



Mayor

Marian McClellan

Mayor Pro Tem

Carolyn Burns

City Council

Kiesha Speech

Solomon Radner

Ken Rich

City Manager

Erik Tungate

Assistant City Manager

Kevin Yee

CITY OF OAK PARK

THREE-YEAR BUDGET

Fiscal Year 2017-18

Projected Budgets FY 2018-19 and FY 2019-20





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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 as a "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.

Please enjoy the enclosed budget and thank you for your support!



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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 FY2017-18, FY2018-19, and FY2019-20 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 **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 **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 **Capital Improvement Program and Debt** section provides a detailed listing of capital improvement projects for the upcoming fiscal year as well as for the next five years. Financial data on the current debt obligations, including legal debt limits, and the effect on current operations is also detailed in this section.
- The **Departmental Information** section includes descriptions of the activities, services and functions of the departments, their goals and objectives, and measures for accomplishing those goals. A citywide personnel summary of all positions is also included in this section.



- The **Statistical Information and Supplemental Data** section provides additional information pertaining to the City of Oak Park that may be of interest to the reader of the budget document. Also included in this section is a Glossary of the various budget and financial terms used throughout the document.
- **Resolutions** contain the three final resolutions approved by the Mayor and City Council as part of the budget process which include adoption of the annual property tax millage rates and budget (including acknowledgement of the multi-year budget) and water and sewer rates.



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CITY OF OAK PARK

OFFICE OF THE CITY MANAGER

Mayor
Marian McClellan
Mayor Pro Tem
Carolyn Burns
Council Members
Kiesha Speech
Solomon Radner
Ken Rich
City Manager
Erik Tungate

DATE: May 15, 2017

TO: The Honorable Mayor and City Council

FROM: Erik Tungate, City Manager

SUBJECT: TRANSMITTAL OF THE PROPOSED THREE YEAR BUDGET FOR FISCAL YEARS 2017-18, 2018-19, and 2019-20.

Dear Mayor and Oak Park City Council Members:

Working with City Council, my staff and I have laid out a three year balanced budget that has set another fiscally stable course for our community. I am pleased to deliver the recommended FY 2017-18 budget, and the projected budgets for FY 2018-19, and FY 2019-20. Although the City is faced with a number of challenges, the budget is balanced for the next three years, and leaves the City with a \$3.5 million "rainy day" fund. This is the start of an important journey as I work with City Council and Oak Park residents in charting a course for the City to embark on through 2020. The City Council's adopted and prioritized goals and objectives will guide us through the next few years.

The positive forecast through FY 2019-20 is due to a number of cost saving initiatives we have implemented, combined with the return we are seeing from previous investments in Public Safety, Code Enforcement, Economic Development, and other departments. This allows us the opportunity to include some much needed additional expenditures in the next three years, all of which can be linked to a specific objective adopted by the City Council in the Strategic Plan.

BUDGET HIGHLIGHTS

Challenges

The recession is over, and property values are rising, however taxable values and tax revenue are not keeping up due to statutory constraints. Headlee and Proposal A limit the growth of the taxable value of existing property to the rate of inflation or 5 percent, whichever is less (this year inflation was 0.9 percent). The City does not capture additional taxes even when a property is sold and the taxable value is uncapped. That will increase taxes for the new property owner but not for the City since such increases must be offset by a reduction in the tax rate. For Oak Park that means we are seeing much less revenue from property values than we saw before the Great Recession, while we continue to deliver the same superior services to our residents.

In addition to the loss of revenue from property taxes, the City is also experiencing the loss of funding in the form of the Community Oriented Policing Services (COPS) Hiring Program grant; which has aided in the funding of police officers for the last five years. In FY 2017-18 the City will see the addition of \$150,000 of expenditures in the General Fund, reflecting the costs the City picks up due to the loss of the grant.

In FY 2015-16 the City hired Plante Moran to conduct a water and sewer rate study. While the study recommends a 7 percent blended rate increase passed on to residents for the first four years, the Administration has recommended a 6 percent, 4.5 percent, and 7 percent blended rate increase for Fiscal Years 2017-18, 2018-19, and 2019-20 respectively. The less than recommended rate increases will still allow the City to fund necessary capital improvements to our infrastructure, while preserving a fund balance to safeguard the City against unforeseen circumstances.

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.

The City has also seen some modest improvements since the passage of PA 345, a millage passed by Oak Park residents in November 2012 to provide additional revenues to be used towards the Public Safety Employees' retirement costs. This millage provided \$2,969,821 to the City in FY 2015-16, and is projected to provide \$2,940,515 in FY 2016-17. The absence of this millage would result in the City having to cut costs in other service areas in order to fund the growing retirement costs.

Our economic development initiatives are paying off, as we are seeing 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. So far in 2017 we have already seen 18 new businesses and anticipate several new noteworthy businesses in the future.

With the passage of the Class C liquor license by voter approval we hope to attract approximately 15 new restaurants in the next 5 years. 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 two applications and approvals for licenses last year. Additionally, the well-known, and extremely reputable restaurant group, Union Joints, is not only planning a new and exciting restaurant, but will also be refurbishing a long vacant historic property. The increase in businesses and development simultaneously increases our tax base, beautifies vacant properties, and brings employment opportunities to Oak Park.

The City has 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, a Façade Improvement Program, and more along the corridors.

Due to the increasing operational costs for refuse collection charged to the City, I am recommending a 10 percent increase in the solid waste fee each year through FY 2019-20. This increase will result in an additional three dollars quarterly per household. Since the City used Solid Waste fund balance in FY 2016-17 to cover increased costs of refuse collection instead of passing the increase on to the residents we will still use some of our Solid Waste fund balance to cover increased costs through FY 2018-19, but will add to it in FY 2019-20 so that the City has the funds needed to make necessary capital improvements and purchases.

The City has entered into a contract with DTE to replace all of our existing street lights with LED light fixtures. Although the transition will come at an up front cost of \$625,000 in FY 2016-17 the City will see a return on its investment in less than five years due to an annual savings of approximately \$150,000 a year.

Capital Improvements

This Administration has been committed to providing exceptional public services that our residents deserve. In order to do so, and to implement City Council's objective to maintain infrastructure, it is important to consistently and strategically reinvest in our equipment and infrastructure. For that reason, I am recommending several additions to our capital improvement plan. These additions include several vehicles over the next three years; two new vehicles in Technical and Planning in FY 2017-18 followed by one new vehicle each year through FY 2018-19, two new Public Safety marked SUVs and one unmarked vehicle in FY 2017-18, followed by one unmarked vehicle and one marked Public Safety SUV in each following year through FY 2019-20. The addition of these vehicles will assist in our code enforcement efforts to eliminate blight, and in our Public Safety efforts to decrease crime, both objectives that City Council adopted in the Strategic Plan.

Additionally, I am recommending various road projects through FY 2019-20. The investment in our roads is critically important in order to further attract businesses and residents to Oak Park. Included in this recommendation is \$500,000 for the continued reconstruction of Granzon St. in FY 2017-18, and \$350,000 in FY 2018-19 for the reconstruction of Northend Rd. Also included in this recommendation is a plan for significant improvements to 9 Mile Road, for which I have recommended \$800,000 in FY 2017-18, \$400,000 of which was originally budgeted in FY 2016-17 but was not used, \$400,000 in FY 2018-19 and \$200,000 in FY 2019-20 to use as grant matching funds. The improvements to 9 Mile Road will create a walkable, pedestrian-friendly environment for residents and visitors, fulfilling many of City Council's objectives adopted in the Strategic Plan. These include enhancing the quality of life for residents, increasing new business presence, maintaining infrastructure, establishing modern, public spaces, and eliminating blight.

In addition to the road improvements, included in my recommendation is \$350,000 for improvements to the Coolidge Rd. bridge over I-696. These improvements will help to continue City Council's objectives of installing clear signage, establishing modern, public spaces, and enhancing the quality of life for residents by improving pedestrian walkability, bike paths and enhancing the City's aesthetics. The new signage will ensure

that the thousands of people who travel that span of I-696 on a daily basis will be able to identify Oak Park and will provide an iconic symbol as visitors and residents enter our City.

In a further attempt to increase City signage I am recommending \$200,000 for the repair and repainting of the elevated water tank. Although the painting of the water tower is a typical maintenance expense incurred by the City we are capitalizing on it as an opportunity to further expand our branding efforts by displaying the City's name as well as aspects of our City seal.

In an effort to provide our community with exceptional public facilities, I am also recommending \$150,000 for repairs to the Community Center roof, \$60,000 for a backup generator to be installed in the Community Center, and \$50,000 to paint and repair the Shepherd Park pavilions in FY 2017-18.

It is also critically important that we continue to invest in the maintenance of our water and sewer infrastructure. I am recommending that we continue to budget \$500,000 each year for annual sewer lining and repairs. Also included in my recommendations is a total of \$810,000 in FY 2017-18 for various water infrastructure maintenance items including a water main replacement on Kenosha between 10 Mile and Northfield, and the private water assistance program. In FY 2018-19 I am recommending a total of \$1,195,000 in water infrastructure maintenance including a water main replacement on Kenosha between 9 Mile and Northend, the private water assistance program, and a water main replacement on Church St.

Personnel Additions

The Great Recession forced the administration to make difficult staff reductions. I recognize that those cuts left us understaffed in several areas. As our financial situation stabilizes I am working to restore our staffing levels in order to help our central services to operate more efficiently. However, we also need to recognize that while our financial position is much stronger today, we still have limited resources and many competing needs for those resources. After careful consideration of our needs within the context of both our financial restraints and the priorities adopted by City Council, I am recommending several personnel additions in the next three fiscal years. These include; an addition of one public safety officer each fiscal year through FY 2019-20, and an Administrative Clerk II in the Recreation Department.

The recommendation of three total Public Safety officers through FY 2019-20 continues the trend of slowly bringing our Public Safety Department's staff numbers to pre-2013 levels, and aligns with the City Council adopted objective of decreasing crime. In addition to three new officers, we are also seeing the addition of a K-9 unit to our force. City Council has already voted on the addition of the K-9 unit, and I have recommended an additional \$8,300 annually for its operation. We have realized many quality of life improvements from our staffing investments in Public Safety.

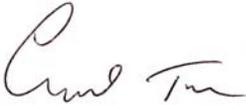
In an effort to meet the City Council objective of enhancing the quality of life for residents the City is reenergizing and enhancing our recreation programs. With the addition of new programs and events, and the enhancement of others a need for

additional staff in the department has arisen. To ensure that the department continues to operate smoothly and efficiently while providing increased services I am recommending the addition of a full time Office Administrator and additional seasonal staff. These additions will also aid us in continuing to fulfil City Council's goal of prioritizing customer service.

The programs outlined in the budget document are attainable, reasonable, guided by the City's prioritized goals and objectives, and worthy of your serious consideration. Once again, I hope you share my confidence for what the future holds for the City of Oak Park.

Pursuant to Section 9.2, Chapter 9, of the Charter of the City of Oak Park, there is transmitted, herewith, a recommended budget for the Fiscal Years (FY) 2017-18, FY 2018-19, and FY 2019-20 beginning July 1, 2017.

Respectively,

A handwritten signature in black ink, appearing to read "Erik Tungate". The signature is fluid and cursive, with a large initial "E" and a long, sweeping underline.

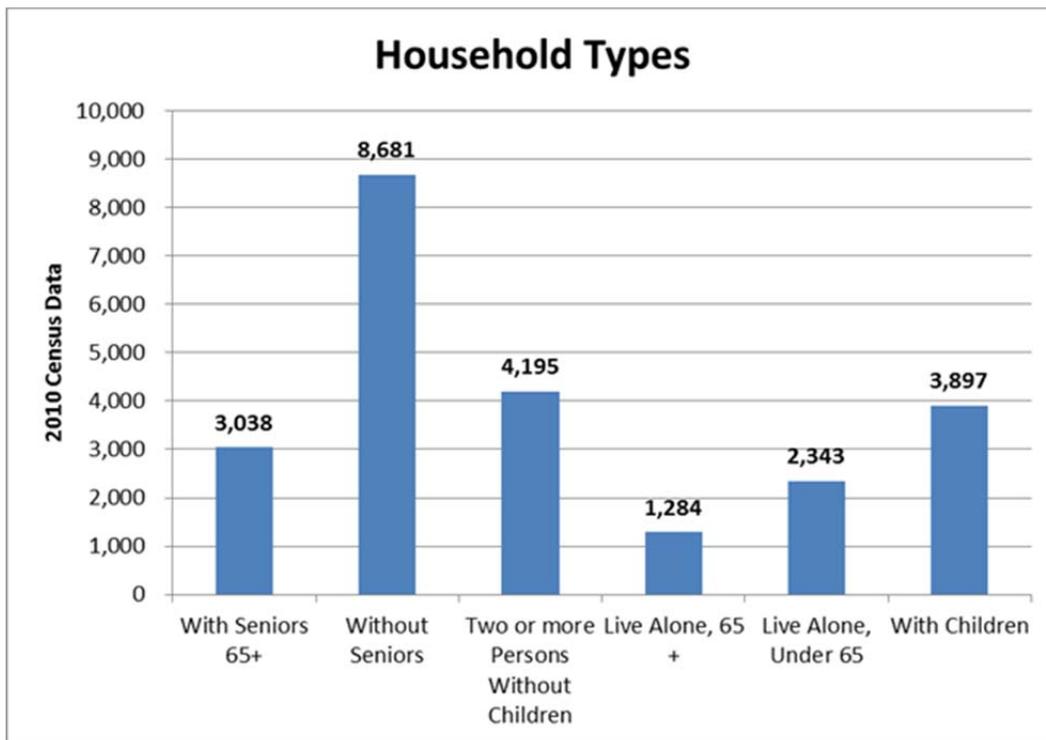
Erik Tungate
City Manager

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Community Statistical Information

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





Major Employers

Principal Employers

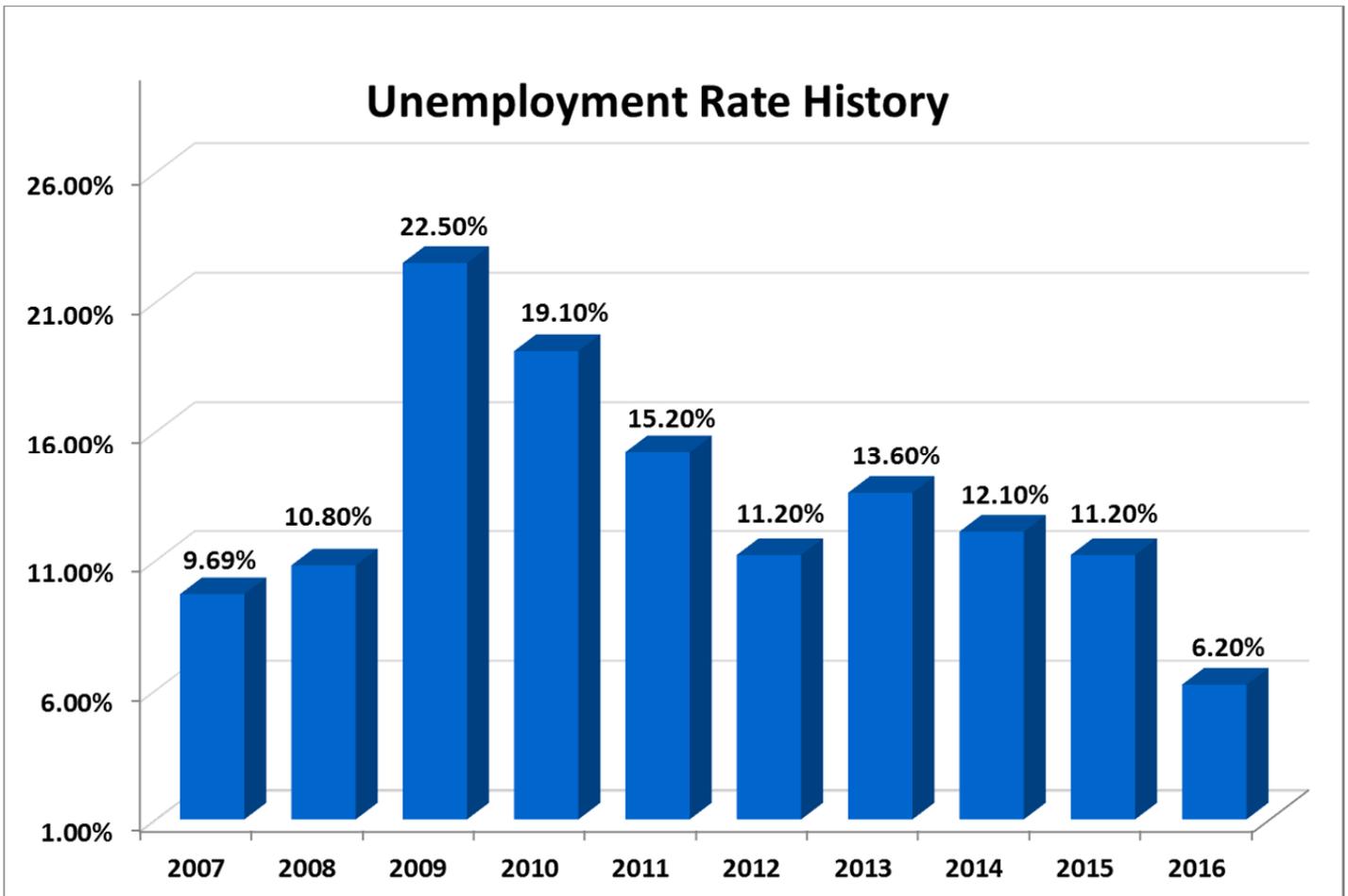
Current Year and Nine Years Ago

Employer	2007			2016		
	Employees	Rank	% of Total City Employment	Employees	Rank	% of Total City Employment
Barton Malow Company	-	-	-	795	1	8.17%
Oak Park School District	485	1	2.81%	592	2	6.09%
EJS USA, Inc.	-	-	-	500	3	5.14%
Easter Seals - Michigan	-	-	-	400	4	4.11%
Home Depot Measurement Services	-	-	-	375	5	3.86%
City of Oak Park	233	2	1.35%	249	6	2.56%
Berkley School District	-	-	-	201	7	2.07%
Hewson Van Hellemont PC	-	-	-	130	8	1.34%
Ringside Creative LLC	-	-	-	111	9	1.14%
PCI, Inc.	-	-	-	83	10	0.85%
Jewish Federation Apartments	130	3	0.75%	-	-	-
Thyssen Metal	105	4	0.61%	-	-	-
Lincoln Towers Apartments	99	5	0.57%	-	-	-
Detroit Edison	98	6	0.57%	-	-	-
Crown Pointe Office	98	7	0.57%	-	-	-
Huntington Gardens, Village Green Mgmt.	97	8	0.56%	-	-	-
GTN Industries, Inc.	96	9	0.56%	-	-	-
CBS, Inc.	95	10	0.55%	-	-	-
	1,536		8.90%	3,436		11.72%



Economic Statistics

Personal Income is \$47,292, for the City of Oak Park. The median age for Oak Park is 36.8. The Unemployment rate has decreased to 6.20% in 2016.





Demographic and Economic Statistics

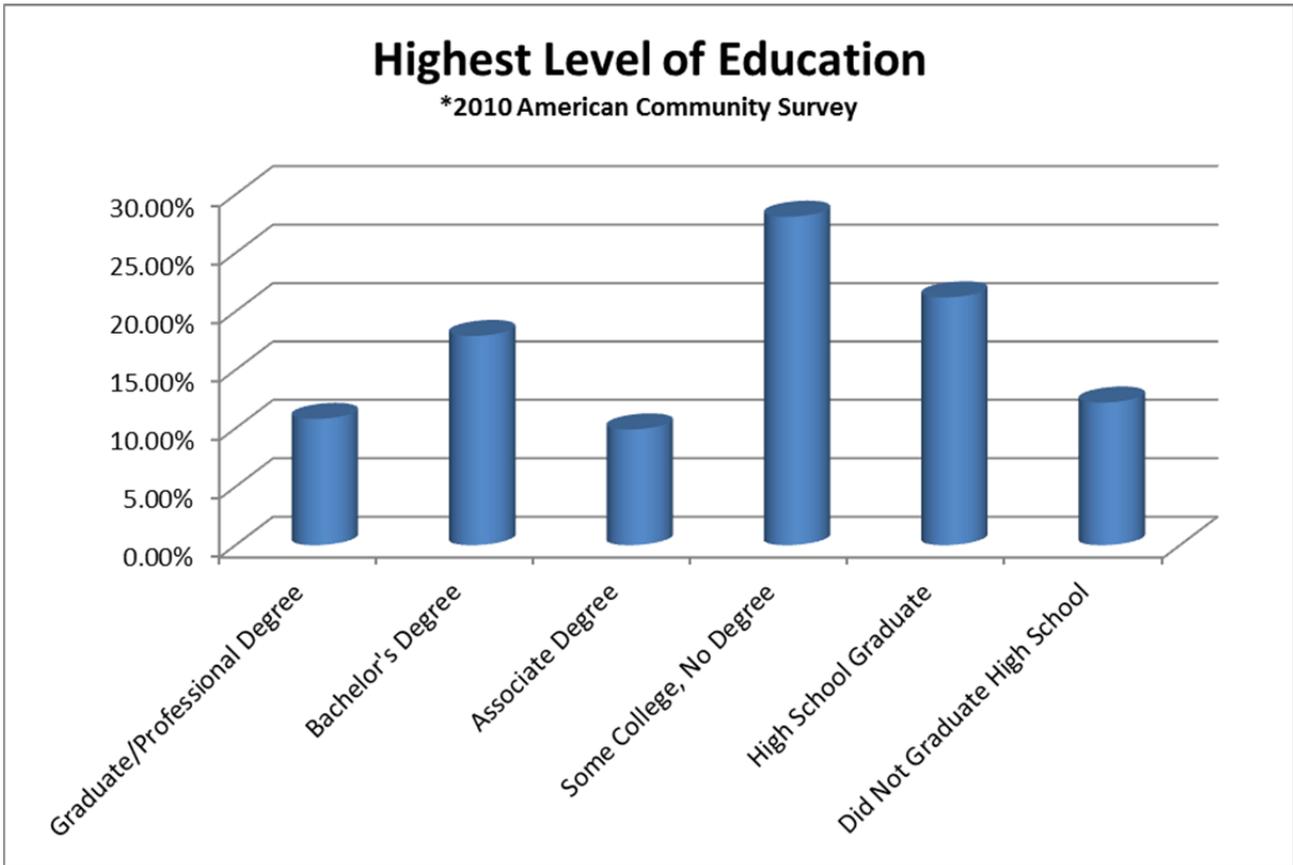
Last Ten Fiscal Years

Year	Population	Personal Income	Per Capita Personal Income	Median Age	Unemployment Rate
2016	29,319	\$47,292	\$22,143	36.8	6.20%
2015	29,319	\$48,476	\$21,677	37.1	11.20%
2014	29,319	\$48,476	\$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%
2007	32,399	\$48,697	\$21,677	34.6	9.69%



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. In 2014 we saw a total of 29 business starts; that number more than doubled in 2015 to 70 businesses, and we're seeing this trend continue into 2017. 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

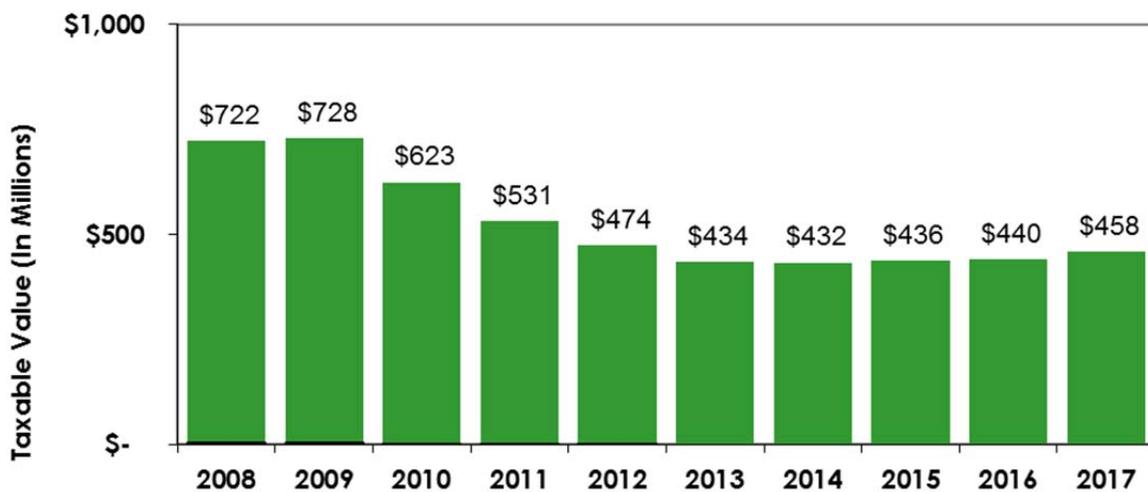
Property Taxes

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:

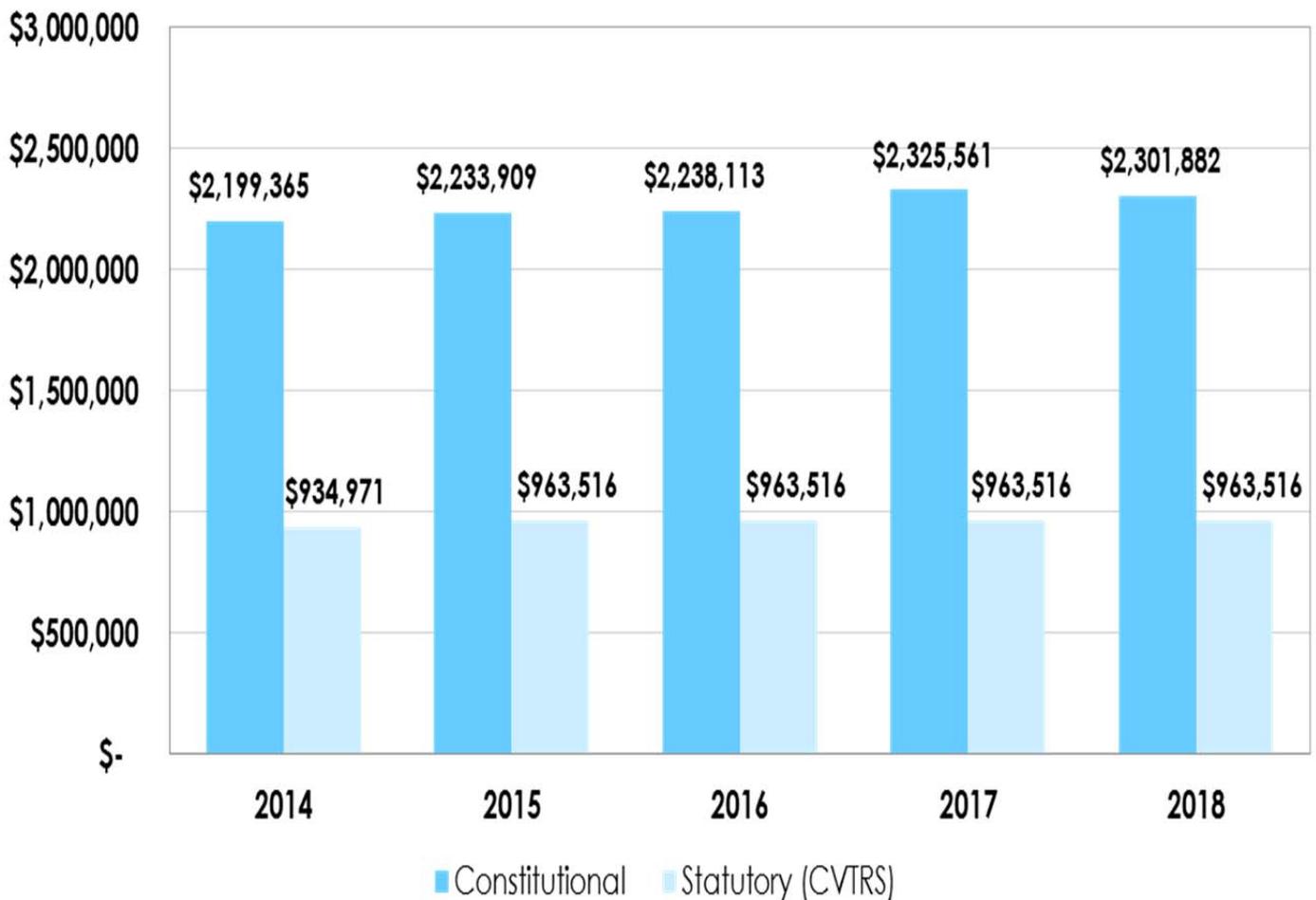
Tax Year	Taxable Value (in millions)	% Change
2008	\$ 722	8.6%
2009	\$ 728	0.8%
2010	\$ 623	-14.4%
2011	\$ 531	-14.8%
2012	\$ 474	-10.7%
2013	\$ 434	-8.4%
2014	\$ 432	-0.5%
2015	\$ 436	0.9%
2016	\$ 440	0.9%
2017	\$ 458	4.1%





State Shared Revenue

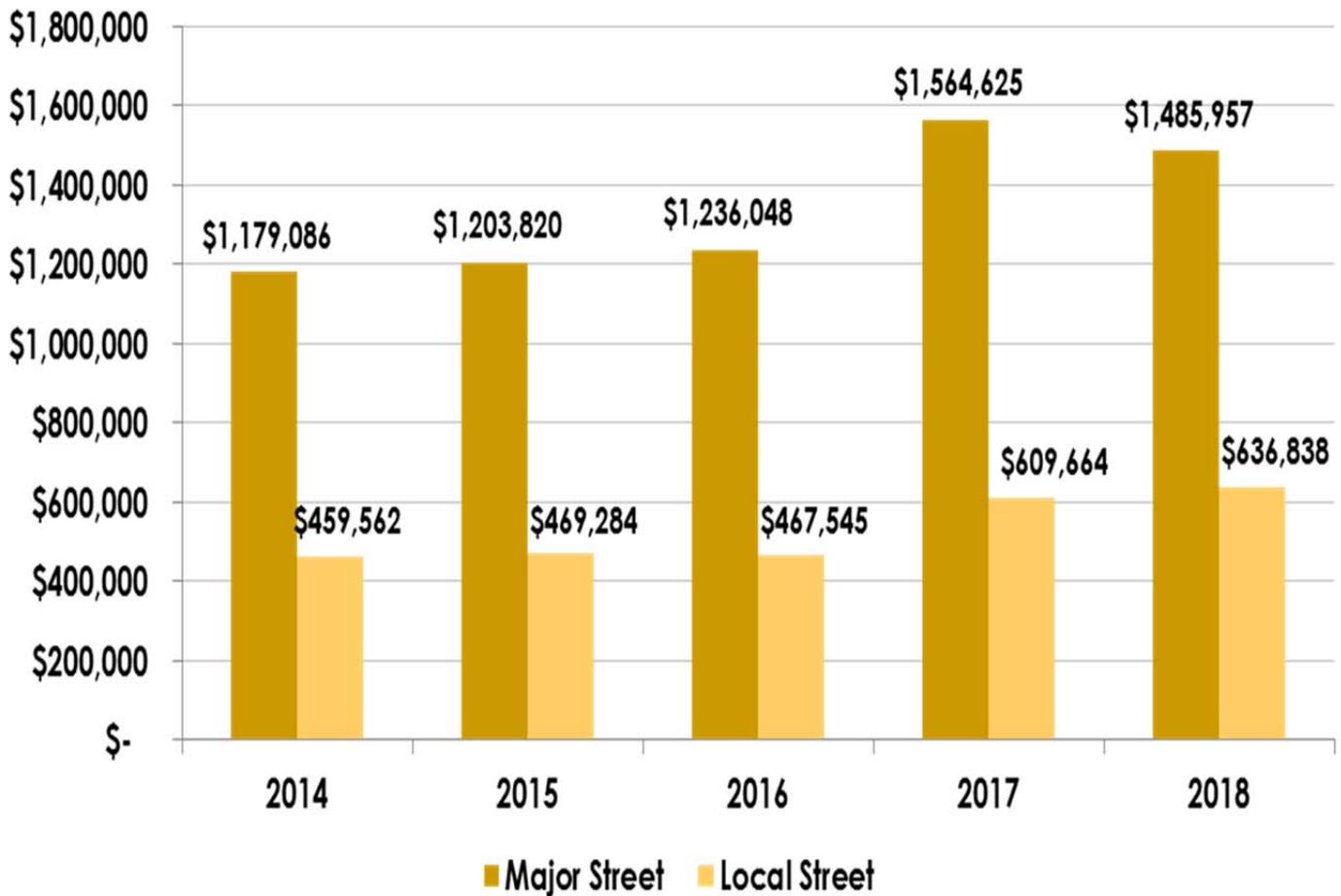
The State Revenue Sharing program distributes sales tax collected by the State of Michigan to local governments. The State Revenue Sharing is unrestricted General Fund revenue and is the second largest source of revenue in that fund. The distribution of funds is authorized by the State Revenue Sharing 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 2017 the Constitutional Payment is equal to the 2010 census population X 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 ten year trend in Act 51 revenues for Major and Local Streets.





Fiscal Year 2017-18 Budgeted Revenues (by category)

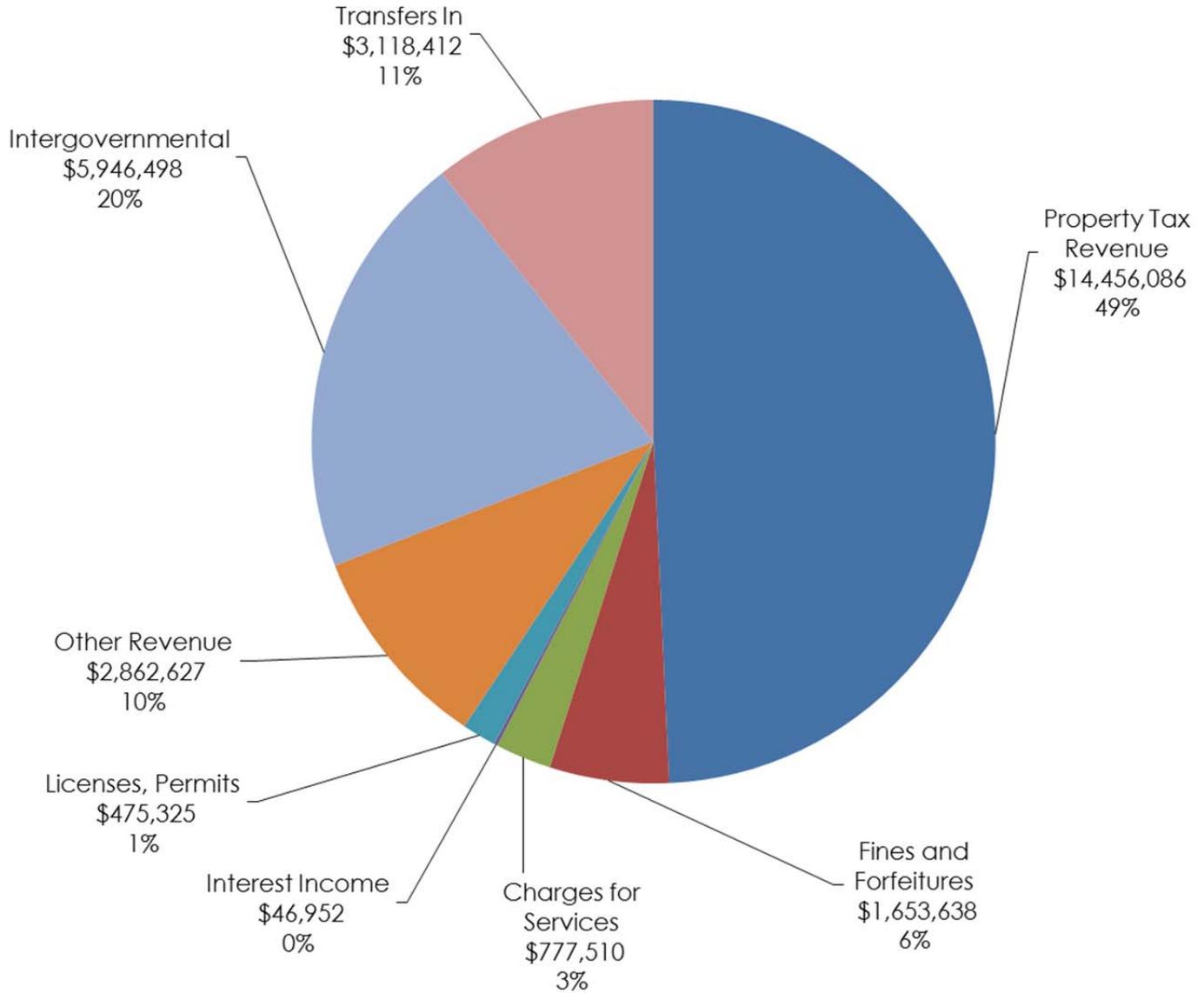
The following represents Fiscal Year 2017-18 budgeted revenue for the General Fund and Special Revenue Funds.

Fiscal Year 2017-18 Budgeted Revenue (by category)

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
Property Tax Revenue	\$ 12,255,630	\$ 2,200,456	\$ 14,456,086
Fines and Forfeitures	1,643,638	10,000	\$ 1,653,638
Charges for Services	679,510	98,000	\$ 777,510
Interest Income	35,225	11,727	\$ 46,952
Licenses, Permits	475,325	-	\$ 475,325
Other Revenue	1,186,572	1,676,055	\$ 2,862,627
Intergovernmental	3,360,398	2,586,100	\$ 5,946,498
Transfers In	716,332	2,402,080	\$ 3,118,412
TOTAL ESTIMATED REVENUES	\$ 20,352,630	\$ 8,984,418	\$29,337,048



Fiscal Year 2017-18 Budgeted Revenue (by category)





Expenditure Trends

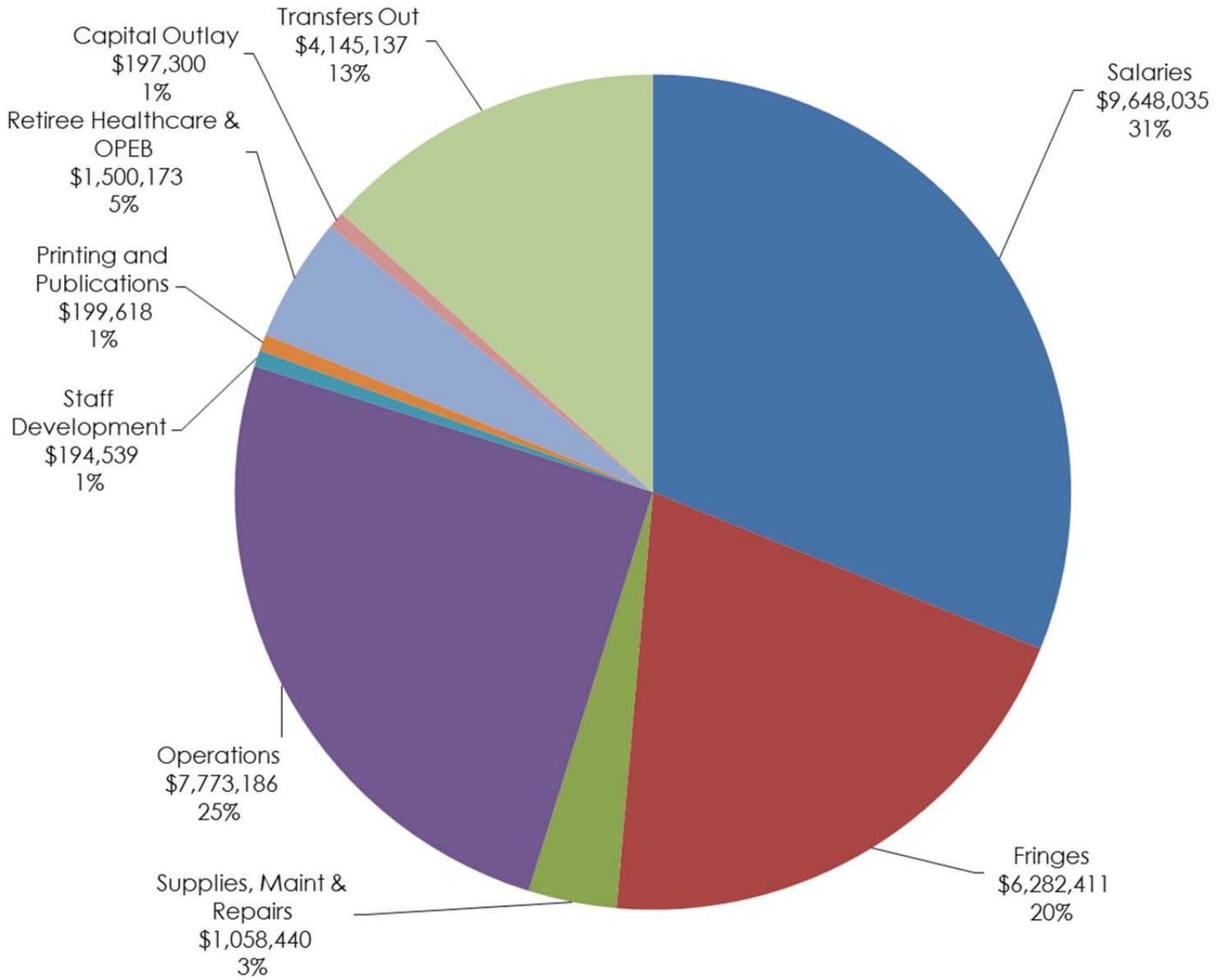
Fiscal Year 2017-18 Budgeted Expenditures (by category)

The following represents Fiscal Year 2017-18 budgeted expenditures for the General Fund and Special Revenue Funds.

EXPENDITURES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
Salaries	\$ 6,838,287	\$ 2,809,748	\$ 9,648,035
Fringes	4,984,410	1,298,001	\$ 6,282,411
Supplies, Maint & Repairs	688,743	369,697	\$ 1,058,440
Operations	2,467,605	5,305,581	\$ 7,773,186
Staff Development	165,607	28,932	\$ 194,539
Printing and Publications	155,618	44,000	\$ 199,618
Retiree Healthcare & OPEB	1,500,173	-	\$ 1,500,173
Capital Outlay	124,800	72,500	\$ 197,300
Transfers Out	3,640,137	505,000	\$ 4,145,137
TOTAL EXPENDITURES	\$ 20,565,380	\$ 10,433,459	\$30,998,839



Fiscal Year 2017-18 Budgeted Expenditures (by category)

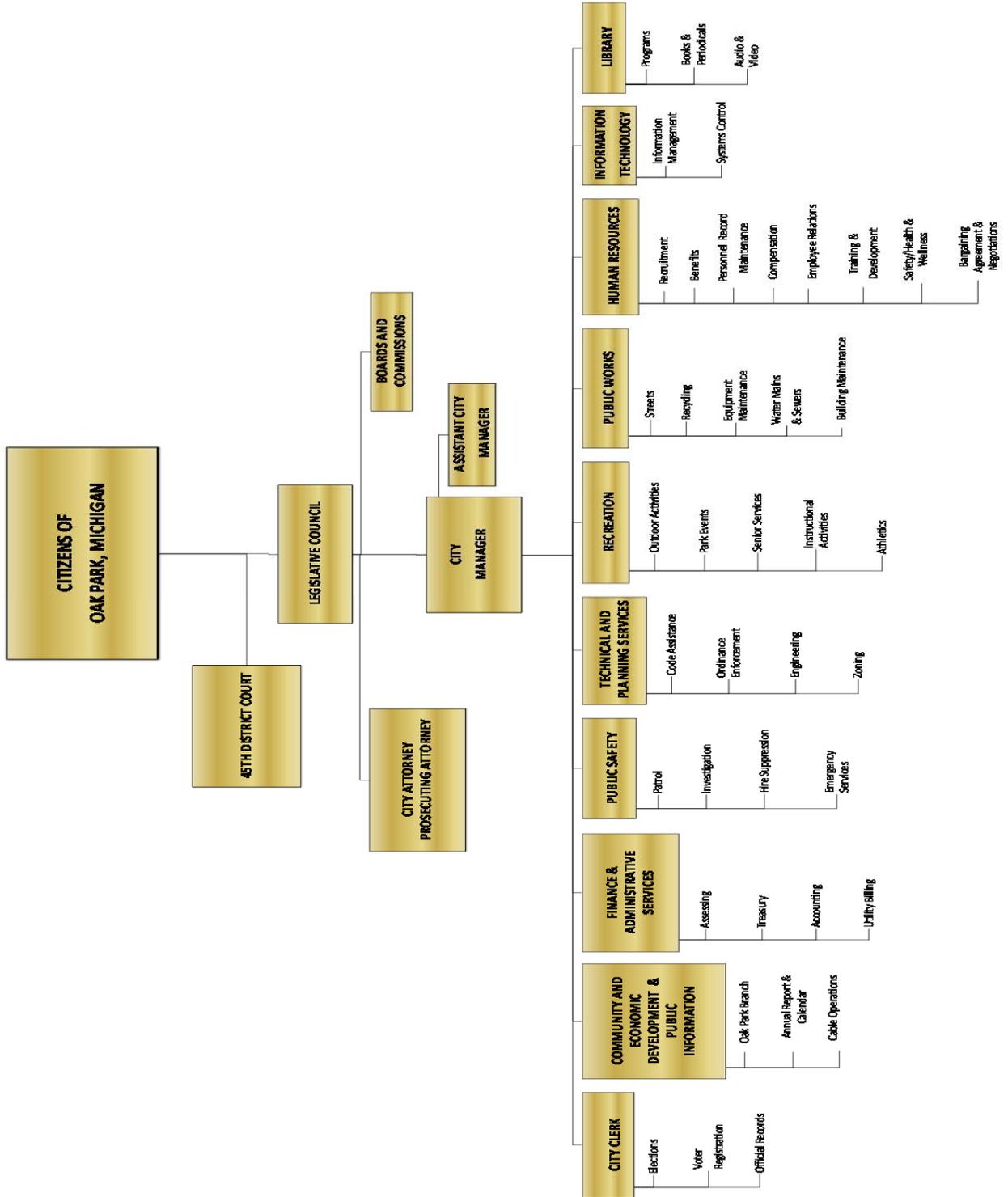




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CITY OF OAK PARK





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Significant Budget and Accounting Policies

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

Basis of Budgeting

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

Basis of Accounting

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

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

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



Fund Structure of Approved Budget

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

Major Funds

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

Fund Accounting

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

Governmental Funds

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

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

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

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

Proprietary Fund

Enterprise Fund: The Water and Sewer Fund is used to account for the results of operations that provide a service to citizens financed by a user charge for the provision of that service.



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

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

Trust and Agency Funds

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

Fixed Assets and Long-Term Liabilities

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

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

Cash Equivalents

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

Inventories

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

Deposits and Investments

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



Investments

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

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



Financial Policies

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

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

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

Operating Budget Policies

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

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

Fund Balance/Reserve Policies

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

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



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

General Fund

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

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

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

Special Revenue Funds

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

Street Funds (Major and Local)

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

Solid Waste Fund

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

45th District Court

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



Other Special Revenue Funds

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

Capital Project Funds

City Owned Property

This fund was established in FY 2002-03 for purchases of distressed properties. Opportunities 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.

Neighborhood Stabilization Project

This fund is part of the American Recovery and Reinvestment Act and is administered by HUD. Houses are purchased by the City and either rehabilitated or demolished. These homes are then either remodeled or re-built and then sold to those who qualify according to HUD's income limitations. Funds are received on a reimbursement basis. This program is expected to end in FY 2016-17.

Road Construction

This fund is used to account for transactions relating to road construction, paving and joint sealing. These activities are financed by general obligation debt. This proposal was approved by voters on November 5, 2002. Funds are received through proceeds from the sale of registered bonds. Funds are received through proceeds from the sale of registered bonds.

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 2016 values (the most recent available information), this limitation would allow for \$47,268,995 million in debt, as compared to the \$18,190,878 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. 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 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.



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, 2016 - January, 2017		
CIP		Identify projects, define project scopes, prepare cost estimates, and prioritize projects.
February, 2017 - March, 2017		
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	02/20	Finance compiles departmental salary and fringe benefit summaries.
	02/27 - 03/15	Finance enters initial three year budget estimates in BSA.
CIP	03/14	Department summary capital needs due to Finance.
Budget	03/16	Departmental three year budget projects available in BSA for review.
Budget	03/22 - 03/30	Department meetings with Finance and City Manager.
April, 2017		
Budget	04/03	City Manager budget draft complete.
Budget	04/19	City Manager's proposed budget to City Council. City Council budget review session.
Budget	04/25	City Council budget review session (if needed).
May, 2017		
Budget	05/01	City Council budget review session (if needed). City Council approves Public Hearing Notice.
Budget	05/02	Budget Public Hearing Notice Published.
CIP	05/08	Presentation of Capital Plan to Planning Commission.
Budget	05/15	Budget Public Hearing.
Budget	05/15	Final budget and millage rate adoption.



