

OAK PARK

FISCAL YEAR 2026-2027

THREE-YEAR BUDGET

PROJECTED BUDGETS FY 2027-28 AND FY 2028-29

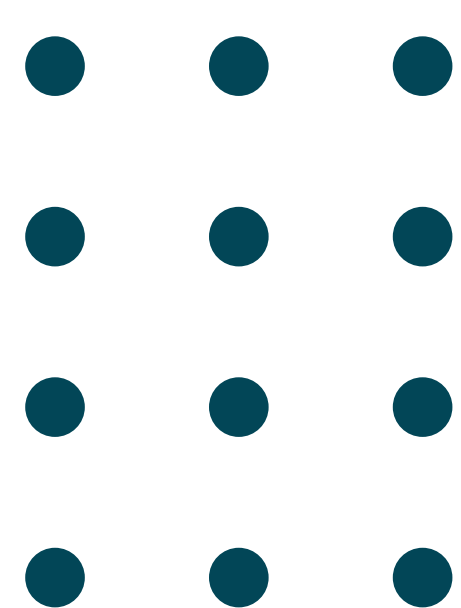
CITY OF OAK PARK

14000 OAK PARK BLVD.

OAK PARK, MI 48237

(248) 691-7400

www.oakparkmi.gov





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 29,402 persons as reported by the U.S. Bureau of Census as of July 1, 2025.

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.



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 FY2026-27, FY2027-28, and FY2028-29 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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OAK PARK

14000 Oak Park Blvd., Oak Park, MI 48237 (248) 691-7400 www.oakparkmi.gov

DATE: May 18, 2026
TO: The Honorable Mayor and City Council
FROM: Erik Tungate, City Manager
SUBJECT: TRANSMITTAL OF THE PROPOSED THREE-YEAR BUDGET FOR FISCAL YEARS 2026-27, 2027-28, and 2028-29.

Dear Mayor and Oak Park City Council Members:

I am pleased to deliver the recommended FY 2026-27 budget, and the projected budgets for FY 2027-28, and FY 2028-29. 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 \$4.77 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 final stage of the City's taxable value recovery from the 40 percent taxable value reductions as a result of the fallout from the Great Recession of 2008. Property values in 2025 finally exceeded the pre-recession levels. The City has been hindered by the State limitations of 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 has finally returned, after 19 years, to the levels lost during the Great Recession. Despite 19 years of less revenue, the City has continued 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

CITY OF OAK PARK | **Mayor:** Marian McClellan | **Mayor Pro Tem:** Julie Edgar

Council members: Solomon Radner, Shaun Whitehead, Stephanie Crawford | **City Manager:** Erik Tungate

are predicting one mill be worth approximately \$803,000 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 \$4.3 million in FY 2026-27 (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 \$29 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 17-year amortization period to reach fully funded status.

Opportunities / Cost Savings

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

To control the increasing costs of healthcare, Oak Park has collaborated with the cities of Fern-dale, Hazel Park, Madison Heights, Royal Oak, and soon to be Berkley, to provide a municipally sponsored Wellness Center. Through this partnership, the cities have contracted with a third-party healthcare organization, Marathon Health, to provide primary care services to employees. Through this model the City can 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.

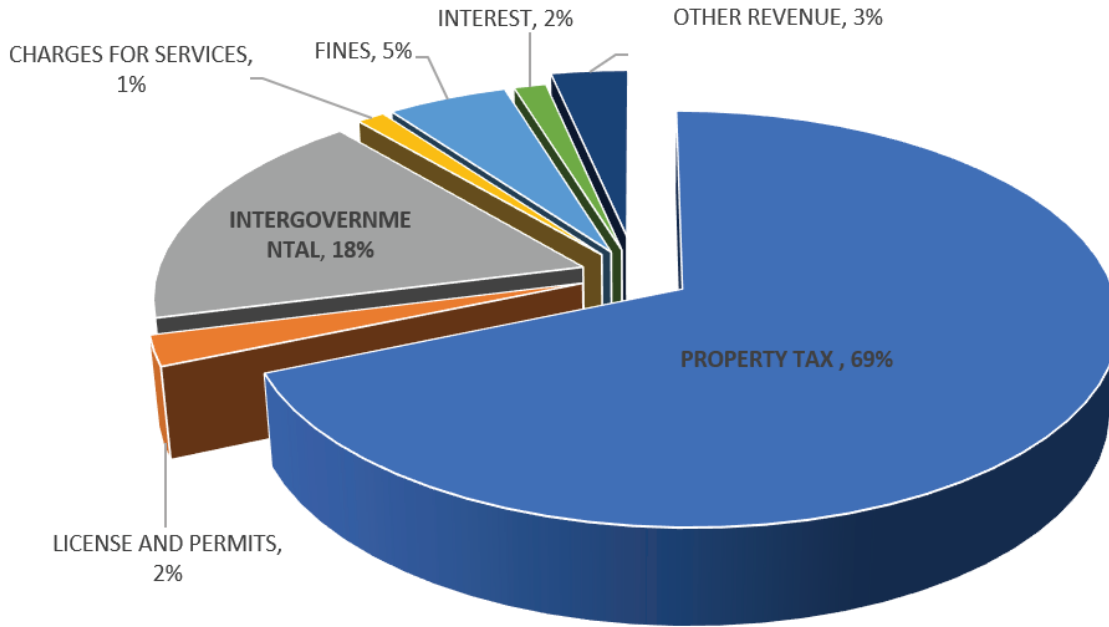
The City has also seen some modest improvements since the passage of PA 345, a millage originally passed by Oak Park residents in November 2012 to provide additional revenues to be used towards the Public Safety Employees' retirement costs. This millage provided and is projected to provide \$5,548,700 in FY 2026-27. The absence of this millage would result in the City having to cut costs in other service areas 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 \$27.4 million in FY 2026-27, an increase of \$262,750 from the projected FY 2025-26 revenue. Most of the increase is due to the increase in total taxable value in FY 2026-27. Property taxes make up 69 percent of the City's entire revenue. Even though we expect to exceed our estimate, as has occurred in each of the last Three years, we are conservatively anticipating a 3.7 percent increase in property tax revenue in FY 2026-27, due mostly to new development in the City and new residents moving in. Additionally, we are projecting an increase in Ordinance Fines, which can be attributed to the City's diligence to enforce code regulations and lawfulness.

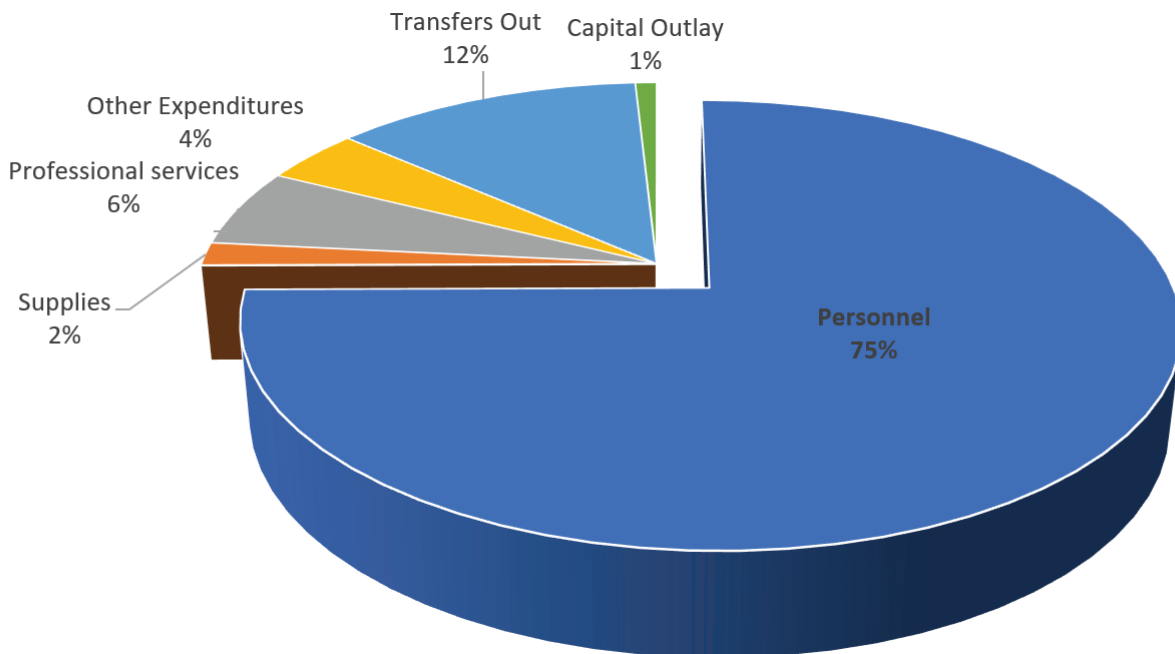
The chart below represents the City’s General Fund revenue categorized by source.



General Fund Expenditures

General Fund expenditures are budgeted at \$27.4 million in FY 2026-27, a slight decrease of \$77,250 from projected FY 2025-26 expenditures. This decrease is attributed mainly to a 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 \$4.77 million, or approximately 17 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 2026-27, I recommend that we do not increase our stormwater utility rates and continue with the zero-unit minimum bill configuration. Also, I am recommending a modest combined rate increase of 6% for FY 2026-27 for water and sewer variable rates which would equate to an increase of approximately 3.8% annually for the average customer. The recommended increase is passing along the City's increases in expenses from Great Lakes Water Authority and Oakland County Resource Commission.

Rubbish Collection Fund

Once again, I am not recommending a rate increase for FY 2026-27 although the City will need to continue to maintain a fund balance 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 2026-27 is balanced if revenues continue to rise, expenses from the volatility in the economy 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.

Oak Park is truly elevating its operations, and our future is bright!

Respectfully,

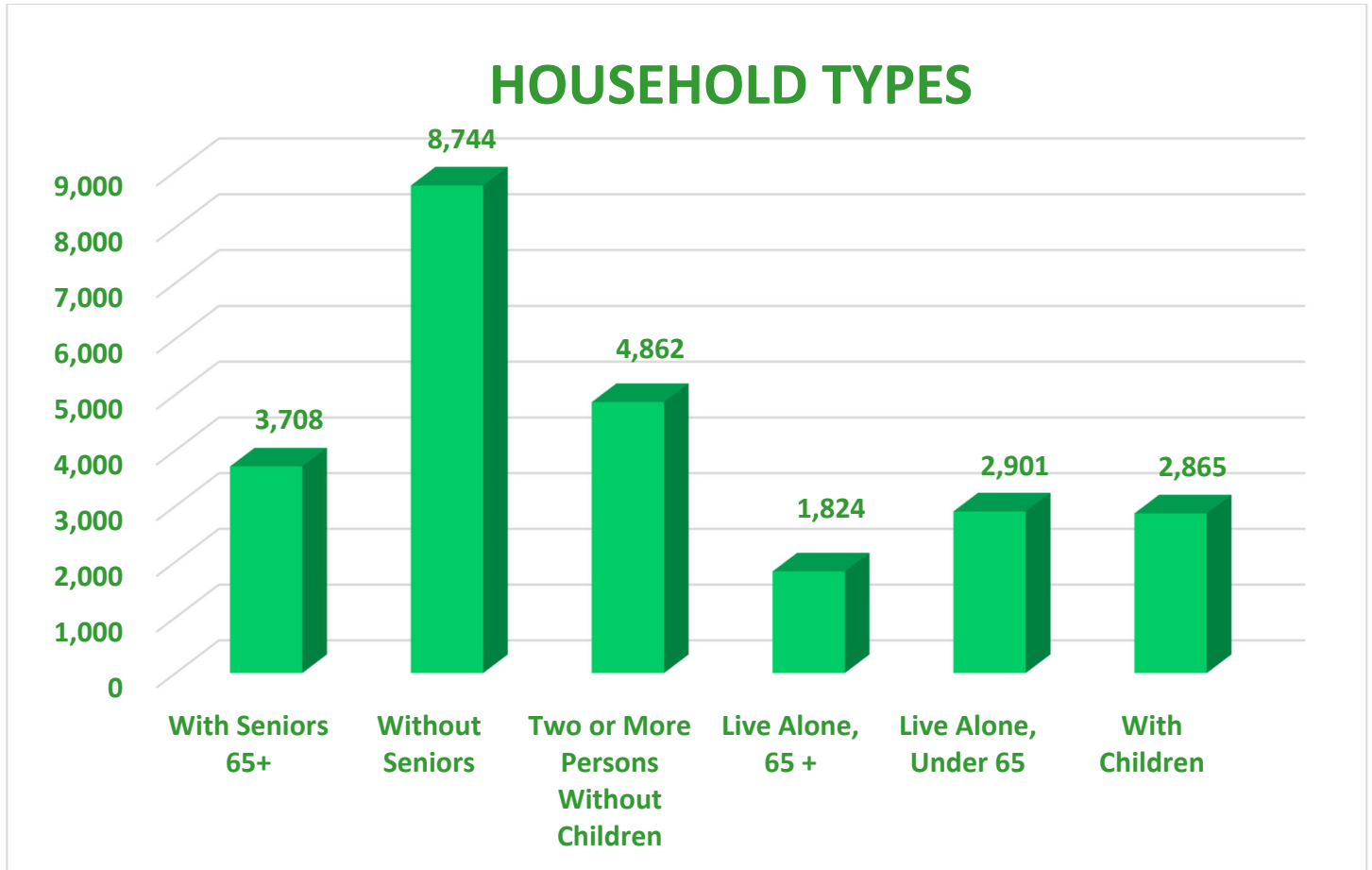


Erik Tungate
City Manager



The City of Oak Park household types are outlined in the chart below from the 2024 American Community Survey. More than 8,700 households are without Seniors.

