

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

**Fiscal Year 2018-2019**

Projected Budgets FY 2019-20 and FY 2020-21



**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 FY2018-19, FY2019-20, and FY2020-21 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 16, 2018

TO: The Honorable Mayor and City Council

FROM: Erik Tungate, City Manager

SUBJECT: TRANSMITTAL OF THE PROPOSED THREE YEAR BUDGET FOR  
FISCAL YEARS 2018-19, 2019-20, and 2020-21

Dear Mayor and Oak Park City Council Members:

I am pleased to deliver the enclosed FY 2018-19 budget, and the projected budgets for FY 2019-20, and FY 2020-21. 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, not unlike many other local units of government, the City is faced with a number of challenges, the budget is balanced for the next three years, and the City will maintain a \$3.9 million "rainy day" fund to guard against unforeseen circumstances. These challenges include compounded healthcare cost increases, long-term liability costs, and a broken funding model for municipalities across the State of Michigan. We continue to work diligently to overcome these challenges and I believe we have a solid framework on which to build.

### **OPERATING BUDGET HIGHLIGHTS**

#### **Challenges**

The City's taxable value fell by almost 40 percent as a direct result of the fallout from the Great Recession. While property market values are returning to pre-recession levels and continue to rise, the State of Michigan 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 five percent, whichever is less (this year inflation was .9 percent). The City can capture additional tax revenues when a property is sold and the taxable value is uncapped, however, increases must be offset by a reduction in the overall tax rate. For Oak Park that means the tax revenue lost during the Great Recession will not return in the near future. This is while we continue to deliver the same superior services to our residents. To better explain this, in FY 2008-09 one mil was worth a total of \$728,574. In FY 2017-18 the total revenue received from one mil was reduced to \$459,000, 64 percent of what it was worth in FY 2008-09. In addition, the

State has significantly reduced the amount of money it provides to local municipalities in revenue sharing. In 2002, Oak Park received \$5 million dollars in revenue sharing. That amount decreased to \$3.3 million in FY 2016-17. This has resulted in a considerable cumulative decrease over the years. In comparison to the amount of revenue sharing received in 2002, the City has experienced a \$22 million cumulative loss of these funds through the end of FY 2016-17.

In addition to stagnant revenue growth, the City is simultaneously faced with long-term legacy costs for pensions and retiree healthcare that are rising at faster than the rate of normal inflation. Healthcare costs alone are expected to rise 8.7 percent in 2019. 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 obligations while continuing to provide the same level of services. The budget includes the actuarially required contribution for each pension system, as well as the anticipated costs for retiree healthcare.

The significance of these long-term legacy costs have been a topic of discussion with the State for several years. In December of 2017, the Protecting Local Government Retirement and Benefits Act (Public Act 202 of 2017) was signed into law. The Act requires local units to report on the fiscal health of each of their retirement plans. Under the Act, a retirement plan is determined to be underfunded if the plan's total assets are less than 40 percent of the plan's total liabilities and the annual contribution is greater than 12 percent of total governmental revenues. Similarly, a pension plan is determined to be underfunded if the plan's total assets are less than 60 percent of the plan's total liabilities and the annual contribution is greater than 10 percent of total governmental revenues. After the initial reporting period, the State assigns a preliminary status to each plan at which time the local unit is given the option to apply for a waiver. If a waiver is not accepted, the Act requires a local unit to develop a corrective plan of action. Oak Park has been given a preliminary underfunded status for each of its five plans, and we have submitted an Application for Waiver of underfunded status for each.

### **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 the MiLife Health and Wellness Center to current City employees. 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 each time the Center is used versus traditional insurance in the marketplace. In addition, this model assists the City in offering employees a comprehensive health and wellness program while also decreasing its own healthcare costs.

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' System retirement costs. This millage

provided \$3,010,800 to the City in FY 2016-17, and is projected to provide \$3,106,474 in FY 2017-18. The absence of this millage would result in the City having to cut costs in other service areas in order to fund these growing retirement costs.

Our economic development initiatives are paying off as we are witnessing a consistent increase in the number of new businesses. The annual number of new businesses more than doubled from 29 in 2014 to 70 in both 2015 and 2016, and 53 in 2017. So far in 2018, we are anticipating several new noteworthy businesses announcing locations in Oak Park.

With voter approved passage of the Class C liquor license initiative, we hope to attract approximately 15 new restaurants in the years to come. With this additional business recruitment tool, the City now has a full array of incentives to attract new restaurants, grow the City's tax base, and raise property values. We are already seeing the benefits as the City received several applications and approvals for licenses in the last two years. In addition, our Economic Development Department is working to attract unique businesses whose business model would not have been sustainable in Oak Park prior to these changes. The increase in businesses and development simultaneously grows our tax base, beautifies vacant properties, and brings employment opportunities to Oak Park residents.

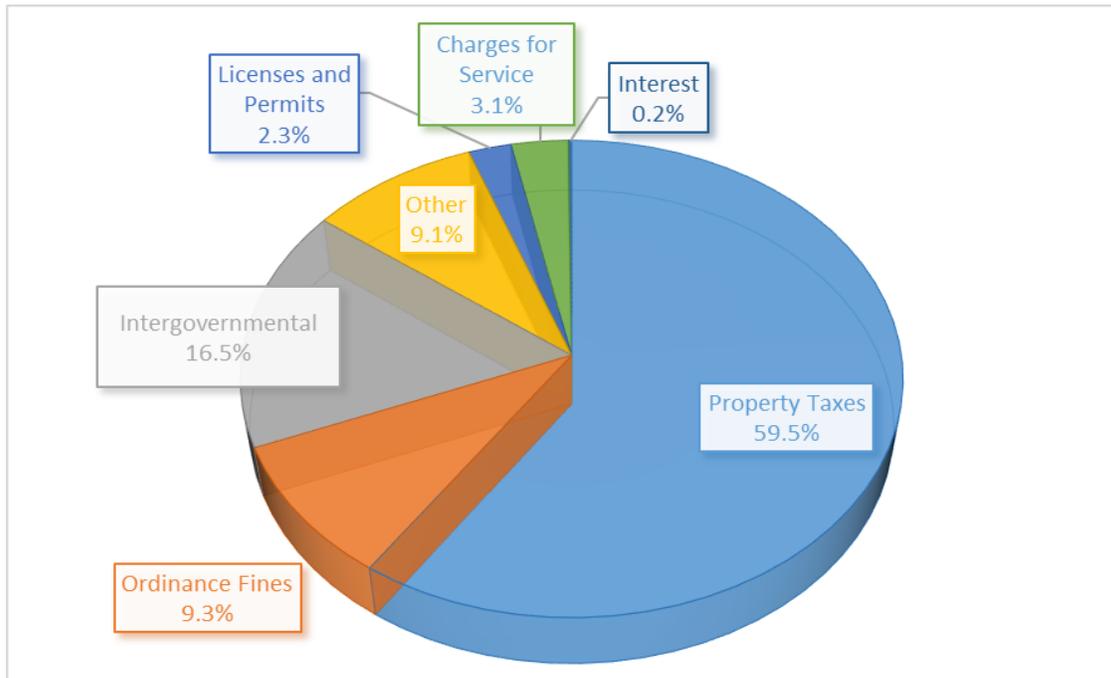
The City has now fully implemented a Corridor Improvement Authority (CIA) along several major thoroughfares including Coolidge. The CIA captures tax increment financing revenues that will be used towards streetscape improvements, infrastructure improvements, business programs, the Façade Improvement Program, and more along the corridors.

In addition, the City has entered into a contract with DTE Energy to replace all of our existing street lights with LED light fixtures. Although the transition came with an initial upfront cost of \$625,000 the City is expecting a return on its investment by FY 2020-21 due to an annual savings moving forward of approximately \$150,000 a year.

### General Fund Revenues

General Fund revenues are budgeted at \$21.4 million in FY 2018-19, an increase of \$327,490 from projected FY 2017-18 revenue. A majority of this increase comes from property taxes which make up nearly 60 percent of the City's revenue. We are anticipating a three percent increase in property tax revenue in FY 2018-19, which is due to the uncapping of taxable values and new development projects appearing on the tax roll. We are also projecting an increase in ordinance fine revenue due to a new streamlined process that transitioned select misdemeanors to civil infractions.

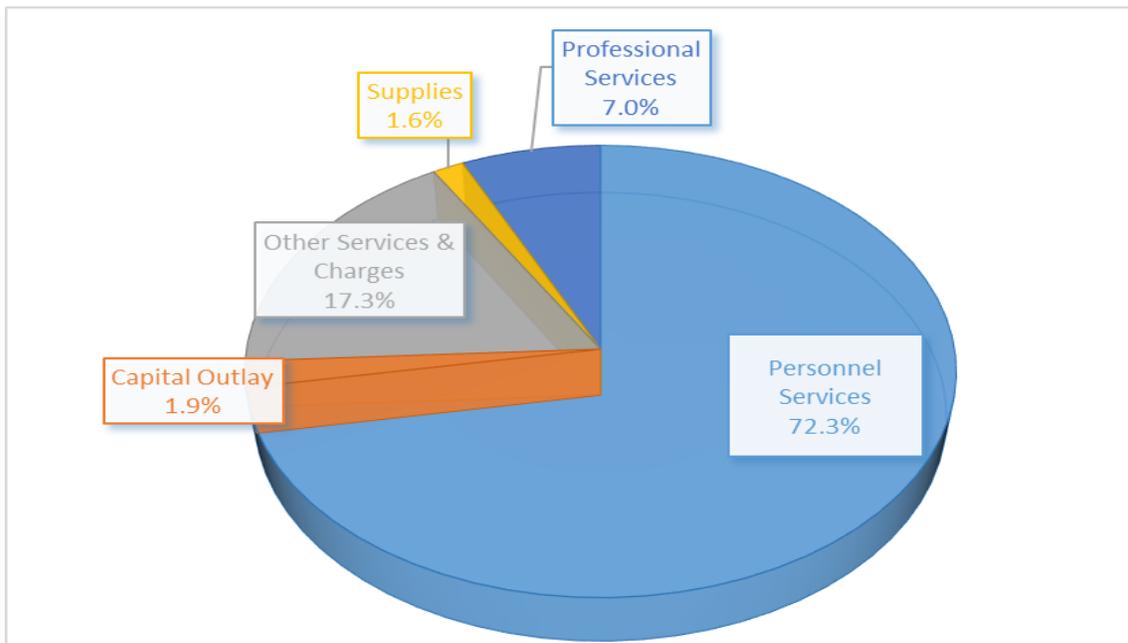
The chart below represents the City's General Fund revenue categorized by source.



### General Fund Expenditures

General Fund expenditures are budgeted at \$20.8 million in FY 2018-19, an increase of \$26,807 from projected FY 2017-18 expenditures. The City is budgeting a two percent increase in wages and subsequent increases in fringe benefits, as well as increases in healthcare costs. Simultaneously, we have included some significant cost saving measures to balance out these increased expenditures. The net of revenues over expenditures in the General Fund for FY 2018-19 is slated to be approximately \$608,194, bringing the undesignated General Fund Balance to approximately \$4.3 million, or 20.8 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 seven percent blended rate increase passed on to residents for the first four years. City Council, in an effort to relieve the cost burden borne by residents only passed on a six percent blended rate increase for FY 2017-18. The less than recommended rate resulted in the City using fund balance from the Water and Sewer fund to cover operating costs for FY 2017-18. I am recommending a rate increase of 14.65% in FY 2018-19 for two reasons: to cover the increasing costs of water and sewer services and to maintain our infrastructure while preserving a fund balance to safeguard against unforeseen circumstances.

**Solid Waste Fund**

Due to the increasing operational costs for refuse collection charged to the City, last year I recommended a 10 percent increase in the Solid Waste fee. My recommendation has not changed for FY 2018-19. This year's budget includes this increase with an additional five percent increase in FY 2020-21. This increase will result in an additional household cost of \$3.52 quarterly. With these recommended increases the City used Solid Waste Fund balance in FY 2017-18 and is projecting to continue to use this fund balance in the next two years.

**CAPITAL IMPROVEMENT HIGHLIGHTS**

Capital improvement projects are part of the City's six year Capital Improvement Plan (CIP). The CIP is a tool the City uses to create a strategic long-term plan for the maintenance and improvement of infrastructure, facilities, and other amenities.

This Administration has been committed to these goals and objectives, including providing exceptional public services our residents deserve, maintaining our infrastructure, and enhancing the quality of life for residents.

**General Fund Capital Improvements**

In FY 2018-19, there is \$404,260 budgeted for capital improvement projects in the General Fund. This includes \$20,000 for a 50 percent grant match for Public Safety ballistic vests. Additionally, for Public Safety, I have included \$55,210 as a grant match for new MSA air packs. We are anticipating approval of a grant award that will cover 80 percent of the costs of these air packs. In order to keep our Public Safety vehicles up-to-date, I have also budgeted \$48,050 for installation of in-car high definition video cameras.

To maintain the City pool so that it may be enjoyed by residents throughout the summer, I have budgeted \$13,000 for minor pool renovations in FY 2018-19 followed by additional renovations in FY 2019-20.

The remainder of capital improvement projects budgeted in the General Fund include \$13,000 for a lawn mower to assist in the up-keep of City property, \$55,000 towards the Coolidge bridge improvements, and \$200,000 in roof repairs for the Community Center and Library.

**Water and Sewer Fund Capital Improvements**

It is critically important to invest in the maintenance of our water and sewer infrastructure to reduce the risk of catastrophic system failures. I am recommending that we continue to budget \$500,000 per year for annual sewer lining and repairs. Also included in my recommendation is a total of \$795,000 in FY 2018-19 for various water infrastructure maintenance projects. These include a water main replacement project on Kenosha between 10 Mile and Northfield; two pump replacements; remote water meter replacement; and a private water assistance program. The remainder of the Water and Sewer Fund capital improvement budget is earmarked for equipment replacements, as well as providing funding for the annual miscellaneous concrete repair program.

**Solid Waste Fund Capital Improvements**

The FY 2018-19 Solid Waste capital improvement budget is exclusive to one expenditure of \$7,000 for a portion of the repairs and improvements to the City's Public Works' facilities.

**Public Improvement Fund Capital Improvements**

There is \$45,452 budgeted for regional bike share program equipment costs to allow for participation in a regional bike share program. Oak Park will collaborate with the cities of Ferndale, Huntington Woods, Royal Oak, and Berkley to participate in the extension of the City of Detroit's MOGO bike share system. On behalf of the participating communities, the City of Ferndale has applied for a Transportation Alternatives Program (TAP) grant to fund a portion of the regional system's initial capital equipment costs. If awarded the grant, I have budgeted the anticipated grant match amount for Oak Park to install up to five bike stations.

**Major/Local Street Funds**

Municipalities across the State of Michigan continue to grapple with financial challenges caused by the lack of State funding provided to local units to repair and maintain roads and bridges. I consider the upkeep of our roads and bridges a top priority and have budgeted for strategic investment every year. Next year, I have budgeted \$947,000 in road projects, including \$340,000 for the Coolidge bridge improvements; \$200,000 as a grant match for our Nine Mile Redesign project; \$175,000 for our annual joint and crack sealing program; \$175,000 for our annual miscellaneous concrete replacement program; \$14,000 towards improvements to the City's Public Works' facilities; and \$43,000 for various equipment replacements.

**Municipal Building Construction Fund**

The Municipal Building Construction Fund is funded with ticket fee revenue. It funds repairs and maintenance to the 45<sup>th</sup> District Court building. I have budgeted \$1.3 million in FY 2018-19 for various court renovations.

**FINANCIAL ASSESSMENT**

While the original FY 2017-18 budget projected the use of \$212,750 of General Fund balance proceeds in order to cover expenses for the year, the FY 2017-18 projection is now estimated to include a \$307,511 surplus to be added to the General Fund balance. This is the City's third straight budget surplus. The difference in projections can be

attributed to revenue that was higher than anticipated. The most noteworthy is the nearly \$200,000 license and permit fee revenue that was higher than anticipated; a \$125,000 increase in revenue sharing; and a \$300,000 increase in ordinance fine revenues.

We are projecting another budget surplus that we will contribute to the General Fund balance in FY 2018-19. These funds are forecasted to be used in FY 2019-20. I continue to work with my team to lay a sustainable foundation for the future by finding operational cost savings and a lower overall tax rate.

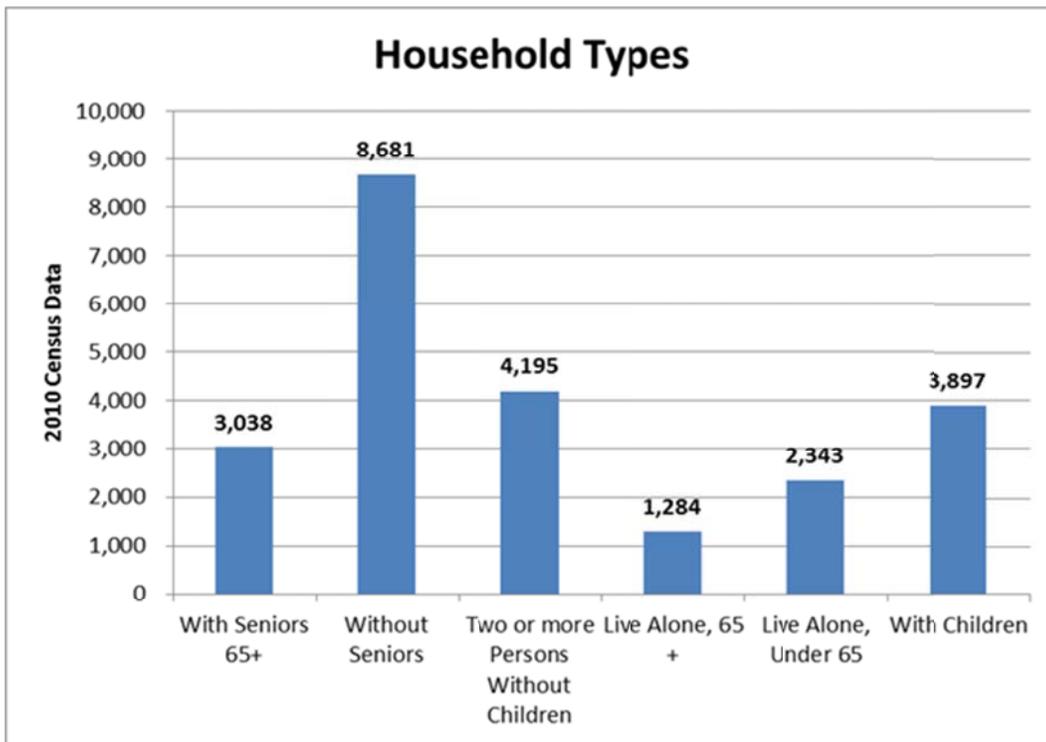
Respectively,



Erik Tungate  
City Manager



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

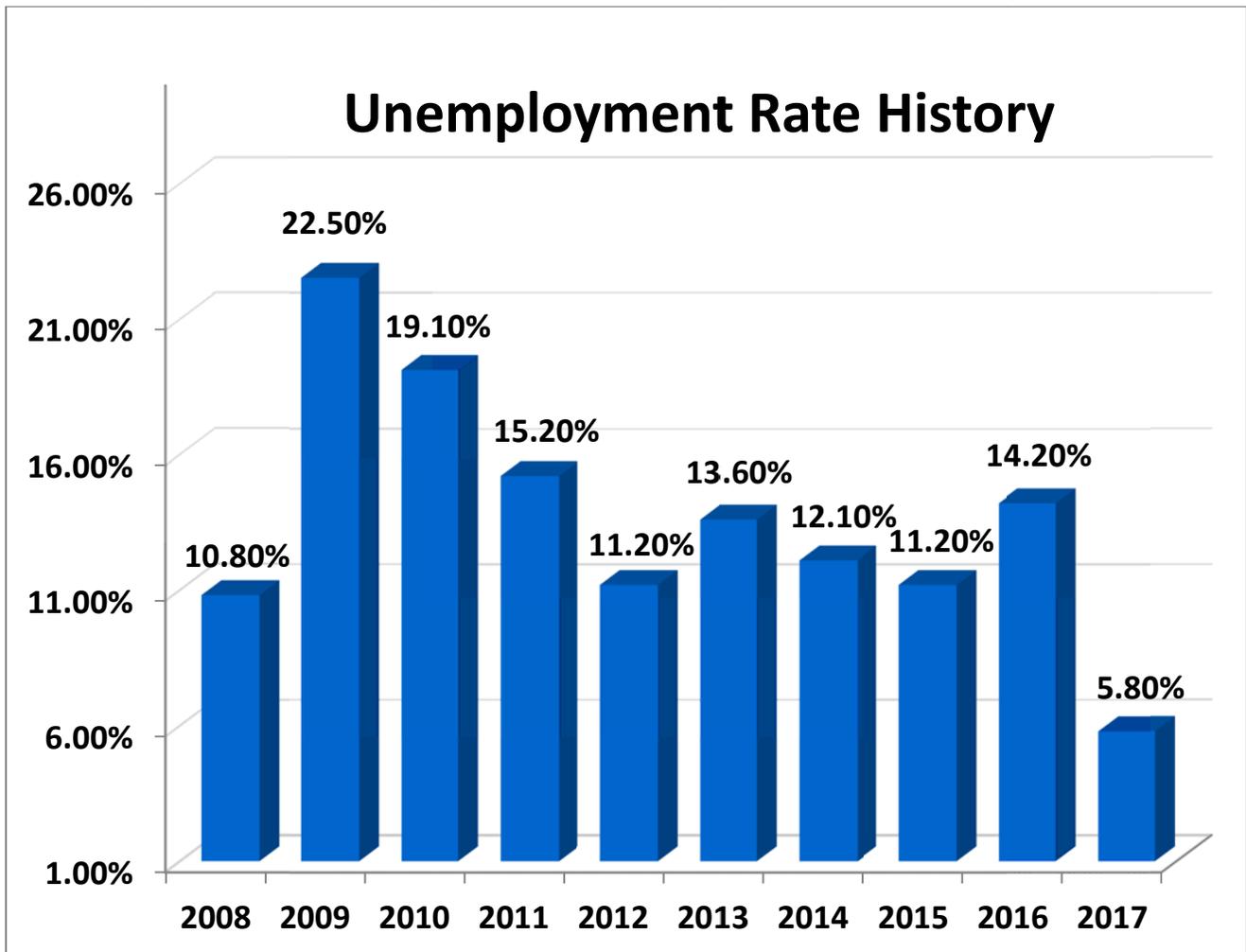
### Principal Employers Current Year and Nine Years Ago

Employer	2008			2017		
	Employees	Rank	% of Total City Employment	Employees	Rank	% of Total City Employment
Barton Malow Company	-	-	-	795	1	5.82%
EJS USA, Inc.	-	-	-	500	2	3.66%
Easter Seals - Michigan	-	-	-	400	3	2.93%
Oak Park School District	485	1	2.81%	392	4	2.87%
Home Depot Measurement Services	-	-	-	300	5	2.20%
Fed Ex	-	-	-	245	6	1.79%
City of Oak Park	231	2	1.34%	213	7	1.56%
Berkely School District	-	-	-	201	8	1.47%
Hewson Van Hellemont PC	-	-	-	130	9	0.95%
Ringside Creative LLC	-	-	-	111	10	0.81%
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>1,534</u>		<u>8.89%</u>	<u>3,287</u>		<u>24.06%</u>



### Economic Statistics

Personal Income is \$47,463, for the City of Oak Park. The median age for Oak Park is 37.8. The Unemployment rate has decreased to 5.80% in 2017.





## Demographic and Economic Statistics

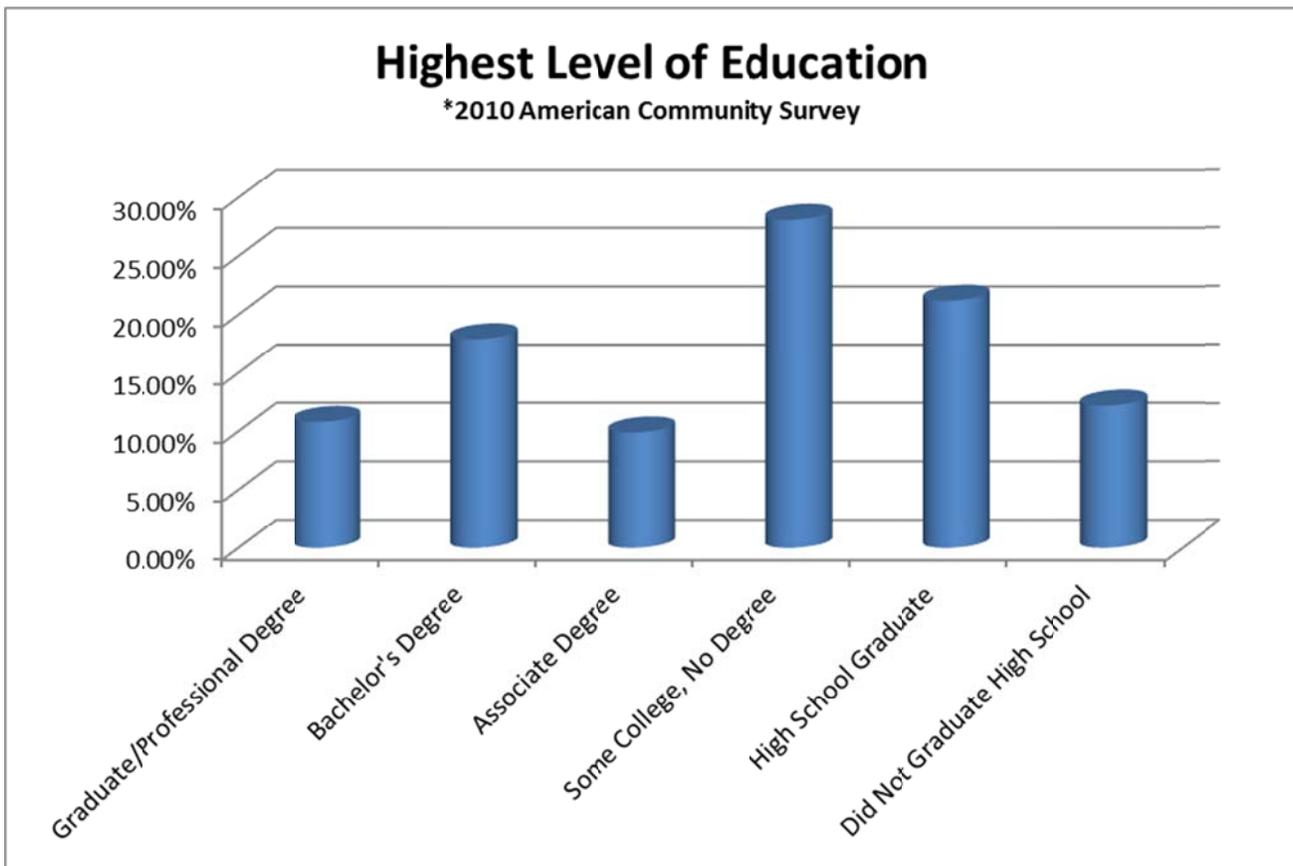
Last Ten Fiscal Years

Year	Population	Personal Income	Per Capita Personal Income	Median Age	Unemployment Rate
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%
2008	32,399	48,697	21,677	34.6	10.80%



## 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 2019.

#### **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 through the next three years.

**Community.** Our residents and business owners gave us new life in the fall of 2012 when they voted to pass a new 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

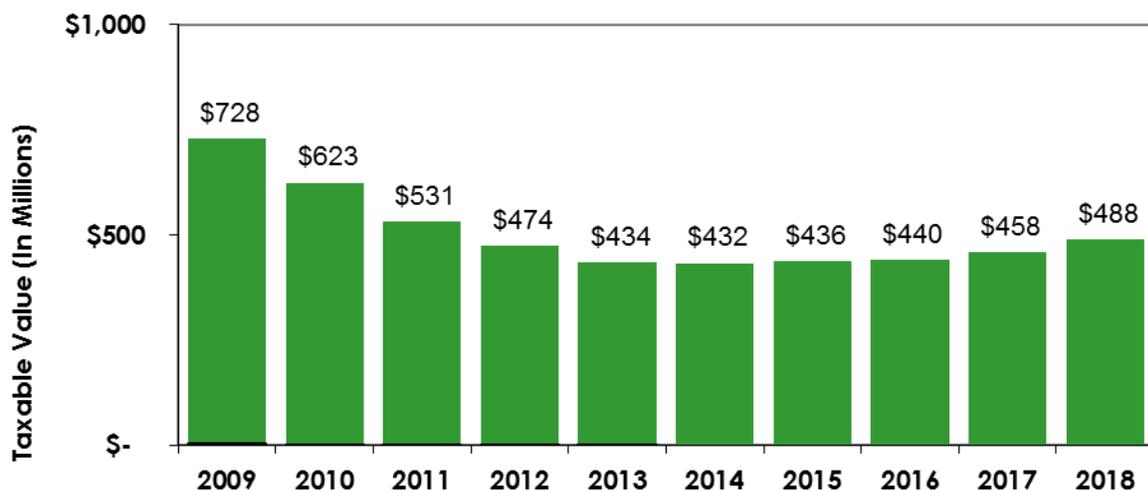
### Property Taxes

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:

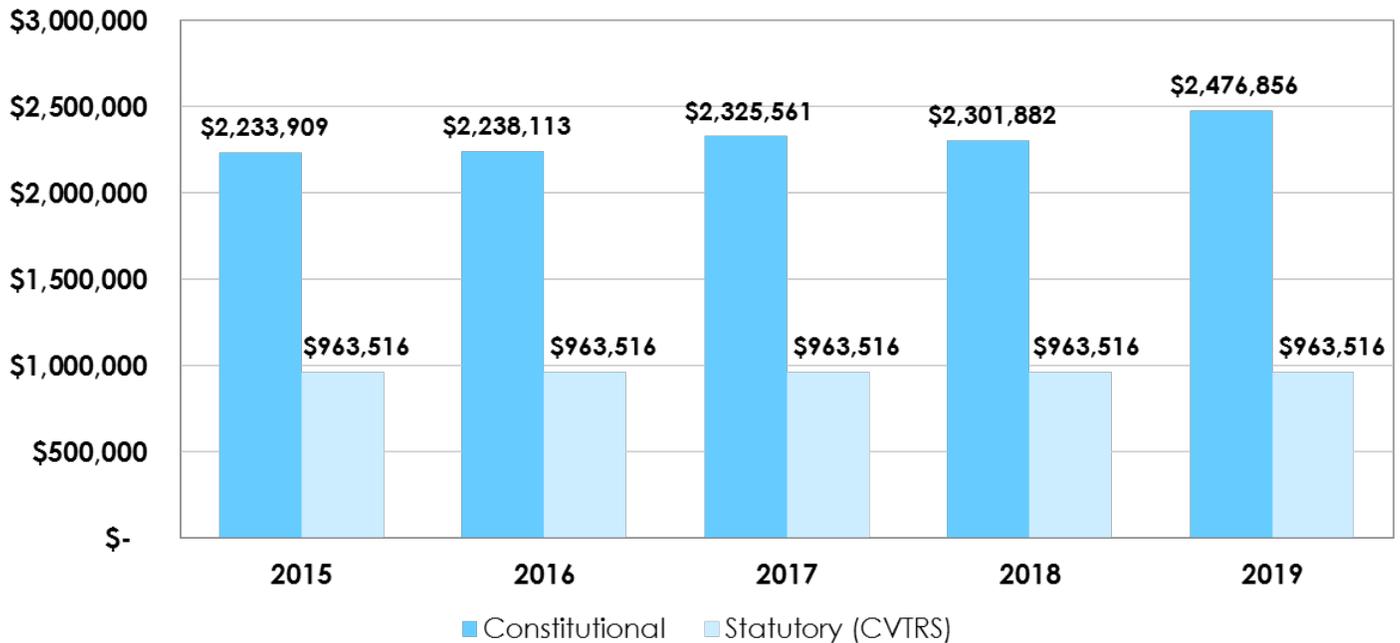
Tax Year	Taxable Value (in millions)	% Change
2009	\$ 728	9.5%
2010	\$ 623	-14.4%
2011	\$ 531	-14.8%
2012	\$ 474	-10.7%
2013	\$ 434	-8.4%
2014	\$ 432	-0.5%
2015	\$ 436	0.9%
2016	\$ 440	0.9%
2017	\$ 458	4.1%
2018	\$ 488	6.6%





### State Shared Revenue

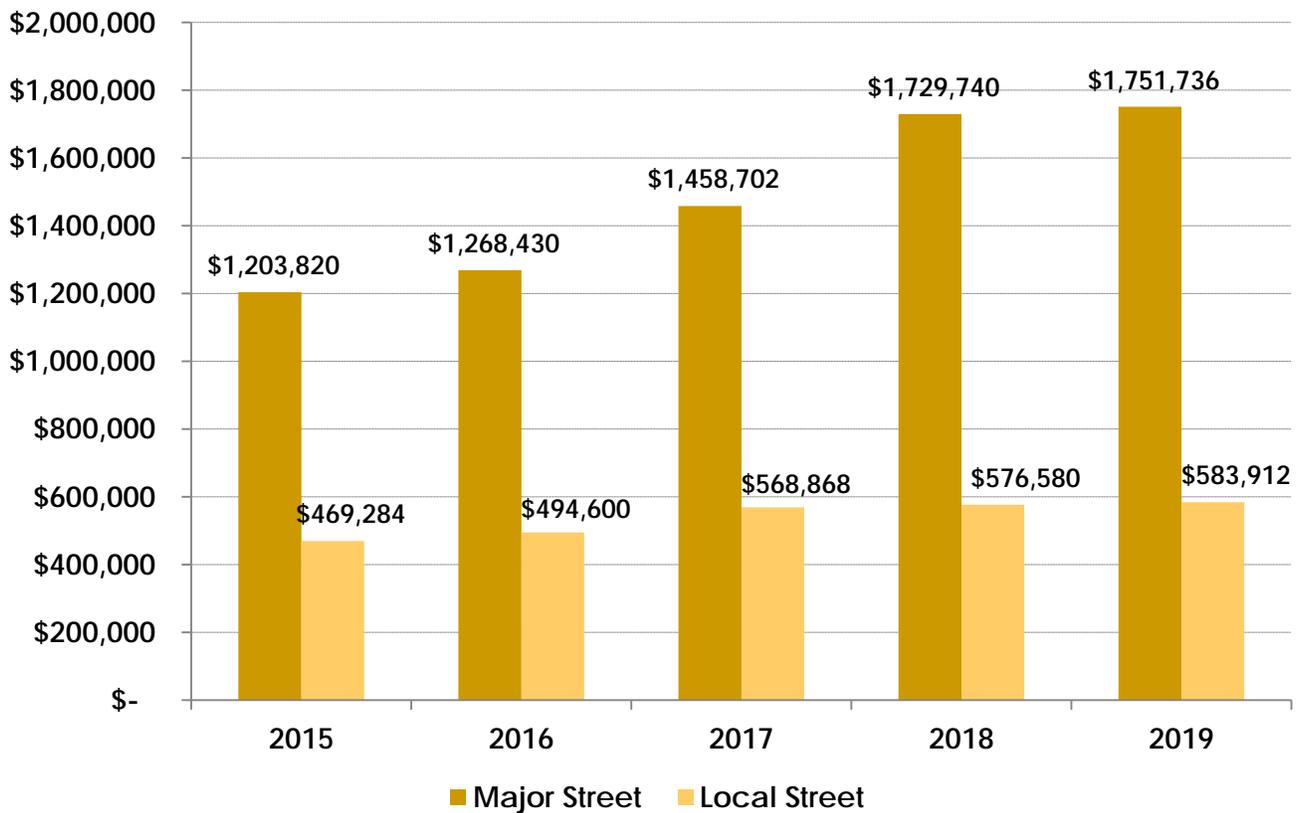
The State Revenue Sharing program distributes sales tax collected by the State of Michigan to local governments. The State Revenue Sharing is unrestricted General Fund revenue and is the second largest source of revenue in that fund. The distribution of funds is authorized by the State Revenue Sharing 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 2018-19 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 2018-19 Budgeted Revenues (by category)

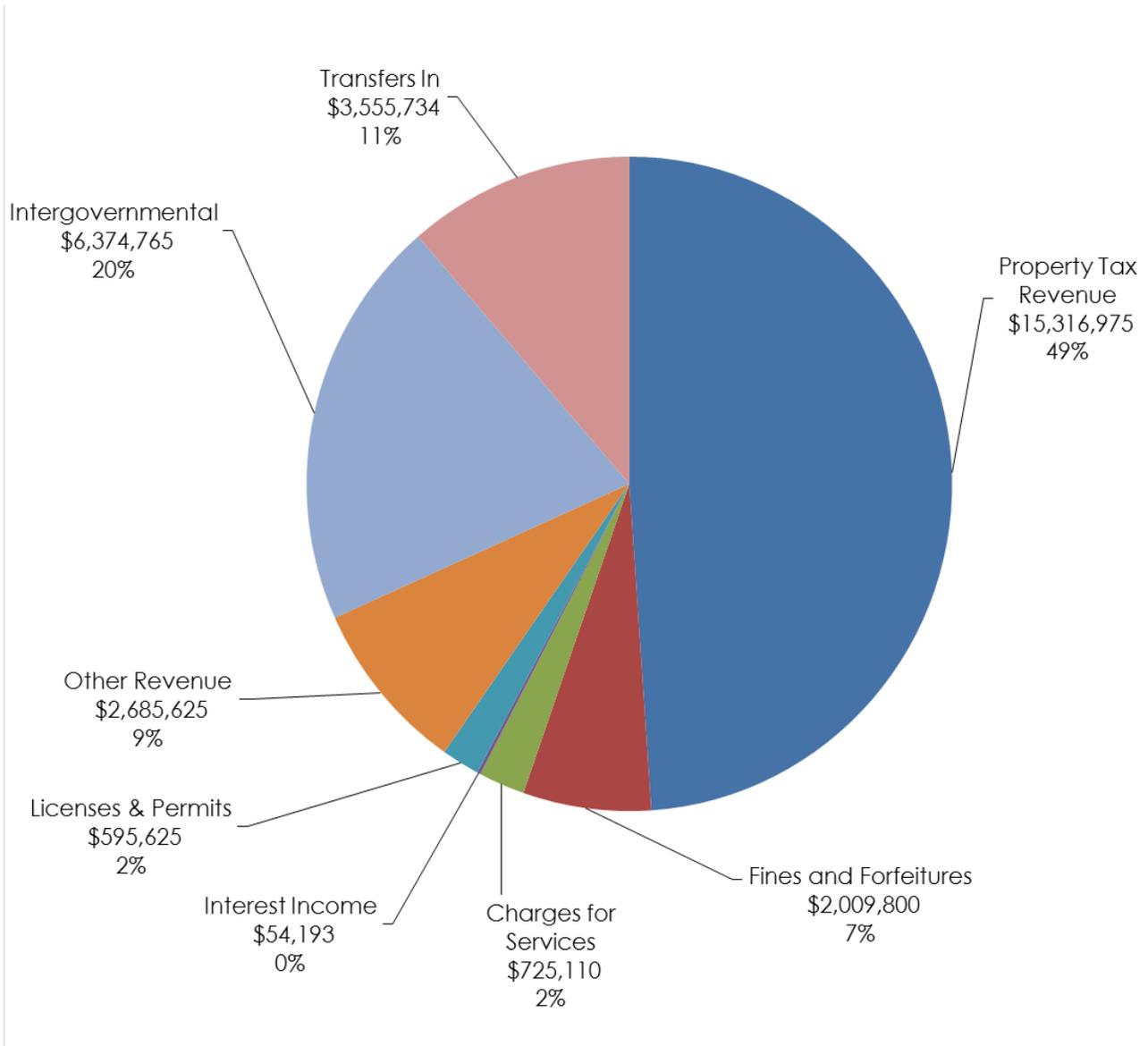
The following represents Fiscal Year 2018-19 budgeted revenue (General Fund and Special Revenue Funds).

