES:					
CHARGES FOR SERVICES	\$ 658,301	\$ 614,900	\$ 718,500	\$ 722,000	\$ 710,000
INTEREST INCOME	(123)	209	348	758	778
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	326	-	-	-	-
OTHER REVENUE	835	-	-	-	-
TOTAL REVENUES	\$ 659,339	\$ 615,109	\$ 718,848	\$ 722,758	\$ 710,778
EXPENDITURES:					
SALARIES	\$ 48,891	\$ 52,375	\$ 83,165	\$ 83,997	\$ 84,837
FRINGES	38,768	41,084	43,583	43,761	43,941
SUPPLIES	171,381	171,000	179,000	184,000	190,000
BANK/CC FEES & SERVICE CHARGES	1	-	-	-	-
PROFESSIONAL SERVICES	15,025	45,000	45,000	45,000	45,000
CONTRACTUAL SERVICES	62,644	80,000	80,000	80,000	80,000
TRANSPORTATION	161,484	159,550	160,000	170,000	170,000
FLEET COLLISION REPAIRS	3,359	5,000	5,000	5,000	6,000
MEMBERSHIP DUES & SUBSCRIPTIONS	-	100	100	-	-
EDUCATION & TRAINING	-	1,000	1,000	1,000	1,000
DEPRECIATION	139,577	-	-	-	-
CAPITAL OUTLAY	515	60,000	122,000	110,000	90,000
TOTAL EXPENDITURES	\$ 641,645	\$ 615,109	\$ 718,848	\$ 722,758	\$ 710,778
REVENUES OVER (UNDER) EXPENDITURES	\$ 17,694	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN - GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 641,645	\$ 615,109	\$ 718,848	\$ 722,758	\$ 710,778
NET CHANGE IN FUND BALANCE	\$ 17,694	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	974,975	992,669	992,669	992,669	992,669
ENDING FUND BALANCE	\$ 992,669	\$ 992,669	\$ 992,669	\$ 992,669	\$ 992,669
RISK MANAGEMENT-FUND 677					
REVENUES:					
INTEREST INCOME	\$ 1,085	\$ 400	\$ 2,000	\$ 2,000	\$ 2,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(579)	300	-	-	-
MISCELLANEOUS REVENUE	10,797	14,960	25,000	25,000	25,000
REIMBURSEMENT-WORKERS COMP INSURANCE PREMIUM	46,112	45,040	45,000	45,000	45,000
TOTAL REVENUES	\$ 57,415	\$ 60,700	\$ 72,000	\$ 72,000	\$ 72,000
EXPENDITURES:					
BANK/CC FEES & SERVICE CHARGES	\$ 1	\$ 25	\$ 25	\$ 25	\$ 25
INSURANCE-WORKERS COMPENSATION	422,485	225,000	250,000	265,000	270,000
INSURANCE & BONDS	347,902	363,731	363,731	380,000	390,000
TOTAL EXPENDITURES	\$ 770,388	\$ 588,756	\$ 613,756	\$ 645,025	\$ 660,025
REVENUES OVER (UNDER) EXPENDITURES	\$ (712,973)	\$ (528,056)	\$ (541,756)	\$ (573,025)	\$ (588,025)
OTHER FINANCING SOURCES (USES)					
TRANSFER IN - OTHER FUNDS	\$ 712,973	\$ 528,056	\$ 541,756	\$ 573,025	\$ 588,025
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 712,973	\$ 528,056	\$ 541,756	\$ 573,025	\$ 588,025
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 57,415	\$ 60,700	\$ 72,000	\$ 72,000	\$ 72,000
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	312,349	312,349	312,349	312,349	312,349
ENDING FUND BALANCE	\$ 312,349	\$ 312,349	\$ 312,349	\$ 312,349	\$ 312,349

CITY OF OAK PARK
FISCAL YEAR 2019-2020 BUDGET AND
PROJECTED BUDGETS FY 2020-2021 FY 2021-2022
GENERAL AND SPECIAL FUNDS
BUDGET RESOLUTION

