

Community, Culture and Commerce



**CITY ADMINISTRATION**

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City Manager

Kevin Yee  
Assistant City Manager

**CITY COUNCIL**

Marian McClellan  
Mayor

Carolyn Burns  
Mayor Pro Tem

Kiesha Speech  
Council Member

Solomon Radner  
Council Member

Ken Rich  
Council Member



**CITY OF OAK PARK**  
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### Introduction

The purpose of this section is to explain to the reader the format and information presented in the 2016-17 budget document.

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.

### Budget Document

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 Novi 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.



The annual 2016-17 budget is to be adopted by Council in May 2016. 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 2016/2017 fiscal year budget and the subsequent two years are included at the end of this section.



# 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 16, 2016

TO: The Honorable Mayor and City Council

FROM: Erik Tungate, City Manager

SUBJECT: TRANSMITTAL OF THE PROPOSED THREE YEAR BUDGET FOR FISCAL YEARS 2016-17, 2017-18, and 2018-19.

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 Fiscal Year 2016-17 budget, and the projected budgets for FY 2017-18, and FY 2018-19. Although the City is faced with a number of challenges, the budget before you is balanced for the next three years, and leaves the City with a \$3.43 million "rainy day" fund. This is the start of an important journey as I work with City Council and Oak Park residents in charting the course the City will embark on through 2019. The City Council's adopted and prioritized goals and objectives will guide us through the next few years.

The positive forecast through FY 2018-19 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 in Oak Park are rising. However, taxable values and tax revenue will not keep pace. 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 0.3 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. Any 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 four years. In FY 2016-17 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 7 percent, 6 percent, and 4.5 percent blended rate increase for Fiscal Years 2016-17, 2017-18, and 2018-19 respectively. The less than recommended rate increases will allow the Water and Sewer fund to break even by the end of the three year budget period, although \$508,646 of fund balance will need to be used for FY 2016-17.

### **Opportunities / Cost Savings**

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

The City implemented a fully self-insured health insurance program in 2012, which was successful in significantly reducing our health care costs over the past four years.

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.

We were able to lower debt mills for residents by refinancing both the 2003 and 2006 street bonds from a 4.5 percent rate to a 1.9 percent rate, and a 4.5 percent rate to a 2.5 percent rate, respectively, saving taxpayers nearly \$1.2 million. For the average taxpayer owning property, that equates to annual savings of approximately \$50-75.

Due to the cost saving initiatives we have taken in many areas of our operation, for the first time in many years we are able to prefund a good portion of our retiree healthcare liability. Our conservative budgeting allowed us to contribute one million to the OPEB fund in FY 2014-15, \$900,000 in the current fiscal year, and have budgeted a \$450,000 contribution in FY 2016-17.

Our economic development initiatives are paying off, as we are seeing a consistent increase in the number of new businesses. In 2015 the number of new businesses more than doubled from 29 in 2014 to 70 in 2015. So far in 2016 we have already seen 37 new businesses; this included a 300,000 sf Fed Ex distribution center on the previously vacant Detroit Artillery Armory site.

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're already seeing the benefits, as the well-known, and extremely reputable restaurant group, Union Joints, announced

that they will not only be opening 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 will fully implement a Corridor Improvement Authority (CIA) along several major thoroughfares including Coolidge during FY 2016-17. The CIA will begin capturing tax increment financing revenues to be used for several programs including a Façade Improvement Program.

Although the City is seeing an increase in operational costs for refuse collection, which suggests that rubbish fees should be increased by two percent, I have decided not to recommend an increase in fees. In lieu of passing that increase on to residents I am recommending that we use Solid Waste fund balance to absorb those additional costs.

### **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 2016-17 followed by one new vehicle each year through FY 2018-19, two new Public Safety marked SUVs and one unmarked vehicle in FY 2016-17, followed by one unmarked vehicle and one marked Public Safety SUV each following years through FY 2018-19. 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 \$1.88 million for various road projects in FY 2016-17, which include \$400,000 in additional Act 51 funding the City received from the State. The investment in our roads is critically important in order to further attract businesses and residents to Oak Park. Included in this recommendation is a \$1 million project for the reconstruction of Granzon Street between Church and Coolidge. Also included in this recommendation is a plan for significant improvements to 9 Mile Road, which I have recommended \$400,000 in each fiscal year through FY 2018-19 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 an effort to provide our community with exceptional public facilities, I am also recommending \$150,000 for repairs to the Community Center roof, and \$60,000 for a backup generator to be installed in the Community Center in FY 2016-17.

**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 2018-19, a Building Maintenance Repairer in FY 2016-17, a Human Resources Generalist in FY 2016-17, and a Deputy City Engineer in FY 2016-17.

The addition of three total Public Safety officers through FY 2018-19 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. We have realized many quality of life improvements from our staffing investments in Public Safety. Similarly, ordinance fines have steadily increased with the addition of Public Safety officers and improved collection practices. In FY 2014-15 Ordinance Fines earned \$1,773,998 15.7 percent more than the \$1,532,940 in Ordinance Fines earned in FY 2013-14. This year we are on track to earn \$1,788,404 in FY 2015-16, and with the suggested staffing additions I forecast to level off at approximately \$2 million in Ordinance Fines in FY 2018-19.

In an effort to meet the City Council objective of effectively managing employee relations, and to take a proactive approach to risk management, last year an outside consultant was brought in to perform an audit of our Human Resources Department. The audit report suggested that in order for the department to run efficiently an expansion of our staff was highly recommended. I believe the addition of a Human Resources Generalist will aid the Human Resources Department in running its operations successfully, and meeting the goals of City Council.

While I am recommending some needed capital improvements to the Community Center, more than repairs are necessary to continue to maintain the public facilities our residents have entrusted us with. For that reason I am recommending the addition of a Building Maintenance Repairer position to oversee day-to-day repairs as well as the long range maintenance schedule of City facilities. The addition of this position will assist us in meeting City Council's objective of maintaining our infrastructure.

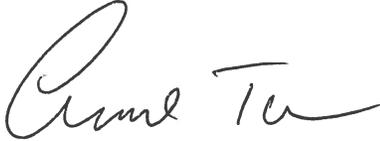
As we make it a priority to provide our residents with meaningful public spaces, and implement City Council's objectives to enhance the quality of life for residents, and to maintain our infrastructure, we have many projects coming down the pipeline in the following years. I am therefore, recommending the addition of a Deputy City Engineer to address the increased amount of projects, along with the scale of the projects. The new position also introduces a succession plan in this role.

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) 2016-17, FY 2017-18, and FY 2018-19 beginning July 1, 2016.

Respectively,

A handwritten signature in black ink, appearing to read "Erik Tu". The signature is fluid and cursive, with a large initial "E" and a stylized "Tu".

Erik Tungate  
City Manager

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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 2016. 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

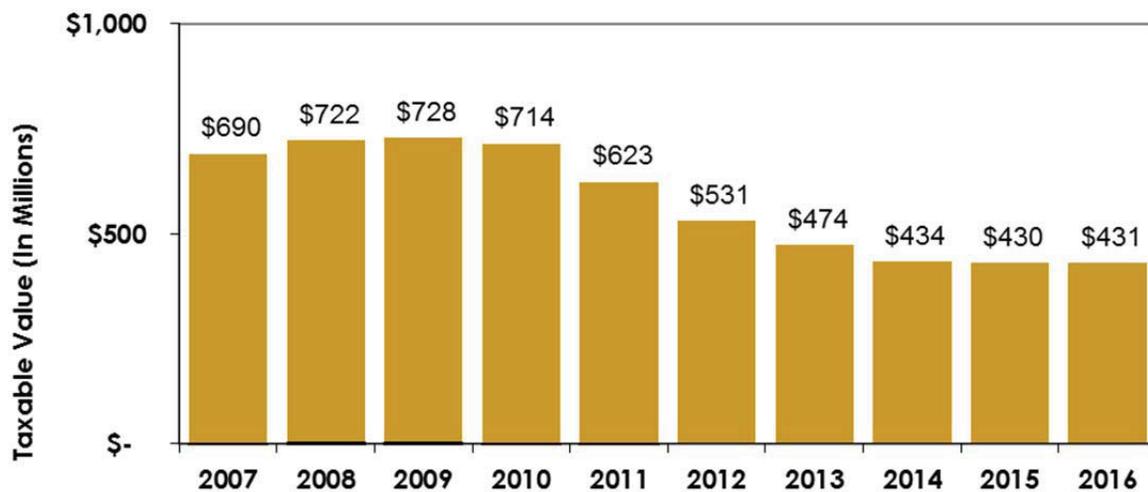
### Property Taxes

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:

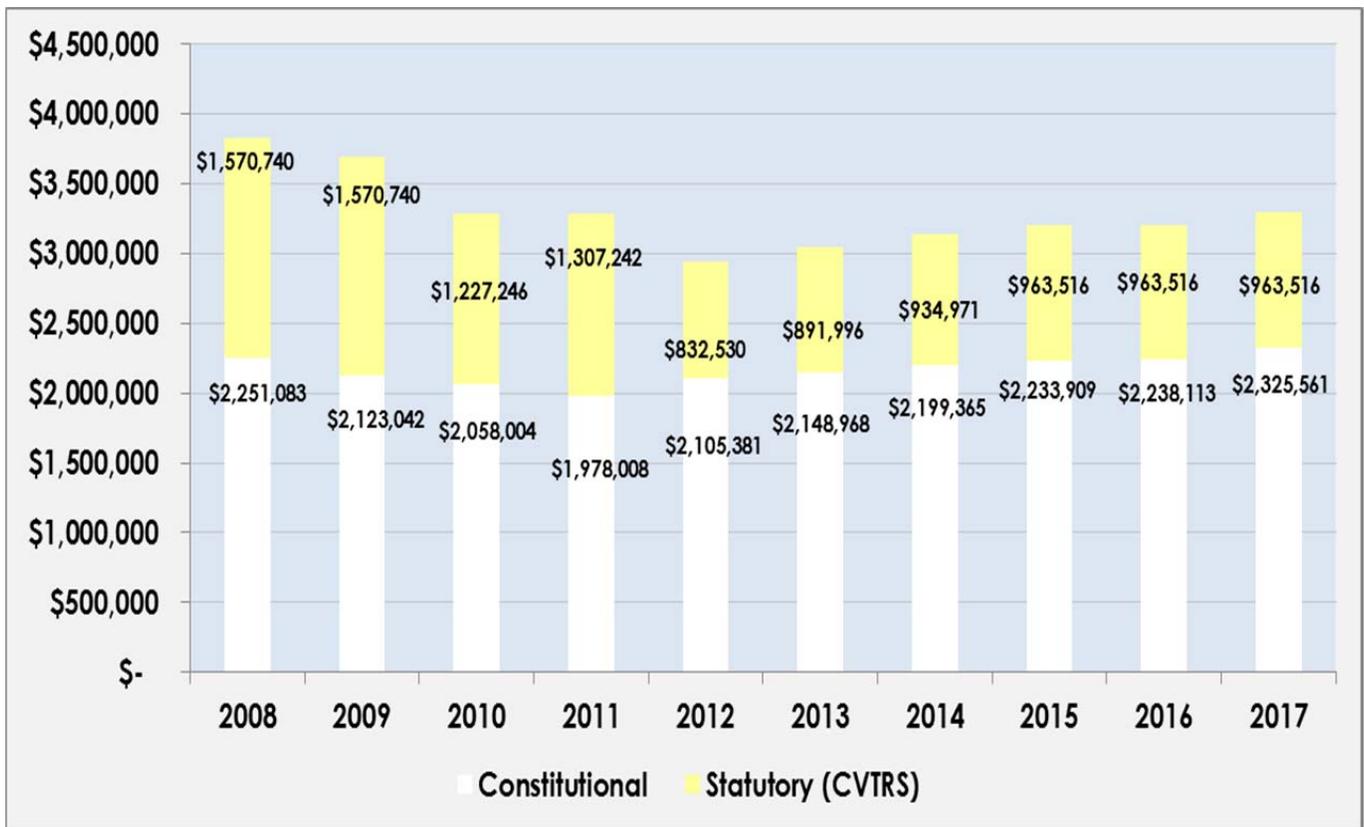
Tax Year	Taxable Value (in millions)	% Change
2007	\$ 690	3.8%
2008	\$ 722	4.6%
2009	\$ 728	0.8%
2010	\$ 714	-1.9%
2011	\$ 623	-12.7%
2012	\$ 531	-14.8%
2013	\$ 474	-10.7%
2014	\$ 434	-8.4%
2015	\$ 430	-1.0%
2016	\$ 431	0.3%





**State Shared Revenue**

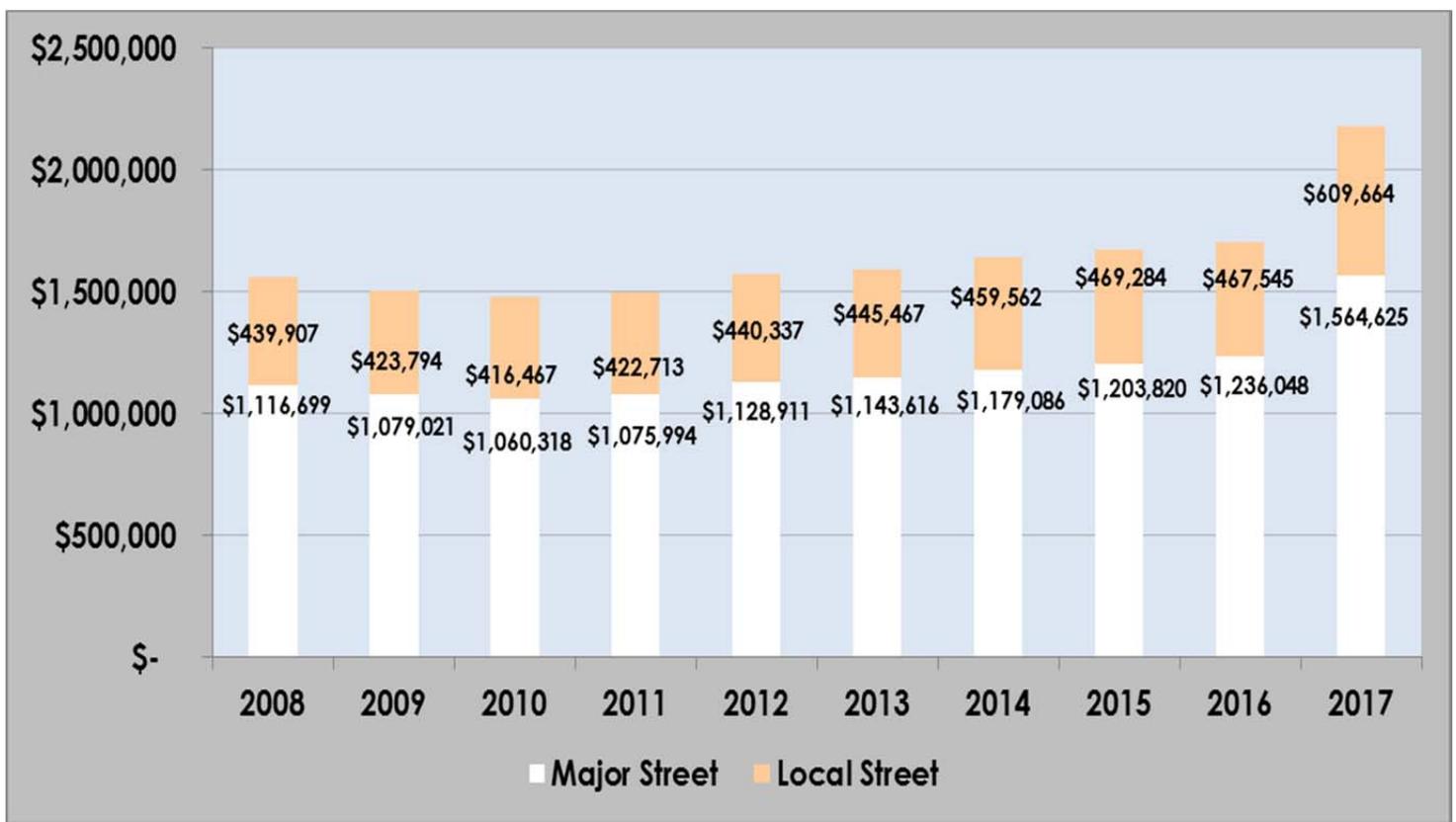
The State Revenue Sharing program distributes sales tax collected by the State of Michigan to local governments. The State Revenue Sharing is unrestricted General Fund revenue and is the second largest source of revenue in that fund. The distribution of funds is authorized by the State Revenue Sharing 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 2016 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 2016-17 Budgeted Revenues (by category)**

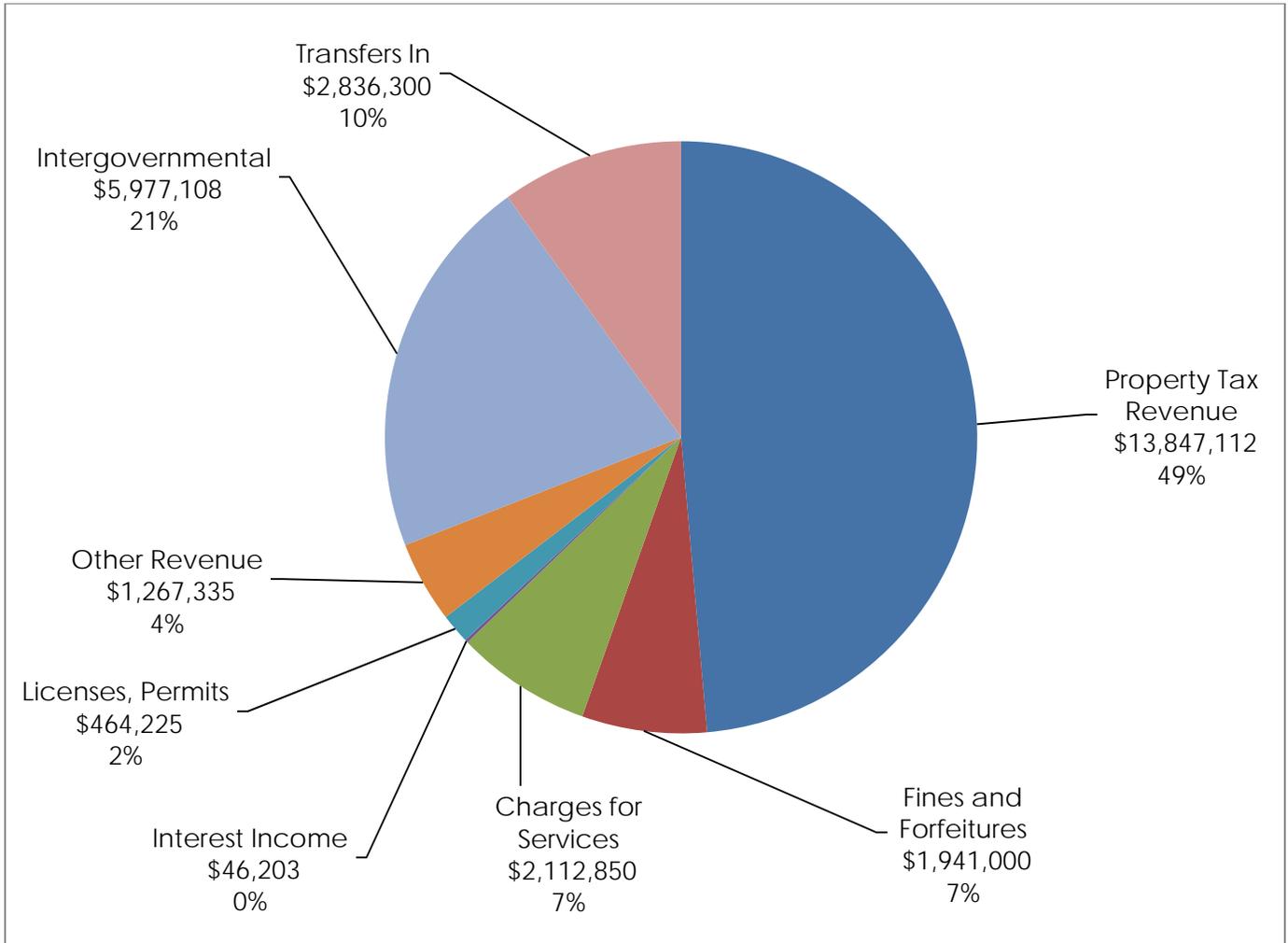
The following represents Fiscal Year 2016-17 budgeted revenue (General Fund and Special Revenue Funds), as well as a four-year comparison of revenue by fund.

**Fiscal Year 2016-17 Budgeted Revenue (by category)**

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
Property Tax Revenue	\$ 11,918,800	\$ 1,928,312	\$ 13,847,112
Fines and Forfeitures	1,930,000	11,000	\$ 1,941,000
Charges for Services	602,850	1,510,000	\$ 2,112,850
Interest Income	33,628	12,575	\$ 46,203
Licenses, Permits	464,225	-	\$ 464,225
Other Revenue	1,113,530	153,805	\$ 1,267,335
Intergovernmental Transfers In	3,297,629	2,679,479	\$ 5,977,108
	687,300	2,149,000	\$ 2,836,300
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 20,047,962</b>	<b>\$ 8,444,171</b>	<b>\$28,492,133</b>



**Fiscal Year 2016-17 Budgeted Revenue (by category)**





**Expenditure Trends**

**Fiscal Year 2016-17 Budgeted Expenditures (by category)**

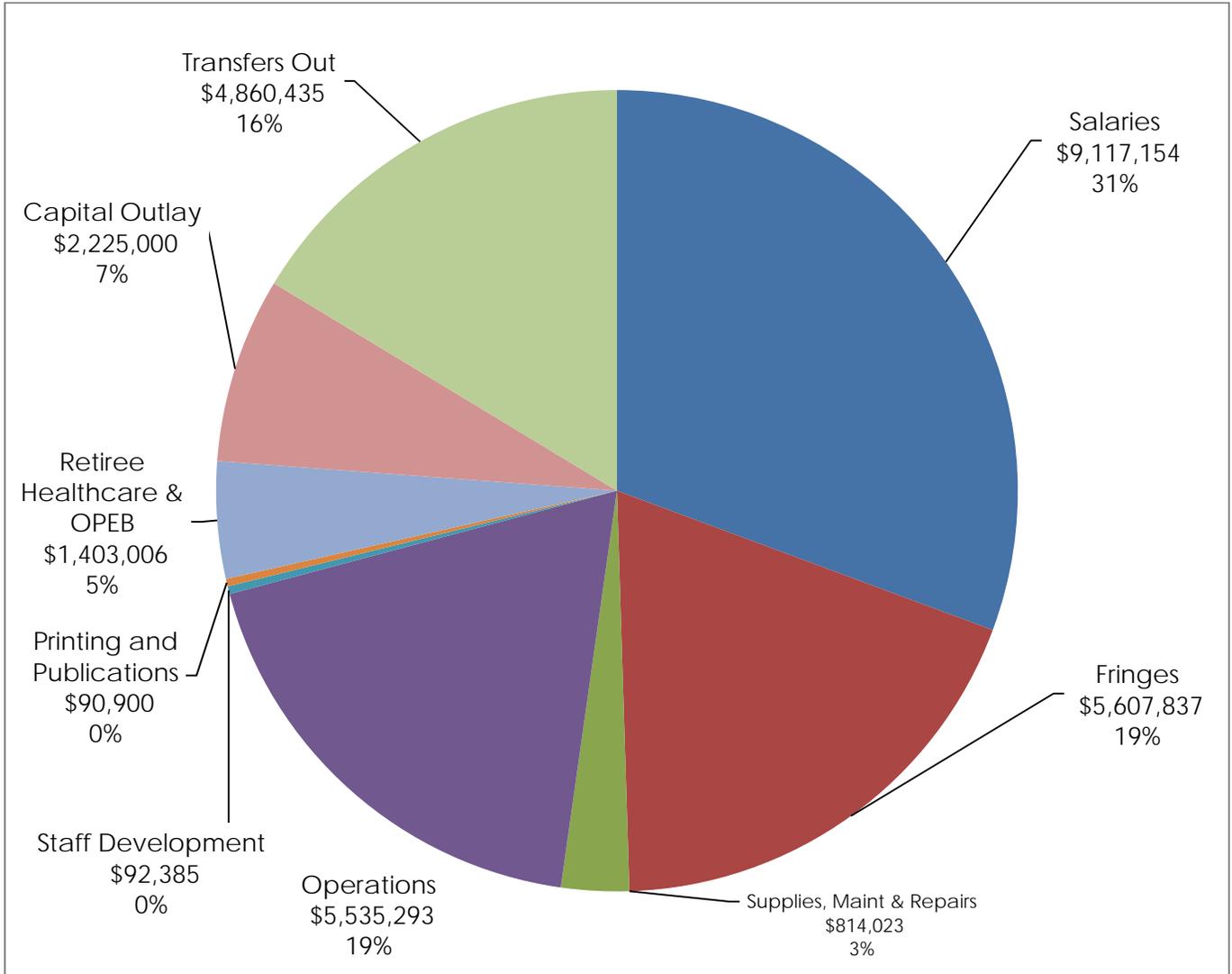
The following represents Fiscal Year 2016-17 budgeted expenditures (General Fund and Special Revenue Funds), as well as a four-year comparison of expenditures by fund.