Fiscal Year 2018-19 Budgeted Revenue (by category)

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
Property Tax Revenue	\$ 12,755,924	\$ 2,561,051	\$ 15,316,975
Fines and Forfeitures	1,999,800	10,000	\$ 2,009,800
Charges for Services	654,960	70,150	\$ 725,110
Interest Income	40,029	14,164	\$ 54,193
Licenses & Permits	493,625	102,000	\$ 595,625
Other Revenue	997,925	1,687,700	\$ 2,685,625
Intergovernmental	3,531,872	2,842,893	\$ 6,374,765
Transfers In	959,027	2,596,707	\$ 3,555,734
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 21,433,162</b>	<b>\$ 9,884,665</b>	<b>\$ 31,317,827</b>



Fiscal Year 2018-19 Budgeted Revenue (by category)





## Expenditure Trends

### Fiscal Year 2018-19 Budgeted Expenditures (by category)

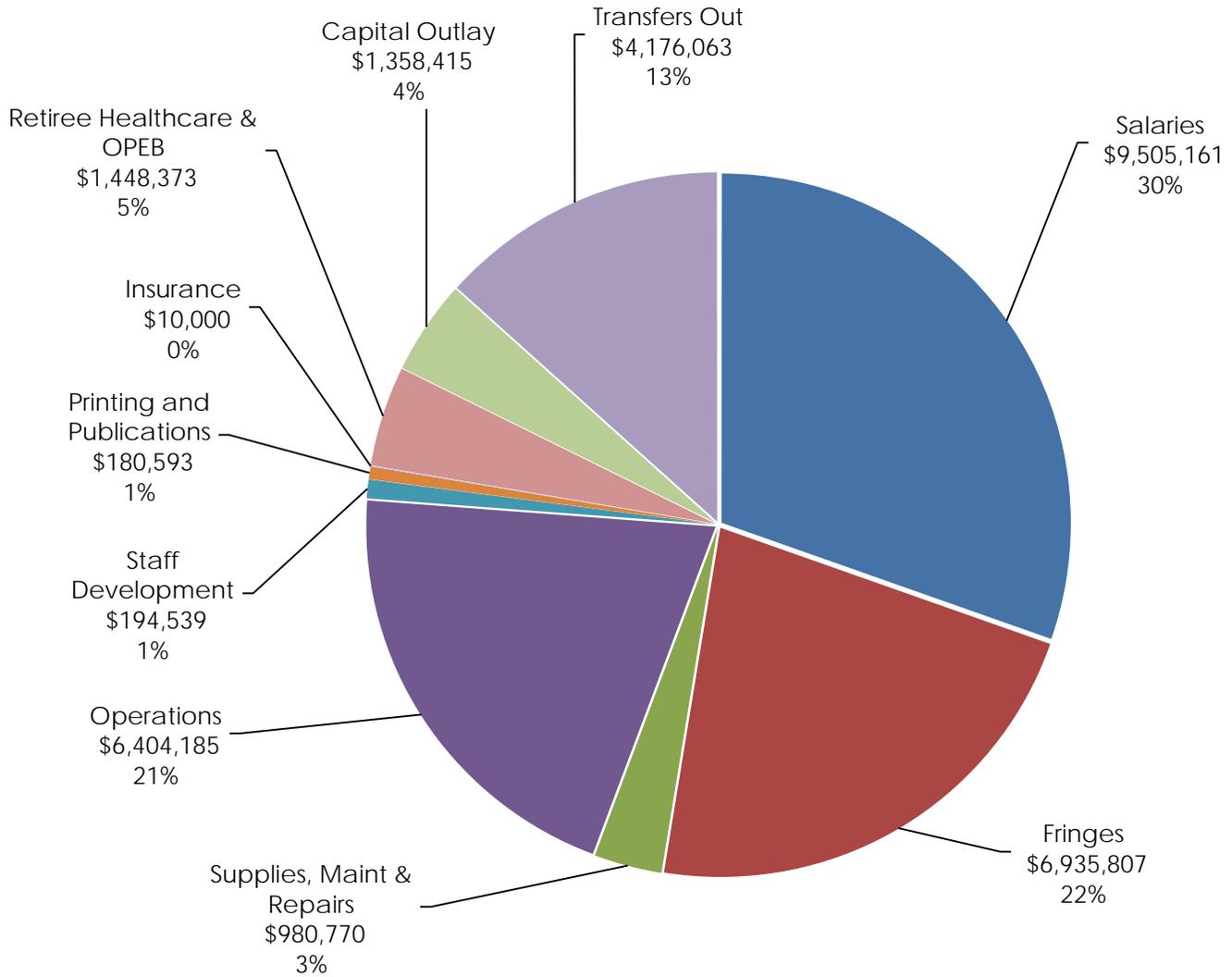
The following represents Fiscal Year 2018-19 budgeted expenditures (General Fund and Special Revenue Funds).

### Fiscal Year 2018-19 Budgeted Expenditures (by category)

EXPENDITURES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
Salaries	\$ 6,683,695	\$ 2,821,466	\$ 9,505,161
Fringes	5,638,409	1,297,398	\$ 6,935,807
Supplies, Maint & Repairs	493,180	487,590	\$ 980,770
Operations	2,437,083	3,967,102	\$ 6,404,185
Staff Development	241,692	30,812	\$ 272,504
Printing and Publications	134,593	46,000	\$ 180,593
Insurance	-	10,000	\$ 10,000
Retiree Healthcare & OPEB	1,448,373	-	\$ 1,448,373
Capital Outlay	393,415	965,000	\$ 1,358,415
Transfers Out	3,354,528	821,535	\$ 4,176,063
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,824,968</b>	<b>\$ 10,446,903</b>	<b>\$31,271,871</b>



Fiscal Year 2018-19 Budgeted Expenditures (by category)

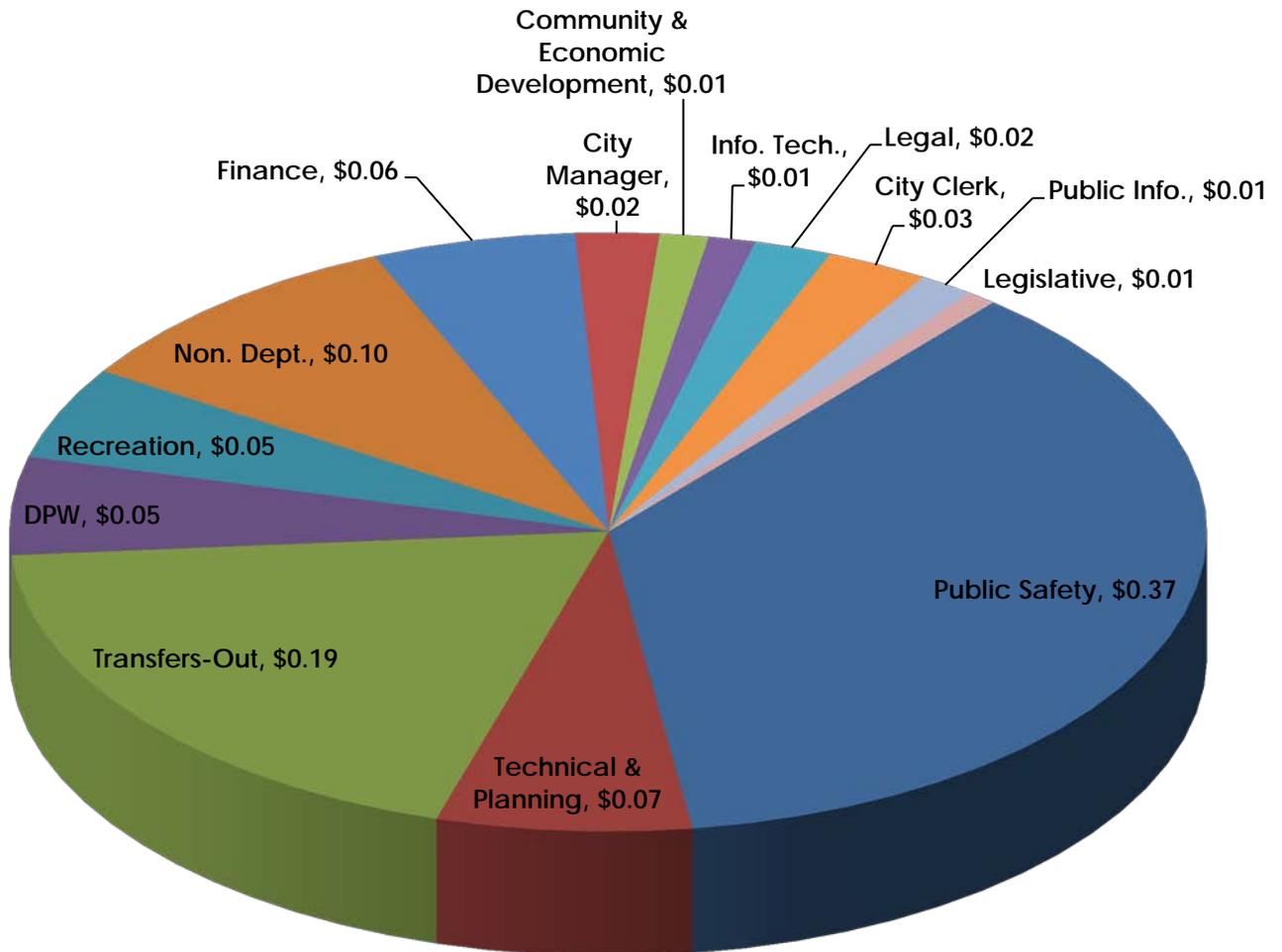




The chart below demonstrates how one dollar of General Fund revenue is expended.

For example, \$.49 (forty-nine cents) of every dollar spent in the General Fund is for Public Safety.

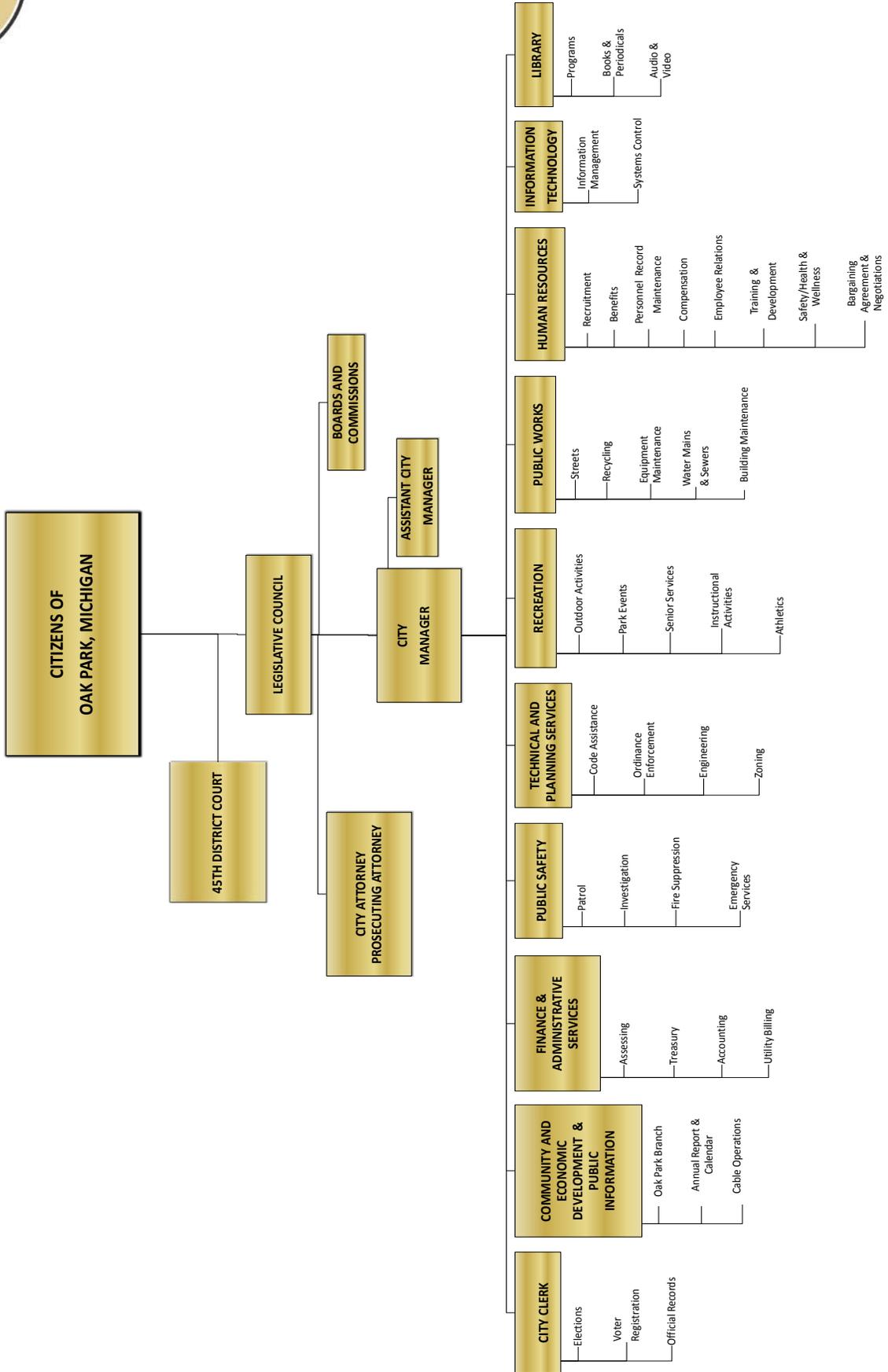
### HOW MY GENERAL FUND DOLLAR IS USED





# 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
- 450 - Road Construction
- 451 - Sidewalk Program
- 452 - Municipal Complex Construction
- 470 - Municipal Building Constuction

#### Special Revenue Funds

- 111 - Library
- 202 - Major Street
- 203 - Local Street
- 226 - Solid Waste
- 253 - Narcotics Forfeiture
- 254 - Criminal Justice Training
- 256 - Caseflow Assistance
- 275 - Community Development Block Grant
- 276 - 45th District Court
- 283 - Mental Health Court Grant
- 284 - Veterans Treatment Court Grant
- 403 - Neighborhood Stabilization Project

### 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.

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

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



### **Other Special Revenue Funds**

The fund balance for other special revenue funds Narcotics Forfeiture, Criminal Justice Training, Casflow Assistance, Community Development Block Grant (CDBG), Neighborhood Stabilization Project (NSP), 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 Complex Construction**

This fund was used to construct a new City Hall and Public Safety facility. Improvements were also made to the Library and Community Center. In November, 2010, Oak Park voters approved a municipal bond proposal that provided the funding for this project.

#### **Municipal Building Construction**

This fund was created in FY 1995-1996 to provide for the construction of a new Municipal Building that will include a new City Hall, District Court, Public Safety and General Services building and Multi-purpose Recreation Facility. Revenues come from a \$15.00 per ticket charge levied by the 45th District Court and from interest income due from pooled investments.

### **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 2017 values (the most recent available information), this limitation would allow for \$51,868,752 million in debt, as compared to the \$47,268,995 million outstanding as of June 30, 2016. Maintaining significantly lower debt levels provides for greater flexibility in issuing additional bonds should the need arise.

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

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

### Investment Policies

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



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

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

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

### Accounting, Auditing and Financial Reporting Policies

An independent audit will be performed annually.

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

The City will maintain strong internal audit controls.

### Purchasing Policies

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

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

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

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

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

### Grant Policies

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



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### Budget Policies and Procedures

#### Role of the Budget

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

#### Budget Strategy

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

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

#### Balanced Operating Budget

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

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

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

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



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

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

### **Budgetary Internal Controls**

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

### **Independent Audit**

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



### Budget Process

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

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

#### Departmental Budget Requests

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

#### Budget Review and Analysis

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

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

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

#### Building the Proposed Budget

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



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

### **City Manager Review**

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

### **City Council Adoption**

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

### **Budget Amendment Process**

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

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



### Budget Calendar

September, 2017 - January, 2018		
CIP		Identify projects, define project scopes, prepare cost estimates, and prioritize projects.
February, 2018 - March, 2018		
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	03/15	Department summary capital needs due to Finance.
Budget	03/21	Departmental three year budget projects available in BSA for review.
Budget	03/23 - 04/03	Department meetings with Finance and City Manager.
April, 2018		
Budget	04/09	City Manager budget draft complete.
CIP	04/09	Presentation of Capital Plan to Planning Commission.
Budget	04/16	City Manager's proposed budget to City Council. City Council budget review session.
Budget	04/25	City Council budget review session.
	04/30	City Council budget review session.
May, 2018		
Budget	05/07	City Council budget review session (if needed). City Council approves Public Hearing Notice.
Budget	05/09	Budget Public Hearing Notice Published.
Budget	05/16	Budget Public Hearing.
Budget	05/16	Final budget and millage rate adoption.
Budget	06/04	First Reading of Utilities and Solid Waste Ordinance amendments.
Budget	06/18	Second reading and adoption of Utilities and Solid Waste Ordinance amendments.



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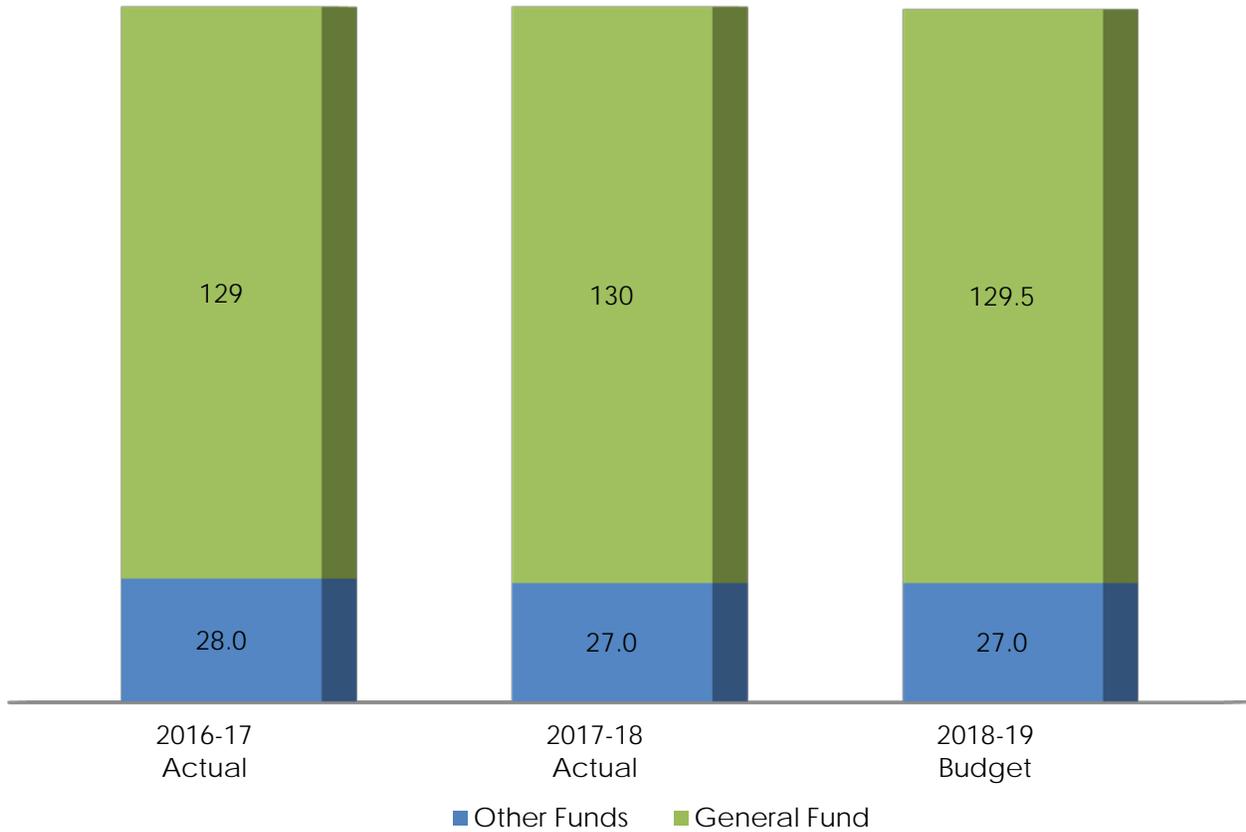
### **Personnel (full-time staff)**

The City of Oak Park employs full-time staff in various capacities. The costs for these employees are budgeted within their respective departments. Due to funding restraints, no new full-time positions will be included in the FY 2018-19 Budget. Two vacant Public Safety Officer positions and a Building Inspector position will not be filled. All three 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



	2016-17 Actual	2017-18 Actual	2018-19 Budget
Total From Other Funds	28.0	27.0	27.0
Total General Fund	129	130	129.5
	<u>157.0</u>	<u>157.0</u>	<u>156.5</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

	<u>2016-17 ACTUAL</u>	<u>2017-18 BUDGET</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 BUDGET</u>	<u>INCREASE (DECREASE)</u>
<b>GENERAL FUND</b>					
<b>CITY COUNCIL</b>					
Mayor	1.0	1.0	1.0	1.0	0.0
Mayor Pro-Tem	1.0	1.0	1.0	1.0	0.0
Council Member	3.0	3.0	3.0	3.0	0.0
	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>0.0</u>
<b>CITY MANAGER'S OFFICE</b>					
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>
<b>HUMAN RESOURCES</b>					
Director of Human Resources & Operations	1.0	1.0	1.0	1.0	0.0
Human Resources Generalist	1.0	1.0	1.0	1.0	0.0
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>
<b>COMMUNITY AND ECONOMIC DEVELOPMENT</b>					
Community and Economic Development Director	1.0	1.0	1.0	1.0	0.0
	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>
<b>INFORMATION TECHNOLOGY</b>					
Director of Information Technology	0.0	0.0	0.0	0.0	0.0
Cable IT Coordinator	0.0	0.0	0.0	0.0	0.0
	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
<b>CITY CLERK</b>					
City Clerk	1.0	1.0	1.0	1.0	0.0
Deputy City Clerk/Director of Elections	1.0	1.0	1.0	1.0	0.0
Assistant City Clerk/Election Coordinator	1.0	1.0	1.0	1.0	0.0
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>
<b>FINANCE AND ADMINISTRATIVE SERVICES</b>					
Director of Finance and Administrative Services	1.0	1.0	1.0	1.0	0.0
Deputy Director of Finance and Administrative Services	1.0	1.0	1.0	1.0	0.0
Administrative Assistant	1.0	1.0	1.0	1.0	0.0
Payroll Coordinator	1.0	1.0	1.0	1.0	0.0
Deputy 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	1.0	1.0	1.0	0.0	(1.0)
Water Supervisor	1.0	1.0	1.0	1.0	0.0
	<u>11.0</u>	<u>11.0</u>	<u>11.0</u>	<u>10.0</u>	<u>(1.0)</u>



## Departmental Information

	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	INCREASE (DECREASE)
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### GENERAL FUND (continued)

#### TECHNICAL AND PLANNING

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	2.0	0.0
Rental Inspector	1.0	1.0	1.0	1.0	0.0
Engineering Technician II	1.0	1.0	1.0	1.0	0.0
Engineering Technician I	1.0	1.0	1.0	1.0	0.0
Engineering Co-op	0.5	0.5	0.0	0.5	0.5
Building Division Supervisor	1.0	1.0	1.0	1.0	0.0
Building Inspector	1.0	1.0	0.0	0.0	0.0
Building Division Clerk	2.5	3.0	3.0	3.0	0.0
	<b>16.0</b>	<b>16.5</b>	<b>15.0</b>	<b>15.5</b>	<b>0.5</b>

#### 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 Services Coordinator	1.0	1.0	1.0	1.0	0.0
Public Safety Officer II - Community Services Coordinator	0.0	0.0	0.0	1.0	1.0
Confidential Administrative Secretary	1.0	1.0	1.0	1.0	0.0
Administrative Clerk II	1.0	1.0	1.0	1.0	0.0
Property Clerk	1.0	1.0	1.0	1.0	0.0
Patrol Lieutenant	4.0	4.0	4.0	4.0	0.0
Platoon Sergeant	4.0	4.0	4.0	4.0	0.0
Public Safety Officer I	31.0	32.0	31.0	28.0	(3.0)
Investigations Lieutenant	1.0	1.0	1.0	1.0	0.0
Investigations Sergeant	1.0	1.0	1.0	1.0	0.0
Public Safety Officer II - Detective	4.0	4.0	4.0	4.0	0.0
Public Safety Officer II - Juvenile Justice Coordinator	1.0	1.0	1.0	1.0	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
Civilian Dispatcher	5.0	6.0	6.0	6.0	0.0
	<b>60.0</b>	<b>63.0</b>	<b>62.0</b>	<b>60.0</b>	<b>(2.0)</b>



## Departmental Information

	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 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	12.0	13.0	14.0	13.0	(1.0)
Public Service Worker II	4.0	4.0	2.0	4.0	2.0
	<b>23.0</b>	<b>24.0</b>	<b>23.0</b>	<b>24.0</b>	<b>1.0</b>

#### RECREATION

Director of Recreation	1.0	1.0	1.0	1.0	0.0
Administrative Clerk II	1.0	1.0	0.0	1.0	1.0
Recreation Coordinator	1.0	2.0	2.0	2.0	0.0
	<b>3.0</b>	<b>4.0</b>	<b>3.0</b>	<b>4.0</b>	<b>1.0</b>

#### PUBLIC INFORMATION

Director of Community Engagement & Public Information	1.0	1.0	1.0	1.0	0.0
Computer/Video Coordinator	1.0	1.0	1.0	1.0	0.0
	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>

<b>TOTAL GENERAL FUND</b>	<b>129.0</b>	<b>134.5</b>	<b>130.0</b>	<b>129.5</b>	<b>(0.5)</b>
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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
	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>0.0</b>

<b>TOTAL LIBRARY AUTHORITY</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>0.0</b>
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## Departmental Information

	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>BUDGET</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>BUDGET</u>	<u>INCREASE</u> <u>(DECREASE)</u>
<b>45th DISTRICT COURT</b>					
<b>45th DISTRICT COURT</b>					
Judge	2.0	2.0	2.0	2.0	0.0
Court Administrator	1.0	1.0	1.0	1.0	0.0
Deputy Court Administrator	1.0	1.0	1.0	1.0	0.0
Judicial Secretary	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	6.0	6.0	6.0	6.0	0.0
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>24.0</u>	<u>23.0</u>	<u>23.0</u>	<u>23.0</u>	<u>0.0</u>
<b>TOTAL 45th DISTRICT COURT</b>	<b>24.0</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>	<b>0.0</b>
<b>TOTAL ALL FUNDS</b>	<b>157.0</b>	<b>161.5</b>	<b>157.0</b>	<b>156.5</b>	<b>(0.5)</b>



### 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 and 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 the 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

- Dedicate funding for increased activities for policy studies.
- 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 Attorneys (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 45<sup>th</sup> District Court.

### City Clerk (101-14.215)

#### Overview

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

#### Performance Measures, 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**

- **Building Maintenance (101-16-265)**
- **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.
- 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 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)
- Building Maintenance – 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. Department supervisors meet formally twice per month to discuss programming and efficient methods of meeting the needs of residents. In addition, the department conducts extensive evaluations for each program or special event throughout the year, which are reviewed by the Recreation Advisory Board.

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.



### Performance Measures, Goals, and Objectives

- Expand online registrations by educating residents regarding the availability of this service.
- Boost the number of sponsorships for the department's various programs.
- Increase the number of weekend Community Center rentals.
- Continue to upgrade City parks and facilities.

### Communications 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, including broadcasts of City Council meetings and special programs.
- Post timely announcements about City events and services on Comcast OPTV 16, electronic bulletin boards and the City's web site.
- Manage social media web site presence and content.
- Maintain content on the City's website.
- Provide City departments with functioning audio-visual equipment upon request.

### 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.



### 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.

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

#### Overview

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

#### Performance Measures, 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.



### Veteran 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.

The City has been awarded a Stormwater, Asset Management & Wastewater (SAW) Grant through the State of Michigan. This program will assist in the development of an asset management program for stormwater and wastewater collection. The City would use state of the art GPS technologies to update the mapping of the current wastewater system.

#### 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.

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

#### Overview

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



### Performance Measures, 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.

### Employee's 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.

### Employee's 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.



### Long-Range Financial Plan – Multi-Year Budget 2019-2021

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 \$51,868,752. The City's current debt applicable to this limit is \$27,442,706 or 52.91% 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 2018-19 budgets include the following items related to those goals and plans:

- \$1,120,000 investment in capital projects related to road resurface and reconstruction within the two street funds and the General Fund
- \$500,000 in sidewalk replacements
- \$1,195,000 investment in water and sewer infrastructure
- \$1,300,000 investment in capital projects as part of the 45<sup>th</sup> District Court building renovations
- \$200,000 investment in capital projects for roof repairs to the library and community center
- \$124,000 in public safety equipment replacements
- \$267,000 in DPW and Technical and Planning Department vehicles
- \$86,000 on other citywide capital projects

The 2019-20 and 2020-21 budgets include the following items related to the goals and plans above:



- \$850,000 investment in capital projects related to road resurface and reconstruction within the two street funds and the Water & Sewer Fund
- \$500,000 in sidewalk replacement
- \$2,985,000 investment in water and sewer infrastructure
- \$393,000 and in public safety vehicle replacements
- \$690,000 in DPW and Technical and Planning Department vehicles
- \$685,000 on other citywide capital projects including park improvements

The annual 2018-19 budget is to be adopted by Council in May 2018. 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 2018-19 fiscal year budget and the subsequent two years are included at the end of this section.



## Consolidated Financial Schedule

### All Funds FY 2018-19 Budget

	Governmental Funds							TOTAL FY 2018-19 BUDGET	% of Total Revenues	% of Total Revenues (discussed)
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	INTERNAL SERVICE FUND	ENTERPRISE FUNDS	FIDUCIARY FUNDS			
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET			
	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19	2018-19			
<b>ESTIMATED REVENUES</b>										
Property tax revenue	\$ 12,755,924	\$ 2,561,051	\$ 2,324,143					\$ 17,641,118	29%	29%
Special Assessments Levied		70,150		531,000				\$ 601,150	1%	1%
Licenses, permits, and charges for services	1,148,585	102,000			689,500	13,243,000		\$ 15,183,085	25%	25%
Fines and forfeitures	1,999,800	10,000		51,647	222,990			\$ 2,284,437	4%	4%
Interest income	40,029	14,164	2,250	11,500	2,200	9,500	5,912,075	\$ 5,991,718	10%	10%
Other revenue	997,925	1,687,700			20,000	1,000		\$ 2,706,625	4%	4%
Intergovernmental	3,531,872	2,842,893						\$ 6,374,765	10%	10%
Contributions-Employer							5,548,408	\$ 5,548,408	9%	9%
Contributions-Employee							403,000	\$ 403,000	1%	1%
Transfers in	959,027	2,596,707	153,938		741,637			\$ 4,451,309	7%	7%
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 21,433,162</b>	<b>\$ 9,884,665</b>	<b>\$ 2,480,331</b>	<b>\$ 594,147</b>	<b>\$ 1,676,327</b>	<b>\$ 13,253,500</b>	<b>\$ 11,863,483</b>	<b>\$ 61,185,615</b>	<b>100%</b>	<b>100%</b>
<b>APPROPRIATIONS</b>										
Salaries	\$ 6,683,695	\$ 2,821,466		\$ 12,841	\$ 49,232	\$ 1,196,187		\$ 10,763,421		
Fringes	5,638,409	1,297,398		12,106	44,977	846,686		\$ 7,839,576		
Supplies, Maintenance & Repair	493,180	487,590		6,000	176,000	660,700		\$ 1,823,470		
Operations	2,437,083	3,967,102	285	5,000	280,025	8,456,060	258,600	\$ 15,404,155		
Staff Development	241,692	30,812			1,100	23,125		\$ 296,729		
Printing and Publications	134,593	46,000				32,000		\$ 212,593		
Insurance		10,000				538,002	100,000	\$ 648,002		
Retiree Health Care and OPEB	1,448,373					389,525	1,388,033	\$ 3,225,931		
Pension Benefits							7,986,000	\$ 7,986,000		
Capital outlay	393,415	965,000		1,845,452		1,587,500		\$ 4,791,367		
Debt Service			2,479,996			1,133,624		\$ 3,613,620		
Transfer Out	3,354,528	821,535		173,027			786,000	\$ 5,135,090		
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 20,824,968</b>	<b>\$ 10,446,903</b>	<b>\$ 2,480,281</b>	<b>\$ 2,054,426</b>	<b>\$ 1,478,861</b>	<b>\$ 14,035,882</b>	<b>\$ 10,418,633</b>	<b>\$ 61,739,954</b>		
Estimated Beginning Unassigned Fund Balance - July 1, 2018								\$ 92,292,443		
Estimated Ending Unassigned Fund Balance - June 30, 2019								\$ 91,738,104		
Fund balance as a percentage of total annual expenditures								149%		
Estimated Change in Fund Balance								-1%		



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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.

<b>GENERAL FUND</b>							
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected		
	2016-17	2017-18	2018-19	2018-19	2019-20	2020-21	
<b>ESTIMATED REVENUES</b>							
<b>REVENUES</b>							
PROPERTY TAX AND RELATED	\$ 12,724,183	\$ 12,380,359	\$ 12,755,924	\$ 12,755,924	\$ 12,961,067	\$ 13,393,225	
LICENSE AND PERMITS	516,630	678,475	493,625	493,625	453,625	453,625	
INTERGOVERNMENTAL	3,383,187	3,522,365	3,531,872	3,531,872	3,561,872	3,531,872	
CHARGES FOR SERVICES	546,315	623,303	654,960	654,960	670,660	678,160	
FINES	1,742,209	1,937,856	1,999,800	1,999,800	1,999,800	1,999,800	
INTEREST	63,807	54,979	40,029	40,029	40,029	40,029	
OTHER REVENUE	1,129,931	1,192,003	997,925	997,925	997,925	997,925	
<b>TOTAL REVENUES</b>	<b>20,106,262</b>	<b>20,389,340</b>	<b>20,474,135</b>	<b>20,474,135</b>	<b>20,684,978</b>	<b>21,094,636</b>	
<b>OTHER FINANCING SOURCES</b>							
TRANSFER IN - MAJOR STREETS FUND	-	-	-	-	-	-	
TRANSFER IN - LOCAL STREETS FUND	-	-	-	-	-	-	
TRANSFER IN - SOLID WASTE FUND	-	-	-	-	-	-	
TRANSFER IN - PUBLIC IMPROVEMENT FUN	-	-	173,027	173,027	-	-	
TRANSFER IN - WATER & SEWER FUND	-	-	-	-	-	-	
TRANSFER IN - RHC BENEFITS FUND	-	716,332	786,000	786,000	-	-	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>716,332</b>	<b>959,027</b>	<b>959,027</b>	<b>-</b>	<b>-</b>	
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 20,106,262</b>	<b>\$ 21,105,672</b>	<b>\$ 21,433,162</b>	<b>\$ 21,433,162</b>	<b>\$ 20,684,978</b>	<b>\$ 21,094,636</b>	



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## GENERAL FUND

	Actual	Estimated	City Manager	City Council	PROJECTED	
	2016-17	2017-18	Recommended 2018-19	Approved 2018-19	2019-20	2020-21
<b>APPROPRIATIONS</b>						
<b>Dept 10.101-CITY COUNCIL</b>						
SALARIES	\$ 25,767	\$ 26,184	\$ 25,419	\$ 25,419	\$ 25,419	\$ 25,419
FRINGES	2,087	2,144	2,079	2,079	2,079	2,079
SUPPLIES	192	336	600	600	600	600
CONFERENCE & WORKSHOPS	1,042	3,500	8,550	4,300	4,300	4,300
COMMUNITY PROMOTION	10,000	10,000	10,000	10,000	10,000	10,000
BOARDS & COMM. DINNER	-	5,376	5,400	-	5,400	5,400
PRINTING & PUBLICATIONS	-	-	-	-	-	-
COMMUNITY PROMOTION - STATE OF THE CITY	-	-	1,100	1,100	1,100	1,100
MISCELLANEOUS - ETHNIC ADVISORY COMM	-	1,000	1,000	-	-	-
MISCELLANEOUS - BEAUTIFICATION ADV COMM	3,177	3,370	3,370	3,370	3,370	3,370
MISCELLANEOUS - ARTS & CULTURAL COMM	-	2,000	2,000	2,000	2,000	2,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	5,502	8,200	8,535	8,535	8,535	8,535
EDUCATION & TRAINING	220	200	1,000	1,000	1,000	1,000
<b>TOTAL Dept 101.00-CITY COUNCIL</b>	<b>\$ 47,987</b>	<b>\$ 62,310</b>	<b>\$ 69,053</b>	<b>\$ 58,403</b>	<b>\$ 63,803</b>	<b>\$ 63,803</b>
<b>Dept 11.172-CITY MANAGER</b>						
SALARIES	\$ 249,394	\$ 291,187	\$ 254,264	\$ 254,264	\$ 258,078	\$ 258,078
FRINGES	66,300	89,017	92,013	92,013	93,700	87,789
SUPPLIES	7,345	6,100	6,100	6,100	6,100	6,100
PROFESSIONAL SERVICES	-	-	-	-	-	-
CONFERENCE & WORKSHOPS	14,467	9,500	4,650	4,650	4,650	4,650
COMMUNITY PROMOTION - STATE OF THE CITY	1,012	1,100	-	-	-	-
COMMUNITY PROMOTION-EMPLOYE APPRECIATIO	2,430	8,744	6,400	6,400	6,400	6,400
PRINTING & PUBLICATIONS	-	-	500	500	500	500
UTILITIES - CABLE	-	726	700	700	700	700
UTILITIES - TELEPHONE	3,689	4,200	4,200	4,200	4,200	4,200
MISCELLANEOUS	2,500	2,500	1,000	1,000	1,000	1,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	3,535	1,812	2,010	2,010	2,110	2,210
<b>TOTAL Dept 11.172-CITY MANAGER</b>	<b>\$ 350,672</b>	<b>\$ 414,886</b>	<b>\$ 371,837</b>	<b>\$ 371,837</b>	<b>\$ 377,438</b>	<b>\$ 371,627</b>
<b>Dept 11.270-HUMAN RESOURCES</b>						
SALARIES	\$ 111,545	\$ 143,119	\$ 138,464	\$ 138,464	\$ 140,541	\$ 140,541
FRINGES	90,444	152,621	115,231	115,231	117,146	117,528
MATERIALS AND SUPPLIES	1,107	4,000	4,100	4,100	4,100	4,100
PROFESSIONAL SERVICES	2,387	-	10,000	10,000	10,000	10,000
PROFESSIONAL SERVICES - EE ASSISTANCE	4,646	4,647	5,000	5,000	5,000	5,000
PRE EMPLOYMENT MEDICAL SERVICES	2,081	8,000	9,000	9,000	9,000	9,000
EMPLOYEE RECRUITMENT & TESTING	4,378	5,000	15,000	15,000	15,000	15,000
CONTRACT LABOR - HR ASSISTANT	15,268	-	-	-	-	-
CONFERENCE & WORKSHOPS	5,965	4,000	8,000	8,000	8,000	8,000
UTILITIES - TELEPHONE	869	600	600	600	600	600
MISCELLANEOUS	-	500	500	500	500	500
WELLNESS PROGRAM	-	10,000	24,000	24,000	24,000	23,600
MISCELLANEOUS - ETHNIC ADVISORY COMMISSION	69	-	-	-	-	-
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,146	1,146	1,500	1,500	1,500	1,500
EDUCATION & TRAINING	4,554	5,000	5,000	5,000	5,000	5,000
CAPITAL OUTLAY	-	20,000	5,000	5,000	5,000	5,000
<b>TOTAL Dept 11.270-HUMAN RESOURCES</b>	<b>\$ 244,459</b>	<b>\$ 358,633</b>	<b>\$ 341,395</b>	<b>\$ 341,395</b>	<b>\$ 345,387</b>	<b>\$ 345,369</b>