Household Types





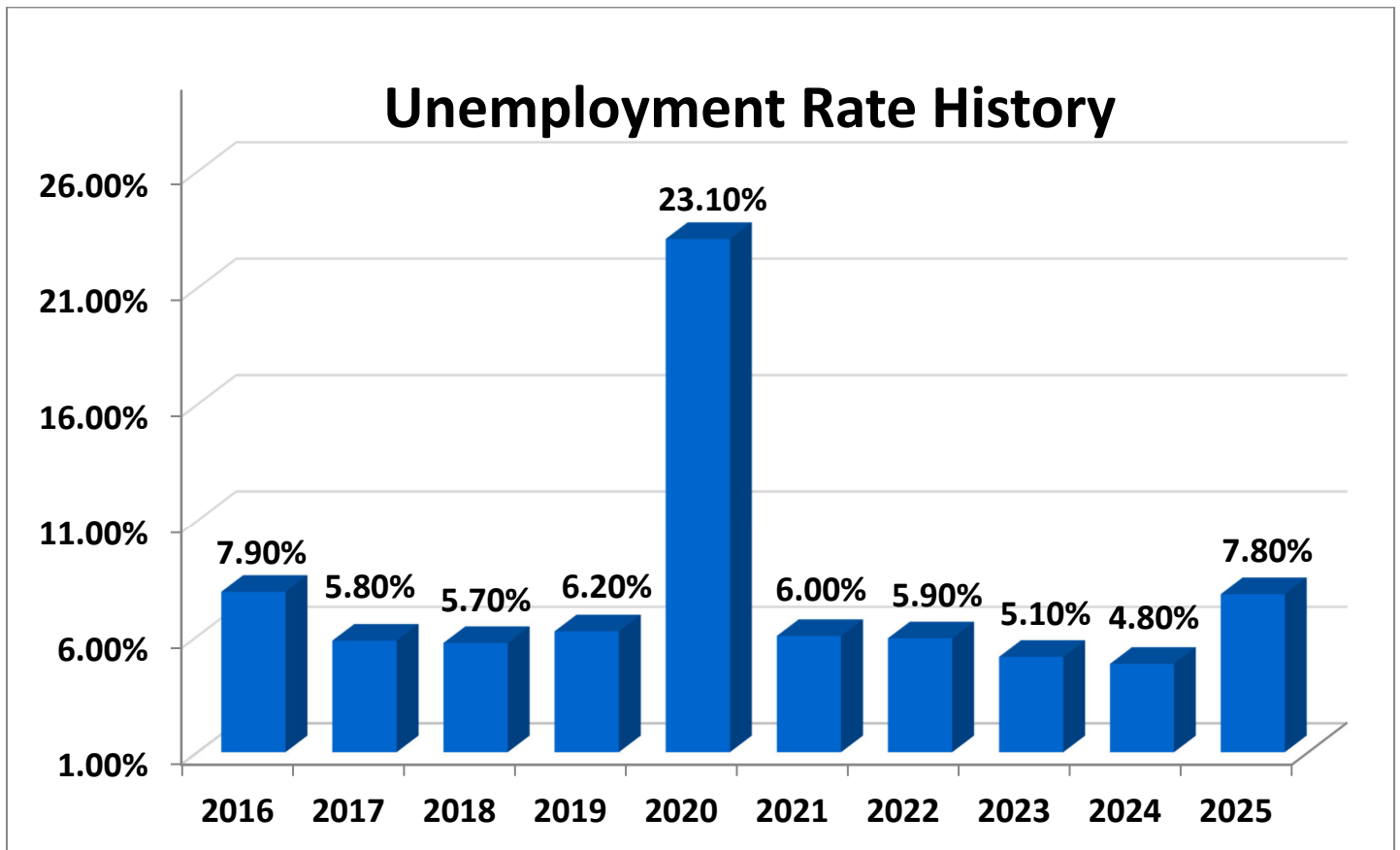
Major Employers

Employer	2016			2025		
	Employees	Rank	% of Total City Employment	Employees	Rank	% of Total City Employment
Kroger	-	-		432	1	2.9%
Oak Park School District	592	2	6.1%	386	2	2.6%
Fed Ex	-	-		286	3	1.9%
City of Oak Park	249	6	2.6%	158	4	1.1%
PCI Industries	83	10	1.0%	130	5	0.9%
The Wellness Plan Medical Centers	-	-		125	6	0.8%
Hagopian Cleaning services	-	-		120	7	0.8%
Forgotten Harvest	-	-		100	8	0.7%
Northland Chrysler Dodge Jeep Ram	-	-		85	9	0.6%
Prairie Farms Dairy, Inc	-	-		69	10	0.5%
Barton Malow Company	795	1	8.2%	-	-	
EJS USA, Inc	500	3	5.1%	-	-	
Easter Seals - Michigan	400	4	4.1%	-	-	
Home Depot Measurement Svc	375	5	3.9%	-	-	
Berkley School District	201	7	2.1%	-	-	
Hewson Van Hellemont Pc	130	8	1.3%	-	-	
Ringside Creative LLC	111	9	1.1%	-	-	
	<u>3,436</u>		<u>7.7%</u>	<u>1,891</u>		<u>12.8%</u>



Economic Statistics

Household median household income is \$71,510, for the City of Oak Park. The median age for Oak Park is 38.1 and the Unemployment rate is 7.8% in 2025.





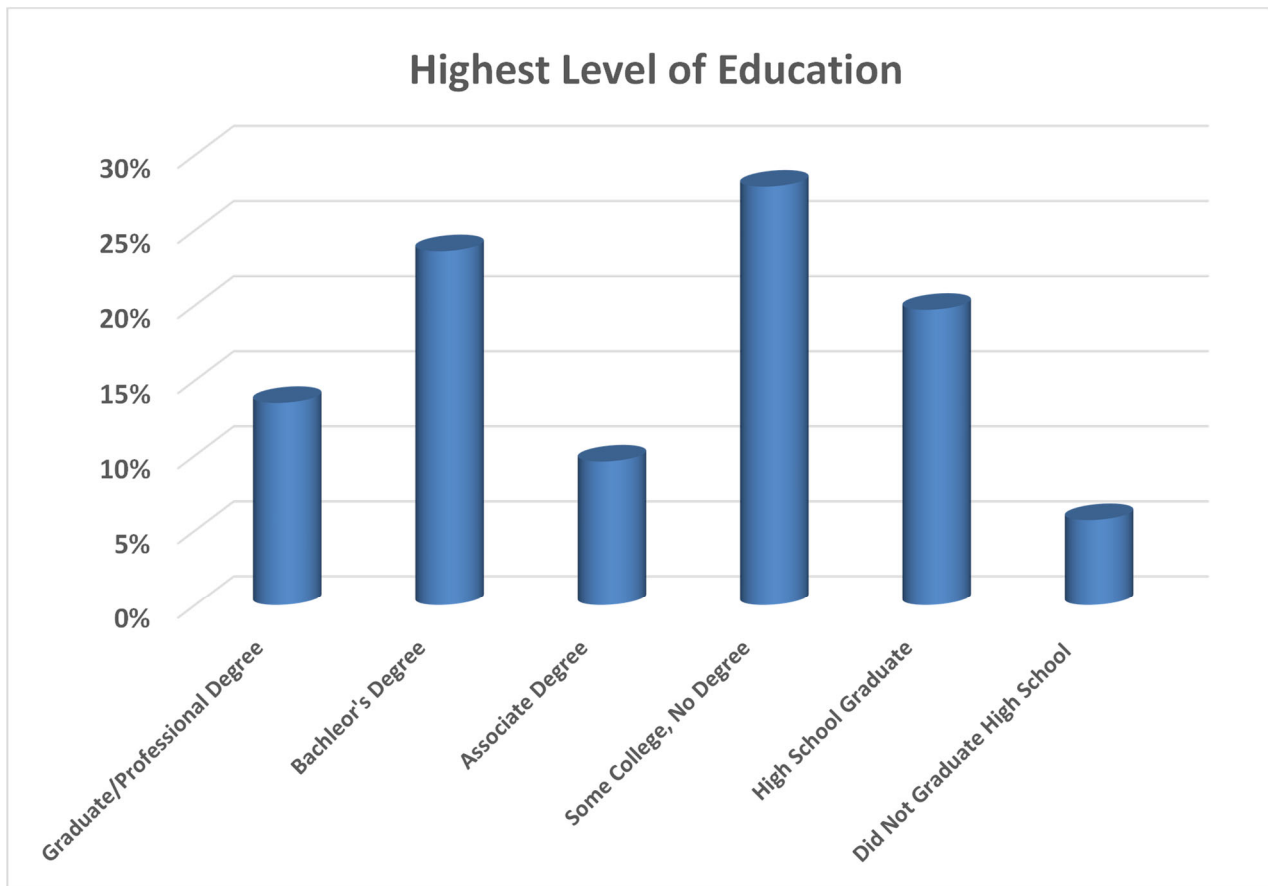
Demographic and Economic Statistics

Year	Population	Personal Income	Per Capita Personal Income	Median Age	Unemployment Rate
2025	29,560	\$ 71,510	\$ 38,652	38.1	7.8%
2024	29,560	65,882	37,249	37.9	4.8%
2023	29,560	63,202	34,768	38.0	5.1%
2022	29,560	54,202	28,993	37.1	5.9%
2021	29,560	58,700	32,423	37.8	6.0%
2020	29,319	52,584	26,585	39.3	23.1%
2019	29,319	51,498	24,156	37.6	6.2%
2018	29,319	49,811	23,092	34.6	5.7%
2017	29,319	47,463	22,059	37.8	5.8%
2016	29,319	47,292	22,143	36.8	7.9%



Education Level

Approximately 27.9% of Oak Park's residents have at least some college education. Only 5.7% are not high school graduates or enrolled in high school (2024 American Community Survey).





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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 2027.

