

► CITY OF OAK PARK
THREE-YEAR BUDGET

Fiscal Year 2023-2024

Projected Budgets FY 2024-25 and FY 2025-26



Mayor

Marian McClellan

Mayor Pro Tem

Julie Edgar

City Council

Carolyn Burns

Solomon Radner

Shaun Whitehead

City Manager

Erik Tungate



About the City of Oak Park

The City of Oak Park is a great place to live and work. It is located near the southeast corner of Oakland County, Southeast Michigan, and approximately 3.5 miles from Macomb County and adjacent to the northern boundary of the City of Detroit. The City contains approximately 5.5 square miles with a population of 29,560 persons as reported by the U.S. Bureau of Census as of January 1, 2020.

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

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



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Budget Document

Among the many things the City does on an annual basis, the most important of all of the activities is the creation of the annual budget adopted by City Charter on the second meeting in May. The enclosed budget is a three-year budget that includes the budgets for FY2023-24, FY2024-25, and FY2025-26 respectively. The Council will acknowledge this multi-year budget in the form of a resolution. The City prepares the multi-year projection based on the best data available at the time. The research includes obtaining data from the County and the State of Michigan. This future outlook allows the City to plan rather than react to anticipated financial conditions.

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

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

The budget document consists of the following sections:

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



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



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CITY OF OAK PARK

OFFICE OF THE CITY MANAGER

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

DATE: May 15, 2023

TO: The Honorable Mayor and City Council

FROM: Erik Tungate, City Manager

SUBJECT: TRANSMITTAL OF THE PROPOSED THREE-YEAR BUDGET FOR FISCAL YEARS 2023-24, 2024-25, and 2025-26.

Dear Mayor and Oak Park City Council Members:

I am pleased to deliver the recommended FY 2023-24 budget, and the projected budgets for FY 2024-25, and FY 2025-26. Based on the City's Financial Policies, the Capital Improvement Plan, City Council Goals, and my comprehensive review of operations, this balanced budget reflects a reasonable approach to meeting our most critical needs while continuing to position the City for long term financial stability. Although the City is faced with a number of challenges, the budget is balanced for the next three years, and leaves the City with an approximately \$4.49 million "rainy day" fund. These challenges include the continuing fallout from compounded healthcare cost increases, out of control inflation, long term liability costs, and a broken funding model for municipalities across the State of Michigan. As always, my staff and I continue to work diligently to overcome these challenges and I believe we have a strong foundation for the future.

OPERATING BUDGET HIGHLIGHTS

Challenges

The City currently faces many challenges presented by increased inflation, as well as the City's taxable value still recovering from the 40% taxable value reductions as a result of the fallout from the Great Recession of 2008. While property values are returning to pre-recession levels, the State limits the amount of revenue realized by the City. The Headlee Amendment and Proposal A limit the growth of the taxable value of existing property to the rate of inflation or 5 percent, whichever is less. The City does not capture additional taxes even when a property is sold and the taxable value is uncapped, as such increases must be offset by a reduction in the tax rate. For Oak Park that means the tax revenue lost during the Great Recession will not return for several years. We continue to do everything we can to deliver the same superior services to our residents. In FY 2007-08 one mill was worth \$722,313. In FY2014-15 the revenue received from one mill was reduced to \$434,000. In this budget, we are predicting one mill be worth approximately \$649,466,759 due to the ever-increasing level of economic development and new residents moving

in. Additionally, the State has reduced the amount of money it provides local municipalities in revenue sharing significantly. In 2002 Oak Park received \$5 million dollars in revenue sharing. The City is slated to receive \$4.54 million in FY 2023-24 (as of the publishing of this document). This has resulted in a considerable cumulative decrease over the years. Based on the amount of revenue sharing received in 2002, the City has experienced approximately a \$27.5 million cumulative loss to date.

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

The budget includes the actuarially required contribution for each pension and retiree healthcare system, as well based on the City's two pension systems on a 21-year amortization period to reach fully funded status.

Opportunities / Cost Savings

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

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

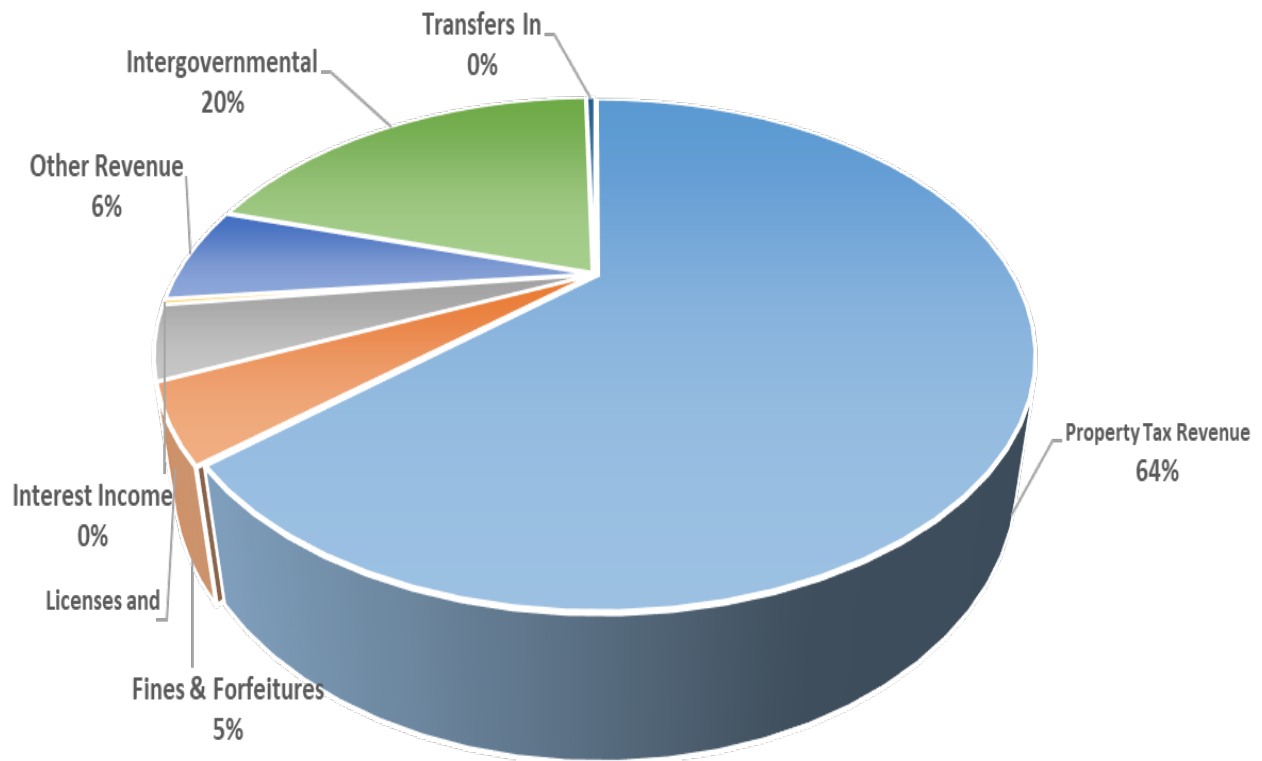
The City has also seen some modest improvements since the passage of PA 345, a millage originally passed by Oak Park residents in November 2012 to provide additional revenues to be used towards the Public Safety Employees' retirement costs. This millage provided and is projected to provide \$4,221,000 in FY 2022-23 and \$4,542,000 in FY 2023--24. The absence of this millage would result in the City having to cut costs in other service areas in order to fund these growing legacy costs.

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

General Fund Revenues

General Fund revenues are budgeted at \$25.6 million in FY 2023-24, an increase of \$419,959 from the projected FY 2022-23 revenue. A majority of this increase comes from property taxes, which make up 64 percent of the City's entire revenue. We are conservatively anticipating a 5 percent increase in property tax revenue in FY 2023-24, due mostly to new development in the City and new residents moving in. Additionally, we are projecting a decrease in Ordinance Fines, which can be attributed to the City's transition of some select misdemeanors to civil infractions.

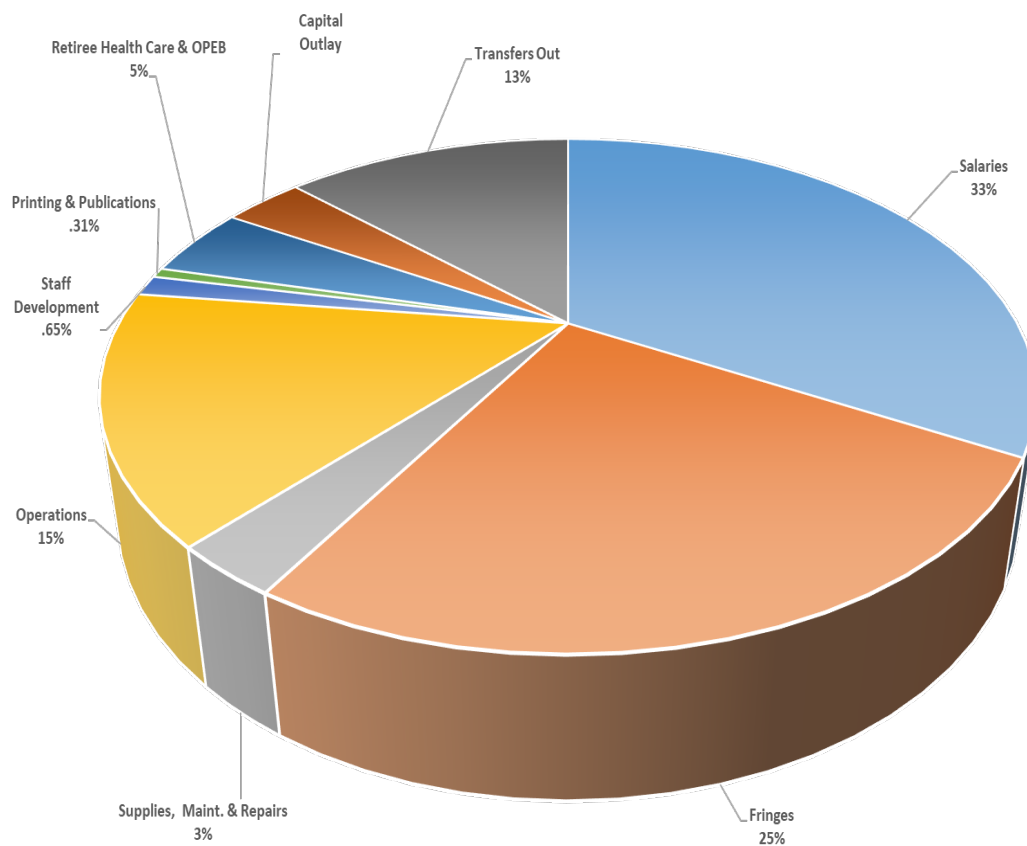
The chart below represents the City's General Fund revenue categorized by source.



General Fund Expenditures

General Fund expenditures are budgeted at \$25.5 million in FY 2023-24, a decrease of \$199,319 from projected FY 2022-23 expenditures. This increase is attributed mainly to the rise in health care expenses, increases in wages, the subsequent increase in fringe benefits, offset by a reduction in expenditures for capital improvement projects. With the proposed budget being balanced, the General Fund Balance or "rainy day" fund would be approximately \$4.49 million, or 18 percent of projected expenditures.

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



Water and Sewer Utility Fund

Our top priority is to continue to provide well maintained water and sewer services, while responsibly preserving a fund balance to safeguard against unforeseen circumstances. In FY 2023-24, I am recommending that we do not increase our stormwater utility rates and adopt a zero-unit minimum bill configuration. Also, I am recommending a modest rate increase of 6% for FY 2023-24 for water and sewer variable rates.

Rubbish Collection Fund

I am not recommending a rate increase for FY 2023-24 although the City will need to continue to maintain a fund balance in order to provide for future cost increases as well to bear the cost of supplying trash receptacles to every resident.

FINANCIAL ASSESSMENT

I am proud to report the budget I am proposing for FY 2023-24 is balanced and will not require us to use the General Fund Balance if revenues continue to rise, expenses from the fallout from the Coronavirus outbreak, including the related supply chain issues, continue to diminish, and overall operating costs can be curtailed.

With all of the progress we have made in the last several years, this continues to be an exciting time for the City of Oak Park. The City continues to reach new heights despite lingering challenges associated with loss of revenue from the 2008 financial fallout, economic uncertainty, as well as high inflation.

Respectfully,

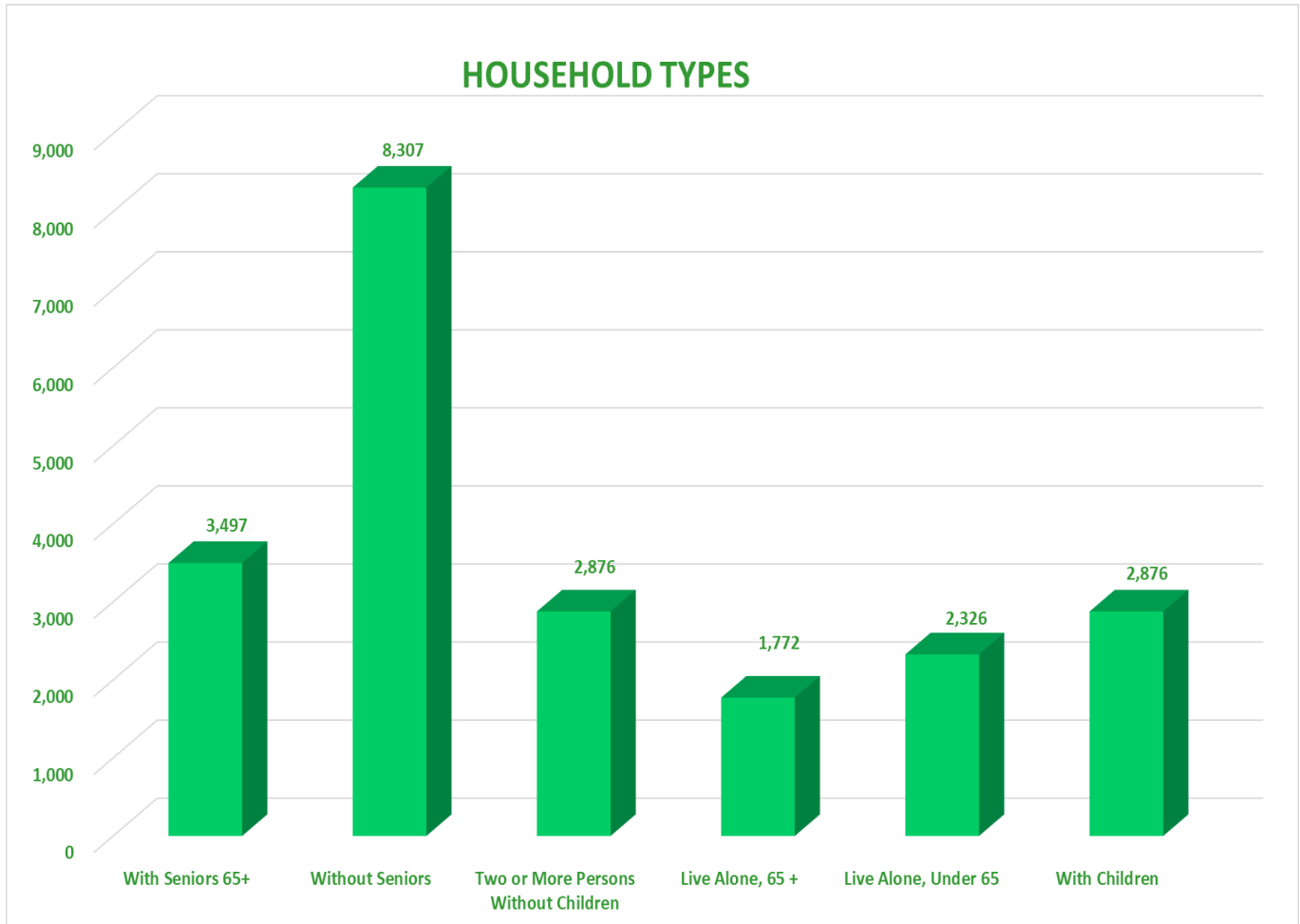


Erik Tungate
City Manager

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The City of Oak Park household types are outlined in the chart below from the 2020 Census. More than 8,300 households are without Seniors.





Major Employers

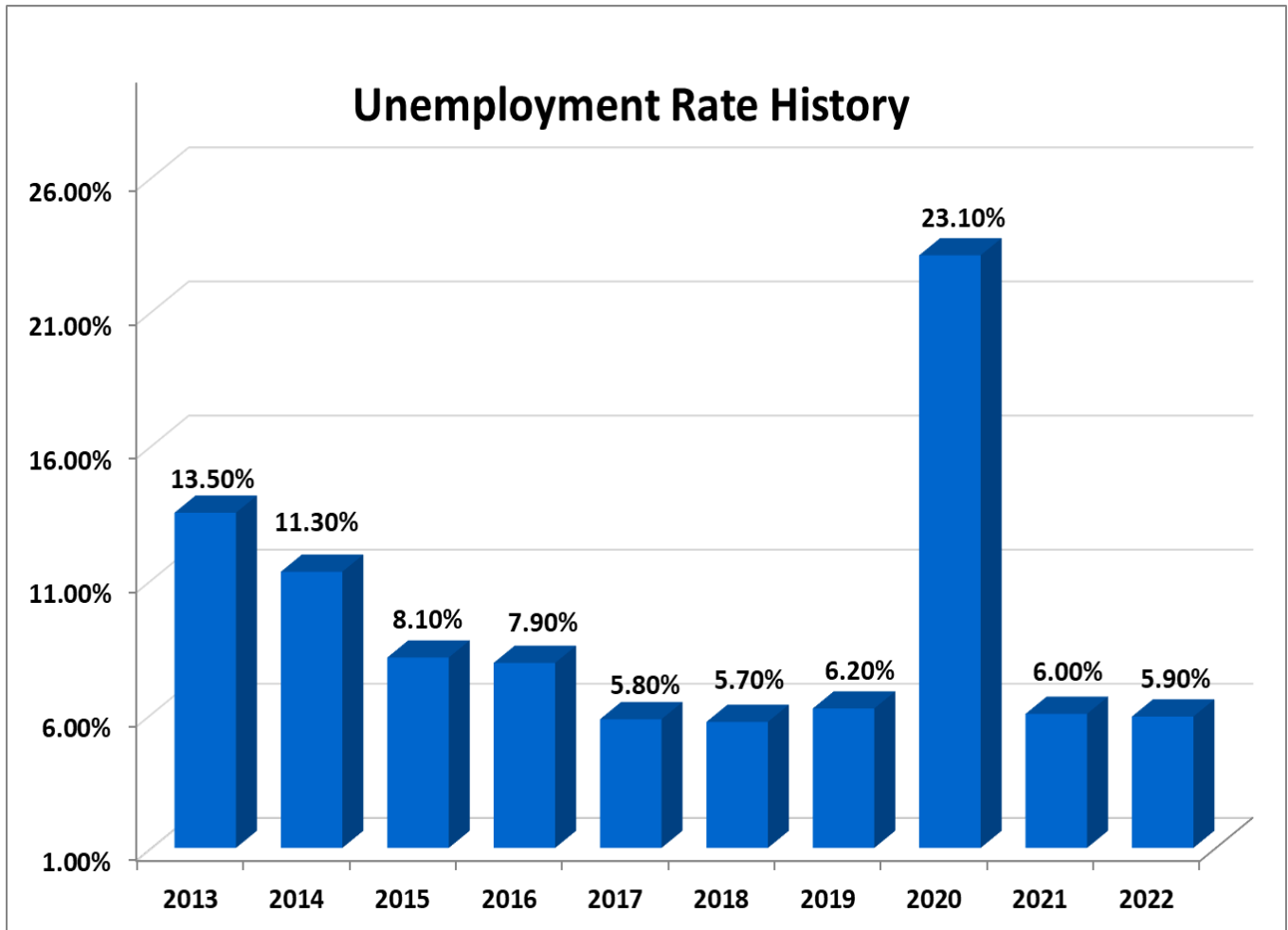
**Principal
Current Year and Nine Years Ago**

Employer	2013			2022		
	Employees	Rank	Percentage of Total	Employee	Rank	Percentage of Total
Kroger	-	-	0.00%	432	1	3.35%
Oak Park School District	366	2	1.25%	386	2	3.00%
FEDEX Corporation	-	-	0.00%	286	3	2.22%
Berkley School District	558	1	1.90%	218	4	1.69%
City of Oak Park	197	3	0.67%	188	5	1.46%
Brilar, LLC	-	-	0.00%	150	6	1.16%
PCI Industries	-	-	0.00%	130	7	1.01%
Hewson Van Hellemont, PC	-	-	0.00%	130	8	1.01%
The Wellness Plan	-	-	0.00%	125	9	0.97%
Hagopian World of Rugs	110	5	0.38%	120	10	0.93%
Aarmco	130	4	0.44%	-	-	-
K-Mart Corporation	98	6	0.30%	-	-	-
Ferndale School District	97	7	0.33%	-	-	-
Bullseye Telecom	96	8	0.33%	-	-	-
Visiting Nurse Association	96	9	0.33%	-	-	-
Barton Malow Rigging Company, Inc	35	10	0.12%	-	-	-
	<u>1,783</u>		<u>6.05%</u>	<u>2,165</u>		<u>16.80%</u>



Economic Statistics

Personal Income is \$54,202, for the City of Oak Park. The median age for Oak Park is 37.1. The Unemployment rate has decreased to 5.9% in 2022.





Demographic and Economic Statistics

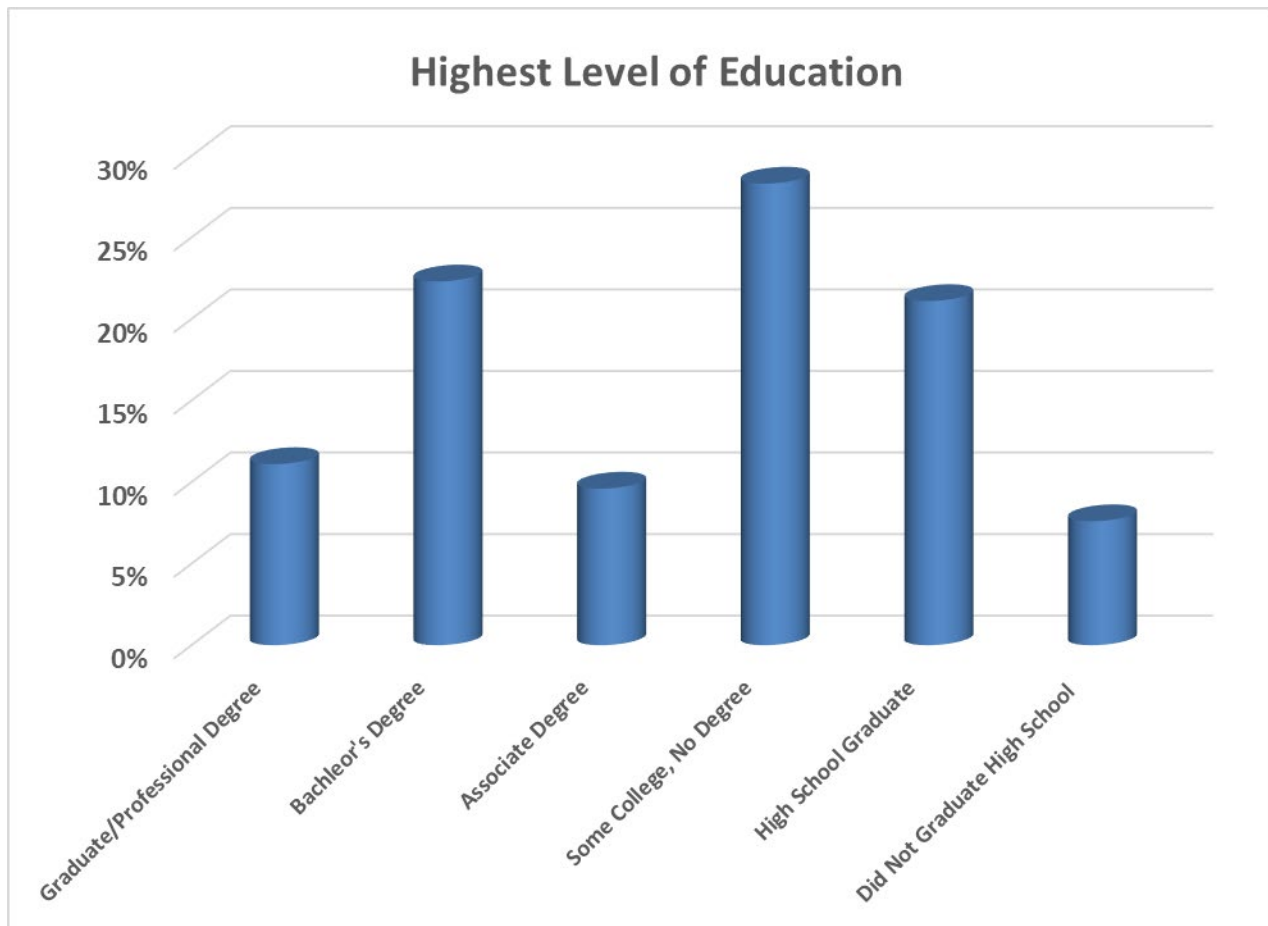
Last Ten Fiscal Years

Year	Population	Personal Income	Per Capita Personal Income	Median Age	Unemployment Rate
2022	29,560	\$ 54,202	\$ 28,993	37.1	5.90%
2021	29,560	58,700	32,423	37.8	6.00%
2020	29,319	52,584	26,585	39.3	23.10%
2019	29,319	51,498	24,156	37.6	6.20%
2018	29,319	49,811	23,092	34.6	5.70%
2017	29,319	47,463	22,059	37.8	5.80%
2016	29,319	47,292	22,143	36.8	7.90%
2015	29,319	48,476	21,677	37.1	8.10%
2014	29,319	53,297	22,486	38.2	11.30%
2013	29,319	48,476	23,242	38.6	13.50%



Education Level

Approximately 28% of Oak Park's residents have at least some college education. Only 7.6% are not high school graduates or enrolled in high school (2020 Census).





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CITY COUNCIL GOALS

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

Our Vision

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

Our Mission

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

Our Values

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

STRATEGIC PLAN 2021 – 2026

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

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



GOAL 1: DEEPEN SENSE OF PLACE AND COMMUNITY IDENTITY

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

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

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

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

Objective 4: Uphold the City's Redevelopment Ready Certification

Objective 5: Combat blight issues in residential neighborhoods

Objective 6: Update City park signage

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

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

Objective 9: Offer affordable mobility options

Objective 10: Obtain "Age Friendly" designation

Objective 11: Expand housing options

Objective 12: Invest in public art experiences

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

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

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



GOAL 2: FOSTER AN ENGAGED, INFORMED COMMUNITY

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

Objective 1: Ensure effective, meaningful communication with the community

Objective 2: Cultivate a culture of civic involvement

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

Objective 4: Increase positive media coverage

GOAL 3: CULTIVATE ORGANIZATIONAL EXCELLENCE

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

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

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

Objective 3: Develop ongoing succession plans

Objective 4: Increase employee engagement

Objective 5: Expand professional development opportunities

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

Objective 7: Provide a workplace environment that supports healthy lifestyles



GOAL 4: PROVIDE EFFICIENT, RESILIENT GOVERNMENT

Through a commitment to financial sustainability, innovation and best practices

Objective 1: Maintain financial reserves

Objective 2: Improve the City's bond rating

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

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

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

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

Objective 7: Ensure the City is effectively safeguarding its data

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

Objective 9: Improve efficiency of FOIA requests

Objective 10: Ensure efficiency of elections



GOAL 5: ENSURE A SAFE AND COMFORTABLE ENVIRONMENT FOR EVERYONE

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

Objective 1: Ensure adequate street lighting throughout the City

Objective 2: Provide high quality public safety services

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

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

Objective 5: Consistent, strategic investment in water sewer infrastructure

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

GOAL 6: ENCOURAGE ENVIRONMENTALLY SUSTAINABLE PRACTICES

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

Objective 1: Provide more opportunities to recycle throughout the City

Objective 2: Increase environmentally sustainable practices in all City buildings

Objective 3: Promote environmental sustainability practices to residents and businesses



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Revenue Trends

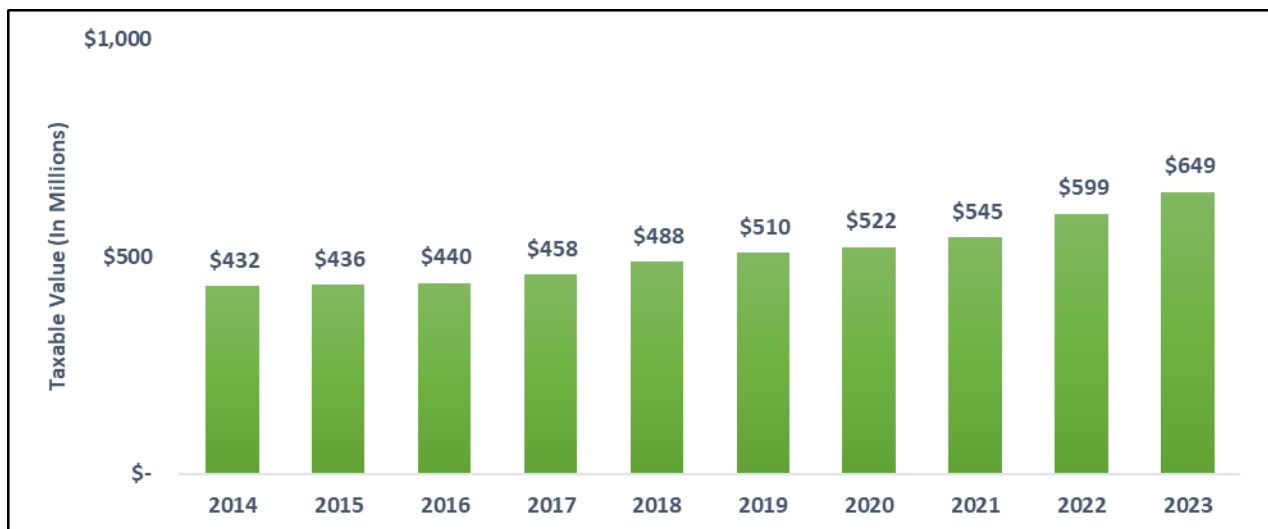
Property Taxes

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

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

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

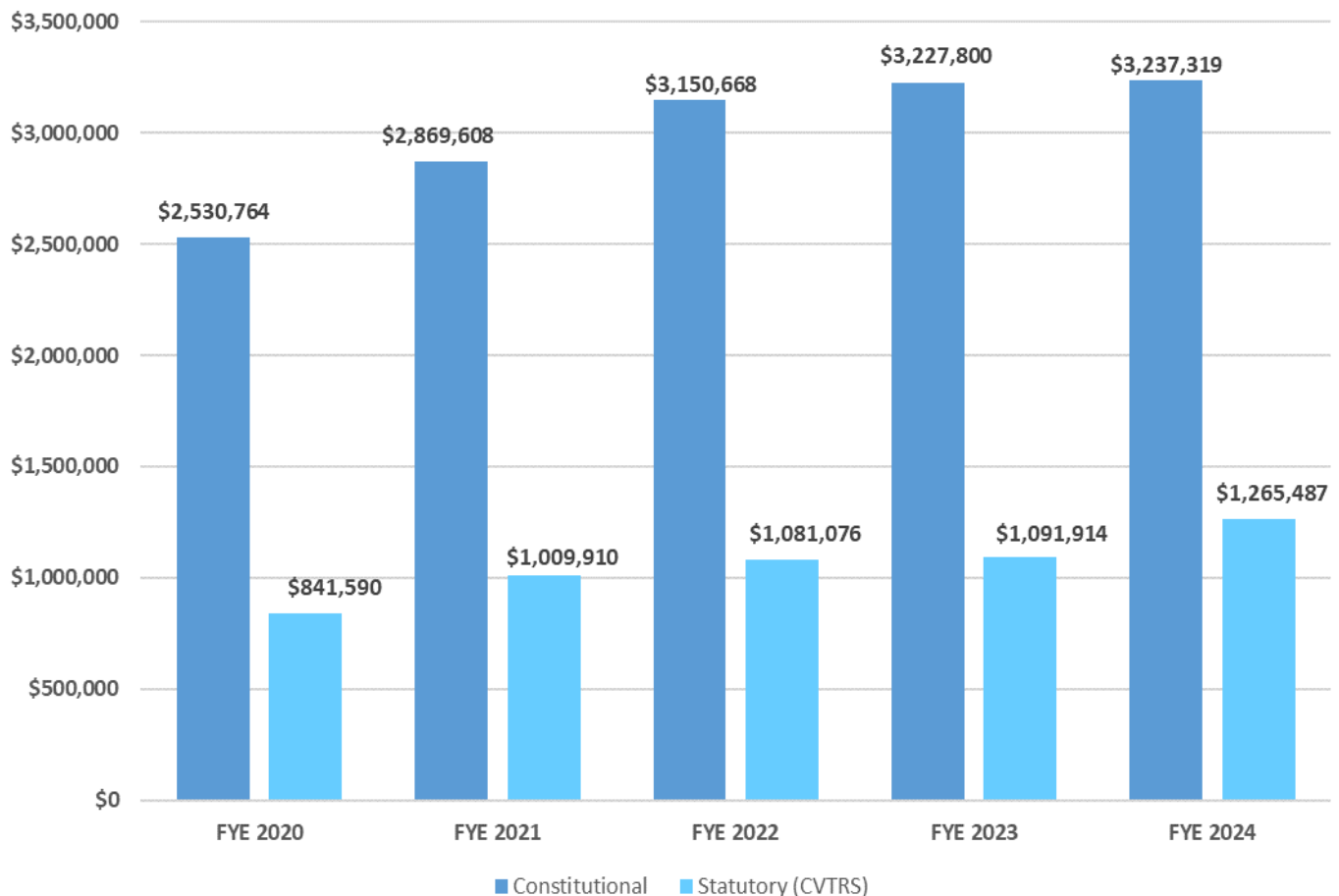
Tax Year	Taxable Value (in millions)	% Change
2014	\$ 432	-0.50%
2015	\$ 436	0.90%
2016	\$ 440	0.90%
2017	\$ 458	0.94%
2018	\$ 488	4.26%
2019	\$ 510	6.41%
2020	\$ 522	2.70%
2021	\$ 545	4.24%
2022	\$ 599	9.78%
2023	\$ 649	8.41%





State Shared Revenue

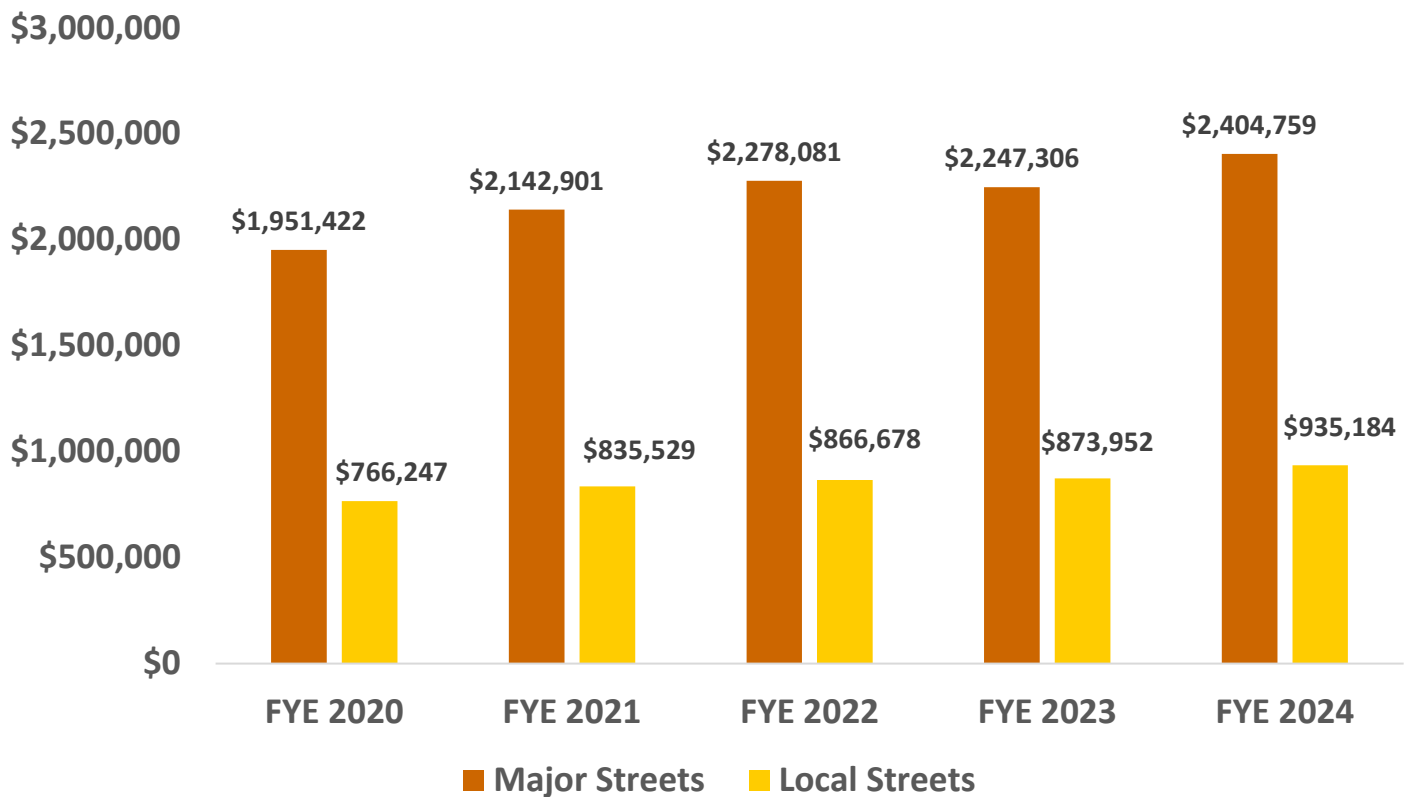
The State Revenue Sharing program distributes sales tax collected by the State of Michigan to local governments. The State Revenue Sharing is unrestricted General Fund revenue and is the second largest source of revenue in that fund. The distribution of funds is authorized by the State Revenue Sharing 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 2023-24 the Constitutional Payment is equal to the 2020 census population multiplied by the Distribution Rate or the Distribution Rate is calculated according to three formulae: taxable value per capita, population unit type and yield equalization.





Act 51 – Michigan Transportation Fund

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





Fiscal Year 2023-24 Budgeted Revenues (by category)

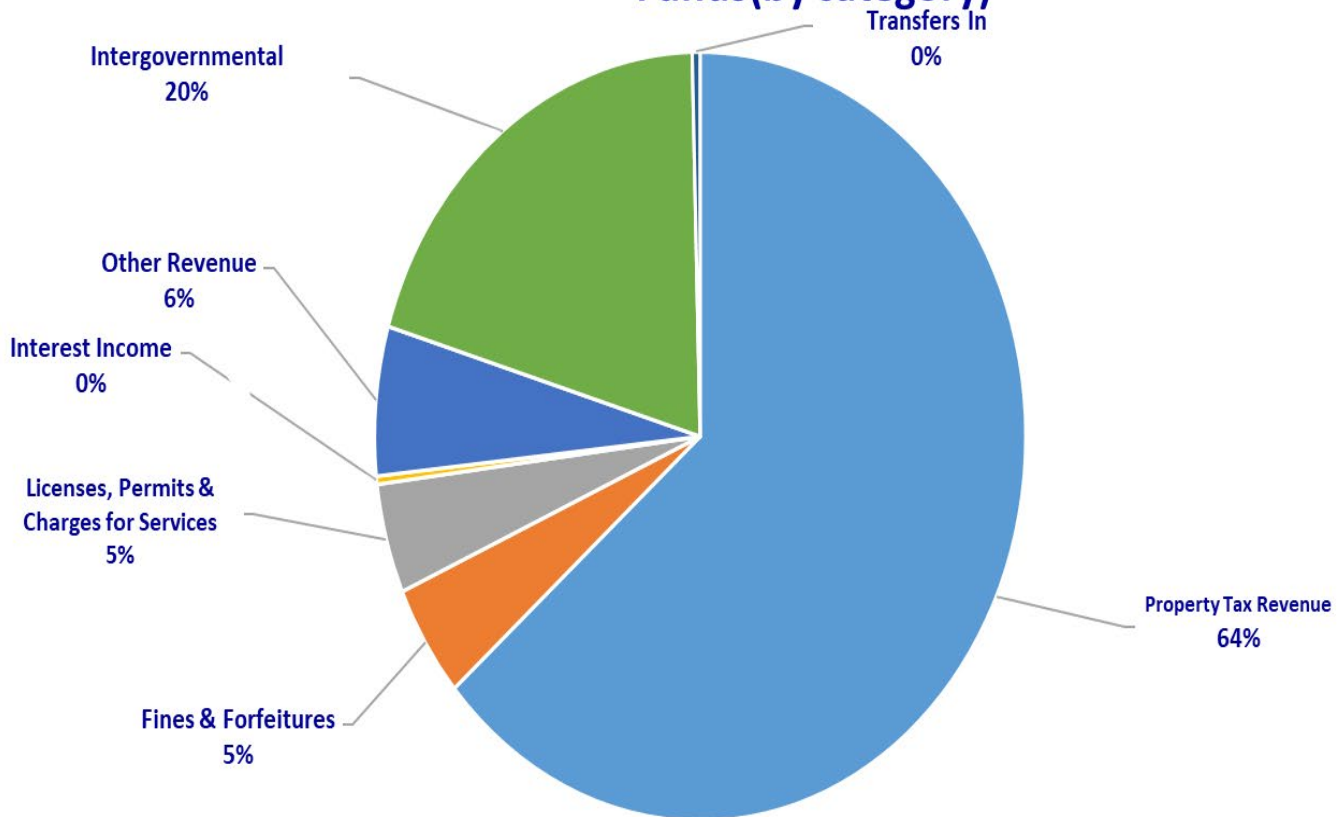
The following represents Fiscal Year 2023-24 budgeted revenue (General Fund and Special Revenue Funds).