## GENERAL FUND

	Actual 2016-17	Estimated 2017-18	City Manager Recommended 2018-19	City Council Approved 2018-19	PROJECTED	
					2019-20	2020-21
<b>Dept 11.611-COMMUNITY AND ECONOMIC DEVELOPMENT</b>						
SALARIES	\$ 104,102	\$ 126,382	\$ 139,392	\$ 139,392	\$ 141,633	\$ 146,633
FRINGES	25,622	41,269	44,299	44,299	45,241	45,814
SUPPLIES	9,472	9,200	3,900	3,900	3,900	3,900
PROFESSIONAL SERVICES	-	-	-	-	-	-
CONTRACTUAL SERVICES	8,174	20,000	1,000	1,000	1,000	1,000
CONFERENCE & WORKSHOPS	4,608	5,310	6,950	6,950	5,550	4,875
PRINTING & PUBLICATIONS	381	500	500	500	500	500
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,340	5,725	5,725	5,725	5,725	5,725
EDUCATION & TRAINING	430	2,150	2,300	2,300	300	300
<b>TOTAL Dept 11.611-COMM &amp; ECONOMIC DEV.</b>	<b>\$ 154,129</b>	<b>\$ 210,536</b>	<b>\$ 204,066</b>	<b>\$ 204,066</b>	<b>\$ 203,849</b>	<b>\$ 208,747</b>
<b>Dept 12.258-INFORMATION TECHNOLOGY</b>						
SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FRINGES	(25)	-	-	-	-	-
SUPPLIES COMPUTER EQUIPMENT	32,780	25,000	10,000	10,000	10,000	70,000
PROFESSIONAL SERVICES	2,363	10,000	10,000	10,000	10,000	10,000
PROFESSIONAL SERVICES - IT OPERATIONS	143,040	143,040	143,040	143,040	143,040	143,040
CONTRACTUAL SERVICES	7,981	-	10,000	10,000	10,000	10,000
UTILITIES - TELEPHONE	10,046	-	-	-	-	-
REPAIRS & MAINTENANCE	86,705	55,000	-	-	-	-
MEMBERSHIPS, DUES & SUBSCRIPTIONS	5,888	10,775	74,132	74,132	73,907	73,907
CAPITAL OUTLAY	-	4,900	-	-	-	19,000
<b>TOTAL Dept 12.258-INFORMATION TECHNOLOGY</b>	<b>\$ 288,778</b>	<b>\$ 248,715</b>	<b>\$ 247,172</b>	<b>\$ 247,172</b>	<b>\$ 246,947</b>	<b>\$ 325,947</b>
<b>Dept 13.210-CITY ATTORNEY</b>						
MATERIALS AND SUPPLIES	\$ 6,492	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
LEGAL SERVICES	140,420	145,000	145,000	145,000	150,000	155,000
LEGAL SERVICES - OTHER	112,795	83,000	50,000	50,000	52,000	60,000
LEGAL SERVICES - LABOR	60,000	60,000	72,000	72,000	72,000	72,000
<b>TOTAL Dept 13.210-CITY ATTORNEY</b>	<b>\$ 319,707</b>	<b>\$ 290,600</b>	<b>\$ 269,600</b>	<b>\$ 269,600</b>	<b>\$ 276,600</b>	<b>\$ 289,600</b>
<b>Dept 13.229-PROSECUTING ATTORNEY</b>						
MATERIALS AND SUPPLIES	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
LEGAL SERVICES	61,200	64,260	64,260	64,260	64,260	64,260
<b>TOTAL Dept 13.229-PROSECUTING ATTORNEY</b>	<b>\$ 63,600</b>	<b>\$ 66,660</b>	<b>\$ 66,660</b>	<b>\$ 66,660</b>	<b>\$ 66,660</b>	<b>\$ 66,660</b>
<b>Dept 14.191-CITY CLERK - ELECTIONS</b>						
SALARIES	\$ 111,334	\$ 112,608	\$ 112,951	\$ 112,951	\$ 114,645	\$ 114,645
FRINGES	30,300	33,952	34,851	34,851	35,514	35,800
SUPPLIES	4,032	2,500	2,500	2,500	4,200	5,000
PROFESSIONAL SERVICES	16,079	5,000	9,000	9,000	8,700	9,500
PROFESSIONAL SERVICES - ELECTION WORKERS	50,760	14,155	50,000	50,000	56,000	52,000
PRINTING & PUBLICATIONS	1,551	5,000	5,000	5,000	10,500	4,600
ADVERTISING/NEWSPAPER POSTINGS	2,348	2,000	3,000	3,000	4,500	3,000
REPAIRS & MAINTENANCE	-	-	-	-	-	-
MISCELLANEOUS	414	200	500	500	500	500
CAPITAL OUTLAY	17,140	-	-	-	-	-
<b>TOTAL - Dept 14.191-CITY CLERK - ELECTIONS</b>	<b>\$ 233,958</b>	<b>\$ 175,415</b>	<b>\$ 217,802</b>	<b>\$ 217,802</b>	<b>\$ 234,559</b>	<b>\$ 225,045</b>



## GENERAL FUND

	Actual		City Manager		City Council	
	2016-17	2017-18	Recommended	Approved	PROJECTED	
			2018-19	2018-19	2019-20	2020-21
<b>Dept 14.215-CITY CLERK</b>						
SALARIES	\$ 54,213	\$ 55,938	\$ 61,215	\$ 61,215	\$ 62,133	\$ 62,133
FRINGES	13,436	15,612	15,488	15,488	15,766	15,861
SUPPLIES	2,013	2,500	3,000	3,000	3,000	3,000
CONTRACTUAL SERVICES	8,868	15,500	14,000	14,000	15,200	15,200
PRINTING & PUBLICATIONS	3,148	3,000	3,000	3,000	3,000	3,800
ADVERTISING/NEWSPAPER POSTINGS	11,795	13,000	11,000	11,000	11,000	11,000
UTILITIES - TELEPHONE	652	625	625	625	625	625
REPAIRS & MAINTENANCE	-	1,000	-	-	-	-
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,534	1,500	1,200	1,200	1,400	1,200
EDUCATION & TRAINING	3,404	4,000	4,000	4,000	4,300	4,300
<b>TOTAL Dept 14.215-CITY CLERK</b>	<b>\$ 99,063</b>	<b>\$ 112,675</b>	<b>\$ 113,528</b>	<b>\$ 113,528</b>	<b>\$ 116,424</b>	<b>\$ 117,119</b>
<b>Dept 15.201-FINANCE</b>						
SALARIES	\$ 392,687	\$ 443,327	\$ 437,789	\$ 437,789	\$ 444,356	\$ 444,356
FRINGES	309,324	370,479	382,919	382,919	389,980	392,691
ADMINISTRATIVE COST REIMBURSE-MAJOR STREETS	(156,000)	(165,000)	(175,000)	(175,000)	(177,000)	(177,000)
ADMINISTRATIVE COST REIMBURSE-LOCAL STREETS	(60,900)	(57,500)	(58,300)	(58,300)	(59,100)	(59,100)
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	9,184	10,000	8,000	8,000	8,000	8,000
PROFESSIONAL SERVICES	2,705	2,200	2,000	2,000	2,000	2,000
PROFESSIONAL SERVICES - ARMORED CAR	11,076	12,000	12,000	12,000	12,000	12,000
PROFESSIONAL SERVICES - ASSESSING	141,265	153,300	158,053	158,053	162,953	162,953
PROFESSIONAL SERVICES - AUDIT	15,050	22,433	16,750	16,750	16,750	16,750
BANK/CC FEES & SERVICE CHARGES	1,823	298	200	200	200	200
PENALTIES/LATE FEES	-	1,000	500	500	500	500
CONTRACTUAL SERVICES	-	16,950	-	-	-	-
CONTRACT LABOR - ACCOUNTS PAYABLE	22,934	23,900	23,900	23,900	23,900	23,900
TRANSPORTATION	-	500	500	500	500	500
CONFERENCE & WORKSHOPS	-	1,000	1,000	1,000	1,000	1,000
PRINTING & PUBLICATIONS	15,776	16,000	16,000	16,000	16,000	16,000
UTILITIES - TELEPHONE	1,252	1,275	1,275	1,275	1,275	1,275
REPAIRS & MAINTENANCE	546	842	1,575	1,575	1,575	1,575
RENTALS - COPIER LEASE	3,143	3,150	3,200	3,200	3,200	3,200
MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	2,000	1,000	1,000	1,000	1,000
EDUCATION & TRAINING	96	3,229	4,000	4,000	4,000	4,000
CAPITAL OUTLAY	5,382	-	-	-	-	-
<b>TOTAL Dept 15.201-FINANCE</b>	<b>\$ 245,343</b>	<b>\$ 391,383</b>	<b>\$ 367,361</b>	<b>\$ 367,361</b>	<b>\$ 383,089</b>	<b>\$ 385,800</b>
<b>TECHNICAL AND PLANNING</b>						
<b>Dept 16.371-TECHNICAL AND PLANNING - INSPECTIONS</b>						
SALARIES	\$ 347,169	\$ 403,168	\$ 281,570	\$ 281,570	\$ 285,794	\$ 285,794
FRINGES	175,451	180,460	196,008	196,008	200,031	202,264
SUPPLIES	3,947	9,600	13,305	13,305	6,800	7,000
CONTRACTUAL SERVICES	-	100	-	-	-	-
CONTRACTUAL SERVICES - ANIMAL SERVICES	8,269	10,500	11,000	11,000	11,600	10,000
CONTRACTUAL SERVICES - PLAN REVIEW/INSPECTIOI	45,813	97,500	62,000	62,000	65,000	68,000
CONTRACTUAL SERVICES - BOARD UP	3,936	21,132	30,000	30,000	35,000	40,000
CONTRACTUAL SERVICES-TREE REMOVAL	-	5,000	15,000	15,000	17,500	20,000
MISCELLANEOUS	907	-	-	-	-	-
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,026	2,000	1,895	1,895	2,175	2,000
EDUCATION & TRAINING	143	1,300	3,850	3,850	4,200	4,600
<b>TOTAL Dept 16.371-TECH AND PLAN- INSPECTION</b>	<b>\$ 586,661</b>	<b>\$ 730,760</b>	<b>\$ 614,628</b>	<b>\$ 614,628</b>	<b>\$ 628,100</b>	<b>\$ 639,658</b>



## GENERAL FUND

	Actual	Estimated	City Manager	City Council	PROJECTED	
	2016-17	2017-18	Recommended	Approved	2019-20	2020-21
<b>Dept 16.401-TECHNICAL AND PLANNING - ADMIN</b>						
SALARIES	90,453	110,000	122,711	122,711	124,552	124,552
FRINGES	18,931	53,150	89,367	89,367	91,527	93,216
SUPPLIES	4,023	9,600	8,725	8,725	9,050	9,400
CONTRACTUAL SERVICES	6,855	9,900	7,250	7,250	7,350	7,550
CONFERENCE & WORKSHOPS	873	479	-	-	-	-
RENTALS - COPIER LEASE	2,614	3,000	3,000	3,000	3,000	3,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	142	150	150	150	150	150
EDUCATION & TRAINING	10	1,000	1,000	1,000	1,100	1,200
<b>TOTAL Dept 16.401-TECH AND PLAN- ADMIN</b>	<b>\$ 123,901</b>	<b>\$ 187,279</b>	<b>\$ 232,203</b>	<b>\$ 232,203</b>	<b>\$ 236,729</b>	<b>\$ 239,068</b>
<b>Dept 16.447-TECHNICAL AND PLANNING - ENGINEERING</b>						
SALARIES	\$ 29,877	\$ 25,000	\$ 22,718	\$ 22,718	\$ 23,059	\$ 23,059
FRINGES	25,365	19,125	15,055	15,055	15,326	15,422
SUPPLIES	1,457	1,800	1,875	1,875	1,700	1,850
EDUCATION & TRAINING	2,772	2,000	2,000	2,000	2,000	2,000
CAPITAL OUTLAY	625,942	10,000	10,000	10,000	10,000	12,000
<b>TOTAL Dept 16.447-TECH AND PLAN- ENGINEER</b>	<b>\$ 685,413</b>	<b>\$ 57,925</b>	<b>\$ 51,648</b>	<b>\$ 51,648</b>	<b>\$ 52,085</b>	<b>\$ 54,331</b>
<b>Dept 16.448-STREET LIGHTING</b>						
UTILITIES - ELECTRIC	\$ 488,760	\$ 375,000	\$ 335,000	\$ 335,000	\$ 340,000	\$ 345,000
<b>TOTAL Dept 16.448-TECH AND PLAN - STREET LIGHT</b>	<b>\$ 488,760</b>	<b>\$ 375,000</b>	<b>\$ 335,000</b>	<b>\$ 335,000</b>	<b>\$ 340,000</b>	<b>\$ 345,000</b>
<b>TECHNICAL AND PLANNING TOTAL</b>	<b>\$ 1,884,735</b>	<b>\$ 1,350,964</b>	<b>\$ 1,233,479</b>	<b>\$ 1,233,479</b>	<b>\$ 1,256,914</b>	<b>\$ 1,278,057</b>
<b>Dept 17.345-PUBLIC SAFETY</b>						
SALARIES	\$ 4,933,906	\$ 5,125,536	\$ 5,063,827	\$ 5,063,827	\$ 5,139,784	\$ 5,139,784
FRINGES	3,828,574	4,005,041	4,266,776	4,266,776	4,343,193	4,368,768
SUPPLIES	95,198	120,000	125,000	125,000	125,000	125,000
EMPLOYEE RECRUITMENT & TESTING	8,929	6,800	8,700	8,700	6,450	6,500
CONTRACTUAL SERVICES	187,539	177,800	235,400	235,400	305,400	308,555
TRANSPORTATION	6,690	15,000	10,000	10,000	11,500	12,000
CONFERENCE & WORKSHOPS	4,053	5,000	5,000	5,000	5,500	6,000
PRINTING & PUBLICATIONS	496	500	600	600	675	675
UTILITIES - TELEPHONE	7,882	8,500	8,500	8,500	8,500	8,500
UTILITIES - ELECTRIC	2,464	3,000	3,000	3,000	3,000	3,000
UTILITIES - GAS	2,192	2,700	2,900	2,900	2,900	2,900
REPAIRS & MAINTENANCE	44,789	35,900	38,100	38,100	39,243	40,420
RENTALS - MOTOR POOL UTILIZATION	100,000	145,000	155,000	155,000	155,000	155,000
MISCELLANEOUS	709	2,000	2,700	2,700	2,875	3,050
MEMBERSHIPS, DUES & SUBSCRIPTIONS	3,635	4,300	4,575	4,575	4,625	4,325
EDUCATION & TRAINING	60,443	52,500	62,000	62,000	49,000	42,000
DISPATCHER TRAINING	1,200	674	3,000	3,000	2,000	2,000
CAPITAL OUTLAY	26,610	89,690	48,050	48,050	-	-
CAPITAL OUTLAY - JAG GRANT	11,898	-	20,000	20,000	3,750	2,000
<b>TOTAL Dept 17.345-PUBLIC SAFETY</b>	<b>\$ 9,327,207</b>	<b>\$ 9,799,941</b>	<b>\$ 10,063,128</b>	<b>\$ 10,063,128</b>	<b>\$ 10,208,395</b>	<b>\$ 10,230,477</b>
<b>Dept 17.346- PUBLIC SAFETY - K9 UNIT</b>						
SALARIES	\$ 696	\$ 97,430	\$ 96,907	\$ 96,907	\$ 98,361	\$ 98,361
FRINGES	742	69,138	86,837	86,837	88,411	88,984
MATERIALS & SUPPLIES	-	-	1,950	1,950	1,950	1,950
CONTRACTUAL SERVICES	-	-	2,500	2,500	2,500	2,500
EDUCATION & TRAINING	-	-	3,000	3,000	3,000	3,000
CAPITAL OUTLAY	30,721	20,340	-	-	-	-
<b>TOTAL Dept 17.346-PUBLIC SAFETY - K9 Unit</b>	<b>\$ 32,159</b>	<b>\$ 186,908</b>	<b>\$ 191,194</b>	<b>\$ 191,194</b>	<b>\$ 194,222</b>	<b>\$ 194,795</b>
<b>PUBLIC SAFETY TOTAL</b>	<b>\$ 9,359,366</b>	<b>\$ 9,986,849</b>	<b>\$ 10,254,322</b>	<b>\$ 10,254,322</b>	<b>\$ 10,402,617</b>	<b>\$ 10,425,272</b>



## GENERAL FUND

	Actual 2016-17	Estimated 2017-18	City Manager Recommended 2018-19	City Council Approved 2018-19	PROJECTED	
					2019-20	2020-21
<b>DEPARTMENT OF PUBLIC WORKS</b>						
<b>Dept 18.265-PUBLIC WORKS - BUILDING MAINTENANCE</b>						
SALARIES	\$ 34,807	\$ 47,955	\$ 41,861	\$ 41,861	\$ 42,489	\$ 42,489
FRINGES	9,793	9,617	39,470	39,470	40,229	40,571
SUPPLIES	5,393	8,500	34,500	34,500	36,000	36,000
PROFESSIONAL SERVICES	32,827	21,000	1,000	1,000	1,000	1,200
CONTRACTUAL SERVICES	71,237	120,000	150,000	150,000	150,000	150,000
UTILITIES - TELEPHONE	16,172	34,000	6,500	6,500	7,000	7,000
UTILITIES - WATER	45,856	65,000	65,000	65,000	70,000	75,000
UTILITIES - ELECTRIC	192,460	195,000	195,000	195,000	200,000	205,000
UTILITIES - GAS	20,883	30,000	30,000	30,000	35,000	40,000
UTILITIES - WATER	739	-	-	-	-	-
REPAIRS & MAINTENANCE	245,327	120,000	106,500	106,500	99,100	56,900
CAPITAL OUTLAY	-	-	200,000	200,000	80,000	-
<b>TOTAL Dept 18.265-PUBLIC WORKS -BLDG MAINT</b>	<b>\$ 675,494</b>	<b>\$ 651,072</b>	<b>\$ 869,831</b>	<b>\$ 869,831</b>	<b>\$ 760,818</b>	<b>\$ 654,160</b>
<b>Dept 18.441-PUBLIC WORKS - ADMINISTRATION</b>						
SALARIES	\$ 3,896	\$ 4,000	\$ 4,109	\$ 4,109	\$ 4,171	\$ 4,171
FRINGES	3,594	3,740	3,874	3,874	3,948	3,982
SUPPLIES	980	1,200	1,200	1,200	1,500	1,500
PROFESSIONAL SERVICES	1,490	1,000	2,100	2,100	2,300	2,400
CONTRACTUAL SERVICES	1,365	-	-	-	-	-
CONFERENCE & WORKSHOPS	578	260	700	700	500	700
MEMBERSHIPS, DUES & SUBSCRIPTIONS	220	245	950	950	950	975
EDUCATION & TRAINING	99	-	-	-	-	-
<b>TOTAL Dept 18.441-PUBLIC WORKS -ADMIN</b>	<b>\$ 12,222</b>	<b>\$ 10,445</b>	<b>\$ 12,933</b>	<b>\$ 12,933</b>	<b>\$ 13,369</b>	<b>\$ 13,728</b>
<b>Dept 18.443-PUBLIC WORKS - SHEPHERD PARK</b>						
SALARIES	\$ 13,629	\$ 20,000	\$ 32,102	\$ 32,102	\$ 32,584	\$ 32,584
FRINGES	5,629	6,803	30,269	30,269	30,848	31,110
SUPPLIES	1,929	3,800	13,400	13,400	13,200	14,200
PROFESSIONAL SERVICES	19,277	18,000	28,000	28,000	46,000	47,000
RENTALS - MOTOR POOL UTILIZATION	7,112	10,000	10,000	10,000	10,000	11,000
CAPITAL OUTLAY	-	-	13,000	13,000	65,000	-
<b>TOTAL Dept 18.443-PUBLIC WORKS -SHEPHERD PK</b>	<b>\$ 47,576</b>	<b>\$ 58,603</b>	<b>\$ 126,771</b>	<b>\$ 126,771</b>	<b>\$ 197,632</b>	<b>\$ 135,894</b>
<b>Dept 18.444-PUBLIC WORKS - OTHER PARKS FORESTRY</b>						
SALARIES	\$ 4,621	\$ 12,000	\$ 19,261	\$ 19,261	\$ 19,550	\$ 19,550
FRINGES	3,079	6,025	18,162	18,162	18,511	18,668
SUPPLIES	3,048	4,300	16,500	16,500	9,500	10,500
NURSERY STOCK	-	-	1,000	1,000	1,000	1,000
PROFESSIONAL SERVICES	22,428	26,079	25,000	25,000	47,000	47,000
RENTALS - MOTOR POOL UTILIZATION	1,976	6,500	6,000	6,000	6,000	6,000
CAPITAL OUTLAY	-	-	68,000	68,000	260,000	85,000
<b>TOTAL Dept 18.444-PUBLIC WORKS - OTHER PKS</b>	<b>\$ 35,152</b>	<b>\$ 54,904</b>	<b>\$ 153,923</b>	<b>\$ 153,923</b>	<b>\$ 361,561</b>	<b>\$ 187,718</b>
<b>PUBLIC WORKS TOTAL</b>	<b>\$ 770,444</b>	<b>\$ 775,024</b>	<b>\$ 1,163,458</b>	<b>\$ 1,163,458</b>	<b>\$ 1,333,380</b>	<b>\$ 991,500</b>



## GENERAL FUND

	Actual 2016-17	Estimated 2017-18	City Manager	City Council	PROJECTED	
			Recommended 2018-19	Approved 2018-19	2019-20	2020-21
<b>DEPARTMENT OF RECREATION</b>						
<b>Dept 19.752-RECREATION - ADMINISTRATION</b>						
SALARIES	\$ 172,844	\$ 197,110	\$ 232,357	\$ 232,357	\$ 235,842	\$ 235,842
FRINGES	112,218	106,555	104,060	104,060	106,301	107,522
SUPPLIES	5,970	18,600	10,000	10,000	10,000	10,000
EMPLOYEE RECRUITMENT & TESTING	432	-	-	-	-	-
BANK/CC FEES & SERVICE CHARGES	8,389	8,250	9,000	9,000	9,000	9,000
CONTRACTUAL SERVICES	20,911	6,649	-	-	-	-
CONTRACT LABOR - RECREATION	15,730	-	-	-	-	-
TRANSPORTATION	33	-	-	-	-	-
CONFERENCE & WORKSHOPS	1,850	2,285	3,000	3,000	3,000	3,000
UTILITIES - CABLE	512	-	-	-	-	-
UTILITIES - TELEPHONE	2,047	2,200	2,000	2,000	2,500	2,500
REPAIRS & MAINTENANCE	27	-	5,000	5,000	5,000	5,000
RENTALS - COPIER LEASE	6,548	5,500	7,100	7,100	7,000	7,000
MISCELLANEOUS	7,341	-	-	-	2,000	2,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	845	1,500	1,800	1,800	1,800	1,800
CAPITAL OUTLAY	12,823	4,800	5,000	5,000	5,000	5,000
<b>TOTAL Dept 19.752-RECREATION - ADMINISTRATION</b>	<b>\$ 368,520</b>	<b>\$ 353,449</b>	<b>\$ 379,317</b>	<b>\$ 379,317</b>	<b>\$ 387,443</b>	<b>\$ 388,664</b>
<b>Dept 19.753-RECREATION - ATHLETICS</b>						
SALARIES	\$ 20,000	\$ 15,000	\$ 14,332	\$ 14,332	\$ 14,547	\$ 14,547
FRINGES	2,549	3,324	2,039	2,039	2,069	2,069
SUPPLIES	7,368	9,000	13,000	13,000	15,000	15,000
CONTRACTUAL SERVICES	5,623	4,000	4,000	4,000	4,000	4,000
MISCELLANEOUS	431	1,300	-	-	-	-
<b>TOTAL Dept 19.753-RECREATION - ATHLETICS</b>	<b>\$ 35,971</b>	<b>\$ 32,624</b>	<b>\$ 33,371</b>	<b>\$ 33,371</b>	<b>\$ 35,616</b>	<b>\$ 35,616</b>
<b>Dept 19.754-RECREATION - OUTDOOR ACTIVITIES</b>						
SALARIES	\$ 63,872	\$ 70,000	\$ 69,456	\$ 69,456	\$ 70,498	\$ 70,498
FRINGES	8,467	10,669	9,877	9,877	10,025	10,025
SUPPLIES	994	5,500	6,000	6,000	6,000	6,000
CONTRACTUAL SERVICES	1,836	2,000	2,600	2,600	2,600	2,600
CONTRACTUAL SERVICES - DAY CAMP	2,967	4,500	4,500	4,500	4,500	4,500
TRANSPORTATION	1,810	3,000	3,000	3,000	3,000	3,000
MISCELLANEOUS	272	250	-	-	250	250
<b>TOTAL Dept 19.754-RECREATION - OUTDOOR ACT</b>	<b>\$ 80,218</b>	<b>\$ 95,919</b>	<b>\$ 95,433</b>	<b>\$ 95,433</b>	<b>\$ 96,873</b>	<b>\$ 96,873</b>



## GENERAL FUND

	Actual	Estimated	City Manager	City Council	PROJECTED	
	2016-17	2017-18	Recommended 2018-19	Approved 2018-19	2019-20	2020-21
<b>Dept 19.755-RECREATION - INSTRUCTIONAL ACTIVITIES</b>						
SUPPLIES	\$ 232	\$ 400	\$ -	\$ -	\$ 400	\$ 600
CONTRACTUAL SERVICES	10,454	29,000	29,000	29,000	30,000	30,000
<b>TOTAL Dept 19.755-RECREATION - INSTRUCT ACT</b>	<b>\$ 10,686</b>	<b>\$ 29,400</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>\$ 30,400</b>	<b>\$ 30,600</b>
<b>Dept 19.756-RECREATION - SPECIAL RECREATION EVENTS</b>						
SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FRINGES	-	-	-	-	-	-
SUPPLIES	6,200	13,087	15,000	15,000	15,000	15,000
CONTRACTUAL SERVICES	7,039	25,891	15,000	15,000	15,000	15,000
MISCELLANEOUS	7,512	5,000	5,000	5,000	5,000	5,000
<b>TOTAL Dept 19.756-RECREATION - SPECIAL ACT</b>	<b>\$ 20,751</b>	<b>\$ 43,978</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b>Dept 19.757-RECREATION - SWIMMING POOL</b>						
SALARIES	\$ 58,804	\$ 65,000	\$ 75,006	\$ 75,006	\$ 76,131	\$ 76,131
FRINGES	8,722	10,821	12,518	12,518	12,679	12,679
SUPPLIES	9,004	11,000	11,000	11,000	11,000	11,000
CONTRACTUAL SERVICES	12,901	12,500	9,000	9,000	9,000	9,000
REPAIRS & MAINTENANCE	1,100	2,539	2,500	2,500	2,500	2,500
MISCELLANEOUS	713	-	-	-	-	-
CAPITAL OUTLAY	-	22,461	-	-	-	-
<b>TOTAL Dept 19.757-RECREATION - POOL</b>	<b>\$ 91,244</b>	<b>\$ 124,321</b>	<b>\$ 110,024</b>	<b>\$ 110,024</b>	<b>\$ 111,310</b>	<b>\$ 111,310</b>
<b>Dept 19.776-RECREATION - SENIOR SERVICES</b>						
SALARIES	\$ 9,281	\$ 20,000	\$ 26,575	\$ 26,575	\$ 26,974	\$ 26,974
FRINGES	1,283	4,354	3,794	3,794	3,850	3,850
SUPPLIES	3,188	3,800	4,000	4,000	4,000	4,000
CONTRACTUAL SERVICES	31,117	15,000	8,000	8,000	15,000	15,000
TRANSPORTATION	22	-	-	-	-	-
MISCELLANEOUS	3,727	1,500	-	-	1,500	1,500
<b>TOTAL Dept 19.776-RECREATION - SENIOR SERV</b>	<b>\$ 48,618</b>	<b>\$ 44,654</b>	<b>\$ 42,369</b>	<b>\$ 42,369</b>	<b>\$ 51,324</b>	<b>\$ 51,324</b>
<b>RECREATION TOTAL</b>	<b>\$ 656,008</b>	<b>\$ 724,345</b>	<b>\$ 724,514</b>	<b>\$ 724,514</b>	<b>\$ 747,966</b>	<b>\$ 749,387</b>
<b>Dept 22.806-PUBLIC INFORMATION</b>						
SALARIES	\$ 113,928	\$ 113,897	\$ 114,709	\$ 114,709	\$ 116,430	\$ 116,430
FRINGES	42,196	57,344	58,423	58,423	59,746	60,661
SUPPLIES	4,361	6,550	6,550	6,550	7,050	7,050
PROFESSIONAL SERVICES	-	500	500	500	500	500
TRANSPORTATION	-	100	200	200	200	200
CONFERENCE & WORKSHOPS	-	-	700	700	750	800
PRINTING & PUBLICATIONS	40,950	46,000	39,213	39,213	30,420	30,420
PRINTING & PUBLICATIONS - ON LINE	6,172	10,833	12,500	12,500	12,790	13,550
PRINTING & PUBLICATIONS - BROADCAST	3,253	21,385	4,380	4,380	5,280	5,820
PRINTING & PUBLICATIONS - EMERGENCY	-	2,657	3,900	3,900	4,300	4,500
UTILITIES - CABLE	8,716	8,900	10,200	10,200	10,400	10,500
UTILITIES - TELEPHONE	1,289	1,080	1,560	1,560	1,740	1,740
REPAIRS & MAINTENANCE	2,220	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,890	1,948	1,940	1,940	1,940	1,940
EDUCATION & TRAINING	3,878	-	830	830	300	300
CAPITAL OUTLAY	-	-	24,365	24,365	9,000	-
<b>TOTAL Dept 22.806-PUBLIC INFORMATION</b>	<b>\$ 228,853</b>	<b>\$ 271,194</b>	<b>\$ 279,970</b>	<b>\$ 279,970</b>	<b>\$ 260,846</b>	<b>\$ 254,411</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 14,947,102</b>	<b>\$ 15,440,189</b>	<b>\$ 15,924,217</b>	<b>\$ 15,913,567</b>	<b>\$ 16,316,479</b>	<b>\$ 16,098,344</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 174,866</b>	<b>\$ 307,511</b>	<b>\$ 597,544</b>	<b>\$ 608,194</b>	<b>\$ (446,483)</b>	<b>\$ 31,259</b>



## GENERAL FUND

	Actual 2016-17	Estimated 2017-18	City Manager Recommended 2018-19	City Council Approved 2018-19	PROJECTED	
					2019-20	2020-21
<b>Dept 21.890-NON-DEPARTMENTAL</b>						
RETIREE HEALTHCARE	\$ 1,420,450	\$ 1,473,573	\$ 1,418,806	\$ 1,418,806	\$ 1,334,223	\$ 1,334,223
RETIREE LIFE INSURANCE	1,226	1,258	1,336	1,336	1,340	1,340
RETIREE DENTAL	28,300	25,467	28,231	28,231	28,261	28,261
UNEMPLOYMENT	3,513	12,000	15,000	15,000	15,000	15,000
TRANSPORTATION	(100)	-	-	-	-	-
POSTAGE	27,446	30,000	35,000	35,000	35,000	35,000
UTILITIES - TELEPHONE	22,509	47,950	48,000	48,000	48,000	48,000
MISCELLANEOUS	1,675	1,623	-	-	-	-
CASH SHORT AND OVER	(208)	28	500	500	500	500
MEMBERSHIPS, DUES & SUBSCRIPTIONS	8,149	9,044	10,000	10,000	10,000	10,000
<b>OTHER FINANCING USES</b>						
<b>TRANSFERS OUT</b>						
TRANSFERS OUT - LIBRARY FUND	\$ 90,000	\$ 121,174	\$ 38,924	\$ 38,924	\$ 55,400	\$ 45,190
TRANSFERS OUT - DISTRICT COURT FUND	1,722,370	1,832,979	1,952,783	1,952,783	1,986,020	1,978,281
TRANSFERS OUT - MENTAL HEALTH GRANT (COURT)	-	2,054	-	-	-	-
TRANSFERS OUT - DEBT SERVICE LIBRARY	102,698	100,935	103,938	103,938	101,938	99,938
TRANSFERS OUT - MOTOR POOL FUND	-	158,872	25,000	25,000	50,000	220,000
TRANSFERS OUT - RETIREE HEALTHCARE FUND	-	62,765	-	-	-	-
TRANSFERS OUT - PUBLIC SAFETY PENSION FUND	1,556,266	1,478,250	1,233,883	1,233,883	1,149,300	1,149,300
<b>TOTAL Dept 21.890-NON DEPT &amp; TRANSFERS OUT</b>	<b>\$ 4,984,294</b>	<b>\$ 5,357,972</b>	<b>\$ 4,911,401</b>	<b>\$ 4,911,401</b>	<b>\$ 4,814,982</b>	<b>\$ 4,965,033</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING USES</b>	<b>\$ 19,931,396</b>	<b>\$ 20,798,161</b>	<b>\$ 20,835,618</b>	<b>\$ 20,824,968</b>	<b>\$ 21,131,461</b>	<b>\$ 21,063,377</b>
NET CHANGE IN FUND BALANCE	174,866	307,511	597,544	608,194	(446,483)	31,259
BEGINNING FUND BALANCE	3,679,192	3,854,058	4,161,576	4,161,576	4,769,770	4,323,287
<b>ENDING FUND BALANCE</b>	<b>\$ 3,854,058</b>	<b>\$ 4,161,576</b>	<b>\$ 4,759,120</b>	<b>\$ 4,769,770</b>	<b>\$ 4,323,287</b>	<b>\$ 4,354,546</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>19%</b>	<b>20%</b>	<b>23%</b>	<b>23%</b>	<b>20%</b>	<b>21%</b>
<b>Estimated Change in Fund Balance</b>	<b>5%</b>	<b>8%</b>	<b>14%</b>	<b>15%</b>	<b>-9%</b>	<b>1%</b>

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



## Authorities

### 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 2016-17	Estimated 2017-18	City Manager	City Council	Projected	
			Recommended 2018-19	Approved 2018-19	2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
PROPERTY TAXES	\$ 672,601	\$ 657,685	\$ 677,582	\$ 677,582	\$ 688,784	\$ 699,007
INTERGOVERNMENTAL	22,713	25,585	18,300	18,300	18,300	18,300
CHARGES FOR SERVICES	11,723	14,001	15,200	15,200	15,200	15,200
FINES AND FORFEITURES	74,143	69,376	68,200	68,200	68,200	68,200
INTEREST	1,621	682	1,650	1,650	1,650	1,650
OTHER REVENUE	933	1,109	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 783,734</b>	<b>\$ 768,438</b>	<b>\$ 780,932</b>	<b>\$ 780,932</b>	<b>\$ 792,134</b>	<b>\$ 802,357</b>
<b>APPROPRIATIONS</b>						
SALARIES	\$ 339,788	\$ 355,000	\$ 370,591	\$ 370,591	\$ 376,150	\$ 376,150
FRINGES	206,924	208,819	216,475	216,475	221,543	222,801
RETIREE HEALTH CARE	95,317	76,370	-	-	-	-
OFFICE SUPPLIES	4,531	4,500	5,000	5,000	6,925	6,925
ADULT AV SUPPLIES	(104)	-	-	-	-	-
BOOK PROCESSING SUPPLIES	929	-	-	-	-	-
SUPPLIES - WATSON TRUST	-	2,940	-	-	-	-
ADULT BOOKS	25,528	25,000	25,000	25,000	29,000	29,000
CHILDREN BOOKS	21,453	21,750	21,750	21,750	23,750	23,750
PERIODICALS & PAPERS	7,988	7,300	7,300	7,300	7,300	7,300
SUPPLIES - VIDEO CASSETTES	231	-	-	-	-	-
DVDS	6,293	5,500	5,500	5,500	5,500	5,500
AUDIO BOOKS	2,673	2,500	2,500	2,500	2,500	2,500
ADULT COMPACT DISCS	199	200	200	200	200	200
PROFESSIONAL SERVICES	2,107	2,520	2,520	2,520	2,520	2,520
TLN MENU SERVICES	67,329	70,261	59,917	59,917	70,370	70,370
BANK/CC FEES & SERVICES	54	-	-	-	-	-
CONFERENCE & WORKSHOPS	-	1,050	1,050	1,050	1,050	1,050
UTILITIES - WATER	2,534	4,417	2,500	2,500	2,500	2,500
UTILITIES - ELECTRIC	28,362	27,550	25,500	25,500	26,000	26,000
UTILITIES - GAS	6,301	8,000	10,200	10,200	10,400	10,400
REPAIRS & MAINTENANCE	3,791	4,000	4,000	4,000	4,000	4,000
RENTALS - COPIER LEASE	2,612	4,450	3,000	3,000	3,600	3,600
MISCELLANEOUS	640	4,400	3,000	3,000	3,000	3,000
MLA INSTITUTION	1,525	1,252	837	837	837	837
ALA	-	500	500	500	500	500
EDUCATION & TRAINING	625	1,100	1,100	1,100	500	500
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 827,630</b>	<b>\$ 839,379</b>	<b>\$ 768,440</b>	<b>\$ 768,440</b>	<b>\$ 798,145</b>	<b>\$ 799,403</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (43,896)</b>	<b>\$ (70,941)</b>	<b>\$ 12,492</b>	<b>\$ 12,492</b>	<b>\$ (6,011)</b>	<b>\$ 2,954</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN - GENERAL FUND	\$ 90,000	\$ 121,174	\$ 38,924	\$ 38,924	\$ 55,400	\$ 45,190
TRANSFERS OUT - LIBRARY LEASE DEBT SERVICE FUND	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 40,000</b>	<b>\$ 71,174</b>	<b>\$ (11,076)</b>	<b>\$ (11,076)</b>	<b>\$ 5,400</b>	<b>\$ (4,810)</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 787,630</b>	<b>\$ 768,205</b>	<b>\$ 779,516</b>	<b>\$ 779,516</b>	<b>\$ 792,745</b>	<b>\$ 804,213</b>
NET CHANGE IN FUND BALANCE	\$ (3,896)	\$ 233	\$ 1,416	\$ 1,416	\$ (611)	\$ (1,856)
BEGINNING FUND BALANCE	\$ 129,049	\$ 125,153	\$ 125,386	\$ 125,386	\$ 126,802	\$ 126,191
<b>ENDING FUND BALANCE</b>	<b>\$ 125,153</b>	<b>\$ 125,386</b>	<b>\$ 126,802</b>	<b>\$ 126,802</b>	<b>\$ 126,191</b>	<b>\$ 124,335</b>

Fund balance as a percentage of total annual expenditures	16%	16%	16%	16%	16%	15%
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Estimated Change in Fund Balance	-3%	0%	1%	1%	0%	-1%
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## 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.