	ACTUAL 2017-2018	ESTIMATED 2018-2019	APPROVED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022
RETIRES HEALTH CARE DISTRICT COURT-FUND 678					
REVENUES:					
ORDINANCE FINES	\$ 215,883	\$ 222,990	\$ 195,000	\$ 200,000	\$ 205,000
OTHER REVENUE	-	-	-	-	-
TOTAL REVENUES	\$ 215,883	\$ 222,990	\$ 195,000	\$ 200,000	\$ 205,000
EXPENDITURES:					
RETIREE HEALTH CARE	\$ 331,764	\$ 375,000	\$ 339,000	\$ 343,700	\$ 348,400
RETIREE LIFE INSURANCE	223	225	300	300	300
RETIREE DENTAL	12,476	14,300	13,300	13,600	13,900
PRO FESSIONAL SERVICES	-	-	-	-	-
TOTAL EXPENDITURES:	\$ 344,463	\$ 389,525	\$ 352,600	\$ 357,600	\$ 362,600
REVENUES OVER (UNDER) EXPENDITURES	\$ (128,580)	\$ (166,535)	\$ (157,600)	\$ (157,600)	\$ (157,600)
OTHER FINANCING SOURCES (USES)					
TRANSFER IN - GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN - 45th DISTRICT COURT	172,025	166,535	181,600	181,600	181,600
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 172,025	\$ 166,535	\$ 181,600	\$ 181,600	\$ 181,600
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 43,445	\$ -	\$ 24,000	\$ 24,000	\$ 24,000
NET CHANGE IN FUND BALANCE	\$ 43,445	\$ -	\$ 24,000	\$ 24,000	\$ 24,000
BEGINNING FUND BALANCE	(43,110)	335	335	24,335	48,335
ENDING FUND BALANCE	\$ 335	\$ 335	\$ 24,335	\$ 48,335	\$ 72,335
RETIRES HEALTH CARE, CITY OF OAK PARK RETIREES-FUND 680					
REVENUES:					
INTEREST INCOME	\$ 25,040	\$ 13,200	\$ 26,000	\$ 26,000	\$ 27,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	89,156	60,100	10,000	115,000	120,000
CONTRIBUTIONS - EMPLOYER	3,382,373	2,703,373	2,535,961	2,804,661	3,113,461
TOTAL REVENUES	\$ 3,496,569	\$ 2,776,673	\$ 2,571,961	\$ 2,945,661	\$ 3,260,461
EXPENDITURES:					
RETIREE HEALTH CARE-GENERAL FUND	\$ 1,498,954	\$ 1,448,373	\$ 1,102,261	\$ 1,144,261	\$ 1,336,261
RETIREE HEALTH CARE-LIBRARY	79,274	-	80,000	80,000	80,000
RETIREE HEALTH CARE-PUBLIC SAFETY	1,204,145	1,267,000	1,149,300	1,218,600	1,335,400
PROFESSIONAL SERVICES	12,607	18,500	20,000	20,000	20,000
BANK/CC FEES & SERVICE CHARGES	28	100	100	100	100
TOTAL EXPENDITURES:	\$ 2,795,008	\$ 2,733,973	\$ 2,351,661	\$ 2,462,961	\$ 2,771,761
REVENUES OVER (UNDER) EXPENDITURES	\$ 701,561	\$ 42,700	\$ 220,300	\$ 482,700	\$ 488,700
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT - GENERAL FUND	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 2,795,008	\$ 2,733,973	\$ 2,351,661	\$ 2,462,961	\$ 2,771,761
NET CHANGE IN FUND BALANCE	\$ 701,561	\$ 42,700	\$ 220,300	\$ 482,700	\$ 488,700
BEGINNING FUND BALANCE	3,093,895	3,795,456	3,838,156	4,058,456	4,541,156
ENDING FUND BALANCE	\$ 3,795,456	\$ 3,838,156	\$ 4,058,456	\$ 4,541,156	\$ 5,029,856
EMPLOYEES RETIREMENT SYSTEM, GENERAL-FUND 731					
REVENUES:					
EMPLOYEE CONTRIBUTIONS	\$ 51,977	\$ 53,000	\$ 52,000	\$ 52,000	\$ 52,000
INTEREST INCOME	1,000	300	300	300	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(706)	1,483,255	1,500,000	1,500,000	1,500,000
DIVIDEND INCOME	1,537,141	380,000	450,000	450,000	450,000
OTHER INCOME	3,438	-	-	-	-
CITY PENSION CONTRIBUTIONS	1,445,558	1,678,745	1,772,816	1,800,148	1,800,148
TOTAL REVENUES	\$ 3,038,408	\$ 3,595,300	\$ 3,775,116	\$ 3,802,448	\$ 3,802,148
EXPENDITURES:					
PROFESSIONAL SERVICES	\$ 79,541	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
BANK/CC FEES & SERVICE CHARGES	1	-	-	-	-
PENSION BENEFITS	2,893,955	3,145,000	3,145,000	3,145,000	3,145,000
CONTRIBUTION REFUNDS	-	3,000	-	-	-
TOTAL EXPENSES:	\$ 2,973,497	\$ 3,233,000	\$ 3,230,000	\$ 3,230,000	\$ 3,230,000
REVENUES OVER (UNDER) EXPENDITURES	\$ 64,911	\$ 362,300	\$ 545,116	\$ 572,448	\$ 572,148
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 2,973,497	\$ 3,233,000	\$ 3,230,000	\$ 3,230,000	\$ 3,230,000
NET CHANGE IN FUND BALANCE	\$ 64,911	\$ 362,300	\$ 545,116	\$ 572,448	\$ 572,148
BEGINNING FUND BALANCE	19,305,654	19,370,565	19,732,865	20,277,981	20,850,429
ENDING FUND BALANCE	\$ 19,370,565	\$ 19,732,865	\$ 20,277,981	\$ 20,850,429	\$ 21,422,577