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 – 2027

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 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



Revenue Trends

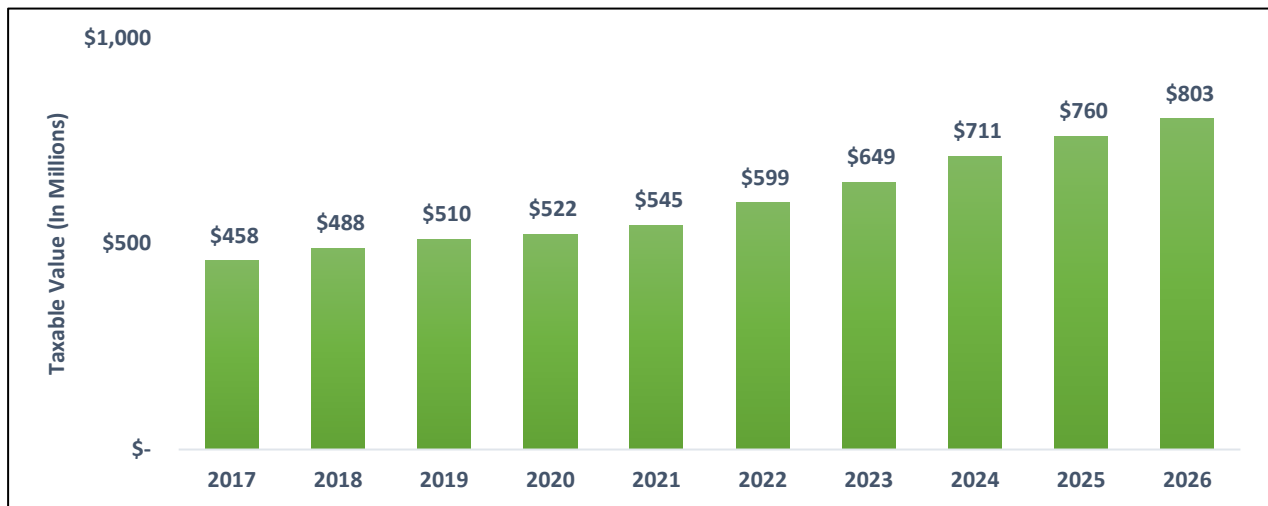
Property Taxes

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:

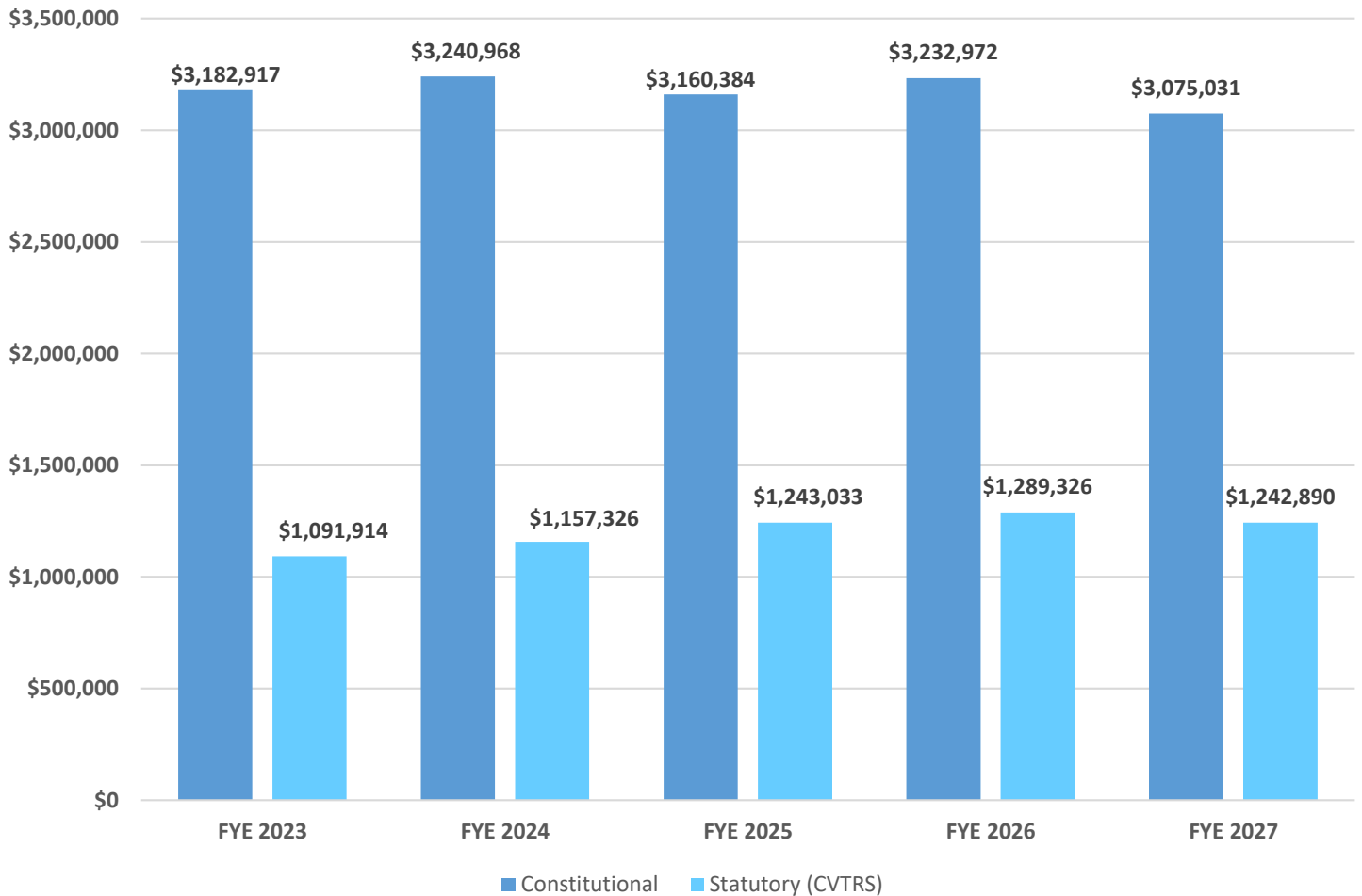
Year	(in millions)	% Change
2017	\$ 458	0.94%
2018	\$ 488	4.26%
2019	\$ 510	6.41%
2020	\$ 522	2.70%
2021	\$ 545	4.24%
2022	\$ 599	9.78%
2023	\$ 649	8.41%
2024	\$ 711	9.86%
2025	\$ 760	6.44%
2026	\$ 803	5.66%





State Shared Revenue

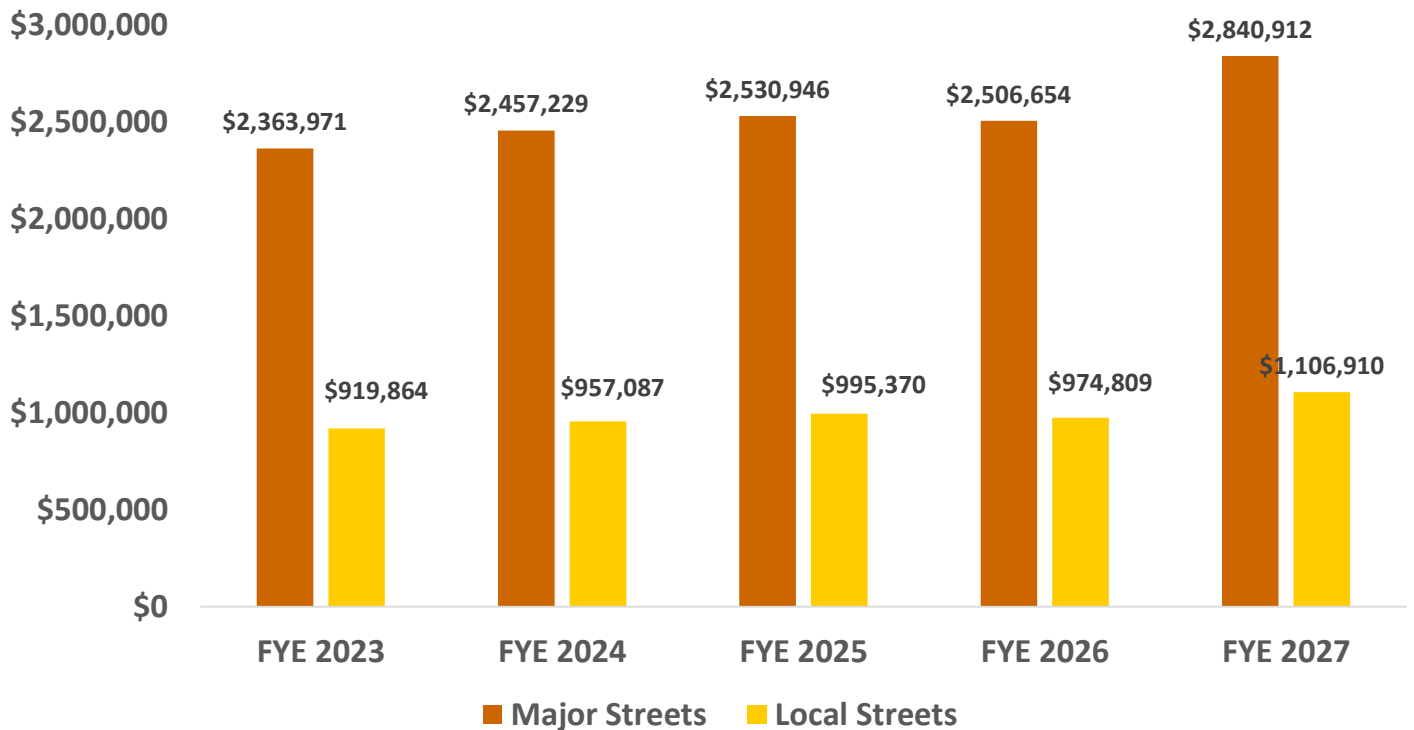
The State Revenue Sharing program distributes sales tax collected by the State of Michigan to local governments. The State Revenue Sharing is unrestricted General Fund revenue and is the second largest source of revenue in that fund. The distribution of funds is authorized by the State Revenue Sharing 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 2026-27 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.





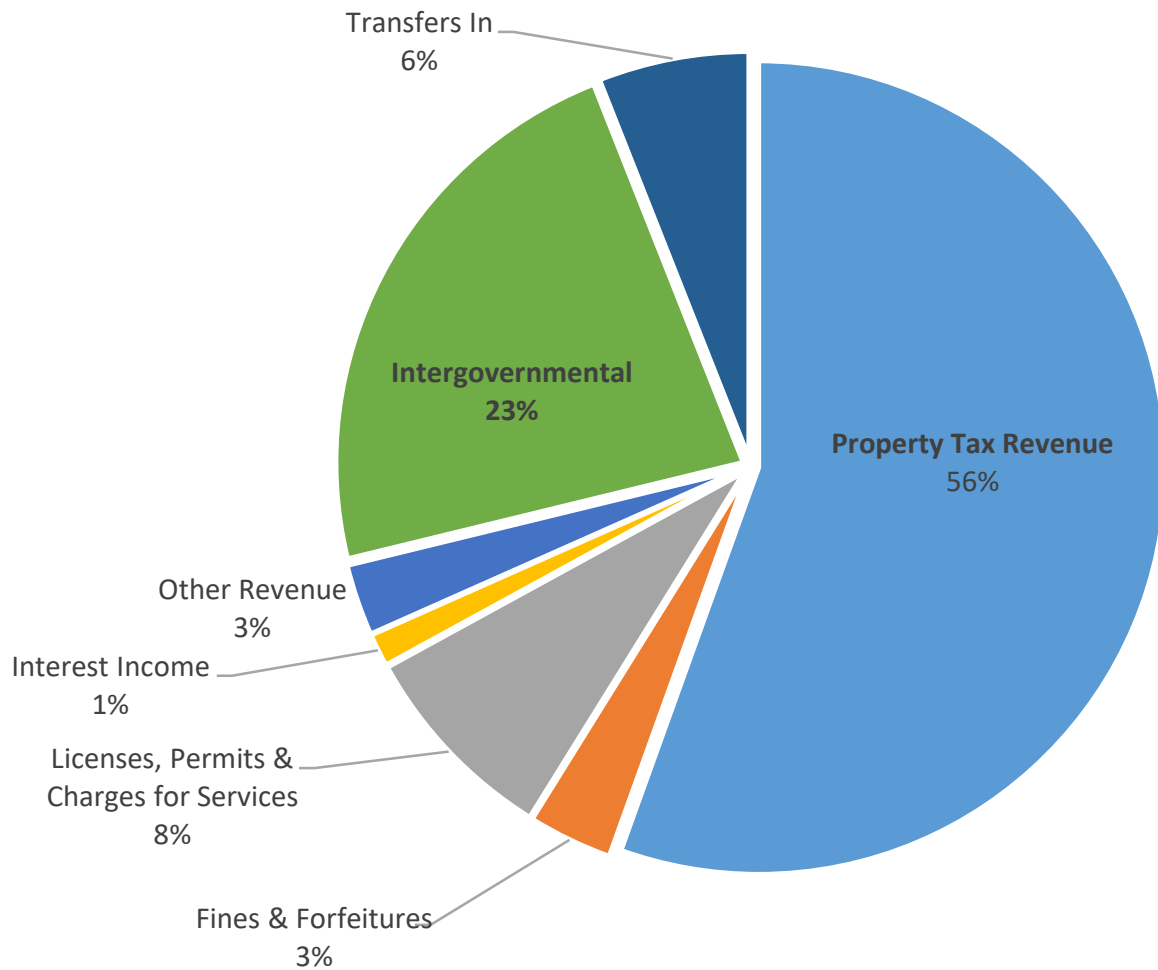
Fiscal Year 2026-27 Budgeted Revenues (by category)

The following represents Fiscal Year 2026-27 budgeted revenue (General Fund and Special Revenue Funds).