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Long-Range Financial Plan – Multi-Year Budget 2018-2020

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 \$47,268,995. The City's current debt applicable to this limit is \$29,078,117 or 61.52% 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 the addition of 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 2017-18 budgets include the following items related to those goals and plans:

- \$1.9 million investment in capital projects related to road resurface and reconstruction within the two street funds
- \$1.310 million investment in water and sewer infrastructure
- \$860 thousand investment in capital projects as part of the 45th District Court building renovations
- \$245 thousand investment in capital projects including community center, ice rink and pavilion repairs
- \$81 thousand in Public Safety vehicle replacements
- \$123 thousand in DPW and Technical and Planning Department vehicles
- \$187 thousand on other citywide capital projects



- Hiring of two additional full-time staff: 1 Public Safety Officer, and an Administrative Clerk II.

The 2018-19 and 2019-20 budgets include the following items related to the goals and plans above:

- \$1.350 million investment in capital projects related to road resurface and reconstruction within the two street funds
- \$500 thousand investment in new sidewalks
- \$3 million investment in water and sewer infrastructure
- \$502 thousand investment in capital projects including community center repairs
- \$156 thousand in public safety vehicle replacements
- \$259 thousand in DPW and Technical and Planning Department vehicles
- \$12 thousand on other citywide capital projects

The annual 2017-18 budget is to be adopted by Council in May 2017. 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 2017-18 fiscal year budget and the subsequent two years are included at the end of this section.



Consolidated Financial Schedule

Revenues FY 2017-18 Budget

	Governmental Funds								% of Total Revenues
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUND	INTERNAL SERVICE FUND	FIDUCIARY FUNDS	TOTAL FY 2017-18 BUDGET	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
	2017-18	2017-18	2017-18	2017-18	2017-18	2017-18	2017-18	2017-18	
ESTIMATED REVENUES									
PROPERTY TAX REVENUE	\$ 12,255,630	\$ 2,200,456	\$ 2,325,056	\$ -	\$ -	\$ -	\$ -	\$ 16,781,142	28%
SPECIAL ASSESSMENTS LEVIED	-	-	-	-	-	-	-	\$ -	0%
CHARGES FOR SERVICES	679,510	98,000	-	192,000	12,990,520	673,500	-	\$ 14,633,530	25%
FINES AND FORFEITURES	1,643,638	10,000	-	142,000	-	207,345	-	\$ 2,002,983	3%
INTEREST INCOME	35,225	11,727	2,250	10,000	9,500	3,875	6,767,941	\$ 6,840,518	11%
LICENSES AND PERMITS	475,325	-	-	-	-	-	-	\$ 475,325	1%
OTHER REVENUE	1,186,572	1,676,055	-	-	3,000	75,250	400,100	\$ 3,340,977	6%
INTERGOVERNMENTAL	3,360,398	2,586,100	-	-	-	-	-	\$ 5,946,498	10%
CONTRIBUTIONS-EMPLOYER	-	-	-	-	-	-	5,436,909	\$ 5,436,909	9%
TRANSFERS IN	716,332	2,402,080	150,935	-	-	802,972	-	\$ 4,072,319	7%
TOTAL ESTIMATED REVENUES	\$ 20,352,630	\$ 8,984,418	\$ 2,478,241	\$ 344,000	\$ 13,003,020	\$ 1,762,942	\$ 12,604,950	\$ 59,530,201	100%
APPROPRIATIONS									
SALARIES	\$ 6,838,287	\$ 2,809,748	\$ -	\$ -	\$ 1,248,680	\$ 53,864	\$ -	\$ 10,950,579	
FRINGES	4,984,410	1,298,001	-	-	847,070	413,908	1,478,250	\$ 9,021,639	
SUPPLIES, MAINTENANCE AND REPAIRS	688,743	369,697	-	12,000	1,371,000	179,500	-	\$ 2,620,940	
OPERATIONS	2,467,605	5,305,581	100	560,000	7,526,150	1,066,812	243,600	\$ 17,169,848	
STAFF DEVELOPMENT	165,607	28,932	-	-	25,600	1,100	-	\$ 221,239	
PRINTING AND PUBLICATIONS	155,618	44,000	-	-	32,000	-	-	\$ 231,618	
RETIREE HEALTHCARE AND OPEB	1,500,173	-	-	-	-	-	-	\$ 1,500,173	
PENSION BENEFITS	-	-	-	-	-	-	7,900,000	\$ 7,900,000	
CAPITAL OUTLAY	124,800	72,500	-	300,000	430,000	141,000	-	\$ 1,068,300	
DEBT SERVICE	-	-	2,478,141	-	1,137,248	-	-	\$ 3,615,389	
TRANSFERS OUT	3,640,137	505,000	-	180,000	-	-	716,332	\$ 5,041,469	
TOTAL APPROPRIATIONS	\$ 20,565,380	\$ 10,433,459	\$ 2,478,241	\$ 1,052,000	\$ 12,617,748	\$ 1,856,184	\$ 10,338,182	\$ 59,341,194	
Estimated Beginning Fund Balance - July 1, 2017								\$ 89,191,245	
Estimated Ending Fund Balance - June 30, 2018								\$ 89,380,252	
Fund balance as a percentage of total annual expenditures								151%	
Estimated Change in Fund Balance								0%	



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General Fund

General Fund

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

GENERAL FUND							
	Actual	Estimated	City Manager	City Council	Projected		
	2015-16	2016-17	Recommended	Approved	2018-19	2019-20	
ESTIMATED REVENUES							
PROPERTY TAX AND RELATED	\$ 12,386,247	\$ 12,098,679	\$ 12,255,630	\$ 12,255,630	\$ 12,317,856	\$ 12,380,081	
LICENSE AND PERMITS	633,468	486,061	475,325	475,325	420,625	420,625	
INTERGOVERNMENTAL	3,352,225	3,679,707	3,360,523	3,360,523	3,358,981	3,388,981	
CHARGES FOR SERVICES	919,330	532,332	679,510	679,510	712,060	729,960	
FINES	1,968,219	1,687,710	1,643,638	1,643,638	1,987,000	2,100,000	
INTEREST	133,356	15,178	35,225	35,225	40,029	40,029	
OTHER REVENUE	1,220,880	1,100,030	1,186,447	1,186,447	1,218,584	1,218,584	
TRANSFER IN - MAJOR STREETS FL	126,462	-	-	-	-	-	
TRANSFER IN - LOCAL STREETS FU	49,150	-	-	-	-	-	
TRANSFER IN - SOLID WASTE FUNI	280,000	-	-	-	-	-	
TRANSFER IN - WATER & SEWER FI	190,000	-	-	-	-	-	
TRANSFER IN - RHC BENEFITS FUN	-	-	716,332	716,332	268,948	363,413	
TOTAL ESTIMATED REVENUES	\$ 21,259,337	\$ 19,599,697	\$ 20,352,630	\$ 20,352,630	\$ 20,324,083	\$ 20,641,673	



GENERAL FUND

	Actual	Estimated	City Manager	City Council	PROJECTED	
	2015-16	2016-17	Recommended 2017-18	Approved 2017-18	2018-19	2019-20
APPROPRIATIONS						
Dept 10.101-CITY COUNCIL						
SALARIES	\$ 25,389	\$ 25,045	\$ 26,184	\$ 26,184	\$ 26,184	\$ 26,184
FRINGES	18,140	2,045	2,144	2,144	2,188	2,220
SUPPLIES, MAINTENANCE AND REPAIRS	59	600	300	300	600	600
OPERATIONS	-	10,000	17,000	17,000	17,000	17,000
STAFF DEVELOPMENT	6,515	11,040	16,215	16,215	9,965	9,965
PRINTING AND PUBLICATIONS	204	-	4,370	4,370	4,370	4,370
TOTAL Dept 101.00-CITY COUNCIL	\$ 50,307	\$ 48,730	\$ 66,213	\$ 66,213	\$ 60,307	\$ 60,339
Dept 11.172-CITY MANAGER						
SALARIES	\$ 304,389	\$ 248,020	\$ 249,800	\$ 249,800	\$ 251,676	\$ 255,406
FRINGES	136,059	70,406	81,895	81,895	83,533	84,786
SUPPLIES, MAINTENANCE AND REPAIRS	8,489	6,000	6,100	6,100	6,100	6,100
OPERATIONS	57,086	15,127	15,265	15,265	15,430	15,430
STAFF DEVELOPMENT	4,034	22,035	13,143	13,143	13,143	13,143
PRINTING AND PUBLICATIONS	-	-	500	500	500	500
TOTAL Dept 11.172-CITY MANAGER	\$ 510,057	\$ 361,588	\$ 366,703	\$ 366,703	\$ 370,382	\$ 375,365
Dept 11.270-HUMAN RESOURCES						
SALARIES	\$ -	\$ 110,788	\$ 143,119	\$ 143,119	\$ 143,941	\$ 146,100
FRINGES	-	92,946	106,201	106,201	108,325	109,950
SUPPLIES, MAINTENANCE AND REPAIRS	-	761	4,000	4,000	4,100	4,100
OPERATIONS	-	37,635	83,315	83,315	69,600	69,600
STAFF DEVELOPMENT	-	12,000	10,059	10,059	12,030	12,030
CAPITAL OUTLAY	-	-	20,000	20,000	5,000	5,000
TOTAL Dept 11.270-HUMAN RESOURCES	\$ -	\$ 254,130	\$ 366,694	\$ 366,694	\$ 342,996	\$ 346,780
Dept 11.611-COMMUNITY AND ECONOMIC DEVELOPMENT						
SALARIES	\$ 70,899	\$ 106,982	\$ 126,382	\$ 126,382	\$ 127,580	\$ 129,644
FRINGES	24,453	38,818	41,058	41,058	41,879	42,507
SUPPLIES, MAINTENANCE AND REPAIRS	1,352	9,835	14,200	14,200	11,700	11,700
OPERATIONS	25,640	9,265	20,000	20,000	5,725	5,725
STAFF DEVELOPMENT	7,635	6,700	12,925	12,925	2,550	7,800
PRINTING AND PUBLICATIONS	3,473	1,000	500	500	3,000	3,000
TOTAL Dept 11.611-COMM & ECONOMIC DEV.	\$ 133,452	\$ 172,600	\$ 215,065	\$ 215,065	\$ 192,434	\$ 200,376



GENERAL FUND

	Actual 2015-16	Estimated 2016-17	City Manager	City Council	P ROJECTED		
			Recommended 2017-18	Approved 2017-18	2018-19	2019-20	
Dept 12.258-INFORMATION TECHNOLOGY							
SALARIES	\$ 90,387	\$ -	\$ -	\$ -	\$ -	\$ -	
FRINGES	58,346	-	-	-	-	-	
SUPPLIES, MAINTENANCE AND REPAIRS	54,949	120,000	55,000	55,000	55,000	55,000	
OPERATIONS	115,785	176,237	164,540	164,540	175,315	175,315	
STAFF DEVELOPMENT	1,376	5,750	10,775	10,775	-	-	
PRINTING AND PUBLICATIONS	-	-	-	-	-	-	
CAPITAL OUTLAY	7,539	-	20,000	20,000	5,000	60,000	
TOTAL Dept 12.258-INFORMATION TECHNOLOGY	\$ 328,382	\$ 301,987	\$ 250,315	\$ 250,315	\$ 235,315	\$ 290,315	
Dept 13.210-CITY ATTORNEY							
SUPPLIES, MAINTENANCE AND REPAIRS	\$ 3,097	\$ 4,265	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	
OPERATIONS	301,080	290,000	283,000	283,000	278,000	283,000	
TOTAL Dept 13.210-CITY ATTORNEY	\$ 304,177	\$ 294,265	\$ 285,600	\$ 285,600	\$ 280,600	\$ 285,600	
Dept 13.229-PROSECUTING ATTORNEY							
SUPPLIES, MAINTENANCE AND REPAIRS	\$ -	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	
OPERATIONS	57,650	61,200	61,200	64,260	64,260	64,260	
TOTAL Dept 13.229-PROSECUTING ATTORNEY	\$ 57,650	\$ 63,600	\$ 63,600	\$ 66,660	\$ 66,660	\$ 66,660	
Dept 14.191-CITY CLERK - ELECTIONS							
SALARIES	\$ 111,999	\$ 110,244	\$ 112,608	\$ 112,608	\$ 116,840	\$ 117,048	
FRINGES	27,135	30,935	34,312	34,312	35,012	35,537	
SUPPLIES, MAINTENANCE AND REPAIRS	10,514	4,134	3,500	3,500	3,500	3,500	
OPERATIONS	36,832	67,339	25,500	25,500	65,500	65,500	
PRINTING AND PUBLICATIONS	13,538	6,551	8,400	8,400	8,400	10,400	
CAPITAL OUTLAY	16,950	15,000	-	-	-	-	
TOTAL - Dept 14.191-CITY CLERK - ELECTIONS	\$ 216,968	\$ 234,203	\$ 184,320	\$ 184,320	\$ 229,252	\$ 231,985	
Dept 14.215-CITY CLERK							
SALARIES	\$ 50,907	\$ 52,651	\$ 55,938	\$ 55,938	\$ 56,037	\$ 56,878	
FRINGES	12,011	12,571	14,631	14,631	14,923	15,146	
SUPPLIES, MAINTENANCE AND REPAIRS	1,712	1,696	2,500	2,500	2,500	2,500	
OPERATIONS	11,062	10,605	10,625	10,625	10,625	10,625	
STAFF DEVELOPMENT	3,149	3,100	3,700	3,700	5,700	5,700	
PRINTING AND PUBLICATIONS	33,295	13,000	13,000	13,000	11,500	11,500	
TOTAL Dept 14.215-CITY CLERK	\$ 112,136	\$ 93,623	\$ 100,394	\$ 100,394	\$ 101,285	\$ 102,349	



GENERAL FUND

	Actual 2015-16	Estimated 2016-17	City Manager	City Council	PROJECTED	
			Recommended 2017-18	Approved 2017-18	2018-19	2019-20
Dept 15.201-FINANCE						
SALARIES	\$ 502,863	\$ (283,500)	\$ (239,223)	\$ (239,223)	\$ (254,497)	\$ (247,592)
FRINGES	291,001	242,309	308,744	308,744	316,072	\$ 320,812
SUPPLIES, MAINTENANCE AND REPAIRS	18,280	10,722	10,500	10,500	10,500	10,500
OPERATIONS	85,653	211,050	237,375	237,375	239,100	237,300
STAFF DEVELOPMENT	1,506	3,500	9,060	9,060	7,560	9,560
PRINTING AND PUBLICATIONS	1,593	16,000	16,000	16,000	16,000	16,000
CAPITAL OUTLAY	3,476	5,382	10,000	10,000	-	-
TOTAL Dept 15.201-FINANCE	\$ 904,372	\$ 205,463	\$ 352,456	\$ 352,456	\$ 334,735	\$ 346,580
TECHNICAL AND PLANNING						
Dept 16.371-TECHNICAL AND PLANNING - INSPECTIONS						
SALARIES	\$ 300,094	\$ 355,131	\$ 403,168	\$ 403,168	\$ 411,231	\$ 417,400
FRINGES	155,690	177,164	226,710	226,710	230,336	233,793
SUPPLIES, MAINTENANCE AND REPAIRS	3,879	3,500	9,600	9,600	8,900	6,000
OPERATIONS	107,714	122,000	115,500	115,500	119,000	122,500
STAFF DEVELOPMENT	1,785	3,950	3,300	3,300	4,200	3,850
TOTAL Dept 16.371-TECH AND PLAN- INSPECTION	\$ 569,162	\$ 661,745	\$ 758,278	\$ 758,278	\$ 773,667	\$ 783,543
Dept 16.401-TECHNICAL AND PLANNING - ADMIN						
SALARIES	85,717	92,430	121,932	121,932	124,371	126,237
FRINGES	16,217	22,133	28,075	28,075	28,638	29,068
SUPPLIES, MAINTENANCE AND REPAIRS	8,960	4,489	9,600	9,600	8,725	8,800
OPERATIONS	24,432	2,104	9,750	9,750	9,250	9,250
STAFF DEVELOPMENT	98	1,356	1,500	1,500	1,500	1,500
TOTAL Dept 16.401-TECH AND PLAN- ADMIN	\$ 135,424	\$ 122,512	\$ 170,857	\$ 170,857	\$ 172,484	\$ 174,855
Dept 16.447-TECHNICAL AND PLANNING - ENGINEERING						
SALARIES	\$ 15,098	\$ 27,278	\$ 26,000	\$ 26,000	\$ 26,520	\$ 26,918
FRINGES	14,521	24,078	29,698	29,698	30,292	30,746
SUPPLIES, MAINTENANCE AND REPAIRS	1,899	195	1,700	1,700	1,700	1,700
OPERATIONS	-	-	-	-	-	-
STAFF DEVELOPMENT	348	4,000	2,000	2,000	2,000	2,000
CAPITAL OUTLAY	9,791	626,000	10,000	10,000	10,000	10,000
TOTAL Dept 16.447-TECH AND PLAN- ENGINEER	\$ 41,657	\$ 681,551	\$ 69,398	\$ 69,398	\$ 70,512	\$ 71,364
Dept 16.447-STREET LIGHTING						
OPERATIONS	\$ 453,262	\$ 475,000	\$ 375,000	\$ 375,000	\$ 325,000	\$ 330,000
TOTAL Dept 16.447-TECH AND PLAN -STREET LIGHT	\$ 453,262	\$ 475,000	\$ 375,000	\$ 375,000	\$ 325,000	\$ 330,000
TECHNICAL AND PLANNING TOTAL	\$ 1,199,505	\$ 1,940,808	\$ 1,373,533	\$ 1,373,533	\$ 1,341,663	\$ 1,359,762



GENERAL FUND

	Actual 2015-16	Estimated 2016-17	City Manager	City Council	PROJECTED	
			Recommended 2017-18	Approved 2017-18	2018-19	2019-20
Dept 17.345-PUBLIC SAFETY						
SALARIES	\$ 4,781,669	\$ 4,850,810	\$ 5,125,536	\$ 5,125,536	\$ 5,165,827	\$ 5,243,314
FRINGES	3,486,984	3,581,227	3,761,067	3,761,067	3,883,541	3,941,794
SUPPLIES, MAINTENANCE AND REPAIRS	145,215	171,435	160,900	160,900	160,900	160,900
OPERATIONS	254,922	429,090	430,092	430,092	405,725	405,725
STAFF DEVELOPMENT	72,960	4,053	5,000	5,000	58,167	58,167
PRINTING AND PUBLICATIONS	248	491	1,500	1,500	7,500	7,500
CAPITAL OUTLAY	19,185	93,198	35,000	35,000	40,000	40,000
TOTAL Dept 17.345-PUBLIC SAFETY	\$ 8,761,183	\$ 9,130,304	\$ 9,519,095	\$ 9,519,095	\$ 9,721,660	\$ 9,857,400
Dept 17.346- PUBLIC SAFETY - K9 UNIT						
SALARIES	\$ -	\$ -	\$ 97,430	\$ 97,430	\$ 98,359	\$ 99,834
FRINGES	-	-	82,286	82,286	83,932	85,189
SUPPLIES, MAINTENANCE AND REPAIRS	-	-	-	-	-	-
OPERATIONS	-	-	-	-	-	-
STAFF DEVELOPMENT	-	-	-	-	-	-
PRINTING AND PUBLICATIONS	-	-	-	-	-	-
CAPITAL OUTLAY	-	52,500	-	-	-	-
TOTAL Dept 17.346-PUBLIC SAFETY - K9 Unit	\$ -	\$ 52,500	\$ 179,716	\$ 179,716	\$ 182,291	\$ 185,023
PUBLIC SAFETY TOTAL	\$ 8,761,183	\$ 9,182,804	\$ 9,698,811	\$ 9,698,811	\$ 9,903,951	\$ 10,042,423
DEPARTMENT OF PUBLIC WORKS						
Dept 18.265-PUBLIC WORKS - BUILDING MAINTENANCE						
SALARIES	\$ 9,011	\$ 45,501	\$ 47,955	\$ 47,955	\$ 48,914	\$ 49,648
FRINGES	3,722	8,681	39,342	39,342	40,129	40,730
SUPPLIES, MAINTENANCE AND REPAIRS	72,542	11,500	32,000	32,000	339,500	281,000
OPERATIONS	348,427	453,337	747,500	747,500	457,500	463,000
CAPITAL OUTLAY	-	-	-	-	-	60,000
TOTAL Dept 18.265-PUBLIC WORKS -BLDG MAINT	\$ 433,702	\$ 519,019	\$ 866,797	\$ 866,797	\$ 886,043	\$ 894,378
Dept 18.441-PUBLIC WORKS - ADMINISTRATION						
SALARIES	\$ 3,579	\$ 3,200	\$ 4,242	\$ 4,242	\$ 4,327	\$ 4,392
FRINGES	3,074	2,836	4,323	4,323	4,412	4,477
SUPPLIES, MAINTENANCE AND REPAIRS	948	1,000	1,200	1,200	1,200	1,500
OPERATIONS	1,591	2,866	2,000	2,000	2,400	2,600
STAFF DEVELOPMENT	2,649	1,157	800	800	500	500
TOTAL Dept 18.441-PUBLIC WORKS -ADMIN	\$ 11,841	\$ 11,059	\$ 12,565	\$ 12,565	\$ 12,839	\$ 13,469
Dept 18.443-PUBLIC WORKS - SHEPHERD PARK						
SALARIES	\$ 9,929	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,320	\$ 16,565
FRINGES	3,097	5,650	4,876	4,876	4,974	5,048
SUPPLIES, MAINTENANCE AND REPAIRS	1,448	1,880	2,200	2,200	2,500	2,500
OPERATIONS	15,593	28,000	33,000	33,000	34,000	34,000
TOTAL Dept 18.443-PUBLIC WORKS -SHEPHERD PK	\$ 30,067	\$ 51,530	\$ 56,076	\$ 56,076	\$ 57,794	\$ 58,113
Dept 18.444-PUBLIC WORKS - OTHER PARKS						
SALARIES	\$ 4,896	\$ 1,739	\$ 9,060	\$ 9,060	\$ 6,181	\$ 6,274
FRINGES	1,892	1,276	2,821	2,821	2,878	2,921
SUPPLIES, MAINTENANCE AND REPAIRS	923	4,000	3,400	3,400	2,700	3,000
OPERATIONS	54,107	41,000	54,500	54,500	58,500	61,000
TOTAL Dept 18.444-PUBLIC WORKS - OTHER PKs	\$ 61,818	\$ 48,015	\$ 69,781	\$ 69,781	\$ 70,259	\$ 73,195
PUBLIC WORKS TOTAL	\$ 537,428	\$ 629,623	\$ 1,005,219	\$ 1,005,219	\$ 1,026,935	\$ 1,039,155