Fiscal Year 2023-24 Budgeted Revenue (by category)

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
Property Tax Revenue	\$ 16,288,517	\$ 2,873,521	\$ 19,162,038
Fines & Forfeitures	\$ 1,220,000	\$ 183,840	\$ 1,403,840
Licenses, Permits & Charges for Services	\$ 1,181,705	\$ 1,639,500	\$ 2,821,205
Interest Income	\$ 87,180	\$ 45,281	\$ 132,461
Other Revenue	\$ 1,557,920	\$ 280,307	\$ 1,838,227
Intergovernmental	\$ 5,133,407	\$ 4,247,583	\$ 9,380,990
Transfers In	\$ 130,000	\$ 2,082,592	\$ 2,212,592
TOTAL ESTIMATED REVENUES	\$ 25,598,729	\$ 11,352,624	\$ 36,951,353



Fiscal Year 2023 - 24 Budgeted General Fund & Special Revenue Funds (by category)





Expenditure Trends

Fiscal Year 2023-24 Budgeted Expenditures (by category)

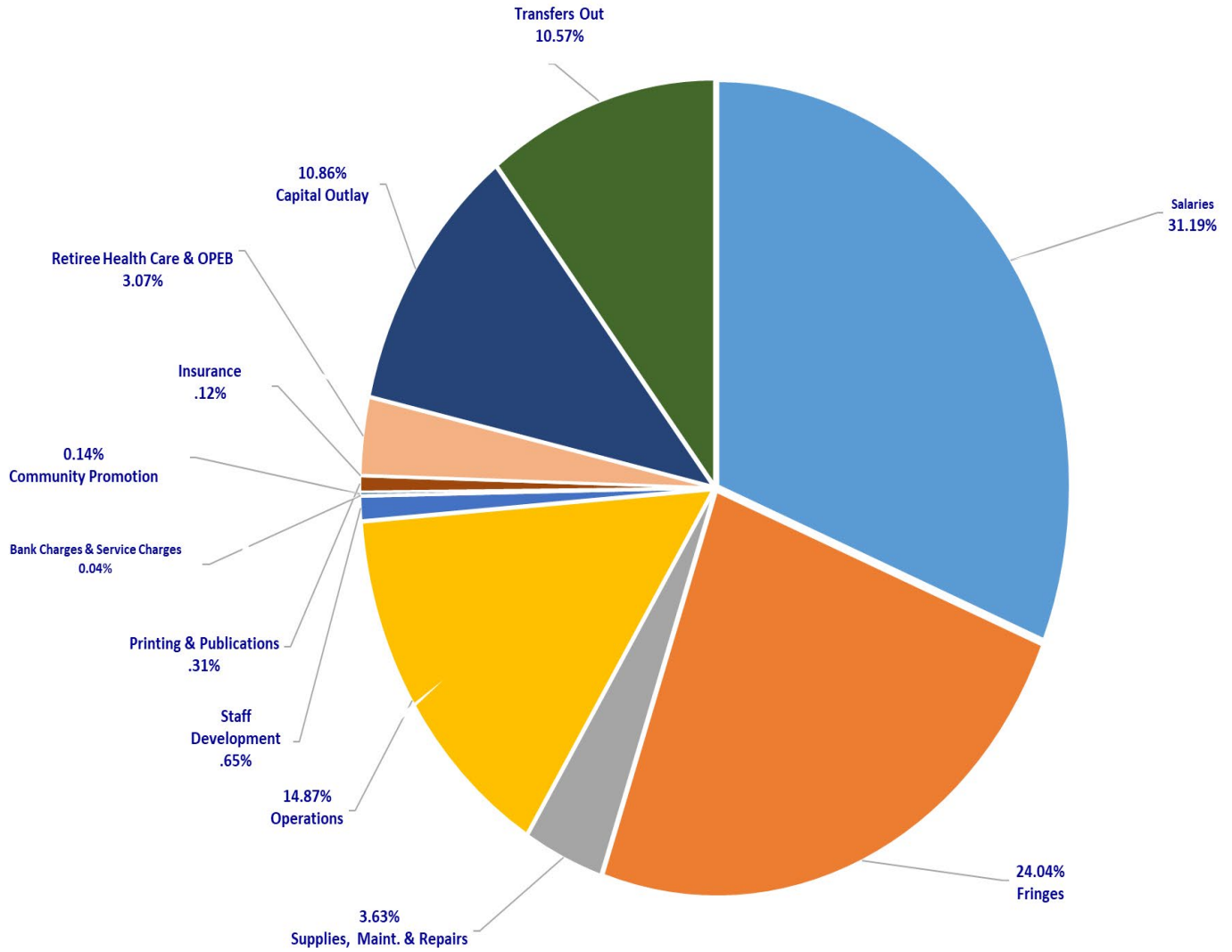
The following represents Fiscal Year 2023-24 budgeted expenditures (General Fund and Special Revenue Funds).

Fiscal Year 2023-24 Budgeted Expenditures (by category)

ESTIMATED EXPENDITURES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
Salaries	\$8,972,506	\$3,103,902	\$12,076,408
Fringes	7,797,228	1,490,901	9,288,129
Supplies, Maint & Repairs	767,436	636,400	1,403,836
Operations	1,857,369	3,887,289	5,744,658
Staff Development	323,410	40,870	364,280
Bank Charges & Service Charges	15,500	1,250	16,750
Community Promotion	52,880	0	52,880
Printing & Publications	192,725	46,000	238,725
Insurance	0	10,000	10,000
Retiree Healthcare & OPEB	1,186,000	0	1,186,000
Capital Outlay	740,800	3,457,000	4,197,800
Transfers Out	3,592,875	492,592	4,085,467
TOTAL ESTIMATED EXPENDITURES	\$25,498,729	\$13,166,204	\$38,664,933



Fiscal Year 2023-24 Budgeted General Fund & Special Revenue Funds Expenditures (by category)

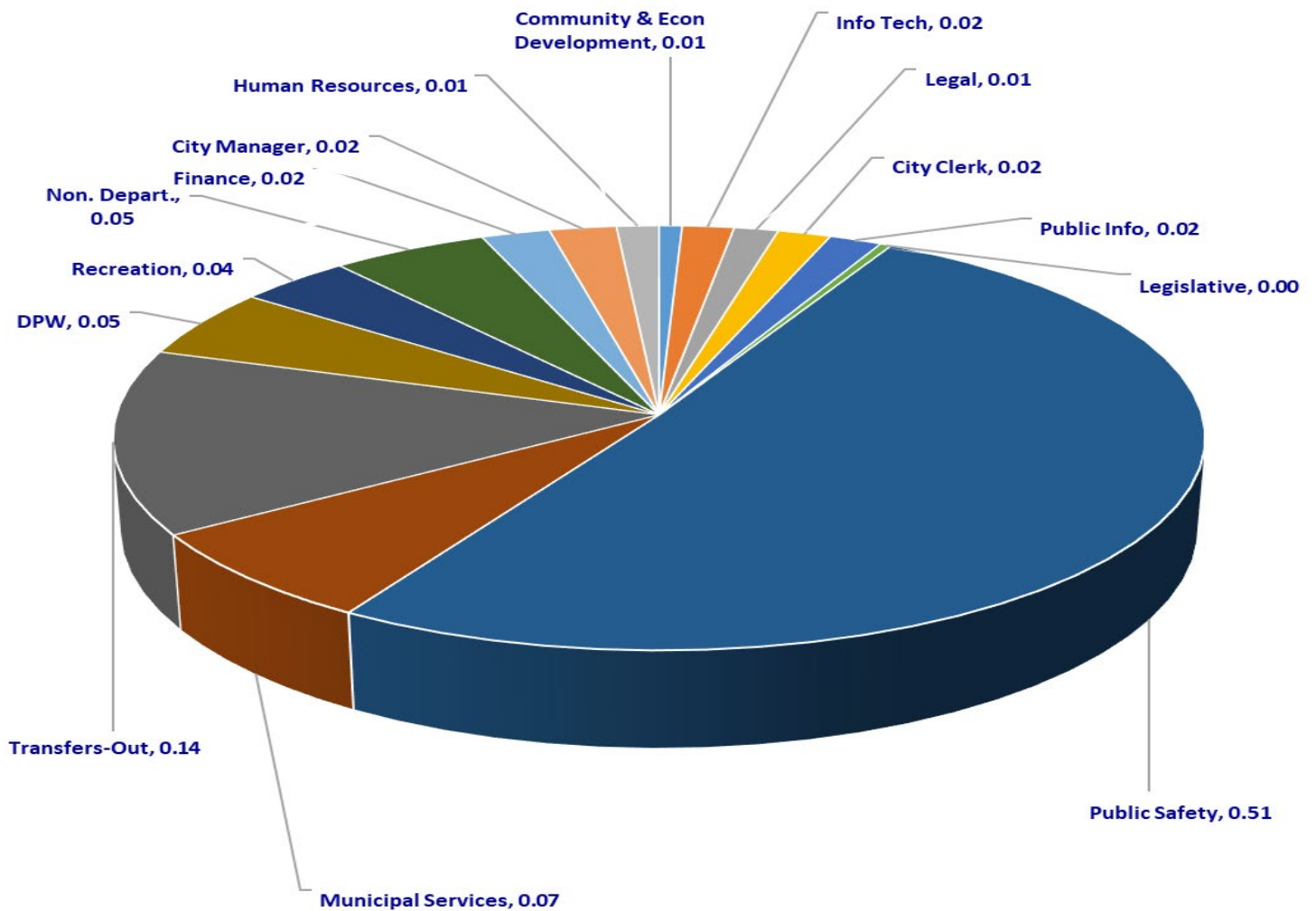


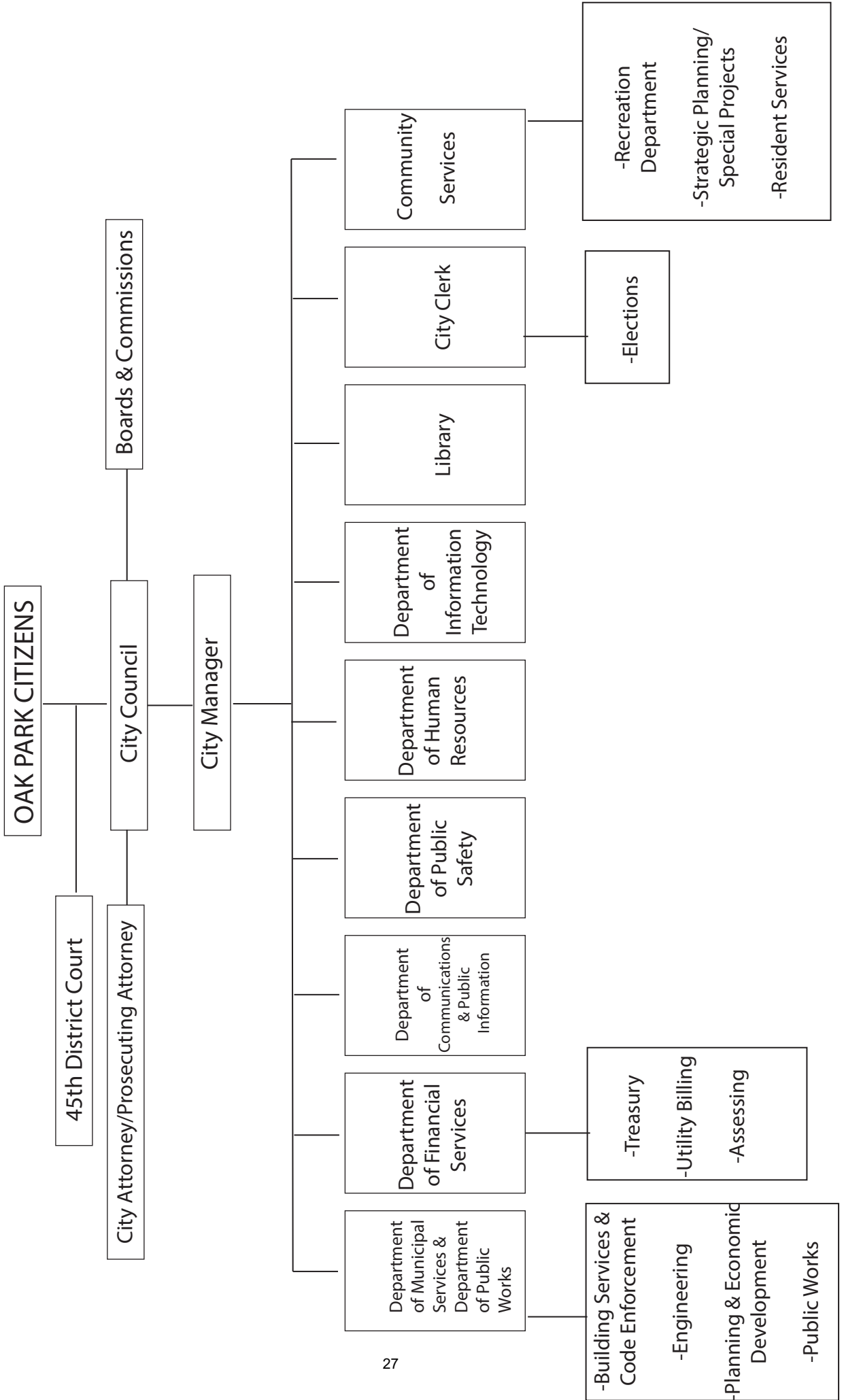


The chart below demonstrates how one dollar of General Fund revenue is expended.

For example, \$.51 (fifty-one cents) of every dollar spent in the General Fund is for Public Safety.

HOW MY GENERAL FUND DOLLAR IS USED







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Fund Structure

Governmental Funds

101 General Fund

Debt Service Funds

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

Capital Projects Funds

- 401 - Public Improvement
- 402 - City Owned Property
- 407 - Parks & Recreation Improvement Fund
- 451 - Sidewalk Program
- 470 - Municipal Building Construction
- 813 - Special Assessment Fund - 11 Mile Rd. Parking Lots

Special Revenue Funds

- 111 - Library
- 202 - Major Street
- 203 - Local Street
- 226 - Rubbish Collection
- 253 - Drug Law Enforcement Fund
- 254 - PA302 Justice Training
- 256 - Caseflow Assistance
- 260 - Michigan Indigent Defense Commission
- 275 - Community Development Block Grant
- 276 - 45th District Court
- 283 - Mental Health Court Grant
- 284 - Veterans Treatment Court Grant

Proprietary (Enterprise) Funds

- 580 - Stormwater Utility
- 592 - Water and Sewer Utility

Internal Service Funds

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

Component Unit

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

Trust and Agency (Fiduciary) Funds

- 680 - City of Oak Park Retiree Health Care
- 703 - Current Tax Collections
- 731 - Employees' Retirement System - General
- 733 - Employees' Retirement System - Public Safety



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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.

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 Fund

The City of Oak Park reports on one major governmental fund: General Fund.

Fund Accounting

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

Governmental Funds

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

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

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

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

Proprietary Fund

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

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

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



Trust and Agency Funds

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

Fixed Assets and Long-Term Liabilities

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

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

Cash Equivalents

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

Inventories

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

Deposits and Investments

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

Investments

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

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



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Financial Policies

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

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

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

Operating Budget Policies

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

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

Fund Balance/Reserve Policies

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

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



Financial Structure, Policy and Process

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

General Fund

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

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

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

Special Revenue Funds

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

Street Funds (Major and Local)

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

Rubbish Collection 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 monthly on the water and sewer bills. The City contracts with a third party for actual rubbish collection.

45th District Court

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



Other Special Revenue Funds

The fund balance for other special revenue funds Drug Law Enforcement, PA302 Justice Training, Casflow Assistance, Michigan Indigent Defense Commission (MIDC), Community Development Block Grant (CDBG), Mental Health Court Grant Fund and the Veterans Treatment Court Grant will be used for appropriations based on the specific purpose of those funds.

Capital Project Funds

Public Improvement

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

City Owned Property

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

Parks and Recreation Improvement Fund

This fund was created in FY 2021-22 to make improvements to the City's parks and recreation programs, activities and various facilities. Grant funding will provide a portion of this fund's revenue.

Sidewalk Construction

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

Municipal Building

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

Special Assessment Fund – 11 Mile Rd. Parking Lots

This fund began during FY 2021-22 to replace and repair parking lots along 11 Mile Rd. in the City. Revenue will be generated by special assessments and General Fund contributions. A district will be created to bill the business that will be affected by these improvements.

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 2022 values (the most recent available information), this limitation would allow for \$101,723,945 million in debt, as compared to the \$89,681,575 million outstanding as of June 30, 2021. 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.



Financial Structure, Policy and Process

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

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

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

Accounting, Auditing and Financial Reporting Policies

An independent audit will be performed annually.

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

The City will maintain strong internal audit controls.

Purchasing Policies

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

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

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

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

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

Grant Policies

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



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Budget Policies and Procedures

Role of the Budget

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

Budget Strategy

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

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

Balanced Operating Budget

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

Impact of Capital Budget on the Operating Budget

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

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



Financial Structure, Policy and Process

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 Annual Comprehensive Financial Report (ACFR) and is available to the public.



Budget Process

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

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

Departmental Budget Requests

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

Budget Review and Analysis

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

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

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

Building the Proposed Budget

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



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

City Manager Review

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

City Council Adoption

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

Budget Amendment Process

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

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



Budget Calendar

September, 2022 - January, 2023		
CIP		Identify projects, define project scopes, prepare cost estimates, and prioritize projects.
February, 2023 - March, 2023		
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	02/13 - 03/10	Finance compiles departmental salary and fringe benefit summaries.
	02/13 - 03/10	Finance enters initial three year budget estimates in BSA.
CIP	03/10	Department summary capital needs due to Finance.
Budget	03/17	Departmental three year budget projects available in BSA for review.
Budget	03/20 - 03/31	Department meetings with Finance and City Manager.
April, 2023		
Budget	04/10	Presentation of Capital Plan to Planning Commission.
CIP	04/14	City Manager budget draft complete.
Budget	04/17 - 04/21	City Manager gives City Council, budget update.
	04/17 - 04/21	City Council budget review session.
Budget	04/24 - 04/28	City Council budget review session.
May, 2023		
Budget	05/01	City Council budget review session (if needed)/Public Hearing request.
Budget	05/03	Budget Public Hearing Notice published.
Budget	05/15	Budget Public Hearing.
Budget	05/15	Final budget, fee schedule and millage rate adoption.



Financial Structure, Policy and, Process

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Personnel (full-time staff)

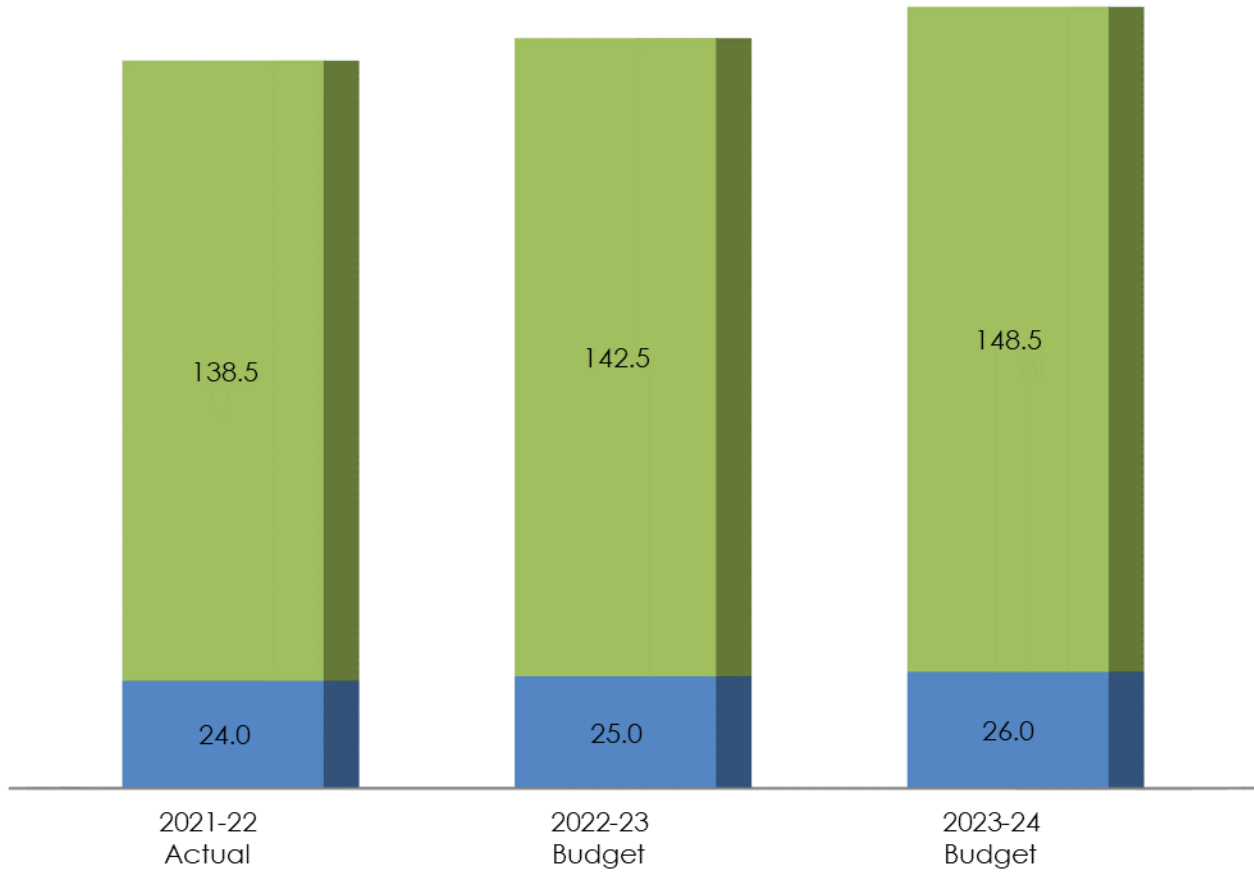
The City of Oak Park employs full-time staff in various capacities. The costs for these employees are budgeted within their respective departments.

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



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

■ Other Funds ■ General Fund



	2021-22 Actual	2022-23 Budget	2023-24 Budget
Other Funds	24.0	25.0	26.0
General Fund	138.5	142.5	148.5
	<u>162.5</u>	<u>167.5</u>	<u>174.5</u>



Full-Time Personnel Summary

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

	<u>2021-22</u> <u>BUDGET</u>	<u>2022-23</u> <u>BUDGET</u>	<u>2022-23</u> <u>ACTUAL</u>	<u>2023-24</u> <u>BUDGET</u>	<u>INCREASE</u> <u>(DECREASE)</u>
GENERAL FUND					
COUNCIL					
Mayor	1.0	1.0	1.0	1.0	0.0
Mayor Pro-Tem	1.0	1.0	1.0	1.0	0.0
Council Member	3.0	3.0	3.0	3.0	0.0
	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>0.0</u>
CITY MANAGER					
City Manager	1.0	1.0	1.0	1.0	0.0
Deputy City Manager - Community Services	1.0	1.0	1.0	1.0	0.0
Resident Services Coordinator	1.0	1.0	1.0	1.0	0.0
Executive Assistant/Office Manager	1.0	1.0	1.0	1.0	0.0
	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>
HUMAN RESOURCES					
Director of Human Resources & Operations	1.0	1.0	1.0	1.0	0.0
Human Resources Generalist	1.0	1.0	1.0	1.0	0.0
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>
COMMUNITY AND ECONOMIC DEVELOPMENT					
Director of Authorities	1.0	1.0	0.0	1.0	0.0
Economic Development & Planning Specialist	1.0	1.0	1.0	1.0	0.0
	<u>2.0</u>	<u>2.0</u>	<u>1.0</u>	<u>2.0</u>	<u>0.0</u>
INFORMATION TECHNOLOGY					
Director of Information Technology	0.0	0.0	0.0	0.0	0.0
Cable IT Coordinator	0.0	0.0	0.0	0.0	0.0
	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
CITY CLERK					
City Clerk	1.0	1.0	1.0	1.0	0.0
Deputy City Clerk/Director of Elections	1.0	1.0	1.0	1.0	0.0
Assistant City Clerk/Election Coordinator	1.0	1.0	1.0	1.0	0.0
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>
FINANCE AND ADMINISTRATIVE SERVICES					
Director of Finance and Administrative Services	1.0	1.0	1.0	1.0	0.0
Deputy Director of Finance and Administrative Services	1.0	1.0	1.0	1.0	0.0
Administrative Assistant	1.0	1.0	1.0	1.0	0.0
Payroll Coordinator	1.0	1.0	1.0	1.0	0.0
Deputy Treasurer	1.0	1.0	1.0	1.0	0.0
Finance Clerk I - Treasury/Water and Sewer	4.0	4.0	2.0	4.0	0.0
City Assessor	0.0	0.0	0.0	0.0	0.0
Senior Appraiser	0.0	0.0	0.0	0.0	0.0
Water Supervisor	1.0	1.0	1.0	1.0	0.0
	<u>10.0</u>	<u>10.0</u>	<u>8.0</u>	<u>10.0</u>	<u>0.0</u>



<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>	<u>INCREASE</u>
<u>BUDGET</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>(DECREASE)</u>

GENERAL FUND (continued)

MUNICIPAL SERVICES

Director of Municipal Services	0.0	0.0	1.0	1.0	1.0
Deputy Director of Municipal Services	1.0	1.0	1.0	1.0	0.0
City Engineer	0.0	1.0	1.0	1.0	0.0
Assistant City Engineer	1.0	0.0	0.0	0.0	0.0
Code Inspector	2.0	2.0	1.0	2.0	0.0
Code Inspector/Animal Control	1.0	1.0	2.0	1.0	0.0
Code Assistance Officer	2.0	2.0	2.0	3.0	1.0
Rental Inspector	1.0	1.0	1.0	1.0	0.0
Engineering Technician II	1.0	1.0	1.0	1.0	0.0
Engineering Technician I	1.0	1.0	1.0	1.0	0.0
Engineering Co-op	0.5	0.5	0.5	0.5	0.0
Building Division Supervisor	1.0	1.0	1.0	1.0	0.0
Office Coordinator	1.0	1.0	1.0	1.0	0.0
Administrative Clerk II	0.0	0.0	1.0	0.0	0.0
Building Division Clerk	2.0	2.0	1.0	2.0	0.0
	14.5	14.5	15.5	16.5	2.0

PUBLIC SAFETY

Director of Public Safety	1.0	1.0	1.0	1.0	0.0
Deputy Director	1.0	1.0	1.0	1.0	0.0
Public Safety Officer II - Community Resources Coordinator	2.0	2.0	2.0	2.0	0.0
Confidential Administrative Secretary	1.0	1.0	1.0	1.0	0.0
Administrative Clerk II	2.0	2.0	2.0	2.0	0.0
Property Clerk	1.0	1.0	1.0	1.0	0.0
Patrol Lieutenant	4.0	4.0	4.0	4.0	0.0
Platoon Sergeant	4.0	4.0	4.0	4.0	0.0
Public Safety Officer I	33.0	36.0	27.0	39.0	3.0
Investigations Lieutenant	1.0	1.0	1.0	1.0	0.0
Investigations Sergeant	1.0	1.0	1.0	1.0	0.0
Public Safety Officer II - Detective	5.0	5.0	5.0	5.0	0.0
Fire Marshal - Lieutenant	1.0	1.0	1.0	1.0	0.0
Public Safety Officer II - Fire Inspector	1.0	1.0	1.0	1.0	0.0
Public Safety Officer II - K-9	1.0	1.0	1.0	1.0	0.0
Records/Dispatch Supervisor	1.0	1.0	1.0	1.0	0.0
Records Office Manager	1.0	1.0	1.0	1.0	0.0
Civilian Dispatcher	6.0	6.0	5.0	8.0	2.0
	67.0	70.0	60.0	75.0	5.0



Departmental Information

2021-22 BUDGET	2022-23 BUDGET	2022-23 ACTUAL	2023-24 BUDGET	INCREASE (DECREASE)
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GENERAL FUND (continued)

PUBLIC WORKS

Director of Public Works	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	0.0	1.0	1.0	1.0	0.0
Master Mechanic Assistant	1.0	1.0	0.0	1.0	0.0
Building Maintenance Foreman	0.0	0.0	1.0	1.0	1.0
Building Maintenance Repairer	1.0	1.0	2.0	2.0	1.0
Public Service Worker I	13.0	13.0	9.0	10.0	(3.0)
Public Service Worker II	4.0	4.0	4.0	4.0	0.0
	24.0	25.0	22.0	24.0	(1.0)

RECREATION

Director of Recreation	1.0	1.0	1.0	1.0	0.0
Administrative Clerk II	1.0	1.0	1.0	1.0	0.0
Recreation Coordinator	2.0	2.0	2.0	2.0	0.0
	4.0	4.0	4.0	4.0	0.0

PUBLIC INFORMATION

Director of Communications & Public Information	1.0	1.0	1.0	1.0	0.0
Communication Specialist	1.0	1.0	1.0	1.0	0.0
Computer/Video Coordinator	1.0	1.0	0.0	1.0	1.0
	3.0	3.0	2.0	3.0	1.0

TOTAL GENERAL FUND	138.5	142.5	126.5	148.5	7.0
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LIBRARY

Library Director	1.0	1.0	1.0	1.0	0.0
Access Services Manager	0.0	1.0	1.0	1.0	0.0
Community Services & Reference Manager	0.0	1.0	1.0	1.0	0.0
Administrative Clerk II	1.0	0.0	0.0	0.0	0.0
Librarian	1.0	1.0	1.0	1.0	0.0
	3.0	4.0	4.0	4.0	0.0

TOTAL LIBRARY AUTHORITY	3.0	4.0	4.0	4.0	0.0
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Departmental Information

	<u>2021-22</u> <u>BUDGET</u>	<u>2022-23</u> <u>BUDGET</u>	<u>2022-23</u> <u>ACTUAL</u>	<u>2023-24</u> <u>BUDGET</u>	<u>INCREASE</u> <u>(DECREASE)</u>
45th DISTRICT COURT					
45th DISTRICT COURT / PROBATION					
Judge	2.0	2.0	2.0	2.0	0.0
Court Administrator	1.0	1.0	1.0	1.0	0.0
Deputy Court Administrator	1.0	1.0	1.0	1.0	0.0
Judicial Secretary	2.0	2.0	2.0	2.0	0.0
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
Assistant Traffic/Criminal Supervisor	0.0	0.0	1.0	1.0	1.0
Court Clerk/Assistant Supervisor	1.0	1.0	0.0	0.0	(1.0)
Senior Clerk - Collections	1.0	1.0	1.0	1.0	0.0
Deputy Clerk	2.0	2.0	2.0	2.0	0.0
Court Clerk	2.0	2.0	2.0	2.0	0.0
Supervisor - Court Security	0.0	0.0	1.0	1.0	1.0
Court Officer	4.0	4.0	2.0	2.0	(2.0)
Chief Probation Officer	1.0	1.0	1.0	1.0	0.0
Probation Officer	2.0	2.0	2.0	3.0	1.0
Probation Security Officer	0.0	0.0	1.0	1.0	1.0
	<u>21.0</u>	<u>21.0</u>	<u>21.0</u>	<u>22.0</u>	<u>1.0</u>
TOTAL 45th DISTRICT COURT	21.0	21.0	21.0	22.0	1.0
TOTAL ALL FUNDS	162.5	167.5	151.5	174.5	8.0



Department Descriptions & Performance Measures

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

Mayor and City Council (101-10.101)

Overview

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

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

Performance Measures

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



City Manager (101-11.172)

Overview

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

Performance Measures

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

Human Resources (101-11.270)

Overview

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

Performance Measures

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

Community and Economic Development (101-11.611)

Overview

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

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

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

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



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

Performance Measures

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

Information Technology (101-12.258)

Overview

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

Performance Measures

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

Legal (101-13.210)

Overview

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

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

Performance Measures

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



Prosecuting Attorney (101-13.229)

Overview

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

Performance Measures

- Continue to perform prosecuting duties on behalf of the 45th District Court.

City Clerk (101-14.215)

Overview

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

Performance Measures

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

Elections - City Clerk (101-14.191)

Overview

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

Performance Measures

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

Finance and Administrative Services (101-15.201)

Overview

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

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



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

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

Performance Measures

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

Municipal Services

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

Overview

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

The Building Inspection and Code Assistance Divisions are responsible for:

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

The Engineering Division is responsible for:

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

Performance Measures

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



Public Safety

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

Overview

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

The Department of Public Safety is responsible for:

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

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

Performance Measures

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

Department of Public Works

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



Overview

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

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

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

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

Performance Measures

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

Recreation

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

Overview

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



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

Performance Measures

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

Community Engagement and Public Information (101-22.806)

Overview

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

Collateral Marketing

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

Electronic Communications

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



Performance Measures

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

Non-Departmental (101-21.890)

Overview

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

Performance Measures

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

Library (111-20.790)

Overview

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

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

Performance Measures

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



- The library will measure success by program attendance, materials circulation, and community feedback.

Brownfield Redevelopment Authority (Fund 112)

Overview

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

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

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

Performance Measures

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

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

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



Performance Measures

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

Local Streets (Fund 203)

Overview

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

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

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

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

Performance Measures

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

Rubbish Collection (Fund 226)

Overview

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

Performance Measures

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



Corridor Improvement Authority (Fund 251)

Overview

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

Performance Measures

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

Drug Law Enforcement (Fund 253)

Overview

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

Performance Measures

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

PA302 Justice Training (Fund 254)

Overview

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

Performance Measures

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

Caseflow Assistance (Fund 256)

Overview

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

Performance Measures

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

Michigan Indigent Defense Commission Grant (Fund 260)

Overview

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



Performance Measures

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

Community Development Block Grants (Fund 275)

Overview

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

Performance Measures

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

45th District Court (Fund 276)

Overview

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

Performance Measures

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

Mental Health Court Grant (Fund 283)

Overview

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



Performance Measures

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

Veterans Treatment Court Grant (Fund 284)

Overview

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

Performance Measures

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

Stormwater Utility (Fund 580)

Overview

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

Several activities comprise the Stormwater Utility Fund: Billing and Collection, Water and Sewer Administration, and Maintenance and Repair. The latter activity is administered by the Department of Public Works. The previous two functions are administered by the Finance Department. Also included in this fund is the activity for the George W. Kuhn Drain Bond.



Performance Measures

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

Water and Sewer Utility (Fund 592)

Overview

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

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

Performance Measures

- To continue to maintain 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

- 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.

Self Insurance/Risk Management (Fund 677)

Overview

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

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

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

Performance Measures

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

45th District Court Retiree Health Care (Fund 678)

Overview

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

Performance Measures

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

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

Overview

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

Performance Measures

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



Employees' Retirement System - General (Fund 731)

Overview

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

Performance Measures

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

Employees' Retirement System – Public Safety (Fund 733)

Overview

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

Performance Measures

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



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Long-Range Financial Plan – Multi-Year Budget 2024-2026

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 \$101,723,945. The City's current debt applicable to this limit is \$19,782,154 or 19.45% of the amount allowed. The City currently has four debt issues (excluding the debt reported in the enterprise fund). In addition to paying down debt thru annual debt services payments, the City has taken advantage of the decline in interest rates and its upgraded credit rating to obtain more favorable rates through refinancing – lowering interest expenditures and paying off debt sooner than anticipated.

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

- Investing in roads, intersections & signals, and sidewalks
- Improvements to existing parks and cultural services
- Increasing economic development
- Updating vehicles in the City's fleet

These long range financial plans link to the entity's strategic goals, which have been mentioned in the Budget Overview section. The 2023-24 budget includes the following items related to those goals and plans:

- \$3,340,000 investment in capital projects related to road resurface and reconstruction within the General Fund, Major & Local Street Funds, the CIA Fund, the 11 Mile Road Parking Fund and the Water & Sewer Utility Fund
- \$1,175,000 investment in water and sewer infrastructure and \$600,000 for sewer lining
- \$248,800 in equipment purchases for Public Safety
- \$115,000 for new Public Safety vehicles (marked & unmarked)
- \$200,000 for new restrooms in Shepherd Park
- \$35,000 capital projects for an air quality system for the Court
- \$25,000 for upgrades for lighting upgrades to City Hall and Public Safety
- \$350,000 for the relocation of the Municipal Services Department



- \$120,000 investment in capital projects for the DPW facility as part of improvements and renovations
- \$525,000 in replacement and maintenance to various DPW vehicles and equipment
- \$12,000 in costs for solar speed limit signs
- \$312,000 on other miscellaneous citywide capital projects

The 2024-25 and 2025-26 budget includes the following items related to the goals and plans above:

- \$5,765,000 in capital projects related to road resurface and reconstruction within the Major Street Fund, the Local Street Fund and the Water & Sewer Utility Fund, the CIA Fund and the Special Assessment 11 Mile Road Parking Fund
- \$600,000 in sidewalk replacement
- \$4,885,000 in water and sewer infrastructure and \$1,400,000
- \$800,000 in capital projects for a new trail system connecting several City parks
- \$3,000,000 for a new Event Hub
- \$25,000 for a new for Court HVAC repairs
- \$60,000 in DPW facility repairs and improvements
- \$24,420 in equipment purchases for Public Safety
- \$302,000 for new Public Safety vehicles (marked & unmarked)
- \$900,000 in replacement and maintenance to various DPW vehicles and equipment
- \$311,000 on other miscellaneous citywide capital projects

The annual 2023-24 budget is to be adopted by Council in May 2023. 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 2023-24 fiscal year budget and the subsequent two years are included at the end of this section.