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
Property Tax Revenue	\$18,793,193	\$4,972,893	\$23,766,086
Fines & Forfeitures	1,435,000	2,500	1,437,500
Licenses, Permits & Charges for Services	982,905	2,521,900	3,504,805
Interest Income	383,386	180,583	563,969
Other Revenue	925,920	291,505	1,217,425
Intergovernmental	4,865,900	4,910,464	9,776,364
Transfers In	-	2,564,500	2,564,500
TOTAL ESTIMATED REVENUES	\$27,386,304	\$15,444,345	\$42,830,649



Fiscal Year 2026-27 Budgeted General Fund & Special Revenue Funds (by category)





Expenditure Trends

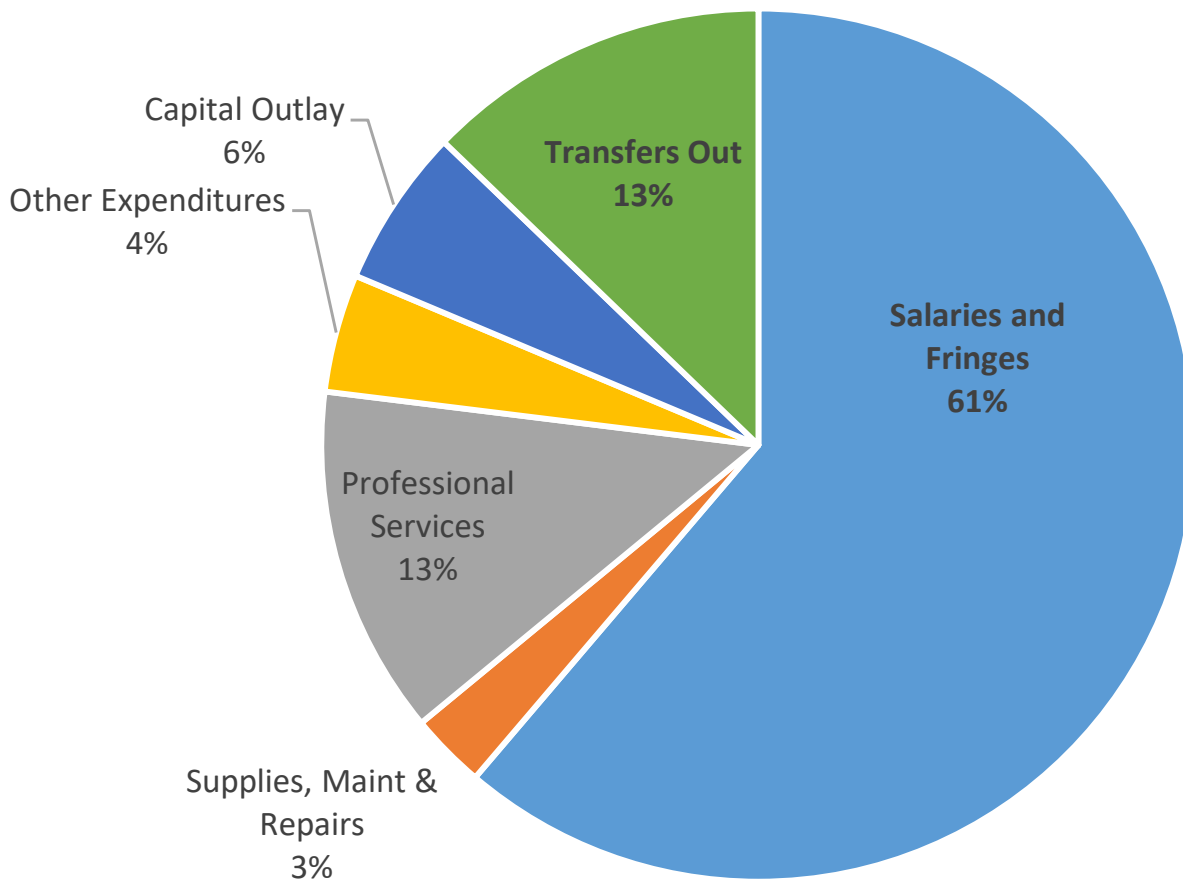
Fiscal Year 2026-27 Budgeted Expenditures (by category)

The following represents Fiscal Year 2026-27 budgeted expenditures (General Fund and Special Revenue Funds).

ESTIMATED EXPENDITURES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
Salaries and Fringes	\$20,509,605	\$6,161,566	\$26,671,171
Supplies, Maint & Repairs	470,975	746,850	1,217,825
Professional Services	1,618,414	4,023,450	5,641,864
Other Expenditures	1,107,970	798,085	1,906,055
Capital Outlay	238,840	2,323,000	2,561,840
Transfers Out	3,470,500	2,097,500	5,568,000
TOTAL ESTIMATED EXPENDITURES	\$27,416,304	\$16,150,451	\$43,566,755



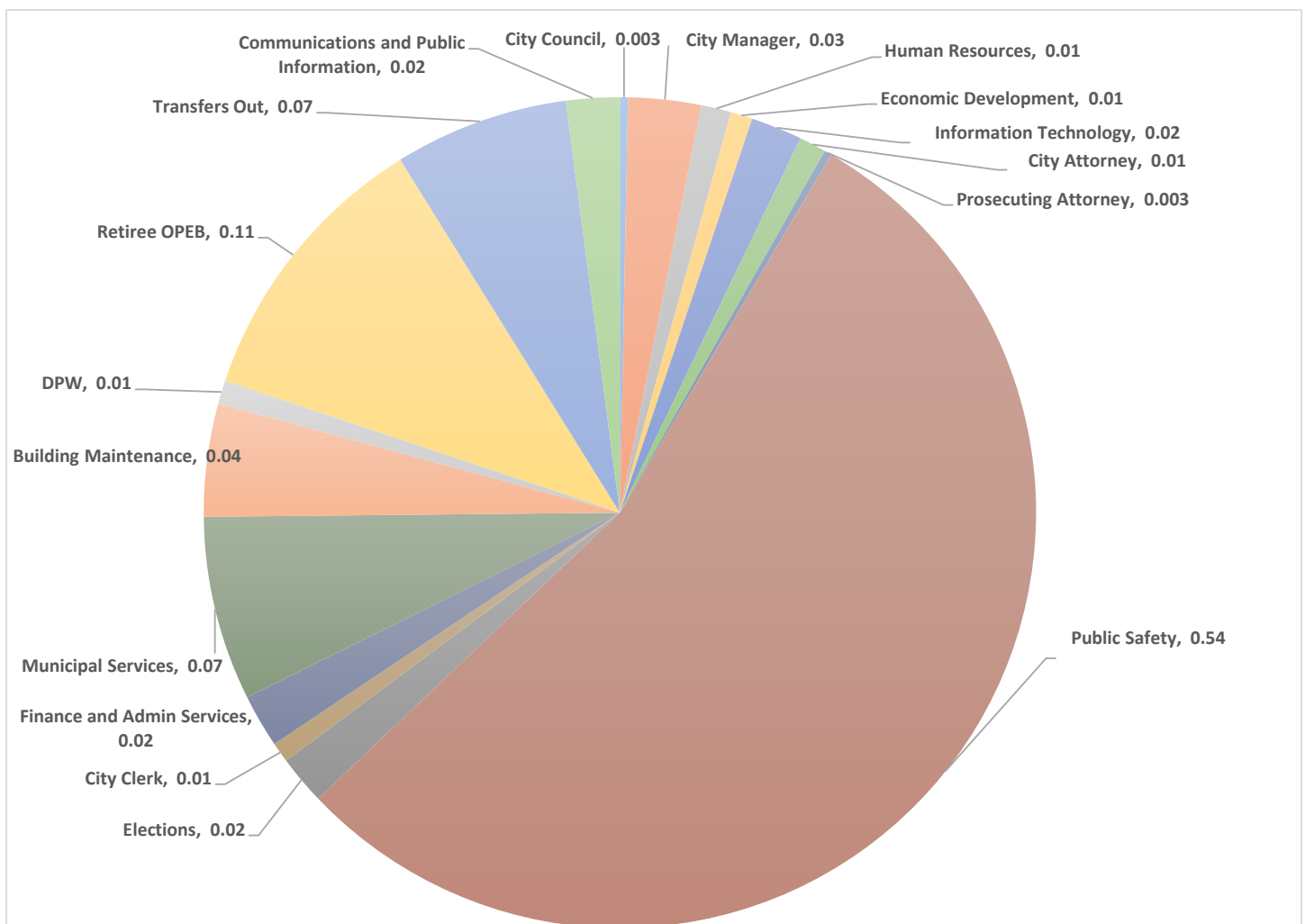
Fiscal Year 2026-27 Budgeted General Fund & Special Expenditures Funds (by category)





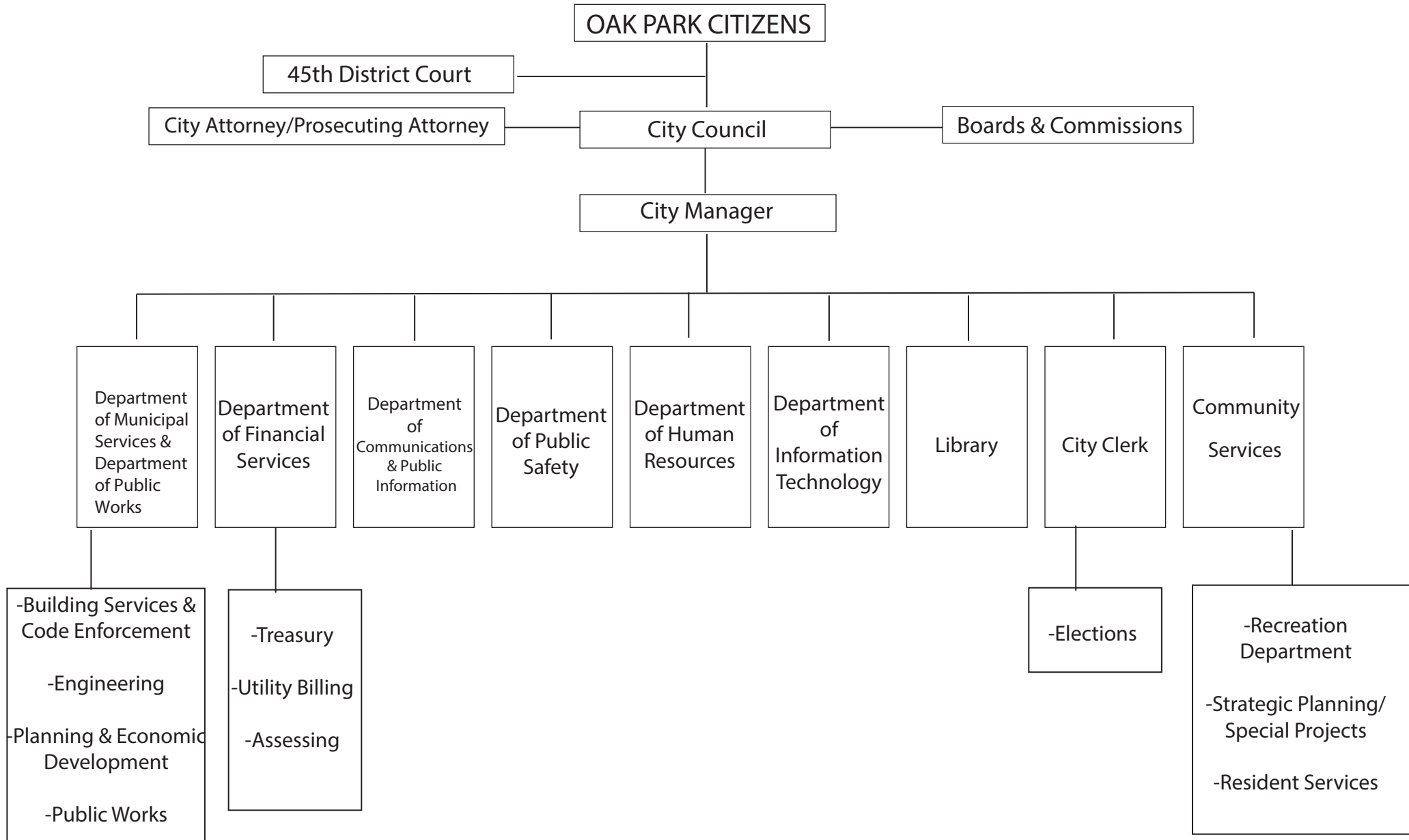
The chart below demonstrates how one dollar of General Fund revenue is expended.