**Fiscal Year 2016-17 Budgeted Expenditures (by category)**

EXPENDITURES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
Salaries	\$ 6,897,852	\$ 2,219,302	\$ 9,117,154
Fringes	4,353,277	1,254,560	\$ 5,607,837
Supplies, Maint & Repairs	628,289	185,734	\$ 814,023
Operations	2,626,813	2,908,480	\$ 5,535,293
Staff Development	79,290	13,095	\$ 92,385
Printing and Publications	90,900	-	\$ 90,900
Retiree Healthcare & OPEB	1,403,006	-	\$ 1,403,006
Capital Outlay	-	2,225,000	\$ 2,225,000
Transfers Out	3,968,535	891,900	\$ 4,860,435
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,047,962</b>	<b>\$ 9,698,071</b>	<b>\$29,746,033</b>



**Fiscal Year 2016-17 Budgeted Expenditures (by category)**

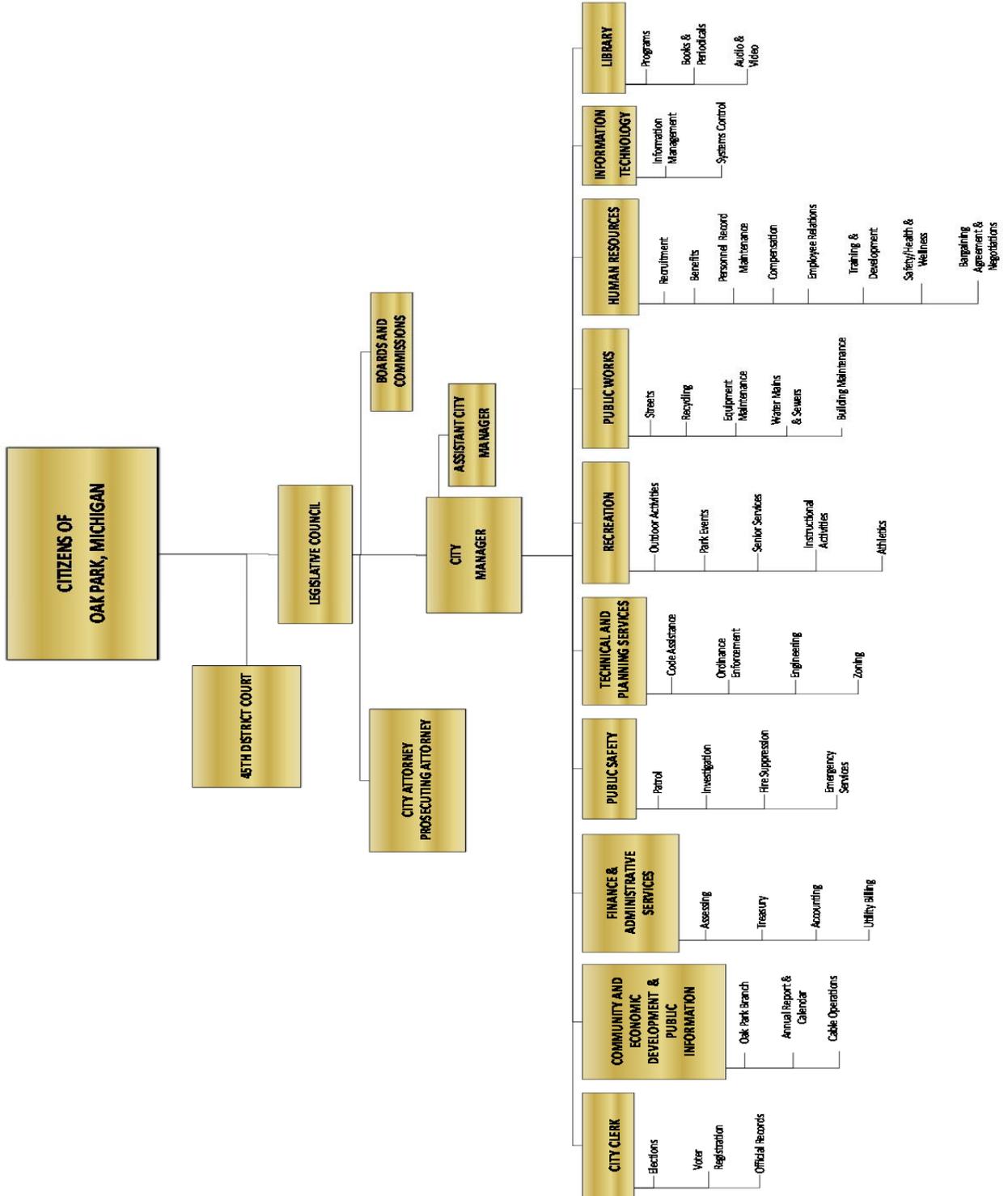




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# CITY OF OAK PARK





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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.

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

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



### **Other Special Revenue Funds**

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

### Capital Project Funds

#### **Public Improvement Fund**

The Public Improvement Fund is used to account for the acquisition, development and construction of capital facilities approved by the City Council. Interest earnings can be considered as a revenue source.

#### **City Owned Property**

This fund was established in FY 2002-2003 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 is a temporary program, so future funding is not guaranteed.

#### **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 2015 values (the most recent available information), this limitation would allow for \$43,577,837 million in debt, as compared to the \$12,285,369 million outstanding as of



June 30, 2015. Maintaining significantly lower debt levels provides for greater flexibility in issuing additional bonds should the need arise.

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

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

### Investment Policies

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

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

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

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

### Accounting, Auditing and Financial Reporting Policies

An independent audit will be performed annually.

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

The City will maintain strong internal audit controls.

### Purchasing Policies

Purchases will be made in accordance with federal, state and municipal requirements.

Purchases will be made in an impartial, economic, competitive, and efficient manner.

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

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



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

All 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.



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## Budget Calendar

September, 2015 - January, 2016		
CIP		Identify projects, define project scopes, prepare cost estimates, and prioritize projects.
February, 2016 - March, 2016		
CIP		CIP requests presented to City Manager's office for review. After City Manager's Office review, CIP is presented to the Planning Commission.
Budget	02/15 - 03/15	Finance compiles departmental salary and fringe benefit summaries. Finance enters initial three year budget estimates in BSA.
CIP	03/15	Department summary capital needs due to Finance.
Budget	03/21	Departmental three year budget projects available in BSA for review.
Budget	03/23 - 03/31	Department meetings with Finance and City Manager.
April, 2016		
Budget	04/01	Department meetings with Finance and City Manager.
Budget	04/04	City Manager budget draft complete.
Budget	04/18	City Manager proposed budget to City Council. City Council budget review session.
May, 2016		
Budget	05/02	City Council Budget review session (if needed).
Budget	05/03	Budget Public Hearing Notice Published.
CIP	05/09	Presentation of Capital Plan to Planning Commission.
Budget	05/16	Budget Public Hearing.
Budget	05/16	Final budget and millage rate adoption.



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### Long-Range Financial Plan – Multi-Year Budget 2017-2019

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 \$43,577,837. The City's current debt applicable to this limit is \$31,292,468 or 71.8% 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 increasing the number of public safety officers,
- 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 2016-17 budgets include the following items related to those goals and plans:

- \$2.012 million investment in capital projects related to road resurface and reconstruction within the two street funds
- \$500 thousand investment in new sidewalks
- \$1.64 million investment in water and sewer infrastructure
- \$500 thousand investment in capital projects as park of the 45<sup>th</sup> District Court building renovations
- \$260 thousand investment in capital projects including community center and pavilion repairs
- \$126 thousand in public safety vehicle replacements
- \$74 thousand in DPS and Technical and Planning Department vehicles
- \$60 thousand on other citywide capital projects



- Hiring of four additional full-time staff: 1 Assistant to the Human Resources Director, 1 Building Maintenance Repairer, 1 Public Safety Officer, and an Assistant City Engineer.

The 2017-18 and 2018-19 budgets include the following items related to the goals and plans above:

- \$1.650 million investment in capital projects related to road resurface and reconstruction within the two street funds
- \$500 thousand investment in new sidewalks
- \$1.201 million investment in water and sewer infrastructure
- \$120 thousand investment in capital projects including community center repairs
- \$76 thousand in public safety vehicle replacements
- \$116 thousand in DPS and Technical and Planning Department vehicles
- \$40 thousand on other citywide capital projects
- Hiring an addition full-time Public Safety Officer

The annual 2016-17 budget is to be adopted by Council in May 2016. 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 2016/2017 fiscal year budget and the subsequent two years are included at the end of this section.



Consolidated Financial Schedule

Revenues FY 2016-17 Budget									
	Governmental Funds							TOTAL FY 2016-17 BUDGET	% of Total Revenues
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUND	INTERNAL SERVICE FUND	FIDUCIARY FUNDS		
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET		
	2016-17	2016-17	2016-17	2016-17	2016-17	2016-17	2016-17		
<b>ESTIMATED REVENUES</b>									
Property tax revenue	\$11,918,800	\$ 1,928,312	\$ 2,361,729	\$ -	\$ -	\$ -	\$ -	\$ 16,208,841	29%
Special Assessments Levied	-	-	-	530,000	-	-	-	\$ 530,000	1%
Charges for services	602,850	1,510,000	-	-	12,297,500	1,061,000	-	\$ 15,471,350	28%
Fines and forfeitures	1,930,000	11,000	-	140,000	-	220,000	-	\$ 2,301,000	4%
Interest income	33,628	12,575	2,250	27,950	19,000	25	4,346,346	\$ 4,441,774	8%
License and Permits	464,225	-	-	-	-	-	-	\$ 464,225	1%
Other revenue	1,113,530	153,805	-	-	-	125,000	392,000	\$ 1,784,335	3%
Intergovernmental	3,297,629	2,679,479	-	-	-	-	-	\$ 5,977,108	11%
Contributions-Employer	-	-	-	-	-	-	5,451,779	\$ 5,451,779	10%
Transfers in	687,300	2,149,000	152,810	-	50,000	135,000	-	\$ 3,174,110	6%
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$20,047,962</b>	<b>\$8,444,171</b>	<b>\$2,516,789</b>	<b>\$ 697,950</b>	<b>\$ 12,366,500</b>	<b>\$1,541,025</b>	<b>\$10,190,125</b>	<b>\$ 55,804,522</b>	<b>100%</b>
<b>APPROPRIATIONS</b>									
Salaries	\$ 6,897,852	\$ 2,219,302	\$ -	\$ 10,000	\$ 995,685	\$ 50,000	\$ -	\$ 10,172,839	
Fringes	4,353,277	1,254,560	-	3,080	760,552	40,900	-	\$ 6,412,369	
Supplies, maintenance and repairs	628,289	185,734	-	6,300	206,800	160,000	-	\$ 1,187,123	
Operations	2,626,813	2,908,480	2,850	-	8,709,580	1,130,025	210,100	\$ 15,587,848	
Staff development	79,290	13,095	-	-	18,200	100	-	\$ 110,685	
Printing and publications	90,900	-	-	-	-	-	-	\$ 90,900	
Retiree healthcare and OPEB	1,403,006	-	-	-	-	-	1,375,725	\$ 2,778,731	
Pension benefits	-	-	-	-	-	-	7,717,000	\$ 7,717,000	
Capital outlay	-	2,225,000	-	1,106,000	840,000	160,000	-	\$ 4,331,000	
Debt Service	-	-	2,513,939	-	1,154,329	-	-	\$ 3,668,268	
Transfers Out	3,968,535	891,900	-	-	190,000	-	-	\$ 5,050,435	
<b>TOTAL APPROPRIATIONS</b>	<b>\$20,047,962</b>	<b>\$9,698,071</b>	<b>\$2,516,789</b>	<b>\$1,125,380</b>	<b>\$ 12,875,146</b>	<b>\$1,541,025</b>	<b>\$ 9,302,825</b>	<b>\$ 57,107,198</b>	
Estimated Beginning Fund Balance - July 1, 2016								\$ 92,374,747	
Estimated Ending Fund Balance - June 30, 2017								\$ 91,072,071	
Fund balance as a percentage of total annual expenditures								159%	
Estimated Change in Fund Balance								-1%	



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## General Fund

### General Fund

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

GENERAL FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Property Tax and Related	\$11,773,604	\$12,265,337	\$11,918,800	\$12,100,950	\$12,363,600
License and Permits	546,585	563,250	464,225	476,425	487,125
Intergovernmental	3,209,385	3,316,394	3,297,629	3,325,645	3,353,981
Charges for Services	575,664	672,621	602,850	614,650	626,650
Fines	1,773,998	1,788,404	1,930,000	1,987,000	2,058,000
Interest	7,920	2,249	33,628	36,225	41,035
Other Revenue	1,670,433	1,487,414	1,113,530	1,161,560	1,245,428
Transfer In - Major Streets Fund	120,381	120,382	156,400	165,600	176,800
Transfer In - Local Streets Fund	46,928	46,000	60,900	64,500	68,800
Transfer In - Solid Waste Fund	280,000	280,000	280,000	280,000	280,000
Transfer In - 2020 Muni Complex Bond Debt	21,680	-	-	-	-
Transfer In - Water and Sewer Fund	190,000	190,000	190,000	190,000	190,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$20,216,578</b>	<b>\$20,732,051</b>	<b>\$20,047,962</b>	<b>\$20,402,555</b>	<b>\$20,891,419</b>



<b>GENERAL FUND</b>					
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>	<b>PROJECTED</b>	
	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>APPROPRIATIONS</b>					
<b>Dept 10.101-CITY COUNCIL</b>					
SALARIES	\$ 25,261	\$ 26,203	\$ 25,420	\$ 25,420	\$ 25,420
FRINGES	26,952	31,203	2,020	2,026	2,032
SUPPLIES, MAINTENANCE AND REPAIRS	197	5,100	300	300	300
OPERATIONS	-	30,430	15,400	15,400	15,400
STAFF DEVELOPMENT	565	2,895	3,000	3,000	3,000
PRINTING AND PUBLICATIONS	85	400	-	-	-
<b>TOTAL Dept 101.00-CITY COUNCIL</b>	<b>\$ 53,060</b>	<b>\$ 96,231</b>	<b>\$ 46,140</b>	<b>\$ 46,146</b>	<b>\$ 46,152</b>
<b>Dept 11.172-CITY MANAGER</b>					
SALARIES	\$ 284,215	\$ 287,821	\$ 212,821	\$ 214,906	\$ 217,012
FRINGES	122,465	117,018	84,246	86,791	89,480
SUPPLIES, MAINTENANCE AND REPAIRS	10,553	6,500	6,000	6,100	6,200
OPERATIONS	87,305	42,008	19,200	17,300	17,400
STAFF DEVELOPMENT	920	1,000	3,500	3,000	3,000
PRINTING AND PUBLICATIONS	30	850	500	500	500
<b>TOTAL Dept 11.172-CITY MANAGER</b>	<b>\$ 505,488</b>	<b>\$ 455,197</b>	<b>\$ 326,267</b>	<b>\$ 328,597</b>	<b>\$ 333,592</b>
<b>Dept 11.270-HUMAN RESOURCES</b>					
SALARIES	\$ -	\$ -	\$ 120,454	\$ 122,817	\$ 125,227
FRINGES	-	-	92,035	99,196	107,011
SUPPLIES, MAINTENANCE AND REPAIRS	-	-	4,000	4,050	4,100
OPERATIONS	-	-	18,447	18,447	18,447
STAFF DEVELOPMENT	-	-	1,000	1,000	1,000
<b>TOTAL Dept 11.270-HUMAN RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 235,936</b>	<b>\$ 245,510</b>	<b>\$ 255,785</b>
<b>Dept 11.611-COMMUNITY AND ECONOMIC DEVELOPMENT</b>					
SALARIES	\$ 99,928	\$ 110,560	\$ 108,482	\$ 109,651	\$ 110,833
FRINGES	23,400	33,530	37,993	39,497	41,086
SUPPLIES, MAINTENANCE AND REPAIRS	11,895	4,700	6,600	6,700	6,800
OPERATIONS	26,133	33,335	14,595	14,595	14,595
STAFF DEVELOPMENT	2,416	5,334	6,790	6,790	6,790
PRINTING AND PUBLICATIONS	-	4,959	1,000	1,000	1,000
<b>TOTAL Dept 11.611-COMM &amp; ECONOMIC DEVEL</b>	<b>\$ 163,772</b>	<b>\$ 192,418</b>	<b>\$ 175,460</b>	<b>\$ 178,233</b>	<b>\$ 181,104</b>



<b>GENERAL FUND</b>					
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>	<b>PROJECTED</b>	
	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>Dept 12.258-INFORMATION TECHNOLOGY</b>					
SALARIES	\$ 135,812	\$ 80,000	\$ 37,440	\$ 37,814	\$ 38,192
FRINGES	62,557	59,588	17,675	18,291	18,945
SUPPLIES, MAINTENANCE AND REPAIRS	55,872	36,500	150,000	150,000	150,000
OPERATIONS	32,575	177,997	144,540	148,401	150,319
STAFF DEVELOPMENT	49	2,000	-	-	-
PRINTING AND PUBLICATIONS	20	1,425	-	-	-
<b>TOTAL Dept 12.258-INFORMATION TECHNOLOGY</b>	<b>\$ 286,885</b>	<b>\$ 357,510</b>	<b>\$ 349,655</b>	<b>\$ 354,506</b>	<b>\$ 357,456</b>
<b>Dept 13.210-CITY ATTORNEY</b>					
SUPPLIES, MAINTENANCE AND REPAIRS	\$ -	\$ 3,000	\$ 3,000	\$ 2,600	\$ 2,600
OPERATIONS	243,819	290,000	290,000	283,000	278,000
<b>TOTAL Dept 13.210-CITY ATTORNEY</b>	<b>\$ 243,819</b>	<b>\$ 293,000</b>	<b>\$ 293,000</b>	<b>\$ 285,600</b>	<b>\$ 280,600</b>
<b>Dept 13.229-PROSECUTING ATTORNEY</b>					
SUPPLIES, MAINTENANCE AND REPAIRS	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
OPERATIONS	57,000	60,000	60,000	60,000	60,000
<b>TOTAL Dept 13.229-PROSECUTING ATTORNEY</b>	<b>\$ 59,400</b>	<b>\$ 62,400</b>	<b>\$ 62,400</b>	<b>\$ 62,400</b>	<b>\$ 62,400</b>
<b>Dept 14.191-CITY CLERK - ELECTIONS</b>					
SALARIES	\$ 90,381	\$ 102,511	\$ 106,791	\$ 104,828	\$ 105,877
FRINGES	41,423	32,978	35,052	36,106	37,116
SUPPLIES, MAINTENANCE AND REPAIRS	4,816	5,195	5,000	5,000	5,000
OPERATIONS	225,176	80,500	116,000	58,100	68,200
PRINTING AND PUBLICATIONS	2,187	6,000	10,000	10,100	10,200
<b>TOTAL - Dept 14.191-CITY CLERK - ELECTIONS</b>	<b>\$ 363,983</b>	<b>\$ 227,184</b>	<b>\$ 272,843</b>	<b>\$ 214,134</b>	<b>\$ 226,393</b>
<b>Dept 14.215-CITY CLERK</b>					
SALARIES	\$ 66,186	\$ 76,216	\$ 52,651	\$ 53,177	\$ 53,709
FRINGES	14,138	27,470	14,755	15,137	15,537
SUPPLIES, MAINTENANCE AND REPAIRS	8,013	6,000	3,000	3,100	3,200
OPERATIONS	19,779	27,000	12,600	13,625	14,650
STAFF DEVELOPMENT	400	3,000	3,500	3,500	3,500
PRINTING AND PUBLICATIONS	42,975	28,000	33,000	33,000	35,000
<b>TOTAL Dept 14.215-CITY CLERK</b>	<b>\$ 151,491</b>	<b>\$ 167,686</b>	<b>\$ 119,506</b>	<b>\$ 121,539</b>	<b>\$ 125,596</b>



<b>GENERAL FUND</b>					
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>	<b>PROJECTED</b>	
	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>Dept 15.201-FINANCE</b>					
SALARIES	\$ 364,956	\$ 439,972	\$ 525,300	\$ 530,553	\$ 535,858
FRINGES	175,236	259,525	258,944	274,453	291,265
SUPPLIES, MAINTENANCE AND REPAIRS	25,811	15,830	22,000	23,000	24,000
OPERATIONS	375,845	244,026	83,560	83,775	84,000
STAFF DEVELOPMENT	2,891	3,650	2,000	2,000	2,000
PRINTING AND PUBLICATIONS	1,014	5,970	12,000	13,000	14,000
<b>TOTAL Dept 15.201-FINANCE</b>	<b>\$ 945,753</b>	<b>\$ 968,973</b>	<b>\$ 903,804</b>	<b>\$ 926,781</b>	<b>\$ 951,123</b>
<b>TECHNICAL AND PLANNING</b>					
<b>Dept 16.371-TECHNICAL AND PLANNING - INSPECTIONS</b>					
SALARIES	\$ 223,171	\$ 314,950	\$ 292,282	\$ 295,204	\$ 298,156
FRINGES	178,363	192,684	173,556	183,174	193,547
SUPPLIES, MAINTENANCE AND REPAIRS	2,105	3,300	3,500	3,500	3,500
OPERATIONS	117,549	220,600	122,950	122,950	122,950
STAFF DEVELOPMENT	1,544	2,000	2,000	2,000	2,000
<b>TOTAL Dept 16.371-TECH AND PLAN - INSPECTION</b>	<b>\$ 522,732</b>	<b>\$ 733,534</b>	<b>\$ 594,288</b>	<b>\$ 606,828</b>	<b>\$ 620,153</b>
<b>Dept 16.401-TECHNICAL AND PLANNING - ADMINISTRATION</b>					
SALARIES	\$ 69,316	\$ 93,478	\$ 108,610	\$ 109,696	\$ 110,793
FRINGES	13,782	21,703	26,088	26,477	26,875
SUPPLIES, MAINTENANCE AND REPAIRS	8,533	11,000	8,500	8,600	8,700
OPERATIONS	24,329	10,500	8,250	8,250	8,250
STAFF DEVELOPMENT	-	1,000	1,000	1,000	1,000
<b>TOTAL Dept 16.401-TECH AND PLAN - ADMIN</b>	<b>\$ 115,960</b>	<b>\$ 137,681</b>	<b>\$ 152,448</b>	<b>\$ 154,023</b>	<b>\$ 155,618</b>
<b>Dept 16.447-TECHNICAL AND PLANNING - ENGINEERING</b>					
SALARIES	\$ 14,564	\$ 12,209	\$ 9,278	\$ 9,370	\$ 9,464
FRINGES	18,928	8,575	25,654	27,546	29,589
SUPPLIES, MAINTENANCE AND REPAIRS	1,276	2,500	2,100	2,100	2,100
OPERATIONS	-	20,000	-	-	-
STAFF DEVELOPMENT	591	3,000	3,000	3,000	3,000
<b>TOTAL Dept 16.447-TECH AND PLAN - ENGINEER</b>	<b>\$ 35,359</b>	<b>\$ 46,284</b>	<b>\$ 40,032</b>	<b>\$ 42,016</b>	<b>\$ 44,153</b>
<b>Dept 16.447-STREET LIGHTING</b>					
OPERATIONS	\$ 449,362	\$ 475,000	\$ 475,000	\$ 462,000	\$ 472,000
<b>TOTAL Dept 16.447-TECH AND PLAN -STREET LIGHT</b>	<b>\$ 449,362</b>	<b>\$ 475,000</b>	<b>\$ 475,000</b>	<b>\$ 462,000</b>	<b>\$ 472,000</b>
<b>TECHNICAL AND PLANNING TOTAL</b>					
	<b>\$ 1,123,413</b>	<b>\$ 1,392,499</b>	<b>\$ 1,261,768</b>	<b>\$ 1,264,867</b>	<b>\$ 1,291,924</b>