Consolidated Financial Schedule

All Funds FY 2023-24 Budget

	Governmental Funds							TOTAL FY 2022-23 BUDGET
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	INTERNAL SERVICE FUND	ENTERPRISE FUNDS	FIDUCIARY FUNDS	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	
ESTIMATED REVENUES								
Property tax revenue	\$ 16,288,517	\$ 2,873,521	\$ 2,201,200	\$ 30,000	\$ -	\$ -	\$ -	\$ 21,393,238
Licenses, permits, and charges for services	1,181,705	1,639,500	-	345,000	1,092,000	16,948,734	-	21,206,939
Fines and forfeitures	1,220,000	183,840	-	30,500	108,000	-	-	1,542,340
Interest income	87,180	45,281	9,575	6,570	1,915	7,421	4,098,142	4,256,084
Other revenue	1,557,920	280,307	-	-	-	10,000	-	1,848,227
Intergovernmental	5,133,407	4,247,583	12,100	-	-	-	-	9,393,090
Contributions-Employer	-	-	-	-	-	-	8,547,059	8,547,059
Contributions-Employee	-	-	-	-	-	-	618,529	618,529
Transfers in	130,000	2,082,592	127,875	703,000	100,000	-	-	3,143,467
TOTAL ESTIMATED REVENUES	\$ 25,598,729	\$ 11,352,624	\$ 2,350,750	\$ 1,115,070	\$ 1,301,915	\$ 16,966,155	\$ 13,263,730	\$ 71,948,973
APPROPRIATIONS								
Salaries	\$ 8,972,506	\$ 3,103,902	\$ -	\$ 21,000	\$ 77,532	\$ 1,899,326	\$ -	\$ 14,074,266
Fringes	7,797,228	1,490,901	-	9,745	233,783	1,445,788	-	10,977,445
Supplies, Maintenance & Repair	767,436	636,400	-	6,000	205,000	954,464	-	2,569,300
Operations	1,857,369	3,887,289	-	310,000	270,000	6,904,583	347,000	13,576,241
Staff Development	323,410	40,870	-	-	500	67,637	-	432,417
Bank Charges & Service Charges	15,500	1,250	700	975	100	2,880	2,020	23,425
Community Promotion	52,880	-	-	-	-	-	-	52,880
Printing and Publications	192,725	46,000	-	-	-	135,121	-	373,846
Insurance	-	10,000	-	-	671,000	164,000	-	845,000
Retiree Health Care and OPEB	1,186,000	-	-	-	-	-	3,787,710	4,973,710
Pension Benefits	-	-	-	-	-	-	8,304,000	8,304,000
Capital Outlay	740,800	3,457,000	-	283,000	184,000	2,420,000	-	7,084,800
Debt Service	-	-	2,350,050	-	-	887,356	-	3,237,406
Transfer Out	3,592,875	492,592	-	333,000	-	-	-	4,418,467
TOTAL APPROPRIATIONS	\$ 25,498,729	\$ 13,166,204	\$ 2,350,750	\$ 963,720	\$ 1,641,915	\$ 14,881,155	\$ 12,440,730	\$ 70,943,203
Estimated Beginning Unassigned Fund Balance - July 1, 2022								\$ 58,956,177
Estimated Ending Unassigned Fund Balance - June 30, 2023								\$ 59,961,947

Fund balance as a percentage of total annual expenditures 85%

Estimated Change in Fund Balance 1.03%



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General Fund

General Fund

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

GENERAL FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2021-22	2022-23	2023-24	2023-24	2024-25	2025-26
ESTIMATED REVENUES						
REVENUES						
PROPERTY TAX AND RELATED	\$ 14,716,400	\$ 15,513,861	\$ 16,288,517	\$ 16,288,517	\$ 16,697,811	\$ 17,030,616
LICENSE AND PERMITS	694,875	529,225	548,225	548,225	537,525	554,125
INTERGOVERNMENTAL	5,768,011	5,937,044	5,133,407	5,133,407	4,690,463	4,785,320
CHARGES FOR SERVICES	695,342	606,710	633,480	633,480	634,080	634,680
FINES	1,082,333	1,207,000	1,220,000	1,220,000	1,700,000	1,700,000
INTEREST	(8,600)	170,430	81,600	87,180	89,285	98,673
OTHER REVENUE	1,525,258	1,153,920	1,562,920	1,557,920	1,194,920	1,187,920
TOTAL REVENUES	24,473,619	25,118,190	25,468,149	25,468,729	25,544,084	25,991,334
OTHER FINANCING SOURCES						
TRANSFER IN - SOLID WASTE FUND	105,000	-	-	-	-	-
TRANSFER IN - PUBLIC IMPROVEMENT FUND	-	30,000	-	30,000	30,000	30,000
TRANSFER IN - CITY OWNED PROPERTY FUND	-	-	100,000	100,000	-	-
TOTAL OTHER FINANCING SOURCES	105,000	30,000	100,000	130,000	30,000	30,000
TOTAL ESTIMATED REVENUES	\$ 24,578,619	\$ 25,148,190	\$ 25,568,149	\$ 25,598,729	\$ 25,574,084	\$ 26,021,334



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Financial Summaries

GENERAL FUND

	Actual	Estimated	City Manager	City Council	PROJECTED	
	2021-22	2022-23	Recommended 2023-24	Approved 2023-24	2024-25	2025-26
APPROPRIATIONS						
Dept 10.101-CITY COUNCIL						
SALARIES	\$ 26,137	\$ 26,183	\$ 26,183	\$ 26,183	\$ 26,183	\$ 26,183
FRINGES	2,082	2,128	2,132	2,132	2,138	2,144
MATERIALS & SUPPLIES	-	600	600	600	600	600
CONFERENCE & WORKSHOPS	689	20,300	19,300	19,300	19,500	19,500
COMMUNITY PROMOTION	10,000	10,000	10,000	28,580	10,000	10,000
BOARDS & COMM. DINNER	7,053	9,500	-	-	9,500	-
COMMUNITY PROMOTION - STATE OF THE CITY	4,292	5,000	6,000	6,000	8,000	8,000
MISCELLANEOUS - BEAUTIFICATION ADV COMM	1,964	1,970	3,000	3,000	3,000	3,000
MISCELLANEOUS - ARTS & CULTURAL COMM	657	8,000	8,000	8,000	8,000	8,000
MISCELLANEOUS - RECYCLING COMM	607	3,000	2,000	2,000	2,000	2,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	9,152	-	-	-	-	-
CAPITAL OUTLAY	-	10,000	-	-	-	-
TOTAL Dept 10.100-CITY COUNCIL	\$ 62,633	\$ 96,681	\$ 77,215	\$ 95,795	\$ 88,921	\$ 79,427
Dept 11.172-CITY MANAGER						
SALARIES	\$ 334,148	\$ 365,285	\$ 394,065	\$ 394,065	\$ 399,976	\$ 407,976
FRINGES	106,472	114,821	118,464	118,464	119,097	119,390
MATERIALS & SUPPLIES	3,941	6,100	6,100	6,100	6,100	6,100
CONFERENCE & WORKSHOPS	457	6,800	7,000	7,000	7,000	7,000
COMMUNITY PROMOTION	7,965	10,000	10,000	10,000	10,000	10,000
COMMUNITY PROMOTION-EMPLOYEE APPRECIATION	-	7,600	8,300	8,300	8,300	8,300
UTILITIES - TELEPHONE	2,775	3,000	3,000	3,000	3,000	3,000
MISCELLANEOUS	356	450	1,000	1,000	1,000	1,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	18,057	11,175	12,025	12,025	11,300	11,400
EDUCATION & TRAINING	-	1,400	2,000	2,000	2,000	2,000
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL Dept 11.172-CITY MANAGER	\$ 474,171	\$ 526,631	\$ 561,954	\$ 561,954	\$ 567,773	\$ 576,166
Dept 11.270-HUMAN RESOURCES						
SALARIES	\$ 153,965	\$ 154,020	\$ 177,680	\$ 177,680	\$ 180,345	\$ 183,952
FRINGES	54,230	50,442	52,639	52,639	52,922	53,278
MATERIALS AND SUPPLIES	1,547	2,000	2,000	2,000	2,500	2,500
PROFESSIONAL SERVICES	1,052	8,000	8,000	8,000	8,000	8,000
PROFESSIONAL SERVICES - EE ASSISTANCE	4,836	5,250	5,480	5,480	5,480	5,480
PRE EMPLOYMENT MEDICAL SERVICES	8,304	6,100	7,600	7,600	7,600	7,600
EMPLOYEE RECRUITMENT & TESTING	14,424	3,000	28,500	28,500	28,500	1,500
CONTRACTUAL SERVICES	-	21,600	20,200	20,200	15,600	15,600
CONFERENCE & WORKSHOPS	-	4,650	4,650	4,650	4,650	4,650
UTILITIES - TELEPHONE	997	1,150	1,150	1,150	1,150	1,150
MISCELLANEOUS	273	500	500	500	500	500
WELLNESS PROGRAM - RENT	4,800	-	12,000	12,000	12,000	12,000
WELLNESS PROGRAM - INCENTIVES	3,218	22,000	22,000	22,000	22,000	22,000
WELLNESS PROGRAM - CLEANING	825	-	-	-	-	-
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,655	1,200	1,200	1,200	1,200	1,200
EDUCATION & TRAINING	10,217	11,240	11,240	11,240	11,240	11,240
TOTAL Dept 11.270-HUMAN RESOURCES	\$ 260,343	\$ 291,152	\$ 354,839	\$ 354,839	\$ 353,687	\$ 330,650



Financial Summaries

GENERAL FUND

	Actual 2021-22	Estimated 2022-23	City Manager Recommended 2023-24	City Council Approved 2023-24	PROJECTED	
					2024-25	2025-26
Dept 11.611-COMMUNITY AND ECONOMIC DEVELOPMENT						
SALARIES	\$ 170,255	\$ 185,952	\$ 100,100	\$ 100,100	\$ 101,752	\$ 103,987
FRINGES	66,146	66,708	62,928	62,928	63,211	63,539
MATERIALS & SUPPLIES	2,680	6,104	4,500	4,500	4,500	4,500
CONTRACTUAL SERVICES	-	1,000	1,000	1,000	1,000	1,000
CONFERENCE & WORKSHOPS	5,529	11,490	11,490	11,490	11,490	11,490
PRINTING & PUBLICATIONS	-	1,800	1,800	1,800	1,800	1,800
MEMBERSHIPS, DUES & SUBSCRIPTIONS	9,996	8,005	8,379	8,379	8,379	8,379
EDUCATION & TRAINING	1,516	1,800	1,800	1,800	1,800	1,800
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL Dept 11.611-COMM & ECONOMIC DEV.	\$ 256,122	\$ 282,859	\$ 191,997	\$ 191,997	\$ 193,932	\$ 196,495
Dept 12.258-INFORMATION TECHNOLOGY						
SALARIES	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
FRINGES	-	-	-	-	-	-
SUPPLIES COMPUTER EQUIPMENT	34,784	70,000	70,000	70,000	40,000	40,000
PROFESSIONAL SERVICES	11,236	5,000	5,000	5,000	5,000	5,000
PROFESSIONAL SERVICES - IT OPERATIONS	143,040	143,040	143,040	143,040	143,040	143,040
PROFESSIONAL SERVICES - ALLOC TO LIBRARY	(10,000)	(10,000)	(3,000)	(3,000)	-	-
PROFESSIONAL SERVICES - ALLOC TO COURT	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
CONTRACTUAL SERVICES	2,098	10,000	10,000	10,000	10,000	10,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	83,562	103,241	103,241	103,241	102,941	102,941
CAPITAL OUTLAY	-	-	100,000	100,000	-	100,000
TOTAL Dept 12.258-INFORMATION TECHNOLOGY	\$ 249,720	\$ 306,281	\$ 433,281	\$ 433,281	\$ 305,981	\$ 405,981
Dept 13.210-CITY ATTORNEY						
MATERIALS AND SUPPLIES	\$ 141	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
LEGAL SERVICES	150,000	160,000	175,000	175,000	175,000	175,000
LEGAL SERVICES - OTHER	23,253	40,000	40,000	40,000	40,000	40,000
LEGAL SERVICES - LABOR	72,000	72,000	72,000	72,000	72,000	72,000
TOTAL Dept 13.210-CITY ATTORNEY	\$ 245,394	\$ 274,600	\$ 289,600	\$ 289,600	\$ 289,600	\$ 289,600
Dept 13.229-PROSECUTING ATTORNEY						
MATERIALS AND SUPPLIES	\$ 2,400	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
LEGAL SERVICES	69,260	95,000	78,000	78,000	78,000	78,000
TOTAL Dept 13.229-PROSECUTING ATTORNEY	\$ 71,660	\$ 95,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000
Dept 14.191-CITY CLERK - ELECTIONS						
SALARIES	\$ 139,673	\$ 144,869	\$ 157,818	\$ 157,818	\$ 160,073	\$ 163,124
FRINGES	36,235	45,957	38,575	38,575	38,831	38,684
MATERIALS AND SUPPLIES	260	1,000	1,500	1,500	2,000	2,000
REPAIRS & MAINTENANCE	12,757	12,000	11,776	11,776	11,776	11,776
PROFESSIONAL SERVICES	6,057	24,000	21,800	21,800	24,900	24,900
PROFESSIONAL SERVICES - ELECTION WORKERS	16,735	45,888	55,000	55,000	50,000	30,000
PRINTING & PUBLICATIONS	7,059	6,500	7,500	7,500	6,500	9,500
ADVERTISING/NEWSPAPER POSTINGS	3,983	4,000	3,200	3,200	4,000	4,000
MISCELLANEOUS	504	500	400	400	400	400
MISCELLANEOUS - CTCL GRANT	3,200	-	-	-	-	-
CAPITAL OUTLAY	-	23,871	-	-	-	-
TOTAL - Dept 14.191-CITY CLERK - ELECTIONS	\$ 226,463	\$ 308,585	\$ 297,569	\$ 297,569	\$ 298,480	\$ 284,384



Financial Summaries

GENERAL FUND

	Actual		City Manager		City Council	
	2021-22	2022-23	Recommended	Approved	PROJECTED	
			2023-24	2023-24	2024-25	2025-26
Dept 14.215-CITY CLERK						
SALARIES	\$ 64,777	\$ 78,616	\$ 71,951	\$ 71,951	\$ 73,030	\$ 74,491
FRINGES	20,200	18,549	19,206	19,206	19,514	19,657
MATERIALS AND SUPPLIES	2,095	3,000	2,500	2,500	2,500	2,500
CONTRACTUAL SERVICES	18,132	16,200	34,115	34,115	27,315	27,660
TRANSPORTATION	-	300	300	300	300	300
PRINTING & PUBLICATIONS	3,287	3,000	3,000	3,000	3,000	3,000
ADVERTISING/NEWSPAPER POSTINGS	10,735	9,500	10,000	10,000	10,000	10,000
UTILITIES - TELEPHONE	545	905	605	605	600	600
MEMBERSHIPS, DUES & SUBSCRIPTIONS	2,375	2,260	1,500	1,500	1,500	1,500
EDUCATION & TRAINING	1,174	4,400	4,400	4,400	4,400	4,400
TOTAL Dept 14.215-CITY CLERK	\$ 123,320	\$ 136,730	\$ 147,577	\$ 147,577	\$ 142,159	\$ 144,108
Dept 15.201-FINANCE						
SALARIES	\$ 524,947	\$ 539,578	\$ 571,596	\$ 571,596	\$ 600,176	\$ 612,180
FRINGES	555,820	544,049	553,164	553,164	560,966	567,576
ADMINISTRATIVE COST REIMBURSE-MAJOR STREETS	(226,700)	(230,166)	(240,475)	(240,475)	(246,127)	(251,911)
ADMINISTRATIVE COST REIMBURSE-LOCAL STREETS	(87,500)	(89,048)	(93,518)	(93,518)	(95,716)	(97,965)
ADMINISTRATIVE COST REIMBURSE-SOLID WASTE	(280,000)	(280,000)	(298,000)	(298,000)	(303,000)	(303,000)
ADMINISTRATIVE COST REIMBURSE-WATER & SEWER	(190,000)	(190,000)	(202,000)	(202,000)	(205,000)	(205,000)
MATERIALS AND SUPPLIES	23,156	27,000	29,000	29,000	29,000	29,000
PROFESSIONAL SERVICES	2,253	3,290	3,290	3,290	3,290	3,290
PROFESSIONAL SERVICES - ARMORED CAR	10,156	7,000	7,800	7,800	7,800	7,800
PROFESSIONAL SERVICES - ASSESSING	178,380	184,898	192,294	192,294	199,986	207,986
PROFESSIONAL SERVICES - AUDIT	28,520	25,020	35,500	35,500	35,500	35,500
BANK/CC FEES & SERVICE CHARGES	7,656	6,650	3,000	3,000	3,000	3,000
PENALTIES/LATE FEES	7,487	-	-	-	-	-
CONTRACT LABOR - ACCOUNTS PAYABLE	10,306	-	-	-	-	-
TRANSPORTATION	-	-	250	250	250	250
CONFERENCES & WORKSHOPS	-	1,000	1,000	1,000	1,000	1,000
UTILITIES - TELEPHONE	1,099	1,025	1,225	1,225	1,225	1,225
REPAIRS & MAINTENANCE	330	575	1,575	1,575	1,575	1,575
RENTALS - COPIER LEASE	3,159	3,120	3,160	3,160	3,160	3,160
MEMBERSHIPS, DUES & SUBSCRIPTIONS	495	1,135	910	910	910	910
EDUCATION & TRAINING	-	2,980	4,000	4,000	4,000	4,000
TOTAL Dept 15.201-FINANCE	\$ 569,564	\$ 558,106	\$ 573,771	\$ 573,771	\$ 601,995	\$ 620,576
MUNICIPAL SERVICES						
Dept 16.371-MUNICIPAL SERVICES - INSPECTIONS						
SALARIES	\$ 336,338	\$ 334,432	\$ 356,471	\$ 356,471	\$ 361,818	\$ 369,054
FRINGES	283,498	246,326	242,190	242,190	243,885	245,739
MATERIALS AND SUPPLIES	4,374	5,500	6,500	6,500	6,500	6,500
CONTRACTUAL SERVICES	26,379	26,250	-	-	-	-
CONTRACTUAL SERVICES - ANIMAL SERVICES	3,553	6,600	7,500	7,500	7,500	7,500
CONTRACTUAL SERVICES -PLAN REVIEW/INSPECTIONS	92,837	100,000	105,000	105,000	105,000	105,000
CONTRACTUAL SERVICES - BOARD UP	18,313	15,000	15,000	15,000	15,000	15,000
CONTRACTUAL SERVICES-TREE REMOVAL	-	5,000	5,000	5,000	5,000	5,000
UTILITIES-TELEPHONE	95	6,500	6,500	6,500	6,500	6,500
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,465	1,670	2,500	2,500	2,500	2,500
EDUCATION & TRAINING	100	3,850	3,850	3,850	3,850	3,850
TOTAL Dept 16.371-MUNICIPAL SERVICES- INSPECTIONS	\$ 766,952	\$ 751,128	\$ 750,511	\$ 750,511	\$ 757,553	\$ 766,643



Financial Summaries

GENERAL FUND

	Actual	Estimated	City Manager	City Council	PROJECTED	
	2021-22	2022-23	Recommended 2023-24	Approved 2023-24	2024-25	2025-26
Dept 16.401-MUNICIPAL SERVICES - ADMIN						
SALARIES	\$ 146,831	\$ 149,104	\$ 158,930	\$ 158,930	\$ 161,314	\$ 164,540
FRINGES	78,797	57,858	66,254	66,254	66,488	66,785
MATERIALS AND SUPPLIES	3,696	8,725	8,725	8,725	8,725	8,725
CONTRACTUAL SERVICES	5,250	10,300	1,500	1,500	1,500	1,500
RENTALS - COPIER LEASE	4,250	3,500	3,500	3,500	3,500	3,500
MEMBERSHIPS, DUES & SUBSCRIPTIONS	2,667	150	150	150	150	150
EDUCATION & TRAINING	-	12,200	12,200	12,200	12,200	12,200
CAPITAL OUTLAY	-	-	350,000	350,000	-	-
TOTAL Dept 16.401-MUNICIPAL SERVICES- ADMIN	\$ 241,491	\$ 241,837	\$ 601,259	\$ 601,259	\$ 253,877	\$ 257,400
Dept 16.447-MUNICIPAL SERVICES - ENGINEERING						
SALARIES	\$ 13,709	\$ 20,690	\$ 22,056	\$ 22,056	\$ 22,387	\$ 22,835
FRINGES	8,425	10,418	10,342	10,342	10,458	10,583
MATERIALS AND SUPPLIES	1,052	1,850	1,850	1,850	2,050	2,050
CONTRACTUAL SERVICES	5,250	5,250	-	-	-	-
REPAIRS & MAINTENANCE	-	10,000	10,000	10,000	10,000	10,000
EDUCATION & TRAINING	-	2,000	2,000	2,000	2,200	2,200
TOTAL Dept 16.447-MUNICIPAL SERVICES- ENGINEERING	\$ 28,436	\$ 50,208	\$ 46,248	\$ 46,248	\$ 47,095	\$ 47,668
Dept 16.448-MUNICIPAL SERVICES - STREET LIGHTING						
UTILITIES - ELECTRIC	\$ 391,434	\$ 441,000	\$ 450,000	\$ 450,000	\$ 455,000	\$ 455,000
CAPITAL OUTLAY	80,000	100,000	-	-	-	-
TOTAL Dept 16.448-MUNICIPAL SERVICES -STREET LIGHTING	\$ 471,434	\$ 541,000	\$ 450,000	\$ 450,000	\$ 455,000	\$ 455,000
MUNICIPAL SERVICES TOTAL	\$ 1,508,313	\$ 1,584,173	\$ 1,848,018	\$ 1,848,018	\$ 1,513,525	\$ 1,526,711
Dept 17.345-PUBLIC SAFETY						
SALARIES	\$ 6,217,822	\$ 6,299,281	\$ 6,750,569	\$ 6,750,569	\$ 6,915,147	\$ 7,067,516
FRINGES	5,420,092	4,891,514	5,043,757	5,043,757	5,108,240	5,248,978
MATERIALS AND SUPPLIES	128,966	145,610	141,625	141,625	141,625	141,625
EMPLOYEE RECRUITMENT & TESTING	9,454	11,050	13,900	13,900	11,400	11,400
CONTRACTUAL SERVICES	104,057	106,750	116,370	116,370	115,110	115,110
TRANSPORTATION	5,764	13,100	15,100	15,100	15,100	15,100
CONFERENCES & WORKSHOPS	1,622	6,100	7,150	7,150	7,500	7,725
PRINTING & PUBLICATIONS	245	725	775	775	800	825
UTILITIES - TELEPHONE	8,418	9,000	9,000	9,000	9,000	9,000
UTILITIES - ELECTRIC	6,048	5,000	3,000	3,000	3,000	3,000
UTILITIES - GAS	2,541	2,900	2,900	2,900	2,900	2,900
REPAIRS & MAINTENANCE	47,076	47,100	51,675	51,675	53,225	54,821
RENTALS - MOTOR POOL UTILIZATION	900,000	209,000	268,000	268,000	247,000	287,000
MISCELLANEOUS	1,035	7,200	8,700	8,700	8,975	9,244
MEMBERSHIPS, DUES & SUBSCRIPTIONS	5,110	5,500	5,900	5,900	5,900	5,900
EDUCATION & TRAINING	67,121	82,960	59,920	59,920	66,920	66,920
DISPATCHER TRAINING	-	2,000	4,500	4,500	4,650	4,650
CAPITAL OUTLAY	32,256	852,178	248,800	260,800	24,420	-
TOTAL Dept 17.345-PUBLIC SAFETY	\$ 12,957,627	\$ 12,696,968	\$ 12,751,641	\$ 12,763,641	\$ 12,740,912	\$ 13,051,714
Dept 17.346- PUBLIC SAFETY - K9 UNIT						
SALARIES	\$ 114,781	\$ 103,160	\$ 110,484	\$ 110,484	\$ 112,141	\$ 114,384
FRINGES	104,196	103,357	102,241	102,241	102,986	104,950
MATERIALS & SUPPLIES	3,776	2,450	2,450	2,450	2,525	2,525
CONTRACTUAL SERVICES	1,344	2,200	1,500	1,500	1,550	1,550
EDUCATION & TRAINING	-	3,500	3,500	3,500	3,600	3,600
TOTAL Dept 17.346-PUBLIC SAFETY - K9 Unit	\$ 224,097	\$ 214,667	\$ 220,175	\$ 220,175	\$ 222,802	\$ 227,009
PUBLIC SAFETY TOTAL	\$ 13,181,724	\$ 12,911,635	\$ 12,971,816	\$ 12,983,816	\$ 12,963,714	\$ 13,278,723



GENERAL FUND

	Actual	Estimated	City Manager Recommended	City Council Approved	PROJECTED	
	2021-22	2022-23	2023-24	2023-24	2024-25	2025-26
DEPARTMENT OF PUBLIC WORKS						
Dept 18.265 through 18.280-PUBLIC WORKS - BUILDING MAINTENANCE						
SALARIES	\$ 43,111	\$ 46,104	\$ 48,179	\$ 48,179	\$ 48,902	\$ 49,880
FRINGES	9,014	38,857	52,479	52,479	53,211	53,946
MATERIALS & SUPPLIES	38,435	36,000	43,000	43,000	41,500	45,000
PROFESSIONAL SERVICES	-	1,200	1,200	1,200	1,200	1,200
CONTRACTUAL SERVICES	84,737	160,000	180,000	180,000	180,000	190,000
UTILITIES - TELEPHONE	6,994	7,000	7,000	7,000	7,000	7,000
UTILITIES - WATER	233,966	204,500	204,500	204,500	204,500	204,500
UTILITIES - ELECTRIC	211,890	205,000	205,000	205,000	205,000	205,000
UTILITIES - GAS	43,660	40,000	40,000	40,000	40,000	40,000
REPAIRS & MAINTENANCE	85,533	157,800	159,800	159,800	153,600	145,400
MAINTENANCE ALLOCATIONS	-	-	-	-	-	-
CAPITAL OUTLAY	-	80,000	25,000	25,000	-	-
TOTAL Dept 18.265-PUBLIC WORKS - BLDG MAINT	\$ 757,340	\$ 976,461	\$ 966,158	\$ 966,158	\$ 934,913	\$ 941,926
Dept 18.441-PUBLIC WORKS - ADMINISTRATION						
SALARIES	\$ 6,081	\$ 5,202	\$ 5,436	\$ 5,436	\$ 5,518	\$ 5,628
FRINGES	47,531	8,805	8,636	8,636	8,753	8,874
MATERIALS & SUPPLIES	925	1,500	1,500	1,500	1,500	1,750
PROFESSIONAL SERVICES	2,289	3,800	4,000	4,000	4,000	4,200
CONFERENCES & WORKSHOPS	-	700	900	900	900	1,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	275	975	1,200	1,200	1,200	1,200
TOTAL Dept 18.441-PUBLIC WORKS - ADMIN	\$ 57,101	\$ 20,982	\$ 21,672	\$ 21,672	\$ 21,871	\$ 22,652
Dept 18.443-PUBLIC WORKS - SHEPHERD PARK						
SALARIES	\$ 31,266	\$ 39,215	\$ 40,980	\$ 40,980	\$ 41,595	\$ 42,427
FRINGES	11,189	26,676	18,369	18,369	18,733	19,115
MATERIALS & SUPPLIES	11,480	20,000	24,000	24,000	25,500	25,500
PROFESSIONAL SERVICES	11,899	47,000	52,000	52,000	62,000	62,000
RENTALS - MOTOR POOL UTILIZATION	12,486	23,000	23,000	23,000	23,000	23,000
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL Dept 18.443-PUBLIC WORKS - SHEPHERD PK	\$ 78,320	\$ 155,891	\$ 158,349	\$ 158,349	\$ 170,828	\$ 172,042
Dept 18.444-PUBLIC WORKS - OTHER PARKS FORESTRY						
SALARIES	\$ 15,330	\$ 22,440	\$ 23,450	\$ 23,450	\$ 23,802	\$ 24,278
FRINGES	6,898	12,481	12,692	12,692	12,941	13,200
MATERIALS & SUPPLIES	11,216	13,820	16,500	16,500	16,500	14,000
NURSERY STOCK	714	1,000	1,000	1,000	1,000	1,000
PROFESSIONAL SERVICES	18,431	48,000	77,500	77,500	87,500	87,500
REPAIRS & MAINTENANCE	-	11,000	40,000	40,000	-	-
RENTALS - MOTOR POOL UTILIZATION	9,316	-	11,000	11,000	11,000	11,000
CAPITAL OUTLAY	545,684	463,265	-	-	-	-
TOTAL Dept 18.444-PUBLIC WORKS - OTHER PKS	\$ 607,589	\$ 572,006	\$ 182,142	\$ 182,142	\$ 152,743	\$ 150,978
PUBLIC WORKS TOTAL	\$ 1,500,350	\$ 1,725,340	\$ 1,328,321	\$ 1,328,321	\$ 1,280,355	\$ 1,287,598



Financial Summaries

GENERAL FUND

	Actual	Estimated	City Manager Recommended	City Council Approved	PROJECTED	
	2021-22	2022-23	2023-24	2023-24	2024-25	2025-26
DEPARTMENT OF RECREATION						
Dept 19.752-RECREATION - ADMINISTRATION						
SALARIES	\$ 253,770	\$ 280,265	\$ 351,585	\$ 351,585	\$ 356,859	\$ 363,996
FRINGES	77,032	120,984	97,754	97,754	98,706	99,939
MATERIALS & SUPPLIES	11,452	10,000	10,000	10,000	10,000	10,000
EMPLOYEE RECRUITMENT & TESTING	145	500	500	500	500	500
BANK/CC FEES & SERVICE CHARGES	12,688	12,500	12,500	12,500	12,500	12,500
CONTRACTUAL SERVICES	22,121	102,880	-	-	-	-
CONFERENCES & WORKSHOPS	1,181	4,000	4,000	4,000	4,000	4,000
UTILITIES - TELEPHONE	2,045	2,500	2,500	2,500	2,500	2,500
RENTALS - COPIER LEASE	4,363	7,000	7,000	7,000	7,000	7,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	2,195	3,000	3,000	3,000	3,000	3,000
TOTAL Dept 19.752-RECREATION - ADMINISTRATION	\$ 386,992	\$ 543,629	\$ 488,839	\$ 488,839	\$ 495,065	\$ 503,435
Dept 19.753-RECREATION - ATHLETICS						
SALARIES	\$ 3,042	\$ 2,000	\$ 14,000	\$ 14,000	\$ 14,210	\$ 14,494
FRINGES	352	459	1,071	1,071	1,087	1,109
MATERIALS & SUPPLIES	5,086	6,000	12,000	12,000	12,000	12,000
CONTRACTUAL SERVICES	1,192	1,500	4,000	4,000	4,000	4,000
TOTAL Dept 19.753-RECREATION - ATHLETICS	\$ 9,672	\$ 9,959	\$ 31,071	\$ 31,071	\$ 31,297	\$ 31,603
Dept 19.754-RECREATION - OUTDOOR ACTIVITIES						
SALARIES	\$ 67,712	\$ 67,245	\$ 67,245	\$ 67,245	\$ 68,254	\$ 69,619
FRINGES	7,958	8,506	9,472	9,472	9,751	10,058
MATERIALS & SUPPLIES	2,638	3,600	4,200	4,200	4,200	4,200
REPAIRS & MAINTENANCE - DOG PARK	-	12,800	11,200	11,200	11,200	11,200
CONTRACTUAL SERVICES	578	2,000	3,000	3,000	3,000	3,000
CONTRACTUAL SERVICES - DAY CAMP	1,351	3,000	3,500	3,500	3,500	3,500
TRANSPORTATION	400	4,000	4,000	4,000	4,000	4,000
TOTAL Dept 19.754-RECREATION - OUTDOOR ACTIVITIES	\$ 80,637	\$ 101,151	\$ 102,617	\$ 102,617	\$ 103,905	\$ 105,577



Financial Summaries

GENERAL FUND

	Actual	Estimated	City Manager Recommended	City Council Approved	PROJECTED	
	2021-22	2022-23	2023-24	2023-24	2024-25	2025-26
Dept 19.755-RECREATION - INSTRUCTIONAL ACTIVITIES						
CONTRACTUAL SERVICES	\$ 16,440	\$ 16,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL Dept 19.755-RECREATION - INSTRUCT ACT	\$ 16,440	\$ 16,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Dept 19.756-RECREATION - SPECIAL RECREATION EVENTS						
MATERIALS & SUPPLIES	\$ 26,903	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000
CONTRACTUAL SERVICES	51,441	47,200	50,000	50,000	50,000	50,000
MISCELLANEOUS	2,981	1,800	1,800	1,800	1,800	1,800
TOTAL Dept 19.756-RECREATION - SPECIAL ACT	\$ 81,325	\$ 83,000	\$ 85,800	\$ 85,800	\$ 85,800	\$ 85,800
Dept 19.757-RECREATION - SWIMMING POOL						
SALARIES	\$ 55,092	\$ 100,000	\$ 107,290	\$ 107,290	\$ 108,899	\$ 111,077
FRINGES	6,771	17,313	14,197	14,197	14,548	14,942
MATERIALS & SUPPLIES	10,369	13,790	16,000	16,000	16,000	16,000
CONTRACTUAL SERVICES	12,519	15,000	16,000	16,000	17,000	17,000
REPAIRS & MAINTENANCE	4,090	46,500	6,500	6,500	6,500	6,500
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL Dept 19.757-RECREATION - POOL	\$ 88,841	\$ 192,603	\$ 159,987	\$ 159,987	\$ 162,947	\$ 165,519
Dept 19.776-RECREATION - SENIOR SERVICES						
SALARIES	\$ 31,495	\$ 35,900	\$ 35,900	\$ 35,900	\$ 36,439	\$ 37,167
FRINGES	4,213	5,660	6,262	6,262	6,454	6,659
MATERIALS & SUPPLIES	1,925	2,500	5,000	5,000	5,000	5,000
CONTRACTUAL SERVICES	16,879	20,900	20,000	20,000	20,000	20,000
TOTAL Dept 19.776-RECREATION - SENIOR SERV	\$ 54,512	\$ 64,960	\$ 67,162	\$ 67,162	\$ 67,893	\$ 68,826
RECREATION TOTAL	\$ 718,419	\$ 1,011,302	\$ 960,476	\$ 960,476	\$ 971,907	\$ 985,760
Dept 22.806-PUBLIC INFORMATION						
SALARIES	\$ 143,634	\$ 169,010	\$ 194,531	\$ 194,531	\$ 197,449	\$ 201,398
FRINGES	41,566	64,453	73,404	73,404	73,751	74,177
MATERIALS & SUPPLIES	3,983	4,950	6,100	6,100	6,100	6,100
PROFESSIONAL SERVICES	9,095	500	7,200	7,200	6,000	5,700
PROFESSIONAL SERVICES - ALLOC TO LIBRARY	(20,000)	(15,000)	(5,000)	(5,000)	-	-
TRANSPORTATION	36	150	150	150	150	150
CONFERENCES & WORKSHOPS	-	8,000	7,000	7,000	7,000	7,000
PRINTING & PUBLICATIONS	75,200	83,060	123,000	123,000	109,500	110,500
PRINTING & PUBLICATIONS - ON LINE	2,395	3,820	3,250	3,250	3,250	3,250
PRINTING & PUBLICATIONS - BROADCAST	125	2,200	2,200	2,200	2,200	2,200
PRINTING & PUBLICATIONS - EMERGENCY	1,927	3,000	3,000	3,000	3,000	3,000
UTILITIES - CABLE	11,123	12,000	12,000	12,000	12,000	12,000
UTILITIES - TELEPHONE	1,175	500	3,000	3,000	1,800	1,800
REPAIRS & MAINTENANCE	975	3,000	5,000	5,000	5,000	5,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	225	1,825	1,005	1,005	855	1,005
EDUCATION & TRAINING	-	240	500	500	500	500
CAPITAL OUTLAY	-	27,000	5,000	5,000	5,000	5,000
TOTAL Dept 22.806-PUBLIC INFORMATION	\$ 271,459	\$ 368,708	\$ 441,340	\$ 441,340	\$ 433,555	\$ 438,780
TOTAL APPROPRIATIONS	\$ 19,719,655	\$ 20,477,783	\$ 20,558,774	\$ 20,589,354	\$ 20,086,584	\$ 20,525,959
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 4,532,858	\$ 3,314,989	\$ 4,144,322	\$ 4,144,322	\$ 4,402,168	\$ 3,852,416



Financial Summaries

GENERAL FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	PROJECTED	
	2021-22	2022-23	2023-24	2023-24	2024-25	2025-26
Dept 21.890-NON-DEPARTMENTAL						
RETIREE HEALTHCARE	\$ 1,567,080	\$ 1,000,000	\$ 1,150,000	\$ 1,150,000	\$ 1,225,000	\$ 1,300,000
RETIREE HEALTHCARE - EXTRA CONTRIBUTIONS	1,263,494	1,721,000	-	-	250,000	250,000
RETIREE LIFE INSURANCE	1,710	2,300	2,800	2,800	2,900	3,000
RETIREE DENTAL	32,806	29,700	33,200	33,200	34,100	35,000
UNEMPLOYMENT COMPENSATION	6,183	15,000	5,000	5,000	10,000	15,000
POSTAGE	35,876	35,000	35,000	35,000	35,000	35,000
UTILITIES - TELEPHONE	69,382	80,000	80,000	80,000	80,000	80,000
CASH SHORT AND OVER	171	500	500	500	500	500
MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	10,000	10,000	10,000	10,000	10,000
OTHER FINANCING USES						
TRANSFERS OUT						
TRANSFERS OUT - DISTRICT COURT FUND	\$ 1,852,985	\$ 1,720,000	\$ 1,740,000	1,740,000	\$ 1,750,000	\$ 1,785,000
TRANSFERS OUT - DEBT SERVICE LIBRARY	79,972	76,485	77,875	77,875	79,000	79,875
TRANSFERS OUT - PARKS & REC IMPROVEMENT FUND	345,000	500,000	500,000	500,000	675,000	500,000
TRANSFERS OUT - PUBLIC SAFETY PENSION FUND	-	-	1,275,000	1,275,000	1,336,000	1,402,000
TOTAL Dept 21.890-NON DEPT & TRANSFERS OUT	\$ 5,254,659	\$ 5,189,985	\$ 4,909,375	\$ 4,909,375	\$ 5,487,500	\$ 5,495,375
TOTAL APPROPRIATIONS & OTHER FINANCING USES	\$ 24,974,308	\$ 25,667,768	\$ 25,468,149	\$ 25,498,729	\$ 25,574,084	\$ 26,021,334
NET CHANGE IN FUND BALANCE	(395,689)	(519,578)	100,000	100,000	-	-
BEGINNING FUND BALANCE	5,305,331	4,909,642	4,390,064	4,390,064	4,490,064	4,490,064
ENDING FUND BALANCE	\$ 4,909,642	\$ 4,390,064	\$ 4,490,064	\$ 4,490,064	\$ 4,490,064	\$ 4,490,064
Fund balance as a percentage of total annual expenditures	20%	17%	18%	18%	18%	17%
Estimated Change in Fund Balance	-7%	-11%	2%	2%	0%	0%

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



Authorities

Library Fund

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

111 LIBRARY FUND						
	Actual	Estimated	City Manager	City Council	Projected	
	2021-22	2022-23	Recommended	Approved	2024-25	2025-26
ESTIMATED REVENUES						
PROPERTY TAXES	\$ 768,484	\$ 787,763	\$ 834,818	\$ 834,818	\$ 859,169	\$ 876,430
INTERGOVERNMENTAL	109,256	87,400	80,825	80,825	88,900	88,900
CHARGES FOR SERVICES	10,058	6,500	8,500	8,500	8,000	9,000
FINES AND FORFEITURES	5,282	2,000	2,000	2,000	2,500	2,500
INTEREST	(1,177)	4,191	8,783	8,783	8,887	10,145
OTHER REVENUE	2,212	500	2,000	2,000	2,000	2,000
TOTAL ESTIMATED REVENUES	\$ 894,115	\$ 888,354	\$ 936,926	\$ 936,926	\$ 969,456	\$ 988,975
APPROPRIATIONS						
SALARIES	\$ 397,773	\$ 428,000	\$ 455,820	\$ 455,820	\$ 463,100	\$ 477,405
FRINGES	236,581	240,334	246,761	246,761	248,656	252,943
MATERIALS & SUPPLIES	152	2,000	5,000	5,000	3,000	5,927
OFFICE SUPPLIES	3,965	2,000	2,000	2,000	2,000	2,000
SUPPLIES - WATSON TRUST	2,112	6,500	6,500	6,500	6,500	6,500
ADULT BOOKS	25,964	24,000	23,000	23,000	23,000	23,000
CHILDREN BOOKS	21,996	20,000	19,000	19,000	19,000	19,000
PERIODICALS & PAPERS	7,002	6,000	4,500	4,500	4,000	4,000
DVDS	4,351	3,000	2,500	2,500	2,500	2,500
AUDIO BOOKS	2,295	2,000	1,500	1,500	1,000	1,000
ADULT COMPACT DISCS	12	-	-	-	-	-
PROFESSIONAL SERVICES	30,018	27,000	10,000	10,000	1,000	1,000
TLN MENU SERVICES	65,956	51,500	53,000	53,000	54,000	54,000
E RESOURCES	-	14,500	14,000	14,000	14,000	14,000
BANK/CC FEES & SERVICES	483	100	100	100	100	100
CONTRACTUAL SERVICES	8,133	15,000	15,000	15,000	15,000	13,000
CONFERENCE & WORKSHOPS	-	600	600	600	600	600
UTILITIES - TELEPHONE	672	3,000	3,000	3,000	3,000	3,000
UTILITIES - WATER	27,349	14,000	14,825	14,825	15,000	15,000
UTILITIES - ELECTRIC	27,219	27,000	28,250	28,250	28,250	28,250
UTILITIES - GAS	8,018	7,000	7,900	7,900	7,900	7,900
REPAIRS & MAINTENANCE	2,520	3,000	3,000	3,000	2,000	2,000
RENTALS - COPIER LEASE	4,377	4,800	5,000	5,000	5,000	5,000
MISCELLANEOUS	6,154	-	-	-	-	-
MLA INSTITUTION	783	850	850	850	850	850
ALA	500	500	-	-	-	-
EDUCATION & TRAINING	62	1,000	800	800	-	-
CAPITAL OUTLAY	2,103	30,000	115,000	115,000	-	-
TOTAL APPROPRIATIONS	\$ 886,550	\$ 933,684	\$ 1,037,906	\$ 1,037,906	\$ 919,456	\$ 938,975
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 7,565	\$ (45,330)	\$ (100,980)	\$ (100,980)	\$ 50,000	\$ 50,000
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN - GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT - LIBRARY LEASE DEBT SERVICE FUND	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 936,550	\$ 983,684	\$ 1,087,906	\$ 1,087,906	\$ 969,456	\$ 988,975
NET CHANGE IN FUND BALANCE	\$ (42,435)	\$ (95,330)	\$ (150,980)	\$ (150,980)	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 589,263	\$ 546,828	\$ 451,498	\$ 451,498	\$ 300,518	\$ 300,518
ENDING FUND BALANCE	\$ 546,828	\$ 451,498	\$ 300,518	\$ 300,518	\$ 300,518	\$ 300,518

Fund balance as a percentage of total annual expenditures	58%	46%	28%	28%	31%	30%
Estimated Change in Fund Balance	-7%	-17%	-33%	-33%	0%	0%



Brownfield Authority Fund

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

112 BROWNFIELD AUTHORITY FUND

	Actual	Estimated	City Manager	City Council	Projected	
	2021-22	2022-23	Recommended 2023-24	Approved 2023-24	2024-25	2025-26
ESTIMATED REVENUES						
PROPERTY TAXES	\$ 47,394	\$ -	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL	15,853	-	-	-	-	-
INTEREST INCOME	(934)	-	5,000	5,000	5,000	5,000
TOTAL ESTIMATED REVENUES	\$ 62,313	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
APPROPRIATIONS						
SALARIES - GENERAL FUND ADMINISTRATIVE ALLOCATION	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
BANK/CC FEES & SERVICES	30	-	-	-	-	-
PROFESSIONAL SERVICES	16,353	-	-	-	-	-
CONTRACTUAL SERVICES - EATON STEEL	41,092	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 62,475	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (162)	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 62,475	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
NET CHANGE IN FUND BALANCE	\$ (162)	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	238,859	238,697	238,697	238,697	238,697	238,697
ENDING FUND BALANCE	\$ 238,697	\$ 238,697	\$ 238,697	\$ 238,697	\$ 238,697	\$ 238,697

Fund balance as a percentage of total annual expenditures	382%	0%	4774%	4774%	4774%	4774%
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Estimated Change in Fund Balance	0%	0%	0%	0%	0%	0%
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Corridor Improvement Authority Fund

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

251 CORRIDOR IMPROVEMENT AUTHORITY FUND

	Actual 2021-22	Estimated 2022-23	City Manager	City Council	Projected		
			Recommended 2023-24	Approved 2023-24	2024-25	2025-26	
ESTIMATED REVENUES							
PROPERTY TAX	\$ 223,697	\$ 233,680	\$ 385,300	\$ 385,300	\$ 393,000	\$ 400,844	
INTERGOVERNMENTAL	-	-	-	-	-	-	
INTEREST INCOME	(512)	220	320	320	820	1,776	
DONATIONS	-	-	-	-	-	-	
REIMBURSEMENT-MISCELLANEOUS	1,700	-	-	-	-	-	
TOTAL ESTIMATED REVENUES	\$ 224,885	\$ 233,900	\$ 385,620	\$ 385,620	\$ 393,820	\$ 402,620	
APPROPRIATIONS							
SALARIES	\$ -	\$ 25,000	\$ 29,500	\$ 29,500	\$ 29,500	\$ 29,500	
SALARIES-GEN'L FUND ADMINISTRATIVE ALLOCATION	5,000	5,000	5,000	5,000	5,000	5,000	
FRINGES	-	2,500	2,500	2,500	2,500	2,500	
MATERIALS & SUPPLIES	16,372	78,800	107,500	107,500	57,500	57,500	
PROFESSIONAL SERVICES - MARKETING	5,065	17,435	12,500	12,500	12,500	12,500	
CONTRACTUAL SERVICES	-	15,000	15,000	15,000	15,000	15,000	
CONFERENCES & WORKSHOPS	857	3,300	5,000	5,000	4,200	5,000	
BANK/CC FEES & SERVICE CHARGES	-	75	-	-	-	-	
MEMBERSHIPS, DUES & SUBSCRIPTIONS	56	745	620	620	620	620	
CAPITAL OUTLAY	320	130,545	185,000	185,000	140,000	140,000	
TOTAL APPROPRIATIONS	\$ 27,670	\$ 278,400	\$ 362,620	\$ 362,620	\$ 266,820	\$ 267,620	
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 197,215	\$ (44,500)	\$ 23,000	\$ 23,000	\$ 127,000	\$ 135,000	
OTHER FINANCING SOURCES (USES)							
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 27,670	\$ 278,400	\$ 362,620	\$ 362,620	\$ 266,820	\$ 267,620	
NET CHANGE IN FUND BALANCE	\$ 197,215	\$ (44,500)	\$ 23,000	\$ 23,000	\$ 127,000	\$ 135,000	
BEGINNING FUND BALANCE	58,377	255,592	211,092	211,092	234,092	361,092	
ENDING FUND BALANCE	\$ 255,592	\$ 211,092	\$ 234,092	\$ 234,092	\$ 361,092	\$ 496,092	

Fund balance as a percentage of total annual expenditures	924%	76%	65%	65%	135%	185%
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Estimated Change in Fund Balance	338%	-17%	11%	11%	54%	37%
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Special Revenue Funds