GENERAL FUND

	Actual 2015-16	Estimated 2016-17	City Manager Recommended 2017-18	City Council Approved 2017-18	PROJECTED	
					2018-19	2019-20
<i>DEPARTMENT OF RECREATION</i>						
Dept 19.752-RECREATION - ADMINISTRATION						
SALARIES	\$ 165,410	\$ 154,344	\$ 203,259	\$ 203,259	\$ 204,264	\$ 207,328
FRINGES	47,486	91,444	106,555	106,555	108,686	111,317
SUPPLIES, MAINTENANCE AND REPAIRS	12,326	6,036	23,600	23,600	15,000	15,125
OPERATIONS	35,255	58,348	13,850	13,850	15,600	15,850
STAFF DEVELOPMENT	840	3,632	3,500	3,500	3,600	3,600
CAPITAL OUTLAY	-	12,823	4,800	4,800	-	-
TOTAL Dept 18.443-PUBLIC WORKS -SHEPHERD PK	\$ 261,317	\$ 326,627	\$ 355,564	\$ 355,564	\$ 347,150	\$ 353,220
Dept 19.753-RECREATION - ATHLETICS						
SALARIES	\$ 8,229	\$ 20,795	\$ 20,000	\$ 20,000	\$ 33,750	\$ 20,000
FRINGES	756	2,618	3,324	3,324	3,985	3,985
SUPPLIES, MAINTENANCE AND REPAIRS	13,000	3,100	13,000	13,000	13,000	13,000
OPERATIONS	5,218	4,400	5,300	5,300	5,300	5,300
TOTAL Dept 19.753-RECREATION - ATHLETICS	\$ 27,203	\$ 30,913	\$ 41,624	\$ 41,624	\$ 56,035	\$ 42,285
Dept 19.754-RECREATION - OUTDOOR ACTIVITIES						
SALARIES	\$ 23,840	\$ 59,597	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
FRINGES	2,173	7,529	10,669	10,669	10,169	10,169
SUPPLIES, MAINTENANCE AND REPAIRS	3,417	4,000	5,500	5,500	6,000	6,000
OPERATIONS	5,334	6,550	9,750	9,750	9,750	9,750
TOTAL Dept 19.754-RECREATION - OUTDOOR ACT	\$ 34,764	\$ 77,676	\$ 95,919	\$ 95,919	\$ 95,919	\$ 95,919
Dept 19.755-RECREATION - INSTRUCTIONAL ACTIVITIES						
SUPPLIES, MAINTENANCE AND REPAIRS	\$ -	\$ 200	\$ 400	\$ 400	\$ 400	\$ 400
OPERATIONS	10,337	11,000	20,000	20,000	20,000	20,000
TOTAL Dept 19.755-RECREATION - INSTRUCT ACT	\$ 10,337	\$ 11,200	\$ 20,400	\$ 20,400	\$ 20,400	\$ 20,400
Dept 19.756-RECREATION - SPECIAL RECREATION ACTIVITIES						
SALARIES	\$ -	\$ -	\$ 13,000	\$ 13,000	\$ 18,000	\$ 20,000
FRINGES	\$ -	\$ -	\$ 1,978	\$ 1,978	\$ 1,978	\$ 1,978
SUPPLIES, MAINTENANCE AND REPAIRS	\$ 12,229	\$ 5,800	\$ 11,000	\$ 11,000	\$ 15,000	\$ 17,000
OPERATIONS	7,924	15,100	16,000	16,000	20,000	22,000
TOTAL Dept 19.756-RECREATION - SPECIAL ACT	\$ 20,153	\$ 20,900	\$ 41,978	\$ 41,978	\$ 54,978	\$ 60,978
Dept 19.757-RECREATION - SWIMMING POOL						
SALARIES	\$ 50,968	\$ 60,623	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
FRINGES	5,182	6,914	10,821	10,821	9,321	9,321
SUPPLIES, MAINTENANCE AND REPAIRS	18,421	6,600	11,000	11,000	11,000	11,000
OPERATIONS	6,042	6,600	8,000	8,000	9,500	9,700
CAPITAL OUTLAY	-	50,000	25,000	25,000	-	-
TOTAL Dept 19.757-RECREATION - POOL	\$ 80,613	\$ 130,737	\$ 119,821	\$ 119,821	\$ 94,821	\$ 95,021



GENERAL FUND

	Actual 2015-16	Estimated 2016-17	City Manager	City Council	PROJECTED	
			Recommended 2017-18	Approved 2017-18	2018-19	2019-20
Dept 19.776-RECREATION - SENIOR SERVICES						
SALARIES	\$ 62,280	\$ 7,700	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000
FRINGES	11,069	2,661	4,354	4,354	3,954	3,954
SUPPLIES, MAINTENANCE AND REPAIRS	1,833	3,739	3,800	3,800	4,000	4,000
OPERATIONS	35,152	23,330	9,500	9,500	9,500	9,500
TOTAL Dept 19.776-RECREATION - SENIOR SERV	\$ 110,334	\$ 37,430	\$ 44,654	\$ 44,654	\$ 44,454	\$ 44,454
<i>RECREATION TOTAL</i>	<i>\$ 544,721</i>	<i>\$ 635,483</i>	<i>\$ 719,960</i>	<i>\$ 719,960</i>	<i>\$ 713,757</i>	<i>\$ 712,277</i>
Dept 21.890-NON-DEPARTMENTAL						
RETIREE HEALTHCARE	\$ 1,400,333	\$ 1,377,171	\$ 1,473,573	\$ 1,474,073	\$ 1,536,723	\$ 1,536,723
RETIREE LIFE INSURANCE	1,075	1,100	1,133	1,133	1,167	1,167
RETIREE DENTAL	24,444	24,735	25,467	25,467	26,231	26,231
UNEMPLOYMENT	6,159	4,646	20,000	20,000	20,000	20,000
OPERATIONS	97,574	70,700	69,000	68,500	69,500	79,500
CAPITAL OUTLAY	375,718	-	-	-	-	-
TOTAL Dept 21.890-NON-DEPARTMENTAL	\$ 1,905,303	\$ 1,478,352	\$ 1,589,173	\$ 1,589,173	\$ 1,653,621	\$ 1,663,621
Dept 22.806-PUBLIC INFORMATION						
SALARIES	\$ 78,454	\$ 108,161	\$ 113,897	\$ 113,897	\$ 114,135	\$ 115,847
FRINGES	24,210	47,556	58,526	58,526	59,695	60,591
SUPPLIES, MAINTENANCE AND REPAIRS	4,354	6,650	13,743	13,743	14,050	14,050
OPERATIONS	12,836	10,005	48,573	48,573	39,008	39,308
STAFF DEVELOPMENT	1,609	36,850	3,388	3,388	80	80
PRINTING AND PUBLICATIONS	37,481	15,020	46,000	46,000	47,900	50,300
TOTAL Dept 22.806-PUBLIC INFORMATION	\$ 158,944	\$ 224,242	\$ 284,127	\$ 284,127	\$ 274,868	\$ 280,176



GENERAL FUND

	Actual 2015-16	Estimated 2016-17	City Manager	City Council	P ROJECTED	
			Recommended 2017-18	Approved 2017-18	2018-19	2019-20
Dept 21.890-TRANSFERS OUT						
TRANSFERS OUT - LIBRARY FUND	\$ 60,000	\$ 110,000	\$ 109,174	\$ 109,174	\$ 108,000	\$ 138,000
TRANSFERS OUT - DISTRICT COURT FUND	2,047,171	1,879,000	1,608,336	1,792,906	1,390,577	1,390,577
TRANSFERS OUT - COPS GRANT FUND	152,280	-	-	-	-	-
TRANSFERS OUT - LIBRARY LEASE DEBT FUND	100,519	102,810	100,935	100,935	103,998	101,998
TRANSFERS OUT - PUBLIC IMPROVEMENT FUND	150,000	-	-	-	-	-
TRANSFERS OUT - RISK MANAGEMENT FUND	-	-	-	-	-	-
TRANSFERS OUT - MOTOR POOL FUND	-	-	158,872	158,872	11,947	26,535
TRANSFERS OUT - RETIREE HEALTHCARE FUND	1,300,000	-	-	-	-	-
TRANSFERS OUT - PUBLIC SAFETY PENSION FUND	1,476,345	1,375,725	1,478,250	1,478,250	1,580,800	1,580,800
TOTAL Dept 21.890-TRANSFERS OUT	\$ 5,286,315	\$ 3,467,535	\$ 3,455,567	\$ 3,640,137	\$ 3,195,322	\$ 3,237,910
TOTAL APPROPRIATIONS	\$ 21,010,900	\$ 19,589,036	\$ 20,377,750	\$ 20,565,380	\$ 20,324,083	\$ 20,641,673
NET OF REVENUES/APPROPRIATIONS	\$ 248,437	\$ 10,661	\$ (25,120)	\$ (212,750)	\$ -	\$ -
BEGINNING FUND BALANCE	3,430,752	3,679,189	3,689,850	3,689,850	3,477,100	3,477,100
ENDING FUND BALANCE	\$ 3,679,189	\$ 3,689,850	\$ 3,664,730	\$ 3,477,100	\$ 3,477,100	\$ 3,477,100
Fund balance as a percentage of total annual expenditures	18%	19%	18%	18%	17%	17%
Estimated Change in Fund Balance	7%	0%	-1%	-6%	0%	0%

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



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	Estimated	City Manager	City Council	Projected	
	2015-16	2016-17	Recommended	Approved	2018-19	2019-20
			2017-18	2017-18		
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 1,546,709	\$ 2,141,278	\$ 1,485,957	\$ 1,485,957	\$ 1,600,278	\$ 1,728,223
OTHER REVENUE	154,627	147,657	123,555	123,555	123,555	123,555
INTEREST INCOME	19,600	1,128	2,408	2,408	1,445	1,445
TRANSFER IN - CITY OWNED PROPERTY	-	1,139,815	180,000	180,000		
TOTAL ESTIMATED REVENUES	\$ 1,720,936	\$ 2,290,063	\$ 1,791,920	\$ 1,791,920	\$ 1,725,278	\$ 1,853,223
APPROPRIATIONS						
SALARIES	\$ 152,863	\$ 336,000	\$ 372,413	\$ 372,413	\$ 385,161	\$ 386,498
FRINGES	154,708	176,120	186,330	186,330	191,891	194,492
SUPPLIES, MAINTENANCE AND REPAIRS	87,267	130,089	163,500	163,500	166,500	167,000
OPERATIONS	757,018	1,490,069	1,506,350	1,506,350	894,850	806,100
STAFF DEVELOPMENT	438	860	2,300	2,300	2,400	2,550
CAPITAL OUTLAY	116,754	270,922	12,500	12,500	14,500	-
TRANSFERS OUT - GENERAL FUND	126,462	-	-	-	-	-
TRANSFERS OUT - LOCAL STREETS FUND	270,000	160,000	320,000	320,000	320,000	320,000
TOTAL APPROPRIATIONS	\$ 1,665,510	\$ 2,564,060	\$ 2,563,393	\$ 2,563,393	\$ 1,975,302	\$ 1,876,640
NET OF REVENUES/APPROPRIATIONS - FUND 202	\$ 55,426	\$ (273,997)	\$ (771,473)	\$ (771,473)	\$ (250,024)	\$ (23,417)
BEGINNING FUND BALANCE	1,369,847	1,425,273	1,151,276	1,151,276	379,803	129,779
ENDING FUND BALANCE	\$ 1,425,273	\$ 1,151,276	\$ 379,803	\$ 379,803	\$ 129,779	\$ 106,362
Fund balance as a percentage of total annual expenditures	86%	45%	15%	-30%	7%	6%
Estimated Change in Fund Balance	4%	-19%	-67%	0%	-66%	-18%



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 Recommended	City Council Approved	Projected	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20
ESTIMATED REVENUES						
TRANSFERS IN - MAJOR STREETS	\$ 270,000	\$ 160,000	\$ 320,000	\$ 320,000	\$ 320,000	\$ 320,000
INTERGOVERNMENTAL	568,613	463,200	636,838	636,838	685,833	740,667
CHARGES FOR SERVICES	-	70,216	-	-	-	-
OTHER REVENUE	-	20	-	-	-	-
INTEREST INCOME	16,027	(344)	2,473	2,473	2,500	2,500
TOTAL ESTIMATED REVENUES	\$ 854,640	\$ 693,092	\$ 959,311	\$ 959,311	\$ 1,008,333	\$ 1,063,167
APPROPRIATIONS						
SALARIES	\$ 218,981	\$ 273,007	\$ 292,935	\$ 292,935	\$ 279,874	\$ 283,041
FRINGES	135,626	152,550	172,982	172,982	176,442	179,091
SUPPLIES, MAINTENANCE AND REPAIRS	27,642	33,498	52,000	52,000	65,000	71,000
OPERATIONS	334,327	927,711	840,250	840,250	499,250	513,000
CAPITL OUTLAY	-	-	-	-	-	-
TRANSFERS OUT - GENERAL FUND	49,150	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 765,726	\$ 1,386,766	\$ 1,358,167	\$ 1,358,167	\$ 1,020,566	\$ 1,046,132
NET OF REVENUES/APPROPRIATIONS - FUND 203	\$ 88,914	\$ (693,674)	\$ (398,856)	\$ (398,856)	\$ (12,233)	\$ 17,035
BEGINNING FUND BALANCE	1,040,048	1,128,962	435,288	435,288	36,432	24,199
ENDING FUND BALANCE	\$ 1,128,962	\$ 435,288	\$ 36,432	\$ 36,432	\$ 24,199	\$ 41,234
Fund balance as a percentage of total annual expenditures	147%	31%	3%	-29%	2%	4%
Estimated Change in Fund Balance	9%	-61%	-92%	-92%	-34%	70%



Solid Waste Fund

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

226 SOLID WASTE FUND						
	Actual	Estimated	City Manager	City Council	Projected	
	2015-16	2016-17	Recommended	Approved	2018-19	2019-20
			2017-18	2017-18		
ESTIMATED REVENUES						
PROPERTY TAXES	\$ 1,274,918	\$ 1,292,283	\$ 1,291,461	\$ 1,291,461	\$ 1,297,058	\$ 1,303,688
CHARGES FOR SERVICES	1,369,211	1,332,710	1,450,000	1,450,000	1,593,000	1,750,750
INTERGOVERNMENTAL	13,053	45,681	9,000	9,000	8,000	8,000
INTEREST INCOME	13,292	1,559	3,036	3,036	2,789	2,789
TOTAL ESTIMATED REVENUES	\$ 2,670,474	\$ 2,672,233	\$ 2,753,497	\$ 2,753,497	\$ 2,900,847	\$ 3,065,227
APPROPRIATIONS						
SALARIES	\$ 188,776	\$ 480,000	\$ 535,520	\$ 535,520	\$ 539,630	\$ 542,774
FRINGES	115,639	117,073	128,263	128,263	130,828	132,791
SUPPLIES, MAINTENANCE AND REPAIRS	8,498	22,000	25,000	25,000	25,000	25,000
OPERATIONS	1,908,659	1,977,250	2,230,000	2,230,000	2,243,000	2,290,750
CAPITAL OUTLAY	29,932	-	40,000	40,000	40,000	40,000
TRANSFERS OUT - GENERAL FUND	280,000	-	-	-	-	-
TRANSFERS OUT - WATER AND SEWER FUND	50,000	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 2,581,504	\$ 2,596,323	\$ 2,958,783	\$ 2,958,783	\$ 2,978,458	\$ 3,031,315
NET OF REVENUES/APPROPRIATIONS - FUND 226	\$ 88,970	\$ 75,910	\$ (205,286)	\$ (205,286)	\$ (77,611)	\$ 33,912
BEGINNING FUND BALANCE	861,976	950,946	1,026,856	1,026,856	821,570	743,959
ENDING FUND BALANCE	\$ 950,946	\$ 1,026,856	\$ 821,570	\$ 821,570	\$ 743,959	\$ 777,871
Fund balance as a percentage of total annual expenditures	37%	40%	28%	-7%	25%	26%
Estimated Change in Fund Balance	10%	8%	-20%	-20%	-9%	5%



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 of 192.

254 CRIMINAL JUSTICE TRAINING FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 9,467	\$ 9,611	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
INTEREST INCOME	172	18	25	25	25	25
TOTAL ESTIMATED REVENUES	\$ 9,639	\$ 9,629	\$ 8,525	\$ 8,525	\$ 8,525	\$ 8,525
APPROPRIATIONS						
OPERATIONS	\$ 4	\$ -	\$ 25	\$ 25	\$ 25	\$ 25
STAFF DEVELOPMENT	10,633	9,629	8,500	8,500	8,500	8,500
TOTAL APPROPRIATIONS	\$ 10,637	\$ 9,629	\$ 8,525	\$ 8,525	\$ 8,525	\$ 8,525
NET OF REVENUES/APPROPRIATIONS - FUND 254	\$ (998)	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	13,353	12,355	12,355	12,355	12,355	12,355
ENDING FUND BALANCE	\$ 12,355	\$ 12,355	\$ 12,355	\$ 12,355	\$ 12,355	\$ 12,355
Fund balance as a percentage of total annual expenditures	116%	128%	145%	145%	145%	145%
Estimated Change in Fund Balance	-7%	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.

256 CASEFLOW ASSISTANCE FUND						
	Actual	Estimated	City Manager	City Council	Projected	
	2015-16	2016-17	Recommended	Approved	2018-19	2019-20
			2017-18	2017-18		
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 20,198	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
INTEREST INCOME	2,780	2,100	2,100	2,100	2,100	2,100
TOTAL ESTIMATED REVENUES	\$ 22,978	\$ 2,100	\$ 22,100	\$ 22,100	\$ 22,100	\$ 22,100
APPROPRIATIONS						
OPERATIONS	\$ 1,103	\$ 100	\$ 85,100	\$ 85,100	\$ 20,100	\$ 20,100
TOTAL APPROPRIATIONS	\$ 1,103	\$ 100	\$ 85,100	\$ 85,100	\$ 20,100	\$ 20,100
NET OF REVENUES/APPROPRIATIONS - FUND 256	\$ 21,875	\$ 2,000	\$ (63,000)	\$ (63,000)	\$ 2,000	\$ 2,000
BEGINNING FUND BALANCE	184,778	206,653	208,653	208,653	145,653	147,653
ENDING FUND BALANCE	\$ 206,653	\$ 208,653	\$ 145,653	\$ 145,653	\$ 147,653	\$ 149,653
Fund balance as a percentage of total annual expenditures	18736%	208653%	171%	171%	735%	745%
Estimated Change in Fund Balance	12%	1%	-30%	-30%	1%	1%



45th District Court Fund

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

276 45th DISTRICT COURT FUND

	Actual 2015-16	Estimated 2016-17	Department Head Requested 2017-18	City Manager Recommended 2017-18	City Council Approved 2017-18
ESTIMATED REVENUES					
INTERGOVERNMENTAL	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448
CHARGES FOR SERVICES	210,220	175,000	175,000	175,000	175,000
INTEREST INCOME	-	-	-	-	-
FINES AND FORFEITURES	(211,106)	(201,929)	-	-	-
TRANSFERS IN - GENERAL FUND	2,047,171	1,879,000	1,792,906	1,608,336	1,792,906
TOTAL ESTIMATED REVENUES	\$ 2,137,733	\$ 1,943,519	\$ 2,059,354	\$ 1,874,784	\$ 2,059,354
APPROPRIATIONS					
SALARIES	\$ 1,122,802	\$ 1,206,839	\$ 1,144,122	\$ 1,036,411	\$ 1,144,122
FRINGES	437,722	459,938	478,233	433,548	478,233
SUPPLIES, MAINTENANCE AND REPAIRS	63,698	77,534	29,447	15,000	29,447
OPERATIONS	196,174	197,819	211,332	179,400	211,332
STAFF DEVELOPMENT	8,668	8,055	8,020	5,570	8,020
PRINTING & PUBLICATIONS	43,424	39,736	44,000	41,000	44,000
INSURANCE AND BONDS	7,948	9,200	9,200	9,200	9,200
TRANSFERS OUT - COURT RETIREE HEALTHCARE FUND	257,300	154,655	135,000	154,655	135,000
TOTAL APPROPRIATIONS	\$ 2,137,736	\$ 2,153,776	\$ 2,059,354	\$ 1,874,784	\$ 2,059,354
NET OF REVENUES/APPROPRIATIONS - FUND 276	\$ (3)	\$ (210,257)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	(3)	(210,260)	(210,260)	(210,260)
ENDING FUND BALANCE	\$ (3)	\$ (210,260)	\$ (210,260)	\$ (210,260)	\$ (210,260)

Fund balance as a percentage of total annual expenditures	0%	-10%	-10%	0%	-10%
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Estimated Change in Fund Balance	0%	0%	0%	0%	0%	0%
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The 45th District Court's line item detail is as follows:

276 45th DISTRICT COURT FUND					
	Actual	Estimated	Dept. Head	City Manager	City Council
	2015-16	2016-17	Recommended	Recommended	Approved
			2017-18	2017-18	2017-18
ESTIMATED REVENUES					
REIMBURSEMENT JUDGES SALARIES	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448
TRANSFER IN - GENERAL FUND	2,047,171	1,879,000	1,792,906	1,608,336	1,792,906
MISCELLANEOUS FEES	210,220	175,000	175,000	175,000	175,000
ORDINANCE FINES	3,336,042	2,958,356	-	-	-
CITY OF HUNTINGTON WOODS	(119,000)	(123,680)	-	-	-
CITY OF PLEASANT RIDGE	(30,616)	(23,892)	-	-	-
TOWNSHIP OF ROYAL OAK	(2,987)	(3,567)	-	-	-
TREASURER STATE OF MICH	(660,001)	(660,798)	-	-	-
MICH DEPT OF STATE	(105,433)	(95,682)	-	-	-
OAKLAND COUNTY TREASURER	(86,523)	(82,808)	-	-	-
PROBATION FEES	(214,970)	(175,000)	-	-	-
OAK PARK COURT FINES	(1,968,219)	(1,650,863)	-	-	-
D-CRT HEALTH CARE SURCHG	(208,823)	(207,345)	-	-	-
D-COURT CONSTRUCTION FUND	(150,576)	(136,650)	-	-	-
TOTAL ESTIMATED REVENUES	\$ 2,137,733	\$ 1,943,519	\$ 2,059,354	\$ 1,874,784	\$2,059,354
APPROPRIATIONS					
SALARIES & WAGES	\$ 1,122,802	\$ 1,206,839	\$ 1,144,122	\$ 1,036,411	\$1,144,122
RETIREE HEALTH CARE - DC CONTRIBUTIONS	15,106	17,588	17,464	14,969	17,464
HEALTH INSURANCE	222,553	243,241	226,359	204,874	226,359
RETIREMENT CONTRIBUTION COURT	80,607	51,019	99,419	89,404	99,419
DENTAL INSURANCE	21,912	23,650	21,500	20,425	21,500
LIFE INSURANCE	2,045	2,950	2,525	2,360	2,525
WORKERS COMPENSATION INSURANCE	10,125	23,547	18,314	17,525	18,314
UNEMPLOYMENT COMPENSATION	4,604	1,375	-	-	-
SOCIAL SECURITY INSURANCE	76,883	92,323	87,525	79,284	87,525
LONG TERM DISABILITY INSURANCE	3,887	4,245	5,127	4,707	5,127
SUPPLIES	24,232	32,534	29,447	15,000	29,447
PROFESSIONAL SERVICES	18,073	25,400	45,400	45,400	45,400
BANK/CC FEES & SERVICE CHARGES	13	-	-	-	-
CONTRACTUAL SERVICES	163,448	154,157	147,332	120,000	147,332
TRANSPORTATION	5,291	4,800	4,800	1,000	4,800
CONFERENCES & WORKSHOPS	4,560	4,634	4,450	2,000	4,450
PRINTING & PUBLICATIONS	23,823	21,599	21,000	21,000	21,000
POSTAGE	19,601	18,137	23,000	20,000	23,000
INSURANCE & BONDS	7,948	9,200	9,200	9,200	9,200
UTILITIES - CABLE	938	-	1,500	1,500	1,500
UTILITIES - TELEPHONE	1,810	3,324	1,500	1,500	1,500
REPAIRS & MAINTENANCE	39,466	45,000	-	-	-
RENTALS - COPIER LEASE	4,953	8,500	8,500	8,500	8,500
MISCELLANEOUS	1,648	1,638	2,300	1,500	2,300
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,518	2,255	1,000	1,000	1,000
EDUCATION & TRAINING	2,590	1,166	2,570	2,570	2,570
CAPITAL OUTLAY	-	-	-	-	-
CONTRIBUTION TO RETIREES HEALTH CARE	257,300	154,655	135,000	154,655	135,000
TOTAL APPROPRIATIONS	\$ 2,137,736	\$ 2,153,776	\$ 2,059,354	\$ 1,874,784	\$2,059,354
NET OF REVENUES/APPROPRIATIONS - FUND 276	\$ (3)	\$ (210,257)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	(3)	(210,260)	(210,260)	(210,260)
ENDING FUND BALANCE	\$ (3)	\$ (210,260)	\$ (210,260)	\$ (210,260)	\$ (210,260)

Note:

1. In Kind Costs for Operating the 45th District Court are not included in the above budget.
2. Current Budget will be subject to a Budget Amendment in the first quarter of the Fiscal Year 2017-2018, but is dependent upon the results from the Third Party Cost and Staffing Analysis results.