<b>GENERAL FUND</b>					
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>	<b>PROJECTED</b>	
	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>Dept 17.345-PUBLIC SAFETY</b>					
SALARIES	\$ 4,545,694	\$ 4,540,797	\$ 4,842,868	\$ 4,975,446	\$ 5,108,501
FRINGES	3,471,747	3,575,233	3,432,681	3,740,399	4,075,900
SUPPLIES, MAINTENANCE AND REPAIRS	124,784	152,150	125,000	127,000	130,000
OPERATIONS	245,910	610,579	468,100	412,600	424,100
STAFF DEVELOPMENT	41,937	45,000	50,000	50,000	50,000
PRINTING AND PUBLICATIONS	1,314	4,000	2,000	2,000	2,000
<b>TOTAL Dept 17.345-PUBLIC SAFETY</b>	<b>\$ 8,431,386</b>	<b>\$ 8,927,759</b>	<b>\$ 8,920,649</b>	<b>\$ 9,307,445</b>	<b>\$ 9,790,501</b>
<b>DEPARTMENT OF PUBLIC WORKS</b>					
<b>Dept 18.265-PUBLIC WORKS - BUILDING MAINTENANCE</b>					
SALARIES	\$ 3,641	\$ 28,034	\$ 44,215	\$ 44,657	\$ 45,103
FRINGES	1,816	20,360	22,883	23,788	24,654
SUPPLIES, MAINTENANCE AND REPAIRS	160,325	165,000	236,500	206,500	156,500
OPERATIONS	335,019	405,000	456,000	352,100	354,200
<b>TOTAL Dept 18.265-PUBLIC WORKS -BLDG MAINT</b>	<b>\$ 500,801</b>	<b>\$ 618,394</b>	<b>\$ 759,598</b>	<b>\$ 627,045</b>	<b>\$ 580,457</b>
<b>Dept 18.441-PUBLIC WORKS - ADMINISTRATION</b>					
SALARIES	\$ 3,935	\$ 5,137	\$ 4,200	\$ 4,242	\$ 4,284
FRINGES	3,086	3,375	3,992	4,323	4,687
SUPPLIES, MAINTENANCE AND REPAIRS	12	1,000	1,000	1,000	1,000
OPERATIONS	2,280	2,325	2,500	2,500	2,500
STAFF DEVELOPMENT	-	2,500	2,000	2,000	2,000
<b>TOTAL Dept 18.441-PUBLIC WORKS - ADMIN</b>	<b>\$ 9,313</b>	<b>\$ 14,337</b>	<b>\$ 13,692</b>	<b>\$ 14,065</b>	<b>\$ 14,471</b>
<b>Dept 18.443-PUBLIC WORKS - SHEPHERD PARK</b>					
SALARIES	\$ 2,700	\$ 14,914	\$ 10,000	\$ 10,100	\$ 10,201
FRINGES	1,930	10,815	4,581	4,770	5,002
SUPPLIES, MAINTENANCE AND REPAIRS	3,320	1,000	1,000	1,000	1,000
OPERATIONS	14,634	25,000	25,000	25,000	25,000
<b>TOTAL Dept 18.443-PUBLIC WORKS -SHEPHERD PK</b>	<b>\$ 22,584</b>	<b>\$ 51,729</b>	<b>\$ 40,581</b>	<b>\$ 40,870</b>	<b>\$ 41,203</b>
<b>Dept 18.444-PUBLIC WORKS - OTHER PARKS</b>					
SALARIES	\$ 1,906	\$ 9,729	\$ 6,000	\$ 6,060	\$ 6,181
FRINGES	622	7,019	2,643	2,821	2,983
SUPPLIES, MAINTENANCE AND REPAIRS	1,340	2,000	2,000	2,000	2,000
OPERATIONS	38,288	43,000	43,000	43,000	43,000
<b>TOTAL Dept 18.444-PUBLIC WORKS - OTHER PKS</b>	<b>\$ 42,156</b>	<b>\$ 61,748</b>	<b>\$ 53,643</b>	<b>\$ 53,881</b>	<b>\$ 54,164</b>
<b>PUBLIC WORKS TOTAL</b>	<b>\$ 574,854</b>	<b>\$ 746,208</b>	<b>\$ 867,514</b>	<b>\$ 735,861</b>	<b>\$ 690,295</b>



<b>GENERAL FUND</b>					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<i>DEPARTMENT OF RECREATION</i>					
<b>Dept 19.752-RECREATION - ADMINISTRATION</b>					
SALARIES	\$ 135,544	\$ 155,000	\$ 122,731	\$ 123,958	\$ 125,197
FRINGES	79,210	112,842	48,123	49,877	51,706
SUPPLIES, MAINTENANCE AND REPAIRS	4,916	9,300	6,000	6,000	6,000
OPERATIONS	49,313	34,435	32,616	32,666	32,741
<b>TOTAL Dept 18.443-PUBLIC WORKS -SHEPHERD PK</b>	<b>\$ 268,983</b>	<b>\$ 311,577</b>	<b>\$ 209,470</b>	<b>\$ 212,501</b>	<b>\$ 215,644</b>
<b>Dept 19.753-RECREATION - ATHLETICS</b>					
SALARIES	\$ 34,695	\$ 33,161	\$ 33,267	\$ 33,500	\$ 33,750
FRINGES	3,623	2,812	2,891	2,936	2,985
SUPPLIES, MAINTENANCE AND REPAIRS	12,926	13,000	13,000	13,000	13,000
OPERATIONS	10,648	10,250	10,300	10,300	10,300
<b>TOTAL Dept 19.753-RECREATION - ATHLETICS</b>	<b>\$ 61,892</b>	<b>\$ 59,223</b>	<b>\$ 59,458</b>	<b>\$ 59,736</b>	<b>\$ 60,035</b>
<b>Dept 19.754-RECREATION - OUTDOOR ACTIVITIES</b>					
SALARIES	\$ 29,524	\$ 60,699	\$ 60,700	\$ 60,700	\$ 60,700
FRINGES	3,480	5,169	5,450	5,516	5,585
SUPPLIES, MAINTENANCE AND REPAIRS	1,155	4,000	4,000	4,000	4,000
OPERATIONS	-	8,000	13,000	13,000	13,000
<b>TOTAL Dept 19.754-RECREATION - OUTDOOR ACT</b>	<b>\$ 34,159</b>	<b>\$ 77,868</b>	<b>\$ 83,150</b>	<b>\$ 83,216</b>	<b>\$ 83,285</b>
<b>Dept 19.755-RECREATION - INSTRUCTIONAL ACTIVITIES</b>					
OPERATIONS	\$ 24,240	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<b>TOTAL Dept 19.755-RECREATION - INSTRUCT ACT</b>	<b>\$ 24,240</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b>Dept 19.756-RECREATION - SPECIAL RECREATION ACTIVITIES</b>					
SUPPLIES, MAINTENANCE AND REPAIRS	\$ 4,057	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
OPERATIONS	11,787	18,000	18,000	18,000	18,000
<b>TOTAL Dept 19.756-RECREATION - SPECIAL ACT</b>	<b>\$ 15,844</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>
<b>Dept 19.757-RECREATION - SWIMMING POOL</b>					
SALARIES	\$ 44,889	\$ 55,076	\$ 55,076	\$ 55,076	\$ 55,076
FRINGES	4,896	5,475	6,152	6,311	6,476
SUPPLIES, MAINTENANCE AND REPAIRS	12,320	11,000	11,000	11,000	11,000
OPERATIONS	14,594	6,900	6,900	6,900	6,900
<b>TOTAL Dept 19.757-RECREATION - POOL</b>	<b>\$ 76,699</b>	<b>\$ 78,451</b>	<b>\$ 79,128</b>	<b>\$ 79,287</b>	<b>\$ 79,452</b>



GENERAL FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Dept 19.776-RECREATION - SENIOR SERVICES</b>					
SALARIES	\$ 41,153	\$ 58,027	\$ 53,836	\$ 54,374	\$ 54,918
FRINGES	6,388	11,157	22,945	23,736	24,569
SUPPLIES, MAINTENANCE AND REPAIRS	2,709	3,750	3,739	3,744	3,785
OPERATIONS	38,336	29,500	16,500	16,500	16,500
<b>TOTAL Dept 19.776-RECREATION - SENIOR SERV</b>	<b>\$ 88,586</b>	<b>\$ 102,434</b>	<b>\$ 97,020</b>	<b>\$ 98,354</b>	<b>\$ 99,772</b>
<i>RECREATION TOTAL</i>	<i>\$ 570,403</i>	<i>\$ 672,553</i>	<i>\$ 571,226</i>	<i>\$ 576,094</i>	<i>\$ 581,188</i>
<b>Dept 21.890-NON-DEPARTMENTAL</b>					
RETIREE HEALTHCARE	\$ 1,672,646	\$ 1,299,144	\$ 1,377,171	\$ 1,473,573	\$ 1,536,723
RETIREE LIFE INSURANCE	1,066	1,400	1,100	1,133	1,167
RETIREE DENTAL	28,745	32,000	24,735	25,467	26,231
UNEMPLOYMENT	3,631	17,500	20,000	20,000	20,000
OPERATIONS	200,628	461,392	78,500	79,000	79,500
<b>TOTAL Dept 21.890-NON-DEPARTMENTAL</b>	<b>\$ 1,906,716</b>	<b>\$ 1,811,436</b>	<b>\$ 1,501,506</b>	<b>\$ 1,599,173</b>	<b>\$ 1,663,621</b>
<b>Dept 22.806-PUBLIC INFORMATION</b>					
SALARIES	\$ 42,672	\$ 65,002	\$ 65,430	\$ 66,084	\$ 66,745
FRINGES	13,183	26,204	32,918	34,330	35,826
SUPPLIES, MAINTENANCE AND REPAIRS	6,146	6,000	6,050	5,100	5,200
OPERATIONS	59,936	12,870	33,455	14,470	14,620
STAFF DEVELOPMENT	-	1,500	1,500	1,500	1,500
PRINTING AND PUBLICATIONS	38,323	40,000	32,400	40,000	40,000
<b>TOTAL Dept 22.806-PUBLIC INFORMATION</b>	<b>\$ 160,260</b>	<b>\$ 151,576</b>	<b>\$ 171,753</b>	<b>\$ 161,484</b>	<b>\$ 163,891</b>



GENERAL FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Dept 21.890-TRANSFERS OUT</b>					
TRANSFERS OUT - LIBRARY FUND	\$ 70,088	\$ 100,000	\$ 110,000	\$ 128,000	\$ 147,000
TRANSFERS OUT - DISTRICT COURT FUND	1,604,509	1,788,404	1,930,000	1,987,000	2,058,000
TRANSFERS OUT - COPS GRANT FUND	58,437	62,161	-	-	-
TRANSFERS OUT - LIBRARY LEASE DEBT FUND	78,870	101,423	102,810	100,935	103,998
TRANSFERS OUT - RISK MANAGEMENT FUND	-	30,000	-	-	-
TRANSFERS OUT - MOTOR POOL FUND	170,000	-	-	-	-
TRANSFERS OUT - RETIREE HEALTHCARE FUND	1,000,000	900,000	450,000	300,000	-
TRANSFERS OUT - PUBLIC SAFETY PENSION FUND	1,169,951	1,227,433	1,375,725	1,478,250	1,580,800
TOTAL Dept 21.890-TRANSFERS OUT	\$ 4,151,855	\$ 4,209,421	\$ 3,968,535	\$ 3,994,185	\$ 3,889,798
<b>TOTAL APPROPRIATIONS</b>	<b>\$19,692,538</b>	<b>\$20,732,051</b>	<b>\$20,047,962</b>	<b>\$20,402,555</b>	<b>\$20,891,419</b>
NET OF REVENUES/APPROPRIATIONS	\$ 524,040	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	2,906,712	3,430,752	3,430,752	3,430,752	3,430,752
<b>ENDING FUND BALANCE</b>	<b>\$ 3,430,752</b>				
<b>Fund balance as a percentage of total annual expenditures</b>	<b>17%</b>	<b>17%</b>	<b>17%</b>	<b>17%</b>	<b>16%</b>
<b>Estimated Change in Fund Balance</b>	<b>18%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

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



## 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.

MAJOR STREET FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
INTERGOVERNMENTAL	\$ 1,309,431	\$ 1,236,048	\$ 1,564,625	\$ 1,656,460	\$ 1,768,404
OTHER REVENUE	131,183	68,555	133,555	133,555	133,555
INTEREST INCOME	2,218	464	3,165	2,808	1,445
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 1,442,832</b>	<b>\$ 1,305,067</b>	<b>\$ 1,701,345</b>	<b>\$ 1,792,823</b>	<b>\$ 1,903,404</b>
<b>APPROPRIATIONS</b>					
SALARIES	\$ 151,947	\$ 166,797	\$ 155,000	\$ 155,000	\$ 155,000
FRINGES	150,573	135,076	164,745	177,223	190,804
SUPPLIES, MAINTENANCE AND REPAIRS	28,133	23,000	22,000	23,000	24,000
OPERATIONS	151,606	226,300	173,600	175,600	178,600
STAFF DEVELOPMENT	596	3,000	-	-	-
CAPITL OUTLAY	408,000	730,000	1,427,000	935,000	579,250
TRANSFERS OUT - GENERAL FUND	120,381	118,000	156,000	165,000	176,000
TRANSFERS OUT - LOCAL STREETS FUND	270,000	270,000	160,000	535,000	550,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,281,236</b>	<b>\$ 1,672,173</b>	<b>\$ 2,258,345</b>	<b>\$ 2,165,823</b>	<b>\$ 1,853,654</b>
NET OF REVENUES/APPROPRIATIONS - FUND 202	\$ 161,596	\$ (367,106)	\$ (557,000)	\$ (373,000)	\$ 49,750
BEGINNING FUND BALANCE	1,208,251	1,369,847	1,002,741	445,741	72,741
<b>ENDING FUND BALANCE</b>	<b>\$ 1,369,847</b>	<b>\$ 1,002,741</b>	<b>\$ 445,741</b>	<b>\$ 72,741</b>	<b>\$ 122,491</b>
Fund balance as a percentage of total annual expenditures	107%	60%	20%	3%	7%
Estimated Change in Fund Balance	13%	-27%	-56%	-84%	68%



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.

LOCAL STREET FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
TRANSFERS IN - MAJOR STREETS	\$ 270,000	\$ 270,000	\$ 160,000	\$ 535,000	\$ 550,000
INTERGOVERNMENTAL	510,355	467,545	609,664	645,377	688,911
INTEREST INCOME	2,001	247	2,513	2,473	2,500
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 782,356</b>	<b>\$ 737,792</b>	<b>\$ 772,177</b>	<b>\$ 1,182,850</b>	<b>\$ 1,241,411</b>
<b>APPROPRIATIONS</b>					
SALARIES	\$ 207,543	\$ 211,036	\$ 210,000	\$ 210,000	\$ 210,000
FRINGES	125,622	150,596	138,277	148,150	158,911
SUPPLIES, MAINTENANCE AND REPAIRS	44,578	55,000	45,000	45,200	45,700
OPERATIONS	165,659	102,000	120,000	122,000	125,000
CAPITL OUTLAY	155,233	320,000	798,000	883,000	377,250
TRANSFERS OUT - GENERAL FUND	46,928	46,000	60,900	64,500	68,800
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 745,563</b>	<b>\$ 884,632</b>	<b>\$ 1,372,177</b>	<b>\$ 1,472,850</b>	<b>\$ 985,661</b>
NET OF REVENUES/APPROPRIATIONS - FUND 203	\$ 36,793	\$ (146,840)	\$ (600,000)	\$ (290,000)	\$ 255,750
BEGINNING FUND BALANCE	1,003,254	1,040,047	893,207	293,207	3,207
<b>ENDING FUND BALANCE</b>	<b>\$ 1,040,047</b>	<b>\$ 893,207</b>	<b>\$ 293,207</b>	<b>\$ 3,207</b>	<b>\$ 258,957</b>
Fund balance as a percentage of total annual expenditures	139%	101%	21%	0%	26%
Estimated Change in Fund Balance	4%	-14%	-67%	-99%	7975%



**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.

<b>SOLID WASTE FUND</b>					
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>	<b>PROJECTED</b>	
	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>ESTIMATED REVENUES</b>					
PROPERTY TAXES	\$ 1,229,845	\$ 1,273,512	\$ 1,284,763	\$ 1,290,423	\$ 1,299,130
CHARGES FOR SERVICES	1,295,377	1,251,200	1,325,000	1,325,000	1,325,000
FEDERAL GRANTS	550,263	-	-	-	-
INTEREST INCOME	1,108	1,628	3,172	3,036	2,789
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 3,076,593</b>	<b>\$ 2,526,340</b>	<b>\$ 2,612,935</b>	<b>\$ 2,618,459</b>	<b>\$ 2,626,919</b>
<b>APPROPRIATIONS</b>					
SALARIES	\$ 221,030	\$ 161,265	\$ 205,000	\$ 210,000	\$ 215,000
FRINGES	99,010	116,109	114,935	123,009	131,769
SUPPLIES, MAINTENANCE AND REPAIRS	(3,912)	10,000	10,000	10,200	10,400
OPERATIONS	2,378,148	2,105,500	1,978,000	2,003,250	2,028,500
CAPITAL OUTLAY	-	50,000	-	40,000	9,250
TRANSFERS OUT - GENERAL FUND	280,000	280,000	280,000	280,000	280,000
TRANSFERS OUT - WATER AND SEWER FUND	50,000	50,000	50,000	50,000	50,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,024,276</b>	<b>\$ 2,772,874</b>	<b>\$ 2,637,935</b>	<b>\$ 2,716,459</b>	<b>\$ 2,724,919</b>
NET OF REVENUES/APPROPRIATIONS - FUND 226	\$ 52,317	\$ (246,534)	\$ (25,000)	\$ (98,000)	\$ (98,000)
BEGINNING FUND BALANCE	809,659	861,976	615,442	590,442	492,442
<b>ENDING FUND BALANCE</b>	<b>\$ 861,976</b>	<b>\$ 615,442</b>	<b>\$ 590,442</b>	<b>\$ 492,442</b>	<b>\$ 394,442</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>29%</b>	<b>22%</b>	<b>22%</b>	<b>18%</b>	<b>14%</b>
<b>Estimated Change in Fund Balance</b>	<b>6%</b>	<b>-29%</b>	<b>-4%</b>	<b>-17%</b>	<b>-20%</b>



**Criminal Justice Training Fund**

This fund is used for training the Public Safety Department personnel and is financed by the State of Michigan through a grant authorized by Public Act 302 of 192.

CRIMINAL JUSTIC TRAINING FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
INTERGOVERNMENTAL	\$ 8,783	\$ 8,000	\$ 8,500	\$ 8,500	\$ 8,500
INTEREST INCOME	26	0	25	25	25
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 8,809</b>	<b>\$ 8,000</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>
<b>APPROPRIATIONS</b>					
STAFF DEVELOPMENT	5,013	8,000	8,525	8,525	8,525
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,013</b>	<b>\$ 8,000</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>
NET OF REVENUES/APPROPRIATIONS - FUND 254	\$ 3,796	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	9,557	13,353	13,353	13,353	13,353
<b>ENDING FUND BALANCE</b>	<b>\$ 13,353</b>				
<b>Fund balance as a percentage of total annual expenditures</b>	<b>266%</b>	<b>167%</b>	<b>157%</b>	<b>157%</b>	<b>157%</b>
<b>Estimated Change in Fund Balance</b>	<b>40%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



**Caseflow Assistance Fund**

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

<b>CASEFLOW ASSISTANCE FUND</b>					
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>	<b>PROJECTED</b>	
	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>ESTIMATED REVENUES</b>					
INTERGOVERNMENTAL	\$ 21,962	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
INTEREST INCOME	344	24	2,100	2,100	2,100
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 22,306</b>	<b>\$ 20,024</b>	<b>\$ 22,100</b>	<b>\$ 22,100</b>	<b>\$ 22,100</b>
<b>APPROPRIATIONS</b>					
OPERATIONS	\$ 5,609	\$ 7,538	\$ 85,100	\$ 10,000	\$ 10,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,609</b>	<b>\$ 7,538</b>	<b>\$ 85,100</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
NET OF REVENUES/APPROPRIATIONS - FUND 256	\$ 16,697	\$ 12,486	\$ (63,000)	\$ 12,100	\$ 12,100
BEGINNING FUND BALANCE	168,081	184,778	197,264	134,264	146,364
<b>ENDING FUND BALANCE</b>	<b>\$ 184,778</b>	<b>\$ 197,264</b>	<b>\$ 134,264</b>	<b>\$ 146,364</b>	<b>\$ 158,464</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>3294%</b>	<b>2617%</b>	<b>158%</b>	<b>1464%</b>	<b>1585%</b>



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

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

45th DISTRICT COURT FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
INTERGOVERNMENTAL	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448
CHARGES FOR SERVICES	184,028	171,044	175,000	175,000	175,000
INTEREST INCOME	22	-	-	-	-
TRANSFERS IN - GENERAL FUND	1,604,509	1,788,404	1,879,000	1,895,000	1,969,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 1,880,007</b>	<b>\$ 2,050,896</b>	<b>\$ 2,145,448</b>	<b>\$ 2,161,448</b>	<b>\$ 2,235,448</b>
<b>APPROPRIATIONS</b>					
SALARIES	\$ 1,095,961	\$ 1,217,904	\$ 1,206,839	\$ 1,233,993	\$ 1,261,758
FRINGES	499,975	395,760	495,855	507,633	\$ 533,097
SUPPLIES, MAINTENANCE AND REPAIRS	59,703	30,602	32,534	29,302	\$ 29,773
OPERATIONS	151,150	245,963	272,650	248,950	\$ 249,250
STAFF DEVELOPMENT	687	1,570	2,570	1,570	\$ 1,570
CAPITAL OUTLAY	315	-	-	-	-
TRANSFERS OUT - COURT RETIREE HEALTHCARE FUND	104,356	159,097	135,000	140,000	160,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,912,147</b>	<b>\$ 2,050,896</b>	<b>\$ 2,145,448</b>	<b>\$ 2,161,448</b>	<b>\$ 2,235,448</b>
NET OF REVENUES/APPROPRIATIONS - FUND 276	\$ (32,140)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	32,140	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>				
Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%
Estimated Change in Fund Balance	-100%	0%	0%	0%	0%

The 45<sup>th</sup> District Court's line item detail is as follows:



	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
REIMBURSEMENT JUDGES SAL	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448
Interest Income	22	-	-	-	-
TRANSFER IN - GENERAL FUND	1,604,509	1,788,404	1,879,000	1,895,000	1,969,000
Miscellaneous Fees	184,028	171,044	175,000	175,000	175,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 1,880,007</b>	<b>\$ 2,050,896</b>	<b>\$ 2,145,448</b>	<b>\$ 2,161,448</b>	<b>\$ 2,235,448</b>
<b>APPROPRIATIONS</b>					
Salaries & Wages	\$ 1,095,961	\$ 1,217,904	\$ 1,206,839	\$ 1,233,993	\$ 1,261,758
RETIREE HLTH CARE - DC CONTRIB	11,589	720	17,588	18,490	19,045
HEALTH INSURANCE	280,621	152,082	243,241	248,095	266,367
RETIREMENT CONTR COURT	98,064	118,649	99,512	102,513	105,589
DENTAL INSURANCE	18,091	20,944	23,650	23,800	24,000
LIFE INSURANCE	2,624	3,650	2,950	3,038	3,129
WORKERS COMPENSATION INS	6,950	8,150	12,346	12,925	13,940
UNEMPLOYMENT COMPENSATION	(368)	-	-	-	-
SOCIAL SECURITY INSURANCE	78,168	84,728	92,323	94,400	96,524
LONG TERM DISABILITY INS	4,236	6,837	4,245	4,372	4,503
SUPPLIES	59,703	30,602	32,534	29,302	29,773
Professional Services	21,309	25,400	25,400	15,400	15,400
BANK/CC FEES & SERVICE CHARGES	3	-	-	-	-
Contractual Services	73,726	110,755	125,000	125,000	125,000
TRANSPORTATION	1,200		4,800	4,800	4,800
Conferences & Workshops	2,620	4,450	4,450	4,450	4,450
PRINTING & PUBLICATIONS	3,966	16,139	21,000	26,000	26,000
POSTAGE	3,530	23,309	23,000	18,000	18,000
INSURANCE & BONDS	5,025	5,145	9,200	5,250	5,300
UTILITIES - CABLE	-	-	1,500	1,550	1,600
UTILITIES - TELEPHONE	938	4,264	1,500	1,550	1,600
Repairs & Maintenance	35,820	51,666	45,000	35,000	35,000
RENTALS - COPIER LEASE	-	-	8,500	8,650	8,800
Miscellaneous	2,278	2,000	2,300	2,300	2,300
MEMBERSHIPS, DUES & SUBSCRIPTIONS	735	2,835	1,000	1,000	1,000
Education & Training	687	1,570	2,570	1,570	1,570
Capital Outlay	315	-	-	-	-
CONTRIB TO RETIREES HEALTH CARE	104,356	159,097	135,000	140,000	160,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,912,147</b>	<b>\$ 2,050,896</b>	<b>\$ 2,145,448</b>	<b>\$ 2,161,448</b>	<b>\$ 2,235,448</b>
NET OF REVENUES/APPROPRIATIONS - FUND 276	\$ (32,140)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	32,140	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>				



Veterans Treatment Court Grant Fund

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

VETERANS TREATMENT COURT GRANT FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
INTERGOVERNMENTAL	\$ 16,731	\$ 54,141	\$ 30,342	\$ 30,342	\$ 30,342
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 16,731</b>	<b>\$ 54,141</b>	<b>\$ 30,342</b>	<b>\$ 30,342</b>	<b>\$ 30,342</b>
<b>APPROPRIATIONS</b>					
SALARIES	\$ 13,405	\$ 12,968	\$ 13,009	\$ 13,009	\$ 13,009
FRINGES	1,305	1,325	1,325	1,325	1,325
SUPPLIES, MAINTENANCE AND REPAIRS	5,676	3,500	3,500	3,500	3,500
OPERATIONS	11,234	10,508	10,508	10,508	10,508
STAFF DEVELOPMENT	1,082	2,000	2,000	2,000	2,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 32,702</b>	<b>\$ 30,301</b>	<b>\$ 30,342</b>	<b>\$ 30,342</b>	<b>\$ 30,342</b>
NET OF REVENUES/APPROPRIATIONS - FUND 284	\$ (15,971)	\$ 23,840	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(7,869)	(23,840)	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ (23,840)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>-73%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>Estimated Change in Fund Balance</b>	<b>203%</b>	<b>-100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



**Neighborhood Stabilization Grant Fund**

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

NEIGHBORHOOD STABILIZATION GRANT FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
INTERGOVERNMENTAL	\$ 117,597	\$ 156,759	\$ 160,000	\$ 160,000	\$ 160,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 117,597</b>	<b>\$ 156,759</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>
<b>APPROPRIATIONS</b>					
SALARIES	\$ 7,713	\$ 30,000	\$ 30,096	\$ 30,000	\$ 30,000
FRINGES	5,999	6,759	7,436	8,179	8,996
OPERATIONS	103,885	120,000	122,468	121,821	121,004
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 117,597</b>	<b>\$ 156,759</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>
NET OF REVENUES/APPROPRIATIONS - FUND 403	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>				
Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%
Estimated Change in Fund Balance	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.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
FEDERAL GRANTS	\$ 110,792	\$ 128,961	\$ 120,000	\$ 120,000	\$ 120,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 110,792</b>	<b>\$ 128,961</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>
<b>APPROPRIATIONS</b>					
SALARIES	\$ 50,306	\$ 52,666	\$ 47,402	\$ 47,402	\$ 47,402
FRINGES	35,081	49,771	54,226	58,000	62,148
OPERATIONS	25,405	26,524	18,372	14,598	10,450
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 110,792</b>	<b>\$ 128,961</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>
NET OF REVENUES/APPROPRIATIONS - FUND 275	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>				
Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%
Estimated Change in Fund Balance	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.

<b>NARCOTICS FORFEITURE FUND</b>					
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>	<b>PROJECTED</b>	
	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>ESTIMATED REVENUES</b>					
FINES AND FORFEITURES	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
INTEREST INCOME	133	18	100	100	100
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 633</b>	<b>\$ 1,018</b>	<b>\$ 1,100</b>	<b>\$ 1,100</b>	<b>\$ 1,100</b>
<b>APPROPRIATIONS</b>					
SUPPLIES, MAINTENANCE AND REPAIRS	\$ 11,455	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 11,455</b>	<b>\$ 5,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
NET OF REVENUES/APPROPRIATIONS - FUND 253	\$ (10,822)	\$ (3,982)	\$ (8,900)	\$ (8,900)	\$ (8,900)
BEGINNING FUND BALANCE	77,517	66,695	62,713	53,813	44,913
<b>ENDING FUND BALANCE</b>	<b>\$ 66,695</b>	<b>\$ 62,713</b>	<b>\$ 53,813</b>	<b>\$ 44,913</b>	<b>\$ 36,013</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>582%</b>	<b>1254%</b>	<b>538%</b>	<b>449%</b>	<b>360%</b>
<b>Estimated Change in Fund Balance</b>	<b>-14%</b>	<b>-6%</b>	<b>-14%</b>	<b>-17%</b>	<b>-20%</b>



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.

LIBRARY FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
PROPERTY TAXES	\$ 619,758	\$ 640,735	\$ 643,549	\$ 649,920	\$ 656,357
INTERGOVERNMENTAL	75,112	59,100	74,900	75,400	76,000
CHARGES FOR SERVICES	9,584	8,500	10,000	10,000	10,000
FINES AND FORFEITURES	10,746	5,000	10,000	10,300	10,500
INTEREST	268	197	1,500	1,575	1,650
OTHER REVENUE	2,090	1,000	20,250	2,100	2,200
TRANSFER IN - GENERAL FUND	70,088	100,000	110,000	128,000	147,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 787,646</b>	<b>\$ 814,532</b>	<b>\$ 870,199</b>	<b>\$ 877,295</b>	<b>\$ 903,707</b>
<b>APPROPRIATIONS</b>					
SALARIES	\$ 306,271	\$ 347,141	\$ 351,956	\$ 355,475	\$ 359,030
FRINGES	253,895	240,527	277,761	298,388	\$ 320,045
SUPPLIES, MAINTENANCE AND REPAIRS	66,431	57,000	62,700	63,200	\$ 63,700
OPERATIONS	112,306	127,880	127,782	110,232	\$ 110,932
STAFF DEVELOPMENT	-	30	-	-	\$ -
CAPITAL OUTLAY	-	12,046	-	-	-
TRANSFERS OUT - LIBRARY LEASE DEBT SERVICE FUND	50,000	50,000	50,000	50,000	50,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 788,903</b>	<b>\$ 834,624</b>	<b>\$ 870,199</b>	<b>\$ 877,295</b>	<b>\$ 903,707</b>
NET OF REVENUES/APPROPRIATIONS - FUND 111	\$ (1,257)	\$ (20,092)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	125,965	124,708	104,616	104,616	104,616
<b>ENDING FUND BALANCE</b>	<b>\$ 124,708</b>	<b>\$ 104,616</b>	<b>\$ 104,616</b>	<b>\$ 104,616</b>	<b>\$ 104,616</b>
Fund balance as a percentage of total annual expenditures	16%	13%	12%	12%	12%
Estimated Change in Fund Balance	-1%	-16%	0%	0%	0%



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.

2010 MUNICIPAL COMPLEX BOND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Property tax revenue	\$ 877,331	\$ 816,760	\$ 832,416	\$ 847,044	\$ 835,398
Interest income	95	592	1,100	1,100	1,100
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 877,426</b>	<b>\$ 817,352</b>	<b>\$ 833,516</b>	<b>\$ 848,144</b>	<b>\$ 836,498</b>
<b>APPROPRIATIONS</b>					
Principal	\$ 350,000	\$ 375,000	\$ 375,000	\$ 400,000	\$ 400,000
Interest	475,640	441,252	457,416	447,044	435,398
Other services and charges	1,105	1,100	1,100	1,100	1,100
Transfers out	21,680	0	0	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 848,425</b>	<b>\$ 817,352</b>	<b>\$ 833,516</b>	<b>\$ 848,144</b>	<b>\$ 836,498</b>
NET OF REVENUES/APPROPRIATIONS - FUND 303	\$ 29,001	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	0	29,001	29,001	29,001	29,001
<b>ENDING FUND BALANCE</b>	<b>\$ 29,001</b>				
Fund balance as a percentage of total annual expenditures	3%	4%	3%	3%	3%
Estimated Change in Fund Balance	3%	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.

2011 LIBRARY AND RECREATION LEASE DEBT FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Interest income	\$ 348	\$ -	\$ 50	\$ 50	\$ 50
Transfer in - Library Fund	50,000	50,000	50,000	50,000	50,000
Transfer in - General Fund	78,870	99,673	102,810	100,935	103,998
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 129,218</b>	<b>\$ 149,673</b>	<b>\$ 152,860</b>	<b>\$ 150,985</b>	<b>\$ 154,048</b>
<b>APPROPRIATIONS</b>					
Principal	\$ 70,000	\$ 70,000	\$ 75,000	\$ 75,000	\$ 80,000
Interest	81,122	79,373	77,560	75,685	73,748
Other services and charges	300	300	300	300	300
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 151,422</b>	<b>\$ 149,673</b>	<b>\$ 152,860</b>	<b>\$ 150,985</b>	<b>\$ 154,048</b>
NET OF REVENUES/APPROPRIATIONS - FUND 305	\$ (22,204)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	22,204	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>				
Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%
Estimated Change in Fund Balance	-100%	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.

2015 STREET REFUNDING BOND FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Property tax revenue	\$ -	\$ -	\$ 766,900	\$ 733,500	\$ 681,500
Interest income	-	-	-	-	-
Proceeds for issuance of debt	-	8,815,394	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ -</b>	<b>\$ 8,815,394</b>	<b>\$ 766,900</b>	<b>\$ 733,500</b>	<b>\$ 681,500</b>
<b>APPROPRIATIONS</b>					
Principal	\$ -	\$ -	\$ 475,000	\$ 460,000	\$ 425,000
Interest	-	-	290,800	272,400	255,400
Other services and charges	-	908,974	1,100	1,100	1,100
Transfers out - 2006 Street Improvement Bond Fund	-	7,906,420	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 8,815,394</b>	<b>\$ 766,900</b>	<b>\$ 733,500</b>	<b>\$ 681,500</b>
NET OF REVENUES/APPROPRIATIONS - FUND 308	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>Estimated Change in Fund Balance</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



**2012 Street Improvement Refunding Bond Fund**

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

2012 STREET REFUNDING BOND FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Property tax revenue	\$ 813,246	\$ 739,033	\$ 762,413	\$ 750,612	\$ 763,812
Interest income	331	480	1,100	1,100	1,100
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 813,577</b>	<b>\$ 739,513</b>	<b>\$ 763,513</b>	<b>\$ 751,712</b>	<b>\$ 764,912</b>
<b>APPROPRIATIONS</b>					
Principal	\$ 555,000	\$ 555,000	\$ 590,000	\$ 590,000	\$ 615,000
Interest	195,363	184,263	173,163	161,362	149,562
Other services and charges	110	250	350	350	350
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 750,473</b>	<b>\$ 739,513</b>	<b>\$ 763,513</b>	<b>\$ 751,712</b>	<b>\$ 764,912</b>
NET OF REVENUES/APPROPRIATIONS - FUND 309	\$ 63,104	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	81,850	144,954	144,954	144,954	144,954
<b>ENDING FUND BALANCE</b>	<b>\$ 144,954</b>				
Fund balance as a percentage of total annual expenditures	19%	20%	0%	0%	0%
Estimated Change in Fund Balance	77%	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.

CITY OWNED PROPERTY FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Interest income	\$ 2,675	\$ 14	\$ 2,000	\$ 2,000	\$ 2,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 2,675</b>	<b>\$ 14</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>APPROPRIATIONS</b>					
Other services and charges	\$ 26	\$ -	\$ 50	\$ 50	\$ 50
Capital outlay	5	10,000	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31</b>	<b>\$ 10,000</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 50</b>
NET OF REVENUES/APPROPRIATIONS - FUND 402	\$ 2,644	\$ (9,986)	\$ 1,950	\$ 1,950	\$ 1,950
BEGINNING FUND BALANCE	99,147	101,791	91,805	93,755	95,705
<b>ENDING FUND BALANCE</b>	<b>\$ 101,791</b>	<b>\$ 91,805</b>	<b>\$ 93,755</b>	<b>\$ 95,705</b>	<b>\$ 97,655</b>
Fund balance as a percentage of total annual expenditures	328358%	918%	187510%	191410%	195310%
Estimated Change in Fund Balance	0%	-10%	2%	2%	2%



Road Construction Fund

This fund is used to account for transactions related to road construction, paving and joint sealing. The activities are funded from proceeds of general obligation debt which was approved by the voters on November 5, 2002.

ROAD CONSTRUCTION FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Interest income	\$ 707	\$ 2,722	\$ 1,000	\$ -	\$ -
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 707</b>	<b>\$ 2,722</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>APPROPRIATIONS</b>					
Capital outlay	\$ 199,303	\$ 130,000	\$ 106,000	\$ -	\$ -
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 199,303</b>	<b>\$ 130,000</b>	<b>\$ 106,000</b>	<b>\$ -</b>	<b>\$ -</b>
NET OF REVENUES/APPROPRIATIONS - FUND 403	\$ (198,596)	\$ (127,278)	\$ (105,000)	\$ -	\$ -
BEGINNING FUND BALANCE	430,874	232,278	105,000	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 232,278</b>	<b>\$ 105,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Fund balance as a percentage of total annual expenditures	117%	81%	0%	0%	0%
Estimated Change in Fund Balance	0%	-55%	-100%	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.

SIDEWALK PROGRAM FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Special assessments	\$ 456,937	\$ 32,858	\$ 530,000	\$ 530,000	\$ 530,000
Interest income	25,181	15	5,050	5,050	5,050
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 482,118</b>	<b>\$ 32,873</b>	<b>\$ 535,050</b>	<b>\$ 535,050</b>	<b>\$ 535,050</b>
<b>APPROPRIATIONS</b>					
SALARIES	\$ 8,814	\$ 19,104	\$ 10,000	\$ 10,000	\$ 10,000
FRINGES	1,796	13,754	3,080	3,272	3,479
Operations	6,333	15	6,250	6,250	6,250
Capital outlay	505,543	-	500,000	500,000	500,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 522,486</b>	<b>\$ 32,873</b>	<b>\$ 519,330</b>	<b>\$ 519,522</b>	<b>\$ 519,729</b>
NET OF REVENUES/APPROPRIATIONS - FUND 451	\$ (40,368)	\$ -	\$ 15,720	\$ 15,528	\$ 15,321
BEGINNING FUND BALANCE	250,886	210,518	210,518	226,238	241,766
<b>ENDING FUND BALANCE</b>	<b>\$ 210,518</b>	<b>\$ 210,518</b>	<b>\$ 226,238</b>	<b>\$ 241,766</b>	<b>\$ 257,087</b>
Fund balance as a percentage of total annual expenditures	40%	640%	0%	0%	0%
Estimated Change in Fund Balance	-16%	0%	7%	7%	6%



**Municipal Building Construction Fund**

This fund was created in FY 1995-96 to provide for the construction of a new district court building or to provide improvements to the existing facility. The funding source for this fund is a portion of the fines and fees collected from ticket adjudicated at the 45<sup>th</sup> district court.

<b>MUNICIPAL BUILDNG CONSTRUCTION FUND</b>					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Fines and forfeitures	\$ 226,831	\$ 220,169	\$ 140,000	\$ 142,000	\$ 145,000
Interest income	2,347	326	19,900	14,900	16,900
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 229,178</b>	<b>\$ 220,495</b>	<b>\$ 159,900</b>	<b>\$ 156,900</b>	<b>\$ 161,900</b>
<b>APPROPRIATIONS</b>					
Capital outlay	\$ -	\$ 45,000	\$ 500,000	\$ -	\$ 50,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>
NET OF REVENUES/APPROPRIATIONS - FUND 470	\$ 229,178	\$ 175,495	\$ (340,100)	\$ 156,900	\$ 111,900
BEGINNING FUND BALANCE	1,233,157	1,462,335	1,637,830	1,297,730	1,454,630
<b>ENDING FUND BALANCE</b>	<b>\$ 1,462,335</b>	<b>\$ 1,637,830</b>	<b>\$ 1,297,730</b>	<b>\$ 1,454,630</b>	<b>\$ 1,566,530</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>100%</b>	<b>3640%</b>	<b>260%</b>	<b>100%</b>	<b>3133%</b>
<b>Estimated Change in Fund Balance</b>	<b>19%</b>	<b>12%</b>	<b>-21%</b>	<b>12%</b>	<b>8%</b>



## 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.

WATER AND SEWER FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
CHARGES FOR SERVICES	\$ 11,706,574	\$ 11,547,045	\$ 12,297,500	\$ 12,991,550	\$ 13,545,600
INTEREST INCOME	16,381	2,677	19,000	19,500	20,000
TRANSFERS IN - SOLID WASTE FUND	50,000	50,000	50,000	50,000	50,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 11,772,955</b>	<b>\$ 11,599,722</b>	<b>\$ 12,366,500</b>	<b>\$ 13,061,050</b>	<b>\$ 13,615,600</b>
<b>APPROPRIATIONS</b>					
SALARIES	\$ 993,274	\$ 993,647	\$ 995,685	\$ 1,007,098	\$ 1,018,740
FRINGES	649,957	675,574	760,552	818,309	781,332
SUPPLIES, MAINTENANCE AND REPAIRS	164,440	210,600	206,800	212,100	213,200
OPERATIONS	7,217,809	8,217,299	8,709,580	8,989,080	9,461,780
STAFF DEVELOPMENT	6,478	15,900	18,200	4,900	4,900
CAPITAL OUTLAY	847,283	490,400	840,000	528,000	400,000
TRANSFERS OUT - GENERAL FUND	190,000	190,000	190,000	190,000	190,000
DEBT SERVICE	1,070,496	1,145,100	1,154,329	1,152,468	1,149,271
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 11,139,737</b>	<b>\$ 11,938,520</b>	<b>\$ 12,875,146</b>	<b>\$ 12,901,955</b>	<b>\$ 13,219,223</b>
NET OF REVENUES/APPROPRIATIONS - FUND 592	\$ 633,218	\$ (338,798)	\$ (508,646)	\$ 159,095	\$ 396,377
BEGINNING UNRESTRICTED FUND BALANCE	733,114	1,366,332	1,027,534	518,888	677,983
<b>ENDING UNRESTRICTED FUND BALANCE</b>	<b>\$ 1,366,332</b>	<b>\$ 1,027,534</b>	<b>\$ 518,888</b>	<b>\$ 677,983</b>	<b>\$ 1,074,360</b>
Fund balance as a percentage of total annual expenditures	12%	9%	4%	5%	8%
Estimated Change in Fund Balance	86%	-25%	-50%	31%	58%



## 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.

MOTOR POOL FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Charges for services	\$ 593,038	\$ 783,089	\$ 696,000	\$ 644,200	\$ 664,300
Other revenue	3,990	-	-	-	-
Interest income	40	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 597,068</b>	<b>\$ 783,089</b>	<b>\$ 696,000</b>	<b>\$ 644,200</b>	<b>\$ 664,300</b>
<b>APPROPRIATIONS</b>					
SALARIES	\$ 42,548	\$ 50,240	\$ 50,000	\$ 51,000	\$ 52,000
FRINGES	20,789	36,172	40,900	43,887	47,121
SUPPLIES, MAINTENANCE AND REPAIRS	173,581	160,000	160,000	165,213	169,079
STAFF DEVELOPMENT	-	1,000	100	100	100
OPERATIONS	251,937	331,040	285,000	290,000	295,000
CAPITAL OUTLAY	106,939	88,500	160,000	94,000	101,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 595,794</b>	<b>\$ 666,952</b>	<b>\$ 696,000</b>	<b>\$ 644,200</b>	<b>\$ 664,300</b>
NET OF REVENUES/APPROPRIATIONS - FUND 211	\$ 1,274	\$ 116,137	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	1,167,452	1,168,726	1,284,863	1,284,863	1,284,863
<b>ENDING FUND BALANCE</b>	<b>\$ 1,168,726</b>	<b>\$ 1,284,863</b>	<b>\$ 1,284,863</b>	<b>\$ 1,284,863</b>	<b>\$ 1,284,863</b>
Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%
Estimated Change in Fund Balance	0%	10%	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.