Major Street Fund

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

202 MAJOR STREET FUND						
	Actual 2021-22	Estimated 2022-23	City Manager Recommended 2023-24	City Council Approved 2023-24	Projected	
					2024-25	2025-26
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 2,278,081	\$ 2,336,102	\$ 2,404,759	\$ 2,404,759	\$ 2,461,271	\$ 2,519,111
OTHER REVENUE	135,005	108,423	101,945	101,945	103,945	103,505
INTEREST INCOME	(4,411)	10,312	8,115	8,115	3,027	2,746
TOTAL ESTIMATED REVENUES	\$ 2,408,675	\$ 2,454,837	\$ 2,514,819	\$ 2,514,819	\$ 2,568,243	\$ 2,625,362
APPROPRIATIONS - MUNICIPAL SERVICES						
SALARIES	\$ 250,612	\$ 259,266	\$ 269,773	\$ 269,773	\$ 273,971	\$ 279,755
FRINGES	13,688	17,856	16,196	16,196	16,826	16,882
BANK/CC FEES & SERVICE CHARGES	1,031	1,000	500	500	500	500
PROFESSIONAL SERVICES	16,800	16,800	-	-	-	-
TOTAL APPROPRIATIONS - MUNICIPAL SERVICES	\$ 282,131	\$ 294,922	\$ 286,469	\$ 286,469	\$ 291,297	\$ 297,137
APPROPRIATIONS - TRAFFIC SERVICES						
SALARIES	\$ 17,068	\$ 17,085	\$ 19,263	\$ 19,263	\$ 19,648	\$ 19,648
FRINGES	30,545	27,824	27,587	27,587	27,943	28,263
MATERIALS & SUPPLIES	8,927	10,000	11,000	11,000	11,000	11,000
PROFESSIONAL SERVICES	52,822	95,000	60,000	60,000	65,000	65,000
CONFERNCES & WORKSHOPS	428	6,400	6,600	6,600	6,600	6,600
RENTALS - MOTOR POOL UTILIZATION	11,865	10,000	10,000	10,000	10,000	10,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	300	1,000	1,100	1,100	1,100	1,100
TOTAL APPROPRIATIONS - TRAFFIC SERVICES	\$ 121,955	\$ 167,309	\$ 135,550	\$ 135,550	\$ 141,291	\$ 141,611
APPROPRIATIONS - WINTER MAINTENANCE						
SALARIES	\$ 30,490	\$ 35,631	\$ 36,344	\$ 36,344	\$ 37,071	\$ 31,850
FRINGES	27,934	34,794	27,161	27,161	27,525	27,825
MATERIALS & SUPPLIES	87,674	147,500	153,000	153,000	153,000	153,000
RENTALS - MOTOR POOL UTILIZATION	17,302	20,000	20,000	20,000	20,000	20,000
TOTAL APPROPRIATIONS - WINTER MAINTENANCE	\$ 163,400	\$ 237,925	\$ 236,505	\$ 236,505	\$ 237,596	\$ 232,675
APPROPRIATIONS - RIGHT OF WAY						
SALARIES	\$ 125,540	\$ 152,940	\$ 148,793	\$ 148,793	\$ 151,769	\$ 132,625
FRINGES	239,305	182,126	154,802	154,802	157,090	159,114
MATERIALS & SUPPLIES	24,490	25,200	44,500	44,500	37,500	37,500
PROFESSIONAL SERVICES	176,246	174,000	177,000	177,000	197,000	197,000
UTILITIES - TELEPHONE	2,128	4,200	4,200	4,200	4,200	4,200
RENTALS - MOTOR POOL UTILIZATION	12,077	30,000	30,000	30,000	30,000	30,000
EDUCATION & TRAINING	487	4,500	5,000	5,000	5,500	5,500
CAPITAL OUTLAY	576,942	2,058,715	2,127,000	2,127,000	202,000	955,000
TOTAL APPROPRIATIONS - RIGHT OF WAY	\$ 1,157,215	\$ 2,631,681	\$ 2,691,295	\$ 2,691,295	\$ 785,059	\$ 1,520,939
TOTAL APPROPRIATIONS MAJOR STREETS	\$ 1,724,701	\$ 3,331,837	\$ 3,349,819	\$ 3,349,819	\$ 1,455,243	\$ 2,192,362
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 683,974	\$ (877,000)	\$ (835,000)	\$ (835,000)	\$ 1,113,000	\$ 433,000
OTHER FINANCING SOURCES (USES)						
TRANSFERS OUT-LOCAL STREETS	\$ 200,000	\$ 175,000	\$ 300,000	\$ 300,000	\$ 785,000	\$ 760,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 200,000	\$ 175,000	\$ 300,000	\$ 300,000	\$ 785,000	\$ 760,000
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 1,924,701	\$ 3,506,837	\$ 3,649,819	\$ 3,649,819	\$ 2,240,243	\$ 2,952,362
NET CHANGE IN FUND BALANCE	\$ 483,974	\$ (1,052,000)	\$ (1,135,000)	\$ (1,135,000)	\$ 328,000	\$ (327,000)
BEGINNING FUND BALANCE	1,742,586	2,226,560	1,174,560	1,174,560	39,560	367,560
ENDING FUND BALANCE	\$ 2,226,560	\$ 1,174,560	\$ 39,560	\$ 39,560	\$ 367,560	\$ 40,560

Fund balance as a percentage of total annual expenditures	116%	33%	1%	1%	16%	1%
Estimated Change in Fund Balance	28%	-47%	-97%	-97%	829%	-89%



Financial Summaries

Local Street Fund

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

203 LOCAL STREET FUND						
	Actual	Estimated	City Manager	City Council	Projected	
	2021-22	2022-23	Recommended	Approved	2024-25	2025-26
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 886,678	\$ 908,635	\$ 935,184	\$ 935,184	\$ 957,161	\$ 979,654
OTHER REVENUE	69,581	11,000	-	-	-	-
CHARGES FOR SERVICES/SPECIAL ASSESSMENTS	978	30,000	56,000	56,000	57,000	57,000
INTEREST INCOME	(4,468)	11,351	10,514	10,514	8,400	7,099
TOTAL ESTIMATED REVENUES	\$ 952,769	\$ 960,986	\$ 1,001,698	\$ 1,001,698	\$ 1,022,561	\$ 1,043,753
APPROPRIATIONS - MUNICIPAL SERVICES						
ADMINISTRATIVE COST REIMBURSEMENT - GEN'L FUND	\$ 87,500	\$ 89,048	\$ 93,518	\$ 93,518	\$ 95,716	\$ 97,965
BANK/CC FEES & SERVICE CHARGES	1,129	500	500	500	500	500
TOTAL APPROPRIATIONS - MUNICIPAL SERVICES	\$ 88,629	\$ 89,548	\$ 94,018	\$ 94,018	\$ 96,216	\$ 98,465
APPROPRIATIONS - TRAFFIC SERVICES						
SALARIES	\$ 17,755	\$ 26,275	\$ 26,801	\$ 26,801	\$ 27,337	\$ 24,225
FRINGES	27,172	31,457	27,145	27,145	27,539	27,886
MATERIALS & SUPPLIES	4,675	11,000	11,000	11,000	11,000	11,000
RENTALS - MOTOR POOL UTILIZATION	7,762	10,000	10,000	10,000	10,000	10,000
TOTAL APPROPRIATIONS - TRAFFIC SERVICES	\$ 57,364	\$ 78,732	\$ 74,946	\$ 74,946	\$ 75,876	\$ 73,111
APPROPRIATIONS - WINTER MAINTENANCE						
SALARIES	\$ 38,418	\$ 42,840	\$ 43,697	\$ 43,697	\$ 44,571	\$ 44,571
FRINGES	19,574	38,542	31,947	31,947	32,334	32,641
MATERIALS & SUPPLIES	5,777	39,000	48,000	48,000	50,000	50,000
RENTALS - MOTOR POOL UTILIZATION	16,555	15,000	15,000	15,000	15,000	15,000
TOTAL APPROPRIATIONS - WINTER MAINTENANCE	\$ 80,324	\$ 135,382	\$ 138,644	\$ 138,644	\$ 141,905	\$ 142,212
APPROPRIATIONS - RIGHT OF WAY						
SALARIES	\$ 134,330	\$ 143,346	\$ 140,093	\$ 140,093	\$ 142,895	\$ 142,895
FRINGES	87,638	107,256	108,497	108,497	110,169	111,570
MATERIALS & SUPPLIES	18,081	34,500	49,500	49,500	42,500	47,500
PROFESSIONAL SERVICES	24,161	115,000	95,000	95,000	97,000	99,000
RENTALS - MOTOR POOL UTILIZATION	86,067	99,000	99,000	99,000	99,000	99,000
CAPITAL OUTLAY	435,290	1,187,222	665,000	665,000	2,102,000	990,000
TOTAL APPROPRIATIONS - RIGHT OF WAY	\$ 785,567	\$ 1,686,324	\$ 1,157,090	\$ 1,157,090	\$ 2,593,564	\$ 1,489,965
TOTAL APPROPRIATIONS LOCAL STREETS	\$ 1,011,884	\$ 1,989,986	\$ 1,464,698	\$ 1,464,698	\$ 2,907,561	\$ 1,803,753
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (59,115)	\$ (1,029,000)	\$ (463,000)	\$ (463,000)	\$ (1,885,000)	\$ (760,000)
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN - MAJOR STREET FUND	\$ 200,000	\$ 175,000	\$ 300,000	\$ 300,000	\$ 785,000	\$ 760,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 200,000	\$ 175,000	\$ 300,000	\$ 300,000	\$ 785,000	\$ 760,000
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 811,884	\$ 1,814,986	\$ 1,164,698	\$ 1,164,698	\$ 2,122,561	\$ 1,043,753
NET CHANGE IN FUND BALANCE	\$ 140,885	\$ (854,000)	\$ (163,000)	\$ (163,000)	\$ (1,100,000)	\$ -
BEGINNING FUND BALANCE	1,979,326	2,120,211	1,266,211	1,266,211	1,103,211	3,211
ENDING FUND BALANCE	\$ 2,120,211	\$ 1,266,211	\$ 1,103,211	\$ 1,103,211	\$ 3,211	\$ 3,211
Fund balance as a percentage of total annual expenditures	261%	70%	95%	95%	0%	0%
Estimated Change in Fund Balance	7%	-40%	-13%	-13%	-100%	0%



Rubbish Collection Fund

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

226 RUBBISH COLLECTION FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2021-22	2022-23	2023-24	2023-24	2024-25	2025-26
ESTIMATED REVENUES						
PROPERTY TAXES	\$ 1,526,063	\$ 1,560,187	\$ 1,653,403	\$ 1,653,403	\$ 1,696,495	\$ 1,731,486
CHARGES FOR SERVICES	1,549,069	1,520,000	1,573,000	1,573,000	1,641,000	1,708,000
INTERGOVERNMENTAL	9,553	7,500	7,600	7,600	7,700	7,700
INTEREST INCOME	(729)	11,837	11,999	11,999	16,534	26,104
TOTAL ESTIMATED REVENUES	\$ 3,083,956	\$ 3,099,524	\$ 3,246,002	\$ 3,246,002	\$ 3,361,729	\$ 3,473,290
APPROPRIATIONS						
SALARIES	\$ 483,764	\$ 509,000	\$ 504,060	\$ 504,060	\$ 512,181	\$ 512,181
FRINGES	139,632	155,864	183,832	183,832	186,438	188,699
MATERIALS & SUPPLIES	15,681	22,500	35,000	35,000	35,000	35,000
PROFESSIONAL SERVICES	44,027	52,000	65,000	65,000	65,000	69,300
PROFESSIONAL SERVICES - AUDIT	13,110	13,110	13,110	13,110	13,110	13,110
REFUSE COLLECTION	2,050,254	2,175,000	2,280,000	2,280,000	2,385,000	2,490,000
BANK/CC FEES & SERVICE CHARGES	1,058	800	-	-	-	-
RENTALS - MOTOR POOL UTILIZATION	106,014	165,000	165,000	165,000	165,000	165,000
CAPITAL OUTLAY	12,550	6,250	365,000	365,000	5,000	200,000
TOTAL APPROPRIATIONS	\$ 2,866,090	\$ 3,099,524	\$ 3,611,002	\$ 3,611,002	\$ 3,366,729	\$ 3,673,290
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 217,866	\$ -	\$ (365,000)	\$ (365,000)	\$ (5,000)	\$ (200,000)
OTHER FINANCING SOURCES (USES)						
TRANSFERS OUT-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT - WATER AND SEWER FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 2,866,090	\$ 3,099,524	\$ 3,611,002	\$ 3,611,002	\$ 3,366,729	\$ 3,673,290
NET CHANGE IN FUND BALANCE	\$ 217,866	\$ -	\$ (365,000)	\$ (365,000)	\$ (5,000)	\$ (200,000)
BEGINNING FUND BALANCE	1,550,241	1,768,107	1,768,107	1,768,107	1,403,107	1,398,107
ENDING FUND BALANCE	\$ 1,768,107	\$ 1,768,107	\$ 1,403,107	\$ 1,403,107	\$ 1,398,107	\$ 1,198,107
Fund balance as a percentage of total annual expenditures	62%	57%	39%	39%	42%	33%
Estimated Change in Fund Balance	14%	0%	-21%	-21%	0%	-14%



Drug Law Enforcement Fund

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

253 DRUG LAW ENFORCEMENT FUND						
	Actual 2021-22	Estimated 2022-23	City Manager Recommended 2023-24	City Council Approved 2023-24	Projected	
					2024-25	2025-26
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 1,430	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST INCOME	(93)	325	425	425	525	575
TOTAL ESTIMATED REVENUES	\$ 1,337	\$ 325	\$ 425	\$ 425	\$ 525	\$ 575
APPROPRIATIONS						
MATERIALS & SUPPLIES	\$ 20,945	\$ -	\$ -	\$ -	\$ -	\$ -
BANK/CC FEES & SERVICE CHARGES	28	25	25	25	25	25
TOTAL APPROPRIATIONS	\$ 20,973	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (19,636)	\$ 300	\$ 400	\$ 400	\$ 500	\$ 550
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 20,973	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
NET CHANGE IN FUND BALANCE	\$ (19,636)	\$ 300	\$ 400	\$ 400	\$ 500	\$ 550
BEGINNING FUND BALANCE	53,513	33,877	34,177	34,177	34,577	35,077
ENDING FUND BALANCE	\$ 33,877	\$ 34,177	\$ 34,577	\$ 34,577	\$ 35,077	\$ 35,627
Fund balance as a percentage of total annual expenditures	162%	136708%	138308%	138308%	140308%	142508%
Estimated Change in Fund Balance	-37%	1%	1%	1%	1%	2%



PA302 Justice Training Fund

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

254 PA302 JUSTICE TRAINING FUND						
	Actual 2021-22	Estimated 2022-23	City Manager Recommended 2023-24	City Council Approved 2023-24	Projected	
					2024-25	2025-26
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 9,027	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300
INTEREST INCOME	(18)	25	25	25	25	25
TOTAL ESTIMATED REVENUES	\$ 9,009	\$ 6,325	\$ 6,325	\$ 6,325	\$ 6,325	\$ 6,325
APPROPRIATIONS						
BANK/CC FEES & SERVICE CHARGES	\$ 4	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
EDUCATION & TRAINING	7,513	6,300	6,300	6,300	6,300	6,300
TOTAL APPROPRIATIONS	\$ 7,517	\$ 6,325	\$ 6,325	\$ 6,325	\$ 6,325	\$ 6,325
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 1,492	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 7,517	\$ 6,325	\$ 6,325	\$ 6,325	\$ 6,325	\$ 6,325
NET CHANGE IN FUND BALANCE	\$ 1,492	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	9,866	11,358	11,358	11,358	11,358	11,358
ENDING FUND BALANCE	\$ 11,358	\$ 11,358	\$ 11,358	\$ 11,358	\$ 11,358	\$ 11,358
Fund balance as a percentage of total annual expenditures	151%	180%	180%	180%	180%	180%
Estimated Change in Fund Balance	15%	0%	0%	0%	0%	0%



Caseflow Assistance Fund

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

256 CASEFLOW ASSISTANCE FUND						
	Actual 2021-22	Estimated 2022-23	City Manager Recommended 2023-24	City Council Approved 2023-24	Projected	
					2024-25	2025-26
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 8,813	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
INTEREST INCOME	(49)	100	100	100	100	100
TOTAL ESTIMATED REVENUES	\$ 8,764	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100
APPROPRIATIONS						
BANK/CC FEES & SERVICE CHARGES	\$ 14	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
MISCELLANEOUS	-	10,000	10,000	10,000	10,000	10,000
TOTAL APPROPRIATIONS	\$ 14	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 8,750	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 14	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100
NET CHANGE IN FUND BALANCE	\$ 8,750	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	23,236	31,986	31,986	31,986	31,986	31,986
ENDING FUND BALANCE	\$ 31,986	\$ 31,986	\$ 31,986	\$ 31,986	\$ 31,986	\$ 31,986
Fund balance as a percentage of total annual expenditures	228471%	317%	317%	317%	317%	317%
Estimated Change in Fund Balance	38%	0%	0%	0%	0%	0%



Michigan Indigent Defense Grant Fund

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

260 MICHIGAN INDIGENT DEFENSE COMMISSION GRANT FUND

	Actual 2021-22	Estimated 2022-23	City Manager Recommended 2023-24	City Council Approved 2023-24	Projected	
					2024-25	2025-26
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 186,144	\$ 408,093	\$ 407,058	\$ 407,058	\$ 406,156	\$ 405,337
TOTAL ESTIMATED REVENUES	\$ 186,144	\$ 408,093	\$ 407,058	\$ 407,058	\$ 406,156	\$ 405,337
APPROPRIATIONS						
MATERIALS & SUPPLIES	\$ -	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
CONTRACUAL SERVICES	\$ 328,789	448,450	448,250	448,250	448,250	448,250
TOTAL APPROPRIATIONS	\$ 328,789	\$ 449,850	\$ 449,650	\$ 449,650	\$ 449,650	\$ 449,650
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (142,645)	\$ (41,757)	\$ (42,592)	\$ (42,592)	\$ (43,494)	\$ (44,313)
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ 41,757	\$ 41,757	\$ 42,592	\$ 42,592	\$ 43,494	\$ 44,313
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ 41,757	\$ 41,757	\$ 42,592	\$ 42,592	\$ 43,494	\$ 44,313
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 370,546	\$ 491,607	\$ 492,242	\$ 492,242	\$ 493,144	\$ 493,963
NET CHANGE IN FUND BALANCE	\$ (100,888)	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	243,455	142,567	142,567	142,567	142,567	142,567
ENDING FUND BALANCE	\$ 142,567	\$ 142,567	\$ 142,567	\$ 142,567	\$ 142,567	\$ 142,567

Fund balance as a percentage of total annual expenditures	38%	29%	29%	29%	29%	29%
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Estimated Change in Fund Balance	0%	0%	0%	0%	0%	0%
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Community Development Block Grant (CDBG) Fund

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

275 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND						
	Actual 2021-22	Estimated 2022-23	City Manager Recommended 2023-24	City Council Approved 2023-24	Projected	
					2024-25	2025-26
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 112,894	\$ 143,791	\$ 124,409	\$ 124,409	\$ 124,409	\$ 124,409
TOTAL ESTIMATED REVENUES	\$ 112,894	\$ 143,791	\$ 124,409	\$ 124,409	\$ 124,409	\$ 124,409
APPROPRIATIONS - CODE ENFORCEMENT						
SALARIES	\$ 39,569	\$ 49,252	\$ 39,569	\$ 39,569	\$ 39,569	\$ 39,569
FRINGES	38,872	49,748	44,840	44,840	44,840	44,840
TOTAL APPROPRIATIONS - CODE ENFORCEMENT	\$ 78,441	\$ 99,000	\$ 84,409	\$ 84,409	\$ 84,409	\$ 84,409
APPROPRIATIONS - YARD SERVICES						
CONTRACTUAL SERVICES	\$ 37,742	\$ 30,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
TOTAL APPROPRIATIONS - YARD SERVICES	\$ 37,742	\$ 30,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
TOTAL APPROPRIATIONS - CDBG GRANT	\$ 116,183	\$ 129,000	\$ 124,409	\$ 124,409	\$ 124,409	\$ 124,409
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (3,289)	\$ 14,791	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 116,183	\$ 129,000	\$ 124,409	\$ 124,409	\$ 124,409	\$ 124,409
NET CHANGE IN FUND BALANCE	\$ (3,289)	\$ 14,791	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(11,502)	(14,791)	-	-	-	-
ENDING FUND BALANCE	\$ (14,791)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance as a percentage of total annual expenditures	-13%	0%	0%	0%	0%	0%
Estimated Change in Fund Balance	29%	-100%	0%	0%	0%	0%



45th District Court Fund

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

276 45th DISTRICT COURT FUND

	Actual		City Manager Recommended		City Council Approved		Projected	
	2021-22	2022-23	2023-24	2023-24	2024-25	2025-26		
ESTIMATED REVENUES								
REIMBURSEMENT JUDGES SALARIES	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448
MISCELLANEOUS FEES	68,206	142,373	176,362	176,362	176,362	176,362	176,362	176,362
ORDINANCE FINES	1,828,907	2,495,680	2,204,342	2,204,342	3,029,562	3,036,562	3,036,562	3,036,562
CITY OF HUNTINGTON WOODS	(33,444)	(54,586)	(42,674)	(42,674)	(82,674)	(82,674)	(82,674)	(82,674)
CITY OF PLEASANT RIDGE	(40,816)	(33,619)	(41,600)	(41,600)	(41,600)	(41,600)	(41,600)	(41,600)
TOWNSHIP OF ROYAL OAK	(583)	(2,124)	(1,300)	(1,300)	(3,100)	(3,100)	(3,100)	(3,100)
TREASURER STATE OF MICHIGAN	(410,133)	(479,302)	(430,950)	(430,950)	(539,450)	(539,450)	(539,450)	(539,450)
MICHIGAN DEPARTMENT OF STATE	(20,862)	(36,088)	(29,297)	(29,297)	(49,297)	(49,297)	(49,297)	(49,297)
OAKLAND COUNTY TREASURER	(45,738)	(54,140)	(46,819)	(46,819)	(65,819)	(65,819)	(65,819)	(65,819)
PROBATION FEES	(67,906)	(132,373)	(69,362)	(69,362)	(166,362)	(166,362)	(166,362)	(166,362)
OAK PARK COURT FINES	(1,082,333)	(1,300,000)	(1,220,000)	(1,220,000)	(1,700,000)	(1,700,000)	(1,700,000)	(1,700,000)
DISRICT COURT HEALTH CARE SURCHARGE	(103,947)	(133,000)	(108,000)	(108,000)	(130,000)	(137,000)	(137,000)	(137,000)
DISTICT COURT CONSTRUCTION FUND	(29,042)	(46,000)	(30,500)	(30,500)	(47,200)	(47,200)	(47,200)	(47,200)
MIDC ATTORNEY FEE REIMBURSEMENTS	(1,684)	-	-	-	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 152,073	\$ 458,269	\$ 451,650	\$ 451,650	\$ 471,870	\$ 471,870	\$ 471,870	\$ 471,870
APPROPRIATIONS								
SALARIES & WAGES	\$ 1,081,093	\$ 1,281,846	\$ 1,223,671	\$ 1,223,671	\$ 1,246,756	\$ 1,271,585	\$ 1,271,585	\$ 1,271,585
FRINGES	581,346	550,476	615,957	615,957	621,080	626,382	626,382	626,382
SUPPLIES	22,445	25,000	25,000	25,000	25,000	25,000	25,000	25,000
PROFESSIONAL SERVICES	7,934	9,000	10,000	10,000	10,000	10,000	10,000	10,000
CONTRACTUAL SERVICES	45,557	46,000	45,000	45,000	45,000	45,000	45,000	45,000
TRANSPORTATION	2,391	3,790	4,130	4,130	4,290	4,290	4,290	4,290
CONFERENCES & WORKSHOPS	2,567	5,000	5,000	5,000	5,000	5,000	5,000	5,000
PRINTING & PUBLICATIONS	20,731	23,000	23,000	23,000	23,000	23,000	23,000	23,000
POSTAGE	16,216	23,000	23,000	23,000	20,000	20,000	20,000	20,000
INSURANCE & BONDS	11,531	11,600	10,000	10,000	10,000	10,000	10,000	10,000
UTILITIES - CABLE	16	1,500	1,500	1,500	1,500	1,500	1,500	1,500
UTILITIES - TELEPHONE	1,873	-	1,500	1,500	1,500	1,500	1,500	1,500
REPAIRS & MAINTENANCE	50,120	45,000	45,000	45,000	45,000	45,000	45,000	45,000
RENTALS - COPIER LEASE	8,514	8,500	8,500	8,500	8,500	8,500	8,500	8,500
MISCELLANEOUS	404	2,300	2,300	2,300	2,300	2,300	2,300	2,300
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,237	3,000	3,000	3,000	3,000	3,000	3,000	3,000
EDUCATION & TRAINING	1,326	2,500	2,500	2,500	2,500	2,500	2,500	2,500
TOTAL APPROPRIATIONS	\$ 1,855,301	\$ 2,041,512	\$ 2,049,058	\$ 2,049,058	\$ 2,074,426	\$ 2,104,557	\$ 2,104,557	\$ 2,104,557
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (1,703,228)	\$ (1,583,243)	\$ (1,597,408)	\$ (1,597,408)	\$ (1,602,556)	\$ (1,632,687)	\$ (1,632,687)	\$ (1,632,687)
OTHER FINANCING SOURCES (USES)								
TRANSFERS IN	\$ 1,852,985	\$ 1,720,000	\$ 1,740,000	\$ 1,740,000	\$ 1,750,000	\$ 1,785,000	\$ 1,785,000	\$ 1,785,000
TRANSFERS OUT	\$ 149,757	\$ 136,757	\$ 142,592	\$ 142,592	\$ 147,444	\$ 152,313	\$ 152,313	\$ 152,313
TOTAL OTHER FINANCING SOURCES (USES)	\$ 1,703,228	\$ 1,583,243	\$ 1,597,408	\$ 1,597,408	\$ 1,602,556	\$ 1,632,687	\$ 1,632,687	\$ 1,632,687
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 152,073	\$ 458,269	\$ 451,650	\$ 451,650	\$ 471,870	\$ 471,870	\$ 471,870	\$ 471,870
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%	0%
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Estimated Change in Fund Balance	0%	0%	0%	0%	0%	0%
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Mental Health Court Grant Fund

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

283 MENTAL HEALTH COURT GRANT FUND

	Actual 2021-22	Estimated 2022-23	City Manager Recommended 2023-24	City Council Approved 2023-24	Projected	
					2024-25	2025-26
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 73,671	\$ 162,415	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
TOTAL ESTIMATED REVENUES	\$ 73,671	\$ 162,415	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
APPROPRIATIONS						
SALARIES	\$ 23,750	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
FRINGES	2,240	1,944	1,970	1,970	1,991	2,012
MATERIALS & SUPPLIES	722	7,500	7,500	7,500	7,500	7,500
CONTRACUAL SERVICES	77,930	88,056	103,030	103,030	103,009	102,988
CONFERENCES & WORKSHOPS	1,074	2,500	2,500	2,500	2,500	2,500
TOTAL APPROPRIATIONS	\$ 105,716	\$ 120,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (32,045)	\$ 42,415	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 105,716	\$ 120,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
NET CHANGE IN FUND BALANCE	\$ (32,045)	\$ 42,415	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(10,370)	(42,415)	-	-	-	-
ENDING FUND BALANCE	\$ (42,415)	\$ -	\$ -	\$ -	\$ -	\$ -

Fund balance as a percentage of total annual expenditures	-40%	0%	0%	0%	0%	0%
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Estimated Change in Fund Balance	309%	-100%	0%	0%	0%	0%
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Veterans Treatment Court Grant Fund

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

284 VETERANS TREATMENT COURT GRANT FUND						
	Actual 2021-22	Estimated 2022-23	City Manager Recommended 2023-24	City Council Approved 2023-24	Projected	
					2024-25	2025-26
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 41,044	\$ 52,520	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
TOTAL ESTIMATED REVENUES	\$ 41,044	\$ 52,520	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
APPROPRIATIONS						
SALARIES	\$ 17,745	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
FRINGES	1,517	1,687	1,706	1,706	1,714	1,722
MATERIALS & SUPPLIES	497	3,500	3,500	3,500	3,500	3,500
CONTRACTUAL SERVICES	20,018	26,213	18,794	18,794	18,786	18,778
CONFERENCES & WORKSHOPS	610	1,000	1,000	1,000	1,000	1,000
TOTAL APPROPRIATIONS	\$ 40,387	\$ 52,400	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 657	\$ 120	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 40,387	\$ 52,400	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
NET CHANGE IN FUND BALANCE	\$ 657	\$ 120	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(777)	(120)	-	-	-	-
ENDING FUND BALANCE	\$ (120)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%	0%
Estimated Change in Fund Balance	-85%	-100%	0%	0%	0%	0%



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Debt Service

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

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

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

Debt Summary

Description of Debt	Funding Source	Debt Outstanding 6/30/2023	Debt Service Payments 2023-24		
			Principal	Interest	Total
VOTED TAX GENERAL OBLIGATION DEBT FUNDS:					
2015 Refunding Bonds Street Imp.	Debt Service	\$ 4,545,000	\$ 550,000	\$ 181,800	\$ 731,800
2012 Refunding Street Imp. Bonds	Debt Service	3,245,000	640,000	86,075	726,075
2020 UTGO Refunding Bonds	Debt Service	8,100,000	520,000	243,000	763,000
2011 Library & Recreation Lease	Debt Service	1,420,000	75,000	52,775	127,775
Total Debt Service		\$ 17,310,000	\$ 1,785,000	\$ 563,650	\$ 2,348,650



**Debt Service Requirements to Maturity
Fiscal Year 2024-2037**

Year Ended June 30,	Principal	Interest
2024	1,790,000	563,650
2025	1,840,000	507,775
2026	1,895,000	448,475
2027	1,950,000	387,150
2028-2032	6,375,000	1,033,825
2033-2037	3,460,000	247,650
	<u>\$ 17,310,000</u>	<u>\$ 3,188,525</u>



Computation of Legal Debt Margin

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

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

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

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



COMPUTATION OF LEGAL DEBT MARGIN		
<u>Total Net Bonded Indebtedness Should Not Exceed \$2,500 Per Capita</u>		
Debt Limit		
Population		29,560
Debt Limit (\$2,500 per capita)	\$	73,900,000
Debt Applicable to Debt Limit, at July 1, 2023		
Total Bonded Debt Outstanding	\$	17,310,000
Less:		
Capital Lease (Library)	(\$1,420,000)	
Total Amount of Debt Applicable to Limit		15,890,000
Debt Margin Available	\$	58,010,000
Net Debt subject to limit as percent of Debt Limit		22%
<u>Debt Service Payment Should Not Exceed 20% of Combined Operating and Debt-Service Fund Expenditures</u>		
Debt Limit		
Combined Operating and Debt-Service Fund Expenditures, estimated 2023-24		\$ 27,061,009
Debt Service Limit (20% of Operating and Debt-Service Expenditures)	\$	5,412,202
Debt Service Applicable to Debt Limit, Budget 2023-24		
Total Bonded Debt Service	\$	2,348,650
Less:		
Capital Lease (Library)	(127,775)	
Total Amount of Debt Applicable to Limit		2,220,875
Debt Service Margin Available	\$	3,191,327
Net Debt Service subject to limit as percent of Debt Limit		41%



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
2024	4.0000%	550,000	2028	4.0000%	670,000
2025	4.0000%	575,000	2029	4.0000%	750,000
2026	4.0000%	605,000	2030	4.0000%	755,000
2027	4.0000%	640,000			<u>\$ 4,545,000</u>

2012 Refunding Street Improvement Bonds

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

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

PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL	PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL
2024	2.2500%	640,000	2027	3.0000%	650,000
2025	2.5000%	645,000	2028	3.0000%	660,000
2026	2.5000%	650,000			<u>\$ 3,245,000</u>



2020 UTGO Refunding Bond

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

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

<u>PRINCIPAL DUE MAY 1</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL</u>	<u>PRINCIPAL DUE MAY 1</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL</u>
2024	3.0000%	520,000	2031	3.0000%	640,000
2025	3.0000%	535,000	2032	3.0000%	655,000
2026	3.0000%	550,000	2033	3.0000%	675,000
2027	3.0000%	565,000	2034	3.0000%	695,000
2028	3.0000%	585,000	2035	3.0000%	720,000
2029	3.0000%	600,000	2036	3.0000%	740,000
2030	3.0000%	620,000			<u>\$ 8,100,000</u>



2011 Library and Recreation Center Lease

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

**SCHEDULE OF INDEBTEDNESS
YEAR ISSUED: 2011
AMOUNT OF ISSUE: \$1,700,000**

<u>PRINCIPAL DUE NOVEMBER 1</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL</u>	<u>PRINCIPAL DUE NOVEMBER 1</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL</u>
2023	5.0000%	75,000	2030	5.0000%	115,000
2024	5.0000%	80,000	2031	4.0000%	120,000
2025	5.0000%	85,000	2032	2.0000%	120,000
2026	5.0000%	90,000	2033	2.0000%	125,000
2027	5.0000%	95,000	2034	2.0000%	125,000
2028	5.0000%	100,000	2035	2.0000%	125,000
2029	5.0000%	105,000	2036	2.0000%	135,000
					<u>\$ 1,495,000</u>



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Debt Service Funds

2011 Library and Recreation Lease Debt Fund

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

305 2011 LIBRARY AND RECREATION LEASE DEBT FUND

	Actual 2021-22	Estimated 2022-23	City Manager	City Council	Projected		
			Recommended 2023-24	Approved 2023-24	2024-25	2025-26	
ESTIMATED REVENUES							
INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PROCEEDS FROM BOND SALE	-	-	-	-	-	-	
PREMIUM ON DEBT ISSUE	-	-	-	-	-	-	
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
APPROPRIATIONS							
PRINCIPAL	\$ 70,000	\$ 70,000	\$ 75,000	\$ 75,000	\$ 80,000	\$ 85,000	
INTEREST	59,900	56,400	52,775	52,775	48,900	44,775	
PAYING AGENT FEES	72	85	100	100	100	100	
TOTAL APPROPRIATIONS	\$ 129,972	\$ 126,485	\$ 127,875	\$ 127,875	\$ 129,000	\$ 129,875	
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (129,972)	\$ (126,485)	\$ (127,875)	\$ (127,875)	\$ (129,000)	\$ (129,875)	
OTHER FINANCING SOURCES (USES)							
TRANSFER IN - LIBRARY FUND	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
TRANSFER IN - GENERAL FUND	79,972	76,485	77,875	77,875	79,000	79,875	
TOTAL OTHER FINANCING SOURCES (USES)	\$ 129,972	\$ 126,485	\$ 127,875	\$ 127,875	\$ 129,000	\$ 129,875	
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
BEGINNING FUND BALANCE	-	-	-	-	-	-	
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%	0%
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Estimated Change in Fund Balance	0%	0%	0%	0%	0%	0%
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2015 Street Improvement Refunding Bond Fund

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

308 2015 STREET REFUNDING BOND FUND

	Actual 2021-22	Estimated 2022-23	City Manager	City Council	Projected	
			Recommended 2023-24	Approved 2023-24	2024-25	2025-26
ESTIMATED REVENUES						
PROPERTY TAX REVENUE	\$ 747,500	\$ 727,600	\$ 726,500	\$ 726,500	\$ 729,500	\$ 736,500
INTERGOVERNMENTAL	4,733	3,800	3,800	3,800	3,800	3,800
INTEREST INCOME	(1,763)	2,300	2,200	2,200	2,200	2,200
TOTAL ESTIMATED REVENUES	\$ 750,470	\$ 733,700	\$ 732,500	\$ 732,500	\$ 735,500	\$ 742,500
APPROPRIATIONS						
PRINCIPAL	\$ 510,000	\$ 530,000	\$ 550,000	\$ 550,000	\$ 575,000	\$ 605,000
INTEREST	223,400	203,000	181,800	181,800	159,800	136,800
PAYING AGENT FEES	500	500	500	500	500	500
BANK FEES & SERVICE CHARGES	99	200	200	200	200	200
TOTAL APPROPRIATIONS	\$ 733,999	\$ 733,700	\$ 732,500	\$ 732,500	\$ 735,500	\$ 742,500
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 16,471	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 733,999	\$ 733,700	\$ 732,500	\$ 732,500	\$ 735,500	\$ 742,500
NET CHANGE IN FUND BALANCE	\$ 16,471	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	228,077	244,548	244,548	244,548	244,548	244,548
ENDING FUND BALANCE	\$ 244,548	\$ 244,548	\$ 244,548	\$ 244,548	\$ 244,548	\$ 244,548

Fund balance as a percentage of total annual expenditures	33%	33%	33%	33%	33%	33%
Estimated Change in Fund Balance	7%	0%	0%	0%	0%	0%



2012 Street Improvement Refunding Bond Fund

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

309 2012 STREET REFUNDING BOND FUND

	Actual 2021-22	Estimated 2022-23	City Manager	City Council	Projected	
			Recommended 2023-24	Approved 2023-24	2024-25	2025-26
ESTIMATED REVENUES						
PROPERTY TAX REVENUE	\$ 774,439	\$ 726,700	\$ 717,700	\$ 717,700	\$ 707,700	\$ 696,575
INTERGOVERNMENTAL	4,746	3,800	3,800	3,800	3,800	3,800
INTEREST INCOME	(2,403)	5,463	5,175	5,175	5,775	5,775
TOTAL ESTIMATED REVENUES	\$ 776,782	\$ 735,963	\$ 726,675	\$ 726,675	\$ 717,275	\$ 706,150
APPROPRIATIONS						
PRINCIPAL	\$ 630,000	\$ 635,000	\$ 640,000	\$ 640,000	\$ 645,000	\$ 650,000
INTEREST	112,962	100,363	86,075	86,075	71,675	55,550
PAYING AGENT FEES	300	300	300	300	300	300
BANK FEES & SERVICE CHARGES	150	300	300	300	300	300
TOTAL APPROPRIATIONS	\$ 743,412	\$ 735,963	\$ 726,675	\$ 726,675	\$ 717,275	\$ 706,150
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 33,370	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 743,412	\$ 735,963	\$ 726,675	\$ 726,675	\$ 717,275	\$ 706,150
NET CHANGE IN FUND BALANCE	\$ 33,370	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	480,870	514,240	514,240	514,240	514,240	514,240
ENDING FUND BALANCE	\$ 514,240	\$ 514,240	\$ 514,240	\$ 514,240	\$ 514,240	\$ 514,240

Fund balance as a percentage of total annual expenditures	69%	70%	71%	71%	72%	73%
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Estimated Change in Fund Balance	7%	0%	0%	0%	0%	0%
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2020 UTGO Refunding Bond Fund

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

310 2020 UTGO REFUNDING BOND FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2021-22	2022-23	2023-24	2023-24	2024-25	2025-26
ESTIMATED REVENUES						
PROPERTY TAX REVENUE	\$ 769,882	\$ 757,000	\$ 757,000	\$ 757,000	\$ 756,000	\$ 754,950
INTERGOVERNMENTAL	5,589	4,500	4,500	4,500	4,500	4,500
INTEREST INCOME	36,499	2,350	2,200	2,200	2,600	2,600
TOTAL ESTIMATED REVENUES	\$ 811,970	\$ 763,850	\$ 763,700	\$ 763,700	\$ 763,100	\$ 762,050
APPROPRIATIONS						
PRINCIPAL	\$ 490,000	\$ 505,000	\$ 520,000	\$ 520,000	\$ 535,000	\$ 550,000
INTEREST	272,851	258,150	243,000	243,000	227,400	211,350
PAYING AGENT FEES	500	500	500	500	500	500
BANK FEES & SERVICE CHARGES	100	200	200	200	200	200
TOTAL APPROPRIATIONS	\$ 763,451	\$ 763,850	\$ 763,700	\$ 763,700	\$ 763,100	\$ 762,050
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 48,519	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
ISSUANCE OF LONG-TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIUM ON ISSUANCE OF LONG-TERM DEBT	-	-	-	-	-	-
TRANSFER IN	-	-	-	-	-	-
TRANSFER OUT	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ (763,451)	\$ (763,850)	\$ (763,700)	\$ (763,700)	\$ (763,100)	\$ (762,050)
NET CHANGE IN FUND BALANCE	\$ 48,519	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	135,132	183,651	183,651	183,651	183,651	183,651
ENDING FUND BALANCE	\$ 183,651	\$ 183,651	\$ 183,651	\$ 183,651	\$ 183,651	\$ 183,651
Fund balance as a percentage of total annual expenditures	-24%	-24%	-24%	-24%	-24%	-24%
Estimated Change in Fund Balance	0%	0%	0%	0%	0%	0%



Capital Improvement Program

Introduction

The City of Oak Park's Capital Improvement Program (CIP) is a planning tool, with a goal to identify and schedule capital improvements over a six-year period between fiscal years ending 2024-2029. The CIP is an opportunity to formulate strategic long-term policy decisions that extend beyond the 2023-2024 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, Municipal Services, Department of Public Works (DPW), Information Technology Department, and the Finance Department coordinates the annual update of the six-year CIP as part of the annual budget process. Department staff also assist with forecasting revenues for the various funds used to finance capital projects, and set the financial parameters for the development of the CIP. Capital projects originate in the operating departments where subject matter experts identify needs based on master planning documents and other technical criteria. The Community and Economic Development Director recommends to the City's Planning Commission for their input prior to it being included in the City Manager's annual budget which is presented and considered by the City Council. On the following is an overview of the CIP development process:

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

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

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

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



Operating Budget Impact

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

Departments submitting capital projects estimate the operations and maintenance costs of each project based on cost guidelines that are updated each year. The departments also consider any additional revenues or savings the City can reasonably expect to recognize upon completion of the project. The following is a list of specific Capital items to be funded in FY 2023-24 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.
- Increase accuracy of meter reads by replacing older meters with newer ones.
- Decrease repair and maintenance costs related to the DPW Service Center. This includes wall repairs and roof replacement.
- Increase energy efficiency to help decrease utility costs related to the Court HVAC repairs.
- Increase in program revenue resulting from park improvements. These improvements will make the park properties more attractive. The most impactful project will be the addition of restrooms in Shepherd Park.
- Plans to build a new Recreation Center. The new facility will be more attractive, be able to allow more room for activities and will be more energy efficient.
- Decrease in repair and maintenance costs with the replacement of numerous Public Safety, DPW and Water and Sewer Department vehicles, machinery and equipment.