<b>112 BROWNFIELD AUTHORITY FUND</b>						
	Actual 2016-17	Estimated 2017-18	City Manager Recommended 2018-19	City Council Approved 2018-19	Projected	
					2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
PROPERTY TAXES	\$ 233,561	\$ 492,325	\$ 501,500	\$ 501,500	\$ 501,500	\$ 47,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 233,561</b>	<b>\$ 492,325</b>	<b>\$ 501,500</b>	<b>\$ 501,500</b>	<b>\$ 501,500</b>	<b>\$ 47,000</b>
<b>APPROPRIATIONS</b>						
SALARIES - GENERAL FUND ADMINISTRATIVE ALLOCATION	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000
BANK/CC FEES & SERVICE CHARGES	-	-	-	-	-	-
CONTRACTUAL SERVICES - SCHOSTAK	173,214	438,869	449,500	449,500	449,500	-
CONTRACTUAL SERVICES - EATON STEEL	43,745	43,456	42,000	42,000	42,000	42,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 226,959</b>	<b>\$ 492,325</b>	<b>\$ 501,500</b>	<b>\$ 501,500</b>	<b>\$ 501,500</b>	<b>\$ 47,000</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 6,602</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 226,959</b>	<b>\$ 492,325</b>	<b>\$ 501,500</b>	<b>\$ 501,500</b>	<b>\$ 501,500</b>	<b>\$ 47,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 6,602</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
BEGINNING FUND BALANCE	0	6,602	6,602	6,602	6,602	6,602
<b>ENDING FUND BALANCE</b>	<b>\$ 6,602</b>	<b>\$ 6,602</b>	<b>\$ 6,602</b>	<b>\$ 6,602</b>	<b>\$ 6,602</b>	<b>\$ 6,602</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>3%</b>	<b>1%</b>	<b>1%</b>	<b>1%</b>	<b>1%</b>	<b>14%</b>
<b>Estimated Change in Fund Balance</b>	<b>-</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



## 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 2016-17	Estimated 2017-18	City Manager	City Council	Projected	
			Recommended 2018-19	Approved 2018-19	2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
PROPERTY TAX	\$ -	\$ 16,571	\$ 34,500	\$ 34,500	\$ 57,369	\$ 77,500
PROPERTY TAX - REAL (OPERATING)	8,319	-	-	-	-	-
INTEREST INCOME	77	23	-	-	-	-
UNREALIZED GAIN (LOSS) ON INVESTMENTS	(50)	(11)	-	-	-	-
DONATIONS	600	-	500	500	500	500
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 8,946</b>	<b>\$ 16,583</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 57,869</b>	<b>\$ 78,000</b>
<b>APPROPRIATIONS</b>						
SALARIES-GEN'L FUND ADMINISTRATIVE ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 10,000
MATERIALS & SUPPLIES	949	10,000	6,500	6,500	16,500	28,000
CONTRACTUAL SERVICES	-	3,000	3,000	3,000	3,000	3,000
CONFERENCES & WORKSHOPS	-	1,150	1,150	1,150	1,150	1,150
MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	475	475	475	475	475
CAPITAL OUTLAY	2,798	4,000	9,000	9,000	30,000	35,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,747</b>	<b>\$ 18,625</b>	<b>\$ 20,125</b>	<b>\$ 20,125</b>	<b>\$ 56,125</b>	<b>\$ 77,625</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 5,199</b>	<b>\$ (2,042)</b>	<b>\$ 14,875</b>	<b>\$ 14,875</b>	<b>\$ 1,744</b>	<b>\$ 375</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 3,747</b>	<b>\$ 18,625</b>	<b>\$ 20,125</b>	<b>\$ 20,125</b>	<b>\$ 56,125</b>	<b>\$ 77,625</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 5,199</b>	<b>\$ (2,042)</b>	<b>\$ 14,875</b>	<b>\$ 14,875</b>	<b>\$ 1,744</b>	<b>\$ 375</b>
BEGINNING FUND BALANCE	-	5,199	3,157	3,157	18,032	19,776
<b>ENDING FUND BALANCE</b>	<b>\$ 5,199</b>	<b>\$ 3,157</b>	<b>\$ 18,032</b>	<b>\$ 18,032</b>	<b>\$ 19,776</b>	<b>\$ 20,151</b>

Fund balance as a percentage of total annual expenditures	139%	17%	90%	90%	35%	26%
Estimated Change in Fund Balance	-	-39%	471%	471%	10%	2%



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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 2016-17	Estimated 2017-18	City Manager Recommended 2018-19	City Council Approved 2018-19	Projected	
					2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
INTERGOVERNMENTAL	\$ 1,865,625	\$ 2,002,642	\$ 1,751,736	\$ 1,751,736	\$ 1,773,196	\$ 1,773,196
OTHER REVENUE	92,232	75,711	55,000	55,000	55,000	55,000
SPECIAL ASSESSMENTS	68,555	84,660	70,150	70,150	70,150	70,150
INTEREST INCOME	9,624	13,000	5,000	5,000	5,000	5,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(5,105)	(10,850)	-	-	-	-
TRANSFER IN - CITY OWNED PROPERTY	-	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 2,030,931</b>	<b>\$ 2,165,163</b>	<b>\$ 1,881,886</b>	<b>\$ 1,881,886</b>	<b>\$ 1,903,346</b>	<b>\$ 1,903,346</b>
<b>APPROPRIATIONS - TECHNICAL &amp; PLANNING</b>						
SALARIES	\$ 23,710	\$ 33,010	\$ 37,131	\$ 37,131	\$ 37,688	\$ 37,688
FRINGES	16,008	30,379	31,949	31,949	32,495	32,635
ADMINISTRATIVE COST REIMBURSEMENT - GENL FUND	156,000	165,000	175,000	175,000	177,000	177,000
BANK/CC FEES & SERVICE CHARGES	99	100	100	100	100	100
<b>TOTAL APPROPRIATIONS - TECHNICAL &amp; PLANNING</b>	<b>\$ 195,817</b>	<b>\$ 228,489</b>	<b>\$ 244,180</b>	<b>\$ 244,180</b>	<b>\$ 247,283</b>	<b>\$ 247,423</b>
<b>APPROPRIATIONS - TRAFFIC SERVICES</b>						
SALARIES	\$ 8,878	\$ 15,000	\$ 9,374	\$ 9,374	\$ 9,515	\$ 9,515
FRINGES	18,754	22,659	8,839	8,839	9,009	9,085
MATERIALS & SUPPLIES	3,643	10,000	15,000	15,000	15,500	15,500
PROFESSIONAL SERVICES	104,966	110,000	135,000	135,000	125,000	130,000
CONFERENCES & WORKSHOPS	650	1,000	2,900	2,900	3,250	3,600
RENTALS - MOTOR POOL UTILIZATION	6,490	8,500	8,500	8,500	8,500	9,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	200	300	300	300	300
<b>TOTAL APPROPRIATIONS - TRAFFIC SERVICES</b>	<b>\$ 143,381</b>	<b>\$ 167,359</b>	<b>\$ 179,913</b>	<b>\$ 179,913</b>	<b>\$ 171,074</b>	<b>\$ 177,000</b>
<b>APPROPRIATIONS - WINTER MAINTENANCE</b>						
SALARIES	\$ 22,033	\$ 47,200	\$ 23,113	\$ 23,113	\$ 23,460	\$ 23,460
FRINGES	15,771	45,180	21,795	21,795	22,214	22,403
MATERIALS & SUPPLIES	78,170	125,000	141,500	141,500	137,500	145,000
RENTALS - MOTOR POOL UTILIZATION	13,603	22,000	20,000	20,000	20,000	22,000
<b>TOTAL APPROPRIATIONS - WINTER MAINTENANCE</b>	<b>\$ 129,577</b>	<b>\$ 239,380</b>	<b>\$ 206,408</b>	<b>\$ 206,408</b>	<b>\$ 203,174</b>	<b>\$ 212,863</b>
<b>APPROPRIATIONS - RIGHT OF WAY</b>						
SALARIES	\$ 133,886	\$ 135,000	\$ 123,831	\$ 123,831	\$ 125,688	\$ 125,688
FRINGES	139,317	154,475	107,439	107,439	107,974	108,891
MATERIALS & SUPPLIES	16,560	10,000	16,200	16,200	17,500	19,200
PROFESSIONAL SERVICES	1,182,655	1,050,000	152,000	152,000	155,000	156,500
UTILITIES - TELEPHONE	3,911	3,000	3,000	3,000	3,000	3,500
RENTALS - MOTOR POOL UTILIZATION	33,295	35,000	35,000	35,000	35,000	35,000
CAPITAL OUTLAY	270,922	29,512	568,500	568,500	235,000	55,000
<b>TOTAL APPROPRIATIONS - RIGHT OF WAY</b>	<b>\$ 1,780,546</b>	<b>\$ 1,416,987</b>	<b>\$ 1,005,970</b>	<b>\$ 1,005,970</b>	<b>\$ 679,162</b>	<b>\$ 503,779</b>
<b>TOTAL APPROPRIATIONS MAJOR STREETS</b>	<b>\$ 2,249,321</b>	<b>\$ 2,052,215</b>	<b>\$ 1,636,471</b>	<b>\$ 1,636,471</b>	<b>\$ 1,300,693</b>	<b>\$ 1,141,065</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (218,390)</b>	<b>\$ 112,948</b>	<b>\$ 245,415</b>	<b>\$ 245,415</b>	<b>\$ 602,653</b>	<b>\$ 762,281</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS OUT-LOCAL STREETS	\$ 160,000	\$ 440,000	\$ 605,000	\$ 605,000	\$ 695,000	\$ 320,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 160,000</b>	<b>\$ 440,000</b>	<b>\$ 605,000</b>	<b>\$ 605,000</b>	<b>\$ 695,000</b>	<b>\$ 320,000</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 2,409,321</b>	<b>\$ 2,492,215</b>	<b>\$ 2,241,471</b>	<b>\$ 2,241,471</b>	<b>\$ 1,995,693</b>	<b>\$ 1,461,065</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (378,390)</b>	<b>\$ (327,052)</b>	<b>\$ (359,585)</b>	<b>\$ (359,585)</b>	<b>\$ (92,347)</b>	<b>\$ 442,281</b>
BEGINNING FUND BALANCE	1,425,273	1,046,883	719,831	719,831	360,246	267,899
<b>ENDING FUND BALANCE</b>	<b>\$ 1,046,883</b>	<b>\$ 719,831</b>	<b>\$ 360,246</b>	<b>\$ 360,246</b>	<b>\$ 267,899</b>	<b>\$ 710,180</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>43%</b>	<b>29%</b>	<b>16%</b>	<b>16%</b>	<b>13%</b>	<b>49%</b>
<b>Estimated Change in Fund Balance</b>	<b>-27%</b>	<b>-31%</b>	<b>-50%</b>	<b>-50%</b>	<b>-26%</b>	<b>165%</b>



## 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	Estimated	City Manager	City Council	Projected	
	2016-17	2017-18	Recommended	Approved	2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
INTERGOVERNMENTAL	\$ 570,118	\$ 576,580	\$ 583,912	\$ 583,912	\$ 591,065	\$ 591,065
OTHER REVENUE	30	268	-	-	-	-
SPECIAL ASSESSMENTS	59,105	21,813	-	-	-	-
INTEREST INCOME	12,820	6,000	2,000	2,000	2,000	2,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(6,968)	(5,000)	500	500	500	500
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 635,105</b>	<b>\$ 599,661</b>	<b>\$ 586,412</b>	<b>\$ 586,412</b>	<b>\$ 593,565</b>	<b>\$ 593,565</b>
<b>APPROPRIATIONS - TECHNICAL &amp; PLANNING</b>						
SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FRINGES	-	-	-	-	-	-
ADMINISTRATIVE COST REIMBURSEMENT - GEN'L FUND	60,900	57,500	58,300	58,300	59,100	59,100
BANK/CC FEES & SERVICE CHARGES	160	-	-	-	-	-
TRANSFERS OUT - GENERAL FUND	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS - TECHNICAL &amp; PLANNING</b>	<b>\$ 61,060</b>	<b>\$ 57,500</b>	<b>\$ 58,300</b>	<b>\$ 58,300</b>	<b>\$ 59,100</b>	<b>\$ 59,100</b>
<b>APPROPRIATIONS - TRAFFIC SERVICES</b>						
SALARIES	\$ 25,240	\$ 27,000	\$ 47,510	\$ 47,510	\$ 48,223	\$ 48,223
FRINGES	22,201	27,895	44,798	44,798	45,658	46,046
MATERIALS & SUPPLIES	7,520	10,000	11,000	11,000	11,000	11,000
RENTALS - MOTOR POOL UTILIZATION	9,683	25,000	30,000	30,000	30,000	30,000
<b>TOTAL APPROPRIATIONS - TRAFFIC SERVICES</b>	<b>\$ 64,644</b>	<b>\$ 89,895</b>	<b>\$ 133,308</b>	<b>\$ 133,308</b>	<b>\$ 134,881</b>	<b>\$ 135,269</b>
<b>APPROPRIATIONS - WINTER MAINTENANCE</b>						
SALARIES	\$ 26,578	\$ 56,300	\$ 24,140	\$ 24,140	\$ 24,502	\$ 24,502
FRINGES	15,104	41,345	22,762	22,762	23,200	23,397
MATERIALS & SUPPLIES	12,629	22,000	32,000	32,000	38,000	38,500
RENTALS - MOTOR POOL UTILIZATION	23,099	25,000	25,000	25,000	30,000	30,000
<b>TOTAL APPROPRIATIONS - WINTER MAINTENANCE</b>	<b>\$ 77,410</b>	<b>\$ 144,645</b>	<b>\$ 103,902</b>	<b>\$ 103,902</b>	<b>\$ 115,702</b>	<b>\$ 116,399</b>
<b>APPROPRIATIONS - RIGHT OF WAY</b>						
SALARIES	\$ 162,638	\$ 150,000	\$ 143,362	\$ 143,362	\$ 145,512	\$ 145,512
FRINGES	112,590	146,773	133,117	133,117	135,367	136,516
MATERIALS & SUPPLIES	14,684	20,000	22,000	22,000	22,000	22,000
PROFESSIONAL SERVICES	969,892	713,250	79,000	79,000	79,000	79,000
RENTALS - MOTOR POOL UTILIZATION	102,015	75,000	75,000	75,000	75,000	75,000
CAPITAL OUTLAY	-	-	378,500	378,500	495,000	230,000
<b>TOTAL APPROPRIATIONS - RIGHT OF WAY</b>	<b>\$ 1,361,819</b>	<b>\$ 1,105,023</b>	<b>\$ 830,979</b>	<b>\$ 830,979</b>	<b>\$ 951,879</b>	<b>\$ 688,028</b>
<b>TOTAL APPROPRIATIONS LOCAL STREETS</b>	<b>\$ 1,564,933</b>	<b>\$ 1,397,063</b>	<b>\$ 1,126,489</b>	<b>\$ 1,126,489</b>	<b>\$ 1,261,562</b>	<b>\$ 998,796</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (929,828)</b>	<b>\$ (797,402)</b>	<b>\$ (540,077)</b>	<b>\$ (540,077)</b>	<b>\$ (667,997)</b>	<b>\$ (405,231)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN - MAJOR STREET FUND	\$ 160,000	\$ 440,000	\$ 605,000	\$ 605,000	\$ 695,000	\$ 320,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 160,000</b>	<b>\$ 440,000</b>	<b>\$ 605,000</b>	<b>\$ 605,000</b>	<b>\$ 695,000</b>	<b>\$ 320,000</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 1,404,933</b>	<b>\$ 957,063</b>	<b>\$ 521,489</b>	<b>\$ 521,489</b>	<b>\$ 566,562</b>	<b>\$ 678,796</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (769,828)</b>	<b>\$ (357,402)</b>	<b>\$ 64,923</b>	<b>\$ 64,923</b>	<b>\$ 27,003</b>	<b>\$ (85,231)</b>
BEGINNING FUND BALANCE	1,128,962	359,134	1,732	1,732	66,655	93,658
<b>ENDING FUND BALANCE</b>	<b>\$ 359,134</b>	<b>\$ 1,732</b>	<b>\$ 66,655</b>	<b>\$ 66,655</b>	<b>\$ 93,658</b>	<b>\$ 8,427</b>

Fund balance as a percentage of total annual expenditures	26%	0%	13%	13%	17%	1%
Estimated Change in Fund Balance	-68%	-100%	3748%	3748%	41%	-91%



## 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 2016-17	Estimated 2017-18	City Manager Recommended 2018-19	City Council Approved 2018-19	Projected	
					2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
PROPERTY TAXES	\$ 1,290,378	\$ 1,307,882	\$ 1,347,469	\$ 1,347,469	\$ 1,369,729	\$ 1,416,137
CHARGES FOR SERVICES	1,357,366	1,423,137	1,558,500	1,558,500	1,710,000	1,798,000
INTERGOVERNMENTAL	45,681	13,192	10,000	10,000	10,000	10,000
INTEREST INCOME	13,860	13,860	2,289	2,289	2,289	2,289
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(8,604)	(12,000)	500	500	500	500
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 2,698,681</b>	<b>\$ 2,746,071</b>	<b>\$ 2,918,758</b>	<b>\$ 2,918,758</b>	<b>\$ 3,092,518</b>	<b>\$ 3,226,926</b>
<b>APPROPRIATIONS</b>						
SALARIES	\$ 147,960	\$ 150,000	\$ 193,826	\$ 193,826	\$ 196,733	\$ 196,733
FRINGES	86,257	103,555	180,701	180,701	184,165	185,726
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	32,310	30,000	55,000	55,000	50,000	50,000
PROFESSIONAL SERVICES	32,634	35,000	49,000	49,000	51,000	51,000
PROFESSIONAL SERVICES - AUDIT	11,750	11,750	11,750	11,750	11,750	11,750
REFUSE COLLECTION	1,711,294	2,000,000	2,075,000	2,075,000	2,155,000	2,230,000
REFUSE DISPOSAL	267	-	-	-	-	-
BANK/CC FEES & SERVICE CHARGES	167	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
RENTALS - MOTOR POOL UTILIZATION	146,068	150,000	160,000	160,000	165,000	170,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	-	-	-	-	-
CAPITAL OUTLAY	-	34,418	7,000	7,000	65,000	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,498,707</b>	<b>\$ 2,844,723</b>	<b>\$ 3,062,277</b>	<b>\$ 3,062,277</b>	<b>\$ 3,208,648</b>	<b>\$ 3,225,209</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 199,974</b>	<b>\$ (98,652)</b>	<b>\$ (143,519)</b>	<b>\$ (143,519)</b>	<b>\$ (116,130)</b>	<b>\$ 1,717</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS OUT-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT - WATER AND SEWER FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 2,498,707</b>	<b>\$ 2,844,723</b>	<b>\$ 3,062,277</b>	<b>\$ 3,062,277</b>	<b>\$ 3,208,648</b>	<b>\$ 3,225,209</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 199,974</b>	<b>\$ (98,652)</b>	<b>\$ (143,519)</b>	<b>\$ (143,519)</b>	<b>\$ (116,130)</b>	<b>\$ 1,717</b>
BEGINNING FUND BALANCE	950,945	1,150,919	1,052,267	1,052,267	908,748	792,618
<b>ENDING FUND BALANCE</b>	<b>\$ 1,150,919</b>	<b>\$ 1,052,267</b>	<b>\$ 908,748</b>	<b>\$ 908,748</b>	<b>\$ 792,618</b>	<b>\$ 794,335</b>

Fund balance as a percentage of total annual expenditures	46%	37%	30%	30%	25%	25%
Estimated Change in Fund Balance	21%	-9%	-14%	-14%	-13%	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.

<b>253 NARCOTICS FORFEITURE FUND</b>						
	Actual 2016-17	Estimated 2017-18	City Manager Recommended 2018-19	City Council Approved 2018-19	Projected	
					2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
FINES AND FORFEITURES	\$ 10,394	\$ 24,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
INTEREST INCOME	\$ 942	\$ 440	\$ 100	\$ 100	\$ 100	\$ 100
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(518)	(327)	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 10,818</b>	<b>\$ 24,113</b>	<b>\$ 10,100</b>	<b>\$ 10,100</b>	<b>\$ 10,100</b>	<b>\$ 10,100</b>
<b>APPROPRIATIONS</b>						
MATERIALS & SUPPLIES	19,352	3,000	10,000	10,000	10,000	10,000
BANK/CC FEES & SERVICE CHARGES	12	-	-	-	-	-
CONTRACTUAL SERVICES	-	1,000	-	-	-	-
EDUCATION & TRAINING	-	2,525	-	-	-	-
CAPITAL OUTLAY	-	39,870	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 19,364</b>	<b>\$ 46,395</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (8,546)</b>	<b>\$ (22,282)</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 100</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 19,364</b>	<b>\$ 46,395</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (8,546)</b>	<b>\$ (22,282)</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 100</b>
BEGINNING FUND BALANCE	77,217	68,671	46,389	46,389	46,489	46,589
<b>ENDING FUND BALANCE</b>	<b>\$ 68,671</b>	<b>\$ 46,389</b>	<b>\$ 46,489</b>	<b>\$ 46,489</b>	<b>\$ 46,589</b>	<b>\$ 46,689</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>355%</b>	<b>100%</b>	<b>465%</b>	<b>465%</b>	<b>466%</b>	<b>467%</b>
<b>Estimated Change in Fund Balance</b>	<b>-11%</b>	<b>-32%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



## 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 2016-17	Estimated 2017-18	City Manager Recommended 2018-19	City Council Approved 2018-19	Projected	
					2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
INTERGOVERNMENTAL	\$ 8,949	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
INTEREST INCOME	147	84	25	25	25	25
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(82)	(64)	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 9,014</b>	<b>\$ 8,520</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>
<b>APPROPRIATIONS</b>						
BANK/CC FEES & SERVICE CHARGES	\$ 2	\$ 2	\$ 25	\$ 25	\$ 25	\$ 25
EDUCATION & TRAINING	12,687	8,500	8,500	8,500	8,500	8,500
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,689</b>	<b>\$ 8,502</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (3,675)</b>	<b>\$ 18</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 12,689</b>	<b>\$ 8,502</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (3,675)</b>	<b>\$ 18</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
BEGINNING FUND BALANCE	12,355	8,680	8,698	8,698	8,698	8,698
<b>ENDING FUND BALANCE</b>	<b>\$ 8,680</b>	<b>\$ 8,698</b>	<b>\$ 8,698</b>	<b>\$ 8,698</b>	<b>\$ 8,698</b>	<b>\$ 8,698</b>

Fund balance as a percentage of total annual expenditures	68%	102%	102%	102%	102%	102%
Estimated Change in Fund Balance	-30%	0%	0%	0%	0%	0%



## 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.

<b>256 CASEFLOW ASSISTANCE FUND</b>						
	Actual	Estimated	City Manager	City Council	Projected	
	2016-17	2017-18	Recommended	Approved	2019-20	2020-21
			2018-19	2018-19		
<b>ESTIMATED REVENUES</b>						
INTERGOVERNMENTAL	\$ 13,085	\$ 15,000	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000
INTEREST INCOME	1,017	2,000	2,000	2,000	2,000	2,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	-	(1,346)	100	100	100	100
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 14,102</b>	<b>\$ 15,654</b>	<b>\$ 17,100</b>	<b>\$ 17,100</b>	<b>\$ 22,100</b>	<b>\$ 22,100</b>
<b>APPROPRIATIONS</b>						
BANK/CC FEES & SERVICE CHARGES	\$ -	\$ 32	\$ 100	\$ 100	\$ 100	\$ 100
REPAIRS & MAINTENANCE	\$ -	\$ 9,474	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS	5,976	35,000	190,000	190,000	20,000	20,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,976</b>	<b>\$ 44,506</b>	<b>\$ 190,100</b>	<b>\$ 190,100</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 8,126</b>	<b>\$ (28,852)</b>	<b>\$ (173,000)</b>	<b>\$ (173,000)</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 5,976</b>	<b>\$ 44,506</b>	<b>\$ 190,100</b>	<b>\$ 190,100</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 8,126</b>	<b>\$ (28,852)</b>	<b>\$ (173,000)</b>	<b>\$ (173,000)</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
BEGINNING FUND BALANCE	206,653	214,779	185,927	185,927	12,927	14,927
<b>ENDING FUND BALANCE</b>	<b>\$ 214,779</b>	<b>\$ 185,927</b>	<b>\$ 12,927</b>	<b>\$ 12,927</b>	<b>\$ 14,927</b>	<b>\$ 16,927</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>3594%</b>	<b>418%</b>	<b>7%</b>	<b>7%</b>	<b>74%</b>	<b>84%</b>
<b>Estimated Change in Fund Balance</b>	<b>4%</b>	<b>-13%</b>	<b>-93%</b>	<b>-93%</b>	<b>15%</b>	<b>13%</b>



## 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 2016-17	Estimated 2017-18	City Manager Recommended 2018-19	City Council Approved 2018-19	Projected	
					2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
INTERGOVERNMENTAL	\$ 107,235	\$ 158,113	\$ 164,297	\$ 164,297	\$ 113,037	\$ 140,056
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 107,235</b>	<b>\$ 158,113</b>	<b>\$ 164,297</b>	<b>\$ 164,297</b>	<b>\$ 113,037</b>	<b>\$ 140,056</b>
<b>APPROPRIATIONS - CODE ENFORCEMENT</b>						
SALARIES	\$ 46,598	\$ 79,800	\$ 61,905	\$ 61,905	\$ 62,834	\$ 62,834
FRINGES	30,758	53,310	45,840	45,840	46,755	47,222
<b>TOTAL APPROPRIATIONS - CODE ENFORCEMENT</b>	<b>\$ 77,356</b>	<b>\$ 133,110</b>	<b>\$ 107,745</b>	<b>\$ 107,745</b>	<b>\$ 109,589</b>	<b>\$ 110,056</b>
<b>APPROPRIATIONS - YARD SERVICES</b>						
SALARIES	\$ 72	\$ 99	\$ -	\$ -	\$ -	\$ -
FRINGES	75	103	-	-	-	-
CONTRACTUAL SERVICES	20,542	23,000	30,000	30,000	30,000	30,000
<b>TOTAL APPROPRIATIONS - YARD SERVICES</b>	<b>\$ 20,689</b>	<b>\$ 23,202</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
<b>TOTAL APPROPRIATIONS - CDBG GRANT</b>	<b>\$ 98,045</b>	<b>\$ 156,312</b>	<b>\$ 137,745</b>	<b>\$ 137,745</b>	<b>\$ 139,589</b>	<b>\$ 140,056</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 9,190</b>	<b>\$ 1,801</b>	<b>\$ 26,552</b>	<b>\$ 26,552</b>	<b>\$ (26,552)</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 98,045</b>	<b>\$ 156,312</b>	<b>\$ 137,745</b>	<b>\$ 137,745</b>	<b>\$ 139,589</b>	<b>\$ 140,056</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 9,190</b>	<b>\$ 1,801</b>	<b>\$ 26,552</b>	<b>\$ 26,552</b>	<b>\$ (26,552)</b>	<b>\$ -</b>
BEGINNING FUND BALANCE	(10,991)	(1,801)	-	-	26,552	-
<b>ENDING FUND BALANCE</b>	<b>\$ (1,801)</b>	<b>\$ -</b>	<b>\$ 26,552</b>	<b>\$ 26,552</b>	<b>\$ -</b>	<b>\$ -</b>

Fund balance as a percentage of total annual expenditures	-2%	0%	19%	19%	0%	0%
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Estimated Change in Fund Balance	-84%	-100%	0%	0%	-100%	0%
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## 45<sup>th</sup> District Court Fund

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

<b>276 45th DISTRICT COURT FUND</b>					
	Actual	Estimated	Department Head Requested	City Manager Recommended	City Council Approved
	2016-17	2017-18	2018-19	2018-19	2018-19
<b>ESTIMATED REVENUES</b>					
REIMBURSEMENT JUDGES SALARIES	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448
MISCELLANEOUS FEES	178,908	140,000	150,000	150,000	150,000
ORDINANCE FINES	3,207,232	3,426,864	3,453,302	3,472,542	3,472,542
CITY OF HUNTINGTON WOODS	(128,896)	(116,593)	(121,497)	(121,497)	(121,497)
CITY OF PLEASANT RIDGE	(26,553)	(37,730)	(37,731)	(37,731)	(37,731)
TOWNSHIP OF ROYAL OAK	(4,124)	(3,300)	(3,300)	(3,300)	(3,300)
TREASURER STATE OF MICHIGAN	(652,105)	(751,552)	(757,350)	(761,569)	(761,569)
MICHIGAN DEPARTMENT OF STATE	(86,642)	(45,864)	(47,452)	(47,452)	(47,452)
OAKLAND COUNTY TREASURER	(70,072)	(73,075)	(76,556)	(76,556)	(76,556)
PROBATION FEES	(177,984)	(140,000)	(150,000)	(150,000)	(150,000)
OAK PARK COURT FINES	(1,742,209)	(1,937,856)	(1,999,800)	(1,999,800)	(1,999,800)
DISTRICT COURT CONSTRUCTION FUND	(159,616)	(113,775)	(51,647)	(51,647)	(51,647)
DISRICT COURT HEALTH CARE SURCHARGE	(190,029)	(207,118)	(207,970)	(222,990)	(222,990)
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 239,358</b>	<b>\$ 231,449</b>	<b>\$ 241,447</b>	<b>\$ 241,448</b>	<b>\$ 241,448</b>
<b>APPROPRIATIONS</b>					
SALARIES & WAGES	\$ 1,109,557	\$ 1,120,000	\$ 1,172,583	\$ 1,172,583	\$ 1,172,583
FRINGES	415,698	452,127	479,873	479,873	479,873
UNEMPLOYMENT COMPENSATION	1,375	-	-	-	-
SUPPLIES	24,907	25,000	56,980	42,140	42,140
PROFESSIONAL SERVICES	19,672	45,400	45,000	45,000	45,000
BANK/CC FEES & SERVICE CHARGES	65	-	-	-	-
CONTRACTUAL SERVICES	179,733	147,332	150,000	150,000	150,000
TRANSPORTATION	2,280	4,800	4,800	4,800	4,800
CONFERENCES & WORKSHOPS	4,489	4,450	5,000	5,000	5,000
PRINTING & PUBLICATIONS	21,872	21,000	23,000	23,000	23,000
POSTAGE	19,526	21,000	23,000	23,000	23,000
INSURANCE & BONDS	8,200	9,200	10,000	10,000	10,000
UTILITIES - CABLE	-	1,500	1,500	1,500	1,500
UTILITIES - TELEPHONE	2,906	1,500	1,500	1,500	1,500
REPAIRS & MAINTENANCE	43,823	9,474	45,000	45,000	45,000
RENTALS - COPIER LEASE	-	8,500	9,000	8,500	8,500
MISCELLANEOUS	1,476	2,300	2,500	2,300	2,300
MEMBERSHIPS, DUES & SUBSCRIPTIONS	2,105	2,091	3,000	3,000	3,000
EDUCATION & TRAINING	1,142	2,000	2,500	2,500	2,500
CAPITAL OUTLAY	-	-	8,000	8,000	8,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,858,826</b>	<b>\$ 1,877,674</b>	<b>\$ 2,043,236</b>	<b>\$ 2,027,696</b>	<b>\$ 2,027,696</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (1,619,468)</b>	<b>\$ (1,646,225)</b>	<b>\$ (1,801,789)</b>	<b>\$ (1,786,248)</b>	<b>\$ (1,786,248)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN -GENERAL FUND	\$ 1,722,370	\$ 1,832,979	\$ 1,968,324	\$ 1,952,783	\$ 1,952,783
TRANSFERS OUT-CONTRIBUTION TO RETIREE HEALTH CARE	\$ 154,655	\$ 135,000	\$ 166,535	\$ 166,535	\$ 166,535
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 1,567,715</b>	<b>\$ 1,697,979</b>	<b>\$ 1,801,789</b>	<b>\$ 1,786,248</b>	<b>\$ 1,786,248</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 291,111</b>	<b>\$ 179,695</b>	<b>\$ 241,447</b>	<b>\$ 241,448</b>	<b>\$ 241,448</b>
NET CHANGE IN FUND BALANCE	\$ (51,753)	\$ 51,754	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	(51,753)	1	1	1
<b>ENDING FUND BALANCE</b>	<b>\$ (51,753)</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>-3%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>Estimated Change in Fund Balance</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



## 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.

<b>283 MENTAL HEALTH COURT GRANT FUND</b>						
	Actual 2016-17	Estimated 2017-18	City Manager Recommended 2018-19	City Council Approved 2018-19	Projected	
					2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
INTERGOVERNMENTAL	\$ 2,840	\$ 60,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 2,840</b>	<b>\$ 60,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>APPROPRIATIONS</b>						
SALARIES	\$ 1,745	\$ 7,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
FRINGES	148	750	2,000	2,000	2,000	2,000
MATERIALS & SUPPLIES	195	5,000	5,000	5,000	5,000	5,000
PROFESSIONAL SERVICES	-	-	-	-	-	-
CONTRACUAL SERVICES	500	45,000	70,500	70,500	70,500	70,500
CONFERENCES & WORKSHOPS	2,305	2,251	2,500	2,500	2,500	2,500
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,893</b>	<b>\$ 60,001</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (2,053)</b>	<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ 2,054	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 2,054</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 4,893</b>	<b>\$ 62,055</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
NET CHANGE IN FUND BALANCE	\$ (2,053)	\$ 2,053	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	(2,053)	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ (2,053)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>-42%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>Estimated Change in Fund Balance</b>	<b>0%</b>	<b>-100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



## 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 2016-17	Estimated 2017-18	City Manager Recommended 2018-19	City Council Approved 2018-19	Projected		
					2019-20	2020-21	
<b>ESTIMATED REVENUES</b>							
INTERGOVERNMENTAL	\$ 58,266	\$ 32,250	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 58,266</b>	<b>\$ 32,250</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	
<b>APPROPRIATIONS</b>							
SALARIES	\$ 26,532	\$ 13,000	\$ 20,800	\$ 20,800	\$ 20,800	\$ 20,800	
FRINGES	2,151	1,650	1,810	1,810	1,810	1,810	
MATERIALS & SUPPLIES	1,210	1,800	3,500	3,500	3,500	3,500	
CONTRACTUAL SERVICES	14,088	15,000	14,890	14,890	14,890	14,890	
CONFERENCES & WORKSHOPS	437	800	1,000	1,000	1,000	1,000	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 44,418</b>	<b>\$ 32,250</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 13,848</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>OTHER FINANCING SOURCES (USES)</b>							
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 44,418</b>	<b>\$ 32,250</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 13,848</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
BEGINNING FUND BALANCE	(13,802)	46	46	46	46	46	
<b>ENDING FUND BALANCE</b>	<b>\$ 46</b>	<b>\$ 46</b>	<b>\$ 46</b>	<b>\$ 46</b>	<b>\$ 46</b>	<b>\$ 46</b>	
<b>Fund balance as a percentage of total annual expenditures</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>Estimated Change in Fund Balance</b>	<b>-100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



**Neighborhood Stabilization Grant Fund**

This fund is used as part of the American Recovery and Reinvestment Act and is administered by HUD. Houses are purchased by the City and either rehabilitated or demolished. The homes are then either remodeled or re-built and then sold to those who qualify according to HUD guidelines.

**403 NEIGHBORHOOD STABILIZATION GRANT FUND**

	Actual 2016-17	Estimated 2017-18	City Manager Recommended 2018-19	City Council Approved 2018-19	Projected	
					2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
INTERGOVERNMENTAL	\$ 19,348	\$ 35,996	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 19,348</b>	<b>\$ 35,996</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>APPROPRIATIONS</b>						
SALARIES	\$ 2,775	\$ -	\$ -	\$ -	\$ -	\$ -
FRINGES	1,794	-	-	-	-	-
PROFESSIONAL SERVICES	43,684	4,500	-	-	-	-
UTILITIES-WATER	165	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 48,418</b>	<b>\$ 4,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (29,070)</b>	<b>\$ 31,496</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 48,418</b>	<b>\$ 4,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (29,070)</b>	<b>\$ 31,496</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
BEGINNING FUND BALANCE	(2,068)	(31,138)	358	358	358	358
<b>ENDING FUND BALANCE</b>	<b>\$ (31,138)</b>	<b>\$ 358</b>	<b>\$ 358</b>	<b>\$ 358</b>	<b>\$ 358</b>	<b>\$ 358</b>

Fund balance as a percentage of total annual expenditures	-64%	8%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Estimated Change in Fund Balance	1406%	-101%	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.