RETIREE HEALTH CARE COURT FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Fines and forfeitures	\$ 145,505	\$ 135,101	\$ 220,000	\$ 222,000	\$ 225,000
Interest income	-	39	-	-	-
Transfer in - 45th District Court Fund	104,356	159,057	135,000	140,000	160,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 249,861</b>	<b>\$ 294,197</b>	<b>\$ 355,000</b>	<b>\$ 362,000</b>	<b>\$ 385,000</b>
<b>APPROPRIATIONS</b>					
Operations	\$ 249,858	\$ 294,197	\$ 355,000	\$ 362,000	\$ 385,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 249,858</b>	<b>\$ 294,197</b>	<b>\$ 355,000</b>	<b>\$ 362,000</b>	<b>\$ 385,000</b>
NET OF REVENUES/APPROPRIATIONS - FUND 678	\$ 3	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	325	328	328	328	328
<b>ENDING FUND BALANCE</b>	<b>\$ 328</b>				
Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%
Estimated Change in Fund Balance	1%	0%	0%	0%	0%



**Risk Management Fund**

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

<b>RISK MANAGEMENT FUND</b>					
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>	<b>PROJECTED</b>	
	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>ESTIMATED REVENUES</b>					
Charges for services	\$ 184,792	\$ 242,754	\$ 365,000	\$ 395,000	\$ 426,000
Other revenue	83,284	126,446	125,000	125,000	125,000
Interest income	646	95	25	25	25
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 268,722</b>	<b>\$ 369,295</b>	<b>\$ 490,025</b>	<b>\$ 520,025</b>	<b>\$ 551,025</b>
<b>APPROPRIATIONS</b>					
Operations	\$ 141,647	\$ 369,295	\$ 490,025	\$ 520,025	\$ 551,025
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 141,647</b>	<b>\$ 369,295</b>	<b>\$ 490,025</b>	<b>\$ 520,025</b>	<b>\$ 551,025</b>
NET OF REVENUES/APPROPRIATIONS - FUND 677	\$ 127,075	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	230,865	357,940	357,940	357,940	357,940
<b>ENDING FUND BALANCE</b>	<b>\$ 357,940</b>				
Fund balance as a percentage of total annual expenditures	163%	97%	73%	69%	65%
Estimated Change in Fund Balance	55%	0%	0%	0%	0%



## 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

RETIREE HEALTHCARE BENEFITS FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Contributions-Employer	\$ 1,000,000	\$ 900,000	\$ 450,000	\$ 300,000	\$ -
Interest income	42,041	65,010	61,100	62,100	63,100
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 1,042,041</b>	<b>\$ 965,010</b>	<b>\$ 511,100</b>	<b>\$ 362,100</b>	<b>\$ 63,100</b>
<b>APPROPRIATIONS</b>					
Operations	\$ 12,012	\$ 5,000	\$ 100	\$ 100	\$ 100
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,012</b>	<b>\$ 5,000</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 100</b>
NET OF REVENUES/APPROPRIATIONS - FUND 680	\$ 1,030,029	\$ 960,010	\$ 511,000	\$ 362,000	\$ 63,000
BEGINNING FUND BALANCE	634,372	1,664,401	2,624,411	3,135,411	3,497,411
<b>ENDING FUND BALANCE</b>	<b>\$ 1,664,401</b>	<b>\$ 2,624,411</b>	<b>\$ 3,135,411</b>	<b>\$ 3,497,411</b>	<b>\$ 3,560,411</b>
Fund balance as a percentage of total annual expenditures	13856%	52488%	3135411%	3497411%	3560411%
Estimated Change in Fund Balance	162%	58%	19%	12%	2%



**Employees' Retirement Fund**

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

<b>EMPLOYEES' RETIREMENT SYSTEM FUND</b>					
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>	<b>PROJECTED</b>	
	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>ESTIMATED REVENUES</b>					
Contributions-Employer	\$ 1,272,539	\$ 1,044,803	\$ 1,300,000	\$ 1,400,000	\$ 1,500,000
Other revenue	52,241	49,090	55,000	56,100	57,200
Interest income	373,203	6,668,730	2,371,300	2,881,300	3,391,300
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 1,697,983</b>	<b>\$ 7,762,623</b>	<b>\$ 3,726,300</b>	<b>\$ 4,337,400</b>	<b>\$ 4,948,500</b>
<b>APPROPRIATIONS</b>					
Pension benefits	\$ 3,165,651	\$ 3,245,282	\$ 3,300,000	\$ 3,350,000	\$ 3,400,000
Operations	174,381	32,500	50,000	60,000	70,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,340,032</b>	<b>\$ 3,277,782</b>	<b>\$ 3,350,000</b>	<b>\$ 3,410,000</b>	<b>\$ 3,470,000</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 731</b>	<b>\$ (1,642,049)</b>	<b>\$ 4,484,841</b>	<b>\$ 376,300</b>	<b>\$ 927,400</b>	<b>\$ 1,478,500</b>
BEGINNING FUND BALANCE	22,611,634	20,969,585	25,454,426	25,830,726	26,758,126
<b>ENDING FUND BALANCE</b>	<b>\$ 20,969,585</b>	<b>\$ 25,454,426</b>	<b>\$ 25,830,726</b>	<b>\$ 26,758,126</b>	<b>\$ 28,236,626</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>628%</b>	<b>777%</b>	<b>771%</b>	<b>785%</b>	<b>814%</b>
<b>Estimated Change in Fund Balance</b>	<b>-7%</b>	<b>21%</b>	<b>1%</b>	<b>4%</b>	<b>6%</b>



**Public Safety Employees' Retirement Fund**

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

PUBLIC SAFETY EMPLOYEES' RETIREMENT SYSTEM FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>ESTIMATED REVENUES</b>					
Contributions-Employer	\$ 3,608,712	\$ 3,327,433	\$ 3,701,779	\$ 4,036,909	\$ 4,395,325
Other revenue	317,315	332,586	337,000	344,000	351,000
Interest income	156,256	11,900,492	1,913,946	3,814,341	3,793,475
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 4,082,283</b>	<b>\$ 15,560,511</b>	<b>\$ 5,952,725</b>	<b>\$ 8,195,250</b>	<b>\$ 8,539,800</b>
<b>APPROPRIATIONS</b>					
Pension benefits	\$ 4,280,101	\$ 4,367,314	\$ 4,417,000	\$ 4,550,000	\$ 4,686,000
Retiree Healthcare and OPEB	1,169,951	1,233,346	1,375,725	1,478,250	1,580,800
Operations	164,004	27,500	160,000	165,000	170,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,614,056</b>	<b>\$ 5,628,160</b>	<b>\$ 5,952,725</b>	<b>\$ 6,193,250</b>	<b>\$ 6,436,800</b>
NET OF REVENUES/APPROPRIATIONS - FUND 733	\$ (1,531,773)	\$ 9,932,351	\$ -	\$ 2,002,000	\$ 2,103,000
BEGINNING FUND BALANCE	41,585,659	40,053,886	49,986,237	49,986,237	51,988,237
<b>ENDING FUND BALANCE</b>	<b>\$ 40,053,886</b>	<b>\$ 49,986,237</b>	<b>\$ 49,986,237</b>	<b>\$ 51,988,237</b>	<b>\$ 54,091,237</b>
<b>Fund balance as a percentage of total annual expenditures</b>	<b>713%</b>	<b>888%</b>	<b>840%</b>	<b>839%</b>	<b>840%</b>
<b>Estimated Change in Fund Balance</b>	<b>-4%</b>	<b>25%</b>	<b>0%</b>	<b>4%</b>	<b>4%</b>



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### Fund Balance

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

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

### GASB 54

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

#### Nonspendable Fund Balance

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

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

#### Restricted Fund Balance

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

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

#### Committed Fund Balance

*\*constraints approved by Council*

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



**Assigned Fund Balance**

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

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

**Unassigned Fund Balance**

*\*available to spend, unrestricted*

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

All Funds FY 2016-17 Budget								
	Governmental Funds					ENTERPRISE FUND	FIDUCIARY FUNDS	TOTAL FY 2016-17 BUDGET
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	INTERNAL SERVICE FUND			
	BUDGET 2016-17	BUDGET 2016-17	BUDGET 2016-17	BUDGET 2016-17	BUDGET 2016-17			
TOTAL ESTIMATED REVENUES	\$ 20,047,962	\$ 8,444,171	\$ 2,516,789	\$ 697,950	\$ 1,541,025	\$ 12,366,500	\$ 10,190,125	\$ 55,804,522
TOTAL APPROPRIATIONS	20,047,962	9,698,071	2,516,789	1,125,380	1,541,025	12,875,146	9,302,825	57,107,198
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	\$ -	\$ (1,253,900)	\$ -	\$ (427,430)	\$ -	\$ (508,646)	\$ 887,300	\$ (1,302,676)
BEGINNING FUND BALANCE	3,430,752	3,641,162	337,729	2,317,383	1,407,950	18,551,898	62,687,873	\$ 92,374,747
ENDING FUND BALANCE	\$ 3,430,752	\$ 2,387,262	\$ 337,729	\$ 1,889,953	\$ 1,407,950	\$ 18,043,252	\$ 63,575,173	\$ 91,072,071
Fund balance as a percentage of total annual expenditures	17%	25%	13%	168%	0%	140%	683%	159%



The following governmental funds are anticipated to have significant changes in fund balance for FY 2016-17 (increase or decrease more than 10%):

### Special Revenue Funds

The Major Street Fund is projected to use approximately \$557,000 of fund balance in FY 2016-17. These funds will be used for future major street projects throughout the City which are listed in the capital improvement program.

The Local Street Fund is projected to use approximately \$600,000 of fund balance in FY 2016-17. These funds will be used for future major street projects throughout the City which are listed in the capital improvement program.

The Narcotics forfeiture Fund is projected to use approximately \$8,900 of fund balance in FY 2016-17 to fund operating expenditures for drug enforcement related activities.

The Caseflow Assistance Fund is projected to use \$63,000 of fund balance in FY 2016-17 for operating and minor capital outlay projects related to the grant.

### Capital Project Funds

The Road Construction Fund is projected to decrease fund balance by \$105,000 which will use the balance of the bond proceeds on road related capital projects as noted in the capital improvement plan.

The Municipal Building Construction Fund is projected to decrease fund balance by \$304,100. 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 7, 2016. The 2016 taxable value increased approximately \$3,900,000. The future property values for 2017 and beyond include approximately \$4,000,000 in net additions. Penalties and interest are based on historical collections, not most recent years. Inflation for 2016 tax year was 0.3% but due to new construction, the City anticipates an overall net increase (see loss of personal property taxes discussed below) in revenue of .4%.

The current millage rate is at 37.1 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 0-1% 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 Novi was 55,224). 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 2% increase in overall revenue sharing in fiscal year 16/17 and a 1% increase in 17/18 and 18/19.

**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 7% in 16/17 and future annual increases of 6% and 4.5% 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 2016-17 Budget

	Governmental Funds								
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUND	INTERNAL SERVICE FUND	FIDUCIARY FUNDS	TOTAL FY 2016-17 BUDGET	% of Total Revenues
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	2016-17	2016-17	2016-17	2016-17	2016-17	2016-17	2016-17	2016-17	2016-17
<b>ESTIMATED REVENUES</b>									
Property tax revenue	\$11,918,800	\$ 1,928,312	\$ 2,361,729	\$ -	\$ -	\$ -	\$ -	\$ 16,208,841	29%
Special Assessments Levied	-	-	-	530,000	-	-	-	\$ 530,000	1%
Charges for services	602,850	1,510,000	-	-	12,297,500	1,061,000	-	\$ 15,471,350	28%
Fines and forfeitures	1,930,000	11,000	-	140,000	-	220,000	-	\$ 2,301,000	4%
Interest income	33,628	12,575	2,250	27,950	19,000	25	4,346,346	\$ 4,441,774	8%
License and Permits	464,225	-	-	-	-	-	-	\$ 464,225	1%
Other revenue	1,113,530	153,805	-	-	-	125,000	392,000	\$ 1,784,335	3%
Intergovernmental	3,297,629	2,679,479	-	-	-	-	-	\$ 5,977,108	11%
Contributions-Employer	-	-	-	-	-	-	5,451,779	\$ 5,451,779	10%
Transfers in	687,300	2,149,000	152,810	-	50,000	135,000	-	\$ 3,174,110	6%
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$20,047,962</b>	<b>\$8,444,171</b>	<b>\$2,516,789</b>	<b>\$ 697,950</b>	<b>\$ 12,366,500</b>	<b>\$1,541,025</b>	<b>\$10,190,125</b>	<b>\$ 55,804,522</b>	<b>100%</b>



## 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:

	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	Estimated FY 2015-16	Budget FY 2015-16	Projected	
Taxable Value									FY 2016-17	FY 2017-18
Real - Residential	496,759,030	427,200,170	358,677,900	312,688,580	280,856,040	283,412,310	293,941,530	293,941,530	293,941,530	293,941,530
Real - Commercial	110,469,460	99,543,660	115,935,490	107,596,610	101,354,490	99,570,910	95,836,930	95,836,930	95,836,930	95,836,930
Real - Industrial	69,924,120	60,865,560	23,383,320	18,982,270	17,629,760	17,124,830	19,829,100	19,829,100	19,829,100	19,829,100
Personal Property	<u>37,535,040</u>	<u>36,210,100</u>	<u>33,460,080</u>	<u>35,705,130</u>	<u>34,403,540</u>	<u>32,106,170</u>	<u>30,565,350</u>	<u>30,565,350</u>	<u>30,565,350</u>	<u>30,565,350</u>
Total	714,687,650	623,819,490	531,456,790	474,972,590	434,243,830	432,214,220	440,172,910	440,172,910	440,172,910	440,172,910
Percent change from prior year	0.00%	-12.71%	-14.81%	-10.63%	-8.57%	-0.47%	1.84%	0.00%	0.00%	0.00%
<b>Millage Rate</b>										
Operating	17.3563	17.3563	18.8563	20.0000	20.0000	20.0000	20.0000	19.8959	19.8959	19.8959
Library	0.9914	0.9914	1.4914	1.4914	1.4914	1.4914	1.4914	1.4836	1.4836	1.4836
Debt service	3.8855	3.7183	4.4378	5.3953	5.9560	6.2017	6.2017	5.6500	5.6500	5.6500
Solid waste	2.4531	2.4531	2.4531	2.9531	2.9531	2.9531	2.9531	2.9377	2.9377	2.9377
Public Acr 345	-	-	-	-	6.4729	6.4729	7.0000	6.9636	6.9636	6.9636
Total	24.6863	24.5191	27.2386	29.8398	36.8734	37.1191	37.6462	36.9308	36.9308	36.9308

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



### Expenditure Analysis

#### Personnel Services

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

Personnel cost increases and decreases are pursuant to each of the current collective bargaining agreements. An increase of 0-2% each year, using 2015-16 as base year, is assumed based on total personnel costs. Defined benefit pension contributions are assumed to increase 6% per year and increase at that level for the subsequent two. Employee health insurance costs are assumed to increase at 7% annually. The personnel assumptions are based on the number of staff as presented in the Budget Overview - Personnel Summary section for the fiscal year 2015-16.

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

Most expenditures range from 0%-3% 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 2016-17 budgets and while department allocation may change, total estimated replacement remains the same plus inflationary adjustment of 3%.

#### 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 2017-2022. The CIP is an opportunity to formulate strategic long-term policy decisions that extend beyond the 2016-2017 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 2016-17 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 renovations of court room #1.
- Decrease repair and maintenance costs related to the park restroom improvements, pavilion painting/repairs and community center roof repairs.
- 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.
- Increase in licensing and maintenance costs related to the new technology purchases.



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

FUNDING SOURCE	TOTAL	BUDGET	PROJECTED		FORECAST		
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
		CITY COST					
General Fund - 101	\$ 708,000	\$ 308,000	\$ 120,000	\$ 90,000	\$ 140,000	\$ -	\$ 50,000
Library Fund - 111	\$ 11,629	\$ 11,629	\$ -	\$ -	\$ -	\$ -	\$ -
Major Street Fund - 202	\$ 4,446,250	\$ 1,162,000	\$ 785,000	\$ 429,250	\$ 750,000	\$ 500,000	\$ 820,000
Local Street Fund - 203	\$ 2,659,250	\$ 725,000	\$ 810,000	\$ 304,250	\$ 250,000	\$ 275,000	\$ 295,000
Solid Waste Fund - 226	\$ 94,250	\$ -	\$ 40,000	\$ 9,250	\$ -	\$ 45,000	\$ -
Sidewalk Program Fund - 451	\$ 3,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Municipal Building Construction - 470	\$ 600,000	\$ 500,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
Water & Sewer Fund - 592	\$ 8,803,250	\$ 1,805,000	\$ 1,354,000	\$ 1,125,250	\$ 1,119,000	\$ 1,835,000	\$ 1,565,000
Motor Pool Fund - 654	\$ 705,000	\$ 160,000	\$ 94,000	\$ 101,000	\$ 101,000	\$ 139,000	\$ 110,000
<b>TOTAL</b>	<b>\$ 21,027,629</b>	<b>\$ 5,171,629</b>	<b>\$ 3,703,000</b>	<b>\$ 2,609,000</b>	<b>\$ 2,860,000</b>	<b>\$ 3,344,000</b>	<b>\$ 3,340,000</b>

### Program Funding

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

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

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

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

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



### **Revenue Bonds**

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

### **Federal Grants**

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

### **Building Authority**

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

### **Enterprise Funds**

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

### **Developer Contributions**

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

### **Special Assessments**

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

### **Gas and Weight Tax**

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



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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 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
				CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST
<b>Roads</b>									
1	RD-1 Lincoln (Coolidge to Greenfield) Rehabilitation	MAJOR STREET FUND 202	\$ 100,000	\$ 100,000					
2	RD-2 Oak Park Blvd. (Coolidge to Greenfield) Rehabilitation	MAJOR STREET FUND 202	\$ 100,000	\$ 100,000					
3	RD-3 9 Mile Improvements (Grant Match)	MAJOR STREET FUND 202	\$ 1,200,000	\$ 400,000	\$ 400,000	\$ 400,000			
4	RD-4 Northend (Coolidge to Whitmore) Rehabilitation	MAJOR STREET FUND 202	\$ 350,000		\$ 350,000				
5	RD-5 Scotia (9 Mile to Oak Park Blvd.) Rehabilitation	MAJOR STREET FUND 202	\$ 550,000	\$ 550,000					
6	RD-6 Northfield (Church to Kipling) Reconstruction	MAJOR STREET FUND 202	\$ 600,000				\$ 600,000		
7	RD-7 Cloverdale (Parklawn to Greenbriar) Reconstruction	MAJOR STREET FUND 202	\$ 500,000					\$ 500,000	
8	RD-8 Granzon (Between Church and Coolidge) Reconstruction	LOCAL STREET FUND 203	\$ 1,000,000	\$ 500,000	\$ 500,000				
9	RD-9 Alleys Adjacent to 9 Mile (Beverly to Greenfield) Rehabilitation	MAJOR STREET FUND 202	\$ 150,000				\$ 150,000		
10	RD-10 11 Mile and Coolidge Left Turn Traffic Signal	MAJOR STREET FUND 202	\$ 12,000	\$ 12,000					
10	RD-10 Northend (Coolidge to Meyers) Rehabilitation	MAJOR STREET FUND 202	\$ 800,000						\$ 800,000
11	RD-11 Annual Joint and Crack Sealing Program	LOCAL STREET FUND 203	\$ 850,000	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
12	RD-12 Annual Concrete Repair/Replacement Program	WATER AND SEWER FUND 592	\$ 725,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 100,000	\$ 125,000	\$ 125,000
13	RD-13 Annual Concrete Repair/Replacement Program	LOCAL STREET FUND 203	\$ 725,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 100,000	\$ 125,000	\$ 125,000
		<b>SUBTOTAL</b>	<b>\$ 7,662,000</b>	<b>\$ 2,012,000</b>	<b>\$ 1,650,000</b>	<b>\$ 800,000</b>	<b>\$ 1,100,000</b>	<b>\$ 900,000</b>	<b>\$ 1,200,000</b>

### 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:

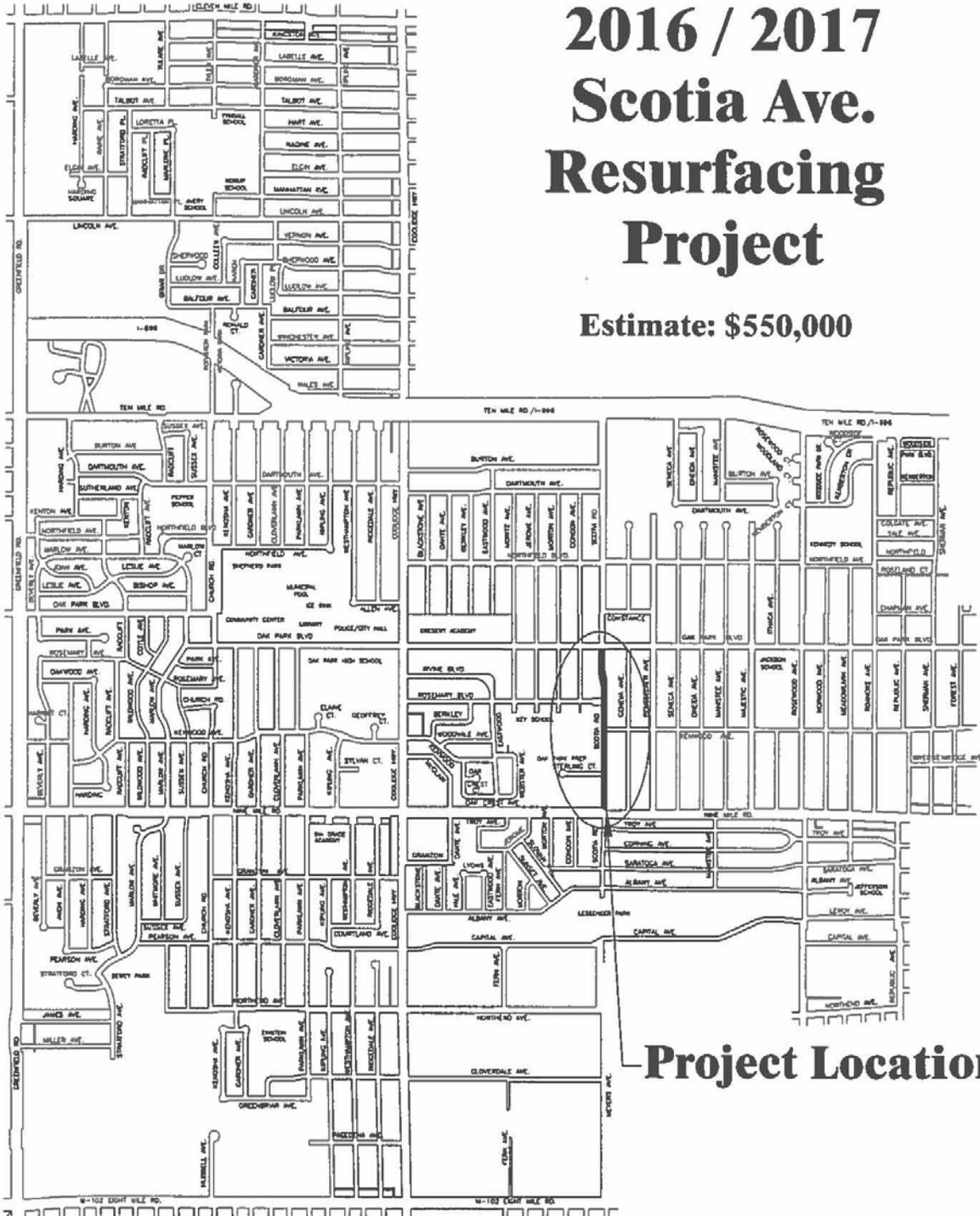
DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL	BUDGET	PROJECTED		FORECAST			
				FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	
				CITY COST						
<b>Sidewalks &amp; Pathways</b>										
14	SP-1	Annual Sidewalk Replacement Program	\$ 3,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
		<b>SUBTOTAL</b>	\$ 3,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000