For example, \$.54 (fifty-four cents) of every dollar spent in the General Fund is for Public Safety.





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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
- 318 - 2025 Community Center UTGO Bonds

Capital Projects Funds

- 405 - HUB Construction Fund
- 406 - Community Center Construction Fund
- 407 - Parks & Recreation Improvement Fund
- 451 - Sidewalk Program
- 470 - Municipal Building Construction

Special Revenue Funds

- 111 - Library
- 202 - Major Street
- 203 - Local Street
- 208 - Park/Recreation Fund
- 226 - Solid Waste
- 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
- 296 - Operation Drive 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
- 710 - District Court Custodial Fund
- 731 - Employees' Retirement System - General
- 733 - Employees' Retirement System - Public Safety



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.



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.

Solid Waste Fund

The two main sources of funding in this fund are a dedicated property tax levy and an additional service fee for rubbish collection which is billed 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 Park/Recreation, Drug Law Enforcement, PA302 Justice Training, Caseflow Assistance, Michigan Indigent Defense Commission (MIDC), Community Development Block Grant (CDBG), Mental Health Court Grant Fund, Veterans Treatment Court Grant and the Operation Drive Grant will be used for appropriations based on the specific purpose of those funds.

Capital Project Funds

HUB Construction Fund

This fund was established to account for all financial resources regarding the HUB construction project.

Community Center Construction Fund

This fund was established to account for all financial resources regarding the Community Center construction project.

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.

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.



Financial Structure, Policy and Process

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 2025 tax year values (the most recent available information), this limitation would allow for \$139,658,963 million in debt. The City currently has \$17,795,000 of debt applicable to the debt limit, allowing for an additional \$121,863,963. Maintaining significantly lower debt levels provides for greater flexibility in issuing additional bonds should the need arise.

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

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

Investment Policies

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

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

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



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

Accounting, Auditing and Financial Reporting Policies

An independent audit will be performed annually.

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

The City will maintain strong internal audit controls.

Purchasing Policies

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

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

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

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

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

Grant Policies

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



Budget Policies and Procedures

Role of the Budget

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

Budget Strategy

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

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

Balanced Operating Budget

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

Impact of Capital Budget on the Operating Budget

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

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



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. Yeo & Yeo, P.C. 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 - January		
CIP		Identify projects, define project scopes, prepare cost estimates, and prioritize projects.
February - March		
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	February	Finance compiles departmental salary and fringe benefit summaries. Finance enters initial three year budget estimates in BSA.
CIP	Mid- February	Department summary capital needs due to Finance.
Budget	March	Departmental three year budget projects available in BSA for review.
Budget	End of March	Department meetings with Finance and City Manager.
April		
Budget CIP	Mid April	Presentation of Capital Plan to Planning Commission. City Manager budget draft complete.
Budget	End of April	City Manager gives City Council, budget update.
Budget	End of April	City Council budget review session.
May		
Budget	1st week in May	City Council budget review session (if needed)/Public Hearing request.
Budget	1st week in May	Budget Public Hearing Notice published.
Budget	2nd meeting in May	Budget Public Hearing.
Budget	2nd meeting in May	Final budget, fee schedule and millage rate adoption.



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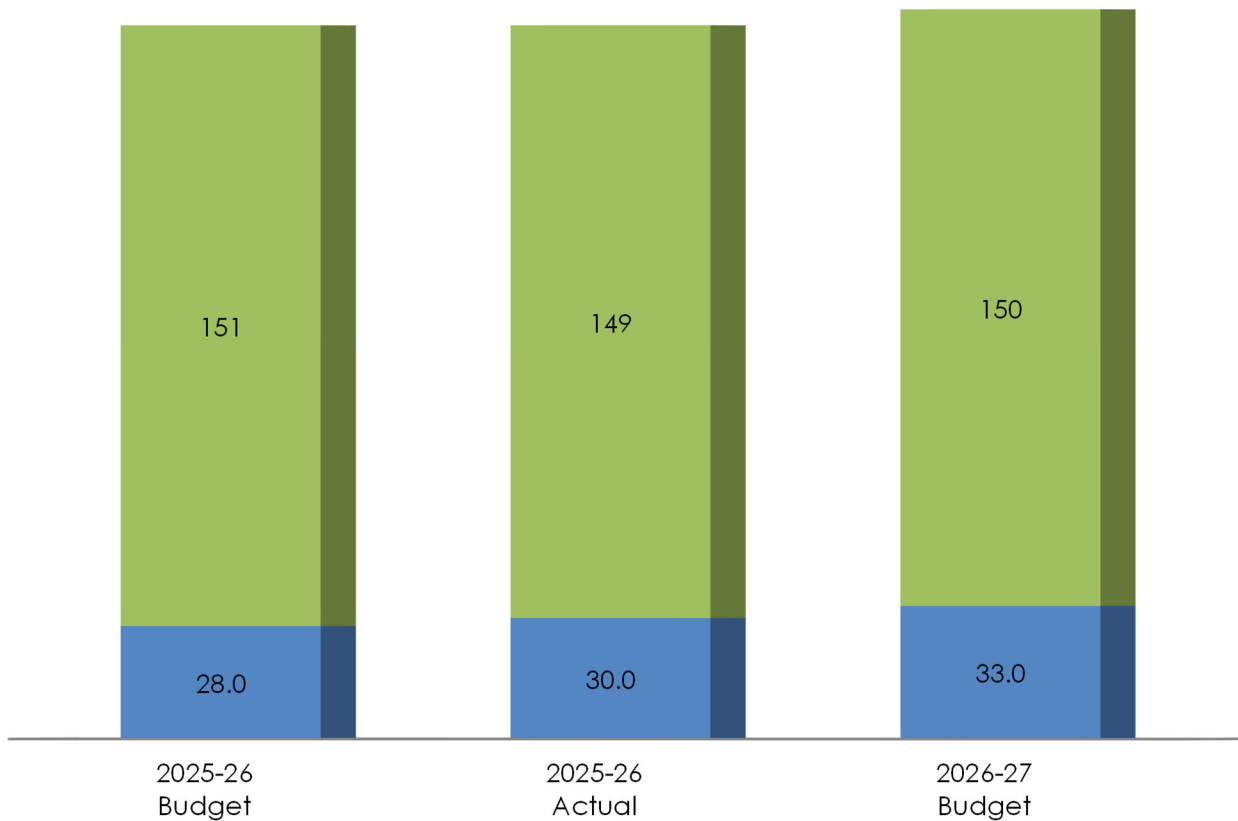
Personnel (full-time staff)

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





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>2024-25 ACTUAL</u>	<u>2025-26 BUDGET</u>	<u>2025-26 ACTUAL</u>	<u>2026-27 BUDGET</u>	<u>INCREASE (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 Corrdinator/Grant Administrator	1.0	1.0	1.0	1.0	0.0
Assistant to City Manager	1.0	1.0	0.0	1.0	1.0
	<u>4.0</u>	<u>4.0</u>	<u>3.0</u>	<u>4.0</u>	<u>1.0</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 Economic Development & Municipal Services	1.0	1.0	0.0	0.0	0.0
Manager of Authorities	1.0	1.0	1.0	1.0	0.0
Economic Devepment & Planning Specialist	0.0	1.0	1.0	1.0	0.0
	<u>2.0</u>	<u>3.0</u>	<u>2.0</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 II - Treasury/Water and Sewer	4.0	4.0	4.0	4.0	0.0
City Assessor	0.0	0.0	0.0	0.0	0.0
Senior Appraiser	0.0	0.0	0.0	0.0	0.0
Water Supervisor	1.0	1.0	1.0	1.0	0.0
	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>0.0</u>



Departmental Information

	<u>2024-25</u> <u>BUDGET</u>	<u>2025-26</u> <u>BUDGET</u>	<u>2025-26</u> <u>ACTUAL</u>	<u>2026-27</u> <u>BUDGET</u>	<u>INCREASE</u> <u>(DECREASE)</u>
GENERAL FUND (continued)					
MUNICIPAL SERVICES					
Director of Municipal Services (See Eeconomic Development)	1.0	1.0	1.0	1.0	0.0
Deputy Director of Municipal Services/Blding & Ord. Admin.	1.0	1.0	1.0	1.0	0.0
City Engineer	0.0	0.0	0.0	0.0	0.0
Assistant City Engineer	0.0	0.0	0.0	0.0	0.0
Code Inspector	2.0	2.0	2.0	2.0	0.0
Code Inspector/Animal Control	1.0	1.0	1.0	1.0	0.0
Code Assistance Officer	3.0	3.0	3.0	3.0	0.0
Rental Inspector	1.0	1.0	1.0	1.0	0.0
Engineering Technician II	1.0	1.0	1.0	1.0	0.0
Engineering Technician I	1.0	1.0	1.0	1.0	0.0
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	0.0	0.0	0.0
Building Division Clerk	2.0	2.0	2.0	2.0	0.0
	15.0	15.0	15.0	15.0	0.0
PUBLIC SAFETY					
Director of Public Safety	1.0	1.0	1.0	1.0	0.0
Deputy Director	1.0	1.0	1.0	1.0	0.0
Public Safety Officer II - Community 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	39.0	39.0	39.0	39.0	0.0
Investigations Lieutenant	1.0	1.0	1.0	1.0	0.0
Investigations Sergeant	1.0	1.0	1.0	1.0	0.0
Public Safety Officer II - Detective	5.0	5.0	5.0	5.0	0.0
Fire Marshal - Lieutenant	1.0	1.0	1.0	1.0	0.0
Public Safety Officer II - Fire Inspector	1.0	1.0	1.0	1.0	0.0
Public Safety Officer II - K-9	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/IT Specialist	1.0	1.0	1.0	1.0	0.0
Civilian Dispatcher	8.0	8.0	8.0	8.0	0.0
	75.0	75.0	75.0	75.0	0.0



Departmental Information

	2024-25 BUDGET	2025-26 BUDGET	2025-26 ACTUAL	2026-27 BUDGET	INCREASE (DECREASE)
GENERAL FUND (continued)					
PUBLIC WORKS					
Director of Public Works	1.0	1.0	1.0	1.0	0.0
Director of Facilities/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	1.0	1.0	1.0	1.0	0.0
Master Mechanic Assistant	1.0	1.0	1.0	1.0	0.0
Building Maintenance Foreman	1.0	1.0	1.0	1.0	0.0
Building Maintenance Technician	2.0	2.0	2.0	2.0	0.0
Public Service Worker I	18.0	18.0	18.0	18.0	0.0
Public Service Worker II	3.0	3.0	3.0	3.0	0.0
	<u>31.0</u>	<u>31.0</u>	<u>31.0</u>	<u>31.0</u>	<u>0.0</u>
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	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>
TOTAL GENERAL FUND	150.0	151.0	149.0	150.0	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	2.0	1.0
Recreation Coordinator	2.0	2.0	2.0	2.0	0.0
Recreation Specialist	0.0	1.0	0.0	1.0	0.0
Building Monitor/Bus Driver	0.0	1.0	1.0	1.0	0.0
	<u>4.0</u>	<u>6.0</u>	<u>5.0</u>	<u>7.0</u>	<u>1.0</u>
TOTAL PARKS AND RECREATION	4.0	6.0	5.0	7.0	1.0
LIBRARY					
Library Director	1.0	1.0	1.0	1.0	0.0
Access Services Manager	1.0	1.0	1.0	1.0	0.0
Community Services & Reference Manager	1.0	1.0	1.0	1.0	0.0
Librarian	1.0	1.0	1.0	2.0	1.0
	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>5.0</u>	<u>1.0</u>
TOTAL LIBRARY AUTHORITY	4.0	4.0	4.0	5.0	1.0



Departmental Information

	<u>2024-25</u> <u>BUDGET</u>	<u>2025-26</u> <u>BUDGET</u>	<u>2025-26</u> <u>ACTUAL</u>	<u>2026-27</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	1.0	2.0	2.0	0.0
Civil Supervisor	1.0	0.0	0.0	0.0	0.0
Traffic/Criminal Supervisor	1.0	1.0	1.0	1.0	0.0
Assistant Traffic/Criminal Supervisor	1.0	0.0	0.0	1.0	1.0
Court Clerk/Assistant Supervisor	1.0	0.0	0.0	0.0	0.0
Senior Clerk - Collections	1.0	1.0	1.0	1.0	0.0
Deputy Clerk	2.0	2.0	2.0	1.0	(1.0)
Court Clerk	2.0	4.0	4.0	4.0	0.0
Supervisor - Civil	0.0	0.0	1.0	1.0	0.0
Court Officer	4.0	1.0	2.0	3.0	1.0
Chief Probation Officer	1.0	1.0	1.0	0.0	(1.0)
Probation Officer	2.0	3.0	3.0	3.0	0.0
Probation Security Officer	0.0	0.0	0.0	0.0	0.0
	<u>22.0</u>	<u>18.0</u>	<u>21.0</u>	<u>21.0</u>	<u>0.0</u>
TOTAL 45th DISTRICT COURT	22.0	18.0	21.0	21.0	0.0
TOTAL ALL FUNDS	180.0	179.0	179.0	183.0	3.0



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.