Capital Improvement Program

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

FUND	BUDGET	PROJECTED		FORECAST		
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
General Fund - 101	\$740,800	\$29,420	\$105,000	\$132,400	\$125,000	\$108,800
Library Authority - 111	115,000	-0-	-0-	-0-	-0-	-0-
Major Street Fund -202	2,127,000	202,000	955,000	1,906,250	3,510,000	6,138,000
Local Street Fund - 203	665,000	2,102,000	990,000	1,706,250	1,910,000	538,000
Solid Waste - 226	365,000	5,000	200,000	47,500	10,000	10,000
Corridor Improvement Authority Fund - 251	170,000	125,000	125,000	-0-	-0-	-0-
City Owned Property Fund - 402	48,000	-0-	-0-	-0-	-0-	-0-
Parks & Recreation Improvement Fund - 407	200,000	2,300,000	1,500,000	44,270,000	7,000,000	4,800,000
Sidewalk Program Fund - 451	-0-	600,000	-0-	765,000	-0-	750,000
Municipal Building Construction - 470	35,000	-0-	25,000	25,000	-0-	-0-
Water and Sewer Fund - 592	2,420,000	3,952,000	3,020,000	5,565,000	4,945,000	4,643,000
Motor Pool Fund - 654	184,000	155,000	182,000	202,000	1,455,000	130,000
Special Assessment Fund 11 Mile Rd Parking - 813	-0-	-0-	1,500,000	-0-	-0-	-0-
TOTAL	\$7,069,800	\$9,470,420	\$8,602,000	\$54,619,400	\$18,955,000	\$17,117,800

Program Funding

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

General Obligation (G.O.) Bonds

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

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

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

Revenue Bonds

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



Federal Grants

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

Building Authority

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

Enterprise Funds

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

Developer Contributions

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

Special Assessments

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

Gas and Weight Tax

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

Millage

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

General Fund

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



State Shared Revenue

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

Public/Private Partnership

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

Miscellaneous Funding

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



Capital Improvement Program

CIP Expenditures by Budget Category

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

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET	PROJECTED		FORECAST			
				FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	
				CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	
Roads										
RD-1	9 Mile Road Improvements (Grant reimb in FY 24-25 \$940,970)	MAJOR STREET FUND 202	\$ 2,800,000	\$ 2,100,000		\$ 700,000				
RD-2	Meyers Realignment and Reconstruction (Eight mile to Capital)	MAJOR STREET FUND 202	\$ 1,500,000							\$ 1,500,000
RD-3	Northfield (Rosewood to Condon) Reconstruction	LOCAL STREET FUND 203	\$ 2,000,000		\$ 1,500,000	\$ 500,000				
RD-4	Marlow/Stratford (Pearson to Stratford Villa Apts.) & Stratford Ct. (Stratford St. west to Cul-de-sac) Reconstruction	LOCAL STREET FUND 203	\$ 1,200,000				\$ 1,200,000			
RD-5	Northend (Coolidge to Meyers) Major Rehabilitation	MAJOR STREET FUND 202	\$ 1,500,000							\$ 1,500,000
RD-6	Pearson (Marlow to Kenosha, Westhampton to Coolidge) Reconstruction with water main	LOCAL STREET FUND 203	\$ 1,500,000						\$ 1,500,000	
RD-7	Capital Avenue from Coolidge to Rosewood (Possible 3R Joints)	MAJOR STREET FUND 202	\$ 1,800,000				\$ 1,800,000			
RD-8	Landscape Islands and parking areas on Coolidge	MAJOR STREET FUND 202	\$ 1,100,000					\$ 1,100,000		
RD-9	9 Mile and Coolidge Intersection	MAJOR STREET FUND 202	\$ 3,000,000							\$ 3,000,000
RD-10	11 Mile Road Redesign	MAJOR STREET FUND 202	\$ 2,400,000					\$ 2,400,000		
RD-11	Eight Mile Resurfacing - MDOT	MAJOR STREET FUND 202	\$ 165,000			\$ 165,000				
RD-12	11 Mile Road Parking Lots (CIA)	CORRIDOR IMPROVEMENT AUTHORITY FUND 251	\$ 40,000	\$ 40,000						
RD-13	11 Mile Road Parking Lots (SAD)	SPECIAL ASSESSMENT - 11 MILE ROAD PARKING-FUND 813	\$ 1,500,000			\$ 1,500,000				
RD-14	Coolidge Island	CORRIDOR IMPROVEMENT AUTHORITY FUND 251	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000				
RD-15	Annual Joint and Crack Sealing Program	LOCAL STREET FUND 203	\$ 900,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
RD-16	Annual Concrete Repair/Replacement Program	WATER AND SEWER FUND 592	\$ 1,750,000	\$ 500,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
		LOCAL STREET FUND 203	\$ 1,750,000	\$ 500,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
SUBTOTAL			\$ 25,055,000	\$ 3,340,000	\$ 2,200,000	\$ 3,565,000	\$ 3,650,000	\$ 5,650,000	\$ 6,650,000	

Roads

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



Capital Improvement Program

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

Intersection and Signals

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

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

Sidewalk and Pathways

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

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	BUDGET		PROJECTED		FORECAST		
			TOTAL	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
			CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST
Sidewalks & Pathways									
SP-1	Biennially Sidewalk Replacement Program	SIDEWALK PROGRAM FUND 451	\$ 2,100,000		\$ 600,000		\$ 750,000		\$ 750,000
SP-2	Social District Pedestrian Walkway Enhancement	CORRIDOR IMPROVEMENT AUTHORITY FUND 251	\$ 20,000	\$ 20,000					
SUBTOTAL			\$ 2,120,000	\$ 20,000	\$ 600,000	\$ -	\$ 750,000	\$ -	\$ 750,000

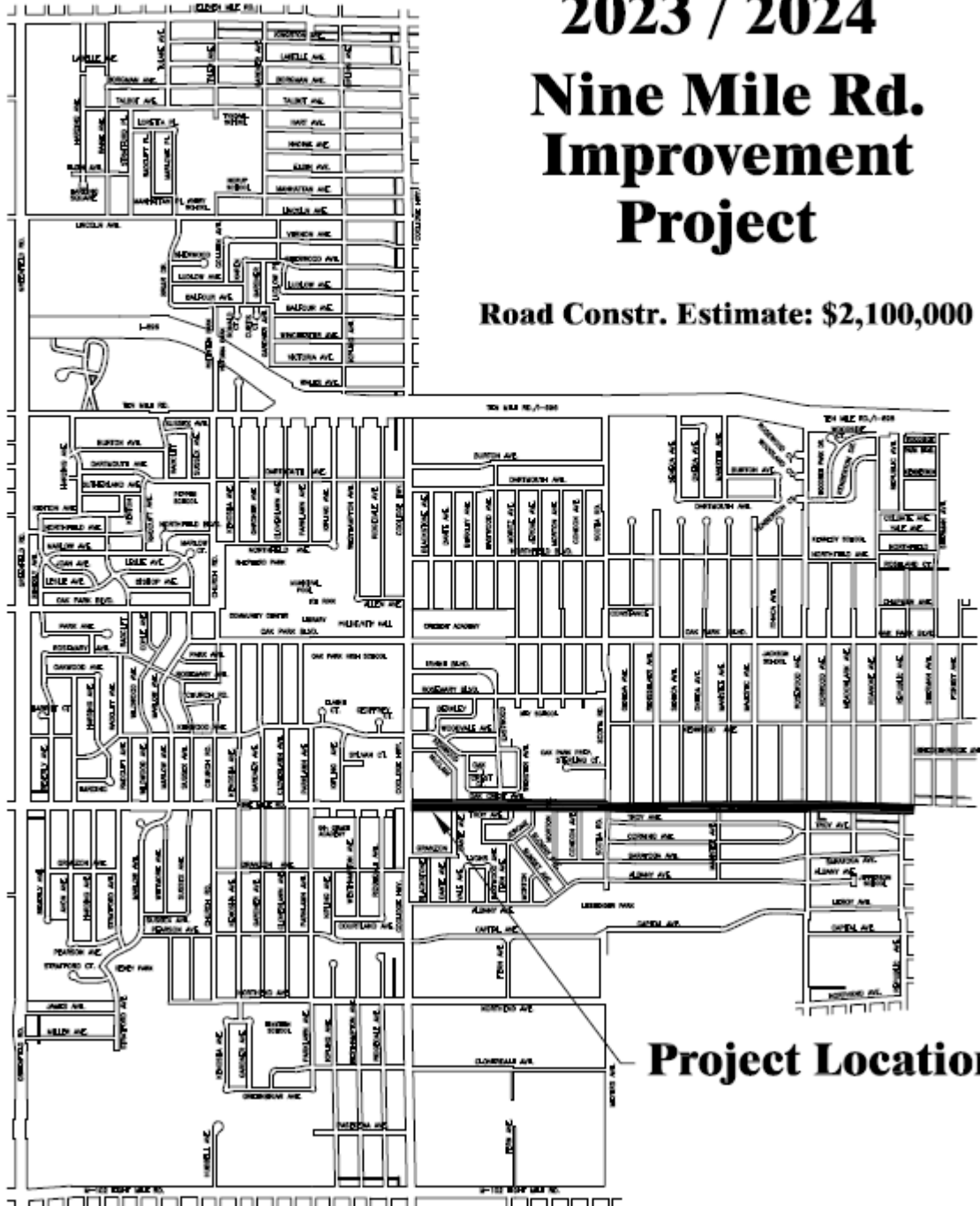


City of Oak Park

2023 / 2024

Nine Mile Rd. Improvement Project

Road Constr. Estimate: \$2,100,000



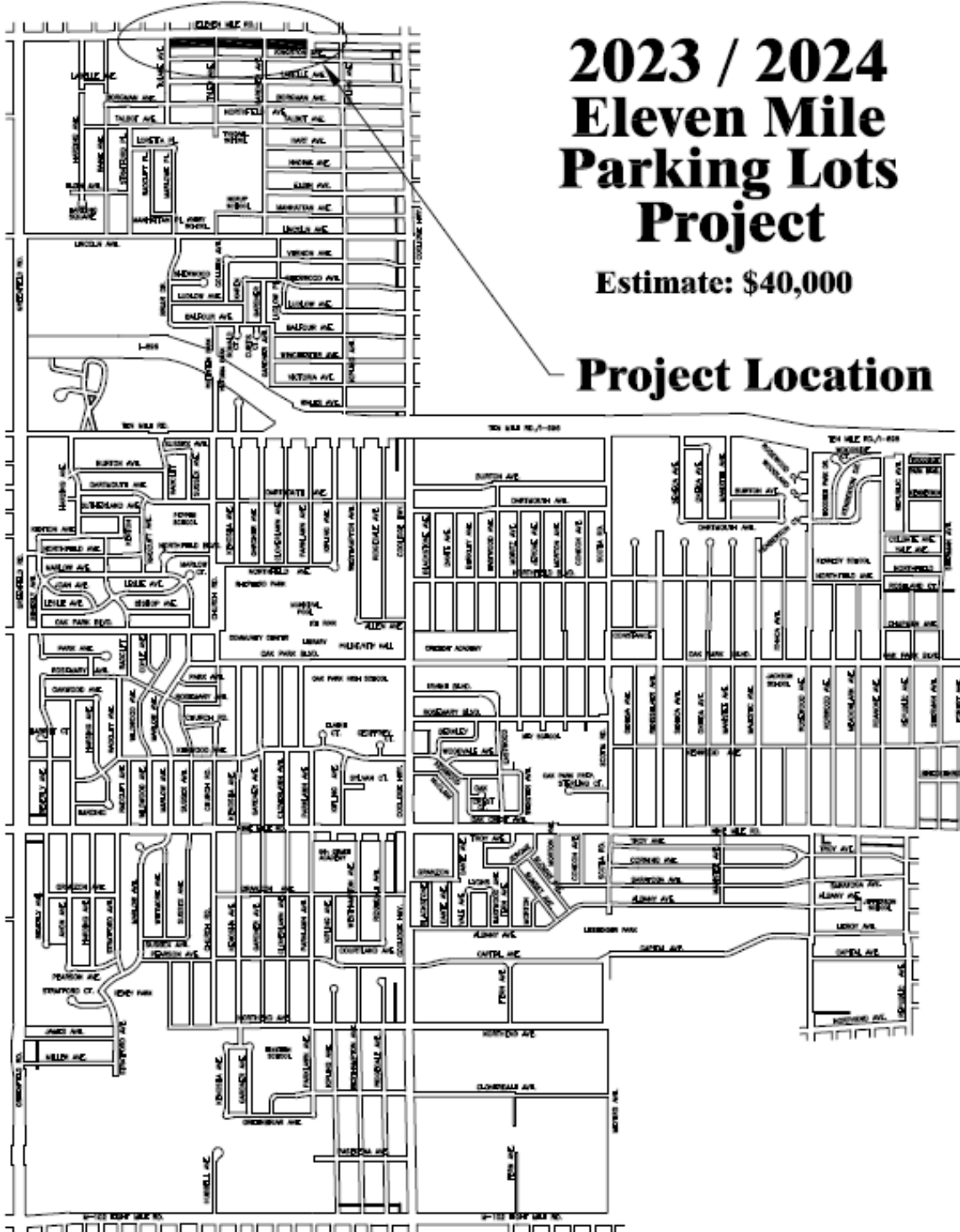


City of Oak Park

2023 / 2024 Eleven Mile Parking Lots Project

Estimate: \$40,000

Project Location





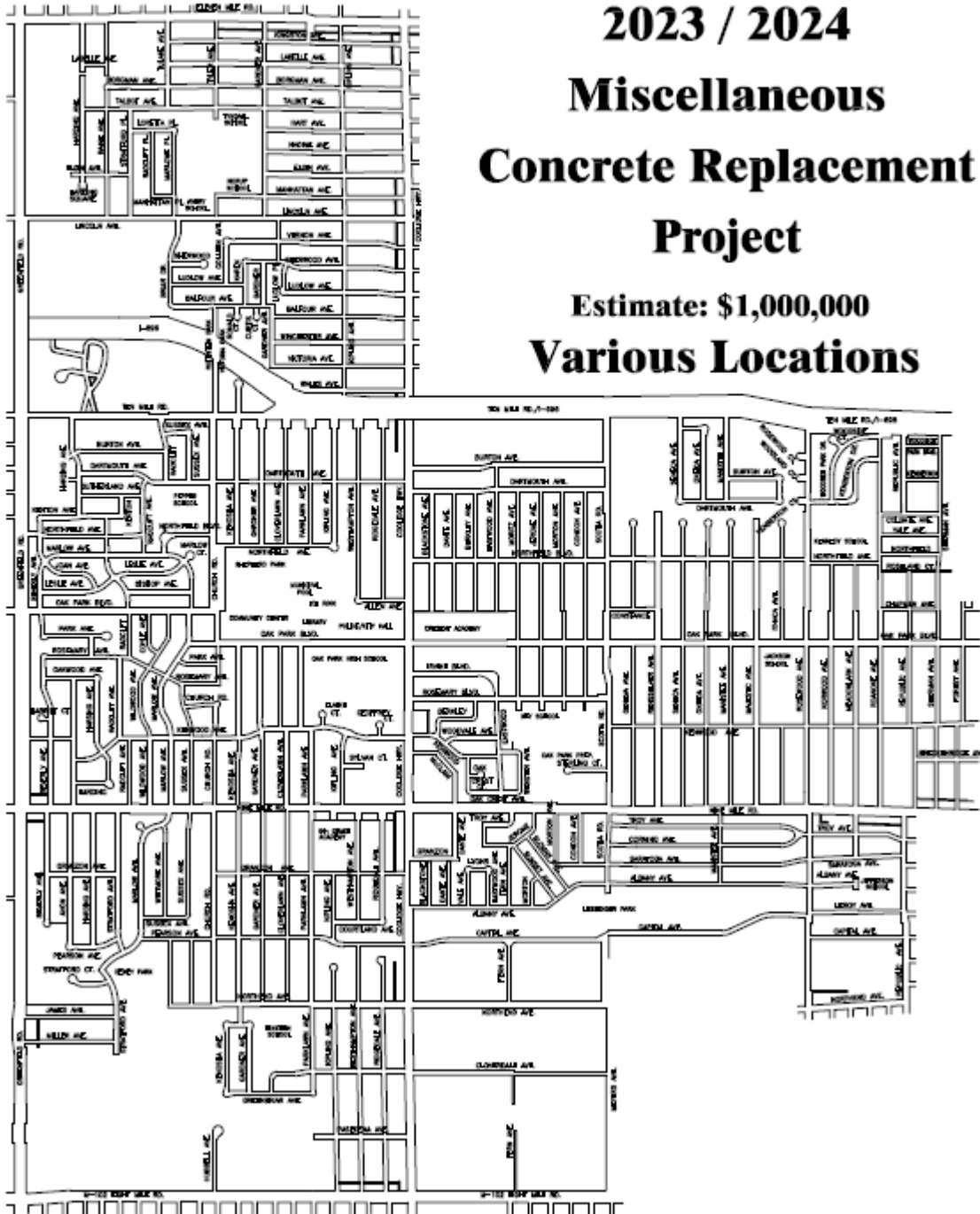
City of Oak Park

2023 / 2024

Miscellaneous Concrete Replacement Project

Estimate: \$1,000,000

Various Locations

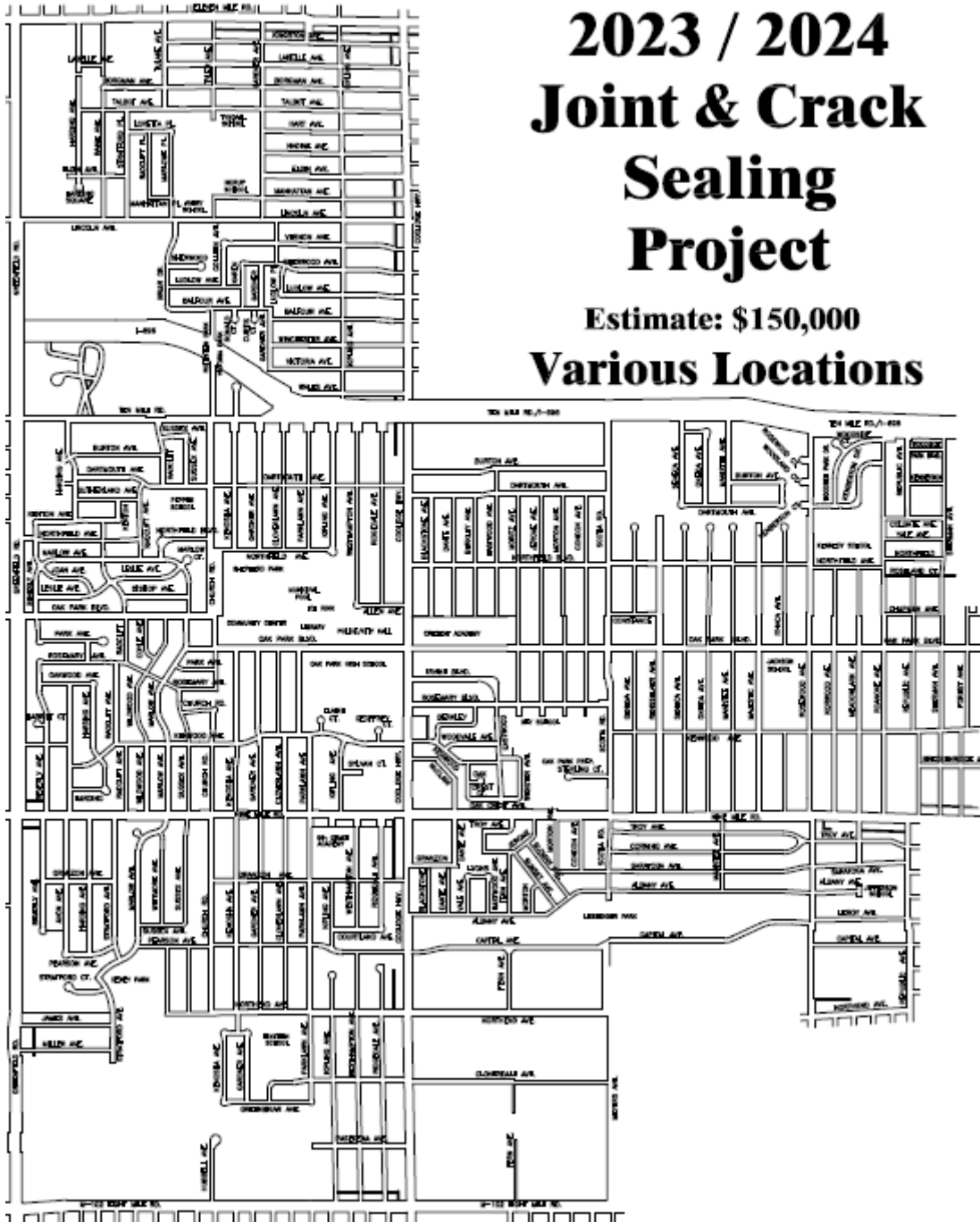




City of Oak Park

2023 / 2024 Joint & Crack Sealing Project

Estimate: \$150,000
Various Locations





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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 (known as the George W. Kuhn Drain), Major City Collectors and the Evergreen/Farmington System. The majority of the City is served by the Twelve Towns Drain District. The City of Oak Park Water & Sewer Fund, the Oakland County Water Resource Commission (OCWRC) and the Great Lakes Water Authority (GLWA) are all not-for profit entities and therefore rates are intended and required to only cover costs.

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

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

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



Capital Improvement Program

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET	PROJECTED		FORECAST		
				FY 2023-24 CITY COST	FY 2024-25 CITY COST	FY 2025-26 CITY COST	FY 2026-27 CITY COST	FY 2027-28 CITY COST	FY 2028-29 CITY COST
Sanitary Sewer									
SS-1	Annual Sewer Lining/Repairs	WATER AND SEWER FUND 592	\$ 4,250,000	\$ 600,000	\$ 700,000	\$ 700,000	\$ 750,000	\$ 750,000	\$ 750,000
SUBTOTAL			\$ 4,250,000	\$ 600,000	\$ 700,000	\$ 700,000	\$ 750,000	\$ 750,000	\$ 750,000

Water Distribution

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

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

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL CITY COST	BUDGET	PROJECTED		FORECAST		
				FY 2023-24 CITY COST	FY 2024-25 CITY COST	FY 2025-26 CITY COST	FY 2026-27 CITY COST	FY 2027-28 CITY COST	FY 2028-29 CITY COST
WD-1	Marlow (9 Mile to Oak Park Blvd) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,500,000				\$ 1,500,000		
WD-2	Wildwood (9 Mile to Oak Park Blvd) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,200,000				\$ 1,200,000		
WD-3	Lincoln (Kipling to Coolidge) Water Main Replacement	WATER AND SEWER FUND 592	\$ 350,000	\$ 350,000					
WD-4	Cloverlawn (Northend to 9 Mile) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,500,000				\$ 1,500,000		
WD-5	Sutherland (Harding to Radcliff) Water Main Replacement	WATER AND SEWER FUND 592	\$ 600,000			\$ 600,000			
WD-6	Dartmouth (Coolidge to Scotia) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,200,000					\$ 1,200,000	
WD-7	Oneida (Seneca to Dartmouth) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,200,000					\$ 1,200,000	
WD-8	Pearson (Marlow to Coolidge) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,100,000					\$ 1,100,000	
WD-9	Sussex (Rosemary to Marlow) Water Main Replacement	WATER AND SEWER FUND 592	\$ 2,200,000		\$ 2,200,000				
WD-10	Lincoln (Greenfield to Kipling) Water Main Replacement	WATER AND SEWER FUND 592	\$ 3,300,000						\$ 3,300,000
WD-11	Oak Park Blvd. (Greenfield to Church) Water Main Replacement	WATER AND SEWER FUND 592	\$ 700,000	\$ 700,000					
WD-12	Marlow (9 Mile to Stratford) Water Main Replacement	WATER AND SEWER FUND 592	\$ 1,300,000			\$ 1,300,000			
WD-13	Nine Mile Side Street Crossing Water Main Replacement (West of Coolidge) (10 Crossings)	WATER AND SEWER FUND 592	\$ 550,000		\$ 550,000				
WD-14	Pump Station Rehabilitation	WATER AND SEWER FUND 592	\$ 200,000	\$ 50,000	\$ 150,000				
WD-15	Inspections and Cathodic protection for water tower/reservoir	WATER AND SEWER FUND 592	\$ 30,000			\$ 30,000			
WD-16	Replace Water Meters and annual reading software	WATER AND SEWER FUND 592	\$ 830,000	\$ 25,000	\$ 25,000	\$ 30,000	\$ 250,000	\$ 250,000	\$ 250,000
WD-17	Hydro-excavation water service lines	WATER AND SEWER FUND 592	\$ 50,000	\$ 50,000					
SUBTOTAL			\$ 17,810,000	\$ 1,175,000	\$ 2,925,000	\$ 1,940,000	\$ 4,450,000	\$ 3,750,000	\$ 3,550,000

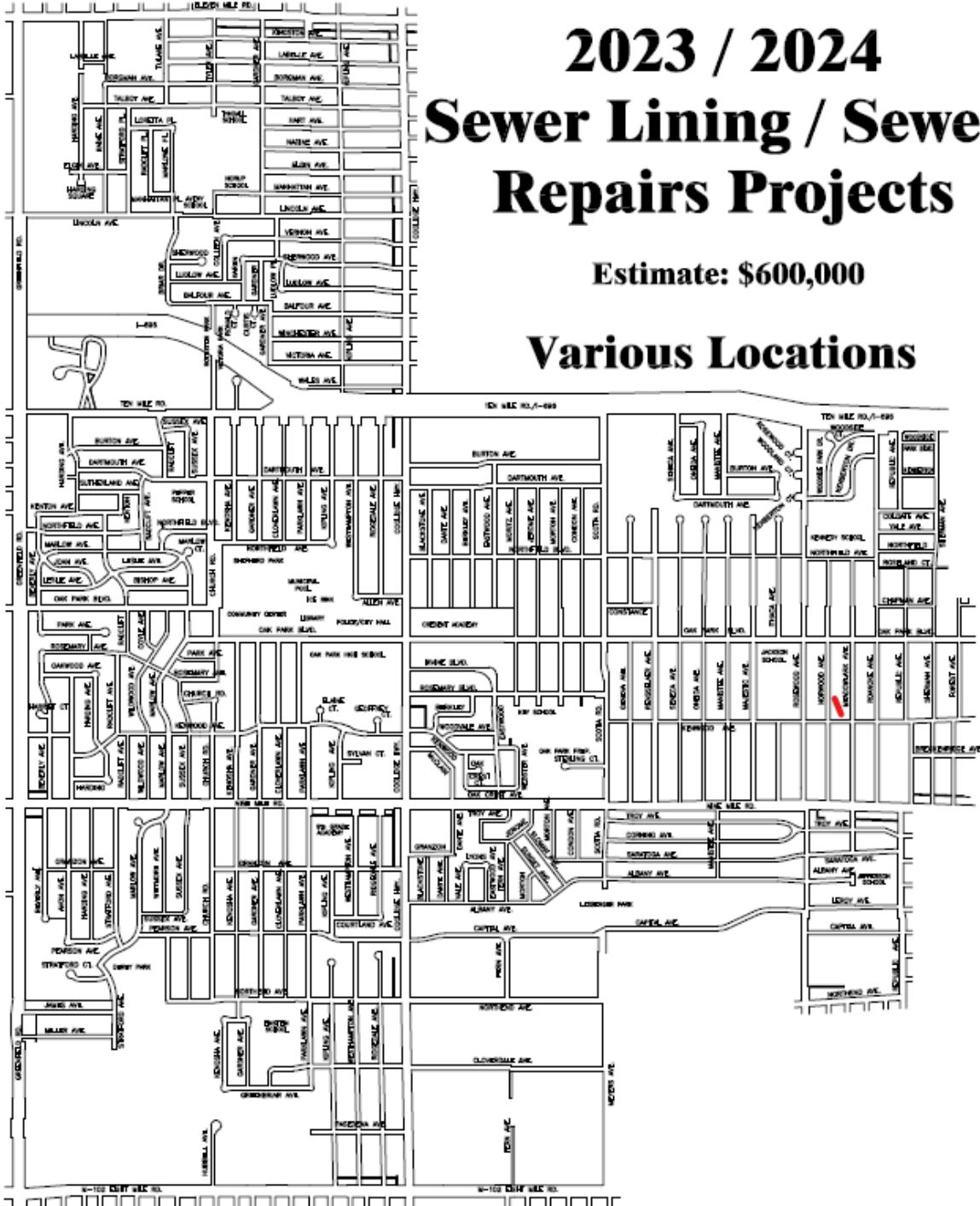


City of Oak Park

2023 / 2024 Sewer Lining / Sewer Repairs Projects

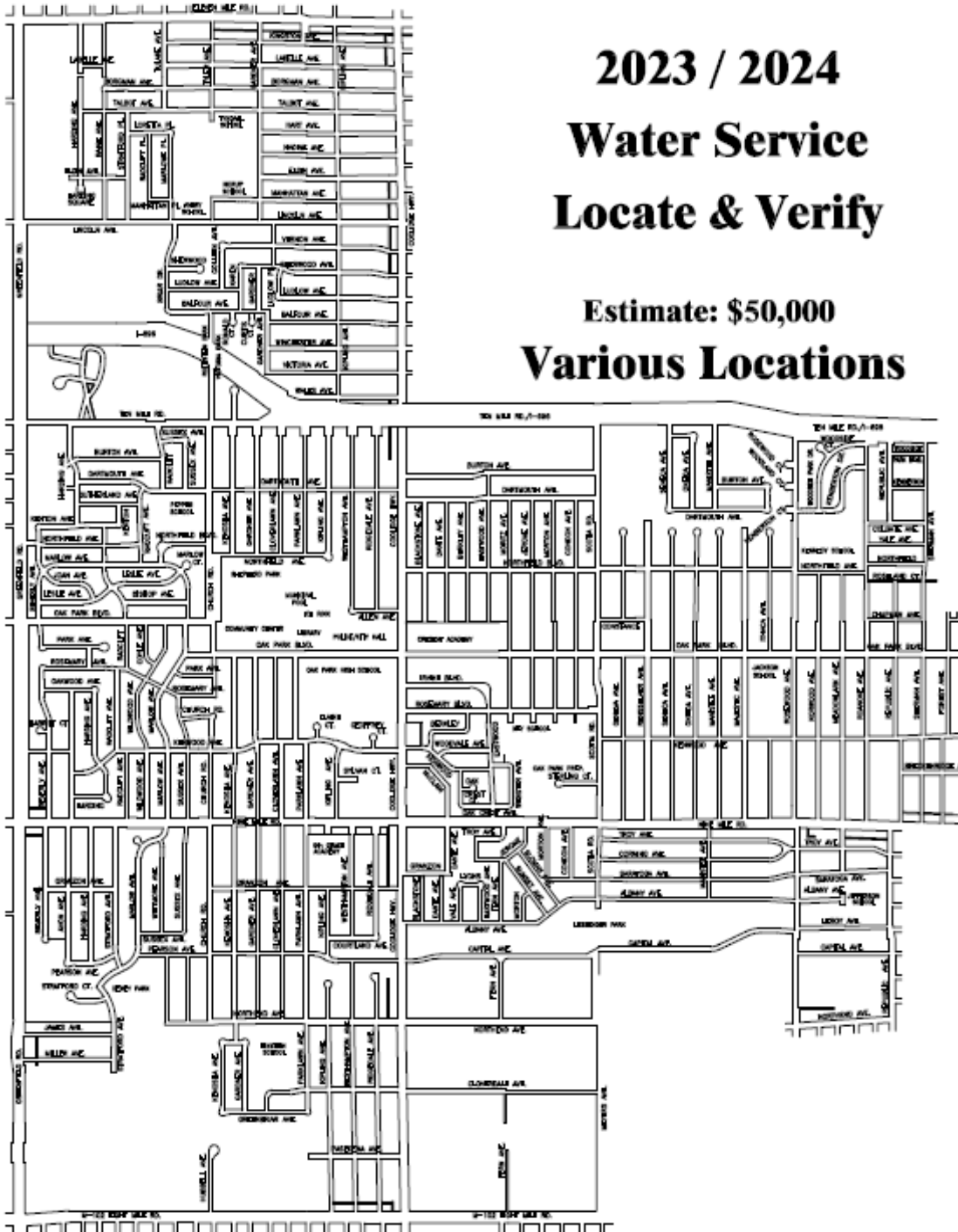
Estimate: \$600,000

Various Locations





City of Oak Park



2023 / 2024
Water Service
Locate & Verify

Estimate: \$50,000
Various Locations



Capital Improvement Program

Parks, Recreation and Cultural Services

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

Parking Lots

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

Buildings and Property

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

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	BUDGET		PROJECTED		FORECAST		
			TOTAL CITY COST	FY 2023-24 CITY COST	FY 2024-25 CITY COST	FY 2025-26 CITY COST	FY 2026-27 CITY COST	FY 2027-28 CITY COST	FY 2028-29 CITY COST
Buildings & Property									
BP-1	New Recreation Center	PARKS & REC IMPROVEMENT FUND 407	\$ 40,000,000				\$ 40,000,000		
BP-2	Event Hub	PARKS & REC IMPROVEMENT FUND 407	\$ 3,000,000		\$ 1,500,000	\$ 1,500,000			
BP-3	Trail system - Dewey, Best, Key, Rothstein	PARKS & REC IMPROVEMENT FUND 407	\$ 800,000		\$ 800,000				
BP-4	Swimming Pool renovation (zero depth area)	PARKS & REC IMPROVEMENT FUND 407	\$ 120,000				\$ 120,000		
BP-5	Tyler Park	PARKS & REC IMPROVEMENT FUND 407	\$ 2,900,000				\$ 1,500,000	\$ 1,400,000	
BP-6	Shepherd Park Improvements	PARKS & REC IMPROVEMENT FUND 407	\$ 2,600,000				\$ 2,600,000		
BP-7	Key Park	PARKS & REC IMPROVEMENT FUND 407	\$ 3,000,000					\$ 3,000,000	
BP-8	Court HVAC Repairs	MUNI BUILDING CONSTRUCTION 470	\$ 50,000			\$ 25,000	\$ 25,000		
BP-9	Shepherd Park Bathrooms	PARKS & REC IMPROVEMENT FUND 407	\$ 200,000	\$ 200,000	\$ -				
BP-10	Court Indoor Air Quality System ASHRAE	MUNI BUILDING CONSTRUCTION 470	\$ 35,000	\$ 35,000					
BP-11	City Hall / Public Safety Lighting	GENERAL FUND 101	\$ 25,000	\$ 25,000					
BP-12	Municipal Services Move	GENERAL FUND 101	\$ 350,000	\$ 350,000					
BP-13	MOGO Bike Stations (70% grant funded)	CITY OWNED PROPERTY FUND 402	\$ 48,000	\$ 48,000					
BP-14	Rothstein Park	PARKS & REC IMPROVEMENT FUND 407	\$ 2,600,000		\$ -			\$ 2,600,000	
BP-15	Update City Signage (Parks, etc)	PARKS & REC IMPROVEMENT FUND 407	\$ 50,000				\$ 50,000		
BP-16	Dewey Park	PARKS & REC IMPROVEMENT FUND 407	\$ 2,300,000						\$ 2,300,000
BP-17	Best Park	PARKS & REC IMPROVEMENT FUND 407	\$ 2,500,000						\$ 2,500,000
BP-18	Water Tower Lighting	CORRIDOR IMPROVEMENT AUTHORITY FUND 251	\$ 60,000	\$ 60,000					
BP-19	Public Works Facility Repairs/Improvements (wall repair, roof on main building and P & F barn, general maintenance and facility upgrades)	MAJOR STREET FUND 202	\$ 65,000	\$ 15,000	\$ 5,000	\$ 10,000	\$ 15,000	\$ 10,000	\$ 10,000
		LOCAL STREET FUND 203	\$ 65,000	\$ 15,000	\$ 5,000	\$ 10,000	\$ 15,000	\$ 10,000	\$ 10,000
		WATER AND SEWER FUND 592	\$ 65,000	\$ 15,000	\$ 5,000	\$ 10,000	\$ 15,000	\$ 10,000	\$ 10,000
		SOLID WASTE FUND 226	\$ 65,000	\$ 15,000	\$ 5,000	\$ 10,000	\$ 15,000	\$ 10,000	\$ 10,000
SUBTOTAL			\$ 60,898,000	\$ 778,000	\$ 2,320,000	\$ 1,545,000	\$ 44,355,000	\$ 7,040,000	\$ 4,840,000



Capital Improvement Program

Machinery and Equipment

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

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	BUDGET		PROJECTED		FORECAST		
			TOTAL	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
			CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST
Machinery & Equipment (Including Vehicles)									
ME-1	Public Safety Ballistic Vests	GENERAL FUND 101	\$ 49,420	\$ 8,800	\$ 24,420		\$ 7,400		\$ 8,800
ME-2	Fire Gear Replacement	GENERAL FUND 101	\$ 240,000	\$ 240,000					
ME-3	Public Safety Speed Trailer	GENERAL FUND 101	\$ 12,000	\$ 12,000					
ME-4	Public Safety Pick up Truck	MOTOR POOL FUND 654	\$ 60,000			\$ 60,000			
ME-5	Fire Truck (Engine)	MOTOR POOL FUND 654	\$ 1,300,000					\$ 1,300,000	
ME-6	Election Equipment (comp and envelope opener)	GENERAL FUND 101	\$ 50,000				\$ 25,000	\$ 25,000	
ME-7	Tire Balance Machine	MOTOR POOL 654	\$ 14,000	\$ 14,000					
ME-8	Brake Lathe	MOTOR POOL 654	\$ 5,000		\$ 5,000				
ME-9	Transmission Flush Machine	MOTOR POOL 654	\$ 5,000		\$ 5,000				
ME-10	Coolant Flush Machine	MOTOR POOL 654	\$ 5,000		\$ 5,000				
ME-11	Fire Truck Engine 542 Vehicle Wrap	MOTOR POOL 654	\$ 10,000	\$ 10,000					
ME-12	Public Safety Marked Patrol Vehicles	MOTOR POOL 654	\$ 490,000	\$ 75,000	\$ 80,000	\$ 80,000	\$ 85,000	\$ 85,000	\$ 85,000
ME-13	Public Safety Unmarked Patrol Vehicles	MOTOR POOL 654	\$ 254,000	\$ 40,000	\$ 40,000	\$ 42,000	\$ 42,000	\$ 45,000	\$ 45,000
ME-14	DPW Crew Cab Pick up Truck	SOLID WASTE FUND 226	\$ 100,000	\$ 50,000		\$ 50,000			
		WATER AND SEWER FUND 592	\$ 55,000				\$ 55,000		
ME-15	Utility Vehicle for Snow Removal and Maintenance	MAJOR STREET FUND 202	\$ 15,000				\$ 15,000		
		LOCAL STREET FUND 203	\$ 15,000				\$ 15,000		
		SIDEWALK PROGRAM FUND 451	\$ 15,000				\$ 15,000		
ME-16	Engineering Vehicle Replacement	MAJOR STREET FUND 202	\$ 25,000		\$ 12,000				\$ 13,000
		LOCAL STREET FUND 203	\$ 25,000		\$ 12,000				\$ 13,000
		WATER AND SEWER FUND 592	\$ 25,000		\$ 12,000				\$ 13,000
ME-17	Lawn Equipment	MOTOR POOL 654	\$ 45,000		\$ 20,000		\$ 25,000		
ME-18	Large Dump Truck Replacement	WATER AND SEWER FUND 592	\$ -						
		MAJOR STREET FUND 202	\$ 125,000		\$ 125,000				
		LOCAL STREET FUND 203	\$ 125,000		\$ 125,000				
ME-19	Municipal Services Vehicle Replacement	MOTOR POOL 654	\$ 35,000				\$ 35,000		
ME-20	Street Sweeper	SOLID WASTE FUND 226	\$ 300,000	\$ 300,000					
ME-21	Maintenance Van	MOTOR POOL 654	\$ 45,000	\$ 45,000					
ME-22	BS&A Cloud	GENERAL FUND 101	\$ 500,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
ME-23	Wayfinder	CORRIDOR IMPROVEMENT AUTHORITY FUND 251	\$ 150,000	\$ -	\$ 75,000	\$ 75,000			
ME-24	Camera Replacement Schedule	GENERAL FUND 101	\$ 15,000	\$ 5,000	\$ 5,000	\$ 5,000			
ME-25	Furniture Updates	LIBRARY AUTHORITY FUND 111	\$ 115,000	\$ 115,000					
ME-26	Solar Speed Limit Signs	MAJOR STREET FUND 202	\$ 12,000	\$ 12,000					
ME-27	Repairs to Vactor	WATER AND SEWER FUND 592	\$ 100,000	\$ 100,000					
ME-28	Repairs to Mini Excavator	WATER AND SEWER FUND 592	\$ 30,000	\$ 30,000					
ME-29	Foreman Pick up Truck	MAJOR STREET FUND 202	\$ 16,250				\$ 16,250		
		LOCAL STREET FUND 203	\$ 16,250				\$ 16,250		
		SOLID WASTE FUND 226	\$ 32,500				\$ 32,500		
		WATER AND SEWER FUND 592	\$ 130,000		\$ 60,000				\$ 70,000
ME-30	Mini Excavator	WATER AND SEWER FUND 592	\$ 130,000				\$ 130,000		
ME-31	Lawn Tractor	MOTOR POOL 654	\$ 40,000				\$ 40,000		
ME-32	Prentice Truck	MAJOR STREET FUND 202	\$ 80,000			\$ 80,000			
		LOCAL STREET FUND 203	\$ 80,000			\$ 80,000			
		SOLID WASTE FUND 226	\$ 140,000			\$ 140,000			
ME-33	Hi- Ranger Tree Truck	MAJOR STREET FUND 202	\$ 115,000					\$ 115,000	
ME-34	Water Maintenance Van	LOCAL STREET FUND 203	\$ 115,000					\$ 115,000	
		WATER AND SEWER FUND 592	\$ 200,000			\$ 100,000	\$ 100,000		
ME-35	3 Yard Dump Truck Replacement	MAJOR STREET FUND 202	\$ 120,000		\$ 60,000		\$ 60,000		
		LOCAL STREET FUND 203	\$ 120,000		\$ 60,000		\$ 60,000		
SUBTOTAL			\$ 5,701,420	\$ 1,156,800	\$ 725,420	\$ 812,000	\$ 664,400	\$ 1,765,000	\$ 577,800