# City of Oak Park

## 2016 / 2017 Scotia Ave. Resurfacing Project

Estimate: \$550,000



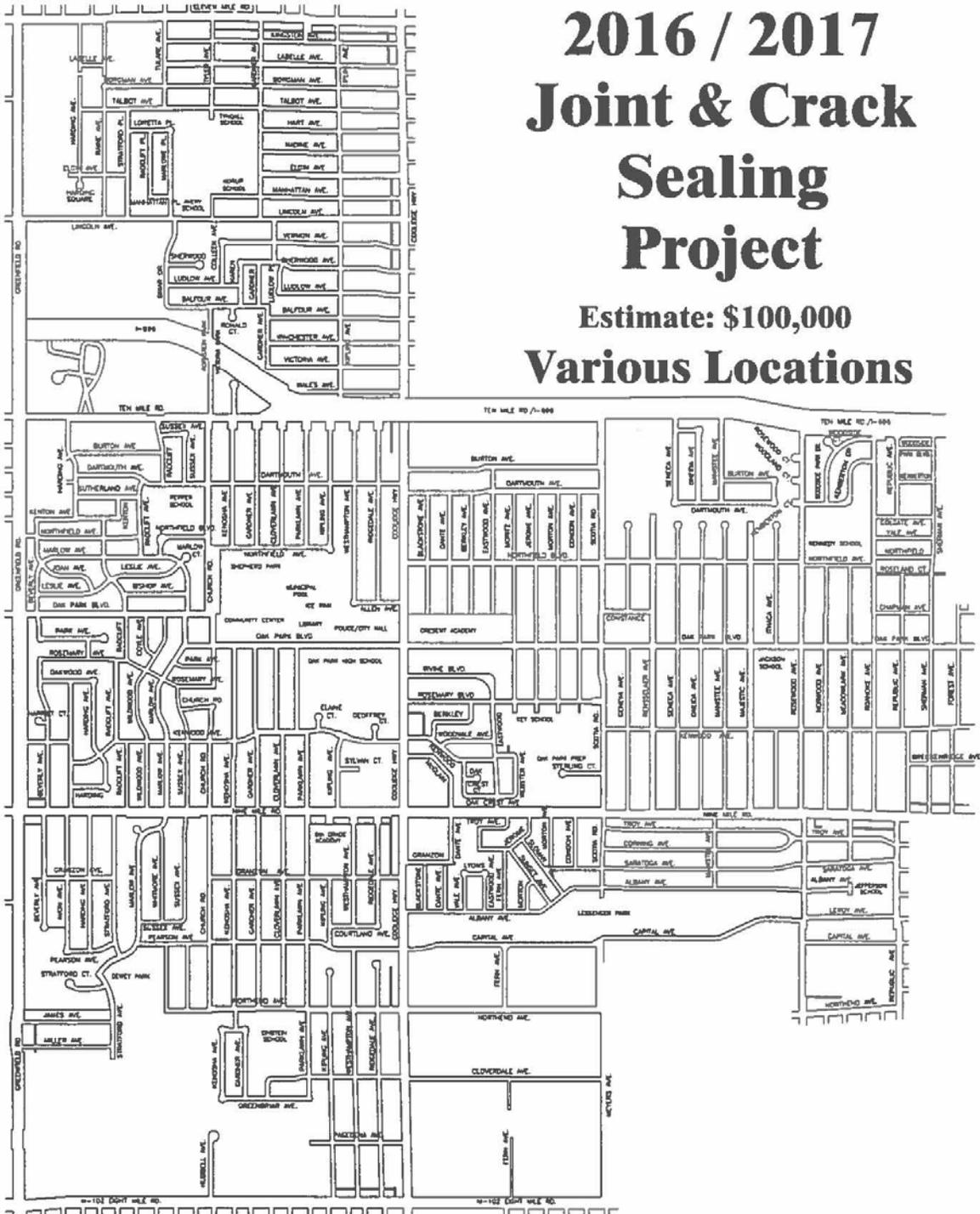
**Project Location**



# City of Oak Park

## 2016 / 2017 Joint & Crack Sealing Project

Estimate: \$100,000  
Various Locations

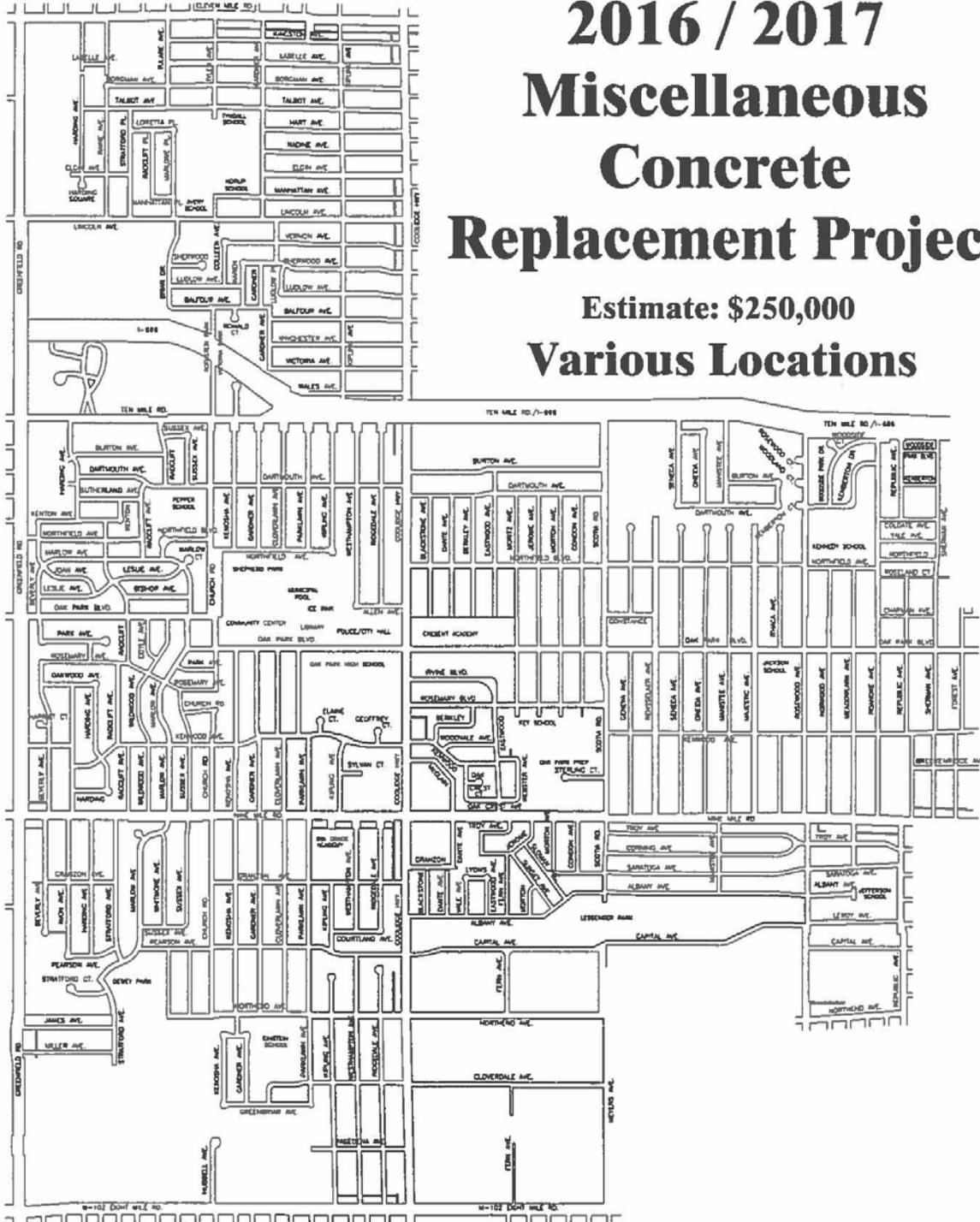




# City of Oak Park

## 2016 / 2017 Miscellaneous Concrete Replacement Project

Estimate: \$250,000  
Various Locations

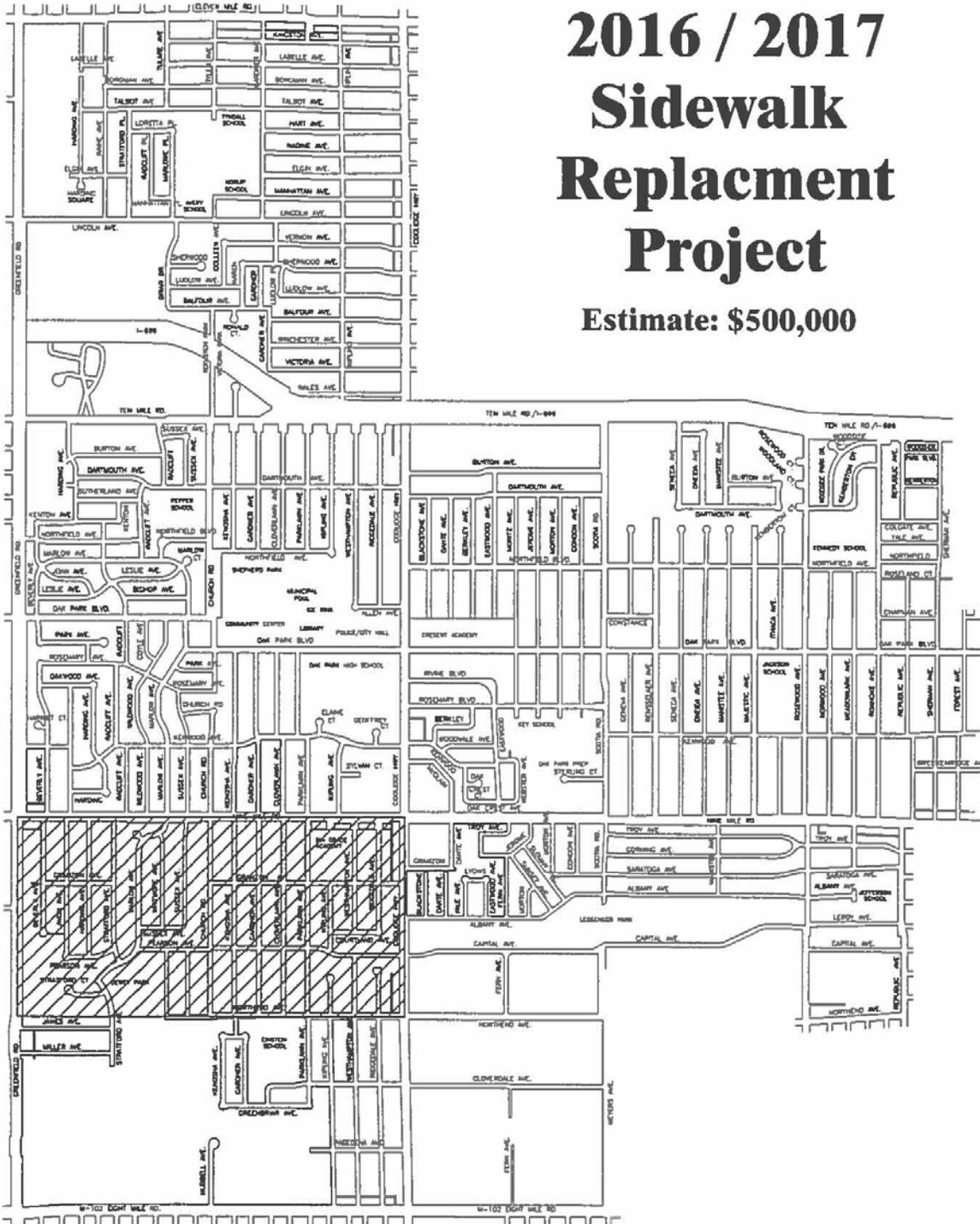




# City of Oak Park

## 2016 / 2017 Sidewalk Replacement Project

Estimate: \$500,000





### Storm Sewer & Drainage

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

### Sanitary Sewer

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

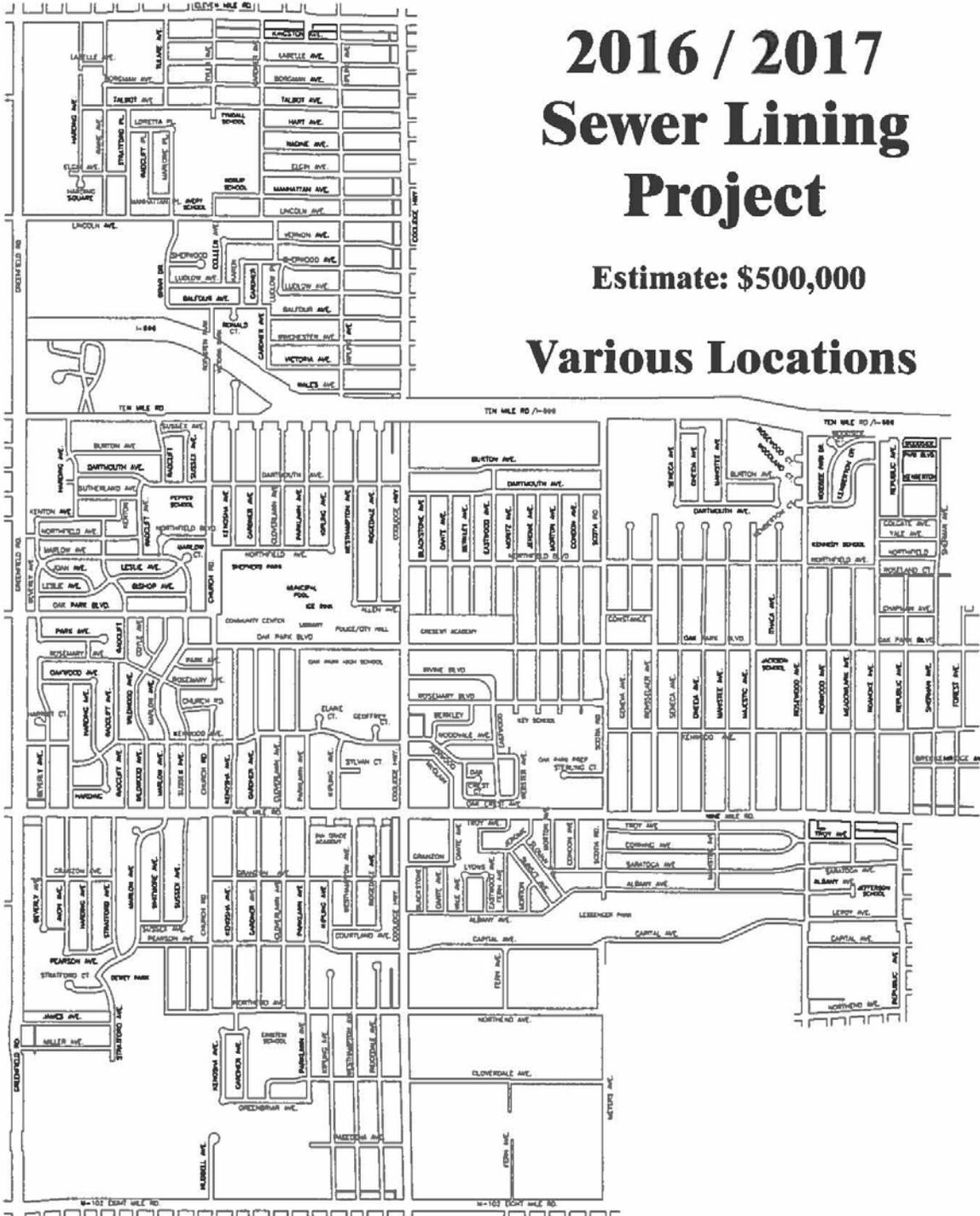


# City of Oak Park

## 2016 / 2017 Sewer Lining Project

Estimate: \$500,000

### Various Locations





## Capital Improvement Program and Debt

				BUDGET		PROJECTED		FORECAST		
DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	
			CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	
Sanitary Sewer										
15	SS-1	Annual Sewer Lining /Repairs	\$ 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.

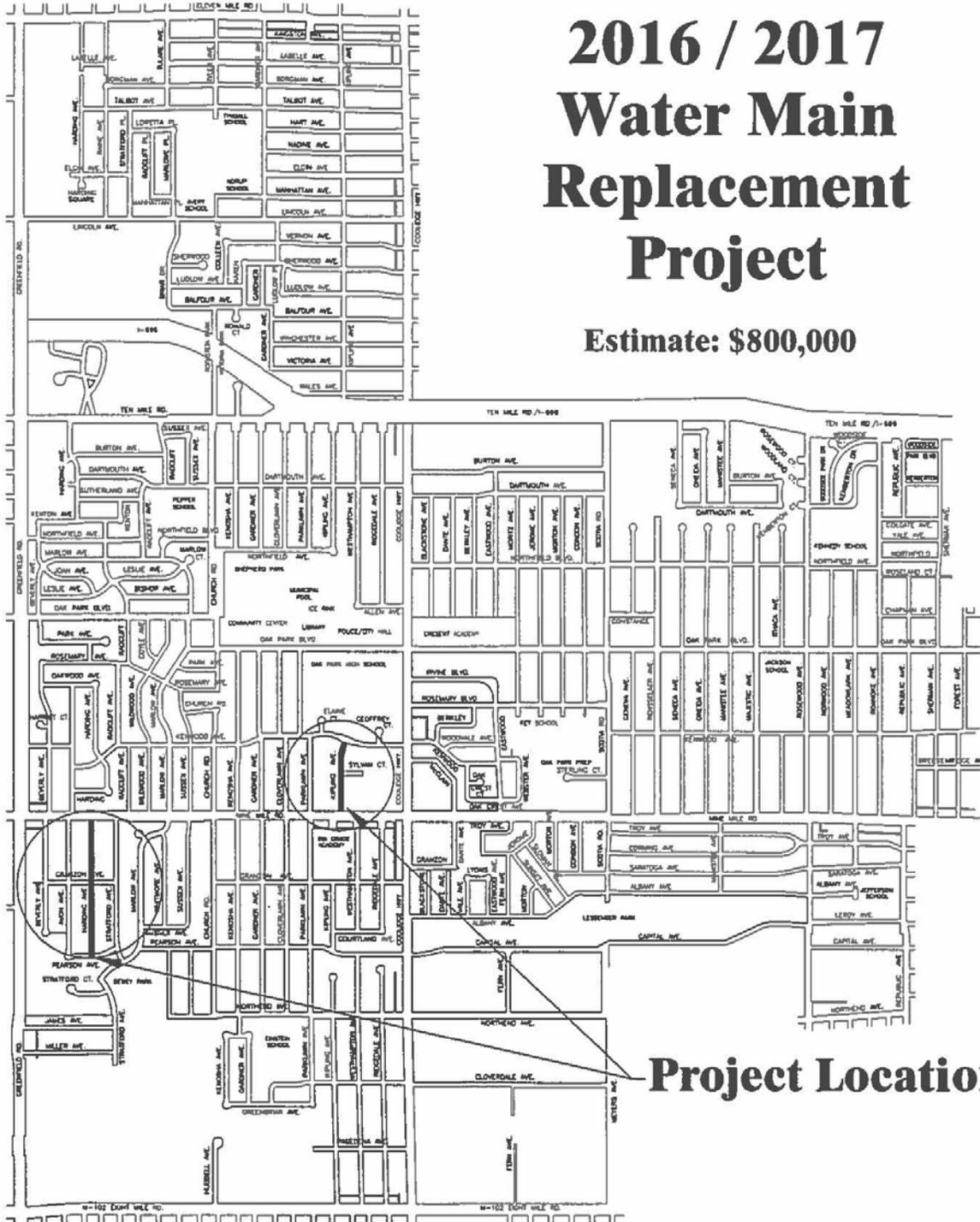
				BUDGET		PROJECTED		FORECAST		
DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	
			CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	
Water Distribution										
16	WD-1	Leslie (Marlow to Beverly) Water Main Replacement	\$ 500,000		\$ 500,000					
17	WD-2	Kipling (9 Mile to Kenwood) Water Main Replacement	\$ 300,000	\$ 300,000						
18	WD-3	Harding (Pearson to 9 Mile) Water Main Replacement	\$ 500,000	\$ 500,000						
19	WD-4	Church (9 Mile to Sussex) Water Main Replacement	\$ 400,000			\$ 400,000				
20	WD-5	Morton (Albany to Sunset) Water Main Replacement	\$ 150,000				\$ 150,000			
21	WD-6	Sunset (Albany to Jerome) Water Main Replacement	\$ 250,000				\$ 250,000			
22	WD-7	Labelle (Coolidge to Tulare) Water Main Replacement	\$ 900,000					\$ 900,000		
23	WD-8	Oak Park Blvd. (Coolidge to Scotia) Water Main Replacement	\$ 700,000						\$ 700,000	
24	WD-9	Elevated Water Tank Repaint and Repair	\$ 210,000	\$ 180,000	\$ 30,000					
25	WD-10	8 Mile Pump Station - Pump Rebuild	\$ 160,000	\$ 80,000	\$ 80,000					
26	WD-11	Lift Station - Pump Rebuild	\$ 12,000		\$ 6,000	\$ 6,000				
27	WD-12	Remote Water Meter Replacement	\$ 520,000	\$ 80,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 90,000	\$ 90,000	
SUBTOTAL			\$ 4,602,000	\$ 1,140,000	\$ 701,000	\$ 491,000	\$ 490,000	\$ 990,000	\$ 790,000	