<b>303 2010 MUNICIPAL COMPLEX BOND</b>						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2016-17	2017-18	2018-19	2018-19	2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
PROPERTY TAX REVENUE	\$ 871,788	\$ 875,544	\$ 835,496	\$ 835,496	\$ 848,614	\$ 860,620
INTEREST INCOME	6,378	5,038	1,000	1,000	1,000	1,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(4,594)	(4,824)	100	100	100	100
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 873,572</b>	<b>\$ 875,758</b>	<b>\$ 836,596</b>	<b>\$ 836,596</b>	<b>\$ 849,714</b>	<b>\$ 861,720</b>
<b>APPROPRIATIONS</b>						
PRINCIPAL	\$ 375,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 425,000	\$ 450,000
INTEREST	456,180	447,044	435,396	435,396	423,514	410,520
PAYING AGENT FEES	1,100	1,100	1,100	1,100	1,100	1,100
BANK FEES & SERVICE CHARGES	65	100	100	100	100	100
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 832,345</b>	<b>\$ 848,244</b>	<b>\$ 836,596</b>	<b>\$ 836,596</b>	<b>\$ 849,714</b>	<b>\$ 861,720</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 41,227</b>	<b>\$ 27,514</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 832,345</b>	<b>\$ 848,244</b>	<b>\$ 836,596</b>	<b>\$ 836,596</b>	<b>\$ 849,714</b>	<b>\$ 861,720</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 41,227</b>	<b>\$ 27,514</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
BEGINNING FUND BALANCE	98,672	139,899	167,413	167,413	167,413	167,413
<b>ENDING FUND BALANCE</b>	<b>\$ 139,899</b>	<b>\$ 167,413</b>	<b>\$ 167,413</b>	<b>\$ 167,413</b>	<b>\$ 167,413</b>	<b>\$ 167,413</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>17%</b>	<b>20%</b>	<b>20%</b>	<b>20%</b>	<b>20%</b>	<b>19%</b>
<b>Estimated Change in Fund Balance</b>	<b>42%</b>	<b>20%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



## 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.

<b>305 2011 LIBRARY AND RECREATION LEASE DEBT FUND</b>							
	Actual	Estimated	City Manager	City Council	Projected		
	2016-17	2017-18	Recommended	Approved	2019-20	2020-21	
<b>ESTIMATED REVENUES</b>							
INTEREST INCOME	\$ 52	\$ 312	\$ 50	\$ 50	\$ 50	\$ 50	
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 52</b>	<b>\$ 312</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 50</b>	
<b>APPROPRIATIONS</b>							
PRINCIPAL	\$ 75,000	\$ 75,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	
INTEREST	77,560	75,685	73,748	73,748	71,748	69,748	
PAYING AGENT FEES	190	32	190	190	190	190	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 152,750</b>	<b>\$ 150,717</b>	<b>\$ 153,938</b>	<b>\$ 153,938</b>	<b>\$ 151,938</b>	<b>\$ 149,938</b>	
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (152,698)</b>	<b>\$ (150,405)</b>	<b>\$ (153,888)</b>	<b>\$ (153,888)</b>	<b>\$ (151,888)</b>	<b>\$ (149,888)</b>	
<b>OTHER FINANCING SOURCES (USES)</b>							
TRANSFER IN - LIBRARY FUND	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
TRANSFER IN - GENERAL FUND	102,698	100,935	103,938	103,938	101,938	99,938	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 152,698</b>	<b>\$ 150,935</b>	<b>\$ 153,938</b>	<b>\$ 153,938</b>	<b>\$ 151,938</b>	<b>\$ 149,938</b>	
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 52</b>	<b>\$ (218)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 530</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 50</b>	
BEGINNING FUND BALANCE	-	-	530	530	580	630	630
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 530</b>	<b>\$ 580</b>	<b>\$ 580</b>	<b>\$ 630</b>	<b>\$ 680</b>	
<b>Fund balance as a percentage of total annual expenditures</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>Estimated Change in Fund Balance</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



**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.

<b>308 2015 STREET REFUNDING BOND FUND</b>						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2016-17	2017-18	2018-19	2018-19	2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
PROPERTY TAX REVENUE	\$ 793,459	\$ 739,200	\$ 724,785	\$ 724,785	\$ 726,985	\$ 728,385
PROCEEDS FOR ISSUANCE OF DEBT	-	-	-	-	-	-
INTEREST INCOME	5,738	6,210	-	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(3,876)	(5,267)	-	-	-	-
PREMIUM ON DEBT ISSUE	-	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 795,321</b>	<b>\$ 740,143</b>	<b>\$ 724,785</b>	<b>\$ 724,785</b>	<b>\$ 726,985</b>	<b>\$ 728,385</b>
<b>APPROPRIATIONS</b>						
PRINCIPAL	\$ 415,000	\$ 430,000	\$ 445,000	\$ 445,000	\$ 465,000	\$ 485,000
INTEREST	313,000	296,400	279,200	279,200	261,400	242,800
PAYING AGENT FEES	500	500	500	500	500	500
BANK FEES & SERVICE CHARGES	63	85	85	85	85	85
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 728,563</b>	<b>\$ 726,985</b>	<b>\$ 724,785</b>	<b>\$ 724,785</b>	<b>\$ 726,985</b>	<b>\$ 728,385</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 66,758</b>	<b>\$ 13,158</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 728,563</b>	<b>\$ 726,985</b>	<b>\$ 724,785</b>	<b>\$ 724,785</b>	<b>\$ 726,985</b>	<b>\$ 728,385</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 66,758</b>	<b>\$ 13,158</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
BEGINNING FUND BALANCE	69,774	136,532	149,690	149,690	149,690	149,690
<b>ENDING FUND BALANCE</b>	<b>\$ 136,532</b>	<b>\$ 149,690</b>	<b>\$ 149,690</b>	<b>\$ 149,690</b>	<b>\$ 149,690</b>	<b>\$ 149,690</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>19%</b>	<b>21%</b>	<b>21%</b>	<b>21%</b>	<b>21%</b>	<b>21%</b>
<b>Estimated Change in Fund Balance</b>	<b>96%</b>	<b>10%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



**2012 Street Improvement Refunding Bond Fund**

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

**309 2012 STREET REFUNDING BOND FUND**

	Actual 2016-17	Estimated 2017-18	City Manager	City Council	Projected	
			Recommended 2018-19	Approved 2018-19	2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
PROPERTY TAX REVENUE	\$ 832,730	\$ 770,912	\$ 763,862	\$ 763,862	\$ 746,562	\$ 729,362
INTEREST INCOME	8,740	7,231	1,000	1,000	1,000	1,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(5,680)	(6,532)	100	100	100	100
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 835,790</b>	<b>\$ 771,611</b>	<b>\$ 764,962</b>	<b>\$ 764,962</b>	<b>\$ 747,662</b>	<b>\$ 730,462</b>
<b>APPROPRIATIONS</b>						
PRINCIPAL	\$ 590,000	\$ 590,000	\$ 615,000	\$ 615,000	\$ 610,000	\$ 605,000
INTEREST	173,162	161,363	149,562	149,562	137,262	125,062
PAYING AGENT FEES	102	100	300	300	300	300
BANK FEES & SERVICE CHARGES	100	100	100	100	100	100
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 763,364</b>	<b>\$ 751,563</b>	<b>\$ 764,962</b>	<b>\$ 764,962</b>	<b>\$ 747,662</b>	<b>\$ 730,462</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 72,426</b>	<b>\$ 20,048</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 763,364</b>	<b>\$ 751,563</b>	<b>\$ 764,962</b>	<b>\$ 764,962</b>	<b>\$ 747,662</b>	<b>\$ 730,462</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 72,426</b>	<b>\$ 20,048</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
BEGINNING FUND BALANCE	268,437	340,863	360,911	360,911	360,911	360,911
<b>ENDING FUND BALANCE</b>	<b>\$ 340,863</b>	<b>\$ 360,911</b>	<b>\$ 360,911</b>	<b>\$ 360,911</b>	<b>\$ 360,911</b>	<b>\$ 360,911</b>

Fund balance as a percentage of total annual expenditures	45%	48%	47%	47%	48%	49%
Estimated Change in Fund Balance	27%	6%	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 6/30/2018	Debt Service Payments 2018-19		
			Principal	Interest	Total
<b>VOTED TAX GENERAL OBLIGATION DEBT FUNDS:</b>					
2015 Refunding Bonds Street Imp.	Debt Service	\$ 6,980,000	\$ 445,000	\$ 279,200	\$ 724,200
2012 Refunding Street Imp. Bonds	Debt Service	6,340,000	615,000	149,562	764,562
2010 Facility Bonds	Debt Service	11,175,000	400,000	435,396	835,396
2011 Library & Recreation Lease	Debt Service	2,070,000	80,000	73,748	153,748
<b>Total Debt Service</b>		<b>\$ 26,565,000</b>	<b>\$ 1,540,000</b>	<b>\$ 937,906</b>	<b>\$ 2,477,906</b>



**Debt Service Requirements to Maturity  
Fiscal Year 2019-2037**

<b>Year Ended June 30,</b>	<b>Principal</b>	<b>Interest</b>
2019	1,540,000	937,906
2020	1,580,000	893,924
2020-2025	8,640,000	3,710,846
2025-2035	13,580,000	2,994,187
2035-2037	1,225,000	51,434
	<u>\$ 26,565,000</u>	<u>\$ 8,588,297</u>



### Computation of Legal Debt Margin

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

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

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

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



**COMPUTATION OF LEGAL DEBT MARGIN**

<b><u>Total Net Bonded Indebtedness Should Not Exceed \$2,500 Per Capita</u></b>	
<b>Debt Limit</b>	
Population	29,319
Debt Limit (\$2,500 per capita)	\$ 73,297,500
<b>Debt Applicable to Debt Limit, at July 1, 2018</b>	
Total Bonded Debt Outstanding	\$ 26,565,000
Less:	
Capital Lease (Library)	(2,070,000)
Total Amount of Debt Applicable to Limit	24,495,000
<b>Debt Margin Available</b>	<b>\$ 48,802,500</b>
<b>Net Debt subject to limit as percent of Debt Limit</b>	<b>33%</b>
<b><u>Debt Service Payment Should Not Exceed 20% of Combined Operating and Debt-Service Fund Expenditures</u></b>	
<b>Debt Limit</b>	
Combined Operating and Debt-Service Fund Expenditures, estimated 2018-19	\$ 23,305,249
Debt Service Limit (20% of Operating and Debt-Service Expenditures)	\$ 4,661,050
<b>Debt Service Applicable to Debt Limit, budget 2018-19</b>	
Total Bonded Debt Service	\$ 2,477,906
Less:	
Capital Lease (Library)	(153,748)
Total Amount of Debt Applicable to Limit	2,324,158
<b>Debt Service Margin Available</b>	<b>\$ 2,336,892</b>
<b>Net Debt Service subject to limit as percent of Debt Limit</b>	<b>50%</b>



**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: \$6,980,000**

PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL	PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL
2019	4.0000%	445,000	2025	4.0000%	575,000
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
					<u>\$ 6,980,000</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: \$6,340,000**

PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL	PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL
2019	2.0000%	615,000	2024	2.2500%	640,000
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
					<u>\$ 6,340,000</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: \$11,175,000**

PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL	PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL
2019	5.1000%	400,000	2028	6.7500%	600,000
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
					<u>\$ 11,175,000</u>



**2011 Library and Recreation Center Lease**

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

**SCHEDULE OF INDEBTEDNESS  
YEAR ISSUED: 2011  
AMOUNT OF ISSUE: \$2,070,000**

<u>PRINCIPAL DUE NOVEMBER 1</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL</u>	<u>PRINCIPAL DUE NOVEMBER 1</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL</u>
2019	1.0000%	80,000	2029	1.0000%	110,000
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>\$ 2,070,000</u>



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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	Estimated	City Manager	City Council	Projected	
	2016-17	2017-18	Recommended	Approved	2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
INTEREST INCOME	\$ 2,350	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	\$ (1,286)	\$ (1,694)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 1,064</b>	<b>\$ 306</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>APPROPRIATIONS</b>						
MATERIALS & SUPPLIES	\$ 122	\$ -	\$ -	\$ -	\$ -	\$ -
BANK FEES & SERVICE CHARGES	30	-	-	-	-	-
CAPITAL OUTLAY	-	-	45,452	45,452	140,000	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 152</b>	<b>\$ -</b>	<b>\$ 45,452</b>	<b>\$ 45,452</b>	<b>\$ 140,000</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 912</b>	<b>\$ 306</b>	<b>\$ (44,452)</b>	<b>\$ (44,452)</b>	<b>\$ (139,000)</b>	<b>\$ 1,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN - MUNICIPAL BLDG. CONST. FUND	\$ -	\$ 218,479	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT - GENERAL FUND	-	-	173,027	173,027	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 218,479</b>	<b>\$ (173,027)</b>	<b>\$ (173,027)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 152</b>	<b>\$ (218,479)</b>	<b>\$ 218,479</b>	<b>\$ 218,479</b>	<b>\$ 140,000</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 912</b>	<b>\$ 218,785</b>	<b>\$ (217,479)</b>	<b>\$ (217,479)</b>	<b>\$ (139,000)</b>	<b>\$ 1,000</b>
BEGINNING FUND BALANCE	190,851	191,763	410,548	410,548	193,069	54,069
<b>ENDING FUND BALANCE</b>	<b>\$ 191,763</b>	<b>\$ 410,548</b>	<b>\$ 193,069</b>	<b>\$ 193,069</b>	<b>\$ 54,069</b>	<b>\$ 55,069</b>

Fund balance as a percentage of total annual expenditures	126160%	-188%	-188%	-188%	-188%	-188%
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Estimated Change in Fund Balance	0%	114%	0%	114%	0%	0%
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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.

<b>402 CITY OWNED PROPERTY FUND</b>						
	Actual	Estimated	City Manager	City Council	Projected	
	2016-17	2017-18	Recommended	Approved	2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
INTEREST INCOME	\$ 1,042	\$ 1,266	\$ 500	\$ 500	\$ 500	\$ 500
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	\$ (601)	\$ (1,187)				
SALE OF FIXED ASSETS	184,676	263,351	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 185,117</b>	<b>\$ 263,430</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>APPROPRIATIONS</b>						
PROFESSIONAL SERVICES	\$ -	\$ 1,750	\$ -	\$ -	\$ -	\$ -
PURCHASE OF PROPERTY	219,842	186,082	-	-	-	-
BANK FEES & SERVICE CHARGES	11	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 219,853</b>	<b>\$ 187,832</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (34,736)</b>	<b>\$ 75,598</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 219,853</b>	<b>\$ 187,832</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (34,736)</b>	<b>\$ 75,598</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
BEGINNING FUND BALANCE	100,600	65,864	141,462	141,462	141,962	142,462
<b>ENDING FUND BALANCE</b>	<b>\$ 65,864</b>	<b>\$ 141,462</b>	<b>\$ 141,962</b>	<b>\$ 141,962</b>	<b>\$ 142,462</b>	<b>\$ 142,962</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>30%</b>	<b>75%</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>
<b>Estimated Change in Fund Balance</b>	<b>-35%</b>	<b>115%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



## 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.

<b>451 SIDEWALK PROGRAM FUND</b>						
	Actual	Estimated	City Manager	City Council	Projected	
	2016-17	2017-18	Recommended	Approved	2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
CHARGES FOR SERVICES	\$ 28,434	\$ 24,439	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
SPECIAL ASSESSMENTS	375,349	273,000	511,000	511,000	-	537,500
INTEREST INCOME	(1,308)	222	-	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	755	(311)	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 403,230</b>	<b>\$ 297,350</b>	<b>\$ 531,000</b>	<b>\$ 531,000</b>	<b>\$ 20,000</b>	<b>\$ 557,500</b>
<b>APPROPRIATIONS</b>						
SALARIES	\$ 12,924	\$ 14,500	\$ 12,841	\$ 12,841	\$ 13,034	\$ 13,034
FRINGES	4,142	4,232	12,106	12,106	12,339	12,444
SUPPLIES	-	6,000	6,000	6,000	6,000	6,000
BANK FEES & SERVICE CHARGES	(6)	-	-	-	-	-
RENTALS-MOTOR POOL UTILIZATION	3,586	12,000	5,000	5,000	5,000	5,000
CAPITAL OUTLAY	631,073	-	500,000	500,000	-	525,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 651,719</b>	<b>\$ 36,732</b>	<b>\$ 535,947</b>	<b>\$ 535,947</b>	<b>\$ 36,373</b>	<b>\$ 561,478</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (248,489)</b>	<b>\$ 260,618</b>	<b>\$ (4,947)</b>	<b>\$ (4,947)</b>	<b>\$ (16,373)</b>	<b>\$ (3,978)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 651,719</b>	<b>\$ 36,732</b>	<b>\$ 535,947</b>	<b>\$ 535,947</b>	<b>\$ 36,373</b>	<b>\$ 561,478</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (248,489)</b>	<b>\$ 260,618</b>	<b>\$ (4,947)</b>	<b>\$ (4,947)</b>	<b>\$ (16,373)</b>	<b>\$ (3,978)</b>
BEGINNING FUND BALANCE	102,974	(145,515)	115,103	115,103	110,156	93,783
<b>ENDING FUND BALANCE</b>	<b>\$ (145,515)</b>	<b>\$ 115,103</b>	<b>\$ 110,156</b>	<b>\$ 110,156</b>	<b>\$ 93,783</b>	<b>\$ 89,805</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>-22%</b>	<b>313%</b>	<b>21%</b>	<b>21%</b>	<b>258%</b>	<b>16%</b>
<b>Estimated Change in Fund Balance</b>	<b>-241%</b>	<b>-179%</b>	<b>-4%</b>	<b>-4%</b>	<b>-15%</b>	<b>-4%</b>



## Municipal Building Construction Fund

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

### 470 MUNICIPAL BUILDING CONSTRUCTION FUND

	Actual 2016-17	Estimated 2017-18	City Manager	City Council	Projected	
			Recommended 2018-19	Approved 2018-19	2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
FINES AND FORFEITURES	\$ 159,616	\$ 113,775	\$ 51,647	\$ 51,647	\$ 51,647	\$ 51,647
INTEREST INCOME	20,826	15,752	10,000	10,000	10,000	10,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(11,277)	(11,938)	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 169,165</b>	<b>\$ 117,589</b>	<b>\$ 61,647</b>	<b>\$ 61,647</b>	<b>\$ 61,647</b>	<b>\$ 61,647</b>
<b>APPROPRIATIONS</b>						
PROFESSIONAL SERVICES	\$ 1,654	\$ 6,324	\$ -	\$ -	\$ -	\$ -
BANK FEES & SERVICE CHARGES	270	-	-	-	-	-
MISCELLANEOUS	-	115,216	-	-	-	-
CAPITAL OUTLAY	97,819	50,000	1,300,000	1,300,000	90,000	50,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 99,743</b>	<b>\$ 171,540</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>	<b>\$ 90,000</b>	<b>\$ 50,000</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 69,422</b>	<b>\$ (53,951)</b>	<b>\$ (1,238,353)</b>	<b>\$ (1,238,353)</b>	<b>\$ (28,353)</b>	<b>\$ 11,647</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT - PUBLIC IMPROVEMENT FUND	-	218,479	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ (218,479)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 99,743</b>	<b>\$ 390,019</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>	<b>\$ 90,000</b>	<b>\$ 50,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 69,422</b>	<b>\$ (272,430)</b>	<b>\$ (1,238,353)</b>	<b>\$ (1,238,353)</b>	<b>\$ (28,353)</b>	<b>\$ 11,647</b>
BEGINNING FUND BALANCE	1,610,539	1,679,961	1,407,531	1,407,531	169,178	140,825
<b>ENDING FUND BALANCE</b>	<b>\$ 1,679,961</b>	<b>\$ 1,407,531</b>	<b>\$ 169,178</b>	<b>\$ 169,178</b>	<b>\$ 140,825</b>	<b>\$ 152,472</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>1684%</b>	<b>361%</b>	<b>13%</b>	<b>13%</b>	<b>156%</b>	<b>305%</b>
<b>Estimated Change in Fund Balance</b>	<b>4%</b>	<b>-16%</b>	<b>-88%</b>	<b>-88%</b>	<b>-17%</b>	<b>8%</b>



# 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 2019-2024. The CIP is an opportunity to formulate strategic long-term policy decisions that extend beyond the 2018-2019 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 2018-19 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.
- Decrease in maintenance and utility costs for rebuilding of water and sewer pumps.
- 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.
- 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.
- 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 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
General Fund - 101	\$404,260	\$405,000	\$104,000	\$770,000	\$50,000	\$250,000
Major Street Fund -202	568,500	235,000	55,000	1,504,000	611,250	2,290,000
Local Street Fund - 203	378,500	495,000	230,000	929,000	1,636,250	1,815,000
Solid Waste - 226	7,000	65,000	-0-	60,000	6,250	15,000
Public Improvement Fund - 401	45,452	140,000	-0-	48,000	-0-	-0-
Sidewalk Program Fund - 451	500,000	-0-	500,000	-0-	600,000	-0-
Municipal Building Construction - 470	1,300,000	-0-	50,000	90,000	50,000	-0-
Water and Sewer Fund - 592	1,587,500	1,535,000	1,865,000	3,282,000	2,336,250	1,950,000
Motor Pool Fund - 654	-0-	127,000	297,000	281,000	302,000	304,000
<b>TOTAL</b>	<b>\$4,791,212</b>	<b>\$3,002,000</b>	<b>\$3,101,000</b>	<b>\$6,964,000</b>	<b>\$5,592,000</b>	<b>\$6,624,000</b>

### Program Funding

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

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

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

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

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

### Revenue Bonds

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



### **Federal Grants**

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

### **Building Authority**

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

### **Enterprise Funds**

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

### **Developer Contributions**

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

### **Special Assessments**

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

### **Gas and Weight Tax**

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

### **Millage**

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



### **General Fund**

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

### **State Shared Revenue**

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

### **Public/Private Partnership**

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

### **Miscellaneous Funding**

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



## Capital Improvement Program

### CIP Expenditures by Budget Category

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

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL	BUDGET	PROJECTED		FORECAST			
			CITY COST	FY 2018-19 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	
Roads										
1	RD-1	Coolidge Bridge Improvements Over I-696								
		MAJOR STREET FUND 202	\$ 340,000	\$ 340,000						
		GENERAL FUND 101	\$ 55,000	\$ 55,000						
2	RD-2	9 Mile Improvements (Grant Match/Other)	\$ 600,000	\$ 200,000			\$ 400,000			
3	RD-3	Northend (Coolidge to Whitmore) Reconstruction	\$ 1,000,000				\$ 1,000,000			
4	RD-4	Northfield (Church to Gardner) Reconstruction	\$ 500,000				\$ 500,000			
5	RD-5	Northfield (Scolia to Condon) Rehabilitation	\$ 250,000					\$ 250,000		
6	RD-6	Cloverdale (Parklawn to Greenbriar) Reconstruction	\$ 500,000					\$ 500,000		
7	RD-7	Marlow/Straford (Pearson to Straford Villa Apts.) Reconstruction	\$ 600,000					\$ 600,000		
8	RD-8	Straford Ct. (Straford St. west to Cul-de-sac) Reconstruction	\$ 350,000					\$ 350,000		
9	RD-9	Northend (Coolidge to Meyers) Reconstruction	\$ 1,000,000							\$ 1,000,000
10	RD-10	Pearson (Marlow to Coolidge) Reconstruction	\$ 1,400,000							\$ 1,400,000
11	RD-11	Capital Avenue from Coolidge to Rosewood	\$ 1,200,000							\$ 1,200,000
12	RD-12	Annual Joint and Crack Sealing Program	\$ 775,000	\$ 175,000	\$ 150,000		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
13	RD-13	Annual Concrete Repair/Replacement Program	\$ 1,050,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
			WATER AND SEWER FUND 592	\$ 1,050,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
		LOCAL STREET FUND 203	\$ 1,050,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
SUBTOTAL			\$ 10,670,000	\$ 1,120,000	\$ 500,000	\$ 350,000	\$ 2,400,000	\$ 2,200,000	\$ 4,100,000	

### 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.



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:

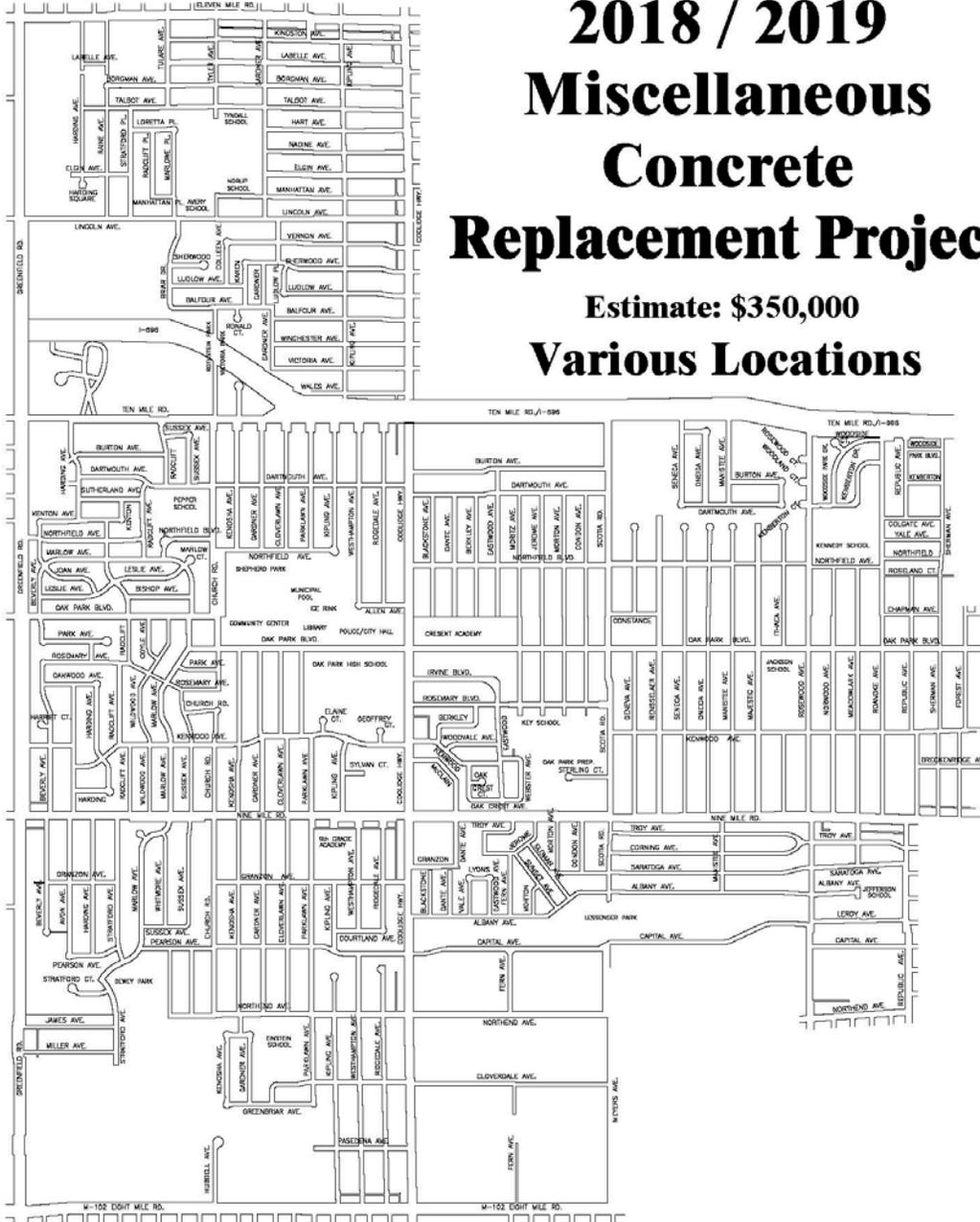
DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET	PROJECTED		FORECAST		
				FY 2018-19 CITY COST	FY 2019-20 CITY COST	FY 2020-21 CITY COST	FY 2021-22 CITY COST	FY 2022-23 CITY COST	FY 2023-24 CITY COST
Sidewalks & Pathways									
14	SP-1 Biennially Sidewalk Replacement Program	SIDEWALK PROGRAM FUND 451	\$ 1,600,000	\$ 500,000		\$ 500,000		\$ 600,000	



# City of Oak Park

## 2018 / 2019 Miscellaneous Concrete Replacement Project

Estimate: \$350,000  
Various Locations

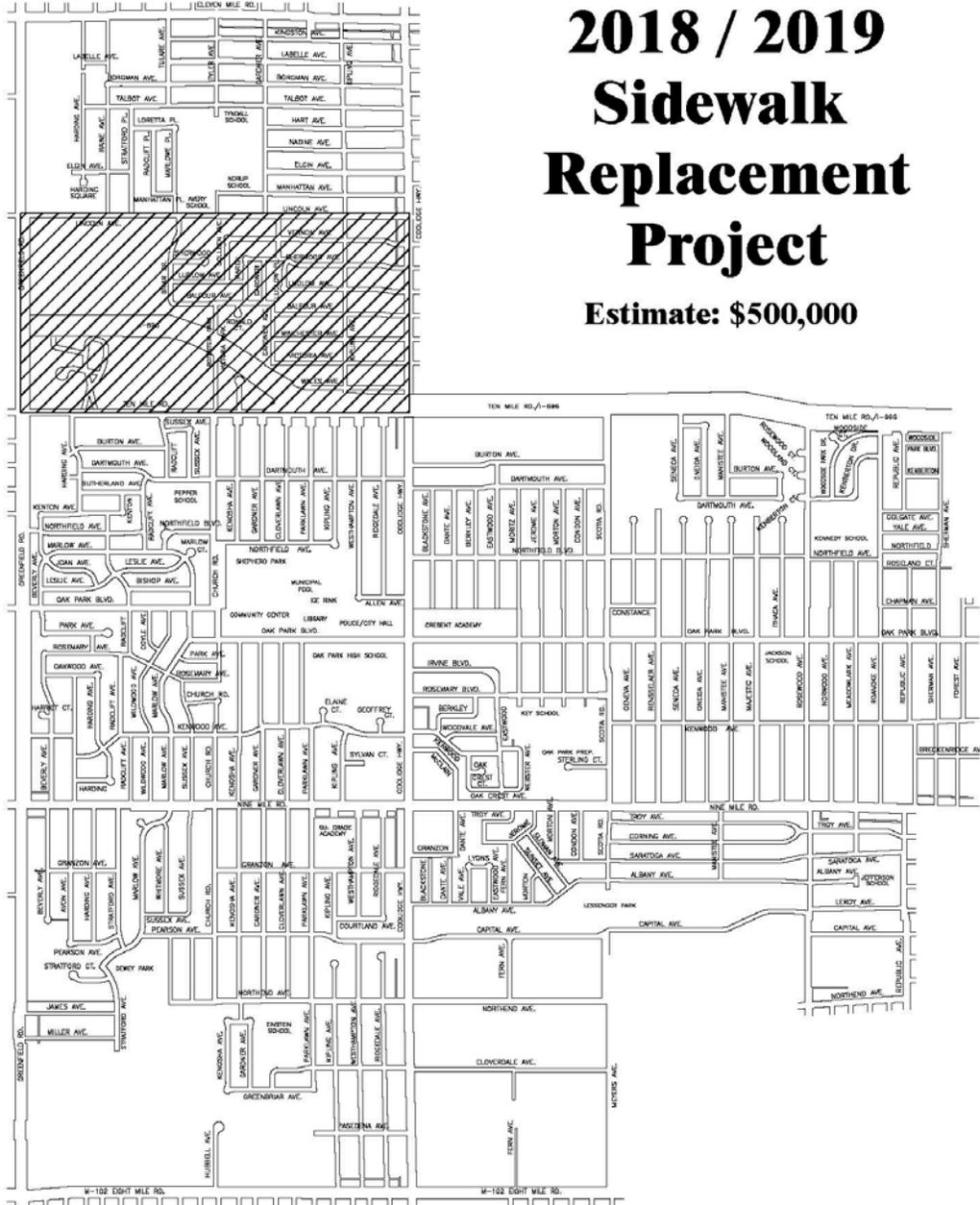




# City of Oak Park

## 2018 / 2019 Sidewalk Replacement Project

Estimate: \$500,000





### Storm Sewer & Drainage

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

### Sanitary Sewer

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

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

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

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



# City of Oak Park

## 2017 / 2018 Sewer Lining Project

Estimate: \$300,000

### Various Locations





# Capital Improvement Program

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET	PROJECTED		FORECAST		
				FY 2018-19 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
Sanitary Sewer									
15	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

## 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.

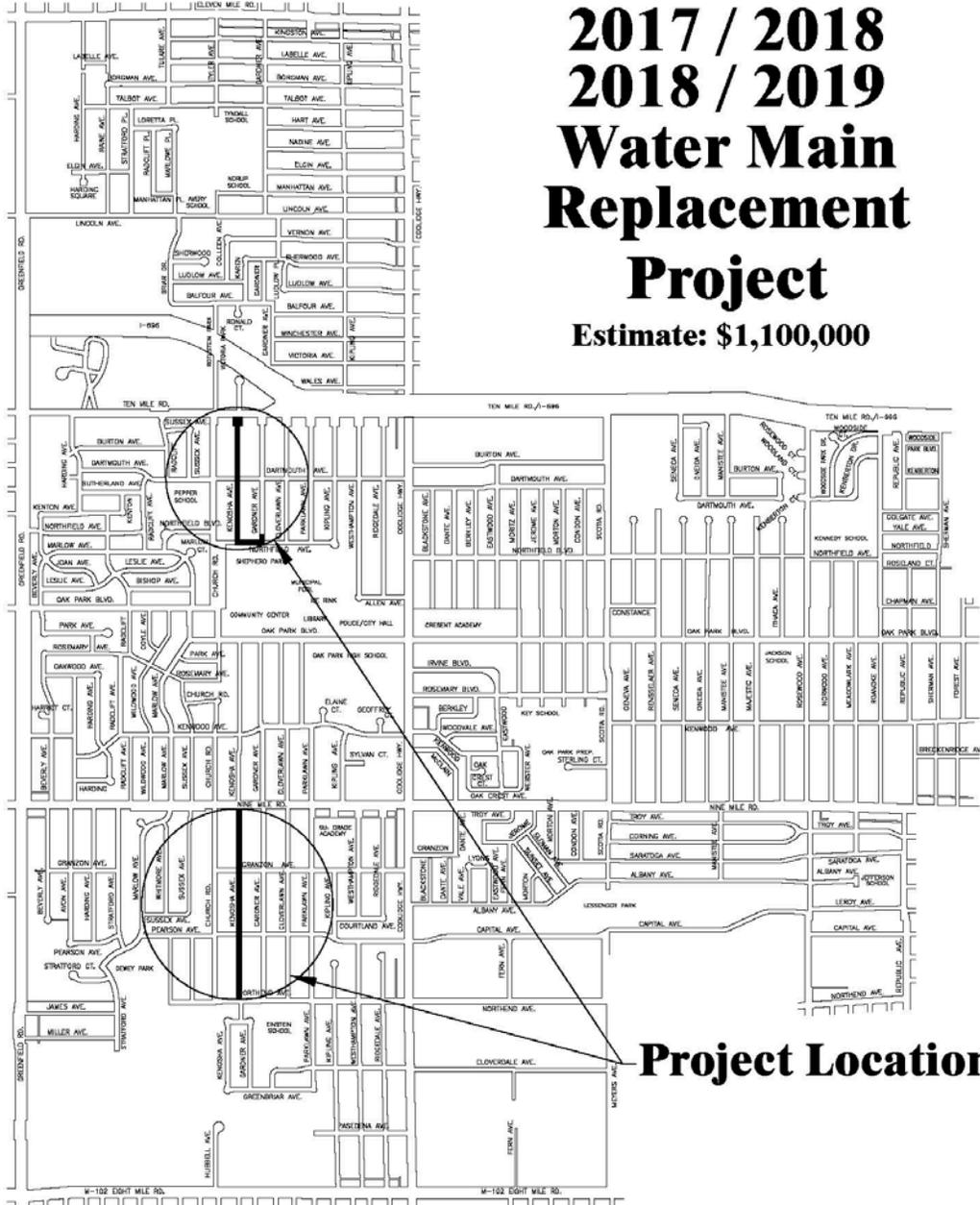
The City is responsible for 115 miles of water main pipe, 967 fire hydrants and 10,484 water service connections. Projects included in this category are funded by the City's Water and Sewer Fund which is financed through user rates and connection fees.

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET	PROJECTED		FORECAST		
				FY 2018-19 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
Water Distribution									
16	WD-1 Kenosha (10 Mile to Northfield) Water Main Replacement	WATER AND SEWER FUND 592	\$ 500,000	\$ 500,000					
17	WD-2 Private Water Assistance Program	WATER AND SEWER FUND 592	\$ 300,000	\$ 100,000	\$ 100,000	\$ 100,000			
18	WD-3 Kenosha (9 Mile to Northend) Water Main Replacement	WATER AND SEWER FUND 592	\$ 600,000		\$ 600,000				
19	WD-4 Northend (Coolidge to Whitmore) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000				\$ 1,000,000		
20	WD-5 Oak Park Blvd. (Coolidge to Scolia) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000			\$ 1,000,000			
21	WD-6 Leslie (Marlow to Beverly) Water Main Replacement	WATER AND SEWER FUND 592	\$ 500,000				\$ 500,000		
22	WD-7 Parklawn (Kenwood to Oak Park Blvd.) Water Main Replacement	WATER AND SEWER FUND 592	\$ 460,000				\$ 460,000		
23	WD-8 Sutherland (Harding to Radcliff) Water Main Replacement	WATER AND SEWER FUND 592	\$ 380,000					\$ 380,000	
24	WD-9 Cloverlawn (Kenwood to Oak Park Blvd.) Water Main Replacement	WATER AND SEWER FUND 592	\$ 460,000				\$ 460,000		
25	WD-10 Oak Park Blvd. (Greenfield to Church) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,100,000					\$ 1,100,000	
26	WD-11 Marlow (9 Mile to Stratford) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000						\$ 1,000,000
27	WD-12 8 Mile Pump Station - Pump Replacement	WATER AND SEWER FUND 592	\$ 250,000	\$ 80,000	\$ 80,000	\$ 90,000			
28	WD-14 Lift Station - Pump Replacement	WATER AND SEWER FUND 592	\$ 30,000	\$ 15,000	\$ 15,000				
29	WD-15 Remole Water Meter Replacement	WATER AND SEWER FUND 592	\$ 170,000	\$ -	\$ -	\$ -	\$ 120,000	\$ 50,000	
SUBTOTAL			\$ 7,750,000	\$ 695,000	\$ 795,000	\$ 1,190,000	\$ 2,540,000	\$ 1,530,000	\$ 1,000,000



# City of Oak Park

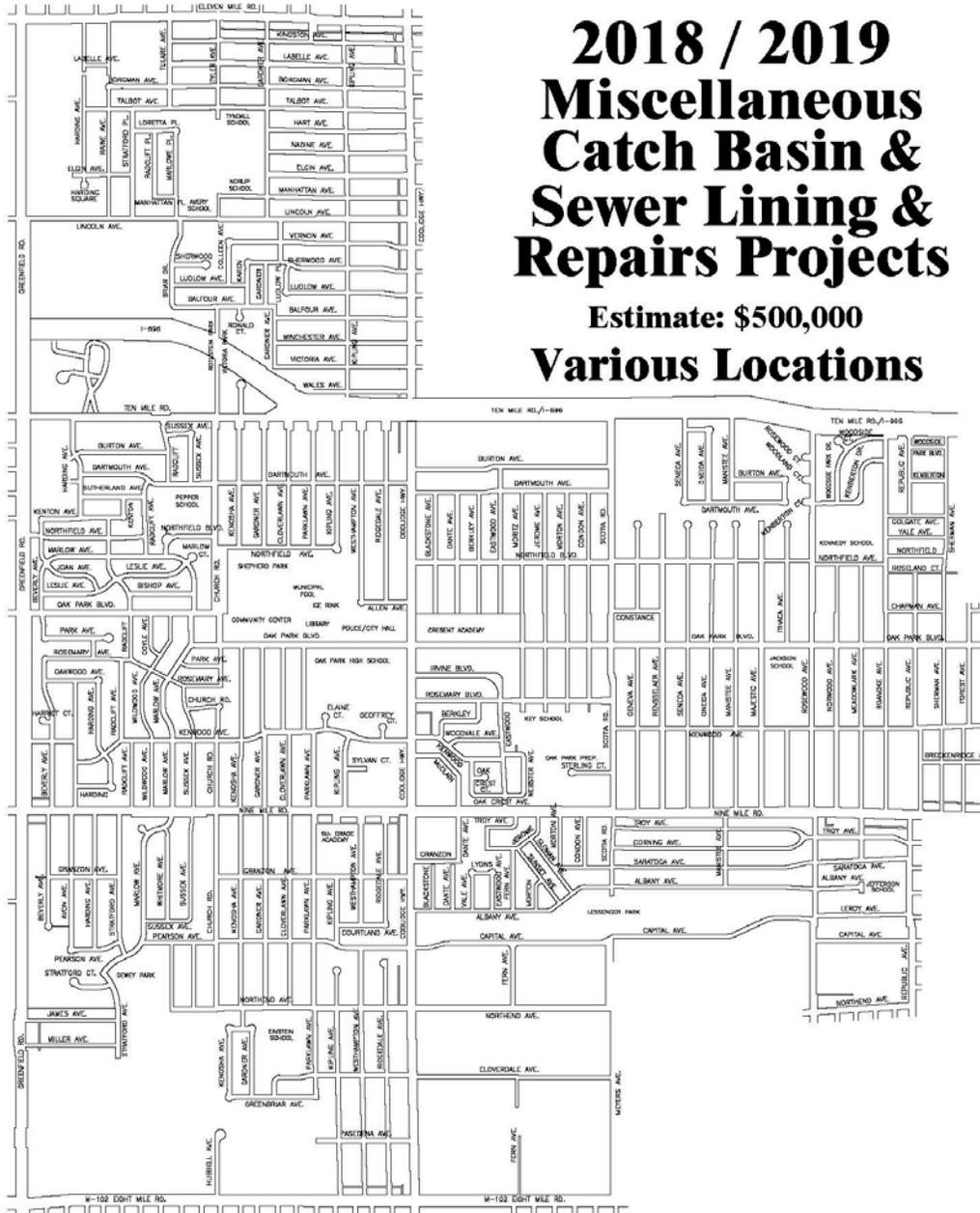
**2017 / 2018  
2018 / 2019  
Water Main  
Replacement  
Project**  
Estimate: \$1,100,000





# City of Oak Park

## 2018 / 2019 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. Operational facilities projects are funded from a variety of different sources, depending on the use of the facility. Sources mainly are tied to the General Fund and leveraged funds.