Mental Health Court Grant Fund

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

283 MENTAL HEALTH COURT GRANT FUND						
	Actual	Estimated	City Manager	City Council	Projected	
	2015-16	2016-17	Recommended	Approved	2018-19	2019-20
			2017-18	2017-18		
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ -	\$ 2,976	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
TOTAL ESTIMATED REVENUES	\$ -	\$ 2,976	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
APPROPRIATIONS						
SALARIES	\$ -	\$ 955	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
FRINGES	-	79	10,000	10,000	10,000	10,000
SUPPLIES, MAINTENANCE AND REPAIRS	-	-	5,000	5,000	5,000	5,000
OPERATIONS	-	-	62,500	62,500	62,500	62,500
STAFF DEVELOPMENT	-	1,942	2,500	2,500	2,500	2,500
TOTAL APPROPRIATIONS	\$ -	\$ 2,976	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
NET OF REVENUES/APPROPRIATIONS - FUND 284						
BEGINNING FUND BALANCE	-	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%	0%
Estimated Change in Fund Balance	0%	0%	0%	0%	0%	0%



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	Estimated	City Manager Recommended	City Council Approved	Projected	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 45,072	\$ 44,101	\$ 30,342	\$ 30,342	\$ 30,342	\$ 30,342
TOTAL ESTIMATED REVENUES	\$ 45,072	\$ 44,101	\$ 30,342	\$ 30,342	\$ 30,342	\$ 30,342
APPROPRIATIONS						
SALARIES	\$ 16,947	\$ 25,145	\$ 13,009	\$ 13,009	\$ 13,009	\$ 13,009
FRINGES	1,269	1,982	1,325	1,325	1,325	1,325
SUPPLIES, MAINTENANCE AND REPAIRS	1,494	1,363	3,500	3,500	3,500	3,500
OPERATIONS	15,324	15,267	10,508	10,508	10,508	10,508
STAFF DEVELOPMENT	-	344	2,000	2,000	2,000	2,000
TOTAL APPROPRIATIONS	\$ 35,034	\$ 44,101	\$ 30,342	\$ 30,342	\$ 30,342	\$ 30,342
NET OF REVENUES/APPROPRIATIONS - FUND 284	\$ 10,038	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(23,840)	(13,802)	(13,802)	(13,802)	(13,802)	(13,802)
ENDING FUND BALANCE	\$ (13,802)	\$ (13,802)	\$ (13,802)	\$ (13,802)	\$ (13,802)	\$ (13,802)
Fund balance as a percentage of total annual expenditures	-39%	-31%	-45%	-45%	-45%	-45%
Estimated Change in Fund Balance	-42%	0%	0%	0%	0%	0%



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	Estimated	City Manager	City Council	Projected	
	2015-16	2016-17	Recommended	Approved	2018-19	2019-20
			2017-18	2017-18		
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 34,332	\$ 61,145	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ 34,332	\$ 61,145	\$ -	\$ -	\$ -	\$ -
APPROPRIATIONS						
SALARIES	\$ 5,916	\$ 3,233	\$ -	\$ -	\$ -	\$ -
FRINGES	4,341	2,189	-	-	-	-
OPERATIONS	26,145	53,655	-	-	-	-
TOTAL APPROPRIATIONS	\$ 36,402	\$ 59,077	\$ -	\$ -	\$ -	\$ -
NET OF REVENUES/APPROPRIATIONS - FUND 403	\$ (2,070)	\$ 2,068	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	(2,070)	(2)	(2)	(2)	(2)
ENDING FUND BALANCE	\$ (2,070)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)
Fund balance as a percentage of total annual expenditures	-6%	0%	0%	0%	0%	0%
Estimated Change in Fund Balance	0%	0%	0%	0%	0%	0%



Community Development Block Grant (CDBG) Fund

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

275 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND						
	Actual	Estimated	City Manager	City Council	Projected	
	2015-16	2016-17	Recommended	Approved	2018-19	2019-20
			2017-18	2017-18		
ESTIMATED REVENUES						
FEDERAL GRANTS	\$ 80,489	\$ 78,453	\$ 127,915	\$ 127,915	\$ 112,915	\$ 112,915
TOTAL ESTIMATED REVENUES	\$ 80,489	\$ 78,453	\$ 127,915	\$ 127,915	\$ 112,915	\$ 112,915
APPROPRIATIONS						
SALARIES	\$ 39,856	\$ 34,750	\$ 53,864	\$ 53,864	\$ 54,941	\$ 55,765
FRINGES	34,633	28,957	45,716	45,716	44,946	45,620
OPERATIONS	16,991	15,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ 91,480	\$ 78,707	\$ 99,580	\$ 99,580	\$ 99,887	\$ 101,385
NET OF REVENUES/APPROPRIATIONS - FUND 275	\$ (10,991)	\$ (254)	\$ 28,335	\$ 28,335	\$ 13,028	\$ 11,530
BEGINNING FUND BALANCE	-	(10,991)	(11,245)	(11,245)	17,090	30,118
ENDING FUND BALANCE	\$ (10,991)	\$ (11,245)	\$ 17,090	\$ 17,090	\$ 30,118	\$ 41,648
Fund balance as a percentage of total annual expenditures	-12%	-14%	17%	17%	30%	41%
Estimated Change in Fund Balance	0%	0%	0%	0%	0%	0%



Narcotics Forfeiture Fund

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

253 NARCOTICS FORFEITURE FUND						
	Actual	Estimated	City Manager	City Council	Projected	
	2015-16	2016-17	Recommended	Approved	2018-19	2019-20
			2017-18	2017-18		
ESTIMATED REVENUES						
FINES AND FORFEITURES	\$ 9,498	\$ 10,146	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
INTEREST INCOME	1,046	100	100	100	100	100
TOTAL ESTIMATED REVENUES	\$ 10,544	\$ 10,246	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100
APPROPRIATIONS						
SUPPLIES, MAINTENANCE AND REPAIRS	\$ -	\$ 38,622	\$ 13,400	\$ 13,400	\$ 11,000	\$ 11,000
OPERATIONS	22	-	2,000	2,000	4,400	4,400
CAPITAL OUTLAY			15,000	15,000		
TOTAL APPROPRIATIONS	\$ 22	\$ 38,622	\$ 30,400	\$ 30,400	\$ 15,400	\$ 15,400
NET OF REVENUES/APPROPRIATIONS - FUND 253	\$ 10,522	\$ (28,376)	\$ (20,300)	\$ (20,300)	\$ (5,300)	\$ (5,300)
BEGINNING FUND BALANCE	66,695	77,217	48,841	48,841	28,541	23,241
ENDING FUND BALANCE	\$ 77,217	\$ 48,841	\$ 28,541	\$ 28,541	\$ 23,241	\$ 17,941
Fund balance as a percentage of total annual expenditures	350986%	126%	94%	94%	151%	117%
Estimated Change in Fund Balance	16%	-37%	-42%	-42%	-19%	-23%



Library Fund

Oak Park Public Library provides the resources and programs to support the educational, cultural, informational and recreational needs of its diverse community. The library supports intellectual freedom and access to information resources for all, while maintaining the privacy of its patrons and providing a safe and secure environment. The Library is funded primarily from property taxes in accordance with a special City Charter millage but also includes an annual subsidy from the General Fund.

111 LIBRARY FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20
ESTIMATED REVENUES						
PROPERTY TAXES	\$ 642,407	\$ 650,266	\$ 652,080	\$ 652,080	\$ 655,400	\$ 658,738
INTERGOVERNMENTAL	89,322	110,483	76,100	76,100	76,000	76,000
CHARGES FOR SERVICES	22,563	22,103	23,000	23,000	23,500	23,500
FINES AND FORFEITURES	-	-	-	-	-	-
INTEREST	4,371	540	1,575	1,575	1,650	1,650
OTHER REVENUE	2,411	1,997	2,000	2,000	2,200	2,200
TRANSFER IN - GENERAL FUND	60,000	110,000	109,174	109,174	108,000	138,000
TOTAL ESTIMATED REVENUES	\$ 821,074	\$ 895,389	\$ 863,929	\$ 863,929	\$ 866,750	\$ 900,088
APPROPRIATIONS						
SALARIES	\$ 321,922	\$ 346,728	\$ 367,885	\$ 367,885	\$ 369,925	\$ 373,599
FRINGES	241,957	296,866	274,752	274,752	\$ 278,066	281,120
SUPPLIES, MAINTENANCE AND REPAIRS	70,243	69,735	70,250	70,250	\$ 70,250	74,250
OPERATIONS	120,445	108,583	116,381	116,381	116,381	117,190
STAFF DEVELOPMENT	855	2,342	3,487	3,487	\$ 3,487	3,437
CAPITAL OUTLAY	11,312	-	-	-	-	-
TRANSFERS OUT - LIBRARY LEASE DEBT SERVICE FUND	50,000	50,000	50,000	50,000	50,000	50,000
TOTAL APPROPRIATIONS	\$ 816,734	\$ 874,254	\$ 882,755	\$ 882,755	\$ 888,109	\$ 899,596
NET OF REVENUES/APPROPRIATIONS - FUND 111	\$ 4,340	\$ 21,135	\$ (18,826)	\$ (18,826)	\$ (21,359)	\$ 492
BEGINNING FUND BALANCE	124,708	129,048	150,183	150,183	131,357	109,998
ENDING FUND BALANCE	\$ 129,048	\$ 150,183	\$ 131,357	\$ 131,357	\$ 109,998	\$ 110,490
Fund balance as a percentage of total annual expenditures	16%	17%	15%	15%	12%	12%
Estimated Change in Fund Balance	3%	16%	-13%	-13%	-16%	0%



Brownfield Authority Fund

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

112 BROWNFIELD AUTHORITY FUND						
	Actual 2015-16	Estimated 2016-17	City Manager Recommended 2017-18	City Council Approved 2017-18	Projected	
					2018-19	2019-20
ESTIMATED REVENUES						
PROPERTY TAXES	\$ 136,906	\$ 120,000	\$ 238,925	\$ 238,925	\$ 238,925	\$ 238,925
INTEREST	-	-	10	10	10	10
OTHER REVENUE	31,063	-	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 167,969	\$ 120,000	\$ 238,935	\$ 238,935	\$ 238,935	\$ 238,935
APPROPRIATIONS						
SALARIES	\$ 35,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
OPERATIONS	419,526	110,000	228,935	228,935	228,935	228,935
TOTAL APPROPRIATIONS	\$ 454,526	\$ 120,000	\$ 238,935	\$ 238,935	\$ 238,935	\$ 238,935
NET OF REVENUES/APPROPRIATIONS - FUND 112	\$ (286,557)	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	286,557	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%	0%
Estimated Change in Fund Balance	-100%	0%	0%	0%	0%	0%



Corridor Improvement Authority Fund

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

251 CORRIDOR IMPROVEMENT AUTHORITY FUND						
	Actual	Estimated	City Manager	City Council	Projected	
	2015-16	2016-17	Recommended	Approved	2018-19	2019-20
			2017-18	2017-18		
ESTIMATED REVENUES						
PROPERTY TAXES	\$ -	\$ 8,107	\$ 17,990	\$ 17,990	\$ 17,990	\$ 17,990
INTEREST	-	(25)	-	-	-	-
OTHER REVENUE	-	450	500	500	500	500
TOTAL ESTIMATED REVENUES	\$ -	\$ 8,532	\$ 18,490	\$ 18,490	\$ 18,490	\$ 18,490
APPROPRIATIONS						
SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES, MAINTENANCE AND REPAIRS	-	1,100	10,000	10,000	\$ 10,000	10,000
OPERATIONS	-	7,432	8,000	8,000	\$ 8,000	8,000
STAFF DEVELOPMENT	-	-	125	125	\$ 125	125
TOTAL APPROPRIATIONS	\$ -	\$ 8,532	\$ 18,125	\$ 18,125	\$ 18,125	\$ 18,125
NET OF REVENUES/APPROPRIATIONS - FUND 251	\$ -	\$ -	\$ 365	\$ 365	\$ 365	\$ 365
BEGINNING FUND BALANCE	-	-	-	-	365	730
ENDING FUND BALANCE	\$ -	\$ -	\$ 365	\$ 365	\$ 730	\$ 1,095
Fund balance as a percentage of total annual expenditures	0%	0%	2%	2%	4%	6%
Estimated Change in Fund Balance	-100%	0%	100%	0%	0%	200%



Debt Service Funds

2010 Municipal Complex Bond Debt Fund

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

303 2010 MUNICIPAL COMPLEX BOND						
	Actual	Estimated	City Manager	City Council	Projected	
	2015-16	2016-17	Recommended	Approved	2018-19	2019-20
			2017-18	2017-18		
ESTIMATED REVENUES						
PROPERTY TAX REVENUE	\$ 908,566	\$ 832,416	\$ 847,044	\$ 847,044	\$ 834,050	\$ 847,206
INTEREST INCOME	1,932	1,100	1,100	1,100	1,100	1,100
TOTAL ESTIMATED REVENUES	\$ 910,498	\$ 833,516	\$ 848,144	\$ 848,144	\$ 835,150	\$ 848,306
APPROPRIATIONS						
PRINCIPAL	\$ 375,000	\$ 375,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 425,000
INTEREST	465,801	457,416	447,044	447,044	434,050	422,206
OTHER SERVICES AND CHARGES	24	1,100	1,100	1,100	1,100	1,100
TRANSFERS OUT	-	0	0	0	0	0
TOTAL APPROPRIATIONS	\$ 840,825	\$ 833,516	\$ 848,144	\$ 848,144	\$ 835,150	\$ 848,306
NET OF REVENUES/APPROPRIATIONS - FUND 303						
	\$ 69,673	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	29,001	98,674	98,674	98,674	98,674	98,674
ENDING FUND BALANCE	\$ 98,674					
Fund balance as a percentage of total annual expenditures	12%	12%	12%	12%	12%	12%
Estimated Change in Fund Balance	12%	0%	0%	0%	0%	0%



2011 Library and Recreation Lease Debt Fund

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

305 2011 LIBRARY AND RECREATION LEASE DEBT FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20
ESTIMATED REVENUES						
INTEREST INCOME	\$ 121	\$ 69	\$ 50	\$ 50	\$ 50	\$ 50
TRANSFER IN - LIBRARY FUND	50,000	50,000	50,000	50,000	50,000	50,000
TRANSFER IN - GENERAL FUND	100,519	102,810	100,935	100,935	103,998	101,998
TOTAL ESTIMATED REVENUES	\$ 150,640	\$ 152,879	\$ 150,985	\$ 150,985	\$ 154,048	\$ 152,048
APPROPRIATIONS						
PRINCIPAL	\$ 70,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 80,000	\$ 80,000
INTEREST	79,373	77,560	75,685	75,685	73,748	71,748
OTHER SERVICES AND CHARGES	1,267	252	300	300	300	300
TOTAL APPROPRIATIONS	\$ 150,640	\$ 152,812	\$ 150,985	\$ 150,985	\$ 154,048	\$ 152,048
NET OF REVENUES/APPROPRIATIONS - FUND 305	\$ -	\$ 67	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	67	67	67	67
ENDING FUND BALANCE	\$ -	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67
Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%	0%
Estimated Change in Fund Balance	0%	0%	0%	0%	0%	0%



2015 Street Improvement Refunding Bond Fund

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

308 2015 STREET REFUNDING BOND FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20
ESTIMATED REVENUES						
PROPERTY TAX REVENUE	\$ -	\$ 767,300	\$ 727,400	\$ 727,400	\$ 725,200	\$ 727,400
PROCEEDS FOR ISSUANCE OF DEBT	7,825,000	-	-	-	-	-
INTEREST INCOME	1,345	-	-	-	-	-
PREMIUM ON DEBT ISSUE	796,882	-	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 8,623,227	\$ 767,300	\$ 727,400	\$ 727,400	\$ 725,200	\$ 727,400
APPROPRIATIONS						
PRINCIPAL	\$ -	\$ 415,000	\$ 430,000	\$ 430,000	\$ 445,000	\$ 465,000
INTEREST	153,892	313,000	296,400	296,400	279,200	261,400
OTHER SERVICES AND CHARGES	136,136	38,900	1,000	1,000	1,000	1,000
TRANSFERS OUT - 2006 STREET IMPROVEMENT BOND FUND	8,263,426	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 8,553,454	\$ 766,900	\$ 727,400	\$ 727,400	\$ 725,200	\$ 727,400
NET OF REVENUES/APPROPRIATIONS - FUND 308	\$ 69,773	\$ 400	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	69,773	70,173	70,173	70,173	70,173
ENDING FUND BALANCE	\$ 69,773	\$ 70,173	\$ 70,173	\$ 70,173	\$ 70,173	\$ 70,173
Fund balance as a percentage of total annual expenditures	9%	9%	0%	0%	0%	0%
Estimated Change in Fund Balance	0%	0%	0%	0%	0%	0%



2012 Street Improvement Refunding Bond Fund

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

309 2012 STREET REFUNDING BOND FUND						
	Actual	Estimated	City Manager	City Council	Projected	
	2015-16	2016-17	Recommended	Approved	2018-19	2019-20
			2017-18	2017-18		
ESTIMATED REVENUES						
PROPERTY TAX REVENUE	\$ 844,227	\$ 776,074	\$ 750,612	\$ 750,612	\$ 763,812	\$ 746,512
INTEREST INCOME	8,344	(1,092)	1,100	1,100	1,100	1,100
TRANSFER IN - MUNICIPAL BUILDING AUTHORITY	10,345	-	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 862,916	\$ 774,982	\$ 751,712	\$ 751,712	\$ 764,912	\$ 747,612
APPROPRIATIONS						
PRINCIPAL	\$ 555,000	\$ 590,000	\$ 590,000	\$ 590,000	\$ 615,000	\$ 610,000
INTEREST	184,263	173,163	161,362	161,362	149,562	137,262
OTHER SERVICES AND CHARGES	170	350	350	350	350	350
TOTAL APPROPRIATIONS	\$ 739,433	\$ 763,513	\$ 751,712	\$ 751,712	\$ 764,912	\$ 747,612
NET OF REVENUES/APPROPRIATIONS - FUND 309	\$ 123,483	\$ 11,469	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	144,954	268,437	279,906	279,906	279,906	279,906
ENDING FUND BALANCE	\$ 268,437	\$ 279,906				
Fund balance as a percentage of total annual expenditures	36%	37%	0%	0%	0%	0%
Estimated Change in Fund Balance	85%	0%	0%	0%	0%	0%



Capital Project Funds

City Owned Property Fund

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

402 CITY OWNED PROPERTY FUND						
	Actual 2015-16	Estimated 2016-17	City Manager	City Council	Projected	
			Recommended 2017-18	Approved 2017-18	2018-19	2019-20
ESTIMATED REVENUES						
INTEREST INCOME	\$ 1,482	\$ 21	\$ -	\$ -	\$ -	\$ -
CHARGES FOR SERVICES	-	184,676	180,000	180,000	-	-
TOTAL ESTIMATED REVENUES	\$ 1,482	\$ 184,697	\$ 180,000	\$ 180,000	\$ -	\$ -
APPROPRIATIONS						
OPERATIONS	\$ 29	\$ 214,662	\$ 180,000	\$ 180,000	\$ -	\$ -
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 29	\$ 214,662	\$ 180,000	\$ 180,000	\$ -	\$ -
NET OF REVENUES/APPROPRIATIONS - FUND 402	\$ 1,453	\$ (29,965)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	99,147	100,600	70,635	70,635	70,635	70,635
ENDING FUND BALANCE	\$ 100,600	\$ 70,635	\$ 70,635	\$ 70,635	\$ 70,635	\$ 70,635
Fund balance as a percentage of total annual expenditures	346897%	33%	0%	39%	0%	0%
Estimated Change in Fund Balance	0%	-30%	0%	0%	0%	0%



Sidewalk Program Fund

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

451 SIDEWALK PROGRAM FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20
ESTIMATED REVENUES						
CHARGES FOR SERVICES	\$ 48,523	\$ 35,000	\$ 12,000	\$ 12,000	\$ 18,000	\$ 12,000
SPECIAL ASSESSMENTS	(2,000)	-	-	-	500,000	-
OTHER REVENUE	223,684	659,103	-	-	-	-
INTEREST INCOME	443	701	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 270,650	\$ 694,804	\$ 12,000	\$ 12,000	\$ 518,000	\$ 12,000
APPROPRIATIONS						
SALARIES	\$ 13,831	\$ 13,070	\$ -	\$ -	\$ -	\$ -
FRINGES	3,634	5,310	-	-	-	-
SUPPLIES	-	-	12,000	12,000	6,000	6,000
OPERATIONS	5,960	2,000	-	-	-	-
CAPITAL OUTLAY	354,772	659,103	-	-	500,000	-
TOTAL APPROPRIATIONS	\$ 378,197	\$ 679,483	\$ 12,000	\$ 12,000	\$ 506,000	\$ 6,000
NET OF REVENUES/APPROPRIATIONS - FUND 403	\$ (107,547)	\$ 15,321	\$ -	\$ -	\$ 12,000	\$ 6,000
BEGINNING FUND BALANCE	210,518	102,971	118,292	118,292	118,292	130,292
ENDING FUND BALANCE	\$ 102,971	\$ 118,292	\$ 118,292	\$ 118,292	\$ 130,292	\$ 136,292
Fund balance as a percentage of total annual expenditures	27%	17%	0%	0%	0%	0%
Estimated Change in Fund Balance	-51%	15%	0%	0%	10%	5%



Municipal Building Construction Fund

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

470 MUNICIPAL BUILDNG CONSTRUCTION FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20
ESTIMATED REVENUES						
FINES AND FORFEITURES	\$ 150,576	\$ 149,500	\$ 142,000	\$ 142,000	\$ 145,000	\$ 145,000
INTEREST INCOME	23,668	6,000	10,000	10,000	10,000	10,000
TOTAL ESTIMATED REVENUES	\$ 174,244	\$ 155,500	\$ 152,000	\$ 152,000	\$ 155,000	\$ 155,000
APPROPRIATIONS						
OPERATIONS	\$ 465	\$ -	\$ 560,000	\$ 560,000	\$ -	\$ -
CAPITAL OUTLAY	25,575	250,000	300,000	300,000	-	-
TOTAL APPROPRIATIONS	\$ 26,040	\$ 250,000	\$ 860,000	\$ 860,000	\$ -	\$ -
NET OF REVENUES/APPROPRIATIONS - FUND 403	\$ 148,204	\$ (94,500)	\$ (708,000)	\$ (708,000)	\$ 155,000	\$ 155,000
BEGINNING FUND BALANCE	1,462,335	1,610,539	1,516,039	1,516,039	808,039	963,039
ENDING FUND BALANCE	\$ 1,610,539	\$ 1,516,039	\$ 808,039	\$ 808,039	\$ 963,039	\$ 1,118,039
Fund balance as a percentage of total annual expenditures	100%	606%	94%	94%	100%	0%
Estimated Change in Fund Balance	10%	-6%	-47%	-47%	19%	16%



Enterprise Funds

Water and Sewer Fund

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

592 WATER AND SEWER FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20
ESTIMATED REVENUES						
CHARGES FOR SERVICES	\$ 10,992,378	\$ 11,764,244	\$ 12,990,520	\$ 12,990,520	\$ 13,564,760	\$ 14,501,842
INTEREST INCOME	53,233	(35)	12,500	12,500	12,500	12,500
TRANSFERS IN - SOLID WASTE FUND	50,000	-	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 11,095,611	\$ 11,764,209	\$ 13,003,020	\$ 13,003,020	\$ 13,577,260	\$ 14,514,342
APPROPRIATIONS						
SALARIES	\$ 1,026,658	\$ 1,192,806	\$ 1,248,680	\$ 1,248,680	\$ 1,251,474	\$ 1,268,147
FRINGES	742,691	916,451	847,070	847,070	864,012	876,974
SUPPLIES, MAINTENANCE AND REPAIRS	421,568	866,050	1,371,000	1,371,000	1,371,000	1,371,000
OPERATIONS	8,399,835	7,258,053	7,426,150	7,426,150	7,613,740	7,807,239
STAFF DEVELOPMENT	11,228	14,709	25,600	25,600	25,600	25,600
PRINTING & PUBLICATIONS	24,911	23,000	32,000	32,000	32,000	32,000
CAPITAL OUTLAY	-	800,000	430,000	430,000	580,000	1,040,000
TRANSFERS OUT - GENERAL FUND	190,000	-	-	-	-	-
INSURANCE AND BONDS	87,115	92,957	100,000	100,000	100,000	100,000
DEBT SERVICE	937,567	1,203,263	1,137,248	1,137,248	1,133,624	1,132,866
TOTAL APPROPRIATIONS	\$ 11,841,573	\$ 12,367,289	\$ 12,617,748	\$ 12,617,748	\$ 12,971,450	\$ 13,653,826
NET OF REVENUES/APPROPRIATIONS - FUND 592	\$ (745,962)	\$ (603,080)	\$ 385,272	\$ 385,272	\$ 605,810	\$ 860,516
BEGINNING FUND BALANCE	18,551,901	17,805,939	17,202,859	17,202,859	17,588,131	18,193,941
ENDING FUND BALANCE	\$ 17,805,939	\$ 17,202,859	\$ 17,588,131	\$ 17,588,131	\$ 18,193,941	\$ 19,054,457
Fund balance as a percentage of total annual expenditures	150%	139%	139%	139%	140%	140%
Estimated Change in Fund Balance	-4%	-3%	2%	2%	3%	5%



Internal Service Funds

Motor Pool Fund

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

654 MOTOR POOL FUND						
	Actual	Estimated	City Manager	City Council	Projected	
	2015-16	2016-17	Recommended	Approved	2018-19	2019-20
			2017-18	2017-18		
ESTIMATED REVENUES						
CHARGES FOR SERVICES	\$ 532,776	\$ 696,000	\$ 623,500	\$ 623,500	\$ 644,000	\$ 644,000
OTHER REVENUE	-	928	250	250	-	-
INTEREST INCOME	548	41	250	250	-	-
TRANSFER IN - GENERAL	-	-	158,872	158,872	11,947	26,535
TOTAL ESTIMATED REVENUES	\$ 533,324	\$ 696,969	\$ 782,872	\$ 782,872	\$ 655,947	\$ 670,535
APPROPRIATIONS						
SALARIES	\$ 51,442	\$ 50,000	\$ 53,864	\$ 53,864	\$ 52,901	\$ 53,695
FRINGES	14,804	41,813	51,908	51,908	52,946	53,740
SUPPLIES, MAINTENANCE AND REPAIRS	178,293	165,000	179,500	179,500	171,000	179,000
STAFF DEVELOPMENT	20	100	1,100	1,100	1,100	1,100
OPERATIONS	193,835	280,000	355,500	355,500	280,000	285,000
CAPITAL OUTLAY	167,863	160,000	141,000	141,000	98,000	98,000
TOTAL APPROPRIATIONS	\$ 606,257	\$ 696,913	\$ 782,872	\$ 782,872	\$ 655,947	\$ 670,535
NET OF REVENUES/APPROPRIATIONS - FUND 654	\$ (72,933)	\$ 56	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	1,049,682	976,749	976,805	976,805	976,805	976,805
ENDING FUND BALANCE	\$ 976,749	\$ 976,805				
Fund balance as a percentage of total annual expenditures	161%	140%	125%	125%	149%	146%
Estimated Change in Fund Balance	-7%	0%	0%	0%	0%	0%



Retiree Healthcare Court 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.