CITY OF OAK PARK
FISCAL YEAR 2019-2020 BUDGET AND
PROJECTED BUDGETS FY 2020-2021 FY 2021-2022
GENERAL AND SPECIAL FUNDS
BUDGET RESOLUTION

	ACTUAL 2017-2018	ESTIMATED 2018-2019	APPROVED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022
EMPLOYEES RETIREMENT SYSTEM, PUBLIC SAFETY PA345-FUND 733					
REVENUES:					
EMPLOYEE CONTRIBUTIONS	\$ 407,715	\$ 400,000	\$ 438,100	\$ 438,100	\$ 438,100
EMPLOYEE CONTRIBUTIONS-RETIREE HEALTH CARE	12,415	12,000	13,552	13,552	13,552
INTEREST INCOME	1,955	-	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	2,212,653	2,179,236	2,179,236	2,179,236	2,179,236
DIVIDEND INCOME	1,016,355	765,000	800,000	800,000	800,000
OTHER INCOME	3,438	-	-	-	-
CITY PENSION CONTRIBUTIONS	2,551,000	3,099,614	3,086,033	3,142,325	3,142,325
CITY CONTRIBUTION-HEALTHCARE	1,191,730	1,255,000	1,149,300	1,218,600	1,335,400
TOTAL REVENUES	\$ 7,397,261	\$ 7,710,850	\$ 7,666,221	\$ 7,791,813	\$ 7,908,613
EXPENDITURES:					
RETIREE HEALTH CARE	\$ 1,126,411	\$ 1,189,100	\$ 1,078,100	\$ 1,145,300	\$ 1,260,000
RETIREE LIFE INSURANCE	865	900	1,200	1,300	1,400
RETIREES DENTAL	76,870	77,000	70,000	72,000	74,000
PROFESSIONAL SERVICES	137,437	150,000	150,000	150,000	150,000
BANK/CC FEES & SERVICE CHARGES	7	-	-	-	-
PENSION BENEFITS	4,121,370	4,440,000	4,100,000	4,100,000	4,100,000
CONTRIBUTION REFUNDS	-	40,000	10,000	10,000	10,000
TOTAL EXPENSES:	\$ 5,462,960	\$ 5,897,000	\$ 5,409,300	\$ 5,478,600	\$ 5,595,400
REVENUES OVER (UNDER) EXPENDITURES	\$ 1,934,301	\$ 1,813,850	\$ 2,256,921	\$ 2,313,213	\$ 2,313,213
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 5,462,960	\$ 5,897,000	\$ 5,409,300	\$ 5,478,600	\$ 5,595,400
NET CHANGE IN FUND BALANCE	\$ 1,934,301	\$ 1,813,850	\$ 2,256,921	\$ 2,313,213	\$ 2,313,213
BEGINNING FUND BALANCE	40,470,217	42,404,518	44,218,368	46,475,289	48,788,502
ENDING FUND BALANCE	\$ 42,404,518	\$ 44,218,368	\$ 46,475,289	\$ 48,788,502	\$ 51,101,715

BE IT FURTHER RESOLVED, the City Council's desire is to levy the lowest millage rate possible and reduced the overall millage rate by .5374 mills to a total of 35.0460, 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 20, 2019 on the 2019 millage rates and the 2019-2020 budget,

BE IT FURTHER RESOLVED, that to finance the level of services established for the 2019-2020 fiscal-year, and to meet specific debt obligations of the City that the following millages are authorized to be spread:

TAX RATES:

15.7032	PER \$1,000 TAXABLE VALUATION FOR OPERATION
1.4315	PER \$1,000 TAXABLE VALUATION FOR LIBRARY
1.9353	PER \$1,000 TAXABLE VALUATION FOR PUBLIC SAFETY
7.0000	PER \$1,000 TAXABLE VALUATION FOR PUBLIC SAFETY PA 345
0.4799	PER \$1,000 TAXABLE VALUATION FOR RECREATION
4.5633	PER \$1,000 TAXABLE VALUATION FOR DEBT RETIREMENT
1.0979	PER \$1,000 TAXABLE VALUATION FOR HEADLEE OVERRIDE
2.8349	PER \$1,000 TAXABLE VALUATION FOR SOLID WASTE

TOTAL: \$35.0460 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 2019-2020

Projected Budgets FY 2020-21 and FY 2021-22

City of Oak Park
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Oak Park, MI 48237
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