# City of Oak Park

## 2016 / 2017 Water Main Replacement Project

Estimate: \$800,000



**Project Location**



# City of Oak Park

## 2016 / 2017 Sewer & Catch Basin Cleaning & TV Inspection Project

Estimate: \$225,000

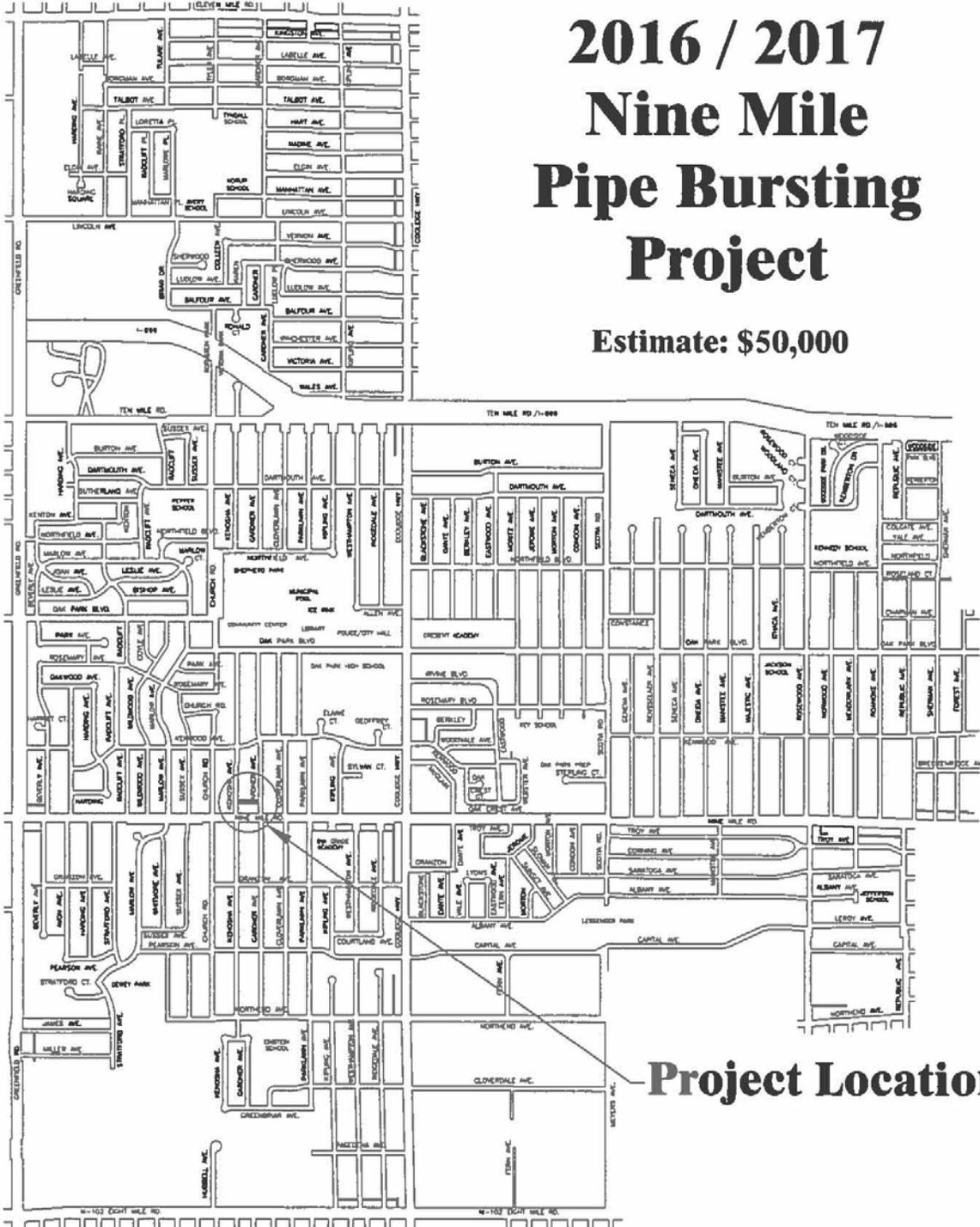




# City of Oak Park

## 2016 / 2017 Nine Mile Pipe Bursting Project

Estimate: \$50,000



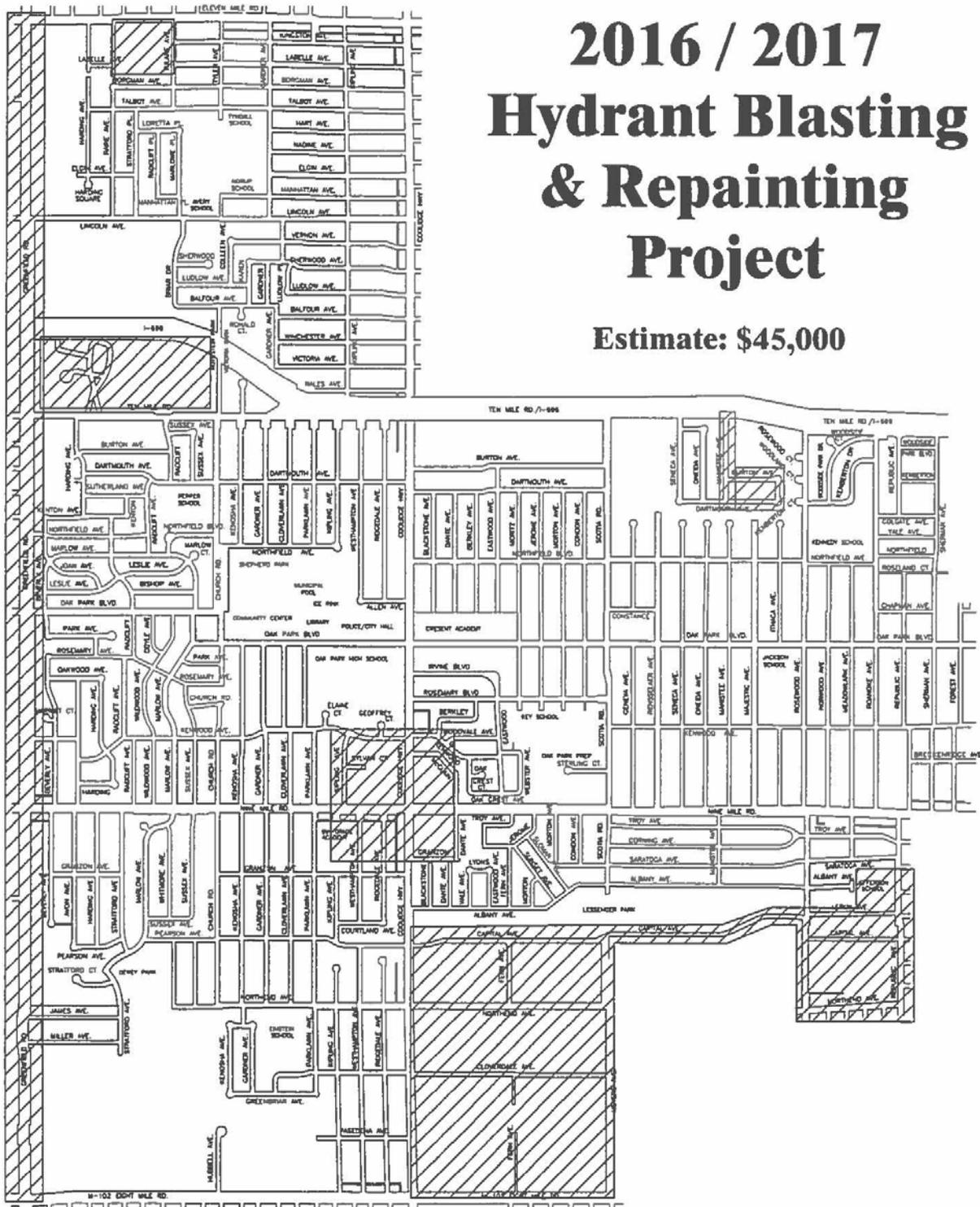
**Project Location**



# City of Oak Park

## 2016 / 2017 Hydrant Blasting & Repainting Project

Estimate: \$45,000





# 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 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	
				CITY COST						
<b>Buildings &amp; Property</b>										
28	BP-1	Court Room 1 Renovations	MUNI BUILDING CONSTRUCTION 470	\$ 250,000	\$ 250,000					
29	BP-2	Court Roof Repairs	MUNI BUILDING CONSTRUCTION 470	\$ 200,000	\$ 200,000					
30	BP-3	Court HVAC Repairs	MUNI BUILDING CONSTRUCTION 470	\$ 150,000	\$ 50,000		\$ 50,000		\$ 50,000	
31	BP-4	Shepherd Park Restrooms	GENERAL FUND 101	\$ 90,000			\$ 90,000			
32	BP-5	Community Center Roof Repairs	GENERAL FUND 101	\$ 150,000	\$ 150,000					
33	BP-6	Park Restroom Renovations	GENERAL FUND 101	\$ 100,000				\$ 50,000		\$ 50,000
34	BP-7	Pavilions Painting and Repair	GENERAL FUND 101	\$ 50,000	\$ 50,000					
35	BP-8	Police and Fire Barn Roof Replacement and Sky Light Installation	MAJOR STREET FUND 202	\$ 9,250			\$ 9,250			
			LOCAL STREET FUND 202	\$ 9,250			\$ 9,250			
			SOLID WASTE FUND 226	\$ 9,250			\$ 9,250			
			WATER AND SEWER FUND 592	\$ 9,250			\$ 9,250			
SUBTOTAL			\$ 1,027,000	\$ 700,000	\$ -	\$ 177,000	\$ 50,000	\$ 50,000	\$ 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	BUDGET	PROJECTED			FORECAST		
				FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	
				CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	
<b>Machinery &amp; Equipment (Including Vehicles)</b>										
36	ME-1	Community Center Boiler Replacement	GENERAL FUND 101	\$ 120,000		\$ 120,000				
37	ME-2	Community Center Back-up Generator	GENERAL FUND 101	\$ 60,000	\$ 60,000					
38	ME-3	Public Safety Marked Patrol Vehicles	MOTOR POOL 654	\$ 450,000	\$ 100,000	\$ 55,000	\$ 55,000	\$ 60,000	\$ 120,000	\$ 60,000
39	ME-4	Public Safety Unmarked Patrol Vehicles	MOTOR POOL 654	\$ 115,000	\$ 26,000	\$ 21,000	\$ 21,000	\$ 22,000		\$ 25,000
40	ME-5	3 Yard Dump Truck Replacement	MAJOR STREET FUND 202	\$ 35,000		\$ 35,000				
			LOCAL STREET FUND 202	\$ 35,000		\$ 35,000				
			WATER AND SEWER FUND 592	\$ 70,000				\$ 70,000		
41	ME-6	Pick-up Truck Replacement	MAJOR STREET FUND 202	\$ 40,000			\$ 20,000			\$ 20,000
			LOCAL STREET FUND 202	\$ 40,000			\$ 20,000			\$ 20,000
			WATER AND SEWER FUND 592	\$ 97,000	\$ 40,000	\$ 28,000		\$ 29,000		
42	ME-7	10 Yard Dump Truck Replacement	WATER AND SEWER FUND 592	\$ 300,000					\$ 150,000	\$ 150,000
43	ME-8	Technical and Planning Vehicle Replacement	MOTOR POOL 654	\$ 140,000	\$ 34,000	\$ 18,000	\$ 25,000	\$ 19,000	\$ 19,000	\$ 25,000
44	ME-9	Leaf Picker Replacement	SOLID WASTE FUND 226	\$ 85,000		\$ 40,000			\$ 45,000	
45	ME-10	Mobile Maker Space Cart and Tools	LIBRARY FUND 111	\$ 11,629	\$ 11,629					
46	ME-11	Election Equipment	GENERAL FUND 101	\$ 32,000	\$ 32,000					
47	ME-12	Election Laptops	GENERAL FUND 101	\$ 16,000	\$ 16,000					
48	ME-13	LED Street Lighting Installation/Replacement	GENERAL FUND 101	\$ 90,000				\$ 90,000		
			<b>SUBTOTAL</b>	\$ 1,736,629	\$ 319,629	\$ 352,000	\$ 141,000	\$ 220,000	\$ 404,000	\$ 300,000



### 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:



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Capital Improvement Program  
2017- 2022 Project Summary

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET			PROJECTED			FORECAST		
				FY 2016-17 CITY COST	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			

Roads

1	RD-1	Lincoln (Coolidge to Greenfield) Rehabilitation	\$ 100,000	\$ 100,000								
2	RD-2	Oak Park Blvd. (Coolidge to Greenfield) Rehabilitation	\$ 100,000	\$ 100,000								
3	RD-3	9 Mile Improvements (Grant Match)	\$ 1,200,000	\$ 400,000	\$ 400,000							
4	RD-4	Northend (Coolidge to Whitmore) Rehabilitation	\$ 350,000	\$ 350,000								
5	RD-5	Scotia (9 Mile to Oak Park Blvd.) Rehabilitation	\$ 550,000	\$ 550,000								
6	RD-6	Northfield (Church to Kipling) Reconstruction	\$ 600,000			\$ 600,000						
7	RD-7	Cloverdale (Parklawn to Greenbriar) Reconstruction	\$ 500,000						\$ 500,000			
8	RD-8	Granzon (Between Church and Coolidge) Reconstruction	\$ 1,000,000	\$ 500,000								
9	RD-9	Alleys Adjacent to 9 Mile (Beverly to Greenfield) Rehabilitation	\$ 150,000						\$ 150,000			
10	RD-10	11 Mile and Coolidge Left Turn Traffic Signal	\$ 12,000	\$ 12,000								
10	RD-10	Northend (Coolidge to Meyers) Rehabilitation	\$ 800,000									\$ 800,000
11	RD-11	Annual Joint and Crack Sealing Program	\$ 850,000	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
12	RD-12	Annual Concrete Repair/Replacement Program	\$ 725,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 100,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
13	RD-13	Annual Concrete Repair/Replacement Program	\$ 725,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 100,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
SUBTOTAL			\$ 7,662,000	\$ 2,012,000	\$ 1,650,000	\$ 1,100,000	\$ 900,000	\$ 1,200,000	\$ 900,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000

Sidewalks & Pathways

14	SP-1	Annual Sidewalk Replacement Program	\$ 3,000,000	\$ 500,000	\$ 500,000	\$ 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	\$ 500,000	\$ 500,000

Sanitary Sewer

15	SS-1	Annual Sewer Lining/Repairs	\$ 3,000,000	\$ 500,000	\$ 500,000	\$ 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	\$ 500,000	\$ 500,000

Capital Improvement Program  
2017 - 2022 Project Summary

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET			PROJECTED			FORECAST		
				FY 2016-17 CITY COST	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			
<b>Water Distribution</b>												
16	WD-1 Leslie (Marlow to Beverly) Water Main Replacement	WATER AND SEWER FUND 592	\$ 500,000		\$ 500,000							
17	WD-2 Kipling (9 Mile to Kenwood) Water Main Replacement	WATER AND SEWER FUND 592	\$ 300,000	\$ 300,000								
18	WD-3 Harding (Pearson to 9 Mile) Water Main Replacement	WATER AND SEWER FUND 592	\$ 500,000	\$ 500,000								
19	WD-4 Church (9 Mile to Sussex) Water Main Replacement	WATER AND SEWER FUND 592	\$ 400,000		\$ 400,000							
20	WD-5 Morton (Albany to Sunset) Water Main Replacement	WATER AND SEWER FUND 592	\$ 150,000			\$ 150,000						
21	WD-6 Sunset (Albany to Jerome) Water Main Replacement	WATER AND SEWER FUND 592	\$ 250,000				\$ 250,000					
22	WD-7 Labelle (Coolidge to Tulare) Water Main Replacement	WATER AND SEWER FUND 592	\$ 900,000					\$ 900,000				
23	WD-8 Oak Park Blvd. (Coolidge to Scotia) Water Main Replacement	WATER AND SEWER FUND 592	\$ 700,000							\$ 700,000		
24	WD-9 Elevated Water Tank Repaint and Repair	WATER AND SEWER FUND 592	\$ 210,000	\$ 180,000		\$ 30,000						
25	WD-10 8 Mile Pump Station - Pump Rebuild	WATER AND SEWER FUND 592	\$ 160,000	\$ 80,000		\$ 80,000						
26	WD-11 Lift Station - Pump Rebuild	WATER AND SEWER FUND 592	\$ 12,000		\$ 6,000	\$ 6,000						
27	WD-12 Remote Water Meter Replacement	WATER AND SEWER FUND 592	\$ 520,000	\$ 80,000	\$ 85,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
		SUBTOTAL	\$ 4,602,000	\$ 1,140,000	\$ 701,000	\$ 491,000	\$ 490,000	\$ 990,000	\$ 990,000	\$ 990,000	\$ 790,000	\$ 790,000
<b>Buildings &amp; Property</b>												
28	BP-1 Court Room 1 Renovations	MUNI BUILDING CONSTRUCTION 470	\$ 250,000	\$ 250,000								
29	BP-2 Court Roof Repairs	MUNI BUILDING CONSTRUCTION 470	\$ 200,000	\$ 200,000								
30	BP-3 Court HVAC Repairs	MUNI BUILDING CONSTRUCTION 470	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 50,000	\$ 50,000			
31	BP-4 Shepherd Park Restrooms	GENERAL FUND 101	\$ 90,000		\$ 90,000							
32	BP-5 Community Center Roof Repairs	GENERAL FUND 101	\$ 150,000	\$ 150,000								
33	BP-6 Park Restroom Renovations	GENERAL FUND 101	\$ 100,000	\$ 50,000	\$ 50,000				\$ 50,000			
34	BP-7 Pavilions Painting and Repair	GENERAL FUND 101	\$ 50,000	\$ 50,000								
		MAJOR STREET FUND 202	\$ 9,250		\$ 9,250			\$ 9,250				
		LOCAL STREET FUND 202	\$ 9,250		\$ 9,250			\$ 9,250				
		SOLID WASTE FUND 226	\$ 9,250		\$ 9,250			\$ 9,250				
35	BP-8 Police and Fire Barn Roof Replacement and Sky Light Installation	WATER AND SEWER FUND 592	\$ 9,250		\$ 9,250			\$ 9,250				
		SUBTOTAL	\$ 1,027,000	\$ 700,000	\$ -	\$ 177,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

Capital Improvement Program  
2017- 2022 Project Summary

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	BUDGET		PROJECTED		FORECAST					
			TOTAL CITY COST	FY 2016-17 CITY COST	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			
36	ME-1 Community Center Boiler Replacement	GENERAL FUND 101	\$ 120,000		\$ 120,000							
37	ME-2 Community Center Back-up Generator	GENERAL FUND 101	\$ 60,000	\$ 60,000								
38	ME-3 Public Safety Marked Patrol Vehicles	MOTOR POOL 654	\$ 450,000	\$ 100,000	\$ 55,000	\$ 60,000	\$ 120,000	\$ 60,000	\$ 120,000	\$ 60,000	\$ 60,000	
39	ME-4 Public Safety Unmarked Patrol Vehicles	MOTOR POOL 654	\$ 115,000	\$ 26,000	\$ 21,000	\$ 22,000		\$ 22,000		\$ 25,000		
40	ME-5 3 Yard Dump Truck Replacement	MAJOR STREET FUND 202	\$ 35,000		\$ 35,000							
		LOCAL STREET FUND 202	\$ 35,000		\$ 35,000							
		WATER AND SEWER FUND 592	\$ 70,000					\$ 70,000				
		MAJOR STREET FUND 202	\$ 40,000		\$ 20,000					\$ 20,000		
41	ME-6 Pick-up Truck Replacement	LOCAL STREET FUND 202	\$ 40,000		\$ 40,000					\$ 20,000	\$ 20,000	
		WATER AND SEWER FUND 592	\$ 97,000	\$ 40,000	\$ 28,000	\$ 29,000		\$ 29,000				
42	ME-7 10 Yard Dump Truck Replacement	WATER AND SEWER FUND 592	\$ 300,000					\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	
43	ME-8 Technical and Planning Vehicle Replacement	MOTOR POOL 654	\$ 140,000	\$ 34,000	\$ 18,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 25,000	
44	ME-9 Leaf Picker Replacement	SOLID WASTE FUND 226	\$ 85,000		\$ 40,000			\$ 45,000	\$ 45,000			
45	ME-10 Mobile Maker Space Cart and Tools	LIBRARY FUND 111	\$ 11,629	\$ 11,629								
46	ME-11 Election Equipment	GENERAL FUND 101	\$ 32,000	\$ 32,000								
47	ME-12 Election Laptops	GENERAL FUND 101	\$ 16,000	\$ 16,000								
48	ME-13 LED Street Lighting Installation/Replacement	GENERAL FUND 101	\$ 90,000			\$ 90,000						
		SUBTOTAL	\$ 1,736,629	\$ 319,629	\$ 352,000	\$ 220,000	\$ 404,000	\$ 220,000	\$ 404,000	\$ 300,000	\$ 300,000	
		TOTAL	\$ 21,027,629	\$ 5,171,629	\$ 3,703,000	\$ 2,860,000	\$ 3,344,000	\$ 3,340,000	\$ 3,340,000	\$ 3,340,000	\$ 3,340,000	
		General Fund - 101	\$ 708,000	\$ 308,000	\$ 120,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 50,000	\$ 50,000	
		Library Fund - 111	\$ 11,629	\$ 11,629	\$ 11,629	\$ 11,629	\$ 11,629	\$ 11,629	\$ 11,629	\$ 11,629	\$ 11,629	
		Major Street Fund - 202	\$ 4,446,250	\$ 1,162,000	\$ 785,000	\$ 429,250	\$ 429,250	\$ 429,250	\$ 429,250	\$ 500,000	\$ 820,000	
		Local Street Fund - 203	\$ 2,659,250	\$ 725,000	\$ 810,000	\$ 304,250	\$ 304,250	\$ 304,250	\$ 304,250	\$ 275,000	\$ 295,000	
		Solid Waste Fund - 226	\$ 94,250	\$ 94,250	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000	
		Sidewalk Program Fund - 451	\$ 3,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	
		Municipal Building Construction - 470	\$ 600,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	
		Water & Sewer Fund - 592	\$ 8,803,250	\$ 1,805,000	\$ 1,354,000	\$ 1,119,000	\$ 1,119,000	\$ 1,119,000	\$ 1,119,000	\$ 1,835,000	\$ 1,565,000	
		Motor Pool Fund - 654	\$ 705,000	\$ 160,000	\$ 94,000	\$ 101,000	\$ 101,000	\$ 101,000	\$ 139,000	\$ 139,000	\$ 110,000	
		TOTAL	\$ 21,027,629	\$ 5,171,629	\$ 3,703,000	\$ 2,860,000	\$ 3,344,000	\$ 3,340,000	\$ 3,340,000	\$ 3,340,000	\$ 3,340,000	

Machinery & Equipment (Including Vehicles)

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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 6/30/2016	Debt Service Payments 2016-17		
			Principal	Interest	Total
<b>VOTED TAX GENERAL OBLIGATION DEBT FUNDS:</b>					
2015 Refunding Bonds Street Imp.	Debt Service	\$ 7,825,000	\$ 415,000	\$ 313,000	\$ 728,000
2012 Refunding Street Imp. Bonds	Debt Service	7,520,000	590,000	173,162	763,162
2010 Facility Bonds	Debt Service	11,950,000	375,000	457,416	832,416
2011 Library & Recreation Lease	Debt Service	2,220,000	75,000	77,560	152,560
<b>Total Debt Service</b>		<b>\$ 29,515,000</b>	<b>\$ 1,455,000</b>	<b>\$ 1,021,138</b>	<b>\$ 2,476,138</b>



## Debt Service Requirements to Maturity Fiscal Year 2017-2037

Year Ended June 30,	Principal	Interest
2017	1,455,000	1,021,138
2018	1,495,000	955,622
2019	1,540,000	913,685
2020	1,580,000	870,366
2021-2025	8,640,000	3,606,347
2026-2030	8,955,000	2,087,889
2031-2035	4,625,000	791,624
2036-2037	1,225,000	49,336
	<u>\$ 29,515,000</u>	<u>\$ 10,296,007</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

<b><u>Total Net Bonded Indebtedness Should Not Exceed \$2,500 Per Capita</u></b>		
<b>Debt Limit</b>		
Population		29,319
Debt Limit (\$2,500 per capita)	\$	73,297,500
<b>Debt Applicable to Debt Limit, at July 1, 2016</b>		
Total Bonded Debt Outstanding	\$	29,515,000
Less:		
Capital Lease (Library)	(	2,220,000)
Total Amount of Debt Applicable to Limit		31,735,000
<b>Debt Margin Available</b>	<b>\$</b>	<b>41,562,500</b>
<b>Net Debt subject to limit as percent of Debt Limit</b>		<b>43%</b>
<b><u>Debt Service Payment Should Not Exceed 20% of Combined Operating and Debt-Service Fund Expenditures</u></b>		
<b>Debt Limit</b>		
Combined Operating and Debt-Service Fund Expenditures, estimated 2016-17	\$	22,564,751
Debt Service Limit (20% of Operating and Debt-Service Expenditures)	\$	4,512,950
<b>Debt Service Applicable to Debt Limit, budget 2016-17</b>		
Total Bonded Debt Service	\$	2,476,138
Less:		
Capital Lease (Library)	(	152,560)
Total Amount of Debt Applicable to Limit		2,628,698
<b>Debt Service Margin Available</b>	<b>\$</b>	<b>1,884,252</b>
<b>Net Debt Service subject to limit as percent of Debt Limit</b>		<b>58%</b>



## 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			



**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 2016-17 Budget includes five additional full-time positions: a Human Resource Generalist, Assistant City Engineer, a Public Safety Officer, Building Maintenance Repairer, and a Court Clerk.

The Human Resource Generalist is recommended to assist the Human Resources Director with the backlog and growing current administrative requirements associated with citywide personnel. Additionally the position will support the consolidation and centralization of all Human Resource activities to one department.

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 Building Maintenance Officer creates a full-time position responsible for the maintenance of all City facilities. Currently DPW workers are called to address issues as they arise. This position would not only address issues as they arise but would also be proactive in identifying repair and maintenance needs and work with the administration to address them.

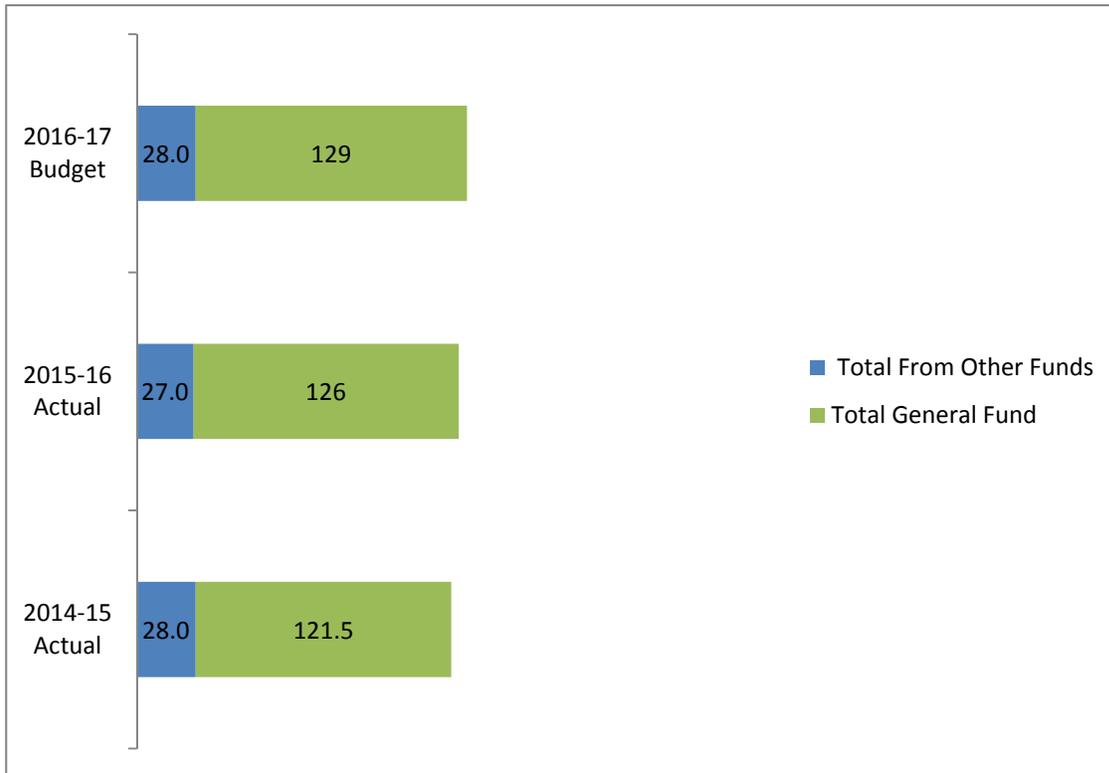
The Assistant City Engineer position would assist the City Engineer with the growing number of construction projects handled in-house. The new position would eliminate the need to contract some of the current services to third parties.