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET	PROJECTED		FORECAST		
				FY 2018-19 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
<b>Buildings &amp; Property</b>									
30	BP-1 Court Renovations	MUNI BUILDING CONSTRUCTION 470	\$ 1,300,000	\$ 1,300,000					
31	BP-2 Community Center and Library Roof Repairs	GENERAL FUND 101	\$ 400,000	\$ 200,000					\$ 200,000
32	BP-3 Decorative Fence Along the Nine Mile Road Greenbelt (to be special assessed over 10 years)	GENERAL FUND 101	\$ -						
33	BP-4 Nine Mile Road Linear Park, Nodes, and Pocket Parks (Grant funded with 30% City match)	GENERAL FUND 101	\$ 260,000		\$ 260,000				
		PUBLIC IMPROVEMENT FUND 401	\$ 140,000		\$ 140,000				
34	BP-5 Community Center Kitchen renovation	GENERAL FUND 101	\$ 30,000		\$ 30,000				
35	BP-6 Swimming Pool renovation (sand, marcite, etc)	GENERAL FUND 101	\$ 53,000	\$ 13,000	\$ 40,000				
36	BP-7 Dewey Park Playscape	GENERAL FUND 101	\$ 70,000		\$ -	\$ 70,000			
37	BP-8 Court HVAC Repairs	MUNI BUILDING CONSTRUCTION 470	\$ 100,000			\$ 50,000		\$ 50,000	
38	BP-9 City Hall/Public Safety/Court Fence	GENERAL FUND 101	\$ 160,000				\$ 160,000		
		MUNI BUILDING CONSTRUCTION 470	\$ 90,000				\$ 90,000		
39	BP-10 Shepherd Park Restrooms	GENERAL FUND 101	\$ 100,000				\$ 100,000		
40	BP-11 Park Restroom Renovations	GENERAL FUND 101	\$ 25,000		\$ 25,000				
41	BP-12 Community Center HVAC Repairs	GENERAL FUND 101	\$ 150,000		\$ 50,000		\$ 50,000		\$ 50,000
42	BP-13 MOGO Bike Stations (70% grant funded)	PUBLIC IMPROVEMENT FUND 401	\$ 93,452	\$ 45,452			\$ 48,000		
43	BP-14 Splash Pad	GENERAL FUND 101	\$ 400,000				\$ 400,000		
44	BP-15 Pavilions Painting and Repair	GENERAL FUND 101	\$ 25,000					\$ 25,000	
45	BP-15 Ice Rink Roof Repairs	GENERAL FUND 101	\$ 25,000					\$ 25,000	
46	BP-16 Public Works Facility Repairs/Improvements (wall repair, roof on main building and P & F barn, general maintenance and facility upgrades)	MAJOR STREET FUND 202	\$ 33,250	\$ 7,000	\$ 5,000			\$ 6,250	\$ 15,000
		LOCAL STREET FUND 203	\$ 33,250	\$ 7,000	\$ 5,000			\$ 6,250	\$ 15,000
		WATER AND SEWER FUND 592	\$ 33,250	\$ 7,000	\$ 5,000			\$ 6,250	\$ 15,000
		SOLID WASTE FUND 226	\$ 33,250	\$ 7,000	\$ 5,000			\$ 6,250	\$ 15,000
SUBTOTAL			\$ 3,554,452	\$ 1,586,452	\$ 565,000	\$ 120,000	\$ 848,000	\$ 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 CITY COST	BUDGET	PROJECTED		FORECAST			
				FY 2018-19 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	
<b>Machinery &amp; Equipment (Including Vehicles)</b>										
47	ME-1	In Car HD Video Camera System for Public Safety	GENERAL FUND 101	\$ 48,050	\$ 48,050					
48	ME-2	MSA Air Packs for Public Safety (80% grant funded, total cost is \$276,050)	GENERAL FUND 101	\$ 55,210	\$ 55,210					
49	ME-3	Ballistic Vests for Public Safety (50% grant funded, total cost \$40,000)	GENERAL FUND 101	\$ 20,000	\$ 20,000					
50	ME-4	Fire Truck (ladder truck) - Financed over 5 years	MOTOR POOL 654	\$ 720,000			\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
51	ME-5	Computer Storage Server	GENERAL FUND 101	\$ 19,000			\$ 19,000			
52	ME-6	Community Center Back-up Generator	GENERAL FUND 101	\$ 60,000				\$ 60,000		
53	ME-7	Public Safety Marked Patrol Vehicles	MOTOR POOL 654	\$ 369,000		\$ 72,000	\$ 72,000	\$ 75,000	\$ 75,000	\$ 75,000
54	ME-8	Public Safety Unmarked Patrol Vehicles	MOTOR POOL 654	\$ 129,000		\$ 25,000	\$ 25,000	\$ 26,000	\$ 26,000	\$ 27,000
55	ME-9	3 Yard Dump Truck Replacement	MAJOR STREET FUND 202	\$ 72,000			\$ 35,000	\$ 37,000		
			LOCAL STREET FUND 203	\$ 72,000			\$ 35,000	\$ 37,000		
56	ME-10	Pick-up Truck Replacement	MAJOR STREET FUND 202	\$ 70,000	\$ 15,000	\$ 15,000	\$ 20,000		\$ 20,000	
			LOCAL STREET FUND 203	\$ 70,000	\$ 15,000	\$ 15,000	\$ 20,000		\$ 20,000	
			WATER AND SEWER FUND 592	\$ 29,000	\$ 29,000					
57	ME-11	Engineering Vehicle Replacement	MAJOR STREET FUND 202	\$ 13,500	\$ 6,500			\$ 7,000		
			LOCAL STREET FUND 203	\$ 13,500	\$ 6,500			\$ 7,000		
			WATER AND SEWER FUND 592	\$ 13,500	\$ 6,500			\$ 7,000		
58	ME-12	72" Lawn Mower	GENERAL FUND 101	\$ 28,000	\$ 13,000		\$ 15,000			
59	ME-13	Large Dump Truck Replacement	WATER AND SEWER FUND 592	\$ 360,000	\$ 175,000					\$ 185,000
			MAJOR STREET FUND 202	\$ 175,000		\$ 90,000			\$ 85,000	
			LOCAL STREET FUND 203	\$ 175,000		\$ 90,000			\$ 85,000	
60	ME-14	Technical and Planning Vehicle Replacement	MOTOR POOL 654	\$ 93,000		\$ 30,000	\$ 20,000		\$ 21,000	\$ 22,000
61	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		
62	ME-16	Toolcat Utility Vehicle	MAJOR STREET FUND 202	\$ 65,000		\$ 65,000				
63	ME-17	Backhoe	WATER AND SEWER FUND 592	\$ 125,000					\$ 125,000	
			WATER AND SEWER FUND 592	\$ 75,000						\$ 75,000
64	ME-18	Front End Loader	MAJOR STREET FUND 202	\$ 75,000						\$ 75,000
			LOCAL STREET FUND 203	\$ 75,000						\$ 75,000
SUBTOTAL				\$ 3,499,760	\$ 389,760	\$ 642,000	\$ 441,000	\$ 676,000	\$ 637,000	\$ 714,000



## **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  
2018-2024 Project Summary

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL		BUDGET		PROJECTED		FORECAST		
			CITY COST	CITY COST	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	
<b>Roads</b>											
1	RD-1 Coolidge Bridge Improvements Over I-696	MAJOR STREET FUND 202	\$ 340,000	\$ 340,000	\$ 340,000						
2	RD-2 9 Mile Improvements (Grant Match/Other)	GENERAL FUND 101	\$ 55,000	\$ 55,000	\$ 55,000						
3	RD-3 Northend (Coolidge to Whitmore) Reconstruction	MAJOR STREET FUND 202	\$ 600,000	\$ 600,000	\$ 600,000				\$ 400,000		
4	RD-4 Northfield (Church to Gardner) Reconstruction	MAJOR STREET FUND 202	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000				\$ 1,000,000		
5	RD-5 Northfield (Scotia to Condon) Rehabilitation	LOCAL STREET FUND 203	\$ 500,000	\$ 500,000	\$ 500,000				\$ 500,000		
6	RD-6 Cloverdale (Parklawn to Greenbriar) Reconstruction	LOCAL STREET FUND 202	\$ 250,000	\$ 250,000	\$ 250,000				\$ 250,000		
7	RD-7 Marlow/Starrford (Pearson to Starrford Villa Apts.) Reconstruction	MAJOR STREET FUND 203	\$ 500,000	\$ 500,000	\$ 500,000				\$ 500,000		
8	RD-8 Starrford Ct. (Starrford St. west to Cul-de-sac) Reconstruction	LOCAL STREET FUND 203	\$ 350,000	\$ 350,000	\$ 350,000				\$ 350,000		
9	RD-9 Northend (Coolidge to Meyers) Reconstruction	MAJOR STREET FUND 202	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000					\$ 1,000,000	
10	RD-10 Pearson (Marlow to Coolidge) Reconstruction	LOCAL STREET FUND 203	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000					\$ 1,400,000	
11	RD-11 Capital Avenue from Coolidge to Rosewood	MAJOR STREET FUND 202	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000					\$ 1,200,000	
12	RD-12 Annual Joint and Crack Sealing Program	LOCAL STREET FUND 203	\$ 775,000	\$ 775,000	\$ 775,000				\$ 150,000		
13	RD-13 Annual Concrete Repair/Replacement Program	WATER AND SEWER FUND 592	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000				\$ 175,000		
		LOCAL STREET FUND 203	\$ 175,000	\$ 175,000	\$ 175,000				\$ 175,000		
		SUBTOTAL	\$ 10,670,000	\$ 10,670,000	\$ 10,670,000	\$ 1,120,000	\$ 500,000	\$ 350,000	\$ 2,400,000	\$ 2,200,000	\$ 4,100,000
<b>Sidewalks &amp; Pathways</b>											
14	SP-1 Biennially Sidewalk Replacement Program	SIDEWALK PROGRAM FUND 451	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 600,000	\$ 600,000	\$ -
		SUBTOTAL	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 600,000	\$ 600,000	\$ -
<b>Sanitary Sewer</b>											
15	SS-1 Annual Sewer Lining/Repairs	WATER AND SEWER FUND 592	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
		SUBTOTAL	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
<b>Water Distribution</b>											
16	WD-1 Kenosha (10 Mile to Northfield) Water Main Replacement	WATER AND SEWER FUND 592	\$ 500,000	\$ 500,000	\$ 500,000						
17	WD-2 Private Water Assistance Program	WATER AND SEWER FUND 592	\$ 300,000	\$ 300,000	\$ 300,000			\$ 100,000			
18	WD-3 Kenosha (9 Mile to Northend) Water Main Replacement	WATER AND SEWER FUND 592	\$ 600,000	\$ 600,000	\$ 600,000						
19	WD-4 Northend (Coolidge to Whitmore) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000				\$ 1,000,000		
20	WD-5 Oak Park Blvd. (Coolidge to Scotia) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000			\$ 1,000,000			
21	WD-6 Leslie (Marlow to Beverly) Water Main Replacement	WATER AND SEWER FUND 592	\$ 500,000	\$ 500,000	\$ 500,000				\$ 500,000		
22	WD-7 Parklawn (Kenwood to Oak Park Blvd.) Water Main Replacement	WATER AND SEWER FUND 592	\$ 460,000	\$ 460,000	\$ 460,000				\$ 460,000		
23	WD-8 Sutherland (Harding to Radcliff) Water Main Replacement	WATER AND SEWER FUND 592	\$ 380,000	\$ 380,000	\$ 380,000				\$ 380,000		
24	WD-9 Cloverlawn (Kenwood to Oak Park Blvd.) Water Main Replacement	WATER AND SEWER FUND 592	\$ 460,000	\$ 460,000	\$ 460,000				\$ 460,000		
25	WD-10 Oak Park Blvd. (Greenfield to Church) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000				\$ 1,100,000		
26	WD-11 Marlow (9 Mile to Starrford) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000						\$ 1,000,000
27	WD-12 8 Mile Pump Station - Pump Replacement	WATER AND SEWER FUND 592	\$ 250,000	\$ 250,000	\$ 250,000	\$ 80,000	\$ 80,000	\$ 90,000			
28	WD-14 Lift Station - Pump Replacement	WATER AND SEWER FUND 592	\$ 30,000	\$ 30,000	\$ 30,000	\$ 15,000	\$ 15,000	\$ -			
29	WD-15 Remote Water Meter Replacement	WATER AND SEWER FUND 592	\$ 170,000	\$ 170,000	\$ 170,000	\$ -	\$ -	\$ -	\$ 120,000	\$ 50,000	\$ 1,000,000
		SUBTOTAL	\$ 7,750,000	\$ 7,750,000	\$ 7,750,000	\$ 695,000	\$ 795,000	\$ 1,190,000	\$ 2,540,000	\$ 1,530,000	\$ 1,000,000

City of Oak Park  
Capital Improvement Program  
2018- 2024 Project Summary

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL		BUDGET		PROJECTED		FORECAST		
			CITY COST	CITY COST	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	
30	BP-1 Court Renovations	MUNI BUILDING CONSTRUCTION 470	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000						
31	BP-2 Community Center and Library Roof Repairs	GENERAL FUND 101	\$ 400,000	\$ 400,000	\$ 200,000						\$ 200,000
32	BP-3 Decorative Fence Along the Nine Mile Road Greenbelt (to be special assessed over 10 years)	GENERAL FUND 101	\$ -	\$ -							
33	BP-4 Nine Mile Road Linear Park, Nodes, and Pocket Parks (Grant funded with 30% City match)	GENERAL FUND 101 PUBLIC IMPROVEMENT FUND 401	\$ 260,000	\$ 260,000		\$ 260,000					
34	BP-5 Community Center Kitchen renovation	GENERAL FUND 101	\$ 30,000	\$ 30,000		\$ 30,000					
35	BP-6 Swimming Pool renovation (sand, marclite, etc)	GENERAL FUND 101	\$ 53,000	\$ 53,000	\$ 13,000	\$ 40,000					
36	BP-7 Dewey Park Playscape	GENERAL FUND 101	\$ 70,000	\$ 70,000		\$ -	\$ 70,000				
37	BP-8 Court HVAC Repairs	MUNI BUILDING CONSTRUCTION 470	\$ 100,000	\$ 100,000			\$ 50,000		\$ 50,000		
38	BP-9 City Hall/Public Safety/Court Fence	GENERAL FUND 101	\$ 160,000	\$ 160,000				\$ 160,000			
39	BP-10 Shepherd Park Restrooms	MUNI BUILDING CONSTRUCTION 470	\$ 90,000	\$ 90,000				\$ 90,000			
40	BP-11 Park Restroom Renovations	GENERAL FUND 101	\$ 100,000	\$ 100,000				\$ 100,000			
41	BP-12 Community Center HVAC Repairs	GENERAL FUND 101	\$ 25,000	\$ 25,000		\$ 25,000					
42	BP-13 MOGO Bike Stations (70% grant funded)	GENERAL FUND 101	\$ 150,000	\$ 150,000		\$ 50,000		\$ 50,000			\$ 50,000
43	BP-14 Splash Pad	PUBLIC IMPROVEMENT FUND 401	\$ 93,452	\$ 93,452	\$ 45,452			\$ 48,000			
44	BP-15 Pavilions Painting and Repair	GENERAL FUND 101	\$ 400,000	\$ 400,000				\$ 400,000			
45	BP-15 Ice Rink Roof Repairs	GENERAL FUND 101	\$ 25,000	\$ 25,000					\$ 25,000		
		MAJOR STREET FUND 202	\$ 33,250	\$ 33,250	\$ 7,000	\$ 5,000		\$ 5,000		\$ 6,250	\$ 15,000
		LOCAL STREET FUND 203	\$ 33,250	\$ 33,250	\$ 7,000	\$ 5,000		\$ 5,000		\$ 6,250	\$ 15,000
46	BP-16 Public Works Facility Repairs/Improvements (wall repair, roof on main building and P & F barn, general maintenance and facility upgrades)	WATER AND SEWER FUND 592	\$ 33,250	\$ 33,250	\$ 7,000	\$ 5,000		\$ 5,000		\$ 6,250	\$ 15,000
		SOLID WASTE FUND 226	\$ 33,250	\$ 33,250	\$ 7,000	\$ 5,000		\$ 5,000		\$ 6,250	\$ 15,000
		<b>SUBTOTAL</b>	\$ 3,554,452	\$ 3,554,452	\$ 1,586,452	\$ 565,000	\$ 120,000	\$ 848,000	\$ 125,000	\$ 310,000	

City of Oak Park  
Capital Improvement Program  
2018- 2024 Project Summary

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL		BUDGET		PROJECTED		FORECAST									
			CITY	COST	FY 2018-19	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		
47	Machinery & Equipment (Including Vehicles)																	
ME-1	In Car HD Video Camera System for Public Safety	GENERAL FUND 101	\$	48,050	\$	48,050	\$	48,050										
ME-2	MSA Air Packs for Public Safety (80% grant funded, total cost is \$276,050)	GENERAL FUND 101	\$	55,210	\$	55,210	\$	55,210										
ME-3	Ballistic Vests for Public Safety (50% grant funded, total cost \$40,000)	GENERAL FUND 101	\$	20,000	\$	20,000	\$	20,000										
ME-4	Fire Truck (ladder truck) - Financed over 5 years	MOTOR POOL 654	\$	720,000	\$	720,000	\$	720,000										
ME-5	Computer Storage Server	GENERAL FUND 101	\$	19,000	\$	19,000	\$	19,000										
ME-6	Community Center Back-up Generator	GENERAL FUND 101	\$	60,000	\$	60,000	\$	60,000										
ME-7	Public Safety Marked Patrol Vehicles	MOTOR POOL 654	\$	369,000	\$	369,000	\$	369,000										
ME-8	Public Safety Unmarked Patrol Vehicles	MOTOR POOL 654	\$	129,000	\$	129,000	\$	129,000										
ME-9	3 Yard Dump Truck Replacement	MAJOR STREET FUND 202	\$	72,000	\$	72,000	\$	72,000										
		LOCAL STREET FUND 203	\$	70,000	\$	70,000	\$	70,000										
ME-10	Pick-up Truck Replacement	LOCAL STREET FUND 203	\$	70,000	\$	70,000	\$	70,000										
		WATER AND SEWER FUND 592	\$	29,000	\$	29,000	\$	29,000										
		MAJOR STREET FUND 202	\$	13,500	\$	13,500	\$	13,500										
ME-11	Engineering Vehicle Replacement	LOCAL STREET FUND 203	\$	13,500	\$	13,500	\$	13,500										
		WATER AND SEWER FUND 592	\$	13,500	\$	13,500	\$	13,500										
ME-12	72" Lawn Mower	GENERAL FUND 101	\$	28,000	\$	28,000	\$	28,000										
		WATER AND SEWER FUND 592	\$	360,000	\$	360,000	\$	360,000										
ME-13	Large Dump Truck Replacement	MAJOR STREET FUND 202	\$	175,000	\$	175,000	\$	175,000										
		LOCAL STREET FUND 203	\$	175,000	\$	175,000	\$	175,000										
ME-14	Technical and Planning Vehicle Replacement	MOTOR POOL 654	\$	93,000	\$	93,000	\$	93,000										
		MAJOR STREET FUND 202	\$	120,000	\$	120,000	\$	120,000										
ME-15	Street Sweeper	LOCAL STREET FUND 203	\$	120,000	\$	120,000	\$	120,000										
		WATER AND SEWER FUND 592	\$	120,000	\$	120,000	\$	120,000										
ME-16	Toolcat Utility Vehicle	SOLID WASTE FUND 226	\$	120,000	\$	120,000	\$	120,000										
ME-17	Backhoe	MAJOR STREET FUND 202	\$	65,000	\$	65,000	\$	65,000										
		WATER AND SEWER FUND 592	\$	125,000	\$	125,000	\$	125,000										
ME-18	Front End Loader	MAJOR STREET FUND 202	\$	75,000	\$	75,000	\$	75,000										
		LOCAL STREET FUND 203	\$	75,000	\$	75,000	\$	75,000										
		SUBTOTAL	\$	3,499,760	\$	3,499,760	\$	3,499,760	\$	642,000	\$	441,000	\$	676,000	\$	637,000	\$	714,000
		TOTAL	\$	30,074,212	\$	30,074,212	\$	30,074,212	\$	3,002,000	\$	3,101,000	\$	6,964,000	\$	5,592,000	\$	6,624,000
		General Fund - 101	\$	1,983,260	\$	404,260	\$	404,260	\$	405,000	\$	104,000	\$	770,000	\$	50,000	\$	250,000
		Major Street Fund - 202	\$	5,263,750	\$	568,500	\$	568,500	\$	235,000	\$	55,000	\$	1,504,000	\$	611,250	\$	2,290,000
		Local Street Fund - 203	\$	5,483,750	\$	378,500	\$	378,500	\$	495,000	\$	230,000	\$	929,000	\$	1,636,250	\$	1,815,000
		Solid Waste Fund - 226	\$	153,250	\$	7,000	\$	7,000	\$	65,000	\$	-	\$	60,000	\$	6,250	\$	15,000
		Public Improvement Fund - 401	\$	233,452	\$	45,452	\$	45,452	\$	140,000	\$	-	\$	48,000	\$	-	\$	-
		Sidewalk Program Fund - 451	\$	1,600,000	\$	500,000	\$	500,000	\$	-	\$	500,000	\$	-	\$	600,000	\$	-
		Municipal Building Construction - 470	\$	1,490,000	\$	1,300,000	\$	1,300,000	\$	-	\$	50,000	\$	90,000	\$	50,000	\$	-
		Water & Sewer Fund - 592	\$	12,555,750	\$	1,587,500	\$	1,587,500	\$	1,535,000	\$	1,865,000	\$	3,282,000	\$	2,336,250	\$	1,950,000
		Motor Pool Fund - 654	\$	1,311,000	\$	-	\$	-	\$	127,000	\$	297,000	\$	281,000	\$	302,000	\$	304,000
		TOTAL	\$	30,074,212	\$	4,791,212	\$	4,791,212	\$	3,002,000	\$	3,101,000	\$	6,964,000	\$	5,592,000	\$	6,624,000



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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.

<b>592 WATER AND SEWER FUND</b>						
	Actual 2016-17	Estimated 2017-18	City Manager Recommended 2018-19	City Council Approved 2018-19	Projected	
					2019-20	2020-21
<b>ESTIMATED OPERATING REVENUES</b>						
INTERGOVERNMENTAL	\$ 124,314	\$ 24,733	\$ -	\$ -	\$ -	\$ -
CHARGES FOR SERVICES	11,233,385	11,753,400	13,244,000	13,244,000	14,182,960	15,208,659
INTEREST INCOME	45,192	43,000	8,500	8,500	8,500	8,500
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(24,373)	(33,000)	1,000	1,000	1,000	1,000
<b>TOTAL ESTIMATED OPERATING REVENUES</b>	<b>\$ 11,378,518</b>	<b>\$ 11,788,133</b>	<b>\$ 13,253,500</b>	<b>\$ 13,253,500</b>	<b>\$ 14,192,460</b>	<b>\$ 15,218,159</b>
<b>APPROPRIATIONS - BILLING &amp; COLLECTION</b>						
SALARIES	\$ 136,540	\$ 142,928	\$ 142,902	\$ 142,902	\$ 145,046	\$ 145,046
FRINGES	89,458	114,452	128,173	128,173	130,079	131,300
PENSION-NPL ADJUSTMENT	(62,539)	-	-	-	-	-
WRITE OFF BAD DEBT	1,725	-	-	-	-	-
SUPPLIES	7,109	8,800	7,800	7,800	7,800	7,800
PROFESSIONAL SERVICES	20,200	21,500	21,500	21,500	21,500	21,500
BANK/CC FEES & SERVICE CHARGES	626	100	100	100	100	100
POSTAGE	22,000	26,000	26,000	26,000	26,000	26,000
EDUCATION & TRAINING	-	1,100	1,100	1,100	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS - BILLING &amp; COLLECTION</b>	<b>\$ 215,119</b>	<b>\$ 314,880</b>	<b>\$ 327,575</b>	<b>\$ 327,575</b>	<b>\$ 330,525</b>	<b>\$ 331,746</b>
<b>APPROPRIATIONS - MAINTENANCE &amp; REPAIR</b>						
SALARIES	\$ 259,226	\$ 264,686	\$ 266,224	\$ 266,224	\$ 270,217	\$ 270,217
FRINGES	258,447	230,255	169,490	169,490	172,401	173,163
PENSION-NPL ADJUSTMENT	(258,525)	-	-	-	-	-
MEMBERSHIPS, DUES & SUBSCRIPTIONS	187	211	225	225	225	250
EDUCATION & TRAINING	5,491	9,000	6,300	6,300	7,800	5,000
<b>TOTAL APPROPRIATIONS - MAINTENANCE &amp; REPAIR</b>	<b>\$ 264,826</b>	<b>\$ 504,152</b>	<b>\$ 442,239</b>	<b>\$ 442,239</b>	<b>\$ 450,643</b>	<b>\$ 448,630</b>
<b>APPROPRIATIONS - SAW GRANT M-619</b>						
SALARIES	\$ -	\$ 7,400	\$ -	\$ -	\$ -	\$ -
FRINGES	-	7,490	-	-	-	-
MATERIALS & SUPPLIES	1,739	-	-	-	-	-
CONTRACTUAL SERVICES	4,749	41,600	-	-	-	-
REPAIRS & MAINTENANCE	91,165	-	-	-	-	-
EDUCATION & TRAINING	2,400	-	-	-	-	-
<b>TOTAL APPROPRIATIONS - SAW GRANT M-19</b>	<b>\$ 100,053</b>	<b>\$ 56,490</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>APPROPRIATIONS - ADMINISTRATION</b>						
SALARIES	\$ 53,897	\$ 54,000	\$ 68,642	\$ 68,642	\$ 69,672	\$ 69,672
FRINGES	62,251	63,235	54,484	54,484	55,531	56,002
PENSION-NPL ADJUSTMENT	(50,297)	-	-	-	-	-
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	3,616	6,033	6,700	6,700	9,200	7,000
PROFESSIONAL SERVICES	11,793	7,000	6,950	6,950	7,000	7,150
CONTRACTUAL SERVICES	14,580	17,000	18,200	18,200	18,750	19,500
PRINTING & PUBLICATIONS	865	-	6,000	6,000	6,000	6,000
INSURANCE & BONDS	92,957	98,126	100,000	100,000	100,000	100,000
UTILITIES-GAS	2,192	3,000	5,500	5,500	5,500	5,500
RENTALS-COPIER LEASE	-	2,000	6,000	6,000	6,000	6,000
DEPRECIATION	273,826	273,826	280,000	280,000	290,000	290,000
<b>TOTAL APPROPRIATIONS - ADMINISTRATION</b>	<b>\$ 605,680</b>	<b>\$ 664,220</b>	<b>\$ 692,476</b>	<b>\$ 692,476</b>	<b>\$ 707,653</b>	<b>\$ 706,824</b>



## Water and Sewer Fund (Cont'd)

### 592 WATER AND SEWER FUND

	Actual 2016-17	Estimated 2017-18	City Manager Recommended 2018-19	City Council Approved 2018-19	Projected	
					2019-20	2020-21
<b>APPROPRIATIONS - TRANSMISSION &amp; DISTRIBUTION</b>						
SALARIES	\$ 446,572	\$ 433,741	\$ 447,358	\$ 447,358	\$ 454,068	\$ 454,068
FRINGES	366,207	395,978	378,318	378,318	382,533	385,781
PENSION-NPL ADJUSTMENT	(228,780)	-	-	-	-	-
SUPPLIES	54,333	74,000	100,200	100,200	87,200	89,700
WATER METERS	49,313	100,000	130,000	130,000	135,000	130,000
PROFESSIONAL SERVICES	15,133	44,495	25,000	25,000	25,500	26,000
UTILITIES-TELEPHONE	2,959	3,200	3,600	3,600	4,000	4,000
UTILITIES-WATER	1,256,810	1,357,800	1,425,690	1,425,690	1,496,975	1,571,824
REPAIRS & MAINTENANCE	(27,239)	455,000	60,000	60,000	60,000	60,000
RENTALS-MOTOR POOL UTILIZATION	129,884	95,000	95,000	95,000	95,000	100,000
EDUCATION & TRAINING	5,893	15,000	15,500	15,500	22,500	22,700
CAPITAL OUTLAY	16,683	410,000	992,500	992,500	880,000	1,275,000
<b>TOTAL APPROPRIATIONS - TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$ 2,087,768</b>	<b>\$ 3,384,214</b>	<b>\$ 3,673,166</b>	<b>\$ 3,673,166</b>	<b>\$ 3,642,776</b>	<b>\$ 4,119,073</b>
<b>APPROPRIATIONS - PUMP OPERATIONS</b>						
SALARIES	\$ 31,834	\$ 33,930	\$ 23,113	\$ 23,113	\$ 23,460	\$ 23,460
FRINGES	26,270	34,891	21,795	21,795	22,214	22,403
SUPPLIES	2,650	5,000	5,000	5,000	5,000	5,000
PROFESSIONAL SERVICES	21,500	33,000	35,000	35,000	35,000	36,000
UTILITIES-ELECTRIC	30,225	30,000	30,000	30,000	30,000	30,000
UTILITIES-GAS	1,772	3,000	3,500	3,500	3,500	3,500
REPAIRS & MAINTENANCE	390	20,000	30,500	30,500	30,700	21,000
CAPITAL OUTLAY	-	-	80,000	80,000	80,000	90,000
<b>TOTAL APPROPRIATIONS - PUMP OPERATIONS</b>	<b>\$ 114,641</b>	<b>\$ 159,821</b>	<b>\$ 228,908</b>	<b>\$ 228,908</b>	<b>\$ 229,874</b>	<b>\$ 231,363</b>
<b>APPROPRIATIONS - MAINTENANCE &amp; REPAIR</b>						
SALARIES	\$ 81,343	\$ 175,774	\$ 107,948	\$ 107,948	\$ 109,567	\$ 109,567
FRINGES	116,390	191,462	94,426	94,426	95,016	95,823
SUPPLIES	11,013	6,000	14,500	14,500	15,000	15,500
PROFESSIONAL SERVICES	24,617	20,000	25,000	25,000	10,000	5,000
SEWAGE DISPOSAL	5,521,978	5,700,000	5,819,700	5,819,700	5,941,914	5,941,914
NON-RESIDENTIAL IWC	121,377	128,600	136,320	136,320	144,500	144,500
REPAIRS & MAINTENANCE	9,461	550,000	300,000	300,000	300,000	300,000
RENTALS-MOTOR POOL UTILIZATION	2,535	15,000	15,000	15,000	15,000	15,000
DEPRECIATION	505,749	505,749	510,000	510,000	520,000	520,000
CAPITAL OUTLAY	-	-	515,000	515,000	575,000	500,000
PRINCIPAL	-	963,930	983,502	983,502	1,006,431	1,029,371
INTEREST	189,436	169,585	149,084	149,084	125,397	101,148
DEBT SERVICE-PAYING AGENT FEES	37	34	1,038	1,038	1,038	1,038
<b>TOTAL APPROPRIATIONS - MAINTENANCE &amp; REPAIR</b>	<b>\$ 6,583,936</b>	<b>\$ 8,426,134</b>	<b>\$ 8,671,518</b>	<b>\$ 8,671,518</b>	<b>\$ 8,858,863</b>	<b>\$ 8,778,861</b>
<b>TOTAL APPROPRIATIONS WATER &amp; SEWER</b>	<b>\$ 9,972,023</b>	<b>\$ 13,509,911</b>	<b>\$ 14,035,882</b>	<b>\$ 14,035,882</b>	<b>\$ 14,220,334</b>	<b>\$ 14,616,497</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 1,406,495</b>	<b>\$ (1,721,778)</b>	<b>\$ (782,382)</b>	<b>\$ (782,382)</b>	<b>\$ (27,874)</b>	<b>\$ 601,662</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 9,972,023</b>	<b>\$ 13,509,911</b>	<b>\$ 14,035,882</b>	<b>\$ 14,035,882</b>	<b>\$ 14,220,334</b>	<b>\$ 14,616,497</b>
NET CHANGE IN FUND BALANCE	\$ 1,406,495	\$ (1,721,778)	\$ (782,382)	\$ (782,382)	\$ (27,874)	\$ 601,662
BEGINNING FUND BALANCE	17,805,938	19,212,433	17,490,655	17,490,655	16,708,273	16,680,399
<b>ENDING FUND BALANCE</b>	<b>\$ 19,212,433</b>	<b>\$ 17,490,655</b>	<b>\$ 16,708,273</b>	<b>\$ 16,708,273</b>	<b>\$ 16,680,399</b>	<b>\$ 17,282,061</b>

Fund balance as a percentage of total annual expenditures	193%	129%	119%	119%	117%	118%
Estimated Change in Fund Balance	8%	-9%	-4%	-4%	0%	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 2016-17	Estimated 2017-18	City Manager Recommended 2018-19	City Council Approved 2018-19	Projected	
					2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
CHARGES FOR SERVICES	\$ 579,184	\$ 624,000	\$ 639,500	\$ 639,500	\$ 649,500	\$ 663,000
INTEREST INCOME	579	(333)	-	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(187)	340	-	-	-	-
OTHER REVENUE	864	835	-	-	-	-
<b>TOTAL OPERATING ESTIMATED REVENUES</b>	<b>\$ 580,440</b>	<b>\$ 624,842</b>	<b>\$ 639,500</b>	<b>\$ 639,500</b>	<b>\$ 649,500</b>	<b>\$ 663,000</b>
<b>OPERATING APPROPRIATIONS</b>						
SALARIES	\$ 41,203	\$ 48,800	\$ 49,232	\$ 49,232	\$ 49,970	\$ 49,970
FRINGES	27,726	34,378	44,977	44,977	45,533	45,920
SUPPLIES	165,296	174,500	171,000	171,000	179,000	184,000
BANK/CC FEES & SERVICE CHARGES	8	-	-	-	-	-
PROFESSIONAL SERVICES	21,447	110,000	45,000	45,000	45,000	45,000
CONTRACTUAL SERVICES	64,790	67,000	80,000	80,000	80,000	80,000
TRANSPORTATION	131,692	150,000	155,000	155,000	160,000	170,000
FLEET COLLISION REPAIRS	547	5,000	5,000	5,000	5,000	5,000
MEMBERSHIP DUES & SUBSCRIPTIONS	117	100	100	100	100	-
EDUCATION & TRAINING	-	1,000	1,000	1,000	1,000	1,000
DEPRECIATION	129,388	-	-	-	-	-
CAPITAL OUTLAY	-	130,000	-	-	127,000	297,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 582,214</b>	<b>\$ 720,778</b>	<b>\$ 551,309</b>	<b>\$ 551,309</b>	<b>\$ 692,603</b>	<b>\$ 877,890</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (1,774)</b>	<b>\$ (95,936)</b>	<b>\$ 88,191</b>	<b>\$ 88,191</b>	<b>\$ (43,103)</b>	<b>\$ (214,890)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN-GENERAL FUND	\$ -	\$ 158,872	\$ 25,000	\$ 25,000	\$ 50,000	\$ 220,000
TRANSFERS OUT FROM OTHER FUNDS	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 158,872</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 50,000</b>	<b>\$ 220,000</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 582,214</b>	<b>\$ 561,906</b>	<b>\$ 526,309</b>	<b>\$ 526,309</b>	<b>\$ 642,603</b>	<b>\$ 657,890</b>
NET CHANGE IN FUND BALANCE	\$ (1,774)	\$ 62,936	\$ 113,191	\$ 113,191	\$ 6,897	\$ 5,110
BEGINNING FUND BALANCE	976,749	974,975	1,037,911	1,037,911	1,151,102	1,157,999
<b>ENDING FUND BALANCE</b>	<b>\$ 974,975</b>	<b>\$ 1,037,911</b>	<b>\$ 1,151,102</b>	<b>\$ 1,151,102</b>	<b>\$ 1,157,999</b>	<b>\$ 1,163,109</b>
Fund balance as a percentage of total annual expenditures	167%	185%	219%	219%	180%	177%
Estimated Change in Fund Balance	0%	6%	11%	11%	1%	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.