Capital Improvement Program

Technology

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

Summary

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

City of Oak Park
Capital Improvement Program
2023 - 2029 Project Summary

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	BUDGET		PROJECTED		FORECAST	
			TOTAL CITY COST	FY 2023-24 CITY COST	FY 2024-25 CITY COST	FY 2025-26 CITY COST	FY 2026-27 CITY COST	FY 2027-28 CITY COST
Roads								
1	RD-1 9 Mile Road Improvements (Grant reimb in FY 24-25 \$940,970)	MAJOR STREET FUND 202	\$ 2,800,000	\$ 2,100,000				
2	RD-2 Meyers Realignment and Reconstruction (Eight mile to Capital)	MAJOR STREET FUND 202	\$ 1,500,000					\$ 1,500,000
3	RD-3 Northfield (Rosewood to Condon) Reconstruction	LOCAL STREET FUND 203	\$ 2,800,000		\$ 1,500,000			
4	RD-4 Marlow/Stafford (Pearson to Stafford Villa Apts.) & Stafford Ct. (Stafford St. west to Cull-de-sac) Reconstruction	LOCAL STREET FUND 203	\$ 1,200,000				\$ 1,200,000	
5	RD-5 Northend (Coolidge to Meyers) Major Rehabilitation	MAJOR STREET FUND 202	\$ 1,500,000					
6	RD-6 Pearson (Marlow to Kenosha, Westhampton to Coolidge) Reconstruction with water main	LOCAL STREET FUND 203	\$ 1,500,000				\$ 1,500,000	
7	RD-7 Capital Avenue from Coolidge to Rosewood (Possible 38 Joints)	MAJOR STREET FUND 202	\$ 1,800,000				\$ 1,800,000	
8	RD-8 Landscape Islands and parking areas on Coolidge	MAJOR STREET FUND 202	\$ 1,100,000					
9	RD-9 9 Mile and Coolidge Intersection	MAJOR STREET FUND 202	\$ 3,000,000					
10	RD-10 11 Mile Road Redesign	MAJOR STREET FUND 202	\$ 2,400,000					
11	RD-11 Eight Mile Resurfacing - MDOT	MAJOR STREET FUND 202	\$ 1,650,000			\$ 1,650,000		
12	RD-12 11 Mile Road Parking Lot (CIA)	CORRIDOR IMPROVEMENT AUTHORITY FUND 251	\$ 40,000	\$ 40,000				
13	RD-13 11 Mile Road Parking Lot (SAD)	SPECIAL ASSESSMENT - 11 MILE ROAD PARKING-FUND 813	\$ 1,500,000			\$ 1,500,000		
14	RD-14 Coolidge Island	CORRIDOR IMPROVEMENT AUTHORITY FUND 251	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000		
15	RD-15 Annual Joint and Crack Sealing Program	LOCAL STREET FUND 203	\$ 900,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
16	RD-16 Annual Concrete Repair/Replacement Program	WATER AND SEWER FUND 572	\$ 1,750,000	\$ 500,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
		LOCAL STREET FUND 203	\$ 500,000	\$ 500,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
		SUBTOTAL	\$ 25,055,000	\$ 3,340,000	\$ 2,200,000	\$ 3,565,000	\$ 3,450,000	\$ 6,450,000
Sidewalks & Pathways								
17	SP-1 Biennially Sidewalk Replacement Program	SIDEWALK PROGRAM FUND 451	\$ 2,100,000		\$ 600,000		\$ 750,000	\$ 750,000
18	SP-2 Social District Pedestrian Walkway Enhancement	CORRIDOR IMPROVEMENT AUTHORITY FUND 251	\$ 20,000	\$ 20,000				
		SUBTOTAL	\$ 2,120,000	\$ 20,000	\$ 600,000		\$ 750,000	\$ 750,000
Sanitary Sewer								
19	SS-1 Annual Sewer Lining/Repairs	WATER AND SEWER FUND 572	\$ 4,250,000	\$ 600,000	\$ 700,000	\$ 700,000	\$ 750,000	\$ 750,000
		SUBTOTAL	\$ 4,250,000	\$ 600,000	\$ 700,000	\$ 700,000	\$ 750,000	\$ 750,000
Water Distribution								
20	WD-1 Marlow (9 Mile to Oak Park Blvd) Water Main Replacement	WATER AND SEWER FUND 572	\$ 1,500,000				\$ 1,500,000	
21	WD-2 Wildwood (9 Mile to Oak Park Blvd) Water Main Replacement	WATER AND SEWER FUND 572	\$ 1,200,000				\$ 1,200,000	
22	WD-3 Lincoln (Kipling to Coolidge) Water Main Replacement	WATER AND SEWER FUND 572	\$ 350,000	\$ 350,000				
23	WD-4 Clovertown (Northend to 9 Mile) Water Main Replacement	WATER AND SEWER FUND 572	\$ 1,500,000					
24	WD-5 Sutherland (Harding to Redcliff) Water Main Replacement	WATER AND SEWER FUND 572	\$ 600,000				\$ 600,000	
25	WD-6 Dartmouth (Coolidge to Scollig) Water Main Replacement	WATER AND SEWER FUND 572	\$ 1,200,000				\$ 1,200,000	
26	WD-7 Onelda (Seneca to Darmouth) Water Main Replacement	WATER AND SEWER FUND 572	\$ 1,200,000				\$ 1,200,000	
27	WD-8 Pearson (Marlow to Coolidge) Water Main Replacement	WATER AND SEWER FUND 572	\$ 1,100,000				\$ 1,100,000	
28	WD-9 Sussex (Rosemary to Marlow) Water Main Replacement	WATER AND SEWER FUND 572	\$ 2,200,000				\$ 2,200,000	
29	WD-10 Lincoln (Greenfield to Kipling) Water Main Replacement	WATER AND SEWER FUND 572	\$ 3,300,000					\$ 3,300,000
30	WD-11 Oak Park Blvd. (Greenfield to Church) Water Main Replacement	WATER AND SEWER FUND 572	\$ 700,000	\$ 700,000				
31	WD-12 Marlow (9 Mile to Stafford) Water Main Replacement	WATER AND SEWER FUND 572	\$ 1,300,000			\$ 1,300,000		
32	WD-13 Nine Mile Side Street Crossing Water Main Replacement (West of Coolidge) (10 Crossings)	WATER AND SEWER FUND 572	\$ 550,000			\$ 550,000		
33	WD-14 Pump Station Rehabilitation	WATER AND SEWER FUND 572	\$ 200,000					
34	WD-15 Inspections and Cathodic protection for water tower/reservoir	WATER AND SEWER FUND 572	\$ 30,000			\$ 30,000		
35	WD-16 Replace Water Meters and annual reading software	WATER AND SEWER FUND 572	\$ 830,000			\$ 30,000	\$ 250,000	\$ 250,000
36	WD-17 Hydro-excavation water service lines	WATER AND SEWER FUND 572	\$ 50,000	\$ 50,000	\$ 2,925,000	\$ 1,960,000	\$ 4,450,000	\$ 3,550,000
		SUBTOTAL	\$ 17,810,000	\$ 1,175,000	\$ 2,925,000	\$ 1,960,000	\$ 4,450,000	\$ 3,550,000

**City of Oak Park
Capital Improvement Program
2023 - 2029 Project Summary**

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	BUDGET		PROJECTED		FORECAST		
			TOTAL CITY COST	FY 2023-24 CITY COST	FY 2024-25 CITY COST	FY 2025-26 CITY COST	FY 2026-27 CITY COST	FY 2027-28 CITY COST	FY 2028-29 CITY COST
Buildings & Property									
37	BP-1 New Recreation Center	PARKS & REC IMPROVEMENT FUND 407	\$ 40,000,000						
38	BP-2 Event Hub	PARKS & REC IMPROVEMENT FUND 407	\$ 3,000,000		\$ 1,500,000				
39	BP-3 Trail system - Dewey, Best, Key, Rothstein	PARKS & REC IMPROVEMENT FUND 407	\$ 800,000		\$ 800,000				
40	BP-4 Swimming Pool renovation (zero depth area)	PARKS & REC IMPROVEMENT FUND 407	\$ 120,000				\$ 120,000		
41	BP-5 Tyler Park	PARKS & REC IMPROVEMENT FUND 407	\$ 2,900,000				\$ 1,500,000	\$ 1,400,000	
42	BP-6 Shepherd Park Improvements	PARKS & REC IMPROVEMENT FUND 407	\$ 2,400,000				\$ 2,400,000		
43	BP-7 Key Park	PARKS & REC IMPROVEMENT FUND 407	\$ 3,000,000					\$ 3,000,000	
44	BP-8 Court HVAC Repairs	MUNI BUILDING CONSTRUCTION 470	\$ 50,000			\$ 25,000			
45	BP-9 Shepherd Park Bathrooms	PARKS & REC IMPROVEMENT FUND 407	\$ 200,000	\$ 200,000					
46	BP-10 Court Indoor Air Quality System ASHRAE	MUNI BUILDING CONSTRUCTION 470	\$ 35,000	\$ 35,000					
47	BP-11 City Hall / Public Safety Lighting	GENERAL FUND 101	\$ 25,000	\$ 25,000					
48	BP-12 Municipal Services Move	GENERAL FUND 101	\$ 350,000	\$ 350,000					
49	BP-13 MOGO Bike Stations (70% grant funded)	CITY OWNED PROPERTY FUND 402	\$ 48,000	\$ 48,000					
50	BP-14 Rothstein Park	PARKS & REC IMPROVEMENT FUND 407	\$ 2,600,000					\$ 2,600,000	
51	BP-15 Update City Signage (franks, etc)	PARKS & REC IMPROVEMENT FUND 407	\$ 50,000				\$ 50,000		
52	BP-16 Dewey Park	PARKS & REC IMPROVEMENT FUND 407	\$ 2,300,000						
53	BP-17 Best Park	PARKS & REC IMPROVEMENT FUND 407	\$ 2,500,000						
54	BP-18 Water Tower Lighting	CORRIDOR IMPROVEMENT AUTHORITY FUND 251	\$ 60,000	\$ 60,000					
55	Public Works Facility Repairs/Improvements (wall repair, roof on main building and P & F barn, general maintenance and facility upgrades)	MAJOR STREET FUND 202	\$ 65,000	\$ 15,000	\$ 5,000	\$ 10,000	\$ 15,000	\$ 10,000	
		LOCAL STREET FUND 203	\$ 65,000	\$ 15,000	\$ 5,000	\$ 10,000	\$ 15,000	\$ 10,000	
		WATER AND SEWER FUND 572	\$ 65,000	\$ 15,000	\$ 5,000	\$ 10,000	\$ 15,000	\$ 10,000	
		SOLID WASTE FUND 226	\$ 65,000	\$ 15,000	\$ 5,000	\$ 10,000	\$ 15,000	\$ 10,000	
		SUBTOTAL	\$ 60,895,000	\$ 778,000	\$ 2,320,000	\$ 1,565,000	\$ 44,355,000	\$ 7,040,000	\$ 4,840,000
Machinery & Equipment (Including Vehicles)									
56	ME-1 Public Safety Ballistic Vests	GENERAL FUND 101	\$ 49,420	\$ 8,800				\$ 8,800	
57	ME-2 Fire Gear Replacement	GENERAL FUND 101	\$ 240,000	\$ 240,000	\$ 24,420				
58	ME-3 Public Safety Speed Trailer	GENERAL FUND 101	\$ 12,000	\$ 12,000					
59	ME-4 Public Safety Pick up Truck	MOTOR POOL FUND 654	\$ 60,000	\$ 60,000		\$ 60,000			
60	ME-5 Fire Truck (Engine)	MOTOR POOL FUND 654	\$ 1,300,000					\$ 1,300,000	
61	ME-6 Election Equipment (comp and envelope opener)	GENERAL FUND 101	\$ 50,000	\$ 50,000					
62	ME-7 Tire Balance Machine	MOTOR POOL 654	\$ 14,000	\$ 14,000			\$ 25,000		
63	ME-8 Brake Lathe	MOTOR POOL 654	\$ 5,000	\$ 5,000	\$ 5,000				
64	ME-9 Transmission Flush Machine	MOTOR POOL 654	\$ 5,000	\$ 5,000	\$ 5,000				
65	ME-10 Coolant Flush Machine	MOTOR POOL 654	\$ 5,000	\$ 5,000	\$ 5,000				
66	ME-11 Fire Truck Engine 542 Vehicle Wrap	MOTOR POOL 654	\$ 10,000	\$ 10,000					
67	ME-12 Public Safety Marked Patrol Vehicles	MOTOR POOL 654	\$ 490,000	\$ 75,000	\$ 80,000	\$ 80,000	\$ 85,000	\$ 85,000	
68	ME-13 Public Safety Unmarked Patrol Vehicles	MOTOR POOL 654	\$ 2,560,000	\$ 40,000	\$ 40,000	\$ 42,000	\$ 45,000	\$ 45,000	
69	ME-14 DPM Crew Cab Pick up Truck	SOLID WASTE FUND 226	\$ 100,000	\$ 50,000		\$ 50,000		\$ 55,000	



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Capital Project Funds

Public Improvement Fund

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

401 PUBLIC IMPROVEMENT FUND

	Actual 2021-22	Estimated 2022-23	City Manager	City Council	Projected	
			Recommended 2023-24	Approved 2023-24	2024-25	2025-26
ESTIMATED REVENUES						
OTHER REVENUE	\$ 57,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
INTEREST INCOME	(519)	110	25	25	25	25
TOTAL ESTIMATED REVENUES	\$ 56,481	\$ 30,110	\$ 30,025	\$ 30,025	\$ 30,025	\$ 30,025
APPROPRIATIONS						
BANK FEES & SERVICE CHARGES	\$ 224	\$ 110	\$ 25	\$ 25	\$ 25	\$ 25
CAPITAL OUTLAY	160,876	119,515	-	-	-	-
TOTAL APPROPRIATIONS	\$ 161,100	\$ 119,625	\$ 25	\$ 25	\$ 25	\$ 25
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (104,619)	\$ (89,515)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
OTHER FINANCING SOURCES (USES)						
TRANSFERS OUT - GENERAL FUND	105,000	30,000	30,000	30,000	30,000	30,000
TRANSFERS OUT - PARKS & RECREATION IMPROVEMENT FUND	150,000	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 255,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 161,100	\$ 89,625	\$ (29,975)	\$ (29,975)	\$ (29,975)	\$ (29,975)
NET CHANGE IN FUND BALANCE	\$ (359,619)	\$ (119,515)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	479,134	119,515	-	-	-	-
ENDING FUND BALANCE	\$ 119,515	\$ -	\$ -	\$ -	\$ -	\$ -

Fund balance as a percentage of total annual expenditures	74%	0%	0%	0%	0%	0%
Estimated Change in Fund Balance	-75%	-100%	-75%	-100%	-75%	-75%



City Owned Property Fund

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

402 CITY OWNED PROPERTY FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2021-22	2022-23	2023-24	2023-24	2024-25	2025-26
ESTIMATED REVENUES						
INTEREST INCOME	\$ (889)	\$ 617	\$ -	\$ -	\$ -	\$ -
SALE OF FIXED ASSETS	117,570	300,000	300,000	300,000	300,000	300,000
TOTAL ESTIMATED REVENUES	\$ 116,681	\$ 300,617	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
APPROPRIATIONS						
PURCHASE OF PROPERTY	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
BANK FEES & SERVICE CHARGES	227	-	650	650	-	-
CAPITAL OUTLAY	42,385	59,617	48,000	48,000	-	-
TOTAL APPROPRIATIONS	\$ 42,612	\$ 359,617	\$ 348,650	\$ 348,650	\$ 300,000	\$ 300,000
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 74,069	\$ (59,000)	\$ (48,650)	\$ (48,650)	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT - GENERAL FUND	-	-	100,000	100,000	-	-
TRANSFERS OUT - PARKS & RECREATION IMPROVEMENT FUND	-	-	203,000	203,000	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ 303,000	\$ 303,000	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 42,612	\$ 359,617	\$ 651,650	\$ 651,650	\$ 300,000	\$ 300,000
NET CHANGE IN FUND BALANCE	\$ 74,069	\$ (59,000)	\$ (351,650)	\$ (351,650)	\$ -	\$ -
BEGINNING FUND BALANCE	336,581	410,650	351,650	351,650	-	-
ENDING FUND BALANCE	\$ 410,650	\$ 351,650	\$ -	\$ -	\$ -	\$ -
Fund balance as a percentage of total annual expenditures	964%	98%	0%	0%	0%	0%
Estimated Change in Fund Balance	22%	-14%	-100%	-100%	0%	0%



Parks and Recreation Improvement Fund

This fund was established in FY 2021-22 for Recreation improvements. A Master Plan was prepared that included input from residents. Various upgrades include facilities updates, program enhancements and purchases of new equipment. Funding will be from Grants and contributions from the General Fund.

407 PARKS AND RECREATION IMPROVEMENT FUND

	Actual 2021-22	Estimated 2022-23	City Manager	City Council	Projected	
			Recommended 2023-24	Approved 2023-24	2024-25	2025-26
ESTIMATED REVENUES						
INTEREST INCOME	\$ (224)	\$ 267	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL	-	-	-	-	800,000	-
OTHER REVENUE-DONATIONS	-	-	-	-	-	322,000
TOTAL ESTIMATED REVENUES	\$ (224)	\$ 267	\$ -	\$ -	\$ 800,000	\$ 322,000
APPROPRIATIONS						
BANK FEES & SERVICE CHARGES	\$ 43	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY	-	-	200,000	200,000	2,300,000	1,500,000
TOTAL APPROPRIATIONS	\$ 43	\$ -	\$ 200,000	\$ 200,000	\$ 2,300,000	\$ 1,500,000
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (267)	\$ 267	\$ (200,000)	\$ (200,000)	\$ (1,500,000)	\$ (1,178,000)
OTHER FINANCING SOURCES (USES)						
TRANSFER IN - GENERAL FUND	\$ 345,000	\$ 505,000	\$ 500,000	\$ 500,000	\$ 675,000	\$ 500,000
TRANSFER IN - PUBLIC IMPROVEMENT FUND	150,000	-	-	-	-	-
TRANSFER IN - CITY OWNED PROPERTY	-	-	203,000	203,000	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 495,000	\$ 505,000	\$ 703,000	\$ 703,000	\$ 675,000	\$ 500,000
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 495,043	\$ (505,000)	\$ (503,000)	\$ (503,000)	\$ 1,625,000	\$ 1,000,000
NET CHANGE IN FUND BALANCE	\$ 494,733	\$ 505,267	\$ 503,000	\$ 503,000	\$ (825,000)	\$ (678,000)
BEGINNING FUND BALANCE	-	494,733	1,000,000	1,000,000	1,503,000	678,000
ENDING FUND BALANCE	\$ 494,733	\$ 1,000,000	\$ 1,503,000	\$ 1,503,000	\$ 678,000	\$ -
Fund balance as a percentage of total annual	0%	0%	-299%	-299%	42%	0%
Estimated Change in Fund Balance	0	0%	0%	0%	-55%	0%



Sidewalk Program Fund

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

451 SIDEWALK PROGRAM FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2021-22	2022-23	2023-24	2023-24	2024-25	2025-26
ESTIMATED REVENUES						
CHARGES FOR SERVICES	\$ 34,610	\$ 531,146	\$ 45,000	\$ 45,000	\$ 46,000	\$ 46,000
SPECIAL ASSESSMENTS	11,417	-	-	-	600,000	-
INTEREST INCOME	(399)	727	1,845	1,845	1,921	2,035
TOTAL ESTIMATED REVENUES	\$ 45,628	\$ 531,873	\$ 46,845	\$ 46,845	\$ 647,921	\$ 48,035
APPROPRIATIONS						
SALARIES	\$ 22,512	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,420	\$ 21,420
FRINGES	12,253	9,596	9,745	9,745	9,901	10,015
MATERIALS & SUPPLIES	-	6,000	6,000	6,000	6,500	6,500
BANK FEES & SERVICE CHARGES	123	100	100	100	100	100
RENTALS-MOTOR POOL UTILIZATION	5,872	10,000	10,000	10,000	10,000	10,000
CAPITAL OUTLAY	497,441	150,380	-	-	600,000	-
TOTAL APPROPRIATIONS	\$ 538,201	\$ 197,076	\$ 46,845	\$ 46,845	\$ 647,921	\$ 48,035
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (492,573)	\$ 334,797	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 538,201	\$ 197,076	\$ 46,845	\$ 46,845	\$ 647,921	\$ 48,035
NET CHANGE IN FUND BALANCE	\$ (492,573)	\$ 334,797	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	258,776	(233,797)	101,000	101,000	101,000	101,000
ENDING FUND BALANCE	\$ (233,797)	\$ 101,000	\$ 101,000	\$ 101,000	\$ 101,000	\$ 101,000
Fund balance as a percentage of total annual expenditures	-43%	51%	216%	216%	16%	210%
Estimated Change in Fund Balance	-190%	-143%	0%	0%	0%	0%



Municipal Building Construction Fund

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

470 MUNICIPAL BUILDNG CONSTRUCTION FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2021-22	2022-23	2023-24	2023-24	2024-25	2025-26
ESTIMATED REVENUES						
FINES AND FORFEITURES	\$ 29,042	\$ 46,000	\$ 30,500	\$ 30,500	\$ 47,200	\$ 47,200
INTEREST INCOME	(736)	2,100	4,700	4,700	5,000	6,000
TOTAL ESTIMATED REVENUES	\$ 28,306	\$ 48,100	\$ 35,200	\$ 35,200	\$ 52,200	\$ 53,200
APPROPRIATIONS						
BANK FEES & SERVICE CHARGES	\$ 198	\$ 100	\$ 200	\$ 200	\$ 200	\$ 200
CAPITAL OUTLAY	7,709	75,000	35,000	35,000	-	25,000
TOTAL APPROPRIATIONS	\$ 7,907	\$ 75,100	\$ 35,200	\$ 35,200	\$ 200	\$ 25,200
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 20,399	\$ (27,000)	\$ -	\$ -	\$ 52,000	\$ 28,000
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ (7,907)	\$ (75,100)	\$ (35,200)	\$ (35,200)	\$ (200)	\$ (25,200)
NET CHANGE IN FUND BALANCE	\$ 20,399	\$ (27,000)	\$ -	\$ -	\$ 52,000	\$ 28,000
BEGINNING FUND BALANCE	357,601	378,000	351,000	351,000	351,000	403,000
ENDING FUND BALANCE	\$ 378,000	\$ 351,000	\$ 351,000	\$ 351,000	\$ 403,000	\$ 431,000
Fund balance as a percentage of total annual expenditures	-4781%	-467%	-997%	-997%	-201500%	0%
Estimated Change in Fund Balance	6%	-7%	0%	0%	15%	7%



Special Assessment Fund – Eleven Mile Rd. Parking Lots

This fund was created to provide for the rehabilitation and improvement of parking lots along Eleven Mile Rd. A special District will be created to bill businesses through special assessments for these improvements. This fund will help to track how these special assessments are collected and spent.

813 SPECIAL ASSESSMENT FUND - ELEVEN MILE RD. PARKING LOTS						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2021-22	2022-23	2023-24	2023-24	2024-25	2025-26
ESTIMATED REVENUES						
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
TOTAL ESTIMATED REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
APPROPRIATIONS						
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
REVENUES OVER (UNDER) APPROPRIATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,200,000)
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,200,000)
BEGINNING FUND BALANCE	-	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,200,000)
Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%	-80%
Estimated Change in Fund Balance	0%	0%	0%	0%	0%	0%



Enterprise Funds

Stormwater Utility Fund

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

580 STORMWATER UTILITY FUND						
	Actual 2021-22	Estimated 2022-23	City Manager Recommended 2023-24	City Council Approved 2023-24	Projected	
					2024-25	2025-26
ESTIMATED OPERATING REVENUES						
CHARGES FOR SERVICES	\$ 5,670,367	\$ 6,488,900	\$ 6,498,000	\$ 6,498,000	\$ 6,013,000	\$ 6,028,000
UTILITY BILLING - PENALTY	362,364	-	4,734	4,734	1,648	2,434
TOTAL ESTIMATED OPERATING REVENUES	\$ 6,032,731	\$ 6,488,900	\$ 6,502,734	\$ 6,502,734	\$ 6,014,648	\$ 6,030,434
APPROPRIATIONS - BILLING & COLLECTION						
SALARIES	\$ 74,277	\$ 191,370	\$ 80,232	\$ 80,232	\$ 81,435	\$ 83,064
FRINGES	54,427	-	68,260	68,260	69,955	72,150
MATERIALS & SUPPLIES	1,183	-	880	880	880	880
PROFESSIONAL SERVICES - AUDIT	10,063	-	10,560	10,560	11,000	11,440
PRINTING & PUBLICATIONS	37,619	-	38,281	38,281	38,720	39,160
BANK/CC FEES & SERVICE CHARGES	1,519	-	880	880	924	968
RENTALS-COPIER LEASE	1,031	-	1,584	1,584	1,584	1,584
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL APPROPRIATIONS - BILLING & COLLECTION	\$ 180,119	\$ 191,370	\$ 200,677	\$ 200,677	\$ 204,498	\$ 209,246
APPROPRIATIONS - MAINTENANCE & REPAIR (16-550)						
SALARIES	\$ 130,949	\$ 342,954	\$ 162,768	\$ 162,768	\$ 165,210	\$ 168,514
FRINGES	(278,749)	-	122,405	122,405	125,173	128,728
MEMBERSHIPS, DUES & SUBSCRIPTIONS	152	-	160	160	160	160
EDUCATION & TRAINING	1,751	-	4,864	4,864	4,800	4,800
CONTRACTUAL SERVICES	32,928	-	2,304	2,304	2,432	2,560
TOTAL APPROPRIATIONS - MAINTENANCE & REPAIR	\$ (112,969)	\$ 342,954	\$ 292,501	\$ 292,501	\$ 297,775	\$ 304,762
APPROPRIATIONS - ADMINISTRATION						
SALARIES	\$ 100,141	\$ 328,132	\$ 151,693	\$ 151,693	\$ 153,967	\$ 157,046
FRINGES	41,084	-	164,636	164,636	167,669	170,775
ADMINISTRATIVE COST REIMBURSEMENT-GENERAL FUND	111,600	-	121,600	121,600	121,600	121,600
ADMINISTRATIVE COST REIMBURSEMENT-RUBBISH COLL FUND	(32,000)	-	(32,000)	(32,000)	(32,000)	(32,000)
MATERIALS & SUPPLIES	3,489	-	9,600	9,600	8,000	8,000
PROFESSIONAL SERVICES	1,568	-	4,736	4,736	4,736	4,736
CONTRACTUAL SERVICES	9,729	-	14,464	14,464	14,464	14,464
PRINTING & PUBLICATIONS	62	-	3,840	3,840	7,680	3,840
INSURANCE & BONDS	69,938	-	64,000	64,000	64,000	64,000
UTILITIES-TELEPHONE	75	-	-	-	-	-
UTILITIES-GAS	1,626	-	1,920	1,920	1,984	2,048
RENTALS-COPIER LEASE	1,016	-	1,280	1,280	1,344	1,408
TOTAL APPROPRIATIONS - ADMINISTRATION	\$ 308,328	\$ 328,132	\$ 505,769	\$ 505,769	\$ 513,444	\$ 515,917
APPROPRIATIONS - MAINTENANCE & REPAIR (18-550)						
SALARIES	\$ 33,566	\$ 845,553	\$ 34,188	\$ 34,188	\$ 34,701	\$ 35,395
FRINGES	62,229	-	75,083	75,083	77,093	79,770
MATERIALS & SUPPLIES	872	-	11,520	11,520	11,520	11,840
PROFESSIONAL SERVICES	13,943	-	6,400	6,400	6,400	6,400
FLAT RATE STORMWATER RUNOFF	3,868,975	3,876,308	4,175,000	4,175,000	4,459,000	4,455,000
NON-RESIDENTIAL IWC	85,886	-	53,120	53,120	55,040	56,960
REPAIRS & MAINTENANCE	27,277	-	256,000	256,000	256,000	256,000
RENTALS-MOTOR POOL UTILIZATION	-	-	5,120	5,120	5,120	5,120
DEPRECIATION	130	-	-	-	-	-
CAPITAL OUTLAY	427,083	-	-	-	-	-
DEBT SERVICE - PRINCIPAL	-	853,583	857,093	857,093	84,872	86,808
DEBT SERVICE - INTEREST	69,971	50,930	30,193	30,193	9,115	7,216
DEBT SERVICE-PAYING AGENT FEES	67	70	70	70	70	-
TOTAL APPROPRIATIONS - MAINTENANCE & REPAIR	\$ 4,589,999	\$ 5,626,444	\$ 5,503,787	\$ 5,503,787	\$ 4,998,931	\$ 5,000,509
TOTAL APPROPRIATIONS WATER & SEWER	\$ 4,965,477	\$ 6,488,900	\$ 6,502,734	\$ 6,502,734	\$ 6,014,647	\$ 6,030,434
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 1,067,254	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 4,965,477	\$ 6,488,900	\$ 6,502,734	\$ 6,502,734	\$ 6,014,648	\$ 6,030,434
NET CHANGE IN FUND BALANCE	\$ 1,067,254	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	3,688,267	4,755,521	4,755,521	4,755,521	4,755,521	4,755,521
ENDING FUND BALANCE	\$ 4,755,521	\$ 4,755,521	\$ 4,755,521	\$ 4,755,521	\$ 4,755,521	\$ 4,755,521

Fund balance as a percentage of total annual expenditures	96%	73%	73%	73%	79%	79%
Estimated Change in Fund Balance	29%	0%	0%	0%	0%	0%



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Water and Sewer Utility Fund

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

592 WATER AND SEWER UTILITY FUND

	Actual 2021-22	Estimated 2022-23	City Manager	City Council	Projected	
			Recommended 2023-24	Approved 2023-24	2024-25	2025-26
ESTIMATED OPERATING REVENUES						
CHARGES FOR SERVICES	\$ 8,414,798	\$ 9,992,900	\$ 10,446,000	\$ 10,446,000	\$ 11,015,000	\$ 11,617,000
INTEREST INCOME	(13,149)	61,710	7,421	7,421	10,961	9,174
OTHER REVENUE	361,619	120,000	10,000	10,000	10,000	10,000
TOTAL ESTIMATED OPERATING REVENUES	\$ 8,763,268	\$ 10,174,610	\$ 10,463,421	\$ 10,463,421	\$ 11,035,961	\$ 11,636,174
APPROPRIATIONS - BILLING & COLLECTION						
SALARIES	\$ 168,812	\$ 184,518	\$ 182,345	\$ 182,345	\$ 185,080	\$ 188,782
FRINGES	135,791	154,385	155,138	155,138	158,988	163,976
MATERIAL & SUPPLIES	1,993	2,000	2,000	2,000	2,000	2,000
PROFESSIONAL SERVICES - AUDIT	22,870	22,870	24,000	24,000	25,000	26,000
BANK/CC FEES & SERVICE CHARGES	3,453	1,600	2,000	2,000	2,100	2,200
PRINTING & PUBLICATIONS	85,499	86,000	87,000	87,000	88,000	89,000
RENTALS-COPIER LEASE	681	3,600	3,600	3,600	3,600	3,600
STORM WATER COSTS ALLOCATED TO FUND 580	(197,832)	(191,370)	(200,677)	(200,677)	(204,498)	(209,246)
TOTAL APPROPRIATIONS - BILLING & COLLECTION	\$ 221,267	\$ 263,603	\$ 255,406	\$ 255,406	\$ 260,270	\$ 266,312
APPROPRIATIONS - MAINTENANCE & REPAIR						
SALARIES	\$ 204,608	\$ 225,238	\$ 254,325	\$ 254,325	\$ 258,140	\$ 263,303
FRINGES	132,638	248,588	191,258	191,258	195,584	201,137
CONTRACTUAL SERVICES	-	4,000	3,600	3,600	3,800	4,000
UTILITIES-TELEPHONE	51,450	51,450	-	-	-	-
MEMBERSHIPS, DUES & SUBSCRIPTIONS	238	250	250	250	250	250
EDUCATION & TRAINING	2,736	7,100	7,600	7,600	7,500	7,500
STORM WATER COSTS ALLOCATED TO FUND 580	(279,002)	(342,954)	(292,501)	(292,501)	(297,775)	(304,762)
TOTAL APPROPRIATIONS - MAINTENANCE & REPAIR	\$ 112,668	\$ 193,672	\$ 164,532	\$ 164,532	\$ 167,499	\$ 171,428
APPROPRIATIONS - ADMINISTRATION						
SALARIES	\$ 312,095	\$ 245,932	\$ 389,019	\$ 389,019	\$ 395,574	\$ 400,386
FRINGES	213,960	235,918	257,245	257,245	261,982	266,835
MATERIALS & SUPPLIES	5,451	10,000	15,000	15,000	12,500	12,500
PROFESSIONAL SERVICES	2,450	7,300	7,400	7,400	7,400	7,400
CONTRACTUAL SERVICES	15,201	22,600	22,600	22,600	22,600	22,600
PRINTING & PUBLICATIONS	96	6,000	6,000	6,000	12,000	6,000
INSURANCE & BONDS	109,278	100,000	100,000	100,000	100,000	100,000
UTILITIES-GAS	2,541	5,500	3,000	3,000	3,100	3,200
UTILITIES-TELEPHONE	117	-	-	-	-	-
RENTALS-COPIER LEASE	462	4,000	2,000	2,000	2,100	2,200
DEPRECIATION	338,377	-	-	-	-	-
STORM WATER COSTS ALLOCATED TO FUND 580	(338,643)	(328,132)	(505,769)	(505,769)	(513,444)	(515,917)
TOTAL APPROPRIATIONS - ADMINISTRATION	\$ 661,385	\$ 309,118	\$ 296,495	\$ 296,495	\$ 303,812	\$ 305,204



Water and Sewer Utility Fund (Cont'd)

	592 WATER AND SEWER UTILITY FUND					
	Actual 2021-22	Estimated 2022-23	City Manager Recommended 2023-24	City Council Approved 2023-24	Projected	
					2024-25	2025-26
APPROPRIATIONS - TRANSMISSION & DISTRIBUTION						
SALARIES	\$ 448,142	\$ 496,944	\$ 496,738	\$ 496,738	\$ 504,189	\$ 514,273
FRINGES	240,768	453,983	273,080	273,080	284,603	295,692
MATERIAL & SUPPLIES	83,084	130,000	129,000	129,000	136,000	136,000
WATER METERS	-	42,000	62,000	62,000	62,000	67,000
PROFESSIONAL SERVICES	17,425	32,000	32,000	32,000	32,500	32,500
UTILITIES-TELEPHONE	3,342	4,000	4,000	4,000	4,000	6,000
UTILITIES-WATER	1,441,913	1,540,000	1,625,000	1,625,000	1,690,000	1,758,000
REPAIRS & MAINTENANCE	10,054	60,000	10,000	10,000	70,000	10,000
RENTALS-MOTOR POOL UTILIZATION	98,545	102,000	105,000	105,000	105,000	105,000
EDUCATION & TRAINING	3,582	26,500	24,500	24,500	24,500	24,500
CAPITAL OUTLAY	-	4,687,725	1,670,000	1,670,000	3,102,000	2,290,000
TOTAL APPROPRIATIONS - TRANSMISSION & DISTRIBUTION	\$ 2,346,855	\$ 7,575,152	\$ 4,431,318	\$ 4,431,318	\$ 6,014,792	\$ 5,238,965
APPROPRIATIONS - PUMP OPERATIONS						
SALARIES	\$ 36,545	\$ 33,296	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,100
FRINGES	59,203	44,310	21,366	21,366	21,685	22,005
MATERIAL & SUPPLIES	3,786	6,500	6,500	6,500	7,500	7,500
PROFESSIONAL SERVICES	8,270	46,000	53,000	53,000	53,000	53,000
UTILITIES-ELECTRIC	23,981	32,000	26,000	26,000	27,000	28,000
UTILITIES-GAS	2,788	3,200	3,000	3,000	3,100	3,200
REPAIRS & MAINTENANCE	6,563	58,000	25,500	25,500	24,500	24,500
CAPITAL OUTLAY	7,615	493,000	50,000	50,000	150,000	30,000
TOTAL APPROPRIATIONS - PUMP OPERATIONS	\$ 148,751	\$ 716,306	\$ 190,366	\$ 190,366	\$ 291,785	\$ 173,305
APPROPRIATIONS - MAINTENANCE & REPAIR						
SALARIES	\$ 75,944	\$ 111,129	\$ 53,418	\$ 53,418	\$ 54,220	\$ 55,304
FRINGES	144,693	147,831	117,317	117,317	120,457	124,641
MATERIAL & SUPPLIES	11,445	18,000	18,000	18,000	18,000	18,500
PROFESSIONAL SERVICES	24,403	10,000	10,000	10,000	10,000	10,000
SEWAGE DISPOSAL	2,001,870	2,190,000	2,095,000	2,095,000	2,160,000	2,225,000
NON-RESIDENTIAL IWC	86,415	89,000	83,000	83,000	86,000	89,000
DRAIN CHARGES-RED RUN	76,638	-	-	-	-	-
REPAIRS & MAINTENANCE	129,017	560,852	400,000	400,000	400,000	400,000
RENTALS-MOTOR POOL UTILIZATION	247	8,000	5,000	5,000	5,000	5,000
DEPRECIATION	119,365	-	-	-	-	-
DEBT SERVICE- PRINCIPAL LAWSUIT	-	587,500	-	-	-	-
STORM WATER COSTS ALLOCATED TO FUND 580	(223,903)	(845,553)	(441,431)	(441,431)	(445,874)	(451,485)
CAPITAL OUTLAY	-	660,000	700,000	700,000	700,000	700,000
TOTAL APPROPRIATIONS - MAINTENANCE & REPAIR	\$ 2,446,134	\$ 3,536,759	\$ 3,040,304	\$ 3,040,304	\$ 3,107,803	\$ 3,175,960
TOTAL APPROPRIATIONS WATER & SEWER	\$ 5,937,060	\$ 12,594,610	\$ 8,378,421	\$ 8,378,421	\$ 10,145,961	\$ 9,331,174
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 2,826,208	\$ (2,420,000)	\$ 2,085,000	\$ 2,085,000	\$ 890,000	\$ 2,305,000
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 5,937,060	\$ 12,594,610	\$ 8,378,421	\$ 8,378,421	\$ 10,145,961	\$ 9,331,174
NET CHANGE IN FUND BALANCE	\$ 2,826,208	\$ (2,420,000)	\$ 2,085,000	\$ 2,085,000	\$ 890,000	\$ 2,305,000
BEGINNING FUND BALANCE	19,739,013	22,565,221	20,145,223	20,145,223	22,230,223	23,120,223
ENDING FUND BALANCE	\$ 22,565,221	\$ 20,145,223	\$ 22,230,223	\$ 22,230,223	\$ 23,120,223	\$ 25,425,223
Fund balance as a percentage of total annual expenditures	380%	160%	265%	265%	228%	272%
Estimated Change in Fund Balance	14%	-11%	10%	10%	4%	10%



Internal Service Funds

Motor Pool Fund

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

654 MOTOR POOL FUND						
	Actual	Estimated	City Manager	City Council	Projected	
	2021-22	2022-23	Recommended	Approved	2024-25	2025-26
ESTIMATED REVENUES						
CHARGES FOR SERVICES	\$ 1,284,109	\$ 817,000	\$ 771,000	\$ 771,000	\$ 750,000	\$ 790,000
INTEREST INCOME	(2,308)	272	995	995	860	609
TOTAL OPERATING ESTIMATED REVENUES	\$ 1,281,801	\$ 817,272	\$ 771,995	\$ 771,995	\$ 750,860	\$ 790,609
OPERATING APPROPRIATIONS						
SALARIES	\$ 73,987	\$ 57,120	\$ 77,532	\$ 77,532	\$ 77,532	\$ 79,083
FRINGES	30,382	44,152	34,963	34,963	35,828	37,026
SUPPLIES	186,357	190,000	199,000	199,000	201,000	206,000
BANK/CC FEES & SERVICE CHARGES	552	-	-	-	-	-
PROFESSIONAL SERVICES	11,656	45,000	35,000	35,000	35,000	35,000
CONTRACTUAL SERVICES	29,661	5,000	5,000	5,000	5,000	5,000
TRANSPORTATION	222,937	240,000	230,000	230,000	235,000	240,000
FLEET COLLISION REPAIRS	-	6,000	6,000	6,000	6,000	6,000
EDUCATION & TRAINING	-	-	500	500	500	500
DEPRECIATION	269,226	-	-	-	-	-
CAPITAL OUTLAY	-	230,000	184,000	184,000	155,000	182,000
TOTAL OPERATING APPROPRIATIONS	\$ 824,758	\$ 817,272	\$ 771,995	\$ 771,995	\$ 750,860	\$ 790,609
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 457,043	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFER IN-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT FROM OTHER FUNDS	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 824,758	\$ 817,272	\$ 771,995	\$ 771,995	\$ 750,860	\$ 790,609
NET CHANGE IN FUND BALANCE	\$ 457,043	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	2,051,867	2,508,910	2,508,910	2,508,910	2,508,910	2,508,910
ENDING FUND BALANCE	\$ 2,508,910	\$ 2,508,910	\$ 2,508,910	\$ 2,508,910	\$ 2,508,910	\$ 2,508,910
Fund balance as a percentage of total annual expenditures	304%	307%	325%	325%	334%	317%
Estimated Change in Fund Balance	22%	0%	0%	0%	0%	0%



Risk Management Fund

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

677 SELF INSURANCE/RISK MANAGEMENT FUND

	Actual 2021-22	Estimated 2022-23	City Manager	City Council	Projected	
			Recommended 2023-24	Approved 2023-24	2024-25	2025-26
ESTIMATED REVENUES						
CHARGES FOR SERVICES	\$ 376,069	\$ 570,561	\$ 271,000	\$ 271,000	\$ 650,000	\$ 679,000
INTEREST INCOME	(72)	100	100	100	100	100
MISCELLANEOUS REVENUE	33,600	17,000	-	-	-	-
REIMBURSEMENT-WORKERS COMP INSURANCE PREMIUM	34,613	35,000	50,000	50,000	50,000	50,000
TOTAL ESTIMATED REVENUES	\$ 444,210	\$ 622,661	\$ 321,100	\$ 321,100	\$ 700,100	\$ 729,100
APPROPRIATIONS						
BANK/CC FEES & SERVICE CHARGES	\$ 93	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
INSURANCE-WORKERS COMPENSATION	152,629	83,000	90,000	90,000	95,000	100,000
INSURANCE & BONDS	291,488	502,000	581,000	581,000	605,000	629,000
TOTAL APPROPRIATIONS	\$ 444,210	\$ 585,100	\$ 671,100	\$ 671,100	\$ 700,100	\$ 729,100
REVENUES OVER (UNDER) APPROPRIATIONS	\$ -	\$ 37,561	\$ (350,000)	\$ (350,000)	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFER IN FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT FROM OTHER FUNDS	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 444,210	\$ 585,100	\$ 671,100	\$ 671,100	\$ 700,100	\$ 729,100
NET CHANGE IN FUND BALANCE	\$ -	\$ 37,561	\$ (350,000)	\$ (350,000)	\$ -	\$ -
BEGINNING FUND BALANCE	312,439	312,439	350,000	350,000	-	-
ENDING FUND BALANCE	\$ 312,439	\$ 350,000	\$ -	\$ -	\$ -	\$ -

Fund balance as a percentage of total annual expenditures	70%	60%	0%	0%	0%	0%
Estimated Change in Fund Balance	0%	12%	-100%	-100%	0%	0%