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.

Retiree Benefits (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.

Park & Recreation Fund (Fund 208)

Overview

The Park & Recreation Fund will be making some exciting changes. An existing greenspace area will be transformed into a new Event Hub. This will feature a four-seasons farmers market and event space, an amphitheater for outdoor entertainment and a Memorial Garden. There will also be plenty of outdoor space for the community to gather. The Department of Recreation will administer everything to ensure that there is fun for people of all ages.



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. A new fund has been created due to the passage of a new millage. This will allow for greater opportunities for the department.

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.

Solid Waste (Fund 226)

Overview

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

Performance Measures

- 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.



Long-Range Financial Plan – Multi-Year Budget 2026-2029

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 \$139,658,963. The City's current debt applicable to this limit is \$19,050,000 or 13.64% of the amount allowed. The City currently has five 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 2026-27 budget includes the following significant items related to those goals and plans:

- \$17 million new recreation center
- \$6,700,000 investment in water and sewer infrastructure and \$750,000 for sewer lining
- \$2,385,000 investment in capital projects related to road resurface and reconstruction within the Major & Local Street Funds, the CIA Fund, and the Water & Sewer Utility Fund
- \$1.037 million total five year financing cost for fire engine
- \$900,000 for new Trail Systems in several City parks
- \$155,000 in welcome signs (11 & Coolidge, 10 & Coolidge, 9 & Forest, and 8 & Coolidge)
- \$150,000 in new election equipment (State mandated)
- \$150,000 water maintenance van
- \$100,000 pump house renovation
- \$75,000 for new Public Safety vehicle(s) (marked)



The 2027-28 and 2028-29 budget includes the following significant items related to the goals and plans above:

- \$7,837,000 in capital projects related to road resurface and reconstruction within the Major Street Fund, the Local Street Fund and the Water & Sewer Utility Fund, and the CIA Fund.
- \$820,000 in sidewalk replacement
- \$7,750,000 in sewer lining/repair projects and water and sewer infrastructure
- \$17.32 million in capital projects for a new Recreation Center
- \$2,000,000 in park upgrades
- \$207,000 for new Public Safety vehicles (marked & unmarked)
- \$1,287,000 for replacement and maintenance to various DPW vehicles and equipment

The annual 2026-27 budget is to be adopted by Council in May 2026. 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 2026-27 fiscal year budget and the subsequent two years are included at the end of this section.



Consolidated Financial Schedule

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	INTERNAL SERVICE FUND	ENTERPRISE FUNDS	FIDUCIARY FUNDS	TOTAL BUDGET
	BUDGET 2026-27	BUDGET 2026-27	BUDGET 2026-27	BUDGET 2026-27	BUDGET 2026-27	BUDGET 2026-27	BUDGET 2026-27	BUDGET 2026-27
ESTIMATED REVENUES								
Property tax revenue	\$ 18,793,193	\$ 4,972,893	\$ 3,054,660	\$ -	\$ -	\$ -	\$ -	\$ 26,820,746
Licenses, permits, and charges for services	650,525	2,521,900	-	-	-	18,927,318	-	22,099,743
Charges for services	332,380	-	-	58,000	1,573,400	-	-	1,963,780
Fines and forfeitures	1,435,000	2,500	-	-	120,000	-	-	1,557,500
Interest income	383,386	180,583	22,000	11,578	6,250	192,505	7,360,457	8,156,759
Other revenue	925,920	291,505	-	-	58,000	53,600	-	1,329,025
Intergovernmental	4,865,900	4,910,464	15,800	-	-	-	-	9,792,164
Contributions-Employer	-	-	-	-	-	-	9,654,784	9,654,784
Contributions-Employee	-	-	-	-	-	-	695,600	695,600
Proceeds from bond sale	-	-	-	34,320,000	-	-	-	34,320,000
Transfers in	-	2,564,500	130,500	1,500,000	29,000	-	-	4,224,000
TOTAL ESTIMATED REVENUES	\$ 27,386,304	\$ 15,444,345	\$ 3,222,960	\$ 35,889,578	\$ 1,786,650	\$ 19,173,423	\$ 17,710,841	\$ 120,614,101
APPROPRIATIONS								
Salaries	\$ 10,041,391	\$ 4,190,569	\$ -	\$ 21,420	\$ 146,660	\$ 2,039,711	\$ -	\$ 16,439,751
Fringes	10,468,214	1,970,997	-	8,337	200,933	1,564,398	-	14,212,879
Supplies, Maintenance & Repair	470,975	746,850	-	5,000	201,000	279,590	-	1,703,415
Professional services	1,618,414	4,023,450	-	-	37,500	229,400	340,000	6,248,764
Other expenditures	1,107,970	798,085	2,000	40,400	273,150	9,409,394	54,191	11,685,190
Insurance	-	-	-	-	605,000	-	-	605,000
Retiree Health Care and OPEB	-	-	-	-	-	-	4,712,750	4,712,750
Pension Benefits	-	-	-	-	-	-	9,599,500	9,599,500
Capital Outlay	238,840	2,323,000	-	18,515,000	115,000	8,089,000	-	29,280,840
Debt Service	-	-	3,255,750	-	207,407	81,930	-	3,545,087
Transfer Out	3,470,500	2,097,500	-	242,000	-	-	-	5,810,000
TOTAL APPROPRIATIONS	\$ 27,416,304	\$ 16,150,451	\$ 3,257,750	\$ 18,832,157	\$ 1,786,650	\$ 21,693,423	\$ 14,706,441	\$ 103,843,176
Estimated Beginning Unassigned Fund Balance - July 1, 2026	4,768,429	4,723,148	1,386,016	389,523	2,508,503	49,027,076	91,366,665	\$ 154,169,360
Estimated Ending Unassigned Fund Balance - June 30, 2027	\$ 4,738,429	\$ 4,017,042	\$ 1,351,226	\$ 17,446,944	\$ 2,508,503	\$ 46,507,076	\$ 94,371,065	\$ 170,940,285



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General Fund

General Fund

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

GENERAL FUND							
	Actual	Estimated	City Manager	City Council	Projected		
	2024-25	2025-26	Recommended	Approved	2027-28	2028-29	
			2026-27	2026-27			
ESTIMATED REVENUES							
PROPERTY TAX AND RELATED	\$ 17,354,754	\$ 18,098,475	\$ 18,793,193	\$ 18,793,193	\$ 19,360,923	\$ 19,946,162	
LICENSE AND PERMITS	787,710	701,525	650,525	650,525	662,525	669,525	
INTERGOVERNMENTAL	5,103,466	5,043,089	4,865,900	4,865,900	4,802,300	4,890,300	
CHARGES FOR SERVICES	508,375	269,730	332,380	332,380	332,480	332,580	
FINES	1,411,547	1,485,000	1,435,000	1,435,000	1,435,000	1,435,000	
INTEREST	630,094	423,420	383,386	383,386	380,152	400,972	
OTHER REVENUE	1,074,792	1,102,315	925,920	925,920	973,920	1,075,920	
TOTAL ESTIMATED REVENUES	\$ 26,870,738	\$ 27,123,554	\$ 27,386,304	\$ 27,386,304	\$ 27,947,300	\$ 28,750,459	



Financial Summaries

GENERAL FUND

	Actual 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	PROJECTED	
					2027-28	2028-29
APPROPRIATIONS						
Dept 10.101-CITY COUNCIL						
SALARIES	\$ 26,243	\$ 26,967	\$ 26,970	\$ 26,970	\$ 27,780	\$ 28,610
FRINGES	2,086	2,180	2,165	2,165	2,325	2,390
MATERIALS & SUPPLIES	427	600	600	600	600	600
CONTRACTUAL SERVICES	6,000	-	-	-	-	-
CONFERENCE & WORKSHOPS	5,097	4,800	4,800	4,800	4,800	4,800
COMMUNITY PROMOTION	10,000	10,000	5,000	5,000	5,000	10,000
BOARDS & COMM. DINNER	-	-	7,000	7,000	7,000	7,000
COMMUNITY PROMOTION - STATE OF THE CITY	6,529	8,000	5,000	5,000	5,000	5,000
MISCELLANEOUS - BEAUTIFICATION ADV COMM	1,442	3,500	3,500	3,500	3,500	3,500
MISCELLANEOUS - ARTS & CULTURAL COMM	3,561	3,000	3,000	3,000	3,000	3,000
MISCELLANEOUS - RECYCLING COMM	257	1,500	1,500	1,500	1,500	1,500
MISCELLANEOUS - JUNETEENTH - CITY	5,150	5,000	5,000	5,000	5,000	5,000
MISCELLANEOUS - JUNETEENTH - DONATIONS	18,035	1,550	-	-	-	-
MEMBERSHIPS, DUES & SUBSCRIPTIONS	7,674	20,300	20,900	20,900	20,900	20,900
EDUCATION & TRAINING	547	1,000	1,000	1,000	1,000	1,000
TOTAL Dept 101.00-CITY COUNCIL	\$ 93,048	\$ 88,397	\$ 86,435	\$ 86,435	\$ 87,405	\$ 93,300
Dept 11.172-CITY MANAGER						
SALARIES	\$ 499,687	\$ 500,000	\$ 560,000	\$ 560,000	\$ 577,000	\$ 594,000
FRINGES	174,744	169,157	168,040	168,040	174,750	181,200
MATERIALS & SUPPLIES	5,122	5,000	5,000	5,000	5,000	5,000
CONFERENCE & WORKSHOPS	4,930	4,500	10,700	10,700	10,700	7,500
COMMUNITY PROMOTION	6,748	7,000	5,000	5,000	5,000	5,000
COMMUNITY PROMOTION-EMPLOYE APPRECIATION	6,158	8,300	8,300	8,300	8,300	8,300
UTILITIES - TELEPHONE	3,289	3,000	3,100	3,100	3,200	3,300
MISCELLANEOUS	-	1,000	1,000	1,000	1,000	1,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	7,496	10,925	13,625	13,625	13,925	14,325
EDUCATION & TRAINING	-	-	1,500	1,500	1,500	1,500
TOTAL Dept 11.172-CITY MANAGER	\$ 708,174	\$ 708,882	\$ 776,265	\$ 776,265	\$ 800,375	\$ 821,125
Dept 11.270-HUMAN RESOURCES						
SALARIES	\$ 173,428	\$ 182,943	\$ 189,700	\$ 189,700	\$ 195,000	\$ 202,000
FRINGES	63,470	65,637	62,970	62,970	65,030	67,340
MATERIALS AND SUPPLIES	1,778	2,500	2,000	2,000	2,500	2,500
PROFESSIONAL SERVICES	2,605	5,000	3,000	3,000	3,000	3,000
PRE EMPLOYMENT MEDICAL SERVICES	-	7,600	5,100	5,100	3,100	3,100
PROFESSIONAL SERVICES - EE ASSISTANCE	5,620	5,480	5,900	5,900	5,900	5,900
EMPLOYEE RECRUITMENT & TESTING	2,066	1,500	1,500	1,500	1,500	1,500
CONTRACTUAL SERVICES	14,924	19,600	19,600	19,600	19,600	19,600
CONFERENCE & WORKSHOPS	4,929	1,600	9,900	9,900	900	900
MISCELLANEOUS	179	500	500	500	500	500
WELLNESS PROGRAM - INCENTIVES	6,400	10,000	14,000	14,000	14,000	14,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	609	800	1,450	1,450	1,450	-
EDUCATION & TRAINING	15,064	675	1,000	1,000	1,000	1,000
TOTAL Dept 11.270-HUMAN RESOURCES	\$ 291,072	\$ 303,835	\$ 316,620	\$ 316,620	\$ 313,480	\$ 321,340