678 RETIREE HEALTH CARE COURT FUND						
	Actual 2015-16	Estimated 2016-17	City Manager Recommended 2017-18	City Council Approved 2017-18	Projected	
					2018-19	2019-20
ESTIMATED REVENUES						
FINES AND FORFEITURES	\$ 208,823	\$ 200,345	\$ 207,345	\$ 135,000	\$ 172,000	\$ 172,000
INTEREST INCOME	-	-	-	-	-	-
TRANSFER IN - 45TH DISTRICT COURT	257,300	154,655	154,655	207,345	175,017	175,017
TOTAL ESTIMATED REVENUES	\$ 466,123	\$ 355,000	\$ 362,000	\$ 342,345	\$ 347,017	\$ 347,017
APPROPRIATIONS						
OPERATIONS	\$ 466,111	\$ 355,000	\$ 362,000	\$ 362,000	\$ 385,000	\$ 385,000
TOTAL APPROPRIATIONS	\$ 466,111	\$ 355,000	\$ 362,000	\$ 362,000	\$ 385,000	\$ 385,000
NET OF REVENUES/APPROPRIATIONS - FUND 211	\$ 12	\$ -	\$ -	\$ (19,655)	\$ (37,983)	\$ (37,983)
BEGINNING FUND BALANCE	328	340	340	340	(19,315)	(57,298)
ENDING FUND BALANCE	\$ 340	\$ 340	\$ 340	\$ (19,315)	\$ (57,298)	\$ (95,281)
Fund balance as a percentage of total annual expenditures	0%	0%	0%	-5%	-15%	-25%
Estimated Change in Fund Balance	4%	0%	0%	-5781%	197%	66%



Risk Management Fund

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

677 RISK MANAGEMENT FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20
ESTIMATED REVENUES						
CHARGES FOR SERVICES	\$ 266,350	\$ 562,857	\$ 509,100	\$ 509,100	\$ 509,100	\$ 509,100
OTHER REVENUE	159,015	150,000	125,000	125,000	125,000	125,000
INTEREST INCOME	3,364	3,025	3,625	3,625	3,625	3,625
TOTAL ESTIMATED REVENUES	\$ 428,729	\$ 715,882	\$ 637,725	\$ 637,725	\$ 637,725	\$ 637,725
APPROPRIATIONS						
OPERATIONS	\$ 461,218	\$ 668,014	\$ 711,312	\$ 711,312	\$ 711,312	\$ 711,312
TOTAL APPROPRIATIONS	\$ 461,218	\$ 668,014	\$ 711,312	\$ 711,312	\$ 711,312	\$ 711,312
NET OF REVENUES/APPROPRIATIONS - FUND 211	\$ (32,489)	\$ 47,868	\$ (73,587)	\$ (73,587)	\$ (73,587)	\$ (73,587)
BEGINNING FUND BALANCE	357,940	325,451	373,319	373,319	299,732	226,145
ENDING FUND BALANCE	\$ 325,451	\$ 373,319	\$ 299,732	\$ 299,732	\$ 226,145	\$ 152,558
Fund balance as a percentage of total annual expenditures	71%	56%	42%	42%	32%	21%
Estimated Change in Fund Balance	-9%	15%	-20%	-20%	-25%	-33%



Fiduciary Funds

Retiree Health Care Benefits Fund

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

680 RETIREE HEALTHCARE BENEFITS FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20
ESTIMATED REVENUES						
CONTRIBUTIONS - EMPLOYER	\$ 4,266,418	\$ 2,853,692	\$ -	\$ -	\$ -	\$ -
INTEREST INCOME	41,142	108,389	73,300	73,300	73,300	73,300
TOTAL ESTIMATED REVENUES	\$ 4,307,560	\$ 2,962,081	\$ 73,300	\$ 73,300	\$ 73,300	\$ 73,300
APPROPRIATIONS						
OPERATIONS	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500
TRANSFER TO GENERAL FUND	2,966,847	2,853,792	716,432	716,432	269,048	363,513
TOTAL APPROPRIATIONS	\$ 2,985,347	\$ 2,872,292	\$ 734,932	\$ 734,932	\$ 287,548	\$ 382,013
NET OF REVENUES/APPROPRIATIONS - FUND 590	\$ 1,322,213	\$ 89,789	\$ (661,632)	\$ (661,632)	\$ (214,248)	\$ (308,713)
BEGINNING FUND BALANCE	1,664,402	2,986,615	3,076,404	3,076,404	2,414,772	2,200,524
ENDING FUND BALANCE	\$ 2,986,615	\$ 3,076,404	\$ 2,414,772	\$ 2,414,772	\$ 2,200,524	\$ 1,891,811
Fund balance as a percentage of total annual expenditures	100%	107%	329%	329%	765%	495%
Estimated Change in Fund Balance	79%	3%	-22%	-22%	-9%	-14%



Employees' Retirement Fund

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

731 EMPLOYEES' RETIREMENT SYSTEM FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20
ESTIMATED REVENUES						
CONTRIBUTIONS - EMPLOYER	\$ 1,336,565	\$ 1,300,000	\$ 1,400,000	\$ 1,400,000	\$ 1,500,000	\$ 1,500,000
OTHER REVENUE	52,239	55,000	56,100	56,100	57,200	57,200
INTEREST INCOME	(239,812)	2,369,914	2,880,300	2,880,300	3,390,300	3,390,300
TOTAL ESTIMATED REVENUES	\$ 1,148,992	\$ 3,724,914	\$ 4,336,400	\$ 4,336,400	\$ 4,947,500	\$ 4,947,500
APPROPRIATIONS						
PENSION BENEFITS	\$ 3,079,825	\$ 3,300,000	\$ 3,350,000	\$ 3,350,000	\$ 3,400,000	\$ 3,400,000
OPERATIONS	91,365	50,000	60,000	60,000	70,000	70,000
TOTAL APPROPRIATIONS	\$ 3,171,190	\$ 3,350,000	\$ 3,410,000	\$ 3,410,000	\$ 3,470,000	\$ 3,470,000
NET OF REVENUES/APPROPRIATIONS - FUND 590	\$ (2,022,198)	\$ 374,914	\$ 926,400	\$ 926,400	\$ 1,477,500	\$ 1,477,500
BEGINNING FUND BALANCE	20,969,587	18,947,389	19,322,303	19,322,303	20,248,703	21,726,203
ENDING FUND BALANCE	\$ 18,947,389	\$ 19,322,303	\$ 20,248,703	\$ 20,248,703	\$ 21,726,203	\$ 23,203,703
Fund balance as a percentage of total annual expenditures	597%	577%	594%	594%	626%	669%
Estimated Change in Fund Balance	-10%	2%	5%	5%	7%	7%



Public Safety Employees' Retirement Fund

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

733 PUBLIC SAFETY EMPLOYEES' RETIREMENT SYSTEM FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20
ESTIMATED REVENUES						
CONTRIBUTIONS - EMPLOYER	\$ 3,997,736	\$ 3,701,779	\$ 4,036,909	\$ 4,036,909	\$ 4,395,325	\$ 4,395,325
OTHER REVENUE	330,804	342,386	344,000	344,000	351,000	351,000
INTEREST INCOME	(370,414)	3,994,756	3,814,341	3,814,341	3,793,475	3,793,475
TOTAL ESTIMATED REVENUES	\$ 3,958,126	\$ 8,038,921	\$ 8,195,250	\$ 8,195,250	\$ 8,539,800	\$ 8,539,800
APPROPRIATIONS						
PENSION BENEFITS	\$ 4,378,526	\$ 4,417,000	\$ 4,550,000	\$ 4,550,000	\$ 4,686,000	\$ 4,686,000
RETIREE HEALTHCARE AND OPEB	1,476,344	1,375,725	1,478,250	1,478,250	1,580,800	1,580,800
OPERATIONS	153,559	165,850	165,000	165,000	170,000	170,000
STAFF DEVELOPMENT	661	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 6,009,090	\$ 5,958,575	\$ 6,193,250	\$ 6,193,250	\$ 6,436,800	\$ 6,436,800
NET OF REVENUES/APPROPRIATIONS - FUND 590	\$ (2,050,964)	\$ 2,080,346	\$ 2,002,000	\$ 2,002,000	\$ 2,103,000	\$ 2,103,000
BEGINNING FUND BALANCE	40,053,886	38,002,922	40,083,268	40,083,268	42,085,268	44,188,268
ENDING FUND BALANCE	\$ 38,002,922	\$ 40,083,268	\$ 42,085,268	\$ 42,085,268	\$ 44,188,268	\$ 46,291,268
Fund balance as a percentage of total annual expenditures	632%	673%	680%	680%	686%	719%
Estimated Change in Fund Balance	-5%	5%	5%	5%	5%	5%



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Fund Balance

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

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

GASB 54

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

Nonspendable Fund Balance

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

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

Restricted Fund Balance

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

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

Committed Fund Balance

**constraints approved by Council*

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



Assigned Fund Balance

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

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

Unassigned Fund Balance

**available to spend, unrestricted*

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

All Funds FY 2017-18 Budget

	Governmental Funds							TOTAL FY 2017-18 BUDGET
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	INTERNAL SERVICE FUND	ENTERPRISE FUND	FIDUCIARY FUNDS	
	BUDGET 2017-18	BUDGET 2017-18	BUDGET 2017-18	BUDGET 2017-18	BUDGET 2017-18	BUDGET 2017-18	BUDGET 2017-18	BUDGET 2017-18
TOTAL ESTIMATED REVENUES	\$ 20,352,630	\$ 8,984,418	\$ 2,478,241	\$ 344,000	\$ 1,762,942	\$ 13,003,020	\$ 12,604,950	\$ 59,530,201
TOTAL APPROPRIATIONS	20,565,380	10,433,459	2,478,241	1,052,000	1,856,184	12,617,748	10,338,182	59,341,194
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	\$ (212,750)	\$ (1,449,041)	\$ -	\$ (708,000)	\$ (93,242)	\$ 385,272	\$ 2,266,768	\$ 189,007
BEGINNING FUND BALANCE	3,679,189	3,903,585	436,882	2,126,177	1,302,542	17,805,939	59,936,926	\$ 89,191,245
ENDING FUND BALANCE	\$ 3,466,439	\$ 2,454,544	\$ 436,882	\$ 1,418,177	\$ 1,209,300	\$ 18,191,211	\$ 62,203,694	\$ 89,380,252
Fund balance as a percentage of total annual expenditures	17%	24%	18%	135%	65%	144%	602%	151%



The following governmental funds are anticipated to have significant changes in fund balance for FY 2017-18 (increase or decrease more than 10%):

Special Revenue Funds

The Local Street Fund is projected to use approximately \$398,856 of fund balance in FY 2017-18. These funds will be used for future local street projects throughout the City which are listed in the capital improvement program.

The Solid Waste Fund is projected to use approximately \$205,286 of fund balance in FY 2017-18. 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 \$63,000 of fund balance in FY 2017-18 for operating and minor capital outlay projects related to the grant.

The Narcotics forfeiture Fund is projected to use approximately \$20,300 of fund balance in FY 2017-18 to fund operating expenditures for drug enforcement related activities.

The Library Fund is projected to use approximately \$18,826 of fund balance in FY 2017-18 to fund operating expenditures and other Library projects.

Capital Project Funds

The Municipal Building Construction Fund is projected to decrease fund balance by \$708,000. These funds will be used for the court room reconstruction project which is listed in the capital improvement program.



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Major Revenue Sources, Assumptions, and Trends

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

Property Tax Revenue

The maximum allowable millage rates are used for all funds. Taxable value projections are as of April 11, 2017. The 2017 taxable value increased approximately 4.26%. Penalties and interest are based on historical collections, not most recent years. Inflation for 2016 tax year was 0.9 % but due to new construction, the City anticipates an overall net increase (see loss of personal property taxes discussed below) in revenue of 1.5%.

The current millage rate is at 36.16 mills. A significant factor that has been taken into account for the future year's taxable value is the expected decrease in the personal property tax, per the new 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 each for the next 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 Consolidation of Services Plan and an Unfunded Accrued Liability Plan are not required under the CVTRS program. The City estimates a 1.96% increase in overall revenue sharing in fiscal year 2017-18, a .02% increase in 2018-19 and no increase is expected in 2019-20.

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/Older Adult 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 10% in 2017-18 and future annual increases of 6% and 7% 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.



Revenues FY 2017-18 Budget

	Governmental Funds								% of Total Revenues
	GENERAL FUND BUDGET	SPECIAL REVENUE FUNDS BUDGET	DEBT SERVICE FUNDS BUDGET	CAPITAL PROJECT FUNDS BUDGET	ENTERPRISE FUND BUDGET	INTERNAL SERVICE FUND BUDGET	FIDUCIARY FUNDS BUDGET	TOTAL FY 2017-18 BUDGET	
	2017-18	2017-18	2017-18	2017-18	2017-18	2017-18	2017-18	2017-18	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
ESTIMATED REVENUES									
PROPERTY TAX REVENUE	\$ 12,255,630	\$ 2,200,456	\$ 2,325,056	\$ -	\$ -	\$ -	\$ -	\$ 16,781,142	28%
SPECIAL ASSESSMENTS LEVIED	-	-	-	-	-	-	-	\$ -	0%
CHARGES FOR SERVICES	679,510	98,000	-	192,000	12,990,520	673,500	-	\$ 14,633,530	25%
FINES AND FORFEITURES	1,643,638	10,000	-	142,000	-	207,345	-	\$ 2,002,983	3%
INTEREST INCOME	35,225	11,727	2,250	10,000	9,500	3,875	6,767,941	\$ 6,840,518	11%
LICENSES AND PERMITS	475,325	-	-	-	-	-	-	\$ 475,325	1%
OTHER REVENUE	1,186,572	1,676,055	-	-	3,000	75,250	400,100	\$ 3,340,977	6%
INTERGOVERNMENTAL	3,360,398	2,586,100	-	-	-	-	-	\$ 5,946,498	10%
CONTRIBUTIONS-EMPLOYER TRANSFERS IN	-	-	-	-	-	-	5,436,909	\$ 5,436,909	9%
	716,332	2,402,080	150,935	-	-	802,972	-	\$ 4,072,319	7%
TOTAL ESTIMATED REVENUES	\$ 20,352,630	\$ 8,984,418	\$ 2,478,241	\$ 344,000	\$ 13,003,020	\$ 1,762,942	\$ 12,604,950	\$ 59,530,201	100%



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:

	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	Budget <u>FY 2017-18</u>	Projected <u>FY 2018-19</u>	<u>FY 2019-20</u>
Taxable Value										
Real-Residential	427,200,170	358,677,900	312,688,580	280,856,040	283,412,310	289,174,450	293,941,530	303,162,780	303,162,780	303,162,780
Real-Commercial	99,543,660	115,935,490	107,596,610	101,354,490	99,570,910	97,946,090	95,836,930	97,241,660	97,241,660	97,241,660
Real-Industrial	60,865,560	23,383,320	18,982,270	17,629,760	17,124,830	17,119,170	19,829,100	24,980,660	24,980,660	24,980,660
Personal Property	36,210,100	33,460,080	35,705,130	34,403,540	32,106,170	32,054,990	30,565,350	33,550,020	33,550,020	33,550,020
Total	623,819,490	531,456,790	474,972,590	434,243,830	432,214,220	436,294,700	440,172,910	458,935,120	458,935,120	458,935,120
Percent Change From Prior Year	0.00%	-14.81%	-10.63%	-8.57%	-0.47%	0.94%	0.89%	4.26%	0.00%	0.00%
Millage Rate										
Operating	17.3563	18.8563	20.0000	20.0000	20.0000	19.8959	19.8959	19.7007	19.7007	19.7007
Library	0.9914	1.4914	1.4914	1.4914	1.4914	1.4836	1.4836	1.4690	1.4690	1.4690
Debt Service	3.7183	4.4378	5.3953	5.9560	6.2017	5.6500	5.6500	5.1950	5.1950	5.1950
Solid Waste	2.4531	2.4531	2.9531	2.9531	2.9531	2.9377	2.9377	2.9061	2.9061	2.9061
Public Act 345	-	-	-	6.4729	6.4729	6.9636	6.9636	6.8953	6.8953	6.8953
Total	24.5191	27.2386	29.8398	36.8734	37.1191	36.9308	36.9308	36.1661	36.1661	36.1661

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 0-3% each year, using 2016-17 as base year, is assumed based on total personnel costs. Defined benefit pension contributions are assumed to increase 8% per year and increase approximately 7% at that level for the subsequent two. 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 Budget Overview - Personnel Summary section for the fiscal year 2016-17.

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 and workers compensation insurance are assumed to increase 6-8% annually.

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 are included in 2017-18 budgets and while department allocation may change, total estimated replacement remains the same plus inflationary adjustment of approximately 3-9%.

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.



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Capital Improvement Program

Introduction

The City 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 2018-2023. The CIP is an opportunity to formulate strategic long-term policy decisions that extend beyond the 2017-2018 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: A public hearing takes place during a Planning Commission meeting. Following the public hearing the Commission approves the Capital Improvement Program. 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 2017-18 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 park restroom enhancements, pavilion painting/repairs, community center roof repairs, ice rink roof repairs and DPW service center improvements.
- Increase in pavilion rental revenue resulting from renovations to the structure making it more attractive to renters.
- Decrease in repair and maintenance costs with the replacement of numerous DPS and Water and Sewer Department vehicles, machinery and equipment.



Capital Improvement Program and Debt

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

FUND	BUDGET	PROJECTED		FORECAST		
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
General Fund - 101	\$305,000	\$215,000	\$150,000	\$-0-	\$100,000	\$-0-
Library Fund - 111	-0-	-0-	-0-	-0-	-0-	-0-
Major Street Fund -202	1,185,750	562,250	49,500	685,000	1,055,000	20,000
Local Street Fund - 203	660,750	287,250	324,500	300,000	355,000	1,520,000
Solid Waste - 226	49,250	52,250	40,000	85,000	40,000	40,000
Sidewalk Program Fund - 451	-0-	500,000	-0-	500,000	-0-	600,000
Municipal Building Construction - 470	860,000	100,000	-0-	50,000	-0-	50,000
Water and Sewer Fund - 592	1,444,250	1,872,250	1,430,000	1,700,000	1,370,000	1,300,000
Motor Pool Fund - 654	201,000	98,000	98,000	105,000	150,000	106,000
TOTAL	\$4,706,000	\$3,687,000	\$2,092,000	\$3,425,000	\$3,070,000	\$3,636,000

Program Funding

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

General Obligation (G.O.) Bonds

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

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

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

Revenue Bonds

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



Federal Grants

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

Building Authority

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

Enterprise Funds

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

Developer Contributions

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

Special Assessments

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

Gas and Weight Tax

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

Millage

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



General Fund

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

State Shared Revenue

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

Public/Private Partnership

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

Miscellaneous Funding

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



Capital Improvement Program and Debt

CIP Expenditures by Budget Category

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

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET	PROJECTED		FORECAST			
				FY 2017-18 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	
Roads										
1	RD-1	Coolidge Bridge Improvements Over I-696	\$ 350,000	\$ 350,000						
2	RD-2	9 Mile Improvements (Grant Match/Other)	\$ 1,000,000	\$ 800,000	\$ 200,000					
3	RD-3	Northend (Coolidge to Whitmore) Rehabilitation	\$ 350,000	\$ -	\$ 350,000					
4	RD-4	Cloverdale (Parklawn to Greenbriar) Reconstruction	\$ 500,000				\$ 500,000			
5	RD-5	Granzon (Between Church and Coolidge) Reconstruction	\$ 500,000	\$ 500,000						
6	RD-6	Alleys Adjacent to 9 Mile (Beverly to Greenfield) Rehabilitation	\$ 150,000				\$ 150,000			
7	RD-7	Pearson (Marlow to Coolidge) Rehabilitation	\$ 1,200,000							\$ 1,200,000
8	RD-8	Northend (Coolidge to Meyers) Rehabilitation	\$ 1,000,000					\$ 1,000,000		
9	RD-9	Annual Joint and Crack Sealing Program	\$ 750,000	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
10	RD-10	Annual Concrete Repair/Replacement Program	\$ 825,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
11	RD-11	Annual Concrete Repair/Replacement Program	\$ 825,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
SUBTOTAL			\$ 7,450,000	\$ 1,900,000	\$ 950,000	\$ 400,000	\$ 1,100,000	\$ 1,450,000	\$ 1,650,000	

Roads

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



Capital Improvement Program and Debt

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:

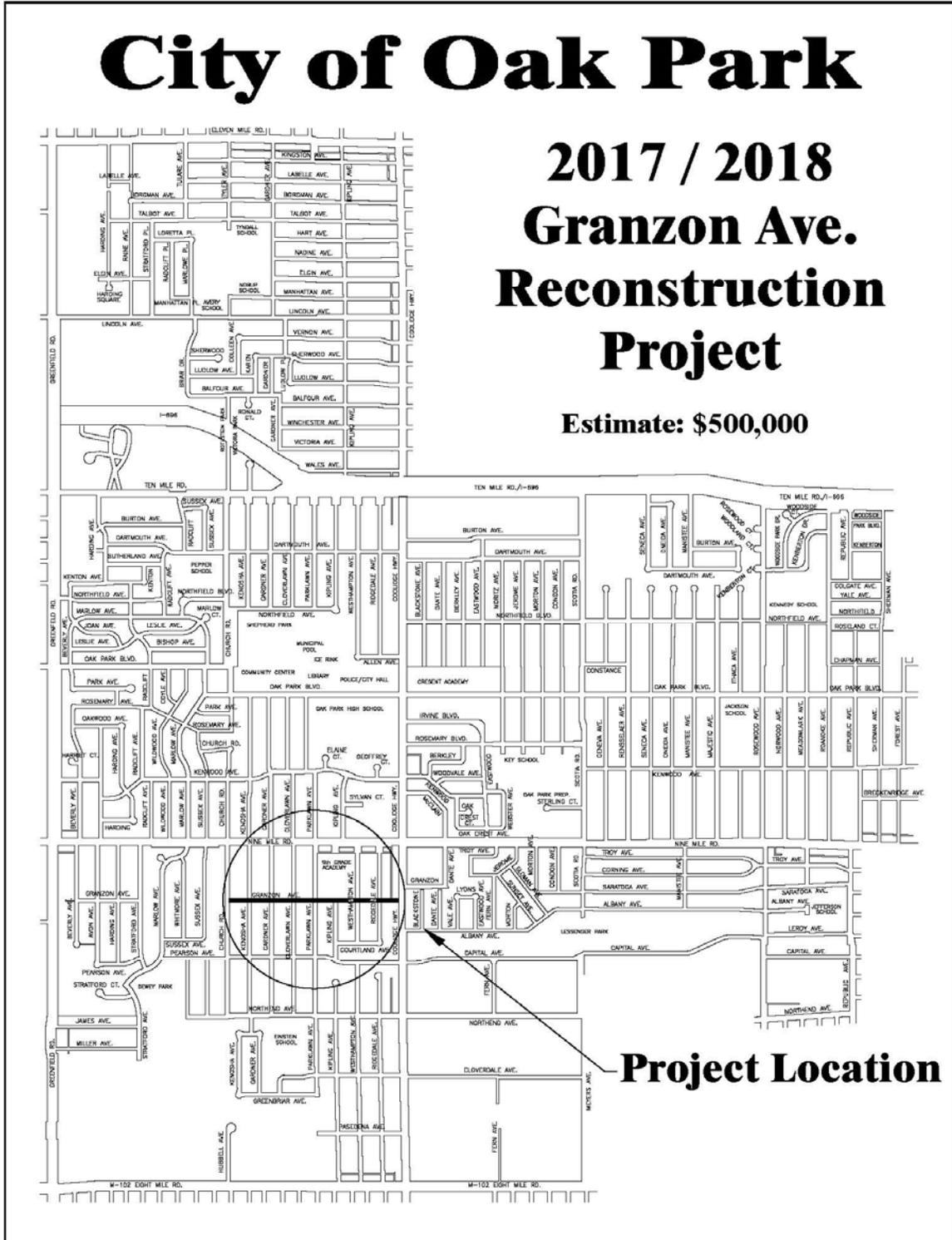
DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET	PROJECTED		FORECAST		
				FY 2017-18 CITY COST	FY 2018-19 CITY COST	FY 2019-20 CITY COST	FY 2020-21 CITY COST	FY 2021-22 CITY COST	FY 2022-23 CITY COST
Sidewalks & Pathways									
13	SP-1 Annual Sidewalk Replacement Program	SIDEWALK PROGRAM FUND 451	\$ 1,600,000	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 600,000
		SUBTOTAL	\$ 1,600,000	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 600,000



City of Oak Park

2017 / 2018 Granzon Ave. Reconstruction Project

Estimate: \$500,000



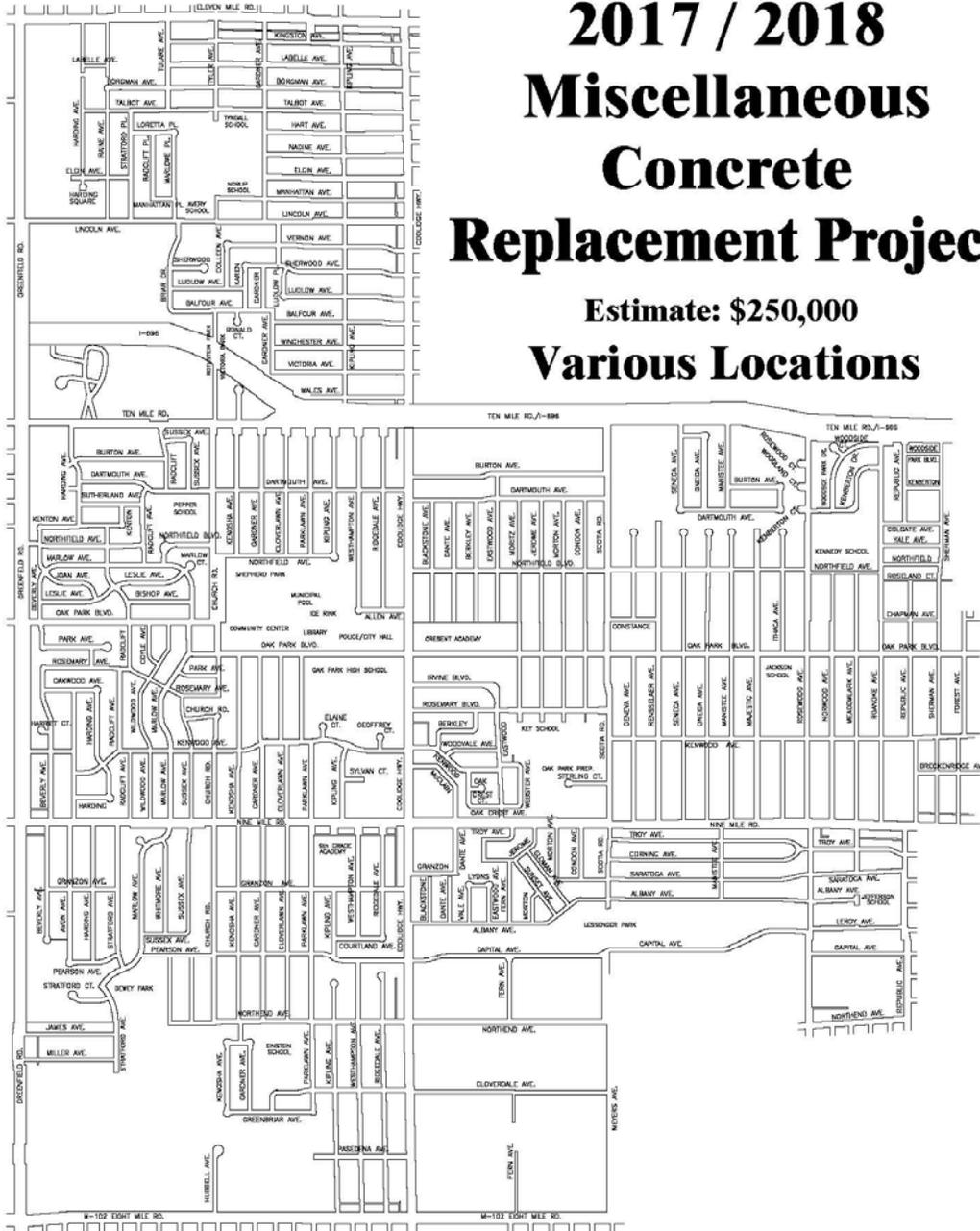
Project Location



City of Oak Park

2017 / 2018 Miscellaneous Concrete Replacement Project

Estimate: \$250,000
Various Locations





Storm Sewer & Drainage

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

Sanitary Sewer

The City of Oak Park purchases sewage disposal services from Oakland County Water Resources Commissioner (OCWRC). The City currently has approximately 80.64 miles of sanitary sewer mains. These sewer mains are part of three separate districts: the Twelve Towns Drain System, Major City Collectors and the Evergreen/Farmington System. The majority of the City is served by the Twelve Towns Drain District. The City of Oak Park Water & Sewer Fund, the Oakland County Water Resource Commission (OCWRC) and the Detroit Water & Sewerage Department (DWSD) 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 and Debt

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET	PROJECTED		FORECAST		
				FY 2017-18 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
Sanitary Sewer									
14	SS-1 Annual Sewer Lining/Repairs	WATER AND SEWER FUND 592	\$ 3,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
SUBTOTAL			\$ 3,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000

Water Distribution

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

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

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET	PROJECTED		FORECAST		
				FY 2017-18 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
Water Distribution									
15	WD-1 Leslie (Marlow to Beverly) Water Main Replacement	WATER AND SEWER FUND 592	\$ 500,000				\$ 500,000		
16	WD-2 Kenosha (10 Mile to Northfield) Water Main Replacement	WATER AND SEWER FUND 592	\$ 330,000	\$ 330,000					
17	WD-3 Private Water Assistance Program	WATER AND SEWER FUND 592	\$ 200,000	\$ 100,000	\$ 100,000				
18	WD-4 Church (9 Mile to Sussex) Water Main Replacement	WATER AND SEWER FUND 592	\$ 400,000		\$ 400,000				
19	WD-5 Kenosha (9 Mile to Northend) Water Main Replacement	WATER AND SEWER FUND 592	\$ 500,000		\$ 500,000				
20	WD-6 Sutherland (Harding to Radcliff) Water Main Replacement	WATER AND SEWER FUND 592	\$ 200,000				\$ 200,000		
21	WD-7 Parklawn (Kenwood to Oak Park Blvd.) Water Main Replacement	WATER AND SEWER FUND 592	\$ 225,000					\$ 225,000	
22	WD-8 Oak Park Blvd. (Coolidge to Scotia) Water Main Replacement	WATER AND SEWER FUND 592	\$ 600,000			\$ 600,000			
23	WD-9 Cloverlawn (Kenwood to Oak Park Blvd.) Water Main Replacement	WATER AND SEWER FUND 592	\$ 225,000					\$ 225,000	
24	WD-10 Oak Park Blvd. (Greenfield to Church) Water Main Replacement	WATER AND SEWER FUND 592	\$ 600,000						\$ 600,000
25	WD-11 Elevated Water Tank Repaint and Repair	WATER AND SEWER FUND 592	\$ 200,000	\$ 200,000					
26	WD-12 8 Mile Pump Station - Pump Replacement	WATER AND SEWER FUND 592	\$ 250,000		\$ 80,000	\$ 80,000	\$ 90,000		
27	WD-13 8 Mile Pump Station - Install Check Valves	WATER AND SEWER FUND 592	\$ 80,000	\$ 80,000					
28	WD-14 Lift Station - Pump Replacement	WATER AND SEWER FUND 592	\$ 30,000		\$ 15,000	\$ 15,000			
29	WD-15 Remote Water Meter Replacement	WATER AND SEWER FUND 592	\$ 590,000	\$ 100,000	\$ 100,000	\$ 110,000	\$ 110,000	\$ 120,000	\$ 50,000
SUBTOTAL			\$ 4,930,000	\$ 810,000	\$ 1,195,000	\$ 805,000	\$ 900,000	\$ 570,000	\$ 650,000



City of Oak Park

2017 / 2018 Water Main Replacement Project

Estimate: \$500,000



Project Location



City of Oak Park

2017 / 2018 Sewer Lateral Repair & Catch Basin Line Replacement Project Estimate: \$200,000 Various Locations

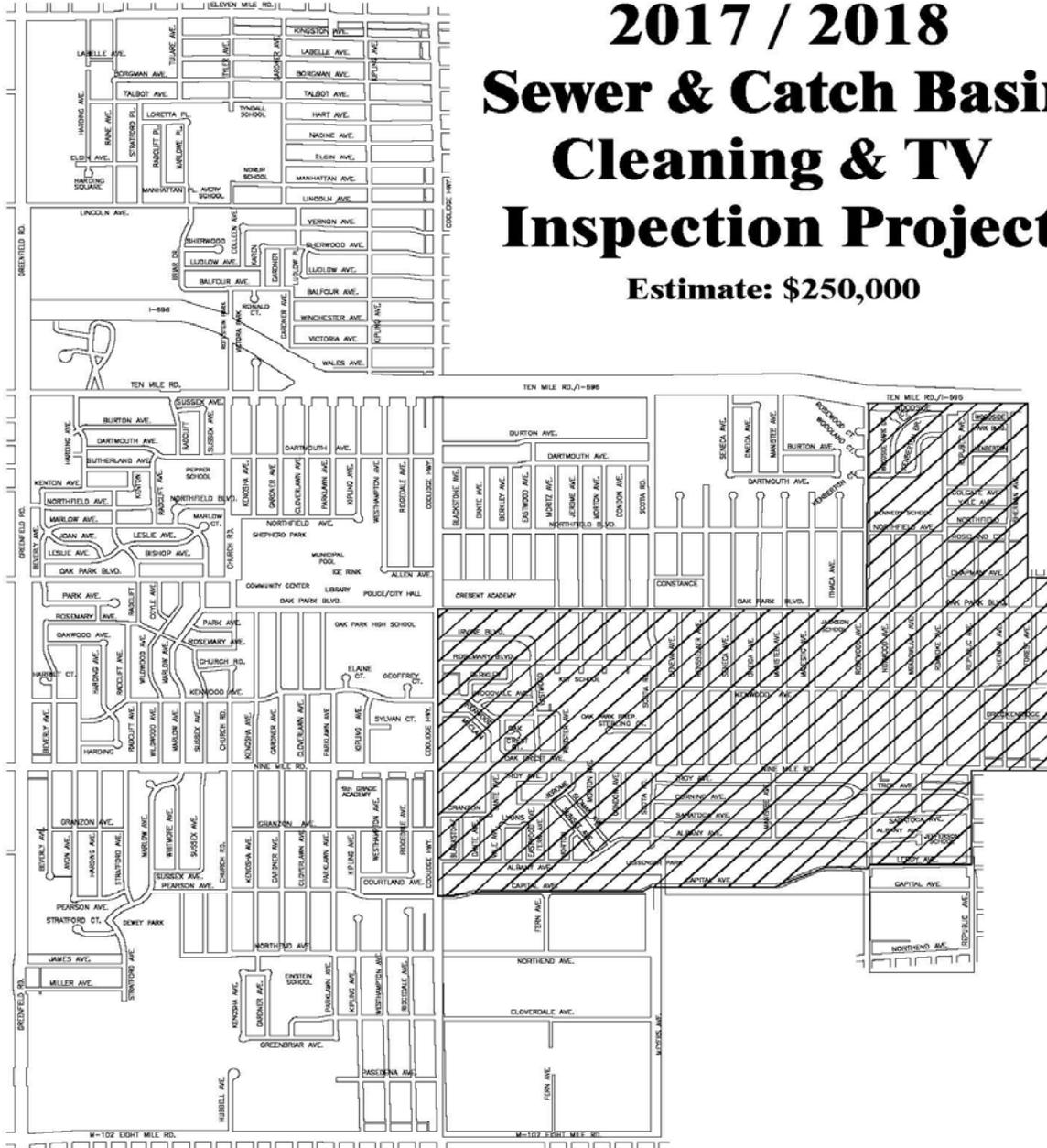




City of Oak Park

2017 / 2018 Sewer & Catch Basin Cleaning & TV Inspection Project

Estimate: \$250,000





Capital Improvement Program and Debt

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 2017-18 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
Buildings & Property									
30	BP-1	Court Room 1 Renovations	\$ 250,000	\$ 250,000					
31	BP-2	Court Roof Repairs, Truck Painting & Brick Repairs	\$ 200,000	\$ 150,000	\$ 50,000				
32	BP-3	Court HVAC Repairs	\$ 250,000	\$ 100,000	\$ 50,000		\$ 50,000		\$ 50,000
33	BP-4	Court Lighting Retrofit	\$ 40,000	\$ 40,000					
34	BP-5	Court Façade & Entrance Enhancements	\$ 300,000	\$ 300,000					
35	BP-6	Shepherd Park Restrooms	\$ 100,000			\$ 100,000			
36	BP-7	Community Center Roof Repairs	\$ 315,000	\$ 150,000	\$ 145,000				
37	BP-8	Park Restroom Renovations	\$ 100,000			\$ 50,000		\$ 50,000	
38	BP-9	Pavilions Painting and Repair	\$ 50,000	\$ 50,000					
39	BP-10	Ice Rink Roof Repairs	\$ 15,000	\$ 15,000					
40	BP-11	Community Center HVAC Repairs	\$ 130,000	\$ 30,000	\$ 50,000			\$ 50,000	
41	BP-10	Parks & Forestry Barn Roof Replacement (\$25,000) and Sky Light Installation (\$12,000)	MAJOR STREET FUND 202	\$ 9,250	\$ -	\$ 9,250			
		LOCAL STREET FUND 205	\$ 9,250	\$ -	\$ 9,250				
		WATER AND SEWER FUND 592	\$ 9,250	\$ -	\$ 9,250				
		SOLID WASTE FUND 224	\$ 9,250	\$ -	\$ 9,250				
SUBTOTAL			\$ 1,807,000	\$ 1,105,000	\$ 352,000	\$ 150,000	\$ 50,000	\$ 100,000	\$ 50,000



Capital Improvement Program and Debt

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 2017-18 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	
Machinery & Equipment (Including Vehicles)										
41	ME-1	Mechanic's Garage Hoist Replacement	MOTOR POOL 654	\$ 90,000	\$ 90,000					
42	ME-2	Community Center Back-up Generator	GENERAL FUND 101	\$ 60,000	\$ 60,000					
43	ME-3	Public Safety Marked Patrol Vehicles	MOTOR POOL 654	\$ 405,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 60,000	\$ 120,000	\$ 60,000
44	ME-4	Public Safety Unmarked Patrol Vehicles	MOTOR POOL 654	\$ 121,000	\$ 26,000	\$ 23,000	\$ 23,000	\$ 24,000		\$ 25,000
45	ME-5	3 Yard Dump Truck Replacement	MAJOR STREET FUND 202	\$ 105,000			\$ 35,000	\$ 35,000	\$ 35,000	
			LOCAL STREET FUND 203	\$ 70,000			\$ 35,000		\$ 35,000	
46	ME-6	Pick-up Truck Replacement	MAJOR STREET FUND 202	\$ 68,500	\$ 14,000		\$ 14,500		\$ 20,000	\$ 20,000
			LOCAL STREET FUND 203	\$ 68,500	\$ 14,000		\$ 14,500		\$ 20,000	\$ 20,000
			WATER AND SEWER FUND 592	\$ 40,000		\$ 40,000				
47	ME-7	DPW Service Center Improvments - Combined *DPW Back-Up Generator (\$25,000) *Wood Burning Boiler Replacement (\$24,000)	MAJOR STREET FUND 202	\$ 12,250	\$ 9,250	\$ 3,000				
			LOCAL STREET FUND 203	\$ 12,250	\$ 9,250	\$ 3,000				
			WATER AND SEWER FUND 592	\$ 12,250	\$ 9,250	\$ 3,000				
			SOLID WASTE FUND 226	\$ 12,250	\$ 9,250	\$ 3,000				
48	ME-8	10 Yard Dump Truck Replacement	WATER AND SEWER FUND 592	\$ 300,000				\$ 150,000	\$ 150,000	
49	ME-9	Technical and Planning Vehicle Replacement	MOTOR POOL 654	\$ 142,000	\$ 30,000	\$ 20,000	\$ 20,000	\$ 21,000	\$ 30,000	\$ 21,000
50	ME-10	Leaf Picker Replacement	SOLID WASTE FUND 226	\$ 85,000	\$ 40,000			\$ 45,000		
51	ME-11	10 Yard Dump Truck Repairs & Dump Box Replacements	MAJOR STREET FUND 202	\$ 12,500	\$ 12,500					
			LOCAL STREET FUND 203	\$ 12,500	\$ 12,500					
52	ME-12	Street Sweeper	SOLID WASTE FUND 226	\$ 200,000		\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
SUBTOTAL				\$ 1,829,000	\$ 391,000	\$ 190,000	\$ 237,000	\$ 375,000	\$ 450,000	\$ 186,000



Technology

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

Summary

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

City of Oak Park
Capital Improvement Program
2017- 2023 Project Summary

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET		PROJECTED		FORECAST		
				FY 2017-18 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	
Roads										
1	RD-1 Coolidge Bridge Improvements Over I-696	MAJOR STREET FUND 202	\$ 350,000	\$ 350,000						
2	RD-2 9 Mile Improvements (Grant Match/Other)	MAJOR STREET FUND 202	\$ 1,000,000	\$ 800,000						
3	RD-3 Northend (Coolidge to Whitmore) Rehabilitation	MAJOR STREET FUND 202	\$ 350,000	\$ -	\$ 200,000					
4	RD-4 Cloverdale (Parklawn to Greenbriar) Reconstruction	MAJOR STREET FUND 202	\$ 500,000	\$ -	\$ 350,000					
5	RD-5 Granson (Between Church and Coolidge) Reconstruction	LOCAL STREET FUND 203	\$ 500,000	\$ 500,000						
6	RD-6 Alleys Adjacent to 9 Mile (Beverly to Greenfield) Rehabilitation	MAJOR STREET FUND 202	\$ 150,000							
7	RD-7 Pearson (Marlow to Coolidge) Rehabilitation	LOCAL STREET FUND 203	\$ 1,200,000							
8	RD-8 Northend (Coolidge to Meyers) Rehabilitation	MAJOR STREET FUND 202	\$ 1,000,000							
9	RD-9 Annual Joint and Crack Sealing Program	LOCAL STREET FUND 203	\$ 750,000	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
10	RD-10 Annual Concrete Repair/Replacement Program	WATER AND SEWER FUND 592	\$ 825,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
11	RD-11 Annual Concrete Repair/Replacement Program	LOCAL STREET FUND 203	\$ 825,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
		SUBTOTAL	\$ 7,450,000	\$ 1,900,000	\$ 950,000	\$ 400,000	\$ 1,100,000	\$ 1,450,000	\$ 1,450,000	\$ 1,650,000
Sidewalks & Pathways										
12	SP-1 Annual Sidewalk Replacement Program	SIDEWALK PROGRAM FUND 451	\$ 1,600,000	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 600,000
		SUBTOTAL	\$ 1,600,000	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 600,000
Sanitary Sewer										
13	SS-1 Annual Sewer Lining/Repairs	WATER AND SEWER FUND 592	\$ 3,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
		SUBTOTAL	\$ 3,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Water Distribution										
14	WD-1 Leslie (Marlow to Beverly) Water Main Replacement	WATER AND SEWER FUND 592	\$ 500,000	\$ -						
15	WD-2 Kenosha (10 Mile to Northfield) Water Main Replacement	WATER AND SEWER FUND 592	\$ 330,000	\$ 330,000						
16	WD-3 Private Water Assistance Program	WATER AND SEWER FUND 592	\$ 200,000	\$ 100,000						
17	WD-4 Church (9 Mile to Sussex) Water Main Replacement	WATER AND SEWER FUND 592	\$ 400,000	\$ 400,000						
18	WD-5 Kenosha (9 Mile to Northend) Water Main Replacement	WATER AND SEWER FUND 592	\$ 500,000	\$ 500,000						
19	WD-6 Sutherland (Harding to Radcliff) Water Main Replacement	WATER AND SEWER FUND 592	\$ 200,000							
20	WD-7 Parklawn (Kenwood to Oak Park Blvd.) Water Main Replacement	WATER AND SEWER FUND 592	\$ 225,000							
21	WD-8 Oak Park Blvd. (Coolidge to Scolia) Water Main Replacement	WATER AND SEWER FUND 592	\$ 600,000			\$ 600,000				
22	WD-9 Cloverlawn (Kenwood to Oak Park Blvd.) Water Main Replacement	WATER AND SEWER FUND 592	\$ 225,000							
23	WD-10 Oak Park Blvd. (Greenfield to Church) Water Main Replacement	WATER AND SEWER FUND 592	\$ 600,000							\$ 600,000
24	WD-11 Elevated Water Tank Repair and Repair	WATER AND SEWER FUND 592	\$ 200,000	\$ 200,000						
25	WD-12 8 Mile Pump Station - Pump Replacement	WATER AND SEWER FUND 592	\$ 250,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
26	WD-13 8 Mile Pump Station - Install Check Valves	WATER AND SEWER FUND 592	\$ 80,000	\$ 80,000						
27	WD-14 Lift Station - Pump Replacement	WATER AND SEWER FUND 592	\$ 30,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 50,000
28	WD-15 Remote Water Meter Replacement	WATER AND SEWER FUND 592	\$ 590,000	\$ 100,000	\$ 100,000	\$ 110,000	\$ 900,000	\$ 570,000	\$ 570,000	\$ 650,000
		SUBTOTAL	\$ 4,930,000	\$ 810,000	\$ 1,195,000	\$ 805,000	\$ 900,000	\$ 570,000	\$ 570,000	\$ 650,000