The Court Clerk position is recommended to address the court annual work load and funding is offset in part by elimination of two part-time positions.

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**



	2014-15 Actual	2015-16 Actual	2016-17 Budget
Total From Other Funds	28.0	27.0	28.0
Total General Fund	121.5	126	129
	<u>149.5</u>	<u>153.0</u>	<u>157.0</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

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ACTUAL	2016-17 BUDGET	INCREASE (DECREASE)
<b>GENERAL FUND</b>					
<b>CITY COUNCIL</b>					
Mayor	1.0	1.0	1.0	1.0	0.0
Mayor Pro-Tem	1.0	1.0	1.0	1.0	0.0
Council Member	3.0	3.0	3.0	3.0	0.0
	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>0.0</b>
<b>CITY MANAGER'S OFFICE</b>					
City Manager	1.0	1.0	1.0	1.0	0.0
Assistant to City Manager	1.0	1.0	1.0	1.0	0.0
Administrative Secretary	1.0	1.0	1.0	1.0	0.0
	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>
<b>HUMAN RESOURCES</b>					
Director of Human Resources & Operations	1.0	1.0	1.0	1.0	0.0
Human Resources Generalist	0.0	0.0	0.0	1.0	1.0
	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>2.0</b>	<b>1.0</b>
<b>COMMUNITY AND ECONOMIC DEVELOPMENT</b>					
Community and Economic Development Director	1.0	1.0	1.0	1.0	0.0
	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>
<b>INFORMATION TECHNOLOGY</b>					
Director of Information Technology	1.0	1.0	0.0	0.0	0.0
Cable IT Coordinator	1.0	1.0	1.0	1.0	0.0
	<b>2.0</b>	<b>2.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>
<b>CITY CLERK</b>					
City Clerk	1.0	1.0	1.0	1.0	0.0
Deputy City Clerk/Director of Elections	1.0	1.0	1.0	1.0	0.0
Assistant City Clerk/Election Coordinator	1.0	1.0	1.0	1.0	0.0
	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>
<b>FINANCE AND ADMINISTRATIVE SERVICES</b>					
Director of Finance and Administrative Services	0.0	0.0	1.0	1.0	0.0
Deputy Director of Finance and Administrative Services	1.0	0.0	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	3.0	4.0	4.0	4.0	0.0
City Assessor	1.0	1.0	1.0	1.0	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
	<b>10.0</b>	<b>10.0</b>	<b>12.0</b>	<b>12.0</b>	<b>0.0</b>



## Departmental Information

	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2015-16 <u>ACTUAL</u>	2016-17 <u>BUDGET</u>	<u>INCREASE (DECREASE)</u>
<b>GENERAL FUND (continued)</b>					
<b>TECHNICAL AND PLANNING</b>					
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	0.0	0.0	1.0	1.0
Code Inspector	1.0	1.0	2.0	2.0	0.0
Code Assistance/Animal Control	1.0	1.0	1.0	1.0	0.0
Code Assistance Officer	0.0	1.5	2.0	2.0	0.0
Rental Inspector	1.0	1.0	1.0	1.0	0.0
Engineering Technician II	0.0	0.0	1.0	1.0	0.0
Engineering Technician I	2.0	2.0	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	2.0	2.5	2.5	2.5	0.0
	<u>11.5</u>	<u>13.5</u>	<u>15.0</u>	<u>16.0</u>	<u>1.0</u>
<b>PUBLIC SAFETY</b>					
Director of Public Safety	1.0	1.0	1.0	1.0	0.0
Deputy Director	1.0	1.0	1.0	1.0	0.0
Public Safety Officer II - Community 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	30.0	30.0	31.0	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	5.0	5.0	0.0
	<u>59.0</u>	<u>59.0</u>	<u>59.0</u>	<u>60.0</u>	<u>1.0</u>



## Departmental Information

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ACTUAL	2016-17 BUDGET	INCREASE (DECREASE)
<b>GENERAL FUND (continued)</b>					
<b>PUBLIC WORKS</b>					
Director of Public Works/City Engineer/ Asst. City Manager	1.0	1.0	1.0	1.0	0.0
Deputy Director of Public Works	1.0	1.0	1.0	1.0	0.0
General Foreman	2.0	2.0	2.0	2.0	0.0
Administrative Clerk II	1.0	1.0	1.0	1.0	0.0
Master Mechanic Assistant	1.0	1.0	1.0	1.0	0.0
Public Service Worker I	12.0	12.0	12.0	12.0	0.0
Public Service Worker II	4.0	4.0	4.0	4.0	0.0
	<u>22.0</u>	<u>22.0</u>	<u>22.0</u>	<u>22.0</u>	<u>0.0</u>
<b>RECREATION</b>					
Director of Recreation	1.0	1.0	1.0	1.0	0.0
Administrative Clerk	1.0	1.0	1.0	1.0	0.0
Recreation Coordinator	1.0	1.0	1.0	1.0	0.0
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>
<b>PUBLIC INFORMATION</b>					
Director of Community Engagement & Public Information	1.0	1.0	1.0	1.0	0.0
	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>

<b>TOTAL GENERAL FUND</b>	121.5	123.5	126.0	129.0	3.0
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### LIBRARY AUTHORITY

<b>LIBRARY</b>					
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
	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>

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

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ACTUAL	2016-17 BUDGET	INCREASE (DECREASE)
<b>45th DISTRICT COURT</b>					
<b>45th DISTRICT COURT</b>					
Judge	2.0	2.0	2.0	2.0	0.0
Court Administrator	1.0	1.0	1.0	1.0	0.0
Deputy Court Administrator	1.0	1.0	1.0	1.0	0.0
Judicial Secretary	2.0	2.0	2.0	2.0	0.0
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
Fiscal Clerk/Assistant Supervisor	1.0	1.0	1.0	1.0	0.0
Senior Clerk - Collections	1.0	1.0	1.0	1.0	0.0
Court Clerk	6.0	5.0	5.0	6.0	1.0
Court Officer	4.0	4.0	4.0	4.0	0.0
Collections Officer	1.0	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	0.0	1.0	1.0	1.0	0.0
	<u>24.0</u>	<u>23.0</u>	<u>23.0</u>	<u>24.0</u>	<u>1.0</u>
<b>TOTAL 45th DISTRICT COURT</b>	<b>24.0</b>	<b>23.0</b>	<b>23.0</b>	<b>24.0</b>	<b>1.0</b>
<b>TOTAL ALL FUNDS</b>	<b>149.5</b>	<b>150.5</b>	<b>153.0</b>	<b>157.0</b>	<b>4.0</b>



### Department Descriptions, Performance Measures, Goals, & Objectives

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

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

##### Overview

The City of Oak Park City Council is composed of five elected officials: one Mayor and four Council members elected at-large by the community. Oak Park maintains a Council/City Manager form of government in which the City Manager oversees all staff and is responsible for the daily operations of the City. The Council's legislative powers are shared equally among all five members, and regular meetings are scheduled for the first and third Monday of each month. Collectively the Mayor and City Council are responsible for establishing policy, adopting a budget, and hiring and directing the chief administrator, 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, 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, including the development of civil infractions bureau.
- Provide excellence in City Government responsibility for residents and businesses alike.
- Continue to emphasize the priorities and corresponding objectives adopted in the Strategic Plan
  - Administrative Operations
  - Economic Development
  - Governance
  - Marketing/Communications
  - Public Services



- o 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 (101-13.210)

#### Overview

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

#### Performance Measures, Goals, and Objectives

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

### City Clerk (101-14.215)

#### Overview

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

#### Performance Measures, Goals, and Objectives

- The City Clerk's Office continues to work towards becoming a paperless office. Many documents are being created and saved electronically, while being made available to the public on the City's website to further the City's efforts at transparency.
- Electronic processing is being implemented to assure residents receive prompt and effective service at the counter and on the telephone.
- The City Clerk's Office is the Keeper of the Records for all official City documents. Record retention schedules continuously change and the Clerk's office is responsible for ensuring that the City departments are in compliance with the schedules.

### 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

- The Clerk's Office has developed enhanced training processes for election workers to insure that elections are conducted properly and efficiently without causing disruption to the voters.
- Resources for the 2016 Presidential Election Cycle will be maximized to accommodate a large voter turnout.
- The implementation of new voting equipment is planned for the spring of 2017.

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

#### Overview

The Department of Finance and Administrative Services is comprised of five divisions: Accounting, Assessing, Purchasing, 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)**
- **Planning (101-16-691)**

### 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)

#### 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.

### 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 – Community Center (101-18-266)
- Building Maintenance – City Hall (101-18-267)
- Building Maintenance – General Services (101-18-268)
- Park Maintenance – (101-18-270)



- Building Maintenance – Library (101-18-271)
- Building Maintenance – Arena (101-18-272)
- Building Maintenance – Service Center (101-18-273)
- Building Maintenance – Pool Building (101-18-274)
- Building Maintenance – District Court (101-18-275)
- Building Maintenance – Public Safety (101-18-276)
- Building Maintenance – Cable Building (101-18-277)
- Building Maintenance – Recreation (101-18-278)
- Building Maintenance – Park Shelter (101-18-279)
- 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

- During FY 2013-14, the City successfully implemented a fully self-insured health insurance plan and the City continues to experience significant savings. Going forward, the City will continue to benefit from lower costs, although the costs will change from year to year with experience rates.

### 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.

### **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

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

#### Performance Measures, Goals, and Objectives

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

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

#### Overview

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

#### Performance Measures, Goals, and Objectives

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

### 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.

#### Performance Measures, Goals, and Objectives

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

### Motor Pool (Fund 654)

#### Overview

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

#### Performance Measures, Goals, and Objectives

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

### Risk Management (Fund 677)

#### Overview

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



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

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

### **Performance Measures, Goals, and Objectives**

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

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

#### **Overview**

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

### **Performance Measures, Goals, and Objectives**

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

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

#### **Overview**

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

### **Performance Measures, Goals, and Objectives**

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

### **Employee's Retirement System - General (Fund 731)**

#### **Overview**

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

### **Performance Measures, Goals, and Objectives**

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



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

#### **Overview**

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

#### **Performance Measures, Goals, and Objectives**

- This fund allows the City's Public Safety Officers a separate Retirement System. The General Fund will also experience some relief, since Retiree Health Care Costs will be borne by this fund.



### About the City of Oak Park

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

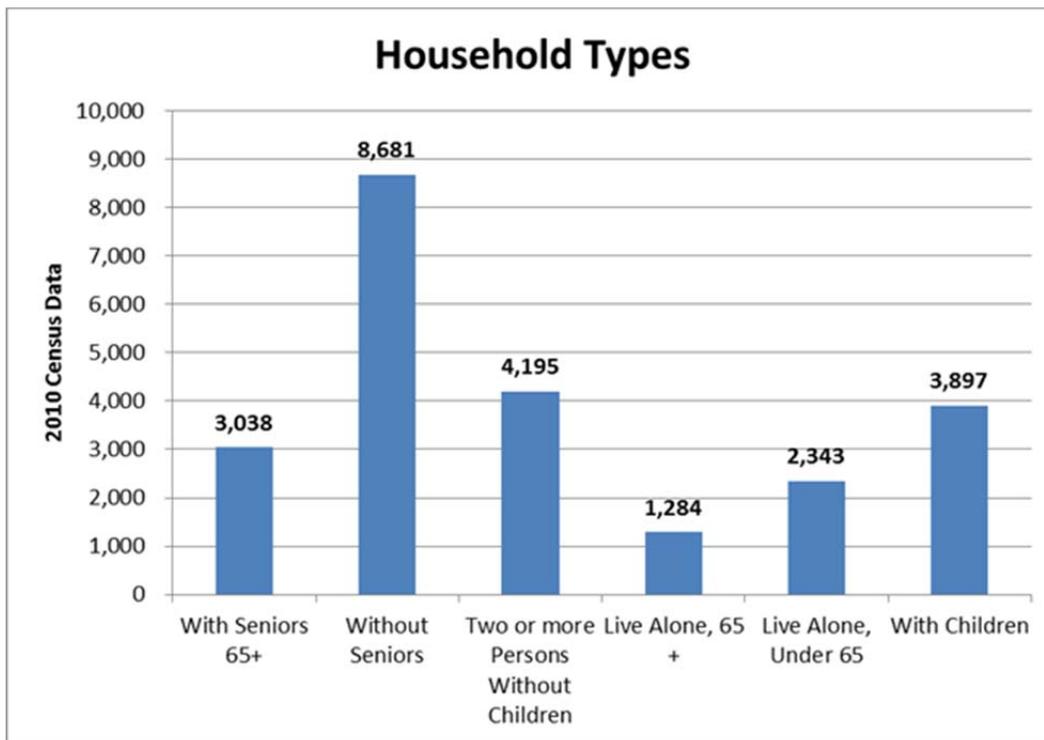
The City operates under the Council-Manager form of government as established in its Charter adopted on October 29, 1945. The City Council is comprised of a Mayor, elected at-large every two years, and four Council members, two elected at-large every two years for four year terms. The City Council is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

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



## Statistical Information and Supplemental Data

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

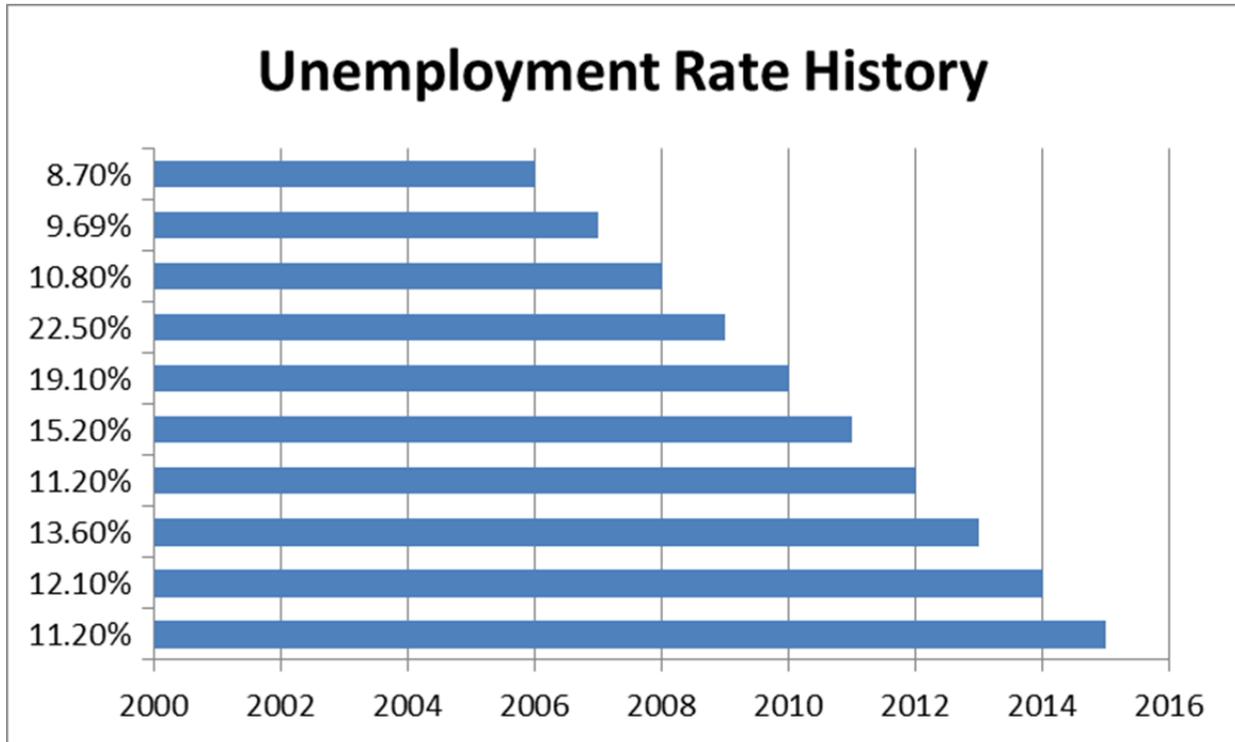
Current Year and Nine Years Ago

Employer	2006			2015		
	Employees	Rank	% of Total City Employment	Employees	Rank	% of Total City Employment
Berkely School District	-	-	-	601	1	2.05%
Ferndale School District	-	-	-	375	2	1.28%
Oak Park School District	485	1	1.50%	342	3	1.17%
Aarmco	-	-	-	250	4	0.85%
City of Oak Park	235	2	0.73%	144	5	0.49%
Paramount Precision	-	-	-	125	6	0.43%
Bullseye Telecom Inc.	-	-	-	120	7	0.41%
Eaton Steel Bar Company	-	-	-	80	8	0.27%
Laduke Roofing & Sheet Metal	-	-	-	75	9	0.26%
PCI, Inc.	-	-	-	70	10	0.24%
Jewish Federation Apartments	130	3	▼ .40%	-	-	-
Thyssen Metal	105	4	▼ .32%	-	-	-
Lincoln Towers Apartments	99	5	▼ .31%	-	-	-
Detroit Edison	98	6	▼ .30%	-	-	-
Crown Pointe Office	98	7	▼ .30%	-	-	-
Huntington Gardens, Village Green Mgmt.	97	8	▼ .30%	-	-	-
CBS, Inc.	95	9	▼ .29%	-	-	-
	<u>1,442</u>		<u>4.45%</u>	<u>2,182</u>		<u>7.44%</u>



## Economic Statistics

The personal income levels are remaining steady at \$48,476, for the City of Oak Park. The median age for Oak Park is 37.1. The Unemployment rate is remaining steady at 11.20%.





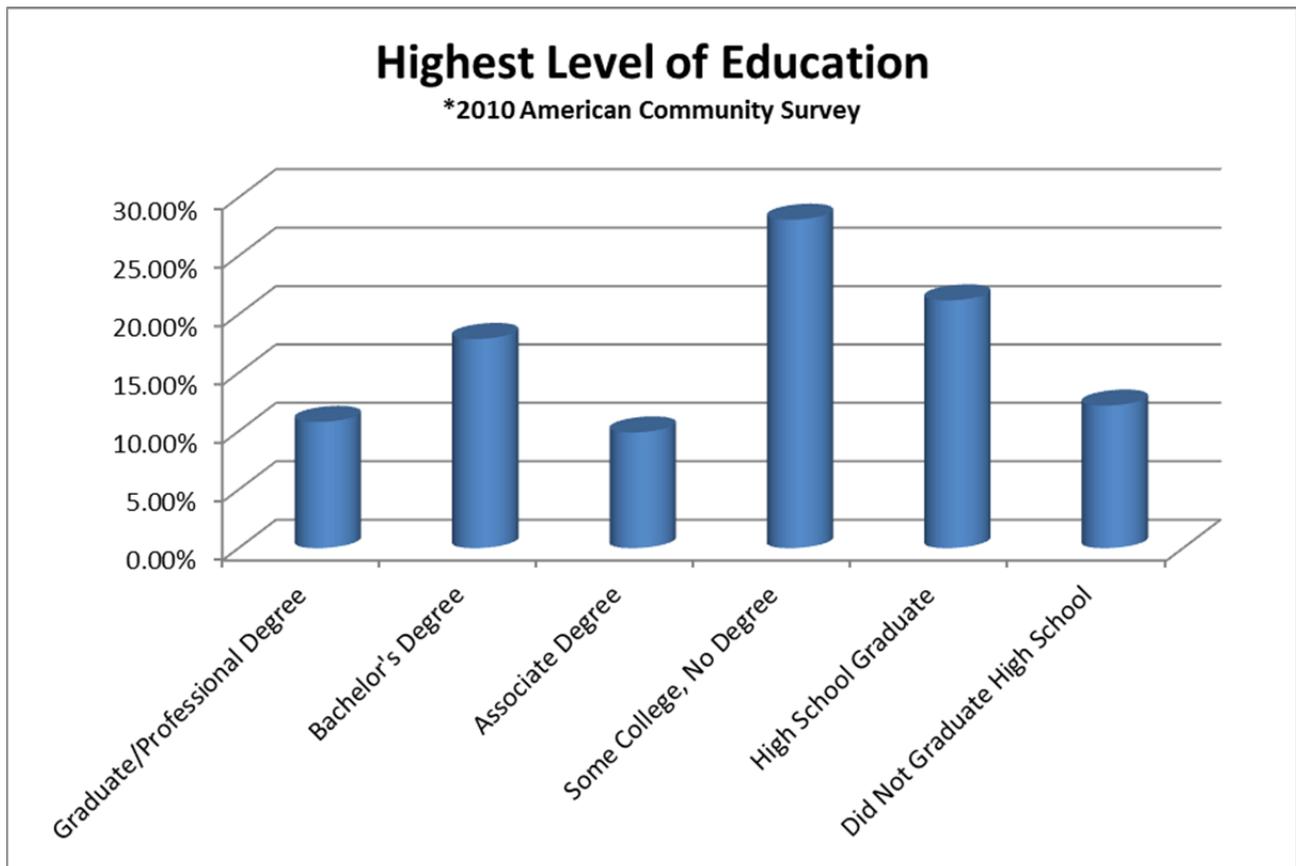
**Demographic and Economic Statistics**  
**Last Ten Fiscal Years**

Year	Population	Personal Income	Per Capita Personal Income	Median Age	Unemployment Rate
2015	29,319	\$48,476.00	\$ 21,677	37.1	11.20%
2014	29,319	\$48,476.00	\$ 22,486	38.2	12.10%
2013	29,319	48,476.00	23,242.00	38.6	13.60%
2012	29,319	48,697.00	21,677.00	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%
2006	32,399	48,697	21,677	34.6	8.70%



### 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).





### 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 - REPAIRS AND MAINTENANCE**

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 - 2016 Millage Rates**

**WHEREAS,** the City Council's desire is to levy the lowest millage rate possible and reduced the overall millage rate by .7154 mills to a total of 36.9308, 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 hearing was also held on May 16, 2016 on the 2016 millage rates and the 2016-2017 budget,

**NOW, THEREFORE, BE IT RESOLVED,** that to finance the level of services established for the 2016-2017 fiscal-year, and to meet specific debt obligations of the City that the following millages are authorized to be spread:

General Operating	16.2712
Headlee Override – Operating	1.1377
Public Safety	1.9896
Recreation	0.4974
Solid Waste	2.9377
Public Safety Act 345	6.9636
Library	1.4836
2010 Municipal Complex Debt	2.0000
2015 Street Refunding Debt	1.8000
2012 Street Refunding Debt	<u>1.8500</u>
	<u>36.9308</u>

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

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 16<sup>th</sup> day of May, 2016.

T. Edwin Norris, City Clerk



**Resolution of Adoption  
Fiscal-Year 2016-2017 Budget and Acknowledging  
the Multi-Year Budget Including Projections of Future  
Fiscal-Years 2017-2018 and 2018-2019**

**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 9, 2016, and

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

**WHEREAS,** a public hearing was also held on May 16, 2016 on the proposed budget, and

**WHEREAS,** this budget takes into consideration the City's Multi-Year Budget and financial planning through fiscal-year 2018-2019,

**NOW, THEREFORE, BE IT RESOLVED,** that the fiscal year 2016-17 attached budget (departmental basis) is adopted and that the City Council acknowledges the Multi-Year Budget, Including Projections of Future Fiscal-Years 2017-2018 and 2018-2019 as part of this resolution.

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

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 16<sup>th</sup> day of May, 2016.

T. Edwin Norris, City Clerk



**CITY OF OAK PARK  
REGULAR COUNCIL MEETING  
May 16, 2016**

**EXCERPT**

**CITY MANAGER**

**CM-05-193-16 (AGENDA ITEM #15C) ADOPTION OF THE FISCAL YEAR 2016-2017  
WATER AND SEWER RATES - APPROVED**

Motion by Speech, seconded by Burns, CARRIED UNANIMOUSLY, to approve the fiscal year 2016-2017 water and sewer rates as follows:

Water Rate:	\$3.931 per unit
Sewer Rate:	\$7.383 per unit
Combined Rate:	\$11.314 per unit

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

**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 16<sup>th</sup> day of May, 2016.

T. Edwin Norris, City Clerk



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