Retiree Healthcare Court Fund

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

678 RETIREES HEALTH CARE-COURT FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2021-22	2022-23	2023-24	2023-24	2024-25	2025-26
ESTIMATED REVENUES						
ORDINANCE & FINES	\$ 103,947	\$ 133,000	\$ 108,000	\$ 108,000	\$ 130,000	\$ 137,000
INTEREST INCOME	(173)	1,070	820	820	1,180	2,555
TOTAL ESTIMATED REVENUES	\$ 103,774	\$ 134,070	\$ 108,820	\$ 108,820	\$ 131,180	\$ 139,555
APPROPRIATIONS						
RETIREE HEALTH CARE	\$ 180,515	\$ 207,600	\$ 187,000	\$ 187,000	\$ 213,000	\$ 225,000
RETIREE LIFE INSURANCE	427	485	505	505	525	550
RETIREE DENTAL	11,671	10,985	11,315	11,315	11,655	12,005
BANK/CC FEES & SERVICE CHARGES	40	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 192,653	\$ 219,070	\$ 198,820	\$ 198,820	\$ 225,180	\$ 237,555
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (88,879)	\$ (85,000)	\$ (90,000)	\$ (90,000)	\$ (94,000)	\$ (98,000)
OTHER FINANCING SOURCES (USES)						
TRANSFER IN 45 th DISTRICT COURT	\$ 108,000	\$ 95,000	\$ 100,000	\$ 100,000	\$ 104,000	\$ 108,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 108,000	\$ 95,000	\$ 100,000	\$ 100,000	\$ 104,000	\$ 108,000
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 84,653	\$ 124,070	\$ 98,820	\$ 98,820	\$ 121,180	\$ 129,555
NET CHANGE IN FUND BALANCE	\$ 19,121	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
BEGINNING FUND BALANCE	64,943	84,064	94,064	94,064	104,064	114,064
ENDING FUND BALANCE	\$ 84,064	\$ 94,064	\$ 104,064	\$ 104,064	\$ 114,064	\$ 124,064
Fund balance as a percentage of total annual expenditures	99%	76%	105%	105%	94%	96%
Estimated Change in Fund Balance	29%	12%	11%	11%	10%	9%



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Fiduciary Funds

Retiree Health Care Benefits Fund

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

680 RETIREE HEALTHCARE BENEFITS FUND						
	Actual	Estimated	City Manager	City Council	Projected	
	2021-22	2022-23	Recommended	Approved	2024-25	2025-26
			2023-24	2023-24		
ESTIMATED REVENUES						
INTEREST INCOME	\$ 23,705	\$ 10,000	\$ 25,000	\$ 25,000	\$ 26,000	\$ 27,000
GAIN/(LOSS) ON INVESTMENTS	(185,443)	153,000	104,000	104,000	115,000	126,000
CONTRIBUTIONS - EMPLOYER	2,957,945	2,753,000	2,512,710	2,512,710	2,899,725	3,041,750
TOTAL ESTIMATED REVENUES	\$ 2,796,207	\$ 2,916,000	\$ 2,641,710	\$ 2,641,710	\$ 3,040,725	\$ 3,194,750
APPROPRIATIONS						
RETIREE HEALTH CARE-GENERAL FUND	\$ 1,601,597	\$ 1,032,000	\$ 1,186,000	\$ 1,186,000	\$ 1,262,000	\$ 1,338,000
RETIREE HEALTH CARE-PUBLIC SAFETY	1,276,616	1,321,000	1,275,000	1,275,000	1,336,000	1,402,000
RETIREE HEALTH CARE-LIBRARY	79,732	-	51,710	51,710	51,725	51,750
PROFESSIONAL SERVICES	3,900	15,000	5,000	5,000	15,000	5,000
BANK/CC FEES & SERVICE CHARGES	2,757	2,000	2,000	2,000	2,000	2,000
TOTAL APPROPRIATIONS	\$ 2,964,602	\$ 2,370,000	\$ 2,519,710	\$ 2,519,710	\$ 2,666,725	\$ 2,798,750
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (168,395)	\$ 546,000	\$ 122,000	\$ 122,000	\$ 374,000	\$ 396,000
OTHER FINANCING SOURCES (USES)						
TRANSFER IN-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT-GENERAL FUND	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 2,964,602	\$ 2,370,000	\$ 2,519,710	\$ 2,519,710	\$ 2,666,725	\$ 2,798,750
NET CHANGE IN FUND BALANCE	\$ (168,395)	\$ 546,000	\$ 122,000	\$ 122,000	\$ 374,000	\$ 396,000
BEGINNING FUND BALANCE	6,585,008	6,416,613	6,962,613	6,962,613	7,084,613	7,458,613
ENDING FUND BALANCE	\$ 6,416,613	\$ 6,962,613	\$ 7,084,613	\$ 7,084,613	\$ 7,458,613	\$ 7,854,613
Fund balance as a percentage of total annual expenditures	216%	294%	281%	281%	280%	281%
Estimated Change in Fund Balance	-3%	9%	2%	2%	5%	5%



Employees' Retirement Fund

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

731 EMPLOYEES' RETIREMENT SYSTEM FUND

	Actual 2020-21	Estimated 2021-22	City Manager	City Council	Projected	
			Recommended 2022-23	Approved 2022-23	2023-24	2024-25
ESTIMATED REVENUES						
EMPLOYEE CONTRIBUTIONS	\$ 42,972	\$ 52,000	\$ 46,806	\$ 46,806	\$ 47,508	\$ 48,459
INTEREST INCOME	(35)	1,205	142	142	421	133
GAIN/(LOSS) ON INVESTMENTS	(3,174,958)	1,300,000	559,000	559,000	574,000	584,000
DIVIDEND INCOME	489,522	450,000	525,000	525,000	510,000	500,000
CITY PENSION CONTRIBUTIONS	1,933,659	1,681,845	1,665,072	1,665,072	1,688,091	1,711,428
TOTAL ESTIMATED REVENUES	\$ (708,840)	\$ 3,485,050	\$ 2,796,020	\$ 2,796,020	\$ 2,820,020	\$ 2,844,020
APPROPRIATIONS						
PROFESSIONAL SERVICES	\$ 91,315	\$ 90,000	\$ 92,000	\$ 92,000	\$ 94,000	\$ 96,000
BANK/CC FEES & SERVICE CHARGES	5	50	20	20	20	20
PENSION BENEFITS	3,199,110	3,215,000	3,228,000	3,228,000	3,275,000.00	3,400,000.00
CONTRIBUTION REFUNDS	21,954	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 3,312,384	\$ 3,305,050	\$ 3,320,020	\$ 3,320,020	\$ 3,369,020	\$ 3,496,020
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (4,021,224)	\$ 180,000	\$ (524,000)	\$ (524,000)	\$ (549,000)	\$ (652,000)
OTHER FINANCING SOURCES (USES)						
TRANSFER IN-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT-GENERAL FUND	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 3,312,384	\$ 3,305,050	\$ 3,320,020	\$ 3,320,020	\$ 3,369,020	\$ 3,496,020
NET CHANGE IN FUND BALANCE	\$ (4,021,224) ▲	\$ 180,000 ▲	\$ (524,000)	\$ (524,000) ▲	\$ (549,000) ▲	\$ (652,000)
BEGINNING FUND BALANCE	22,091,664	18,070,440	18,250,440	18,250,440	17,726,440	17,177,440
ENDING FUND BALANCE	\$ 18,070,440	\$ 18,250,440	\$ 17,726,440	\$ 17,726,440	\$ 17,177,440	\$ 16,525,440
Fund balance as a percentage of total annual expenditures	546%	552%	534%	534%	510%	473%
Estimated Change in Fund Balance	-18% ▲	1% ▲	-3% ▲	-3% ▲	-3% ▲	-4% ▲



Public Safety Employees' Retirement Fund

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

733 PUBLIC SAFETY EMPLOYEES' RETIREMENT SYSTEM FUND						
	Actual	Estimated	City Manager	City Council	Projected	
	2021-22	2022-23	Recommended	Approved	2024-25	2025-26
			2023-24	2023-24		
ESTIMATED REVENUES						
EMPLOYEE CONTRIBUTIONS	\$ 521,733	\$ 542,000	\$ 553,448	\$ 553,448	\$ 562,620	\$ 576,965
EMPLOYEE CONTRIBUTIONS-RETIREE HEALTH CARE	13,122	17,200	18,275	18,275	20,000	22,000
INTEREST INCOME	(24)	-	-	-	-	-
GAIN/(LOSS) ON INVESTMENTS	(8,464,406)	1,907,914	1,635,000	1,635,000	1,683,000	1,729,000
DIVIDEND INCOME	1,263,314	1,150,000	1,250,000	1,250,000	1,275,000	1,300,000
CITY PENSION CONTRIBUTIONS	3,467,985	3,145,486	3,094,277	3,094,277	3,109,380	3,177,035
CITY CONTRIBUTION-HEALTHCARE	1,263,494	1,304,400	1,275,000	1,275,000	1,336,000	1,402,000
TOTAL ESTIMATED REVENUES	\$ (1,934,782)	\$ 8,067,000	\$ 7,826,000	\$ 7,826,000	\$ 7,986,000	\$ 8,207,000
APPROPRIATIONS						
RETIREE HEALTH CARE	\$ 1,206,627	\$ 1,235,000	\$ 1,200,000	\$ 1,200,000	\$ 1,260,000	\$ 1,325,000
RETIREE LIFE INSURANCE	1,623	2,400	2,300	2,300	2,400	2,500
RETIREES DENTAL	68,367	84,200	72,700	72,700	73,600	74,500
PROFESSIONAL SERVICES	212,055	220,000	230,000	230,000	240,000	250,000
BANK/CC FEES & SERVICE CHARGES	6	-	-	-	-	-
PENSION BENEFITS	4,681,873	4,650,000	5,076,000	5,076,000	5,200,000	5,300,000
CONTRIBUTION REFUNDS	18,208	19,400	20,000	20,000	20,000	20,000
TOTAL APPROPRIATIONS	\$ 6,188,759	\$ 6,211,000	\$ 6,601,000	\$ 6,601,000	\$ 6,796,000	\$ 6,972,000
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (8,123,541)	\$ 1,856,000	\$ 1,225,000	\$ 1,225,000	\$ 1,190,000	\$ 1,235,000
OTHER FINANCING SOURCES (USES)						
TRANSFER IN-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT-GENERAL FUND	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 6,188,759	\$ 6,211,000	\$ 6,601,000	\$ 6,601,000	\$ 6,796,000	\$ 6,972,000
NET CHANGE IN FUND BALANCE	\$ (8,123,541)	\$ 1,856,000	\$ 1,225,000	\$ 1,225,000	\$ 1,190,000	\$ 1,235,000
BEGINNING FUND BALANCE	56,195,877	48,072,336	49,928,336	49,928,336	51,153,336	52,343,336
ENDING FUND BALANCE	\$ 48,072,336	\$ 49,928,336	\$ 51,153,336	\$ 51,153,336	\$ 52,343,336	\$ 53,578,336
Fund balance as a percentage of total annual expenditures	-77%	-80%	-75%	-75%	-70%	-68%
Estimated Change in Fund Balance	-14%	4%	2%	2%	2%	2%



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Fund Balance

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

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

GASB 54

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

Nonspendable Fund Balance

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

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

Restricted Fund Balance

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

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

Committed Fund Balance

**constraints approved by Council*

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



Assigned Fund Balance

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

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

Unassigned Fund Balance

**available to spend, unrestricted*

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

The following governmental funds are anticipated to have significant changes in fund balance for FY 2023-24 (increase or decrease more than 10%):

Authorities

The Library Fund is projected to experience a decrease in fund balance by approximately 33% in FY 2023-24. This can be attributed rising costs of employee wages & fringes, utility costs and plans for capital improvement projects.

The Corridor Improvement Authority Fund is projected to increase fund balance by approximately 11% in FY 2023-24. This can be attributed to an increase in Property Tax revenue.

Special Revenue Funds

The Major Street Fund is projected to decrease fund balance by approximately 97% during FY 2023-24. These funds will be used for road construction and rehabilitation projects.

The Local Street Fund is projected to experience a 21% decrease in fund balance in FY 2023-24. This increase is attributed to the increased revenues charged to offset the costs of trash collection and recycling.

The Rubbish Collection Fund is projected to experience a 13% decrease in fund balance in FY 2023-24. These funds will be used for street improvements and repairs.



Capital Project Funds

The Public Improvement Fund experienced a decrease of fund balance by \$119,515. This is the result of various projects completed during FY 2022-23 that reduced Fund Balance for the FY 2023-24 budget.

The City Owned Property Fund experienced a decrease of fund balance by \$351,650. This is the result of various planned projects to be completed during FY 2023-24.

Internal Service Funds

The Self Insurance/Risk Management Fund is projected to decrease fund balance by \$350,000. This is a result of a planned decrease in revenue for charges for services.

The Court Retiree Health Care Fund is projected to increase fund balance by \$11%. This increase is a result of planned extra annual contributions of \$10,000.



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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, 2023. The 2023 taxable value increased approximately 8.41%. Penalties and interest are based on historical collections, not most recent years. Inflation for the 2023 tax year is 5%. Due to anticipated growth, the City estimates an overall net increase (see loss of personal property taxes discussed below) in revenue of approximately 1%.

The current millage rate is at 31.9151 mills. A significant factor that has been taken into account for the future year's taxable value is the decrease in the personal property tax, per State of Michigan law (SB 10) that erases the personal property tax on the industrial property and other businesses with equipment less than \$40,000.

Licenses, Permits & Charges for Services

This revenue includes fees for various services and licenses. Revenues also include estimated fees paid by developers and contractors for the plan review, inspection of commercial, industrial and residential construction which partially covers the cost of the Community Development Department. This revenue is difficult to project since it is directly related to construction activity. The City's building activity is projected to remain constant with a 0-5% increase in fees projected for the next three fiscal years. The remaining revenue relates to liquor licenses and other fees collected by the Clerks Department.

Transfers In

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



State Sources

State Revenue Sharing The State Shared Revenue program distributes sales tax collected by the State of Michigan to local governments as unrestricted revenues on a per capita basis (2020 Census population for Oak Park was 29,560). The distribution of funds is authorized by the State Revenue Sharing Act, Public Act 140 of 1971, as amended (MCL 141.901). For fiscal year (FY) 2016, the legislature established the City, Village, and Township Revenue Sharing (CVTRS) program (a simplified version of the Economic Vitality Incentive Program (EVIP)). Each eligible local unit must meet all of the requirements of Accountability and Transparency in order to receive the full CVTRS payments. A Citizens Guide to the City's budget and a Debt Service Report are required under the CVTRS program. The economic environment is still recovering from the COVID 19 Pandemic. Overall revenue sharing is expected to increase by approximately 4.23% in fiscal year 2023-24. Revenue sharing is estimated to decrease by 2.08% between FY 2021-22 and FY 2022-23.

MDOT Act 51 The City receives monthly payments from the State of Michigan, Department of Transportation (MDOT) for their share of the motor fuels taxes collected that are earmarked specifically for use on the roads. The distribution is based on the number of miles of road within the city. Revenue in fiscal year 2023-24 is expected to experience a 7.00% increase for Major Streets and also an increase of 7.00% for Local Streets. Sources of Act 51 revenue include Federal Road funding, fuel taxes and vehicle registration fees.

Interest on Investments

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

Program Revenue

This revenue source is from the many programs offered by the Recreation Department and Ice Arena. The Recreation Department has approximately half its revenue funded from a dedicated property tax levy and the balance funded by program revenue. Program revenue is generated from program fees and various charges for special activities. Also, the opening of a new Dog Park will occur. Recreation revenue trends are expected to remain flat for all future years.

Operating Revenue

This revenue represents charges to customers for water and sewer usage. Operating revenue in the Stormwater Utility Fund is estimated to increase by .21% in FY 2023-24 and the Water and Sewer Utility Fund is anticipated to increase 4.47% in 2023-24. Future annual increases will average 5.43 for future years. There are plans for various projects to maintain and repair water mains across the City.

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



Revenue Trends

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

Taxable Value	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	BUDGET	PROJECTED	
								FY 2023-24	FY 2024-25	FY 2025-26
Real-Residential	293,941,530	303,162,780	317,258,070	335,469,770	353,832,450	372,852,967	404,946,227	448,724,758	457,699,253	466,853,238
Real-Commercial	95,836,930	97,241,660	101,727,150	95,039,060	97,464,190	98,425,606	109,904,654	121,183,080	123,606,742	126,078,876
Real-Industrial	19,829,100	24,980,660	25,813,190	26,655,550	27,595,730	27,882,403	29,679,093	31,036,518	31,657,248	32,290,393
Personal Property	30,565,350	33,550,020	43,550,990	44,383,230	43,911,340	46,546,569	54,552,865	48,522,403	49,492,851	50,482,708
Total	440,172,910	458,935,120	488,349,400	501,547,610	522,803,710	545,707,545	599,082,839	649,466,759	662,456,094	675,705,216
Percent Change From Prior Year	0.94%	4.26%	6.41%	2.70%	4.24%	4.38%	9.78%	8.41%	2.00%	2.00%
Millage Rate										
Operating	19.8959	19.7007	19.4049	19.2163	18.9663	18.6417	17.7800	17.5967	17.5967	17.5967
Library	1.4836	1.4689	1.4457	1.4315	1.4128	1.3886	1.3243	1.3106	1.3106	1.3106
Debt Service	5.6500	5.1950	4.8700	4.5633	4.4133	4.0738	3.7112	3.4121	3.4121	3.4121
Solid Waste	2.9377	2.9088	2.8628	2.8349	2.7980	2.7500	2.6228	2.5957	2.5957	2.5957
Public Act 345	6.9636	6.8954	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000
Total	36.9308	36.1688	35.5834	35.0460	34.5905	33.8541	32.4383	31.9151	31.9151	31.9151

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 3% each year, using FY 2022-23 as base year, is assumed based on total personnel costs. Defined benefit pension contributions are based on annual Actuarial Assumptions. Employee health insurance costs are assumed to increase at 4-10% annually. The personnel assumptions are based on the number of staff as presented in the Departmental Information section; specifically the - Personnel Summary for the fiscal year 2023-24.

Supplies, Maintenance, and Other Services and Charges

Most expenditures range from 0%-4% increase; certain maintenance items increased based on historical median rate (i.e. road maintenance items). Liability and property insurance are assumed to increase slightly by 5% for fiscal year 2023-24. Workers Compensation Insurance is expected to increase by 7%. The City is committed to careful monitoring of safety conditions around various departments across the City.

Capital Outlay, Non-Recurring Items, & Technology

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

Requests have been made for machinery and vehicle replacements of \$1,156,800 during FY 2023-24. While department allocation may change, total estimated replacement remains the same plus inflationary adjustment of approximately 3-9%.

Capital Improvements

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



Glossary of Budget and Finance Terms

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

Glossary of Key Concepts

ACCRUAL BASIS

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

ACTIVITY

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

ADA

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

APPROPRIATION

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

APPROPRIATIONS ORDINANCE

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

BALANCED BUDGET

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

CAPITAL EXPENDITURE

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

CAPITAL PROJECTS FUND

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



CFT

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

CDBG

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

COAM

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

CONTINGENCY

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

DEBT SERVICE FUND

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

DEFICIT

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

DEPARTMENTAL MISSION STATEMENT

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

EMS

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

ENTERPRISE FUND

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



EXPENDITURE

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

EXPENDITURE OBJECT

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

FAC

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

FIXED ASSETS

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

FTE

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

FY

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

FUND

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

FUND BALANCE

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



GENERAL FUND

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

G.F.O.A.

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

IFT

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

INTERNAL SERVICE FUNDS

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

IWC

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

LINE ITEM BUDGET

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

MIS DEPARTMENT

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

MODIFIED ACCRUAL

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

MUSTFA

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



OPERATING BUDGET

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

OSHA

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

OTHER CHARGES

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

PERFORMANCE OBJECTIVES

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

PERSONNEL SERVICES

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

POAM

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

RESULTS ORIENTED BUDGETING

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

REVENUE

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

SERVICE STATEMENT

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

S.E.V.

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



SOCRRA

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

SPECIAL ASSESSMENT

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

SPECIAL REVENUE FUND

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

SUPPLIES

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

SURPLUS

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

TPOAM

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

TRANSMITTAL LETTER

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

TRANSFERS-IN/OUT

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

TRUST & AGENCY FUND

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

UNRESERVED FUND BALANCE

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



WATER & SEWER FUND

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

Glossary for Expenditure Accounts

SALARIES

- **702 - SALARIES & WAGES**

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

FRINGES

- **712 - EMPLOYEE BENEFITS/FRINGES**

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

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

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

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

SUPPLIES, MAINTENANCE & REPAIRS

- **726 - MATERIALS AND SUPPLIES**

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



- **727 – BOOKS**

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

- **728 – PERIODICALS & PAPERS**

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

- **729 - VIDEO CASSETTES**

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

- **930 - REPAIRS & MAINTENANCE**

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

OPERATIONS

- **801 - PROFESSIONAL SERVICES**

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

- **803 - MEDICAL/HEALTH SERVICES**

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

- **804 - EMPLOYEE RECRUITMENT**

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

- **807 - REFUSE COLLECTION**

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

- **808 - REFUSE DISPOSAL**

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



- **818 - CONTRACTUAL SERVICES**

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

- **830 - LOSS ON INVESTMENTS**

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

- **860 - TRANSPORTATION**

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

- **880 - COMMUNITY PROMOTION**

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

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

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

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

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

- **881 - YOUTH ASSISTANCE PROGRAM**

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

- **920 - TELEPHONE**

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

- **921- ELECTRICITY**

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



- **922 - HEATING**

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

- **923 - WATER**

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

- **922 - SEWAGE DISPOSAL**

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

- **925 - NON-RESIDENTIAL IWC**

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

- **926 - INDUSTRIAL SURCHARGE**

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

- **940 - RENTALS**

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

- **956 - MISCELLANEOUS**

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

- **957 - EVENT TICKETS**

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

STAFF DEVELOPMENT

- **864 - CONFERENCES & WORKSHOPS**

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

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



- **958 - MEMBERSHIPS & DUES**

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

- **960 - EDUCATION & TRAINING**

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

- **965 - INCOME COMPENSATION**

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

PENSIONS

- **874 - BENEFIT PAYMENTS**

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

PRINTING & PUBLICATIONS

- **900 - PRINTING & PUBLICATION**

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

- **901 - NEWSPAPER POSTINGS**

This account exists primarily for postings in newspapers.

- **903 - POSTAGE**

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

INSURANCE

- **910 - INSURANCE & BONDS**

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



CONTINGENCIES

- **961 - CONTINGENCIES**

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

REFUNDS & REBATES

- **964 - REFUNDS AND REBATES**

This account is used for settlement of Tax Tribunal decisions.

DEPRICIATION

- **968 - DEPRECIATION**

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

CAPITAL

- **970 - CAPITAL OUTLAY**

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

DEBT

- **991 - PRINCIPAL**

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

- **995 - DEBT SERVICE**

This account is used by the Water and Sewer Fund.

- **995 - INTEREST**

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

TRANSFERS OUT

- **999 - TRANSFERS**

This classification is used to provide for transfers between funds.

**CITY OF OAK PARK
FISCAL YEAR 2023-2024 BUDGET AND
PROJECTED BUDGETS FY 2024-2025 FY 2025-2026
GENERAL AND SPECIAL FUNDS
BUDGET RESOLUTION**

GENERAL APPROPRIATIONS ACT RESOLUTION: 2023/2024 GENERAL FUND AND SPECIAL FUND BUDGETS:

Motion by , seconded by , CARRIED UNANIMOUSLY:

To approve the following General Appropriations Act Resolution outlining anticipated revenues and expenditures for the fiscal year beginning July 1, 2023 and includes projections for fiscal years 2024-2025 and 2025-2026, in accordance with Section 9.5 of the City Charter and State Act 621:

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

WHEREAS, this budget has incorporated the Capital Improvement Program and was submitted at the Public hearing held on May 15, 2023 and

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

WHEREAS, a public hearing was also held on May 15, 2023 on the proposed budget, and

WHEREAS, this budget takes into consideration the City's Multi-Year Budget and financial planning through fiscal-year 2024-2025, and 2025-2026.

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2023-2024 attached budget (departmental basis) is adopted and that the City Council acknowledges the Multi-Year Budget, including Projections of Future Fiscal-Years 2024-2025 and 2025-2026 as part of this resolution.

	ACTUAL 2021-2022	ESTIMATED 2022-2023	APPROVED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
GENERAL FUND					
REVENUES:					
PROPERTY TAX AND RELATED	\$ 14,716,400	\$ 15,513,861	\$ 16,288,517	\$ 16,697,811	\$ 17,030,616
LICENSES AND PERMITS	694,875	529,225	548,225	537,525	554,125
INTERGOVERNMENTAL	5,768,011	5,937,044	5,133,407	4,690,463	4,785,320
CHARGES FOR SERVICES	695,342	606,710	633,480	634,080	634,680
FINES	1,082,333	1,207,000	1,220,000	1,700,000	1,700,000
INTEREST	(8,600)	170,430	87,180	89,285	98,673
OTHER REVENUE	1,525,258	1,153,920	1,557,920	1,194,920	1,187,920
TOTAL REVENUE	\$ 24,473,619	\$ 25,118,190	\$ 25,468,729	\$ 25,544,084	\$ 25,991,334
EXPENDITURES:					
LEGISLATIVE	\$ 62,633	\$ 96,681	\$ 95,795	\$ 88,921	\$ 79,427
ADMINISTRATIVE	474,171	526,631	561,954	567,773	576,166
HUMAN RESOURCES	260,343	291,152	354,839	353,687	330,650
COMMUNITY & ECONOMIC DEVELOPMENT	256,122	282,859	191,997	193,932	196,495
INFORMATION TECHNOLOGY	249,720	306,281	433,281	305,981	405,981
CITY ATTORNEY	245,394	274,600	289,600	289,600	289,600
PROSECUTING ATTORNEY	71,660	95,000	81,000	81,000	81,000
ELECTIONS	226,463	308,585	297,569	298,480	284,384
CITY CLERK	123,320	136,730	147,577	142,159	144,108
FINANCE AND ADMINISTRATIVE SERVICES	569,564	558,106	573,771	601,995	620,576
MUNICIPAL SERVICES	1,508,313	1,584,173	1,848,018	1,513,525	1,526,711
PUBLIC SAFETY	13,181,724	12,911,635	12,983,816	12,963,714	13,278,723
PUBLIC WORKS	1,500,350	1,725,340	1,328,321	1,280,355	1,287,598
RECREATION	718,419	1,011,302	960,476	971,907	985,760
NON-DEPARTMENTAL	1,713,208	1,572,500	1,316,500	1,647,500	1,728,500
PUBLIC INFORMATION	271,459	368,708	441,340	433,555	438,780
TOTAL EXPENDITURES	\$ 21,432,863	\$ 22,050,283	\$ 21,905,854	\$ 21,734,084	\$ 22,254,459
REVENUES OVER (UNDER) EXPENDITURES	\$ 3,040,756	\$ 3,067,907	\$ 3,562,875	\$ 3,810,000	\$ 3,736,875
OTHER FINANCING USES					
TRANSFERS IN	\$ 105,000	\$ 30,000	\$ 130,000	\$ 30,000	\$ 30,000
TRANSFERS OUT	3,541,451	3,617,485	3,592,875	3,840,000	3,766,875
TOTAL OTHER FINANCING USES	\$ (3,436,451)	\$ (3,587,485)	\$ (3,462,875)	\$ (3,810,000)	\$ (3,736,875)
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 24,869,314	\$ 25,637,768	\$ 25,368,729	\$ 25,544,084	\$ 25,991,334
NET CHANGE IN FUND BALANCE	\$ (395,689)	\$ (519,578)	\$ 100,000	\$ 100,000	\$ -
BEGINNING FUND BALANCE	\$ 5,305,331	\$ 4,909,642	\$ 4,390,064	\$ 4,390,064	\$ 4,490,064
ENDING FUND BALANCE	\$ 4,909,642	\$ 4,390,064	\$ 4,490,064	\$ 4,490,064	\$ 4,490,064

**CITY OF OAK PARK
FISCAL YEAR 2023-2024 BUDGET AND
PROJECTED BUDGETS FY 2024-2025 FY 2025-2026
GENERAL AND SPECIAL FUNDS
BUDGET RESOLUTION**

	ACTUAL 2021-2022	ESTIMATED 2022-2023	APPROVED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
LIBRARY AUTHORITY-FUND 111					
REVENUES:					
PROPERTY TAXES	\$ 768,484	\$ 787,763	\$ 834,818	\$ 859,169	\$ 876,430
INTERGOVERNMENTAL	109,256	87,400	80,825	88,900	88,900
CHARGES FOR SERVICES	10,058	8,500	10,500	10,500	11,500
FINES AND FORFEITURES	5,282	-	-	-	-
INTEREST	(1,177)	4,191	8,783	8,887	10,145
OTHER REVENUE	2,212	500	2,000	2,000	2,000
TOTAL REVENUES	\$ 894,115	\$ 888,354	\$ 936,926	\$ 969,456	\$ 988,975
EXPENDITURES:					
SALARIES	\$ 397,773	\$ 428,000	\$ 455,820	\$ 463,100	\$ 477,405
FRINGES	236,581	240,334	246,761	248,656	252,943
SUPPLIES	6,229	10,500	13,500	11,500	14,427
ADULT BOOKS	25,964	24,000	23,000	23,000	23,000
CHILDREN BOOKS	21,996	20,000	19,000	19,000	19,000
PERIODICALS & PAPERS	7,002	6,000	4,500	4,000	4,000
DVDS	4,363	3,000	2,500	2,500	2,500
AUDIO BOOKS	2,295	2,000	1,500	1,000	1,000
E RESOURCES	-	14,500	14,000	14,000	14,000
PROFESSIONAL SERVICES	30,018	27,000	10,000	1,000	1,000
TLN MENU SERVICES	65,956	51,500	53,000	54,000	54,000
LEGAL SERVICES	-	-	-	-	-
BANK/CC FEES & SERVICES	483	100	100	100	100
CONTRACTUAL SERVICES	8,133	15,000	15,000	15,000	13,000
CONFERENCE & WORKSHOPS	-	600	600	600	600
UTILITIES - TELEPHONE	672	3,000	3,000	3,000	3,000
UTILITIES - WATER	27,349	14,000	14,825	15,000	15,000
UTILITIES - ELECTRIC	27,219	27,000	28,250	28,250	28,250
UTILITIES - GAS	8,018	7,000	7,900	7,900	7,900
REPAIRS & MAINTENANCE	2,520	3,000	3,000	2,000	2,000
RENTALS - COPIER LEASE	4,377	4,800	5,000	5,000	5,000
MISCELLANEOUS	6,154	-	-	-	-
MEMBERSHIP DUES & SUBSCRIPTIONS	-	-	-	-	-
MLA INSTITUTION	783	850	850	850	850
ALA	500	500	-	-	-
EDUCATION & TRAINING	62	1,000	800	-	-
CAPITAL OUTLAY	2,103	30,000	115,000	-	-
TOTAL EXPENDITURES	\$ 886,550	\$ 933,684	\$ 1,037,906	\$ 919,456	\$ 938,975
REVENUES OVER (UNDER) EXPENDITURES	\$ 7,565	\$ (45,330)	\$ (100,980)	\$ 50,000	\$ 50,000
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN - GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT - LIBRARY LEASE DEBT SERVICE FUND	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 936,550	\$ 983,684	\$ 1,087,906	\$ 969,456	\$ 988,975
NET CHANGE IN FUND BALANCE	\$ (42,435)	\$ (95,330)	\$ (150,980)	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 589,263	\$ 546,828	\$ 451,498	\$ 300,518	\$ 300,518
ENDING FUND BALANCE	\$ 546,828	\$ 451,498	\$ 300,518	\$ 300,518	\$ 300,518
BROWNFIELD AUTHORITY-FUND 112					
REVENUES:					
PROPERTY TAXES	\$ 47,394	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL	15,853	-	-	-	-
INTEREST	639	-	5,000	5,000	5,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(1,573)	-	-	-	-
TOTAL REVENUES	\$ 62,313	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
EXPENDITURES:					
SALARIES - GENERAL FUND ADMIN ALLOCATION	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
BANK/CC FEES & SERVICE CHARGES	30	-	-	-	-
PROFESSIONAL SERVICES	16,353	-	-	-	-
CONTRACTUAL SERVICES - EATON STEEL	41,092	-	-	-	-
TOTAL EXPENDITURES	\$ 62,475	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
REVENUES OVER (UNDER) EXPENDITURES	\$ (162)	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 62,475	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
NET CHANGE IN FUND BALANCE	\$ (162)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 238,859	\$ 238,697	\$ 238,697	\$ 238,697	\$ 238,697
ENDING FUND BALANCE	\$ 238,697	\$ 238,697	\$ 238,697	\$ 238,697	\$ 238,697

CITY OF OAK PARK
 FISCAL YEAR 2023-2024 BUDGET AND
 PROJECTED BUDGETS FY 2024-2025 FY 2025-2026
 GENERAL AND SPECIAL FUNDS
 BUDGET RESOLUTION

	ACTUAL 2021-2022	ESTIMATED 2022-2023	APPROVED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
MAJOR STREETS-FUND 202					
REVENUES:					
INTERGOVERNMENTAL	\$ 2,278,081	\$ 2,336,102	\$ 2,404,759	\$ 2,461,271	\$ 2,519,111
OTHER REVENUE	135,005	108,423	101,945	103,945	103,505
INTEREST INCOME	(4,411)	10,312	8,115	3,027	2,746
TOTAL REVENUES	\$ 2,408,675	\$ 2,454,837	\$ 2,514,819	\$ 2,568,243	\$ 2,625,362
EXPENDITURES:					
MAINTENANCE	\$ 1,724,701	\$ 3,331,837	\$ 3,349,819	\$ 1,455,243	\$ 2,192,362
TOTAL EXPENDITURES	\$ 1,724,701	\$ 3,331,837	\$ 3,349,819	\$ 1,455,243	\$ 2,192,362
REVENUES OVER (UNDER) EXPENDITURES	\$ 683,974	\$ (877,000)	\$ (835,000)	\$ 1,113,000	\$ 433,000
OTHER FINANCING SOURCES (USES)					
TRANSFERS OUT -LOCAL STREETS	\$ 200,000	\$ 175,000	\$ 300,000	\$ 785,000	\$ 760,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 200,000	\$ 175,000	\$ 300,000	\$ 785,000	\$ 760,000
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 1,924,701	\$ 3,506,837	\$ 3,649,819	\$ 2,240,243	\$ 2,952,362
NET CHANGE IN FUND BALANCE	\$ 483,974	\$ (1,052,000)	\$ (1,135,000)	\$ 328,000	\$ (327,000)
BEGINNING FUND BALANCE	\$ 1,742,586	\$ 2,226,560	\$ 1,174,560	\$ 39,560	\$ 367,560
ENDING FUND BALANCE	\$ 2,226,560	\$ 1,174,560	\$ 39,560	\$ 367,560	\$ 40,560
LOCAL STREETS-FUND 203					
REVENUES:					
INTERGOVERNMENTAL	\$ 886,678	\$ 908,635	\$ 935,184	\$ 957,161	\$ 979,654
OTHER REVENUE	69,581	11,000	-	-	-
SPECIAL ASSESSMENTS	978	30,000	56,000	57,000	57,000
INTEREST INCOME	(4,468)	11,351	10,514	8,400	7,099
TOTAL REVENUES	\$ 952,769	\$ 960,986	\$ 1,001,698	\$ 1,022,561	\$ 1,043,753
EXPENDITURES:					
MAINTENANCE	\$ 1,011,884	\$ 1,989,986	\$ 1,464,698	\$ 2,907,561	\$ 1,803,753
TOTAL EXPENDITURES	\$ 1,011,884	\$ 1,989,986	\$ 1,464,698	\$ 2,907,561	\$ 1,803,753
REVENUES OVER (UNDER) EXPENDITURES	\$ (59,115)	\$ (1,029,000)	\$ (463,000)	\$ (1,885,000)	\$ (760,000)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN - MAJOR STREET FUND	\$ 200,000	\$ 175,000	\$ 300,000	\$ 785,000	\$ 760,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 200,000	\$ 175,000	\$ 300,000	\$ 785,000	\$ 760,000
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 811,884	\$ 1,814,986	\$ 1,164,698	\$ 2,122,561	\$ 1,043,753
NET CHANGE IN FUND BALANCE	\$ 140,885	\$ (854,000)	\$ (163,000)	\$ (1,100,000)	\$ -
BEGINNING FUND BALANCE	\$ 1,979,326	\$ 2,120,211	\$ 1,266,211	\$ 1,103,211	\$ 3,211
ENDING FUND BALANCE	\$ 2,120,211	\$ 1,266,211	\$ 1,103,211	\$ 3,211	\$ 3,211
RUBBISH COLLECTION-FUND 226					
REVENUES:					
PROPERTY TAXES	\$ 1,526,063	\$ 1,560,187	\$ 1,653,403	\$ 1,696,495	\$ 1,731,486
CHARGES FOR SERVICES	1,549,069	1,520,000	1,573,000	1,641,000	1,708,000
INTERGOVERNMENTAL	9,553	7,500	7,600	7,700	7,700
INTEREST INCOME	(729)	11,837	11,999	16,534	26,104
TOTAL REVENUES	\$ 3,083,956	\$ 3,099,524	\$ 3,246,002	\$ 3,361,729	\$ 3,473,290
EXPENDITURES:					
SALARIES	\$ 483,764	\$ 509,000	\$ 504,060	\$ 512,181	\$ 512,181
FRINGES	139,632	155,864	183,832	186,438	188,699
MATERIALS & SUPPLIES	15,681	22,500	35,000	35,000	35,000
PROFESSIONAL SERVICES	44,027	52,000	65,000	65,000	69,300
PROFESSIONAL SERVICES - AUDIT	13,110	13,110	13,110	13,110	13,110
REFUSE COLLECTION	2,050,254	2,175,000	2,280,000	2,385,000	2,490,000
BANK/CC FEES & SERVICE CHARGES	1,058	800	-	-	-
RENTALS - MOTOR POOL UTILIZATION	106,014	165,000	165,000	165,000	165,000
MISCELLANEOUS	-	-	-	-	-
CAPITAL OUTLAY	12,550	6,250	365,000	5,000	200,000
TOTAL EXPENDITURES	\$ 2,866,090	\$ 3,099,524	\$ 3,611,002	\$ 3,366,729	\$ 3,673,290
REVENUES OVER (UNDER) EXPENDITURES	\$ 217,866	\$ -	\$ (365,000)	\$ (5,000)	\$ (200,000)
OTHER FINANCING SOURCES (USES)					
TRANSFER OUT-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT - WATER AND SEWER FUND	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 2,866,090	\$ 3,099,524	\$ 3,611,002	\$ 3,366,729	\$ 3,673,290
NET CHANGE IN FUND BALANCE	\$ 217,866	\$ -	\$ (365,000)	\$ (5,000)	\$ (200,000)
BEGINNING FUND BALANCE	\$ 1,550,241	\$ 1,768,107	\$ 1,768,107	\$ 1,403,107	\$ 1,398,107
ENDING FUND BALANCE	\$ 1,768,107	\$ 1,768,107	\$ 1,403,107	\$ 1,398,107	\$ 1,198,107

**CITY OF OAK PARK
FISCAL YEAR 2023-2024 BUDGET AND
PROJECTED BUDGETS FY 2024-2025 FY 2025-2026
GENERAL AND SPECIAL FUNDS
BUDGET RESOLUTION**

	ACTUAL 2021-2022	ESTIMATED 2022-2023	APPROVED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
CORRIDOR IMPROVEMENT AUTHORITY - FUND 251					
REVENUES:					
PROPERTY TAX	\$ 223,697	\$ 233,680	\$ 385,300	\$ 393,000	\$ 400,844
INTERGOVERNMENTAL	-	-	-	-	-
INTEREST INCOME	649	220	320	820	1,776
UNREALIZED GAIN (LOSS) ON INVESTMENTS	(1,161)	-	-	-	-
DONATIONS	-	-	-	-	-
REIMBURSEMENT - MISCELLANEOUS	1,700	-	-	-	-
TOTAL REVENUES	\$ 224,885	\$ 233,900	\$ 385,620	\$ 393,820	\$ 402,620
EXPENDITURES:					
SALARIES - GENERAL FUND ADMIN ALLOCATION	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
SALARIES	-	25,000	29,500	29,500	29,500
FRINGES	-	2,500	2,500	2,500	2,500
MATERIALS & SUPPLIES	16,372	78,800	107,500	57,500	57,500
PROFESSIONAL SERVICES	-	-	-	-	-
PROFESSIONAL SERVICES - MARKETING	5,065	17,435	12,500	12,500	12,500
CONTRACTUAL SERVICES	-	15,000	15,000	15,000	15,000
CONFERENCES & WORKSHOPS	857	3,300	5,000	4,200	5,000
BANK/CC FEES & SERVICE CHARGES	56	75	-	-	-
MEMBERSHIPS, DUES & SUBSCRIPTIONS	320	745	620	620	620
CAPITAL OUTLAY	-	130,545	185,000	140,000	140,000
TOTAL EXPENDITURES	\$ 27,670	\$ 278,400	\$ 362,620	\$ 266,820	\$ 267,620
REVENUES OVER (UNDER) EXPENDITURES	\$ 197,215	\$ (44,500)	\$ 23,000	\$ 127,000	\$ 135,000
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 27,670	\$ 278,400	\$ 362,620	\$ 266,820	\$ 267,620
NET CHANGE IN FUND BALANCE	\$ 197,215	\$ (44,500)	\$ 23,000	\$ 127,000	\$ 135,000
BEGINNING FUND BALANCE	58,377	255,592	211,092	234,092	361,092
ENDING FUND BALANCE	\$ 255,592	\$ 211,092	\$ 234,092	\$ 361,092	\$ 496,092
DRUG LAW ENFORCEMENT - FUND 253					
REVENUES:					
INTERGOVERNMENTAL	\$ 1,430	\$ -	\$ -	\$ -	\$ -
FINES AND FORFEITURES	-	-	-	-	-
INTEREST INCOME	(93)	325	425	525	575
TOTAL REVENUES	\$ 1,337	\$ 325	\$ 425	\$ 525	\$ 575
EXPENDITURES:					
MATERIALS & SUPPLIES	\$ 20,945	\$ -	\$ -	\$ -	\$ -
BANK/CC FEES & SERVICE CHARGES	28	25	25	25	25
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	\$ 20,973	\$ 25	\$ 25	\$ 25	\$ 25
REVENUES OVER (UNDER) EXPENDITURES	\$ (19,636)	\$ 300	\$ 400	\$ 500	\$ 550
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 20,973	\$ 25	\$ 25	\$ 25	\$ 25
NET CHANGE IN FUND BALANCE	\$ (19,636)	\$ 300	\$ 400	\$ 500	\$ 550
BEGINNING FUND BALANCE	53,513	33,877	34,177	34,577	35,077
ENDING FUND BALANCE	\$ 33,877	\$ 34,177	\$ 34,577	\$ 35,077	\$ 35,627
PA302 JUSTICE TRAINING - FUND 254					
REVENUES:					
INTERGOVERNMENTAL	\$ 9,027	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300
INTEREST INCOME	(18)	25	25	25	25
TOTAL REVENUES	\$ 9,009	\$ 6,325	\$ 6,325	\$ 6,325	\$ 6,325
EXPENDITURES:					
BANK/CC FEES & SERVICE CHARGES	\$ 4	\$ 25	\$ 25	\$ 25	\$ 25
EDUCATION & TRAINING	7,513	6,300	6,300	6,300	6,300
TOTAL EXPENDITURES:	\$ 7,517	\$ 6,325	\$ 6,325	\$ 6,325	\$ 6,325
REVENUES OVER (UNDER) EXPENDITURES	\$ 1,492	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 7,517	\$ 6,325	\$ 6,325	\$ 6,325	\$ 6,325
NET CHANGE IN FUND BALANCE	\$ 1,492	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	9,866	11,358	11,358	11,358	11,358
ENDING FUND BALANCE	\$ 11,358	\$ 11,358	\$ 11,358	\$ 11,358	\$ 11,358