Financial Summaries

GENERAL FUND

	Actual 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	PROJECTED	
					2027-28	2028-29
Dept 11.611-COMMUNITY AND ECONOMIC DEVELOPMENT						
SALARIES	\$ 95,834	\$ 113,987	\$ 120,545	\$ 120,545	\$ 124,161	\$ 127,886
FRINGES	67,699	76,405	78,229	78,229	81,392	85,123
MATERIALS & SUPPLIES	1,000	2,000	4,500	4,500	4,800	4,800
PROFESSIONAL SERVICES	-	25,000	-	-	-	-
CONTRACTUAL SERVICES	-	11,000	4,000	4,000	4,000	4,000
CONFERENCE & WORKSHOPS	7,598	9,500	11,700	11,700	11,800	11,000
PRINTING & PUBLICATIONS	-	1,800	-	-	-	1,800
MEMBERSHIPS, DUES & SUBSCRIPTIONS	7,731	7,629	10,344	10,344	10,344	10,344
EDUCATION & TRAINING	620	4,800	3,800	3,800	3,800	3,800
TOTAL Dept 11.611-COMM & ECONOMIC DEV.	\$ 180,482	\$ 252,121	\$ 233,118	\$ 233,118	\$ 240,297	\$ 248,753
Dept 12.258-INFORMATION TECHNOLOGY						
SALARIES	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
FRINGES	1,193	-	-	-	-	-
SUPPLIES COMPUTER EQUIPMENT	64,093	65,500	115,000	115,000	115,000	115,000
PROFESSIONAL SERVICES	2,945	21,600	21,600	21,600	21,600	21,600
PROFESSIONAL SERVICES - IT OPERATIONS	143,040	143,040	143,040	143,040	143,040	143,040
PROFESSIONAL SERVICES - ALLOC TO COURT	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
CONTRACTUAL SERVICES	114	-	10,000	10,000	10,000	10,000
RENTALS - COPIER LEASE	-	35,125	48,000	48,000	49,000	50,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	246,353	191,201	204,441	204,441	211,441	219,441
TOTAL Dept 12.258-INFORMATION TECHNOLOGY	\$ 462,738	\$ 461,466	\$ 547,081	\$ 547,081	\$ 555,081	\$ 564,081
Dept 13.210-CITY ATTORNEY						
MATERIALS AND SUPPLIES	\$ -	\$ 2,600	\$ -	\$ -	\$ -	\$ -
LEGAL SERVICES	175,000	182,000	182,000	182,000	182,000	182,000
LEGAL SERVICES - OTHER	19,241	25,000	25,000	25,000	25,000	25,000
LEGAL SERVICES - LABOR	94,000	80,000	80,000	80,000	80,000	80,000
TOTAL Dept 13.210-CITY ATTORNEY	\$ 288,241	\$ 289,600	\$ 287,000	\$ 287,000	\$ 287,000	\$ 287,000
Dept 13.229-PROSECUTING ATTORNEY						
LEGAL SERVICES	\$ 78,000	\$ 78,000	\$ 48,000	\$ 78,000	\$ 48,000	\$ 48,000
TOTAL Dept 13.229-PROSECUTING ATTORNEY	\$ 78,000	\$ 78,000	\$ 48,000	\$ 78,000	\$ 48,000	\$ 48,000
Dept 14.191-CITY CLERK - ELECTIONS						
SALARIES	\$ 202,004	\$ 182,062	\$ 200,500	\$ 200,500	\$ 202,000	\$ 212,600
FRINGES	43,296	65,173	69,955	69,955	72,760	75,735
MATERIALS AND SUPPLIES	7,087	2,000	2,000	2,000	2,000	4,000
PROFESSIONAL SERVICES	25,714	20,200	35,300	35,300	25,700	35,000
PROFESSIONAL SERVICES - ELECTION WORKERS	70,490	20,000	41,400	41,400	66,000	44,000
PRINTING & PUBLICATIONS	5,480	13,100	6,100	6,100	12,700	6,300
ADVERTISING/NEWSPAPER POSTINGS	5,386	4,000	4,000	4,000	4,000	4,000
Repairs & Maintenance	12,904	12,340	13,000	13,000	13,000	13,000
MISCELLANEOUS	567	400	400	400	400	400
MISCELLANEOUS - IFRG GRANT	4,161	-	-	-	-	-
CAPITAL OUTLAY	-	-	150,000	150,000	-	-
TOTAL - Dept 14.191-CITY CLERK - ELECTIONS	\$ 377,089	\$ 319,275	\$ 522,655	\$ 522,655	\$ 398,560	\$ 395,035



Financial Summaries

GENERAL FUND

	Actual 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	PROJECTED	
					2027-28	2028-29
Dept 14.215-CITY CLERK						
SALARIES	\$ 76,356	\$ 76,902	\$ 84,120	\$ 84,120	\$ 86,640	\$ 89,250
FRINGES	21,844	25,296	24,581	24,581	25,335	26,210
MATERIALS AND SUPPLIES	2,518	2,500	2,500	2,500	2,500	2,500
CONTRACTUAL SERVICES	25,783	27,960	15,800	15,800	15,900	16,000
TRANSPORTATION	192	300	300	300	300	300
PRINTING & PUBLICATIONS	1,638	1,000	2,700	2,700	2,700	2,700
ADVERTISING/NEWSPAPER POSTINGS	5,732	9,000	10,000	10,000	10,000	10,000
POSTAGE	-	38,500	39,000	39,000	40,000	41,000
UTILITIES - TELEPHONE	1,142	1,000	1,200	1,200	1,300	1,400
MEMBERSHIPS, DUES & SUBSCRIPTIONS	726	1,340	19,040	19,040	19,340	19,640
EDUCATION & TRAINING	4,924	11,700	13,900	13,900	5,200	5,200
TOTAL Dept 14.215-CITY CLERK	\$ 140,855	\$ 195,498	\$ 213,141	\$ 213,141	\$ 209,215	\$ 214,200
Dept 15.201-FINANCE						
SALARIES	\$ 656,199	\$ 656,784	\$ 684,748	\$ 684,748	\$ 705,910	\$ 727,093
FRINGES	588,738	617,667	661,549	661,549	684,697	702,605
ADMINISTRATIVE COST REIMBURSE-MAJOR STREETS	(253,301)	(250,000)	(283,000)	(283,000)	(289,000)	(296,000)
ADMINISTRATIVE COST REIMBURSE-LOCAL STREETS	(97,480)	(97,000)	(109,000)	(109,000)	(112,000)	(114,000)
ADMINISTRATIVE COST REIMBURSE-SOLID WASTE	(303,000)	(403,000)	(403,000)	(403,000)	(403,000)	(403,000)
ADMINISTRATIVE COST REIMBURSE-WATER & SEWER	(205,000)	(305,000)	(305,000)	(305,000)	(305,000)	(305,000)
MATERIALS AND SUPPLIES	22,372	39,300	36,000	36,000	37,000	38,000
PROFESSIONAL SERVICES	3,650	4,350	3,290	3,290	3,290	3,290
PROFESSIONAL SERVICES - ARMORED CAR	8,281	9,500	10,200	10,200	10,500	10,800
PROFESSIONAL SERVICES - ASSESSING	200,818	210,000	220,484	220,484	231,508	243,083
PROFESSIONAL SERVICES - AUDIT	32,390	33,390	34,600	34,600	35,800	37,000
BANK/CC FEES & SERVICE CHARGES	8,469	10,780	10,000	10,000	11,000	12,000
CONFERENCE & WORKSHOPS	18	-	-	-	-	-
Printing & Publications	-	250	-	-	-	-
UTILITIES - TELEPHONE	1,074	1,110	1,150	1,150	1,150	1,150
REPAIRS & MAINTENANCE	369	750	750	750	750	750
RENTALS - COPIER LEASE	2,788	3,160	-	-	-	-
CASH SHORT AND OVER	100	200	250	250	250	250
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,162	2,000	1,100	1,100	1,100	1,100
EDUCATION & TRAINING	532	6,000	5,000	5,000	5,000	5,000
TOTAL Dept 15.201-FINANCE	\$ 668,179	\$ 540,241	\$ 569,121	\$ 569,121	\$ 618,955	\$ 664,121
MUNICIPAL SERVICES						
Dept 16.371-MUNICIPAL SERVICES - INSPECTIONS						
SALARIES	\$ 413,547	\$ 423,008	\$ 440,000	\$ 440,000	\$ 446,000	\$ 459,500
FRINGES	280,698	256,711	270,173	270,173	276,595	258,975
MATERIALS AND SUPPLIES	8,278	4,500	3,500	3,500	3,500	3,500
CONTRACTUAL SERVICES	5,472	-	-	-	-	-
CONTRACTUAL SERVICES - ANIMAL SERVICES	8,276	8,300	7,500	7,500	7,500	7,500
CONTRACTUAL SERVICES - PLAN REVIEW/INSPECTIONS	166,155	163,000	167,900	167,900	173,100	178,175
CONTRACTUAL SERVICES - BOARD UP	156,672	30,000	70,000	70,000	70,000	70,000
CONTRACTUAL SERVICES-TREE REMOVAL	4,400	9,000	10,000	10,000	10,000	10,000
UTILITIES-TELEPHONE	1,532	2,000	6,500	6,500	6,500	6,500
MEMBERSHIPS, DUES & SUBSCRIPTIONS	3,039	3,150	3,150	3,150	3,150	3,150
EDUCATION & TRAINING	810	6,440	6,440	6,440	6,440	6,440
TOTAL Dept 16.371-MUNICIPAL SERVICES- INSPECTIONS	\$ 1,048,879	\$ 906,109	\$ 985,163	\$ 985,163	\$ 1,002,785	\$ 1,003,740