<b>677 RISK MANAGEMENT FUND</b>						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2016-17	2017-18	2018-19	2018-19	2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
INTEREST INCOME	\$ 2,249	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(688)	(436)	-	-	-	-
MISCELLANEOUS REVENUE	37,850	10,797	20,000	20,000	20,000	20,000
REIMBURSEMENT-WORKERS COMP INSURANCE PREMIUM	48,678	46,112	50,000	50,000	50,000	50,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 88,089</b>	<b>\$ 58,673</b>	<b>\$ 72,200</b>	<b>\$ 72,200</b>	<b>\$ 72,200</b>	<b>\$ 72,200</b>
<b>APPROPRIATIONS</b>						
BANK/CC FEES & SERVICE CHARGES	\$ 27	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
INSURANCE-WORKERS COMPENSATION	338,412	422,845	190,100	190,100	200,000	200,000
INSURANCE & BONDS	329,577	347,902	347,902	347,902	347,902	347,902
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 668,016</b>	<b>\$ 770,772</b>	<b>\$ 538,027</b>	<b>\$ 538,027</b>	<b>\$ 547,927</b>	<b>\$ 547,927</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (579,927)</b>	<b>\$ (712,099)</b>	<b>\$ (465,827)</b>	<b>\$ (465,827)</b>	<b>\$ (475,727)</b>	<b>\$ (475,727)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN FROM OTHER FUNDS	\$ 566,915	\$ 550,102	\$ 550,102	\$ 550,102	\$ 550,102	\$ 550,102
TRANSFERS OUT FROM OTHER FUNDS	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 566,915</b>	<b>\$ 550,102</b>	<b>\$ 550,102</b>	<b>\$ 550,102</b>	<b>\$ 550,102</b>	<b>\$ 550,102</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 101,101</b>	<b>\$ 220,670</b>	<b>\$ (12,075)</b>	<b>\$ (12,075)</b>	<b>\$ (2,175)</b>	<b>\$ (2,175)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (13,012)</b>	<b>\$ (161,997)</b>	<b>\$ 84,275</b>	<b>\$ 84,275</b>	<b>\$ 74,375</b>	<b>\$ 74,375</b>
<b>BEGINNING FUND BALANCE</b>	<b>325,451</b>	<b>312,439</b>	<b>150,442</b>	<b>150,442</b>	<b>234,717</b>	<b>309,092</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 312,439</b>	<b>\$ 150,442</b>	<b>\$ 234,717</b>	<b>\$ 234,717</b>	<b>\$ 309,092</b>	<b>\$ 383,467</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>309%</b>	<b>68%</b>	<b>-1944%</b>	<b>-1944%</b>	<b>-14211%</b>	<b>-17631%</b>
<b>Estimated Change in Fund Balance</b>	<b>-4%</b>	<b>-52%</b>	<b>56%</b>	<b>56%</b>	<b>32%</b>	<b>24%</b>



## Retiree Healthcare Court Fund

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

678 RETIREES HEALTH CARE-COURT FUND						
	Actual 2016-17	Estimated 2017-18	City Manager Recommended 2018-19	City Council Approved 2018-19	Projected	
					2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
ORDINANCE & FINES	\$ 190,029	\$ 207,118	\$ 222,990	\$ 222,990	\$ 222,990	\$ 222,990
OTHER REVENUE	-	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 190,029</b>	<b>\$ 207,118</b>	<b>\$ 222,990</b>	<b>\$ 222,990</b>	<b>\$ 222,990</b>	<b>\$ 222,990</b>
<b>APPROPRIATIONS</b>						
RETIREE HEALTH CARE	\$ 373,818	\$ 348,300	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000
RETIREE LIFE INSURANCE	32	224	225	225	230	230
RETIREE DENTAL	14,284	11,500	14,300	14,300	14,300	14,300
PROFESSIONAL SERVICES	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 388,134</b>	<b>\$ 360,024</b>	<b>\$ 389,525</b>	<b>\$ 389,525</b>	<b>\$ 389,530</b>	<b>\$ 389,530</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ (198,105)</b>	<b>\$ (152,906)</b>	<b>\$ (166,535)</b>	<b>\$ (166,535)</b>	<b>\$ (166,540)</b>	<b>\$ (166,540)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN GENERAL FUND	\$ -	\$ 62,765	\$ -	\$ -	\$ -	\$ -
TRANSFER IN 45th DISTRICT COURT	154,655	135,000	166,535	166,535	181,600	181,600
TRANSFERS OUT FROM OTHER FUNDS	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 154,655</b>	<b>\$ 197,765</b>	<b>\$ 166,535</b>	<b>\$ 166,535</b>	<b>\$ 181,600</b>	<b>\$ 181,600</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 233,479</b>	<b>\$ 162,259</b>	<b>\$ 222,990</b>	<b>\$ 222,990</b>	<b>\$ 207,930</b>	<b>\$ 207,930</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (43,450)</b>	<b>\$ 44,859</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,060</b>	<b>\$ 15,060</b>
BEGINNING FUND BALANCE	340	(43,110)	1,749	1,749	1,749	16,809
<b>ENDING FUND BALANCE</b>	<b>\$ (43,110)</b>	<b>\$ 1,749</b>	<b>\$ 1,749</b>	<b>\$ 1,749</b>	<b>\$ 16,809</b>	<b>\$ 31,869</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>-18%</b>	<b>1%</b>	<b>1%</b>	<b>1%</b>	<b>8%</b>	<b>15%</b>
<b>Estimated Change in Fund Balance</b>	<b>-12779%</b>	<b>-104%</b>	<b>0%</b>	<b>0%</b>	<b>861%</b>	<b>90%</b>



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## Fiduciary Funds

### Retiree Health Care Benefits Fund

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

<b>680 RETIREE HEALTHCARE BENEFITS FUND</b>						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2016-17	2017-18	2018-19	2018-19	2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
INTEREST INCOME	\$ 28,865	\$ 20,824	\$ 13,200	\$ 13,200	\$ 13,200	\$ 13,200
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	97,281	65,002	60,100	60,100	60,100	60,100
CONTRIBUTIONS - EMPLOYER	3,105,745	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 3,231,891</b>	<b>\$ 85,826</b>	<b>\$ 73,300</b>	<b>\$ 73,300</b>	<b>\$ 73,300</b>	<b>\$ 73,300</b>
<b>APPROPRIATIONS</b>						
RETIREE HEALTH CARE-GENERAL FUND	\$ 1,448,750	\$ -	\$ -	\$ -	\$ -	\$ -
RETIREE HEALTH CARE-LIBRARY	95,258	-	-	-	-	-
RETIREE HEALTH CARE-PUBLIC SAFETY	1,561,737	-	-	-	-	-
PROFESSIONAL SERVICES	18,500	18,500	18,500	18,500	18,500	18,500
BANK/CC FEES & SERVICE CHARGES	367	100	100	100	100	100
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,124,612</b>	<b>\$ 18,600</b>	<b>\$ 18,600</b>	<b>\$ 18,600</b>	<b>\$ 18,600</b>	<b>\$ 18,600</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 107,279</b>	<b>\$ 67,226</b>	<b>\$ 54,700</b>	<b>\$ 54,700</b>	<b>\$ 54,700</b>	<b>\$ 54,700</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT-GENERAL FUND	-	716,332	786,000	786,000	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(716,332)</b>	<b>(786,000)</b>	<b>(786,000)</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 3,124,612</b>	<b>\$ 734,932</b>	<b>\$ 804,600</b>	<b>\$ 804,600</b>	<b>\$ 18,600</b>	<b>\$ 18,600</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 107,279</b>	<b>\$ (649,106)</b>	<b>\$ (731,300)</b>	<b>\$ (731,300)</b>	<b>\$ 54,700</b>	<b>\$ 54,700</b>
BEGINNING FUND BALANCE	2,986,615	3,093,894	2,444,788	2,444,788	1,713,488	1,768,188
<b>ENDING FUND BALANCE</b>	<b>\$ 3,093,894</b>	<b>\$ 2,444,788</b>	<b>\$ 1,713,488</b>	<b>\$ 1,713,488</b>	<b>\$ 1,768,188</b>	<b>\$ 1,822,888</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>99%</b>	<b>333%</b>	<b>213%</b>	<b>213%</b>	<b>9506%</b>	<b>9800%</b>
<b>Estimated Change in Fund Balance</b>	<b>4%</b>	<b>-21%</b>	<b>-30%</b>	<b>-30%</b>	<b>3%</b>	<b>3%</b>



## Employees' Retirement Fund

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

<b>731 EMPLOYEES' RETIREMENT SYSTEM FUND</b>						
	Actual 2016-17	Estimated 2017-18	City Manager Recommended 2018-19	City Council Approved 2018-19	Projected 2019-20      2020-21	
<b>ESTIMATED REVENUES</b>						
EMPLOYEE CONTRIBUTIONS	\$ 48,211	\$ 51,000	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000
INTEREST INCOME	3,309	827	300	300	300	300
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	1,759,634	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
DIVIDEND INCOME	386,648	380,000	380,000	380,000	380,000	380,000
OTHER INCOME	72	3,399	-	-	-	-
CITY PENSION CONTRIBUTIONS	1,338,260	1,400,000	1,500,000	1,500,000	1,500,000	1,500,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 3,536,134</b>	<b>\$ 3,635,226</b>	<b>\$ 3,732,300</b>	<b>\$ 3,732,300</b>	<b>\$ 3,732,300</b>	<b>\$ 3,732,300</b>
<b>APPROPRIATIONS</b>						
PROFESSIONAL SERVICES	\$ 94,090	\$ 60,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
PRE-EMPLOYMENT MEDICAL SERVICES	2,070	-	-	-	-	-
BANK/CC FEES & SERVICE CHARGES	30	-	-	-	-	-
PENSION BENEFITS	3,081,680	3,200,000	3,300,000	3,300,000	3,400,000	3,400,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,177,870</b>	<b>\$ 3,260,000</b>	<b>\$ 3,370,000</b>	<b>\$ 3,370,000</b>	<b>\$ 3,470,000</b>	<b>\$ 3,470,000</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 358,264</b>	<b>\$ 375,226</b>	<b>\$ 362,300</b>	<b>\$ 362,300</b>	<b>\$ 262,300</b>	<b>\$ 262,300</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT-GENERAL FUND	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 3,177,870</b>	<b>\$ 3,260,000</b>	<b>\$ 3,370,000</b>	<b>\$ 3,370,000</b>	<b>\$ 3,470,000</b>	<b>\$ 3,470,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 358,264</b>	<b>\$ 375,226</b>	<b>\$ 362,300</b>	<b>\$ 362,300</b>	<b>\$ 262,300</b>	<b>\$ 262,300</b>
BEGINNING FUND BALANCE	18,947,390	19,305,654	19,680,880	19,680,880	20,043,180	20,305,480
<b>ENDING FUND BALANCE</b>	<b>\$ 19,305,654</b>	<b>\$ 19,680,880</b>	<b>\$ 20,043,180</b>	<b>\$ 20,043,180</b>	<b>\$ 20,305,480</b>	<b>\$ 20,567,780</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>608%</b>	<b>604%</b>	<b>595%</b>	<b>595%</b>	<b>585%</b>	<b>593%</b>
<b>Estimated Change in Fund Balance</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>	<b>1%</b>	<b>1%</b>



## 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.

<b>733 PUBLIC SAFETY EMPLOYEES' RETIREMENT SYSTEM FUND</b>						
	Actual	Estimated	City Manager	City Council	Projected	
	2016-17	2017-18	Recommended	Approved	2019-20	2020-21
<b>ESTIMATED REVENUES</b>						
EMPLOYEE CONTRIBUTIONS	\$ 325,575	\$ 344,000	\$ 351,000	\$ 351,000	\$ 351,000	\$ 351,000
EMPLOYEE CONTRIBUTIONS-RETIREE HEALTH CARE	6,307	11,433	-	-	-	-
INTEREST INCOME	6,620	1,229	-	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	3,573,253	2,964,341	2,893,475	2,893,475	2,893,475	2,893,475
DIVIDEND INCOME	763,194	765,000	765,000	765,000	765,000	765,000
OTHER INCOME	72	3,399	-	-	-	-
CITY PENSION CONTRIBUTIONS	2,387,270	2,558,659	2,814,525	2,814,525	2,814,525	2,814,525
CITY CONTRIBUTION-HEALTHCARE	1,556,266	1,478,250	1,233,883	1,233,883	1,149,300	1,149,300
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 8,618,557</b>	<b>\$ 8,126,311</b>	<b>\$ 8,057,883</b>	<b>\$ 8,057,883</b>	<b>\$ 7,973,300</b>	<b>\$ 7,973,300</b>
<b>APPROPRIATIONS</b>						
RETIREE HEALTH CARE	\$ 1,472,209	\$ 1,400,000	\$ 1,307,083	\$ 1,307,083	\$ 1,222,500	\$ 1,222,500
RETIREE LIFE INSURANCE	835	938	950	950	950	950
RETIREES DENTAL	89,528	77,500	80,000	80,000	80,000	80,000
PROFESSIONAL SERVICES	144,838	155,000	160,000	160,000	160,000	160,000
BANK/CC FEES & SERVICE CHARGES	(15)	-	-	-	-	-
PENSION BENEFITS	4,431,882	4,550,000	4,686,000	4,686,000	4,686,000	4,686,000
CONTRIBUTION REFUNDS	11,985	-	10,000	10,000	10,000	10,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,151,262</b>	<b>\$ 6,183,438</b>	<b>\$ 6,244,033</b>	<b>\$ 6,244,033</b>	<b>\$ 6,159,450</b>	<b>\$ 6,159,450</b>
<b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<b>\$ 2,467,295</b>	<b>\$ 1,942,873</b>	<b>\$ 1,813,850</b>	<b>\$ 1,813,850</b>	<b>\$ 1,813,850</b>	<b>\$ 1,813,850</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
TRANSFER IN-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT-GENERAL FUND	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPROPRIATIONS &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 6,151,262</b>	<b>\$ 6,183,438</b>	<b>\$ 6,244,033</b>	<b>\$ 6,244,033</b>	<b>\$ 6,159,450</b>	<b>\$ 6,159,450</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 2,467,295</b>	<b>\$ 1,942,873</b>	<b>\$ 1,813,850</b>	<b>\$ 1,813,850</b>	<b>\$ 1,813,850</b>	<b>\$ 1,813,850</b>
BEGINNING FUND BALANCE	38,002,923	40,470,218	42,413,091	42,413,091	44,226,941	46,040,791
<b>ENDING FUND BALANCE</b>	<b>\$ 40,470,218</b>	<b>\$ 42,413,091</b>	<b>\$ 44,226,941</b>	<b>\$ 44,226,941</b>	<b>\$ 46,040,791</b>	<b>\$ 47,854,641</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>-658%</b>	<b>-686%</b>	<b>-708%</b>	<b>-708%</b>	<b>-747%</b>	<b>-777%</b>



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### Fund Balance

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

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

### GASB 54

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

#### Nonspendable Fund Balance

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

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

#### Restricted Fund Balance

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

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

#### Committed Fund Balance

*\*constraints approved by Council*

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



### Assigned Fund Balance

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

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

### Unassigned Fund Balance

*\*available to spend, unrestricted*

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

The following governmental funds are anticipated to have significant changes in fund balance for FY 2018-19 (increase or decrease more than 10%):

### Special Revenue Funds

The Major Street Fund is projected to use approximately \$359,585 of fund balance in FY 2018-19. 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 Solid Waste Fund is projected to use approximately \$203,519 of fund balance in FY 2018-19. These funds will be used for the collection, disposal and recycling of waste collection throughout the City.

The Casflow Assistance Fund is projected to use \$173,000 of fund balance in FY 2018-19 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 \$217,479. The City received a grant for MOGO bike stations with a 30% local match and monies from this fund will be used to complete this project.

The Municipal Building Construction Fund is projected to decrease fund balance by \$1,238,353. These funds will be used for the court room reconstruction project which is listed in the capital improvement program.



### 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, 2018. The 2018 taxable value increased approximately 6.6%. Penalties and interest are based on historical collections, not most recent years. Inflation for the 2017 tax year was 1.2%. Due to anticipated growth, the City estimates an overall net increase (see loss of personal property taxes discussed below) in revenue of 2.95%.

The current millage rate is at 34.3848 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 1.46% increase in overall revenue sharing in fiscal year 2018-19 and no increase is expected for 2019-20 or 2020-21.

**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 Parks, Recreation, and Cultural Services department and Ice Arena. The Parks, Recreation, and Cultural Services Fund 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 12.43% in 2018-19 and future annual increases of 7.08% and 7.22% annually for the next two fiscal years based from rate increases.

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



## Revenue Trends

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

								BUDGET	PROJECTED	
Taxable Value	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Real-Residential	358,677,900	312,688,580	280,856,040	283,412,310	289,174,450	293,941,530	303,162,780	317,258,070	317,258,070	317,258,070
Real-Commercial	115,935,490	107,596,610	101,354,490	99,570,910	97,946,090	95,836,930	97,241,660	101,727,150	101,727,150	101,727,150
Real-Industrial	23,383,320	18,982,270	17,629,760	17,124,830	17,119,170	19,829,100	24,980,660	25,813,190	25,813,190	25,813,190
Personal Property	<u>33,460,080</u>	<u>35,705,130</u>	<u>34,403,540</u>	<u>32,106,170</u>	<u>32,054,990</u>	<u>30,565,350</u>	<u>33,550,020</u>	<u>43,550,990</u>	<u>43,550,990</u>	<u>43,550,990</u>
Total	531,456,790	474,972,590	434,243,830	432,214,220	436,294,700	440,172,910	458,935,120	488,349,400	488,349,400	488,349,400
Percent Change From Prior Year	0.00%	-10.63%	-8.57%	-0.47%	0.94%	0.89%	4.26%	0.00%	0.00%	0.00%
Millage Rate										
Operating	18.8563	20.0000	20.0000	20.0000	19.8959	19.8959	18.7157	18.4199	18.4199	18.4199
Library	1.4914	1.4914	1.4914	1.4914	1.4836	1.4836	1.4689	1.4457	1.4457	1.4457
Debt Service	4.4378	5.3953	5.9560	6.2017	5.6500	5.6500	5.1950	4.8700	4.8700	4.8700
Solid Waste	2.4531	2.9531	2.9531	2.9531	2.9377	2.9377	2.9088	2.8628	2.8628	2.8628
Public Act 345	-	-	6.4729	6.4729	6.9636	6.9636	6.8952	6.7863	6.7863	6.7863
Total	27.2386	29.8398	36.8734	37.1191	36.9308	36.9308	35.1836	34.3848	34.3848	34.3848

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 9.21% for fiscal year 2018-19. 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 2018-19.

#### 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 flat for fiscal year 2018-19. Workers Compensation Insurance is expected to make a dramatic decrease of 55.04%. This can partially be attributed to carefully monitoring the 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.

Certain programs like PC replacement will not be included in 2018-19 budget. However, there have been requests made for machinery and vehicle replacements of \$266,500 during FY 2018-19. 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 and 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.

#### **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.

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 2018-2019 BUDGET AND  
PROJECTED BUDGETS FY 2019-2020 FY 2020-2021  
GENERAL AND SPECIAL FUNDS  
BUDGET RESOLUTION

**GENERAL APPROPRIATIONS ACT RESOLUTION: 2018/2019 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, 2018 and includes projections for fiscal years 2019-2020 and 2020-2021, 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 16, 2018 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 16, 2018 on the proposed budget, and

WHEREAS, this budget takes into consideration the City's Multi-Year Budget and financial planning through fiscal-year 2019-2020, and 2020-2021.

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2018-2019 attached budget (departmental basis) is adopted and that the City Council acknowledges the Multi-Year Budget, including Projections of Future Fiscal-Years 2019-2020 and 2020-2021 as part of this resolution.

	ACTUAL 2016-2017	ESTIMATED 2017-2018	APPROVED 2018-2019	PROJECTED 2019-2020	PROJECTED 2020-2021
<b>GENERAL FUND</b>					
<b>REVENUES:</b>					
PROPERTY TAX AND RELATED	\$ 12,724,183	\$ 12,380,359	\$ 12,755,924	\$ 12,961,067	\$ 13,393,225
LICENSES AND PERMITS	516,630.00	678,475	493,625	453,625	453,625
INTERGOVERNMENTAL	3,383,187.00	3,522,365	3,531,872	3,561,872	3,531,872
CHARGES FOR SERVICES	546,315.00	623,303	654,960	670,660	678,160
FINES	1,742,209.00	1,937,856	1,999,800	1,999,800	1,999,800
INTEREST	63,807.00	54,979	40,029	40,029	40,029
OTHER REVENUE	1,129,931.00	1,192,003	997,925	997,925	997,925
<b>TOTAL REVENUE</b>	<b>\$ 20,106,262</b>	<b>\$ 20,389,340</b>	<b>\$ 20,474,135</b>	<b>20,684,978</b>	<b>21,094,636</b>
<b>EXPENDITURES:</b>					
LEGISLATIVE	\$ 47,987	\$ 62,310	\$ 58,403	63,803	63,803
ADMINISTRATIVE	350,672	414,886	371,837	377,438	371,627
HUMAN RESOURCES	244,459	358,633	341,395	345,387	345,369
COMMUNITY & ECONOMIC DEVELOPMENT	154,129	210,536	204,066	203,849	208,747
INFORMATION TECHNOLOGY	288,778	248,715	247,172	246,947	325,947
CITY ATTORNEY	319,707	290,600	269,600	276,600	289,600
PROSECUTING ATTORNEY	63,600	66,660	66,660	66,660	66,660
ELECTIONS	233,958	175,415	217,802	234,559	225,045
CITY CLERK	99,063	112,675	113,528	116,424	117,119
FINANCE AND ADMINISTRATIVE SERVICES	245,343	391,383	367,361	383,089	385,800
TECHNICAL & PLANNING SERVICES	1,884,735	1,350,964	1,233,479	1,256,914	1,278,057
PUBLIC SAFETY	9,359,366	9,986,849	10,254,322	10,402,617	10,425,272
PUBLIC WORKS	770,444	775,024	1,163,458	1,333,380	991,500
RECREATION	656,008	724,345	724,514	747,966	749,387
NON-DEPARTMENTAL	3,069,226	1,600,943	1,556,873	1,472,324	1,472,324
PUBLIC INFORMATION	228,853	271,194	279,970	260,846	254,411
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,016,328</b>	<b>\$ 17,041,132</b>	<b>\$ 17,470,440</b>	<b>17,788,803</b>	<b>17,570,668</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 2,089,934</b>	<b>\$ 3,348,208</b>	<b>\$ 3,003,695</b>	<b>2,896,175</b>	<b>3,523,968</b>
<b>OTHER FINANCING USES</b>					
TRANSFERS IN	\$ -	\$ 716,332	\$ 959,027	\$ -	\$ -
TRANSFERS OUT	1,915,068	3,757,029	3,354,528	3,342,658	3,492,709
<b>TOTAL OTHER FINANCING USES</b>	<b>\$ (1,915,068)</b>	<b>\$ (3,040,697)</b>	<b>\$ (2,395,501)</b>	<b>\$ (3,342,658)</b>	<b>\$ (3,492,709)</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 19,931,396</b>	<b>\$ 20,081,829</b>	<b>\$ 19,865,941</b>	<b>\$ 21,131,461</b>	<b>\$ 21,063,377</b>
NET CHANGE IN FUND BALANCE	\$ 174,866	\$ 307,511	\$ 608,194	\$ (446,483)	\$ 31,259
BEGINNING FUND BALANCE	\$ 3,679,194	\$ 3,854,058	\$ 4,161,576	\$ 4,769,770	\$ 4,323,287
<b>ENDING FUND BALANCE</b>	<b>\$ 3,854,058</b>	<b>\$ 4,161,576</b>	<b>\$ 4,769,770</b>	<b>\$ 4,323,287</b>	<b>\$ 4,354,546</b>

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	ACTUAL 2016-2017	ESTIMATED 2017-2018	APPROVED 2018-2019	PROJECTED 2019-2020	PROJECTED 2020-2021
<b>LIBRARY AUTHORITY-FUND 111</b>					
<b>REVENUES:</b>					
PROPERTY TAXES	\$ 672,601	\$ 657,685	\$ 677,582	\$ 688,784	\$ 699,007
INTERGOVERNMENTAL	22,713	25,585	18,300	18,300	18,300
CHARGES FOR SERVICES	11,723	12,001	13,000	13,000	13,000
FINES AND FORFEITURES	74,143	69,376	68,200	68,200	68,200
INTEREST	1,621	682	1,650	1,650	1,650
OTHER REVENUE	933	3,109	2,200	2,200	2,200
<b>TOTAL REVENUES</b>	<b>\$ 783,734</b>	<b>\$ 768,438</b>	<b>\$ 780,932</b>	<b>\$ 792,134</b>	<b>\$ 802,357</b>
<b>EXPENDITURES:</b>					
SALARIES	\$ 339,788	\$ 355,000	\$ 370,591	\$ 376,150	\$ 376,150
FRINGES	206,921	208,819	216,475	221,543	222,801
RETIREE HEALTH CARE	95,317	76,370	-	-	-
OFFICE SUPPLIES	4,531	4,500	5,000	6,925	6,925
SUPPLIES - WATSON TRUST	-	2,940	-	-	-
ADULT AV SUPPLIES	(104)	-	-	-	-
BOOK PROCESSING SUPPLIES	929	-	-	-	-
ADULT BOOKS	25,528	25,000	25,000	29,000	29,000
CHILDREN BOOKS	21,453	21,750	21,750	23,750	23,750
PERIODICALS & PAPERS	7,988	7,300	7,300	7,300	7,300
SUPPLIES - VIDEO CASSETTES	231	-	-	-	-
DVDS	6,293	5,500	5,500	5,500	5,500
AUDIO BOOKS	2,673	2,500	2,500	2,500	2,500
ADULT COMPACT DISCS	199	200	200	200	200
PROFESSIONAL SERVICES	2,107	2,520	2,520	2,520	2,520
TLN MENU SERVICES	67,329	70,261	59,917	70,370	70,370
BANK/CC FEES & SERVICES	54	-	-	-	-
CONFERENCE & WORKSHOPS	-	1,050	1,050	1,050	1,050
UTILITIES - WATER	2,534	4,417	2,500	2,500	2,500
UTILITIES - ELECTRIC	28,362	27,550	25,500	26,000	26,000
UTILITIES - GAS	6,301	8,000	10,200	10,400	10,400
REPAIRS & MAINTENANCE	3,791	4,000	4,000	4,000	4,000
RENTALS - COPIER LEASE	2,612	4,450	3,000	3,600	3,600
MISCELLANEOUS	640	4,400	3,000	3,000	3,000
MLA INSTITUTION	1,525	1,252	837	837	837
ALA	-	500	500	500	500
EDUCATION & TRAINING	625	1,100	1,100	500	500
<b>TOTAL EXPENDITURES</b>	<b>\$ 827,627</b>	<b>\$ 839,379</b>	<b>\$ 768,440</b>	<b>\$ 798,145</b>	<b>\$ 799,403</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (43,893)</b>	<b>\$ (70,941)</b>	<b>\$ 12,492</b>	<b>\$ (6,011)</b>	<b>\$ 2,954</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN - GENERAL FUND	\$ 90,000	\$ 121,174	\$ 38,924	\$ 55,400	\$ 45,190
TRANSFERS OUT - LIBRARY LEASE DEBT SERVICE FUND	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 40,000</b>	<b>\$ 71,174</b>	<b>\$ (11,076)</b>	<b>\$ 5,400</b>	<b>\$ (4,810)</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 867,627</b>	<b>\$ 910,553</b>	<b>\$ 757,364</b>	<b>\$ 803,545</b>	<b>\$ 794,593</b>
NET CHANGE IN FUND BALANCE	\$ (3,893)	\$ 233	\$ 1,416	\$ (611)	\$ (1,856)
BEGINNING FUND BALANCE	\$ 129,049	\$ 125,156	\$ 125,389	\$ 126,805	\$ 126,194
<b>ENDING FUND BALANCE</b>	<b>\$ 125,156</b>	<b>\$ 125,389</b>	<b>\$ 126,805</b>	<b>\$ 126,194</b>	<b>\$ 124,338</b>

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	ACTUAL 2016-2017	ESTIMATED 2017-2018	APPROVED 2018-2019	PROJECTED 2019-2020	PROJECTED 2020-2021
<b>BROWNFIELD AUTHORITY-FUND 112</b>					
<b>REVENUES:</b>					
PROPERTY TAXES	\$ 233,561	\$ 492,325	\$ 501,500	\$ 501,500	\$ 47,000
INTEREST	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 233,561</b>	<b>\$ 492,325</b>	<b>\$ 501,500</b>	<b>\$ 501,500</b>	<b>\$ 47,000</b>
<b>EXPENDITURES:</b>					
SALARIES - GENERAL FUND ADMIN ALLOCATION	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000
BANK/CC FEES & SERVICE CHARGES	-	-	-	-	-
CONTRACTUAL SERVICES - SCHOSTAK	173,214	438,869	449,500	449,500	-
CONTRACTUAL SERVICES - EATON STEEL	43,745	43,456	42,000	42,000	42,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 226,959</b>	<b>\$ 492,325</b>	<b>\$ 501,500</b>	<b>\$ 501,500</b>	<b>\$ 47,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 6,602</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 226,959</b>	<b>\$ 492,325</b>	<b>\$ 501,500</b>	<b>\$ 501,500</b>	<b>\$ 47,000</b>
NET CHANGE IN FUND BALANCE	\$ 6,602	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ -	\$ 6,602	\$ 6,602	\$ 6,602	\$ 6,602
<b>ENDING FUND BALANCE</b>	<b>\$ 6,602</b>	<b>\$ 6,602</b>	<b>\$ 6,602</b>	<b>\$ 6,602</b>	<b>\$ 6,602</b>
<b>MAJOR STREETS-FUND 202</b>					
<b>REVENUES:</b>					
INTERGOVERNMENTAL	\$ 1,865,625	\$ 2,002,642	\$ 1,751,736	\$ 1,773,196	\$ 1,773,196
OTHER REVENUE	92,232	75,711	-	55,000	55,000
SPECIAL ASSESSMENTS	68,555	84,660	125,150	70,150	70,150
INTEREST INCOME	4,519	2,150	5,000	5,000	5,000
<b>TOTAL REVENUES</b>	<b>\$ 2,030,931</b>	<b>\$ 2,165,163</b>	<b>\$ 1,881,886</b>	<b>\$ 1,903,346</b>	<b>\$ 1,903,346</b>
<b>EXPENDITURES:</b>					
MAINTENANCE	\$ 2,249,321	\$ 2,052,215	\$ 1,636,471	\$ 1,300,693	\$ 1,141,065
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,249,321</b>	<b>\$ 2,052,215</b>	<b>\$ 1,636,471</b>	<b>\$ 1,300,693</b>	<b>\$ 1,141,065</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (218,390)</b>	<b>\$ 112,948</b>	<b>\$ 245,415</b>	<b>\$ 602,653</b>	<b>\$ 762,281</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS OUT -LOCAL STREETS	\$ 160,000	\$ 440,000	\$ 605,000	\$ 695,000	\$ 320,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 160,000</b>	<b>\$ 440,000</b>	<b>\$ 605,000</b>	<b>\$ 695,000</b>	<b>\$ 320,000</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 2,409,321</b>	<b>\$ 2,492,215</b>	<b>\$ 2,241,471</b>	<b>\$ 1,995,693</b>	<b>\$ 1,461,065</b>
NET CHANGE IN FUND BALANCE	\$ (378,390)	\$ (327,052)	\$ (359,585)	\$ (92,347)	\$ 442,281
BEGINNING FUND BALANCE	\$ 1,425,273	\$ 1,046,883	\$ 719,831	\$ 360,246	\$ 267,899
<b>ENDING FUND BALANCE</b>	<b>\$ 1,046,883</b>	<b>\$ 719,831</b>	<b>\$ 360,246</b>	<b>\$ 267,899</b>	<b>\$ 710,180</b>
<b>LOCAL STREETS-FUND 203</b>					
<b>REVENUES:</b>					
INTERGOVERNMENTAL	\$ 570,118	\$ 598,393	\$ 583,912	\$ 591,065	\$ 591,065
OTHER REVENUE	30	268	-	-	-
SPECIAL ASSESSMENTS	59,105	-	-	-	-
INTEREST INCOME	12,820	6,000	2,500	2,500	2,500
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(6,968)	(5,000)	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 635,105</b>	<b>\$ 599,661</b>	<b>\$ 586,412</b>	<b>\$ 593,565</b>	<b>\$ 593,565</b>
<b>EXPENDITURES:</b>					
MAINTENANCE	\$ 1,564,933	\$ 1,397,063	\$ 1,126,489	\$ 1,261,562	\$ 998,796
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,564,933</b>	<b>\$ 1,397,063</b>	<b>\$ 1,126,489</b>	<b>\$ 1,261,562</b>	<b>\$ 998,796</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (929,828)</b>	<b>\$ (797,402)</b>	<b>\$ (540,077)</b>	<b>\$ (667,997)</b>	<b>\$ (405,231)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN - MAJOR STREET FUND	\$ 160,000	\$ 440,000	\$ 605,000	\$ 695,000	\$ 320,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 160,000</b>	<b>\$ 440,000</b>	<b>\$ 605,000</b>	<b>\$ 695,000</b>	<b>\$ 320,000</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 1,404,933</b>	<b>\$ 957,063</b>	<b>\$ 521,489</b>	<b>\$ 566,562</b>	<b>\$ 678,796</b>
NET CHANGE IN FUND BALANCE	\$ (769,828)	\$ (357,402)	\$ 64,923	\$ 27,003	\$ (85,231)
BEGINNING FUND BALANCE	\$ 1,128,962	\$ 359,134	\$ 1,732	\$ 66,655	\$ 93,658
<b>ENDING FUND BALANCE</b>	<b>\$ 359,134</b>	<b>\$ 1,732</b>	<b>\$ 66,655</b>	<b>\$ 93,658</b>	<b>\$ 8,427</b>

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	ACTUAL 2016-2017	ESTIMATED 2017-2018	APPROVED 2018-2019	PROJECTED 2019-2020	PROJECTED 2020-2021
<b>SOLID WASTE-FUND 226</b>					
<b>REVENUES:</b>					
PROPERTY TAXES	\$ 1,290,378	\$ 1,307,882	\$ 1,347,469	\$ 1,369,729	\$ 1,416,137
CHARGES FOR SERVICES	1,357,366	1,423,137	1,558,500	1,710,000	1,798,000
INTERGOVERNMENTAL	45,681	13,192	10,000	10,000	10,000
INTEREST INCOME	13,860	13,860	2,289	2,289	2,289
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(8,604)	(12,000)	500	500	500
<b>TOTAL REVENUES</b>	<b>\$ 2,698,681</b>	<b>\$ 2,746,071</b>	<b>\$ 2,918,758</b>	<b>\$ 3,092,518</b>	<b>\$ 3,226,926</b>
<b>EXPENDITURES:</b>					
SALARIES	\$ 147,960	\$ 150,000	\$ 193,826	\$ 196,733	\$ 196,733
FRINGES	86,257	103,555	180,701	184,165	185,726
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	32,310	30,000	55,000	50,000	50,000
PROFESSIONAL SERVICES	32,634	35,000	49,000	51,000	51,000
PROFESSIONAL SERVICES - AUDIT	11,750	11,750	11,750	11,750	11,750
REFUSE COLLECTION	1,711,294	2,000,000	2,075,000	2,155,000	2,230,000
REFUSE DISPOSAL	267	-	-	-	-
BANK/CC FEES & SERVICE CHARGES	167	-	-	-	-
RENTALS - MOTOR POOL UTILIZATION	146,068	150,000	160,000	165,000	170,000
CAPITAL OUTLAY	-	34,418	7,000	65,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,498,707</b>	<b>\$ 2,844,723</b>	<b>\$ 3,062,277</b>	<b>\$ 3,208,648</b>	<b>\$ 3,225,209</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 199,974</b>	<b>\$ (98,652)</b>	<b>\$ (143,519)</b>	<b>\$ (116,130)</b>	<b>\$ 1,717</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER OUT-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT - WATER AND SEWER FUND	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 2,498,707</b>	<b>\$ 2,844,723</b>	<b>\$ 3,062,277</b>	<b>\$ 3,208,648</b>	<b>\$ 3,225,209</b>
NET CHANGE IN FUND BALANCE	\$ 199,974	\$ (98,652)	\$ (143,519)	\$ (116,130)	\$ 1,717
BEGINNING FUND BALANCE	950,945	1,150,919	1,052,267	908,748	792,618
<b>ENDING FUND BALANCE</b>	<b>\$ 1,150,919</b>	<b>\$ 1,052,267</b>	<b>\$ 908,748</b>	<b>\$ 792,618</b>	<b>\$ 794,335</b>
<b>CORRIDOR IMPROVEMENT AUTHORITY-FUND 251</b>					
<b>REVENUES:</b>					
PROPERTY TAX	\$ -	\$ 16,571	\$ 34,500	\$ 57,369	\$ 77,500
PROPERTY TAX - REAL (OPERATING)	8,319	-	-	-	-
INTEREST INCOME	77	23	-	-	-
UNREALIZED GAIN (LOSS) ON INVESTMENTS	(50)	(11)	-	-	-
DONATIONS	600	0	500	500	500
<b>TOTAL REVENUES</b>	<b>\$ 8,946</b>	<b>\$ 16,583</b>	<b>\$ 35,000</b>	<b>\$ 57,869</b>	<b>\$ 78,000</b>
<b>EXPENDITURES:</b>					
SALARIES - GENERAL FUND ADMIN ALLOCATION	\$ -	\$ -	\$ -	\$ 5,000	\$ 10,000
MATERIALS & SUPPLIES	949	10,000	6,500	14,000	28,000
CONTRACTUAL SERVICES	-	3,000	3,000	3,000	3,000
CONFERENCES & WORKSHOPS	-	1,150	1,150	1,150	1,150
MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	475	475	475	475
CAPITAL OUTLAY	2,798	4,000	9,000	32,500	35,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,747</b>	<b>\$ 18,625</b>	<b>\$ 20,125</b>	<b>\$ 56,125</b>	<b>\$ 77,625</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 5,199</b>	<b>\$ (2,042)</b>	<b>\$ 14,875</b>	<b>\$ 1,744</b>	<b>\$ 375</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 3,747</b>	<b>\$ 18,625</b>	<b>\$ 20,125</b>	<b>\$ 56,125</b>	<b>\$ 77,625</b>
NET CHANGE IN FUND BALANCE	\$ 5,199	\$ (2,042)	\$ 14,875	\$ 1,744	\$ 375
BEGINNING FUND BALANCE	-	5,199	3,157	18,032	19,776
<b>ENDING FUND BALANCE</b>	<b>\$ 5,199</b>	<b>\$ 3,157</b>	<b>\$ 18,032</b>	<b>\$ 19,776</b>	<b>\$ 20,151</b>

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<b>NARCOTICS FORFEITURE-FUND 253</b>					
<b>REVENUES:</b>					
FINES AND FORFEITURES	\$ 10,394	\$ 24,000	\$ 10,000	\$ 10,000	\$ 10,000
INTEREST INCOME	942	440	100	100	100
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(518)	(327)	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 10,818</b>	<b>\$ 24,113</b>	<b>\$ 10,100</b>	<b>\$ 10,100</b>	<b>\$ 10,100</b>
<b>EXPENDITURES:</b>					
UNIFORM ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -
MATERIALS & SUPPLIES	19,352	3,000	10,000	10,000	10,000
BANK/CC FEES & SERVICE CHARGES	12	-	-	-	-
CONTRACTUAL SERVICES	-	1,000	-	-	-
MISCELLANEOUS	-	-	-	-	-
EDUCATION & TRAINING	-	2,525	-	-	-
CAPITAL OUTLAY	-	39,870	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,364</b>	<b>\$ 46,395</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (8,546)</b>	<b>\$ (22,282)</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 100</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 19,364</b>	<b>\$ 46,395</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
NET CHANGE IN FUND BALANCE	\$ (8,546)	\$ (22,282)	\$ 100	\$ 100	\$ 100
BEGINNING FUND BALANCE	77,217	68,671	46,389	46,489	46,589
<b>ENDING FUND BALANCE</b>	<b>\$ 68,671</b>	<b>\$ 46,389</b>	<b>\$ 46,489</b>	<b>\$ 46,589</b>	<b>\$ 46,689</b>
<b>CRIMINAL JUSTICE TRAINING-FUND 254</b>					
<b>REVENUES:</b>					
INTERGOVERNMENTAL	\$ 8,949	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
INTEREST INCOME	147	84	25	25	25
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(82)	(64)	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 9,014</b>	<b>\$ 8,520</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>
<b>EXPENDITURES:</b>					
BANK/CC FEES & SERVICE CHARGES	\$ 2	\$ 2	\$ 25	\$ 25	\$ 25
EDUCATION & TRAINING	12,687	8,500	8,500	8,500	8,500
<b>TOTAL EXPENDITURES:</b>	<b>\$ 12,689</b>	<b>\$ 8,502</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (3,675)</b>	<b>\$ 18</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 12,689</b>	<b>\$ 8,502</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>
NET CHANGE IN FUND BALANCE	\$ (3,675)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	12,355	8,680	8,698	8,698	8,698
<b>ENDING FUND BALANCE</b>	<b>\$ 8,680</b>	<b>\$ 8,698</b>	<b>\$ 8,698</b>	<b>\$ 8,698</b>	<b>\$ 8,698</b>

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	ACTUAL 2016-2017	ESTIMATED 2017-2018	APPROVED 2018-2019	PROJECTED 2019-2020	PROJECTED 2020-2021
<b>CASE FLOW ASSISTANCE-FUND 256</b>					
<b>REVENUES:</b>					
INTERGOVERNMENTAL	\$ 13,085	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000
INTEREST INCOME	1,017	2,000	2,000	2,000	2,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	-	(1,346)	100	100	100
<b>TOTAL REVENUES</b>	<b>\$ 14,102</b>	<b>\$ 15,654</b>	<b>\$ 17,100</b>	<b>\$ 22,100</b>	<b>\$ 22,100</b>
<b>EXPENDITURES:</b>					
BANK/CC FEES & SERVICE CHARGES	\$ -	\$ 32	\$ 100	\$ 100	\$ 100
REPAIRS & MAINTENANCE	-	9,474	-	-	-
MISCELLANEOUS	5,976	35,000	190,000	20,000	20,000
<b>TOTAL EXPENDITURES:</b>	<b>\$ 5,976</b>	<b>\$ 44,506</b>	<b>\$ 190,100</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 8,126</b>	<b>\$ (28,852)</b>	<b>\$ (173,000)</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 5,976</b>	<b>\$ 44,506</b>	<b>\$ 190,100</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>
NET CHANGE IN FUND BALANCE	\$ 8,126	\$ (28,852)	\$ (173,000)	\$ 2,000	\$ 2,000
BEGINNING FUND BALANCE	206,653	214,779	185,927	12,927	14,927
<b>ENDING FUND BALANCE</b>	<b>\$ 214,779</b>	<b>\$ 185,927</b>	<b>\$ 12,927</b>	<b>\$ 14,927</b>	<b>\$ 16,927</b>
<b>COMMUNITY DEVELOPMENT BLOCK GRANT-FUND 275</b>					
<b>REVENUES:</b>					
INTERGOVERNMENTAL	\$ 107,235	\$ 158,113	\$ 164,297	\$ 113,037	\$ 140,056
<b>TOTAL REVENUES</b>	<b>\$ 107,235</b>	<b>\$ 158,113</b>	<b>\$ 164,297</b>	<b>\$ 113,037</b>	<b>\$ 140,056</b>
<b>EXPENDITURES:</b>					
SALARIES	\$ 46,670	\$ 79,899	\$ 61,905	\$ 62,834	\$ 62,834
FRINGES	30,833	53,413	45,840	46,755	47,222
CONTRACTUAL SERVICES	20,542	23,000	30,000	30,000	30,000
<b>TOTAL EXPENDITURES:</b>	<b>\$ 98,045</b>	<b>\$ 156,312</b>	<b>\$ 137,745</b>	<b>\$ 139,589</b>	<b>\$ 140,056</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 9,190</b>	<b>\$ 1,801</b>	<b>\$ 26,552</b>	<b>\$ (26,552)</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 98,045</b>	<b>\$ 156,312</b>	<b>\$ 137,745</b>	<b>\$ 139,589</b>	<b>\$ 140,056</b>
NET CHANGE IN FUND BALANCE	\$ 9,190	\$ 1,801	\$ 26,552	\$ (26,552)	\$ -
BEGINNING FUND BALANCE	(10,991)	(1,801)	-	26,552	-
<b>ENDING FUND BALANCE</b>	<b>\$ (1,801)</b>	<b>\$ -</b>	<b>\$ 26,552</b>	<b>\$ -</b>	<b>\$ -</b>