CITY OF OAK PARK
 FISCAL YEAR 2023-2024 BUDGET AND
 PROJECTED BUDGETS FY 2024-2025 FY 2025-2026
 GENERAL AND SPECIAL FUNDS
 BUDGET RESOLUTION

	ACTUAL 2021-2022	ESTIMATED 2022-2023	APPROVED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
CASE FLOW ASSISTANCE-FUND 256					
REVENUES:					
INTERGOVERNMENTAL	\$ 8,813	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
INTEREST INCOME	(49)	100	100	100	100
TOTAL REVENUES	\$ 8,764	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100
EXPENDITURES:					
BANK/CC FEES & SERVICE CHARGES	\$ 14	\$ 100	\$ 100	\$ 100	\$ 100
MISCELLANEOUS	-	10,000	10,000	10,000	10,000
TOTAL EXPENDITURES:	\$ 14	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100
REVENUES OVER (UNDER) EXPENDITURES	\$ 8,750	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 14	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100
NET CHANGE IN FUND BALANCE	\$ 8,750	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	23,236	31,986	31,986	31,986	31,986
ENDING FUND BALANCE	\$ 31,986	\$ 31,986	\$ 31,986	\$ 31,986	\$ 31,986
MICHIGAN INDIGENT DEFENSE COMMISSION GRANT-FUND 260					
REVENUES:					
INTERGOVERNMENTAL	\$ 186,144	\$ 408,093	\$ 407,058	\$ 406,156	\$ 405,337
OTHER REVENUE	-	-	-	-	-
TOTAL REVENUES	\$ 186,144	\$ 408,093	\$ 407,058	\$ 406,156	\$ 405,337
EXPENDITURES:					
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
FRINGES	-	-	-	-	-
MATERIALS & SUPPLIES	-	1,400	1,400	1,400	1,400
PROFESSIONAL SERVICES	-	-	-	-	-
CONTRACTUAL SERVICES	328,789	448,450	448,250	448,250	448,250
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES:	\$ 328,789	\$ 449,850	\$ 449,650	\$ 449,650	\$ 449,650
REVENUES OVER (UNDER) EXPENDITURES	\$ (142,645)	\$ (41,757)	\$ (42,592)	\$ (43,494)	\$ (44,313)
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ 41,757	\$ 41,757	\$ 42,592	\$ 43,494	\$ 44,313
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 41,757	\$ 41,757	\$ 42,592	\$ 43,494	\$ 44,313
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 370,546	\$ 491,607	\$ 492,242	\$ 493,144	\$ 493,963
NET CHANGE IN FUND BALANCE	\$ (100,888)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	243,455	142,567	142,567	142,567	142,567
ENDING FUND BALANCE	\$ 142,567	\$ 142,567	\$ 142,567	\$ 142,567	\$ 142,567
COMMUNITY DEVELOPMENT BLOCK GRANT-FUND 275					
REVENUES:					
INTERGOVERNMENTAL	\$ 112,894	\$ 143,791	\$ 124,409	\$ 124,409	\$ 124,409
TOTAL REVENUES	\$ 112,894	\$ 143,791	\$ 124,409	\$ 124,409	\$ 124,409
EXPENDITURES:					
SALARIES	\$ 39,569	\$ 49,252	\$ 39,569	\$ 39,569	\$ 39,569
FRINGES	38,872	49,748	44,840	44,840	44,840
CONTRACTUAL SERVICES	37,742	30,000	40,000	40,000	40,000
TOTAL EXPENDITURES:	\$ 116,183	\$ 129,000	\$ 124,409	\$ 124,409	\$ 124,409
REVENUES OVER (UNDER) EXPENDITURES	\$ (3,289)	\$ 14,791	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 116,183	\$ 129,000	\$ 124,409	\$ 124,409	\$ 124,409
NET CHANGE IN FUND BALANCE	\$ (3,289)	\$ 14,791	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(11,502)	(14,791)	-	-	-
ENDING FUND BALANCE	\$ (14,791)	\$ -	\$ -	\$ -	\$ -

**CITY OF OAK PARK
FISCAL YEAR 2023-2024 BUDGET AND
PROJECTED BUDGETS FY 2024-2025 FY 2025-2026
GENERAL AND SPECIAL FUNDS
BUDGET RESOLUTION**

	ACTUAL 2021-2022	ESTIMATED 2022-2023	APPROVED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
45th DISTRICT COURT-FUND 276					
REVENUES:					
REIMBURSEMENT JUDGES SALARIES	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448
MISCELLANEOUS FEES	68,206	142,373	176,362	176,362	176,362
ORDINANCE FINES	1,828,907	2,495,680	2,204,342	3,029,562	3,036,562
CITY OF HUNTINGTON WOODS	(33,444)	(54,586)	(42,674)	(82,674)	(82,674)
CITY OF PLEASANT RIDGE	(40,816)	(33,619)	(41,600)	(41,600)	(41,600)
TOWNSHIP OF ROYAL OAK	(583)	(2,124)	(1,300)	(3,100)	(3,100)
TREASURER STATE OF MICHIGAN	(410,133)	(479,302)	(430,950)	(539,450)	(539,450)
MICHIGAN DEPARTMENT OF STATE	(20,862)	(36,088)	(29,297)	(49,297)	(49,297)
OAKLAND COUNTY TREASURER	(45,738)	(54,140)	(46,819)	(65,819)	(65,819)
PROBATION FEES	(67,906)	(132,373)	(69,362)	(166,362)	(166,362)
OAK PARK COURT FINES	(1,082,333)	(1,300,000)	(1,220,000)	(1,700,000)	(1,700,000)
DISTRICT COURT CONSTRUCTION FUND	(103,947)	(133,000)	(108,000)	(130,000)	(137,000)
DISTRICT COURT HEALTH CARE SURCHARGE	(29,042)	(46,000)	(30,500)	(47,200)	(47,200)
MIDC ATTORNEY FEE REIMBURSEMENTS	(1,684)	-	-	-	-
TOTAL REVENUES	\$ 152,073	\$ 458,269	\$ 451,650	\$ 471,870	\$ 471,870
EXPENDITURES:					
SALARIES & WAGES	\$ 1,081,093	\$ 1,281,846	\$ 1,223,671	\$ 1,246,756	\$ 1,271,585
FRINGES	581,346	550,476	615,957	621,080	626,382
SUPPLIES	22,445	25,000	25,000	25,000	25,000
PROFESSIONAL SERVICES	7,934	9,000	10,000	10,000	10,000
CONTRACTUAL SERVICES	45,557	46,000	45,000	45,000	45,000
TRANSPORTATION	2,391	3,790	4,130	4,290	4,290
CONFERENCES & WORKSHOPS	2,567	5,000	5,000	5,000	5,000
PRINTING & PUBLICATIONS	20,731	23,000	23,000	23,000	23,000
POSTAGE	16,216	23,000	23,000	20,000	20,000
INSURANCE & BONDS	11,531	11,600	10,000	10,000	10,000
UTILITIES - CABLE	16	1,500	1,500	1,500	1,500
UTILITIES - TELEPHONE	1,873	-	1,500	1,500	1,500
REPAIRS & MAINTENANCE	50,120	45,000	45,000	45,000	45,000
RENTALS - COPIER LEASE	8,514	8,500	8,500	8,500	8,500
MISCELLANEOUS	404	2,300	2,300	2,300	2,300
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,237	3,000	3,000	3,000	3,000
EDUCATION & TRAINING	1,326	2,500	2,500	2,500	2,500
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,855,301	\$ 2,041,512	\$ 2,049,058	\$ 2,074,426	\$ 2,104,557
REVENUES OVER (UNDER) EXPENDITURES	\$ (1,703,228)	\$ (1,583,243)	\$ (1,597,408)	\$ (1,602,556)	\$ (1,632,687)
OTHER FINANCING SOURCES (USES)					
TRANSFER IN -GENERAL FUND	\$ 1,852,985	\$ 1,720,000	\$ 1,740,000	\$ 1,750,000	\$ 1,785,000
TRANSFER OUT	149,757	136,757	142,592	147,444	152,313
TOTAL OTHER FINANCING SOURCES (USES)	\$ 1,703,228	\$ 1,583,243	\$ 1,597,408	\$ 1,602,556	\$ 1,632,687
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 152,073	\$ 458,269	\$ 451,650	\$ 471,870	\$ 471,870
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
MENTAL HEALTH COURT GRANT-FUND 283					
REVENUES:					
INTERGOVERNMENTAL	\$ 73,671	\$ 162,415	\$ 135,000	\$ 135,000	\$ 135,000
TOTAL REVENUES	\$ 73,671	\$ 162,415	\$ 135,000	\$ 135,000	\$ 135,000
EXPENDITURES:					
SALARIES & WAGES	\$ 23,750	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
FRINGES	2,240	1,944	1,970	1,991	2,012
MATERIALS & SUPPLIES	722	7,500	7,500	7,500	7,500
CONTRACTUAL SERVICES	77,930	88,056	103,030	103,009	102,988
CONFERENCES & WORKSHOPS	1,074	2,500	2,500	2,500	2,500
TOTAL EXPENDITURES:	\$ 105,716	\$ 120,000	\$ 135,000	\$ 135,000	\$ 135,000
REVENUES OVER (UNDER) EXPENDITURES	\$ (32,045)	\$ 42,415	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN - GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 105,716	\$ 120,000	\$ 135,000	\$ 135,000	\$ 135,000
NET CHANGE IN FUND BALANCE	\$ (32,045)	\$ 42,415	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(10,370)	(42,415)	-	-	-
ENDING FUND BALANCE	\$ (42,415)	\$ -	\$ -	\$ -	\$ -

**CITY OF OAK PARK
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BUDGET RESOLUTION**

	ACTUAL 2021-2022	ESTIMATED 2022-2023	APPROVED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
VETERANS TREATMENT COURT GRANT-FUND 284					
REVENUES:					
INTERGOVERNMENTAL	\$ 41,044	\$ 52,520	\$ 45,000	\$ 45,000	\$ 45,000
TOTAL REVENUES	\$ 41,044	\$ 52,520	\$ 45,000	\$ 45,000	\$ 45,000
EXPENDITURES:					
SALARIES & WAGES	\$ 17,745	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
FRINGES	1,517	1,687	1,706	1,714	1,722
MATERIALS & SUPPLIES	497	3,500	3,500	3,500	3,500
CONTRACTUAL SERVICES	20,018	26,213	18,794	18,786	18,778
CONFERENCES & WORKSHOPS	610	1,000	1,000	1,000	1,000
TOTAL EXPENDITURES:	\$ 40,387	\$ 52,400	\$ 45,000	\$ 45,000	\$ 45,000
REVENUES OVER (UNDER) EXPENDITURES	\$ 657	\$ 120	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 40,387	\$ 52,400	\$ 45,000	\$ 45,000	\$ 45,000
NET CHANGE IN FUND BALANCE	\$ 657	\$ 120	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(777)	(120)	-	-	-
ENDING FUND BALANCE	\$ (120)	\$ -	\$ -	\$ -	\$ -

2011 LIBRARY AND RECREATION LEASE DEBT FUND-FUND 305

REVENUES:					
INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -
PROCEEDS FROM BOND SALE	-	-	-	-	-
PREMIUM ON DEBT ISSUE	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:					
PRINCIPAL	\$ 70,000	\$ 70,000	\$ 75,000	\$ 80,000	\$ 85,000
INTEREST	59,900	56,400	52,775	48,900	44,775
PAYING AGENT FEES	72	85	100	100	100
TOTAL EXPENDITURES	\$ 129,972	\$ 126,485	\$ 127,875	\$ 129,000	\$ 129,875
REVENUES OVER (UNDER) EXPENDITURES	\$ (129,972)	\$ (126,485)	\$ (127,875)	\$ (129,000)	\$ (129,875)
OTHER FINANCING SOURCES (USES)					
TRANSFER IN -LIBRARY FUND	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TRANSFER IN -GENERAL FUND	79,972	76,485	77,875	79,000	79,875
TOTAL OTHER FINANCING SOURCES (USES)	\$ 129,972	\$ 126,485	\$ 127,875	\$ 129,000	\$ 129,875
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

2015 STREET REFUNDING BOND FUND-FUND 308

REVENUES:					
PROPERTY TAX REVENUE	\$ 747,500	\$ 727,600	\$ 726,500	\$ 729,500	\$ 736,500
INTERGOVERNMENTAL	4,733	3,800	3,800	3,800	3,800
INTEREST INCOME	(1,763)	2,300	2,200	2,200	2,200
TOTAL REVENUES	\$ 750,470	\$ 733,700	\$ 732,500	\$ 735,500	\$ 742,500
EXPENDITURES:					
PRINCIPAL	\$ 510,000	\$ 530,000	\$ 550,000	\$ 575,000	\$ 605,000
INTEREST	223,400	203,000	181,800	159,800	136,800
PAYING AGENT FEES	500	500	500	500	500
BANK FEES & SERVICE CHARGES	99	200	200	200	200
TOTAL EXPENDITURES	\$ 733,999	\$ 733,700	\$ 732,500	\$ 735,500	\$ 742,500
REVENUES OVER (UNDER) EXPENDITURES	\$ 16,471	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 733,999	\$ 733,700	\$ 732,500	\$ 735,500	\$ 742,500
NET CHANGE IN FUND BALANCE	\$ 16,471	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	228,077	244,548	244,548	244,548	244,548
ENDING FUND BALANCE	\$ 244,548	\$ 244,548	\$ 244,548	\$ 244,548	\$ 244,548

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	ACTUAL 2021-2022	ESTIMATED 2022-2023	APPROVED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
2012 STREET REFUNDING BOND FUND-FUND 309					
REVENUES:					
PROPERTY TAX REVENUE	\$ 774,439	\$ 726,700	\$ 717,700	\$ 707,700	\$ 696,575
INTERGOVERNMENTAL	4,746	3,800	3,800	3,800	3,800
INTEREST INCOME	(2,403)	5,463	5,175	5,775	5,775
TOTAL REVENUES	\$ 776,782	\$ 735,963	\$ 726,675	\$ 717,275	\$ 706,150
EXPENDITURES:					
PRINCIPAL	\$ 630,000	\$ 635,000	\$ 640,000	\$ 645,000	\$ 650,000
INTEREST	112,962	100,363	86,075	71,675	55,550
PAYING AGENT FEES	300	300	300	300	300
BANK FEES & SERVICE CHARGES	150	300	300	300	300
TOTAL EXPENDITURES	\$ 743,412	\$ 735,963	\$ 726,675	\$ 717,275	\$ 706,150
REVENUES OVER (UNDER) EXPENDITURES	\$ 33,370	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 743,412	\$ 735,963	\$ 726,675	\$ 717,275	\$ 706,150
NET CHANGE IN FUND BALANCE	\$ 33,370	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	480,870	514,240	514,240	514,240	514,240
ENDING FUND BALANCE	\$ 514,240	\$ 514,240	\$ 514,240	\$ 514,240	\$ 514,240
2020 UTGO REFUNDING BOND FUND-FUND 310					
REVENUES:					
PROPERTY TAX REVENUE	\$ 769,882	\$ 757,000	\$ 757,000	\$ 756,000	\$ 754,950
INTERGOVERNMENTAL	5,589	4,500	4,500	4,500	4,500
INTEREST INCOME	36,499	2,350	2,200	2,600	2,600
TOTAL REVENUES	\$ 811,970	\$ 763,850	\$ 763,700	\$ 763,100	\$ 762,050
EXPENDITURES:					
PRINCIPAL	\$ 490,000	\$ 505,000	\$ 520,000	\$ 535,000	\$ 550,000
INTEREST	272,851	258,150	243,000	227,400	211,350
PAYING AGENT FEES	500	500	500	500	500
BANK FEES & SERVICE CHARGES	100	200	200	200	200
TOTAL EXPENDITURES	\$ 763,451	\$ 763,850	\$ 763,700	\$ 763,100	\$ 762,050
REVENUES OVER (UNDER) EXPENDITURES	\$ 48,519	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
ISSUANCE OF LONG-TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIUM ON ISSUANCE OF LONG-TERM DEBT	-	-	-	-	-
TRANSFER IN	-	-	-	-	-
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 763,451	\$ 763,850	\$ 763,700	\$ 763,100	\$ 762,050
NET CHANGE IN FUND BALANCE	\$ 48,519	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	135,132	183,651	183,651	183,651	183,651
ENDING FUND BALANCE	\$ 183,651	\$ 183,651	\$ 183,651	\$ 183,651	\$ 183,651
PUBLIC IMPROVEMENT FUND-FUND 401					
REVENUES:					
PROPERTY TAXES - ADMINISTRATIVE FEE	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
OTHER REVENUE	57,000	-	-	-	-
INTEREST	(519)	110	25	25	25
TOTAL REVENUES	\$ 56,481	\$ 30,110	\$ 30,025	\$ 30,025	\$ 30,025
EXPENDITURES:					
MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
BANK FEES & SERVICE CHARGES	224	110	25	25	25
CAPITAL OUTLAY	160,876	119,515	-	-	-
TOTAL EXPENDITURES:	\$ 161,100	\$ 119,625	\$ 25	\$ 25	\$ 25
REVENUES OVER (UNDER) EXPENDITURES	\$ (104,619)	\$ (89,515)	\$ 30,000	\$ 30,000	\$ 30,000
OTHER FINANCING SOURCES (USES)					
TRANSFER IN - CIA FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN - CITY OWNED PROPERTY FUND	-	-	-	-	-
TRANSFER IN-GENERAL FUND	-	-	-	-	-
TRANSFER OUT-GENERAL FUND	105,000	30,000	30,000	30,000	30,000
TRANSFER OUT-PARKS & RECREATION IMPROVEMENT FUND	150,000	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (255,000)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ (93,900)	\$ 149,625	\$ 30,025	\$ 30,025	\$ 30,025
NET CHANGE IN FUND BALANCE	\$ (359,619)	\$ (119,515)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	479,134	119,515	-	-	-
ENDING FUND BALANCE	\$ 119,515	\$ -	\$ -	\$ -	\$ -

CITY OF OAK PARK
 FISCAL YEAR 2023-2024 BUDGET AND
 PROJECTED BUDGETS FY 2024-2025 FY 2025-2026
 GENERAL AND SPECIAL FUNDS
 BUDGET RESOLUTION

	ACTUAL 2021-2022	ESTIMATED 2022-2023	APPROVED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
CITY OWNED PROPERTY-FUND 402					
REVENUES:					
INTEREST INCOME	\$ (889)	\$ 617	\$ -	\$ -	\$ -
SALE OF FIXED ASSETS	117,570	300,000	300,000	300,000	300,000
TOTAL REVENUES	\$ 116,681	\$ 300,617	\$ 300,000	\$ 300,000	\$ 300,000
EXPENDITURES:					
PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
PURCHASE OF PROPERTY	-	300,000	300,000	300,000	300,000
BANK FEES & SERVICE CHARGES	227	-	650	-	-
CAPITAL OUTLAY	42,385	59,617	48,000	-	-
TOTAL EXPENDITURES	\$ 42,612	\$ 359,617	\$ 348,650	\$ 300,000	\$ 300,000
REVENUES OVER (UNDER) EXPENDITURES	\$ 74,069	\$ (59,000)	\$ (48,650)	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT - GENERAL FUND	-	-	100,000	-	-
TRANSFER OUT - PARKS & RECREATION IMPROVEMENT FUND	-	-	203,000	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (303,000)	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 42,612	\$ 359,617	\$ 651,650	\$ 300,000	\$ 300,000
NET CHANGE IN FUND BALANCE	\$ 74,069	\$ (59,000)	\$ (351,650)	\$ -	\$ -
BEGINNING FUND BALANCE	336,581	410,650	351,650	-	-
ENDING FUND BALANCE	\$ 410,650	\$ 351,650	\$ -	\$ -	\$ -
PARKS AND RECREATION IMPROVEMENT-FUND 407					
REVENUES:					
INTERGOVERNMENTAL	\$ -	\$ -	\$ -	\$ 800,000	\$ -
INTEREST INCOME	(224)	267	-	-	-
OTHER REVENUE- Donations	-	-	-	-	322,000
TOTAL REVENUES	\$ (224)	\$ 267	\$ -	\$ 800,000	\$ 322,000
BANK FEES & SERVICE CHARGES	\$ 43	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY	-	-	200,000	2,300,000	1,500,000
TOTAL EXPENDITURES:	\$ 43	\$ -	\$ 200,000	\$ 2,300,000	\$ 1,500,000
REVENUES OVER (UNDER) EXPENDITURES	\$ (267)	\$ 267	\$ (200,000)	\$ (1,500,000)	\$ (1,178,000)
OTHER FINANCING SOURCES (USES)					
TRANSFER IN - GENERAL FUND	\$ 345,000	\$ 505,000	\$ 500,000	\$ 675,000	\$ 500,000
TRANSFER IN-PUBLIC IMPROVEMENT FUND	150,000	-	-	-	-
TRANSFER IN CITY OWNED PROPERTY	-	-	203,000	-	-
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 495,000	\$ 505,000	\$ 703,000	\$ 675,000	\$ 500,000
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 495,043	\$ (505,000)	\$ (503,000)	\$ 1,625,000	\$ 1,000,000
NET CHANGE IN FUND BALANCE	\$ 494,733	\$ 505,267	\$ 503,000	\$ (825,000)	\$ (678,000)
BEGINNING FUND BALANCE	-	494,733	1,000,000	1,503,000	678,000
ENDING FUND BALANCE	\$ 494,733	\$ 1,000,000	\$ 1,503,000	\$ 678,000	\$ -
SIDEWALK PROGRAM-FUND 451					
REVENUES:					
CHARGES FOR SERVICES	\$ 34,610	\$ 531,146	\$ 45,000	\$ 46,000	\$ 46,000
SPECIAL ASSESSMENTS	11,417	-	-	600,000	-
INTEREST INCOME	(399)	727	1,845	1,921	2,035
TOTAL REVENUES	\$ 45,628	\$ 531,873	\$ 46,845	\$ 647,921	\$ 48,035
EXPENDITURES:					
SALARIES	\$ 22,512	\$ 21,000	\$ 21,000	\$ 21,420	\$ 21,420
FRINGES	12,253	9,596	9,745	9,901	10,015
MATERIALS & SUPPLIES	-	6,000	6,000	6,500	6,500
BANK FEES & SERVICE CHARGES	123	100	100	100	100
RENTALS-MOTOR POOL UTILIZATION	5,872	10,000	10,000	10,000	10,000
CAPITAL OUTLAY	497,441	150,380	-	600,000	-
TOTAL EXPENDITURES	\$ 538,201	\$ 197,076	\$ 46,845	\$ 647,921	\$ 48,035
REVENUES OVER (UNDER) EXPENDITURES	\$ (492,573)	\$ 334,797	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 538,201	\$ 197,076	\$ 46,845	\$ 647,921	\$ 48,035
NET CHANGE IN FUND BALANCE	\$ (492,573)	\$ 334,797	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	258,776	(233,797)	101,000	101,000	101,000
ENDING FUND BALANCE	\$ (233,797)	\$ 101,000	\$ 101,000	\$ 101,000	\$ 101,000

**CITY OF OAK PARK
FISCAL YEAR 2023-2024 BUDGET AND
PROJECTED BUDGETS FY 2024-2025 FY 2025-2026
GENERAL AND SPECIAL FUNDS
BUDGET RESOLUTION**

	ACTUAL 2021-2022	ESTIMATED 2022-2023	APPROVED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
MUNICIPAL BUILDING CONSTRUCTION FUND-FUND 470					
REVENUES:					
FINES AND FORFEITURES	\$ 29,042	\$ 46,000	\$ 30,500	\$ 47,200	\$ 47,200
OTHER REVENUE	-	-	-	-	-
INTEREST INCOME	(736)	2,100	4,700	5,000	6,000
TOTAL REVENUES	\$ 28,306	\$ 48,100	\$ 35,200	\$ 52,200	\$ 53,200
EXPENDITURES:					
PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
BANK FEES & SERVICE CHARGES	198	100	200	200	200
MISCELLANEOUS	-	-	-	-	-
CAPITAL OUTLAY	7,709	75,000	35,000	-	25,000
TOTAL EXPENDITURES:	\$ 7,907	\$ 75,100	\$ 35,200	\$ 200	\$ 25,200
REVENUES OVER (UNDER) EXPENDITURES	\$ 20,399	\$ (27,000)	\$ -	\$ 52,000	\$ 28,000
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ (7,907)	\$ 75,100	\$ 35,200	\$ 200	\$ 25,200
NET CHANGE IN FUND BALANCE	\$ 20,399	\$ (27,000)	\$ -	\$ 52,000	\$ 28,000
BEGINNING FUND BALANCE	357,601	378,000	351,000	351,000	403,000
ENDING FUND BALANCE	\$ 378,000	\$ 351,000	\$ 351,000	\$ 403,000	\$ 431,000
SPECIAL ASSESSMENT DISTRICT - 11 MILE RD PARKING-FUND 813					
REVENUES:					
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ 300,000
INTEREST INCOME	-	-	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 300,000
EXPENDITURES:					
PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
BANK FEES & SERVICE CHARGES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	1,500,000
TOTAL EXPENDITURES:	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ (1,200,000)
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ (1,200,000)
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ (1,200,000)
STORMWATER UTILITY FUND-FUND 580					
REVENUES:					
INTERGOVERNMENTAL	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR SERVICES	5,670,367	6,488,900	6,498,000	6,013,000	6,028,000
UTILITY BILLING - PENALTY	362,364	-	4,734	1,648	2,434
TOTAL REVENUES	\$ 6,032,731	\$ 6,488,900	\$ 6,502,734	\$ 6,014,648	\$ 6,030,434
EXPENDITURES:					
BOND & INTEREST EXPENSE	\$ 70,038	\$ 904,583	\$ 887,356	\$ 94,057	\$ 94,024
CAPITAL OUTLAY	427,083	-	-	-	-
OTHER	4,468,356	5,584,317	5,615,378	5,920,591	5,936,410
TOTAL EXPENDITURES	\$ 4,965,477	\$ 6,488,900	\$ 6,502,734	\$ 6,014,648	\$ 6,030,434
REVENUES OVER (UNDER) EXPENDITURES	\$ 1,067,254	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 4,965,477	\$ 6,488,900	\$ 6,502,734	\$ 6,014,648	\$ 6,030,434
NET CHANGE IN FUND BALANCE	\$ 1,067,254	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	3,688,267	4,755,521	4,755,521	4,755,521	4,755,521
ENDING FUND BALANCE	\$ 4,755,521	\$ 4,755,521	\$ 4,755,521	\$ 4,755,521	\$ 4,755,521
WATER & SEWER UTILITY-FUND 592					
REVENUES:					
CHARGES FOR SERVICES	\$ 8,405,362	\$ 9,992,900	\$ 10,446,000	\$ 11,015,000	\$ 11,617,000
INTEREST INCOME	(3,713)	61,710	7,421	10,961	9,174
OTHER REVENUE	361,619	120,000	10,000	10,000	10,000
TOTAL REVENUES	\$ 8,763,268	\$ 10,174,610	\$ 10,463,421	\$ 11,035,961	\$ 11,636,174
EXPENDITURES:					
BOND & INTEREST EXPENSE	\$ -	\$ 587,500	\$ -	\$ -	\$ -
CAPITAL OUTLAY	7,615	5,840,725	2,420,000	3,952,000	3,020,000
OTHER	5,929,445	6,166,385	5,958,421	6,193,961	6,311,174
TOTAL EXPENDITURES	\$ 5,937,060	\$ 12,594,610	\$ 8,378,421	\$ 10,145,961	\$ 9,331,174
REVENUES OVER (UNDER) EXPENDITURES	\$ 2,826,208	\$ (2,420,000)	\$ 2,085,000	\$ 890,000	\$ 2,305,000
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 5,937,060	\$ 12,594,610	\$ 8,378,421	\$ 10,145,961	\$ 9,331,174
NET CHANGE IN FUND BALANCE	\$ 2,826,208	\$ (2,420,000)	\$ 2,085,000	\$ 890,000	\$ 2,305,000
BEGINNING FUND BALANCE	19,739,013	22,565,221	20,145,223	22,230,223	23,120,223
ENDING FUND BALANCE	\$ 22,565,221	\$ 20,145,223	\$ 22,230,223	\$ 23,120,223	\$ 25,425,223

**CITY OF OAK PARK
FISCAL YEAR 2023-2024 BUDGET AND
PROJECTED BUDGETS FY 2024-2025 FY 2025-2026
GENERAL AND SPECIAL FUNDS
BUDGET RESOLUTION**

	ACTUAL 2021-2022	ESTIMATED 2022-2023	APPROVED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
MOTOR POOL-FUND 654					
REVENUES:					
CHARGES FOR SERVICES	\$ 1,284,109	\$ 817,000	\$ 771,000	\$ 750,000	\$ 790,000
INTEREST INCOME	(2,308)	272	995	860	609
TOTAL REVENUES	\$ 1,281,801	\$ 817,272	\$ 771,995	\$ 750,860	\$ 790,609
EXPENDITURES:					
SALARIES	\$ 73,987	\$ 57,120	\$ 77,532	\$ 77,532	\$ 79,083
FRINGES	30,382	44,152	34,963	35,828	37,026
SUPPLIES	186,357	190,000	199,000	201,000	206,000
BANK/CC FEES & SERVICE CHARGES	552	-	-	-	-
PROFESSIONAL SERVICES	11,656	45,000	35,000	35,000	35,000
CONTRACTUAL SERVICES	29,661	5,000	5,000	5,000	5,000
TRANSPORTATION	222,937	240,000	230,000	235,000	240,000
FLEET COLLISION REPAIRS	-	6,000	6,000	6,000	6,000
MEMBERSHIP DUES & SUBSCRIPTIONS	-	-	-	-	-
EDUCATION & TRAINING	-	-	500	500	500
DEPRECIATION	269,226	-	-	-	-
CAPITAL OUTLAY	-	230,000	184,000	155,000	182,000
TOTAL EXPENDITURES	\$ 824,758	\$ 817,272	\$ 771,995	\$ 750,860	\$ 790,609
REVENUES OVER (UNDER) EXPENDITURES	\$ 457,043	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN - GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 824,758	\$ 817,272	\$ 771,995	\$ 750,860	\$ 790,609
NET CHANGE IN FUND BALANCE	\$ 457,043	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	2,051,867	2,508,910	2,508,910	2,508,910	2,508,910
ENDING FUND BALANCE	\$ 2,508,910	\$ 2,508,910	\$ 2,508,910	\$ 2,508,910	\$ 2,508,910
SELF INSURANCE/RISK MANAGEMENT-FUND 677					
REVENUES:					
CHARGES FOR SERVICES	\$ 376,069	\$ 570,561	\$ 271,000	\$ 650,000	\$ 679,000
INTEREST INCOME	(72)	100	100	100	100
MISCELLANEOUS REVENUE	33,600	17,000	-	-	-
REIMBURSEMENT-WORKERS COMP INSURANCE PREMIUM	34,613	35,000	50,000	50,000	50,000
TOTAL REVENUES	\$ 444,210	\$ 622,661	\$ 321,100	\$ 700,100	\$ 729,100
EXPENDITURES:					
BANK/CC FEES & SERVICE CHARGES	\$ 93	\$ 100	\$ 100	\$ 100	\$ 100
INSURANCE-WORKERS COMPENSATION	152,629	83,000	90,000	95,000	100,000
INSURANCE & BONDS	291,488	502,000	581,000	605,000	629,000
TOTAL EXPENDITURES	\$ 444,210	\$ 585,100	\$ 671,100	\$ 700,100	\$ 729,100
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 37,561	\$ (350,000)	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN - OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 444,210	\$ 585,100	\$ 671,100	\$ 700,100	\$ 729,100
NET CHANGE IN FUND BALANCE	\$ -	\$ 37,561	\$ (350,000)	\$ -	\$ -
BEGINNING FUND BALANCE	312,439	312,439	350,000	-	-
ENDING FUND BALANCE	\$ 312,439	\$ 350,000	\$ -	\$ -	\$ -
RETIRES HEALTH CARE DISTRICT COURT-FUND 678					
REVENUES:					
ORDINANCE & FINES	\$ 103,947	\$ 133,000	\$ 108,000	\$ 130,000	\$ 137,000
INTEREST INCOME	(173)	1,070	820	1,180	2,555
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-
TOTAL REVENUES	\$ 103,774	\$ 134,070	\$ 108,820	\$ 131,180	\$ 139,555
EXPENDITURES:					
RETIREE HEALTH CARE	\$ 180,515	\$ 207,600	\$ 187,000	\$ 213,000	\$ 225,000
RETIREE LIFE INSURANCE	427	485	505	525	550
RETIREE DENTAL	11,671	10,985	11,315	11,655	12,005
PROFESSIONAL SERVICES	-	-	-	-	-
BANK/CC FEES & SERVICE CHARGES	40	-	-	-	-
TOTAL EXPENDITURES:	\$ 192,653	\$ 219,070	\$ 198,820	\$ 225,180	\$ 237,555
REVENUES OVER (UNDER) EXPENDITURES	\$ (88,879)	\$ (85,000)	\$ (90,000)	\$ (94,000)	\$ (98,000)
OTHER FINANCING SOURCES (USES)					
TRANSFER IN - GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN - 45th DISTRICT COURT	108,000	95,000	100,000	104,000	108,000
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 108,000	\$ 95,000	\$ 100,000	\$ 104,000	\$ 108,000
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 84,653	\$ 124,070	\$ 98,820	\$ 121,180	\$ 129,555
NET CHANGE IN FUND BALANCE	\$ 19,121	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
BEGINNING FUND BALANCE	64,943	84,064	94,064	104,064	114,064
ENDING FUND BALANCE	\$ 84,064	\$ 94,064	\$ 104,064	\$ 114,064	\$ 124,064

**CITY OF OAK PARK
FISCAL YEAR 2023-2024 BUDGET AND
PROJECTED BUDGETS FY 2024-2025 FY 2025-2026
GENERAL AND SPECIAL FUNDS
BUDGET RESOLUTION**

	ACTUAL 2021-2022	ESTIMATED 2022-2023	APPROVED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
RETIREES HEALTH CARE, CITY OF OAK PARK RETIREES-FUND 680					
REVENUES:					
INTEREST INCOME	\$ 23,705	\$ 10,000	\$ 25,000	\$ 26,000	\$ 27,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(185,443)	153,000	104,000	115,000	126,000
CONTRIBUTIONS - EMPLOYER	2,957,945	2,753,000	2,512,710	2,899,725	3,041,750
TOTAL REVENUES	\$ 2,796,207	\$ 2,916,000	\$ 2,641,710	\$ 3,040,725	\$ 3,194,750
EXPENDITURES:					
RETIREE HEALTH CARE-GENERAL FUND	\$ 1,601,597	\$ 1,032,000	\$ 1,186,000	\$ 1,262,000	\$ 1,338,000
RETIREE HEALTH CARE-PUBLIC SAFETY	1,276,616	1,321,000	1,275,000	1,336,000	1,402,000
RETIREE HEALTH CARE-LIBRARY	79,732	-	51,710	51,725	51,750
PROFESSIONAL SERVICES	3,900	15,000	5,000	15,000	5,000
BANK/CC FEES & SERVICE CHARGES	2,757	2,000	2,000	2,000	2,000
TOTAL EXPENDITURES:	\$ 2,964,602	\$ 2,370,000	\$ 2,519,710	\$ 2,666,725	\$ 2,798,750
REVENUES OVER (UNDER) EXPENDITURES	\$ (168,395)	\$ 546,000	\$ 122,000	\$ 374,000	\$ 396,000
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	-	-	-	-	-
TRANSFER OUT - GENERAL FUND	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 2,964,602	\$ 2,370,000	\$ 2,519,710	\$ 2,666,725	\$ 2,798,750
NET CHANGE IN FUND BALANCE	\$ (168,395)	\$ 546,000	\$ 122,000	\$ 374,000	\$ 396,000
BEGINNING FUND BALANCE	6,585,008	6,416,613	6,962,613	7,084,613	7,458,613
ENDING FUND BALANCE	\$ 6,416,613	\$ 6,962,613	\$ 7,084,613	\$ 7,458,613	\$ 7,854,613
EMPLOYEES RETIREMENT SYSTEM, GENERAL-FUND 731					
REVENUES:					
EMPLOYEE CONTRIBUTIONS	\$ 42,972	\$ 52,000	\$ 46,806	\$ 47,508	\$ 48,459
INTEREST INCOME	(35)	1,205	142	421	133
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(3,175,003)	1,300,000	559,000	574,000	584,000
DIVIDEND INCOME	489,522	450,000	525,000	510,000	500,000
OTHER INCOME	45	-	-	-	-
CITY PENSION CONTRIBUTIONS	1,933,659	1,681,845	1,665,072	1,688,091	1,711,428
TOTAL REVENUES	\$ (708,840)	\$ 3,485,050	\$ 2,796,020	\$ 2,820,020	\$ 2,844,020
EXPENDITURES:					
PROFESSIONAL SERVICES	\$ 91,315	\$ 90,000	\$ 92,000	\$ 94,000	\$ 96,000
BANK/CC FEES & SERVICE CHARGES	5	50	20	20	20
PENSION BENEFITS	3,199,110	3,215,000	3,228,000	3,275,000	3,400,000
CONTRIBUTION REFUNDS	21,954	-	-	-	-
TOTAL EXPENSES:	\$ 3,312,384	\$ 3,305,050	\$ 3,320,020	\$ 3,369,020	\$ 3,496,020
REVENUES OVER (UNDER) EXPENDITURES	\$ (4,021,224)	\$ 180,000	\$ (524,000)	\$ (549,000)	\$ (652,000)
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	-	-	-	-	-
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 3,312,384	\$ 3,305,050	\$ 3,320,020	\$ 3,369,020	\$ 3,496,020
NET CHANGE IN FUND BALANCE	\$ (4,021,224)	\$ 180,000	\$ (524,000)	\$ (549,000)	\$ (652,000)
BEGINNING FUND BALANCE	22,091,664	18,070,440	18,250,440	17,726,440	17,177,440
ENDING FUND BALANCE	\$ 18,070,440	\$ 18,250,440	\$ 17,726,440	\$ 17,177,440	\$ 16,525,440
EMPLOYEES RETIREMENT SYSTEM, PUBLIC SAFETY PA345-FUND 733					
REVENUES:					
EMPLOYEE CONTRIBUTIONS	\$ 521,733	\$ 542,000	\$ 553,448	\$ 562,620	\$ 576,965
EMPLOYEE CONTRIBUTIONS-RETIREE HEALTH CARE	13,122	17,200	18,275	20,000	22,000
INTEREST INCOME	(24)	-	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	(8,464,451)	1,907,914	1,635,000	1,683,000	1,729,000
DIVIDEND INCOME	1,263,314	1,150,000	1,250,000	1,275,000	1,300,000
OTHER INCOME	45	-	-	-	-
CITY PENSION CONTRIBUTIONS	3,467,985	3,145,486	3,094,277	3,109,380	3,177,035
CITY CONTRIBUTION-HEALTHCARE	1,263,494	1,304,400	1,275,000	1,336,000	1,402,000
TOTAL REVENUES	\$ (1,934,782)	\$ 8,067,000	\$ 7,826,000	\$ 7,986,000	\$ 8,207,000
EXPENDITURES:					
RETIREE HEALTH CARE	\$ 1,206,627	\$ 1,235,000	\$ 1,200,000	\$ 1,260,000	\$ 1,325,000
RETIREE LIFE INSURANCE	1,623	2,400	2,300	2,400	2,500
RETIREES DENTAL	68,367	84,200	72,700	73,600	74,500
PROFESSIONAL SERVICES	212,055	220,000	230,000	240,000	250,000
BANK/CC FEES & SERVICE CHARGES	6	-	-	-	-
PENSION BENEFITS	4,681,873	4,650,000	5,076,000	5,200,000	5,300,000
CONTRIBUTION REFUNDS	18,208	19,400	20,000	20,000	20,000
TOTAL EXPENSES:	\$ 6,188,759	\$ 6,211,000	\$ 6,601,000	\$ 6,796,000	\$ 6,972,000
REVENUES OVER (UNDER) EXPENDITURES	\$ (8,123,541)	\$ 1,856,000	\$ 1,225,000	\$ 1,190,000	\$ 1,235,000
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	-	-	-	-	-
TRANSFER OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 6,188,759	\$ 6,211,000	\$ 6,601,000	\$ 6,796,000	\$ 6,972,000
NET CHANGE IN FUND BALANCE	\$ (8,123,541)	\$ 1,856,000	\$ 1,225,000	\$ 1,190,000	\$ 1,235,000
BEGINNING FUND BALANCE	56,195,877	48,072,336	49,928,336	51,153,336	52,343,336
ENDING FUND BALANCE	\$ 48,072,336	\$ 49,928,336	\$ 51,153,336	\$ 52,343,336	\$ 53,578,336

**CITY OF OAK PARK
FISCAL YEAR 2023-2024 BUDGET AND
PROJECTED BUDGETS FY 2024-2025 FY 2025-2026
GENERAL AND SPECIAL FUNDS
BUDGET RESOLUTION**

BE IT FURTHER RESOLVED, the City Council's desire is to levy the lowest millage rate possible and reduced the overall millage rate by .5232 mills to a total of 31.9151, and

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

BE IT FURTHER RESOLVED, a public hearing was also held on May 15, 2023 on the 2023 millage rates and the 2023-2024 budget,

BE IT FURTHER RESOLVED, that to finance the level of services established for the 2023-2024 fiscal-year, and to meet specific debt obligations of the City that the following millages are authorized to be spread:

TAX RATES:

14.3803	PER \$1,000 TAXABLE VALUATION FOR OPERATION
1.3106	PER \$1,000 TAXABLE VALUATION FOR LIBRARY
1.7719	PER \$1,000 TAXABLE VALUATION FOR PUBLIC SAFETY
7.0000	PER \$1,000 TAXABLE VALUATION FOR PUBLIC SAFETY PA 345
0.4393	PER \$1,000 TAXABLE VALUATION FOR RECREATION
3.4121	PER \$1,000 TAXABLE VALUATION FOR DEBT RETIREMENT
1.0052	PER \$1,000 TAXABLE VALUATION FOR HEADLEE OVERRIDE
2.5957	PER \$1,000 TAXABLE VALUATION FOR SOLID WASTE

TOTAL: \$31.9151 PER \$1,000 EQUALIZED VALUATION

ROLL CALL VOTE: Yes

No, None

Absent, None

PUBLISH: T. Edwin Norris



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

Fiscal Year 2023-2024

Projected Budgets FY 2024-25 and FY 2025-26

City of Oak Park
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