City of Oak Park
Capital Improvement Program
2017- 2023 Project Summary

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET		PROJECTED		FORECAST			
				FY 2017-18 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		
Buildings & Property											
29	BP-1 Court Room 1 Renovations	MUNI BUILDING CONSTRUCTION 470	\$ 250,000	\$ 250,000							
30	BP-2 Court Roof Repairs, Tuck Pointing & Brick Repairs	MUNI BUILDING CONSTRUCTION 470	\$ 200,000	\$ 150,000							
31	BP-3 Court HVAC Repairs	MUNI BUILDING CONSTRUCTION 470	\$ 250,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000				\$ 50,000
32	BP-4 Court Lighting Retrofit	MUNI BUILDING CONSTRUCTION 470	\$ 60,000	\$ 60,000							
33	BP-5 Court Façade & Entrance Enhancements	MUNI BUILDING CONSTRUCTION 470	\$ 300,000	\$ 300,000							
34	BP-6 Shepherd Park Restrooms	GENERAL FUND 101	\$ 100,000		\$ 100,000						
35	BP-7 Community Center Roof Repairs	GENERAL FUND 101	\$ 315,000	\$ 150,000	\$ 165,000						
36	BP-8 Park Restroom Renovations	GENERAL FUND 101	\$ 100,000		\$ 50,000	\$ 50,000		\$ 50,000			
37	BP-9 Pavilions Painting and Repair	GENERAL FUND 101	\$ 50,000	\$ 50,000							
38	BP-10 Ice Rink Roof Repairs	GENERAL FUND 101	\$ 15,000	\$ 15,000							
39	BP-11 Community Center HVAC Repairs	GENERAL FUND 101	\$ 130,000	\$ 30,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000			
40	Parks & Forestry Barn Roof Replacement (\$25,000) and Sky Light Installation (\$12,000)	MAJOR STREET FUND 202	\$ 9,250	\$ -	\$ 9,250	\$ 9,250					
		LOCAL STREET FUND 203	\$ 9,250	\$ -	\$ 9,250	\$ 9,250					
		WATER AND SEWER FUND 592	\$ 9,250	\$ -	\$ 9,250	\$ 9,250					
		SOLID WASTE FUND 226	\$ 9,250	\$ -	\$ 9,250	\$ 9,250					
SUBTOTAL			\$ 1,807,000	\$ 1,105,000	\$ 352,000	\$ 150,000	\$ 50,000	\$ 100,000	\$ 50,000	\$ 50,000	

City of Oak Park
Capital Improvement Program
2017- 2023 Project Summary

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET		PROJECTED		FORECAST				
				FY 2017-18		FY 2018-19		FY 2019-20		FY 2020-21	FY 2021-22	FY 2022-23
				CITY COST	CITY COST	CITY COST						
Machinery & Equipment (Including Vehicles)												
41	Mechanic's Garage Hoist Replacement	MOTOR POOL 654	\$ 90,000	\$ 90,000								
42	Community Center Back-up Generator	GENERAL FUND 101	\$ 60,000	\$ 60,000								
43	Public Safety Marked Patrol Vehicles	MOTOR POOL 654	\$ 405,000	\$ 55,000	\$ 55,000	\$ 120,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000		
44	Public Safety Unmarked Patrol Vehicles	MOTOR POOL 654	\$ 121,000	\$ 26,000	\$ 23,000	\$ 24,000	\$ 24,000	\$ 25,000	\$ 25,000	\$ 25,000		
45	3 Yard Dump Truck Replacement	MAJOR STREET FUND 202	\$ 105,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000		
		LOCAL STREET FUND 203	\$ 70,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000		
46	Pick-up Truck Replacement	MAJOR STREET FUND 202	\$ 68,500	\$ 14,000	\$ 14,500	\$ 14,500	\$ 14,500	\$ 20,000	\$ 20,000	\$ 20,000		
		LOCAL STREET FUND 203	\$ 68,500	\$ 14,000	\$ 14,500	\$ 14,500	\$ 14,500	\$ 20,000	\$ 20,000	\$ 20,000		
		WATER AND SEWER FUND 592	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000		
		MAJOR STREET FUND 202	\$ 12,250	\$ 9,250	\$ 9,250	\$ 9,250	\$ 9,250	\$ 9,250	\$ 9,250	\$ 9,250		
47	DPW Service Center Improvements - Combined *DPW Back-Up Generator (\$25,000) *Wood Burning Boiler Replacement (\$24,000)	LOCAL STREET FUND 203	\$ 12,250	\$ 9,250	\$ 9,250	\$ 9,250	\$ 9,250	\$ 9,250	\$ 9,250	\$ 9,250		
		WATER AND SEWER FUND 592	\$ 12,250	\$ 9,250	\$ 9,250	\$ 9,250	\$ 9,250	\$ 9,250	\$ 9,250	\$ 9,250		
		SOLID WASTE FUND 226	\$ 12,250	\$ 9,250	\$ 9,250	\$ 9,250	\$ 9,250	\$ 9,250	\$ 9,250	\$ 9,250		
48	10 Yard Dump Truck Replacement	WATER AND SEWER FUND 592	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000		
49	Technical and Planning Vehicle Replacement	MOTOR POOL 654	\$ 142,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000		
50	Leaf Picker Replacement	SOLID WASTE FUND 226	\$ 85,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000		
51	10 Yard Dump Truck Repairs & Dump Box Replacements	MAJOR STREET FUND 202	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500		
52	Street Sweeper	LOCAL STREET FUND 203	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500		
		SOLID WASTE FUND 226	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000		
		SUBTOTAL	\$ 1,829,000	\$ 391,000	\$ 391,000	\$ 391,000	\$ 391,000	\$ 391,000	\$ 391,000	\$ 391,000		
		TOTAL	\$ 20,616,000	\$ 4,706,000	\$ 4,706,000	\$ 4,706,000	\$ 4,706,000	\$ 4,706,000	\$ 4,706,000	\$ 4,706,000		
		General Fund - 101	\$ 770,000	\$ 305,000	\$ 305,000	\$ 305,000	\$ 305,000	\$ 305,000	\$ 305,000	\$ 305,000		
		Library Fund - 111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		Major Street Fund - 202	\$ 3,557,500	\$ 1,185,750	\$ 1,185,750	\$ 1,185,750	\$ 1,185,750	\$ 1,185,750	\$ 1,185,750	\$ 1,185,750		
		Local Street Fund - 203	\$ 3,447,500	\$ 660,750	\$ 660,750	\$ 660,750	\$ 660,750	\$ 660,750	\$ 660,750	\$ 660,750		
		Solid Waste Fund - 226	\$ 306,500	\$ 49,250	\$ 49,250	\$ 49,250	\$ 49,250	\$ 49,250	\$ 49,250	\$ 49,250		
		Sidewalk Program Fund - 451	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		Municipal Building Construction - 470	\$ 1,060,000	\$ 860,000	\$ 860,000	\$ 860,000	\$ 860,000	\$ 860,000	\$ 860,000	\$ 860,000		
		Water & Sewer Fund - 592	\$ 9,116,500	\$ 1,444,250	\$ 1,444,250	\$ 1,444,250	\$ 1,444,250	\$ 1,444,250	\$ 1,444,250	\$ 1,444,250		
		Motor Pool Fund - 654	\$ 758,000	\$ 201,000	\$ 201,000	\$ 201,000	\$ 201,000	\$ 201,000	\$ 201,000	\$ 201,000		
		TOTAL	\$ 20,616,000	\$ 4,706,000	\$ 4,706,000	\$ 4,706,000	\$ 4,706,000	\$ 4,706,000	\$ 4,706,000	\$ 4,706,000		



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Debt Service

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

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

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

Debt Summary

Description of Debt	Funding Source	Debt Outstanding 6/30/2017	Debt Service Payments 2017-18		
			Principal	Interest	Total
VOTED TAX GENERAL OBLIGATION DEBT FUNDS:					
2015 Refunding Bonds Street Imp.	Debt Service	\$ 7,410,000	\$ 430,000	\$ 269,400	\$ 699,400
2012 Refunding Street Imp. Bonds	Debt Service	6,930,000	590,000	161,363	751,363
2010 Facility Bonds	Debt Service	11,575,000	400,000	447,043	847,043
2011 Library & Recreation Lease	Debt Service	2,145,000	75,000	75,685	150,685
Total Debt Service		\$ 28,060,000	\$ 1,495,000	\$ 953,491	\$ 2,448,491



Capital Improvement Program and Debt

Debt Service Requirements to Maturity Fiscal Year 2017-2037

Year Ended June 30,	Principal	Interest
2018	1,495,000	980,490
2019	1,540,000	937,905
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>\$ 28,060,000</u>	<u>\$ 9,568,786</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.



Capital Improvement Program and Debt

COMPUTATION OF LEGAL DEBT MARGIN

<i>Total Net Bonded Indebtedness Should Not Exceed \$2,500 Per Capita</i>		
Debt Limit		
Population		29,319
Debt Limit (\$2,500 per capita)		\$ 73,297,500
Debt Applicable to Debt Limit, at July 1, 2017		
Total Bonded Debt Outstanding	\$ 28,060,000	
Less:		
Capital Lease (Library)	(2,145,000)	
Total Amount of Debt Applicable to Limit		30,205,000
Debt Margin Available		\$ 43,092,500
Net Debt subject to limit as percent of Debt Limit		41%
<i>Debt Service Payment Should Not Exceed 20% of Combined Operating and Debt-Service Fund Expenditures</i>		
Debt Limit		
Combined Operating and Debt-Service Fund Expenditures, estimated 2017-18		\$ 23,043,621
Debt Service Limit (20% of Operating and Debt-Service Expenditures)		\$ 4,608,724
Debt Service Applicable to Debt Limit, budget 2016-17		
Total Bonded Debt Service	\$ 2,448,491	
Less:		
Capital Lease (Library)	(150,685)	
Total Amount of Debt Applicable to Limit		2,599,176
Debt Service Margin Available		\$ 2,009,548
Net Debt Service subject to limit as percent of Debt Limit		56%



Capital Improvement Program and Debt

2015 Refunding Street Bonds

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

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

PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL	PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL
2016	4.0000%	0	2024	4.0000%	550,000
2017	4.0000%	415,000	2025	4.0000%	575,000
2018	4.0000%	430,000	2026	4.0000%	605,000
2019	4.0000%	445,000	2027	4.0000%	640,000
2020	4.0000%	465,000	2028	4.0000%	670,000
2021	4.0000%	\$ 485,000	2029	4.0000%	750,000
2022	4.0000%	510,000	2030	4.0000%	755,000
2023	4.0000%	530,000			<u>\$ 7,825,000</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: \$8,075,000

PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL	PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL
2016	2.0000%	555,000	2024	2.2500%	640,000
2017	2.0000%	590,000	2025	2.5000%	645,000
2018	2.0000%	590,000	2026	2.5000%	650,000
2019	2.0000%	615,000	2027	3.0000%	650,000
2020	2.0000%	610,000	2028	3.0000%	660,000
2021	2.0000%	\$ 605,000			<u>\$ 8,075,000</u>
2022	2.0000%	630,000			
2023	2.2500%	635,000			



Capital Improvement Program and Debt

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: \$12,325,000

PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL	PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL
2016	4.5000%	375,000	2027	6.7500%	575,000
2017	4.7500%	375,000	2028	6.7500%	600,000
2018	5.0000%	400,000	2029	6.7500%	650,000
2019	5.1000%	400,000	2030	6.7500%	675,000
2020	5.2500%	425,000	2031	7.0000%	725,000
2021	6.5000%	\$ 450,000	2032	7.0000%	750,000
2022	6.5000%	450,000	2033	7.0000%	800,000
2023	6.5000%	475,000	2034	7.0000%	825,000
2024	6.5000%	500,000	2035	7.0000%	875,000
2025	6.5000%	525,000	2036	7.0000%	\$ 925,000
2026	6.7500%	550,000			<u>\$ 12,325,000</u>



Capital Improvement Program and Debt

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: \$2,290,000

PRINCIPAL DUE NOVEMBER 1	INTEREST RATE	PRINCIPAL	PRINCIPAL DUE NOVEMBER 1	INTEREST RATE	PRINCIPAL
2016	1.0000%	70,000	2027	1.0000%	100,000
2017	1.0000%	75,000	2028	1.0000%	105,000
2018	1.0000%	75,000	2029	1.0000%	110,000
2019	1.0000%	80,000	2030	1.0000%	115,000
2020	1.0000%	80,000	2031	1.0000%	120,000
2021	1.0000%	\$ 80,000	2032	1.0000%	125,000
2022	1.0000%	85,000	2033	1.0000%	130,000
2023	1.0000%	85,000	2034	1.0000%	135,000
2024	1.0000%	90,000	2035	1.0000%	140,000
2025	1.0000%	95,000	2036	1.0000%	\$ 145,000
2026	1.0000%	95,000	2037	1.0000%	155,000
					\$ 2,290,000



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Personnel (full-time staff)

The City of Oak Park employs full-time staff in various capacities. The costs for these employees are budgeted within their respective departments. The FY 2017-18 Budget includes two additional full-time positions: a Public Safety Officer and a Administrative Clerk II.

The Public Safety Officer is a General Fund position. The additional position will help address the City's number one goal which is public safety. This position helps restore one of the positions lost during the economic downturn in 2008 where several public safety officers were laid off.

The Administrative Clerk II position is recommended for the Recreation Department. This position will assist with the day-to-day duties in the department.

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**



	2015-16 Actual	2016-17 Actual	2017-18 Budget
Total From Other Funds	27.0	27.0	27.0
Total General Fund	126	131.5	133.5
	<u>153.0</u>	<u>158.5</u>	<u>160.5</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

	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	INCREASE (DECREASE)
GENERAL FUND					
CITY COUNCIL					
Mayor	1.0	1.0	1.0	1.0	0.0
Mayor Pro-Tem	1.0	1.0	1.0	1.0	0.0
Council Member	3.0	3.0	3.0	3.0	0.0
	5.0	5.0	5.0	5.0	0.0
CITY MANAGER'S OFFICE					
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
	3.0	3.0	3.0	3.0	0.0
HUMAN RESOURCES					
Director of Human Resources & Operations	1.0	1.0	1.0	1.0	0.0
Human Resources Generalist	0.0	1.0	1.0	1.0	0.0
	1.0	2.0	2.0	2.0	0.0
COMMUNITY AND ECONOMIC DEVELOPMENT					
Community and Economic Development Director	1.0	1.0	1.0	1.0	0.0
	1.0	1.0	1.0	1.0	0.0
INFORMATION TECHNOLOGY					
Director of Information Technology	0.0	0.0	0.0	0.0	0.0
Cable IT Coordinator	1.0	0.0	0.0	0.0	0.0
	1.0	0.0	0.0	0.0	0.0
CITY CLERK					
City Clerk	1.0	1.0	1.0	1.0	0.0
Deputy City Clerk/Director of Elections	1.0	1.0	1.0	1.0	0.0
Assistant City Clerk/Election Coordinator	1.0	1.0	1.0	1.0	0.0
	3.0	3.0	3.0	3.0	0.0
FINANCE AND ADMINISTRATIVE SERVICES					
Director of Finance and Administrative Services	1.0	1.0	1.0	1.0	0.0
Deputy Director of Finance and Administrative Services	1.0	1.0	1.0	1.0	0.0
Administrative Assistant	1.0	1.0	1.0	1.0	0.0
Payroll Coordinator	1.0	1.0	1.0	1.0	0.0
Deputy Director of Finance and Deputy Treasurer	1.0	1.0	1.0	1.0	0.0
Finance Clerk I - Treasury/Water and Sewer	4.0	4.0	4.0	4.0	0.0
City Assessor	1.0	0.0	0.0	0.0	0.0
Senior Appraiser	1.0	1.0	1.0	1.0	0.0
Water Supervisor	1.0	1.0	1.0	1.0	0.0
	12.0	11.0	11.0	11.0	0.0



Departmental Information

2015-16 ACTUAL	2016-17 BUDGET	2016-17 ACTUAL	2017-18 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	0.0	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	0.5	0.5	0.0
Building Division Supervisor	1.0	1.0	1.0	1.0	0.0
Building Inspector	1.0	1.0	1.0	1.0	0.0
Building Division Clerk	2.5	2.5	3.0	3.0	0.0
	15.0	16.0	16.5	16.5	0.0

PUBLIC SAFETY

Director of Public Safety	1.0	1.0	1.0	1.0	0.0
Deputy Director	1.0	1.0	1.0	1.0	0.0
Public Safety Officer II - Community Services Coordinator	1.0	1.0	1.0	1.0	0.0
Confidential Administrative Secretary	1.0	1.0	1.0	1.0	0.0
Administrative Clerk II	1.0	1.0	1.0	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	30.0	31.0	31.0	32.0	1.0
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
Civil Records Supervisor	1.0	1.0	1.0	1.0	0.0
Civilian Dispatcher	5.0	5.0	6.0	6.0	0.0
	59.0	60.0	61.0	62.0	1.0



Departmental Information

	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ACTUAL	2016-17 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	0.0	1.0	1.0	1.0	0.0
Public Service Worker I	12.0	12.0	13.0	13.0	0.0
Public Service Worker II	4.0	4.0	4.0	4.0	0.0
	22.0	23.0	24.0	24.0	0.0

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	1.0	2.0	2.0	0.0
	3.0	3.0	3.0	4.0	1.0

PUBLIC INFORMATION

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

TOTAL GENERAL FUND	126.0	129.0	131.5	133.5	2.0
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LIBRARY AUTHORITY

LIBRARY

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

TOTAL LIBRARY AUTHORITY	4.0	4.0	4.0	4.0	0.0
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Departmental Information

	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	INCREASE (DECREASE)
45th DISTRICT COURT					
45th DISTRICT COURT					
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	1.0	1.0	0.0
Traffic/Criminal Supervisor	1.0	1.0	1.0	1.0	0.0
Court Clerk/Assistant Supervisor	1.0	1.0	0.0	0.0	0.0
Senior Clerk - Collections	1.0	1.0	1.0	1.0	0.0
Court Clerk	5.0	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>23.0</u>	<u>24.0</u>	<u>23.0</u>	<u>23.0</u>	<u>0.0</u>
TOTAL 45th DISTRICT COURT	23.0	24.0	23.0	23.0	0.0
TOTAL ALL FUNDS	153.0	157.0	158.5	160.5	2.0



Department Descriptions, Performance Measures, Goals, & Objectives

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

Mayor and City Council (101-10.101)

Overview

The City of Oak Park City Council is composed of five elected officials: one Mayor and four Council members elected at-large by the community. Oak Park maintains a Council/City Manager form of government in which the City Manager oversees all staff and is responsible for the daily operations of the City. The Council's legislative powers are shared equally among all five members, and regular meetings are scheduled for the first and third Monday of each month. Collectively the Mayor and City Council are responsible for establishing policy, adopting a budget, and hiring and directing the City Manager. Additionally, City Council appoints a City Attorney 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.

Corporate and Labor Relations (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 45th District Court.

City Clerk (101-14.215)

Overview

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

Performance Measures, Goals, and Objectives

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

Elections - City Clerk (101-14.191)

Overview

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

Performance Measures, Goals, and Objectives

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

Finance and Administrative Services (101-15.201)

Overview

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

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



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

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

Performance Measures, Goals, and Objectives

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

Technical and Planning Services

- **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.

45th District Court (Fund 276)

Overview

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

Performance Measures, Goals, and Objectives

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

Mental Health Court Grant (Fund 283)

Overview

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

Performance Measures, Goals, and Objectives

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



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.

45th District Court Retiree Health Care (Fund 678)

Overview

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



Performance Measures, Goals, and Objectives

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

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

Overview

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

Performance Measures, Goals, and Objectives

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

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.



Glossary of Budget and Finance Terms

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

Glossary of Key Concepts

ACCRUAL BASIS

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

ACTIVITY

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

ADA

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

APPROPRIATION

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

APPROPRIATIONS ORDINANCE

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

BALANCED BUDGET

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

CAPITAL EXPENDITURE

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



CAPITAL PROJECTS FUND

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

CFT

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

CDBG

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

COAM

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

CONTINGENCY

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

COPS

Community Oriented Policing Services - a federal grant program which provides funding to hire police officers. These additional officers would concentrate on establishing and maintaining cooperation between law enforcement and members of the community.

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.

EECBG

Energy Efficiency and Conservation Block Grant – a program that uses federal funds to promote energy efficiency and conservation. Emphasis is placed on responsible energy use now and in the future.



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

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

FTE

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

FY

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

FUND

The accounts of the City are organized on the basis of funds and account groups in order to report on its financial position and results of its operations. Fund accounting is designed to demonstrate legal



compliance and to aid financial management by segregating transactions related to certain government functions or activities.

FUND BALANCE

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

GENERAL FUND

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

G.F.O.A.

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

IFT

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

INTERNAL SERVICE FUNDS

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

IWC

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

LINE ITEM BUDGET

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

MIS DEPARTMENT

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

MODIFIED ACCRUAL

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



MUSTFA

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

NSP

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

OPERATING BUDGET

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

OSHA

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

OTHER CHARGES

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

PERFORMANCE OBJECTIVES

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

PERSONNEL SERVICES

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

POAM

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

RESULTS ORIENTED BUDGETING

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

REVENUE

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



SERVICE STATEMENT

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

S.E.V.

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

SOCRRA

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

SPECIAL ASSESSMENT

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

SPECIAL REVENUE FUND

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

SUPPLIES

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

SURPLUS

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

TPOAM

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

TRANSMITTAL LETTER

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

TRANSFERS-IN/OUT

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

TRUST & AGENCY FUND

Trust & Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, organizations, other governments, or other funds. These include the Employees Retirement System and the Agency Funds. The Employees Retirement System is accounted for in the



same manner as a proprietary fund. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

UNRESERVED FUND BALANCE

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

WATER & SEWER FUND

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

Glossary for Expenditure Accounts

SALARIES

- **702 - SALARIES & WAGES**

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

FRINGES

- **712 - EMPLOYEE BENEFITS/FRINGES**

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

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

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

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



SUPPLIES, MAINTENANCE & REPAIRS

- **726 - MATERIALS AND SUPPLIES**

All materials and supplies consumed in your 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, photo supplies, 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.



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Resolution of Adoption - 2017 Millage Rates

- WHEREAS,** the City Council's desire is to levy the lowest millage rate possible and reduced the overall millage rate by .7647 mills to a total of 36.1661, and
- WHEREAS,** that these levies are being placed on a diversified tax base that has increased slightly as anticipated in the financial plan, and
- WHEREAS,** a public hear was also held on May 15, 2017 on the 2017 millage rates and the 2017-2018 budget,

NOW, THEREFORE, BE IT RESOLVED, that to finance the level of services established for the 2017-2018 fiscal-year, and to meet specific debt obligations of the City that the following millages are authorized to be spread:

General Operating	16.1117
Headlee Override – Operating	1.1265
Public Safety	1.9700
Recreation	0.4925
Solid Waste	2.9061
Public Safety Act 345	6.8953
Library	1.4690
2010 Municipal Complex Debt	1.9050
2015 Street Refunding Debt	1.6100
2012 Street Refunding Debt	<u>1.6800</u>
	<u>36.1661</u>

Roll Call Vote: Yes: McClellan, Burns, Rich, Speech, Radner
 No: None
 Absent: None

I certify that the forgoing is a true and complete copy of a Resolution adopted by the City Council of the City of Oak Park at a regular Meeting held on this 15th day of May, 2017.

T. Edwin Norris, City Clerk



**Resolution of Adoption
Fiscal-Year 2017-2018 Budget and Acknowledging
the Multi-Year Budget Including Projections of Future
Fiscal-Years 2018-2019 and 2019-2020**

- 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 CIP plan as approved by the City’s Planning Commission at the public hearing held on May 8, 2017, 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 15, 2017 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,
- NOW, THEREFORE, BE IT RESOLVED,** that the fiscal year 2017-18 attached budget (departmental basis) is adopted and that the City Council acknowledges the Multi-Year Budget, Including Projections of Future Fiscal-Years 2018-2019 and 2019-2020 as part of this resolution.

Roll Call Vote: Yes: McClellan, Burns, Rich, Speech, Radner
 No: None
 Absent: None

I certify that the forgoing is a true and complete copy of a Resolution adopted by the City Council of the City of Oak Park at a regular Meeting held on this 15th day of May, 2017.

T. Edwin Norris, City Clerk



**CITY OF OAK PARK
REGULAR COUNCIL MEETING
May 15, 2017**

EXCERPT

PUBLIC HEARINGS:

**CM-05-195-17 (AGENDA ITEM #15D) ADOPTION OF THE FISCAL YEAR 2017-2018
WATER AND SEWER RATES - APPROVED**

Motion by Radner, seconded by Speech, CARRIED UNANIMOUSLY, to approve the fiscal year 2017-2018 water and sewer rates as follows:

Water Rate:	\$4.01 per unit
Sewer Rate:	\$7.97 per unit
Combined Rate:	\$11.98 per unit

Roll Call Vote:	Yes:	McClellan, Burns, Rich, Speech, Radner
	No:	None
	Absent:	None

MOTION DECLARED ADOPTED

I certify that the forgoing is a true and complete copy of a Resolution adopted by the City Council of the City of Oak Park at a regular Meeting held on this 15th day of May, 2017.

T. Edwin Norris, City Clerk



City of Oak Park

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