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<b>45th DISTRICT COURT-FUND 276</b>					
<b>REVENUES:</b>					
REIMBURSEMENT JUDGES SALARIES	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448
MISCELLANEOUS FEES	178,908	140,000	150,000	150,000	150,000
ORDINANCE FINES	3,207,232	3,426,864	3,472,542	3,472,542	3,472,542
CITY OF HUNTINGTON WOODS	(128,896)	(116,593)	(121,497)	(121,497)	(121,497)
CITY OF PLEASANT RIDGE	(26,553)	(37,730)	(37,731)	(37,731)	(37,731)
TOWNSHIP OF ROYAL OAK	(4,124)	(3,300)	(3,300)	(3,300)	(3,300)
TREASURER STATE OF MICHIGAN	(652,105)	(751,552)	(761,569)	(761,569)	(761,569)
MICHIGAN DEPARTMENT OF STATE	(86,642)	(45,864)	(47,452)	(47,452)	(47,452)
OAKLAND COUNTY TREASURER	(70,072)	(73,075)	(76,556)	(76,556)	(76,556)
PROBATION FEES	(177,984)	(140,000)	(150,000)	(150,000)	(150,000)
OAK PARK COURT FINES	(1,742,209)	(1,937,856)	(1,999,800)	(1,999,800)	(1,999,800)
DISTRICT COURT CONSTRUCTION FUND	(159,616)	(113,775)	(51,647)	(51,647)	(51,647)
DISTRICT COURT HEALTH CARE SURCHARGE	(190,029)	(207,118)	(222,990)	(222,990)	(222,990)
<b>TOTAL REVENUES</b>	<b>\$ 239,358</b>	<b>\$ 231,449</b>	<b>\$ 241,448</b>	<b>\$ 241,448</b>	<b>\$ 241,448</b>
<b>EXPENDITURES:</b>					
SALARIES & WAGES	\$ 1,109,557	\$ 1,120,000	\$ 1,172,583	\$ 1,190,172	\$ 1,190,172
FRINGES	415,698	452,024	479,873	490,596	497,857
UNEMPLOYMENT COMPENSATION	1,375	103	-	-	-
SUPPLIES	24,907	25,000	42,140	40,000	25,000
PROFESSIONAL SERVICES	19,672	45,400	45,000	45,000	45,000
BANK/CC FEES & SERVICE CHARGES	65	-	-	-	-
CONTRACTUAL SERVICES	179,733	147,332	150,000	150,000	150,000
TRANSPORTATION	2,280	4,800	4,800	4,800	4,800
CONFERENCES & WORKSHOPS	4,489	4,450	5,000	5,000	5,000
PRINTING & PUBLICATIONS	21,872	21,000	23,000	23,000	23,000
POSTAGE	19,526	21,000	23,000	23,000	23,000
INSURANCE & BONDS	8,200	9,200	10,000	10,000	10,000
UTILITIES - CABLE	-	1,500	1,500	1,500	1,500
UTILITIES - TELEPHONE	2,906	1,500	1,500	1,500	1,500
REPAIRS & MAINTENANCE	43,823	9,474	45,000	45,000	45,000
RENTALS - COPIER LEASE	-	8,500	8,500	8,500	8,500
MISCELLANEOUS	1,476	2,300	2,300	2,300	2,300
MEMBERSHIPS, DUES & SUBSCRIPTIONS	2,105	2,091	3,000	3,000	3,000
EDUCATION & TRAINING	1,142	2,000	2,500	2,500	2,500
CAPITAL OUTLAY	-	-	8,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,858,826</b>	<b>\$ 1,877,674</b>	<b>\$ 2,027,696</b>	<b>\$ 2,045,868</b>	<b>\$ 2,038,129</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,619,468)</b>	<b>\$ (1,646,225)</b>	<b>\$ (1,786,248)</b>	<b>\$ (1,804,420)</b>	<b>\$ (1,796,681)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN - GENERAL FUND	\$ 1,722,370	\$ 1,832,979	\$ 1,952,783	\$ 1,986,020	\$ 1,978,281
TRANSFER OUT-CONTRIBUTION TO RETIREE HEALTH CARE	(154,655)	(135,000)	(166,535)	(181,600)	(181,600)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 1,567,715</b>	<b>\$ 1,697,979</b>	<b>\$ 1,786,248</b>	<b>\$ 1,804,420</b>	<b>\$ 1,796,681</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 291,111</b>	<b>\$ 179,695</b>	<b>\$ 241,448</b>	<b>\$ 241,448</b>	<b>\$ 241,448</b>
NET CHANGE IN FUND BALANCE	\$ (51,753)	\$ 51,754	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	0	(51,753)	1	1	1
<b>ENDING FUND BALANCE</b>	<b>\$ (51,753)</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>

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<b>MENTAL HEALTH COURT GRANT-FUND 283</b>					
<b>REVENUES:</b>					
INTERGOVERNMENTAL	\$ 2,840	\$ 60,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>TOTAL REVENUES</b>	<b>\$ 2,840</b>	<b>\$ 60,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>EXPENDITURES:</b>					
SALARIES & WAGES	\$ 1,745	\$ 7,000	\$ 20,000	\$ 20,000	\$ 20,000
FRINGES	148	750	2,000	2,000	2,000
MATERIALS & SUPPLIES	195	5,000	5,000	5,000	5,000
PROFESSIONAL SERVICES	-	-	-	-	-
CONTRACTUAL SERVICES	500	45,000	70,500	70,500	70,500
CONFERENCES & WORKSHOPS	2,305	2,250	2,500	2,500	2,500
<b>TOTAL EXPENDITURES:</b>	<b>\$ 4,893</b>	<b>\$ 60,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (2,053)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN - GENERAL FUND	\$ -	\$ 2,053	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 2,053</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 4,893</b>	<b>\$ 62,053</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (2,053)</b>	<b>\$ 2,053</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>(2,053)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ (2,053)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>VETERANS TREATMENT COURT GRANT-FUND 284</b>					
<b>REVENUES:</b>					
INTERGOVERNMENTAL	\$ 58,266	\$ 32,250	\$ 42,000	\$ 42,000	\$ 42,000
<b>TOTAL REVENUES</b>	<b>\$ 58,266</b>	<b>\$ 32,250</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>
<b>EXPENDITURES:</b>					
SALARIES & WAGES	\$ 26,532	\$ 13,000	\$ 20,800	\$ 20,800	\$ 20,800
FRINGES	2,151	1,650	1,810	1,810	1,810
MATERIALS & SUPPLIES	1,210	1,800	3,500	3,500	3,500
CONTRACTUAL SERVICES	14,088	15,000	14,890	14,890	14,890
CONFERENCES & WORKSHOPS	439	800	1,000	1,000	1,000
<b>TOTAL EXPENDITURES:</b>	<b>\$ 44,420</b>	<b>\$ 32,250</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 13,846</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 44,420</b>	<b>\$ 32,250</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 13,846</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>(13,802)</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 44</b>	<b>\$ 44</b>	<b>\$ 44</b>	<b>\$ 44</b>	<b>\$ 44</b>

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<b>2010 MUNICIPAL COMPLEX BOND-FUND 303</b>					
<b>REVENUES:</b>					
PROPERTY TAX REVENUE	\$ 871,788	\$ 875,544	\$ 835,496	\$ 848,614	\$ 860,620
INTEREST INCOME	6,378	5,038	1,000	1,000	1,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(4,594)	(4,824)	100	100	100
<b>TOTAL REVENUES</b>	<b>\$ 873,572</b>	<b>\$ 875,758</b>	<b>\$ 836,596</b>	<b>\$ 849,714</b>	<b>\$ 861,720</b>
<b>EXPENDITURES:</b>					
PRINCIPAL	\$ 375,000	\$ 400,000	\$ 400,000	\$ 425,000	\$ 450,000
INTEREST	456,180	447,044	435,396	423,514	410,520
PAYING AGENT FEES	1,100	1,100	1,100	1,100	1,100
BANK FEES & SERVICE CHARGES	65	100	100	100	100
<b>TOTAL EXPENDITURES</b>	<b>\$ 832,345</b>	<b>\$ 848,244</b>	<b>\$ 836,596</b>	<b>\$ 849,714</b>	<b>\$ 861,720</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 41,227</b>	<b>\$ 27,514</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 832,345</b>	<b>\$ 848,244</b>	<b>\$ 836,596</b>	<b>\$ 849,714</b>	<b>\$ 861,720</b>
NET CHANGE IN FUND BALANCE	\$ 41,227	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	98,672	139,899	167,413	167,413	167,413
<b>ENDING FUND BALANCE</b>	<b>\$ 139,899</b>	<b>\$ 167,413</b>	<b>\$ 167,413</b>	<b>\$ 167,413</b>	<b>\$ 167,413</b>
<b>2011 LIBRARY AND RECREATION LEASE DEBT FUND-FUND 305</b>					
<b>REVENUES:</b>					
INTEREST INCOME	\$ 52	\$ 312	\$ 50	\$ 50	\$ 50
<b>TOTAL REVENUES</b>	<b>\$ 52</b>	<b>\$ 312</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 50</b>
<b>EXPENDITURES:</b>					
PRINCIPAL	\$ 75,000	\$ 75,000	\$ 80,000	\$ 80,000	\$ 80,000
INTEREST	77,560	75,685	73,748	71,748	69,748
PAYING AGENT FEES	190	32	190	190	190
<b>TOTAL EXPENDITURES</b>	<b>\$ 152,750</b>	<b>\$ 150,717</b>	<b>\$ 153,938</b>	<b>\$ 151,938</b>	<b>\$ 149,938</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (152,698)</b>	<b>\$ (150,405)</b>	<b>\$ (153,888)</b>	<b>\$ (151,888)</b>	<b>\$ (149,888)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN -LIBRARY FUND	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TRANSFER IN -GENERAL FUND	102,698	100,935	103,938	101,938	99,938
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 152,698</b>	<b>\$ 150,935</b>	<b>\$ 153,938</b>	<b>\$ 151,938</b>	<b>\$ 149,938</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 52</b>	<b>\$ (218)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
NET CHANGE IN FUND BALANCE	\$ -	\$ 530	\$ 50	\$ 50	\$ 50
BEGINNING FUND BALANCE	-	-	530	580	630
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 530</b>	<b>\$ 580</b>	<b>\$ 630</b>	<b>\$ 680</b>
<b>2015 STREET REFUNDING BOND FUND-FUND 308</b>					
<b>REVENUES:</b>					
PROPERTY TAX REVENUE	\$ 793,459	\$ 739,200	\$ 724,785	\$ 726,985	\$ 728,385
PROCEEDS FOR ISSUANCE OF DEBT	-	-	-	-	-
INTEREST INCOME	5,738	6,210	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(3,876)	(5,267)	-	-	-
PREMIUM ON DEBT ISSUE	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 795,321</b>	<b>\$ 740,143</b>	<b>\$ 724,785</b>	<b>\$ 726,985</b>	<b>\$ 728,385</b>
<b>EXPENDITURES:</b>					
PRINCIPAL	\$ 415,000	\$ 430,000	\$ 445,000	\$ 465,000	\$ 485,000
INTEREST	313,000	296,400	279,200	261,400	242,800
PAYING AGENT FEES	500	500	500	500	500
BANK FEES & SERVICE CHARGES	63	85	85	85	85
<b>TOTAL EXPENDITURES</b>	<b>\$ 728,563</b>	<b>\$ 726,985</b>	<b>\$ 724,785</b>	<b>\$ 726,985</b>	<b>\$ 728,385</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 66,758</b>	<b>\$ 13,158</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 728,563</b>	<b>\$ 726,985</b>	<b>\$ 724,785</b>	<b>\$ 726,985</b>	<b>\$ 728,385</b>
NET CHANGE IN FUND BALANCE	\$ 66,758	\$ 13,158	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	69,774	136,532	149,690	149,690	149,690
<b>ENDING FUND BALANCE</b>	<b>\$ 136,532</b>	<b>\$ 149,690</b>	<b>\$ 149,690</b>	<b>\$ 149,690</b>	<b>\$ 149,690</b>

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	ACTUAL 2016-2017	ESTIMATED 2017-2018	APPROVED 2018-2019	PROJECTED 2019-2020	PROJECTED 2020-2021
<b>2012 STREET REFUNDING BOND FUND-FUND 309</b>					
<b>REVENUES:</b>					
PROPERTY TAX REVENUE	\$ 832,730	\$ 770,912	\$ 763,862	\$ 746,562	\$ 729,362
INTEREST INCOME	8,740	7,231	1,000	1,000	1,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(5,680)	(6,532)	100	100	100
<b>TOTAL REVENUES</b>	<b>\$ 835,790</b>	<b>\$ 771,611</b>	<b>\$ 764,962</b>	<b>\$ 747,662</b>	<b>\$ 730,462</b>
<b>EXPENDITURES:</b>					
PRINCIPAL	\$ 590,000	\$ 590,000	\$ 615,000	\$ 610,000	\$ 605,000
INTEREST	173,162	161,363	149,562	137,262	125,062
PAYING AGENT FEES	102	100	300	300	300
BANK FEES & SERVICE CHARGES	100	100	100	100	100
<b>TOTAL EXPENDITURES</b>	<b>\$ 763,364</b>	<b>\$ 751,563</b>	<b>\$ 764,962</b>	<b>\$ 747,662</b>	<b>\$ 730,462</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 72,426</b>	<b>\$ 20,048</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 763,364</b>	<b>\$ 751,563</b>	<b>\$ 764,962</b>	<b>\$ 747,662</b>	<b>\$ 730,462</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 72,426</b>	<b>\$ 20,048</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
BEGINNING FUND BALANCE	268,437	340,863	360,911	360,911	360,911
<b>ENDING FUND BALANCE</b>	<b>\$ 340,863</b>	<b>\$ 360,911</b>	<b>\$ 360,911</b>	<b>\$ 360,911</b>	<b>\$ 360,911</b>
<b>PUBLIC IMPROVEMENT FUND-FUND 401</b>					
<b>REVENUES:</b>					
INTEREST	\$ 2,350	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(1,286)	(1,694)	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,064</b>	<b>\$ 306</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>EXPENDITURES:</b>					
MATERIALS & SUPPLIES	\$ 122	\$ -	\$ -	\$ -	\$ -
BANK FEES & SERVICE CHARGES	30	-	-	-	-
CAPITAL OUTLAY	-	-	45,452	140,000	-
<b>TOTAL EXPENDITURES:</b>	<b>\$ 152</b>	<b>\$ -</b>	<b>\$ 45,452</b>	<b>\$ 140,000</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 912</b>	<b>\$ 306</b>	<b>\$ (44,452)</b>	<b>\$ (139,000)</b>	<b>\$ 1,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN - MUNICIPAL BUILDING CONSTRUCTION FUND	\$ -	\$ 218,479	\$ -	\$ -	\$ -
TRANSFER OUT-GENERAL FUND	-	-	173,027	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 218,479</b>	<b>\$ 173,027</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 152</b>	<b>\$ (218,479)</b>	<b>\$ 218,479</b>	<b>\$ 140,000</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 912</b>	<b>\$ 218,785</b>	<b>\$ (217,479)</b>	<b>\$ (139,000)</b>	<b>\$ 1,000</b>
BEGINNING FUND BALANCE	190,851	191,763	410,548	193,069	54,069
<b>ENDING FUND BALANCE</b>	<b>\$ 191,763</b>	<b>\$ 410,548</b>	<b>\$ 193,069</b>	<b>\$ 54,069</b>	<b>\$ 55,069</b>

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<b>CITY OWNED PROPERTY-FUND 402</b>					
<b>REVENUES:</b>					
INTEREST INCOME	\$ 1,042	\$ 1,266	\$ 500	\$ 500	\$ 500
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(601)	(1,187)	-	-	-
SALE OF FIXED ASSETS	184,676	263,351	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 185,117</b>	<b>\$ 263,430</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>EXPENDITURES:</b>					
PROFESSIONAL SERVICES	\$ -	\$ 1,750	\$ -	\$ -	\$ -
PURCHASE OF PROPERTY	219,842	186,082	-	-	-
BANK FEES & SERVICE CHARGES	11	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 219,853</b>	<b>\$ 187,832</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (34,736)</b>	<b>\$ 75,598</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 219,853</b>	<b>\$ 187,832</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
NET CHANGE IN FUND BALANCE	\$ (34,736)	\$ 75,598	\$ 500	\$ 500	\$ 500
BEGINNING FUND BALANCE	100,600	65,864	141,462	141,962	142,462
<b>ENDING FUND BALANCE</b>	<b>\$ 65,864</b>	<b>\$ 141,462</b>	<b>\$ 141,962</b>	<b>\$ 142,462</b>	<b>\$ 142,962</b>
<b>NEIGHBORHOOD STABILIZATION PROGRAM FUND-FUND 403</b>					
<b>REVENUES:</b>					
INTERGOVERNMENTAL	\$ 19,348	\$ 35,996	\$ -	\$ -	\$ -
INTEREST INCOME	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 19,348</b>	<b>\$ 35,996</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>					
SALARIES	\$ 2,775	\$ -	\$ -	\$ -	\$ -
FRINGES	1,794	-	-	-	-
PROFESSIONAL SERVICES	43,684	4,500	-	-	-
UTILITIES-WATER	165	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 48,418</b>	<b>\$ 4,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (29,070)</b>	<b>\$ 31,496</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 48,418</b>	<b>\$ 4,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
NET CHANGE IN FUND BALANCE	\$ (29,070)	\$ 31,496	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(2,068)	(31,138)	358	358	358
<b>ENDING FUND BALANCE</b>	<b>\$ (31,138)</b>	<b>\$ 358</b>	<b>\$ 358</b>	<b>\$ 358</b>	<b>\$ 358</b>

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<b>SIDEWALK PROGRAM-FUND 451</b>					
<b>REVENUES:</b>					
CHARGES FOR SERVICES	\$ 28,434	\$ 24,439	\$ 20,000	\$ 20,000	\$ 20,000
SPECIAL ASSESSMENTS	375,349	273,000	511,000	-	537,500
INTEREST INCOME	(1,308)	222	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	755	(311)	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 403,230</b>	<b>\$ 297,350</b>	<b>\$ 531,000</b>	<b>\$ 20,000</b>	<b>\$ 557,500</b>
<b>EXPENDITURES:</b>					
SALARIES	\$ 12,924	\$ 14,500	\$ 12,841	\$ 13,034	\$ 13,034
FRINGES	4,142	4,232	12,106	12,339	12,444
SUPPLIES	-	6,000	6,000	6,000	6,000
BANK FEES & SERVICE CHARGES	(6)	-	-	-	-
RENTALS-MOTOR POOL UTILIZATION	3,586	12,000	5,000	5,000	5,000
CAPITAL OUTLAY	631,073	-	500,000	-	525,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 651,719</b>	<b>\$ 36,732</b>	<b>\$ 535,947</b>	<b>\$ 36,373</b>	<b>\$ 561,478</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (248,489)</b>	<b>\$ 260,618</b>	<b>\$ (4,947)</b>	<b>\$ (16,373)</b>	<b>\$ (3,978)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 651,719</b>	<b>\$ 36,732</b>	<b>\$ 535,947</b>	<b>\$ 36,373</b>	<b>\$ 561,478</b>
NET CHANGE IN FUND BALANCE	\$ (248,489)	\$ 260,618	\$ (4,947)	\$ (16,373)	\$ (3,978)
BEGINNING FUND BALANCE	102,974	(145,515)	115,103	110,156	93,783
<b>ENDING FUND BALANCE</b>	<b>\$ (145,515)</b>	<b>\$ 115,103</b>	<b>\$ 110,156</b>	<b>\$ 93,783</b>	<b>\$ 89,805</b>
<b>MUNICIPAL BUILDING CONSTRUCTION FUND-FUND 470</b>					
<b>REVENUES:</b>					
FINES AND FORFEITURES	\$ 159,616	\$ 113,775	\$ 51,647	\$ 51,647	\$ 51,647
INTEREST INCOME	20,826	15,752	10,000	10,000	10,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(11,277)	(11,938)	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 169,165</b>	<b>\$ 117,589</b>	<b>\$ 61,647</b>	<b>\$ 61,647</b>	<b>\$ 61,647</b>
<b>EXPENDITURES:</b>					
PROFESSIONAL SERVICES	\$ 1,654	\$ 6,324	\$ -	\$ -	\$ -
BANK FEES & SERVICE CHARGES	270	-	-	-	-
MISCELLANEOUS	-	115,216	-	-	-
CAPITAL OUTLAY	97,819	50,000	1,300,000	90,000	50,000
<b>TOTAL EXPENDITURES:</b>	<b>\$ 99,743</b>	<b>\$ 171,540</b>	<b>\$ 1,300,000</b>	<b>\$ 90,000</b>	<b>\$ 50,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 69,422</b>	<b>\$ (53,951)</b>	<b>\$ (1,238,353)</b>	<b>\$ (28,353)</b>	<b>\$ 11,647</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT - PUBLIC IMPROVEMENT	-	218,479	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 218,479</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 99,743</b>	<b>\$ 390,019</b>	<b>\$ 1,300,000</b>	<b>\$ 90,000</b>	<b>\$ 50,000</b>
NET CHANGE IN FUND BALANCE	\$ 69,422	\$ (272,430)	\$ (1,238,353)	\$ (28,353)	\$ 11,647
BEGINNING FUND BALANCE	1,610,539	1,679,961	1,407,531	169,178	140,825
<b>ENDING FUND BALANCE</b>	<b>\$ 1,679,961</b>	<b>\$ 1,407,531</b>	<b>\$ 169,178</b>	<b>\$ 140,825</b>	<b>\$ 152,472</b>
<b>WATER &amp; SEWER-FUND 592</b>					
<b>REVENUES:</b>					
INTERGOVERNMENTAL	\$ 124,314	\$ 24,733	\$ -	\$ -	\$ -
CHARGES FOR SERVICES	11,233,385	11,753,400	13,244,000	14,182,960	15,208,659
INTEREST INCOME	45,192	43,000	8,500	8,500	8,500
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(24,373)	(33,000)	1,000	1,000	1,000
<b>TOTAL REVENUES</b>	<b>\$ 11,378,518</b>	<b>\$ 11,788,133</b>	<b>\$ 13,253,500</b>	<b>\$ 14,192,460</b>	<b>\$ 15,218,159</b>
<b>EXPENDITURES:</b>					
BOND & INTEREST EXPENSE	\$ 92,957	\$ 98,126	\$ 100,000	\$ 100,000	\$ 100,000
CAPITAL OUTLAY	16,683	410,000	1,072,500	960,000	1,365,000
OTHER	9,862,383	13,001,785	12,863,382	13,160,334	13,151,497
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,972,023</b>	<b>\$ 13,509,911</b>	<b>\$ 14,035,882</b>	<b>\$ 14,220,334</b>	<b>\$ 14,616,497</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 1,406,495</b>	<b>\$ (1,721,778)</b>	<b>\$ (782,382)</b>	<b>\$ (27,874)</b>	<b>\$ 601,662</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 9,972,023</b>	<b>\$ 13,509,911</b>	<b>\$ 14,035,882</b>	<b>\$ 14,220,334</b>	<b>\$ 14,616,497</b>
NET CHANGE IN FUND BALANCE	\$ 1,406,495	\$ (1,721,778)	\$ (782,382)	\$ (27,874)	\$ 601,662
BEGINNING FUND BALANCE	17,805,942	19,212,437	17,490,659	16,708,277	16,680,403
<b>ENDING FUND BALANCE</b>	<b>\$ 19,212,437</b>	<b>\$ 17,490,659</b>	<b>\$ 16,708,277</b>	<b>\$ 16,680,403</b>	<b>\$ 17,282,065</b>

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<b>MOTOR POOL-FUND 654</b>					
<b>REVENUES:</b>					
CHARGES FOR SERVICES	\$ 579,184	\$ 624,000	\$ 639,500	\$ 649,500	\$ 663,000
INTEREST INCOME	579	(333)	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(187)	340	-	-	-
OTHER REVENUE	864	835	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 580,440</b>	<b>\$ 624,842</b>	<b>\$ 639,500</b>	<b>\$ 649,500</b>	<b>\$ 663,000</b>
<b>EXPENDITURES:</b>					
SALARIES	\$ 41,203	\$ 48,800	\$ 49,232	\$ 49,970	\$ 49,970
FRINGES	27,726	34,378	44,977	45,533	45,920
SUPPLIES	165,296	174,500	171,000	179,000	184,000
BANK/CC FEES & SERVICE CHARGES	8	-	-	45,000	45,000
PROFESSIONAL SERVICES	21,447	110,000	45,000	-	-
CONTRACTUAL SERVICES	64,790	67,000	80,000	80,000	80,000
TRANSPORTATION	131,692	150,000	155,000	160,000	170,000
FLEET COLLISION REPAIRS	547	5,000	5,000	5,000	5,000
MEMBERSHIP DUES & SUBSCRIPTIONS	117	100	100	100	-
EDUCATION & TRAINING	-	1,000	1,000	1,000	1,000
DEPRECIATION	129,388	-	-	-	-
CAPITAL OUTLAY	-	130,000	-	127,000	297,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 582,214</b>	<b>\$ 720,778</b>	<b>\$ 551,309</b>	<b>\$ 692,603</b>	<b>\$ 877,890</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,774)</b>	<b>\$ (95,936)</b>	<b>\$ 88,191</b>	<b>\$ (43,103)</b>	<b>\$ (214,890)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN - GENERAL FUND	\$ -	\$ 158,872	\$ 25,000	\$ 50,000	\$ 220,000
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 158,872</b>	<b>\$ 25,000</b>	<b>\$ 50,000</b>	<b>\$ 220,000</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 582,214</b>	<b>\$ 561,906</b>	<b>\$ 526,309</b>	<b>\$ 642,603</b>	<b>\$ 657,890</b>
NET CHANGE IN FUND BALANCE	\$ (1,774)	\$ 62,936	\$ 113,191	\$ 6,897	\$ 5,110
BEGINNING FUND BALANCE	976,749	974,975	1,037,911	1,151,102	1,157,999
<b>ENDING FUND BALANCE</b>	<b>\$ 974,975</b>	<b>\$ 1,037,911</b>	<b>\$ 1,151,102</b>	<b>\$ 1,157,999</b>	<b>\$ 1,163,109</b>
<b>RISK MANAGEMENT-FUND 677</b>					
<b>REVENUES:</b>					
INTEREST INCOME	\$ 2,249	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(688)	(436)	-	-	-
MISCELLANEOUS REVENUE	37,850	10,797	20,000	20,000	20,000
REIMBURSEMENT-WORKERS COMP INSURANCE PREMIUM	48,678	46,112	50,000	50,000	50,000
<b>TOTAL REVENUES</b>	<b>\$ 88,089</b>	<b>\$ 58,673</b>	<b>\$ 72,200</b>	<b>\$ 72,200</b>	<b>\$ 72,200</b>
<b>EXPENDITURES:</b>					
BANK/CC FEES & SERVICE CHARGES	\$ 27	\$ 25	\$ 25	\$ 25	\$ 25
INSURANCE-WORKERS COMPENSATION	338,412	422,845	190,100	200,000	200,000
INSURANCE & BONDS	329,577	347,902	347,902	347,902	347,902
<b>TOTAL EXPENDITURES</b>	<b>\$ 668,016</b>	<b>\$ 770,772</b>	<b>\$ 538,027</b>	<b>\$ 547,927</b>	<b>\$ 547,927</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (579,927)</b>	<b>\$ (712,099)</b>	<b>\$ (465,827)</b>	<b>\$ (475,727)</b>	<b>\$ (475,727)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN - OTHER FUNDS	\$ 566,915	\$ 550,102	\$ 550,102	\$ 550,102	\$ 550,102
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 566,915</b>	<b>\$ 550,102</b>	<b>\$ 550,102</b>	<b>\$ 550,102</b>	<b>\$ 550,102</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 101,101</b>	<b>\$ 220,670</b>	<b>\$ (12,075)</b>	<b>\$ (2,175)</b>	<b>\$ (2,175)</b>
NET CHANGE IN FUND BALANCE	\$ (13,012)	\$ (161,997)	\$ 84,275	\$ 74,375	\$ 74,375
BEGINNING FUND BALANCE	325,451	312,439	150,442	234,717	309,092
<b>ENDING FUND BALANCE</b>	<b>\$ 312,439</b>	<b>\$ 150,442</b>	<b>\$ 234,717</b>	<b>\$ 309,092</b>	<b>\$ 383,467</b>

CITY OF OAK PARK  
FISCAL YEAR 2018-2019 BUDGET AND  
PROJECTED BUDGETS FY 2019-2020 FY 2020-2021  
GENERAL AND SPECIAL FUNDS  
BUDGET RESOLUTION

	ACTUAL 2016-2017	ESTIMATED 2017-2018	APPROVED 2018-2019	PROJECTED 2019-2020	PROJECTED 2020-2021
<b>RETIRES HEALTH CARE DISTRICT COURT-FUND 678</b>					
<b>REVENUES:</b>					
ORDINANCE FINES	\$ 190,029	\$ 207,118	\$ 222,990	\$ 222,990	\$ 222,990
OTHER REVENUE	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 190,029</b>	<b>\$ 207,118</b>	<b>\$ 222,990</b>	<b>\$ 222,990</b>	<b>\$ 222,990</b>
<b>EXPENDITURES:</b>					
RETIREE HEALTH CARE	\$ 373,818	\$ 348,300	\$ 375,000	\$ 375,000	\$ 375,000
RETIREE LIFE INSURANCE	32	224	225	230	230
RETIREE DENTAL	14,284	11,500	14,300	14,300	14,300
PRO FESSIONAL SERVICES	-	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$ 388,134</b>	<b>\$ 360,024</b>	<b>\$ 389,525</b>	<b>\$ 389,530</b>	<b>\$ 389,530</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (198,105)</b>	<b>\$ (152,906)</b>	<b>\$ (166,535)</b>	<b>\$ (166,540)</b>	<b>\$ (166,540)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN - GENERAL FUND	\$ -	\$ 62,765	\$ -	\$ -	\$ -
TRANSFER IN - 45th DISTRICT COURT	154,655	135,000	166,535	181,600	181,600
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 154,655</b>	<b>\$ 197,765</b>	<b>\$ 166,535</b>	<b>\$ 181,600</b>	<b>\$ 181,600</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ (43,450)</b>	<b>\$ 44,859</b>	<b>\$ -</b>	<b>\$ 15,060</b>	<b>\$ 15,060</b>
NET CHANGE IN FUND BALANCE	\$ (43,450)	\$ 44,859	\$ -	\$ 15,060	\$ 15,060
BEGINNING FUND BALANCE	340	(43,110)	1,749	1,749	16,809
<b>ENDING FUND BALANCE</b>	<b>\$ (43,110)</b>	<b>\$ 1,749</b>	<b>\$ 1,749</b>	<b>\$ 16,809</b>	<b>\$ 31,869</b>
<b>RETIRES HEALTH CARE, CITY OF OAK PARK RETIREES-FUND 680</b>					
<b>REVENUES:</b>					
INTEREST INCOME	\$ 28,865	\$ 20,824	\$ 13,200	\$ 13,200	\$ 13,200
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	97,281	65,002	60,100	60,100	60,100
CONTRIBUTIONS - EMPLOYER	3,105,745	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 3,231,891</b>	<b>\$ 85,826</b>	<b>\$ 73,300</b>	<b>\$ 73,300</b>	<b>\$ 73,300</b>
<b>EXPENDITURES:</b>					
RETIREE HEALTH CARE-GENERAL FUND	\$ 1,448,750	\$ -	\$ -	\$ -	\$ -
RETIREE HEALTH CARE-LIBRARY	95,258	-	-	-	-
RETIREE HEALTH CARE-PUBLIC SAFETY	1,561,737	-	-	-	-
PROFESSIONAL SERVICES	18,500	18,500	18,500	18,500	18,500
BANK/CC FEES & SERVICE CHARGES	367	100	100	100	100
<b>TOTAL EXPENDITURES:</b>	<b>\$ 3,124,612</b>	<b>\$ 18,600</b>	<b>\$ 18,600</b>	<b>\$ 18,600</b>	<b>\$ 18,600</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 107,279</b>	<b>\$ 67,226</b>	<b>\$ 54,700</b>	<b>\$ 54,700</b>	<b>\$ 54,700</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT - GENERAL FUND	-	716,332	786,000	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 716,332</b>	<b>\$ 786,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 3,124,612</b>	<b>\$ 734,932</b>	<b>\$ 804,600</b>	<b>\$ 18,600</b>	<b>\$ 18,600</b>
NET CHANGE IN FUND BALANCE	\$ 107,279	\$ (649,106)	\$ (731,300)	\$ 54,700	\$ 54,700
BEGINNING FUND BALANCE	2,986,615	3,093,894	2,444,788	1,713,488	1,768,188
<b>ENDING FUND BALANCE</b>	<b>\$ 3,093,894</b>	<b>\$ 2,444,788</b>	<b>\$ 1,713,488</b>	<b>\$ 1,768,188</b>	<b>\$ 1,822,888</b>

**CITY OF OAK PARK  
FISCAL YEAR 2018-2019 BUDGET AND  
PROJECTED BUDGETS FY 2019-2020 FY 2020-2021  
GENERAL AND SPECIAL FUNDS  
BUDGET RESOLUTION**

	ACTUAL 2016-2017	ESTIMATED 2017-2018	APPROVED 2018-2019	PROJECTED 2019-2020	PROJECTED 2020-2021
<b>EMPLOYEES RETIREMENT SYSTEM, GENERAL-FUND 731</b>					
<b>REVENUES:</b>					
EMPLOYEE CONTRIBUTIONS	\$ 48,211	\$ 51,000	\$ 52,000	\$ 52,000	\$ 52,000
INTEREST INCOME	3,309	827	300	300	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	1,759,634	1,800,000	1,800,000	1,800,000	1,800,000
DIVIDEND INCOME	386,648	380,000	380,000	380,000	380,000
OTHER INCOME	72	3,399	-	-	-
CITY PENSION CONTRIBUTIONS	1,338,260	1,400,000	1,500,000	1,500,000	1,500,000
CITY CONTRIBUTION-HEALTHCARE	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 3,536,134</b>	<b>\$ 3,635,226</b>	<b>\$ 3,732,300</b>	<b>\$ 3,732,300</b>	<b>\$ 3,732,000</b>
<b>EXPENDITURES:</b>					
PROFESSIONAL SERVICES	\$ 94,090	\$ 60,000	\$ 70,000	\$ 70,000	\$ 70,000
PRE-EMPLOYMENT MEDICAL SERVICES	2,070	-	-	-	-
BANK/CC FEES & SERVICE CHARGES	30	-	-	-	-
PENSION BENEFITS	3,081,680	3,200,000	3,300,000	3,400,000	3,400,000
<b>TOTAL EXPENSES:</b>	<b>\$ 3,177,870</b>	<b>\$ 3,260,000</b>	<b>\$ 3,370,000</b>	<b>\$ 3,470,000</b>	<b>\$ 3,470,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 358,264</b>	<b>\$ 375,226</b>	<b>\$ 362,300</b>	<b>\$ 262,300</b>	<b>\$ 262,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 3,177,870</b>	<b>\$ 3,260,000</b>	<b>\$ 3,370,000</b>	<b>\$ 3,470,000</b>	<b>\$ 3,470,000</b>
NET CHANGE IN FUND BALANCE	\$ 358,264	\$ 375,226	\$ 362,300	\$ 262,300	\$ 262,000
BEGINNING FUND BALANCE	18,947,390	19,305,654	19,680,880	20,043,180	20,305,480
<b>ENDING FUND BALANCE</b>	<b>\$ 19,305,654</b>	<b>\$ 19,680,880</b>	<b>\$ 20,043,180</b>	<b>\$ 20,305,480</b>	<b>\$ 20,567,480</b>
<b>EMPLOYEES RETIREMENT SYSTEM, PUBLIC SAFETY PA345-FUND 733</b>					
<b>REVENUES:</b>					
EMPLOYEE CONTRIBUTIONS	\$ 325,575	\$ 344,000	\$ 351,000	\$ 351,000	\$ 351,000
EMPLOYEE CONTRIBUTIONS-RETIREE HEALTH CARE	6,307	11,433	-	-	-
INTEREST INCOME	6,620	1,229	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	3,573,253	2,964,341	2,893,475	2,893,475	2,893,475
DIVIDEND INCOME	763,194	765,000	765,000	765,000	765,000
OTHER INCOME	72	3,399	-	-	-
CITY PENSION CONTRIBUTIONS	2,387,270	2,558,659	2,814,525	2,814,525	2,814,525
CITY CONTRIBUTION-HEALTHCARE	1,556,266	1,478,250	1,233,883	1,149,300	1,149,300
<b>TOTAL REVENUES</b>	<b>\$ 8,618,557</b>	<b>\$ 8,126,311</b>	<b>\$ 8,057,883</b>	<b>\$ 7,973,300</b>	<b>\$ 7,973,300</b>
<b>EXPENDITURES:</b>					
RETIREE HEALTH CARE	\$ 1,472,209	\$ 1,400,000	\$ 1,307,083	\$ 1,222,500	\$ 1,222,500
RETIREE LIFE INSURANCE	835	938	950	950	950
RETIREES DENTAL	89,528	77,500	80,000	80,000	80,000
PROFESSIONAL SERVICES	144,838	155,000	160,000	160,000	160,000
BANK/CC FEES & SERVICE CHARGES	(15)	-	-	-	-
PENSION BENEFITS	4,431,882	4,550,000	4,686,000	4,686,000	4,686,000
CONTRIBUTION REFUNDS	11,985	-	10,000	10,000	10,000
<b>TOTAL EXPENSES:</b>	<b>\$ 6,151,262</b>	<b>\$ 6,183,438</b>	<b>\$ 6,244,033</b>	<b>\$ 6,159,450</b>	<b>\$ 6,159,450</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 2,467,295</b>	<b>\$ (4,783,438)</b>	<b>\$ (4,936,950)</b>	<b>\$ (4,936,950)</b>	<b>\$ (4,936,950)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING SOURCES (USES)</b>	<b>\$ 6,151,262</b>	<b>\$ 1,942,873</b>	<b>\$ 1,813,850</b>	<b>\$ 1,813,850</b>	<b>\$ 1,813,850</b>
NET CHANGE IN FUND BALANCE	\$ 2,467,295	\$ 1,942,873	\$ 1,813,850	\$ 1,813,850	\$ 1,813,850
BEGINNING FUND BALANCE	38,002,923	40,470,218	42,413,091	44,226,941	46,040,791
<b>ENDING FUND BALANCE</b>	<b>\$ 40,470,218</b>	<b>\$ 42,413,091</b>	<b>\$ 44,226,941</b>	<b>\$ 46,040,791</b>	<b>\$ 47,854,641</b>

BE IT FURTHER RESOLVED, the City Council's desire is to levy the lowest millage rate possible and reduced the overall millage rate by .7988 mills to a total of 34.3848, 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 16, 2018 on the 2018 millage rates and the 2018-2019 budget.

BE IT FURTHER RESOLVED, that to finance the level of services established for the 2018-2019 fiscal-year, and to meet specific debt obligations of the City that the following millages are authorized to be spread:

**TAX RATES:**

15.8571	PER \$1,000 TAXABLE VALUATION FOR OPERATION
1.4457	PER \$1,000 TAXABLE VALUATION FOR LIBRARY
0.9694	PER \$1,000 TAXABLE VALUATION FOR PUBLIC SAFETY
6.7863	PER \$1,000 TAXABLE VALUATION FOR PUBLIC SAFETY PA 345
0.4847	PER \$1,000 TAXABLE VALUATION FOR RECREATION
4.8700	PER \$1,000 TAXABLE VALUATION FOR DEBT RETIREMENT
1.1087	PER \$1,000 TAXABLE VALUATION FOR HEADLEE OVERRIDE
2.8628	PER \$1,000 TAXABLE VALUATION FOR SOLID WASTE

TOTAL: \$34.3848 PER \$1,000 EQUALIZED VALUATION

**ROLL CALL VOTE: Yes**

No, None  
Absent, None

PUBLISH: T. Edwin Norris



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

**Fiscal Year 2018-2019**

Projected Budgets FY 2019-20 and FY 2020-21

**City of Oak Park**  
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