Financial Summaries

GENERAL FUND

	Actual 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	PROJECTED	
					2027-28	2028-29
Dept 16.401-MUNICIPAL SERVICES - ADMIN						
SALARIES	\$ 225,616	\$ 222,464	\$ 225,000	\$ 225,000	\$ 230,000	\$ 235,000
FRINGES	107,866	104,095	112,950	112,950	118,050	121,550
MATERIALS AND SUPPLIES	2,202	7,425	4,000	4,000	4,000	4,000
CONTRACTUAL SERVICES	18,452	1,500	1,500	1,500	1,500	1,500
RENTALS - COPIER LEASE	3,404	1,296	-	-	-	-
MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	150	150	150	150	150
EDUCATION & TRAINING	4,561	12,200	12,200	12,200	12,200	12,200
CAPITAL OUTLAY	1,490	350,000	-	-	-	-
TOTAL Dept 16.401-MUNICIPAL SERVICES- ADMIN	\$ 363,591	\$ 699,130	\$ 355,800	\$ 355,800	\$ 365,900	\$ 374,400
Dept 16.447-MUNICIPAL SERVICES - ENGINEERING						
SALARIES	\$ 47,546	\$ 48,000	\$ 48,000	\$ 48,000	\$ 49,500	\$ 51,000
FRINGES	16,829	21,753	21,017	21,017	21,549	21,991
MATERIALS AND SUPPLIES	(87)	1,550	750	750	750	750
REPAIRS & MAINTENANCE	375	2,000	10,000	10,000	10,000	10,000
EDUCATION & TRAINING	-	2,200	2,200	2,200	2,200	2,200
TOTAL Dept 16.447-MUNICIPAL SERVICES- ENGINEERING	\$ 64,663	\$ 75,503	\$ 81,967	\$ 81,967	\$ 83,999	\$ 85,941
Dept 16.448-MUNICIPAL SERVICES - STREET LIGHTING						
UTILITIES - ELECTRIC	\$ 502,116	\$ 520,000	\$ 542,000	\$ 542,000	\$ 552,000	\$ 570,000
TOTAL Dept 16.448-MUNICIPAL SERVICES -STREET LIGHTING	\$ 502,116	\$ 520,000	\$ 542,000	\$ 542,000	\$ 552,000	\$ 570,000
MUNICIPAL SERVICES TOTAL	\$ 1,979,249	\$ 2,200,742	\$ 1,964,930	\$ 1,964,930	\$ 2,004,684	\$ 2,034,081
Dept 17.345-PUBLIC SAFETY						
SALARIES	\$ 7,157,916	\$ 7,632,372	\$ 7,961,950	\$ 7,961,950	\$ 8,203,800	\$ 8,300,700
FRINGES	5,498,949	5,722,702	5,615,063	5,615,063	5,781,723	5,936,350
MATERIALS AND SUPPLIES	167,892	206,145	207,125	207,125	158,575	163,000
EMPLOYEE RECRUITMENT & TESTING	7,255	11,400	11,400	11,400	11,400	11,600
CONTRACTUAL SERVICES	111,984	155,900	181,400	181,400	174,600	179,725
TRANSPORTATION	15,091	12,600	15,100	15,100	15,100	15,100
CONFERENCES & WORKSHOPS	4,295	7,150	7,150	7,150	7,150	7,150
COMMUNITY PROMOTION	1,271	20,800	8,700	8,700	8,700	8,700
PRINTING & PUBLICATIONS	430	825	875	875	875	875
UTILITIES - TELEPHONE	7,765	8,500	9,000	9,000	9,000	9,000
UTILITIES - ELECTRIC	6,268	5,000	6,500	6,500	6,500	6,500
UTILITIES - GAS	3,868	3,900	4,000	4,000	4,000	4,000
REPAIRS & MAINTENANCE	46,290	51,675	51,675	51,675	51,675	51,675
RENTALS - COPIER LEASE	7,497	11,000	-	-	-	-
RENTALS - MOTOR POOL UTILIZATION	226,708	248,535	437,400	437,400	430,480	458,520
MEMBERSHIPS, DUES & SUBSCRIPTIONS	4,426	64,900	24,900	24,900	115,900	226,450
EDUCATION & TRAINING	159,390	165,700	79,020	79,020	79,020	79,020
MCOLES CPE TRAINING	-	82,000	-	-	-	-
DISPATCHER TRAINING	3,636	4,650	4,650	4,650	4,650	4,650
CAPITAL OUTLAY	44,466	20,000	57,840	57,840	-	8,360
TOTAL Dept 17.345-PUBLIC SAFETY	\$ 13,475,397	\$ 14,435,754	\$ 14,683,748	\$ 14,683,748	\$ 15,063,148	\$ 15,471,375
Dept 17.346- PUBLIC SAFETY - K9 UNIT						
SALARIES	\$ 201,870	\$ 152,719	\$ 130,000	\$ 130,000	\$ 135,000	\$ 140,000
FRINGES	124,728	120,582	99,655	99,655	100,991	103,305
MATERIALS & SUPPLIES	5,103	3,000	3,000	3,000	3,000	3,300
CONTRACTUAL SERVICES	1,521	2,500	2,500	2,500	2,500	2,500
EDUCATION & TRAINING	18,000	4,000	4,000	4,000	4,000	4,000
TOTAL Dept 17.346-PUBLIC SAFETY - K9 Unit	\$ 351,222	\$ 282,801	\$ 239,155	\$ 239,155	\$ 245,491	\$ 253,105
PUBLIC SAFETY TOTAL	\$ 13,826,619	\$ 14,718,555	\$ 14,922,903	\$ 14,922,903	\$ 15,308,639	\$ 15,724,480



Financial Summaries

GENERAL FUND

	Actual 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	PROJECTED	
					2027-28	2028-29
DEPARTMENT OF PUBLIC WORKS						
Dept 18.265 through 18.280-PUBLIC WORKS - BUILDING MAINTENANCE						
SALARIES	\$ 139,916	\$ 120,788	\$ 140,000	\$ 140,000	\$ 145,000	\$ 148,000
FRINGES	90,286	73,025	89,905	89,905	92,669	197,102
MATERIALS & SUPPLIES	41,391	43,000	43,500	43,500	43,500	43,500
PROFESSIONAL SERVICES	266	1,200	1,200	1,200	1,200	1,200
CONTRACTUAL SERVICES	105,254	155,000	155,000	155,000	155,000	155,000
UTILITIES - TELEPHONE	939	81,800	71,100	71,100	73,100	76,100
UTILITIES - WATER	255,070	204,500	205,000	205,000	207,000	210,000
UTILITIES - ELECTRIC	230,201	212,000	230,000	230,000	230,000	230,000
UTILITIES - GAS	40,490	40,000	41,000	41,000	42,000	42,000
REPAIRS & MAINTENANCE	77,112	98,200	228,500	228,500	108,500	108,500
CAPITAL OUTLAY	135,110	5,225	-	-	20,000	15,000
TOTAL Dept 18.265-PUBLIC WORKS -BLDG MAINT	\$ 1,116,035	\$ 1,034,738	\$ 1,205,205	\$ 1,205,205	\$ 1,117,969	\$ 1,226,402
Dept 18.441-PUBLIC WORKS - ADMINISTRATION						
SALARIES	\$ 6,962	\$ 7,330	\$ 5,458	\$ 5,458	\$ 5,458	\$ 5,458
FRINGES	7,573	11,220	9,417	9,417	9,527	9,654
MATERIALS & SUPPLIES	832	1,450	1,750	1,750	1,750	1,750
PROFESSIONAL SERVICES	1,405	4,200	4,200	4,200	4,200	4,200
CONFERENCES & WORKSHOPS	-	1,000	-	-	-	-
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,035	1,200	1,250	1,250	1,250	1,250
TOTAL Dept 18.441-PUBLIC WORKS - ADMIN	\$ 17,807	\$ 26,400	\$ 22,075	\$ 22,075	\$ 22,185	\$ 22,312
Dept 18.443-PUBLIC WORKS - SHEPHERD PARK						
SALARIES	\$ 29,571	\$ 41,427	\$ 30,000	\$ 30,000	\$ 31,000	\$ 32,000
FRINGES	13,825	20,773	15,329	15,329	15,702	15,981
MATERIALS & SUPPLIES	6,686	25,500	22,000	22,000	22,000	22,000
PROFESSIONAL SERVICES	22,472	28,000	34,000	34,000	34,000	34,000
RENTALS - MOTOR POOL UTILIZATION	22,919	23,000	23,000	23,000	23,000	23,000
TOTAL Dept 18.443-PUBLIC WORKS -SHEPHERD PK	\$ 95,473	\$ 138,700	\$ 124,329	\$ 124,329	\$ 125,702	\$ 126,981
Dept 18.444-PUBLIC WORKS - OTHER PARKS FORESTRY						
SALARIES	\$ 20,840	\$ 23,000	\$ 25,600	\$ 25,600	\$ 25,600	\$ 25,600
FRINGES	11,770	13,600	10,879	10,879	11,032	11,194
MATERIALS & SUPPLIES	12,163	14,000	12,000	12,000	12,000	12,000
NURSERY STOCK	-	1,000	-	-	-	-
PROFESSIONAL SERVICES	24,288	38,000	40,000	40,000	40,000	40,000
RENTALS - MOTOR POOL UTILIZATION	10,423	13,000	13,000	13,000	13,000	13,000
CAPITAL OUTLAY	26,600	-	-	-	-	-
TOTAL Dept 18.444-PUBLIC WORKS - OTHER PKs	\$ 106,084	\$ 102,600	\$ 101,479	\$ 101,479	\$ 101,632	\$ 101,794
PUBLIC WORKS TOTAL	\$ 1,335,399	\$ 1,302,438	\$ 1,453,088	\$ 1,453,088	\$ 1,367,488	\$ 1,477,489



Financial Summaries

GENERAL FUND

	Actual 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	PROJECTED	
					2027-28	2028-29
Dept 21.890-RETIREE BENEFITS						
RETIREE HEALTHCARE	\$ 1,065,165	\$ 1,255,000	\$ 1,365,000	\$ 1,365,000	\$ 1,420,000	\$ 1,500,000
RETIREE LIFE INSURANCE	2,831	3,050	3,200	3,200	3,300	3,400
RETIREE DENTAL	36,164	35,050	37,000	37,000	38,000	39,000
POSTAGE	40,391	-	-	-	-	-
UTILITIES - TELEPHONE	73,742	-	-	-	-	-
CASH SHORT AND OVER	-	-	-	-	-	-
MEMBERSHIPS, DUES & SUBSCRIPTIONS	11,128	-	-	-	-	-
MISCELLANEOUS	15,026	-	-	-	-	-
TOTAL DEPT 21.890 - RETIREE BENEFITS	\$ 1,244,447	\$ 1,293,100	\$ 1,405,200	\$ 1,405,200	\$ 1,461,300	\$ 1,542,400
Dept 22.806-PUBLIC INFORMATION						
SALARIES	\$ 229,403	\$ 249,500	\$ 248,800	\$ 248,800	\$ 255,500	\$ 263,000
FRINGES	146,357	147,369	136,137	136,137	142,611	149,494
MATERIALS & SUPPLIES	2,145	9,850	5,750	5,750	5,750	5,750
PROFESSIONAL SERVICES	5,900	6,900	7,000	7,000	7,000	7,000
TRANSPORTATION	-	150	-	-	-	-
CONFERENCES & WORKSHOPS	1,647	4,100	5,300	5,300	5,300	3,500
PRINTING & PUBLICATIONS	76,919	109,000	95,500	95,500	95,500	95,500
PRINTING & PUBLICATIONS - ON LINE	1,390	8,500	4,000	4,000	4,100	4,200
PRINTING & PUBLICATIONS - BROADCAST	-	500	-	-	-	-
PRINTING & PUBLICATIONS - EMERGENCY	1,490	3,000	13,000	13,000	13,000	13,000
UTILITIES - CABLE	12,042	12,000	12,000	12,000	12,400	12,800
UTILITIES - TELEPHONE	545	1,400	600	600	625	650
REPAIRS & MAINTENANCE	5,957	5,000	5,000	5,000	5,000	5,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	2,626	2,760	5,660	5,660	5,660	5,660
EDUCATION & TRAINING	249	300	500	500	500	500
CAPITAL OUTLAY	-	65,000	31,000	31,000	-	-
TOTAL Dept 22.806-PUBLIC INFORMATION	\$ 486,670	\$ 625,329	\$ 570,247	\$ 570,247	\$ 552,946	\$ 566,054
TOTAL APPROPRIATIONS	\$ 22,160,262	\$ 23,377,479	\$ 23,915,804	\$ 23,945,804	\$ 24,253,425	\$ 25,001,459
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 4,710,476	\$ 3,746,075	\$ 3,470,500	\$ 3,470,500	\$ 3,693,875	\$ 3,749,000
DEPT 21.966 - TRANSFERS OUT						
TRANSFERS OUT - DISTRICT COURT FUND	\$ 1,914,044	\$ 1,806,000	\$ 1,800,000	1,800,000	\$ 1,800,000	\$ 1,800,000
TRANSFERS OUT - DEBT SERVICE LIBRARY	54,000	55,075	55,500	55,500	55,875	56,000
TRANSFERS OUT - PARKS & RECREATION	196,000	250,000	-	-	170,000	170,000
TRANSFER TO HUB CONSTRUCTION FUND	1,300,000	500,000	-	-	-	-
TRANSFERS OUT - PUBLIC SAFETY PENSION FUND	1,524,411	1,505,000	1,615,000	1,615,000	1,668,000	1,723,000
TOTAL Dept 21.966 - TRANSFERS OUT	\$ 4,988,455	\$ 4,116,075	\$ 3,470,500	\$ 3,470,500	\$ 3,693,875	\$ 3,749,000
TOTAL APPROPRIATIONS & OTHER FINANCING USES	\$ 27,148,716	\$ 27,493,554	\$ 27,386,304	\$ 27,416,304	\$ 27,947,300	\$ 28,750,459
NET CHANGE IN FUND BALANCE	(277,978)	(370,000)	-	(30,000)	-	-
BEGINNING FUND BALANCE	5,416,407	5,138,429	4,768,429	4,768,429	4,738,429	4,738,429
ENDING FUND BALANCE	\$ 5,138,429	\$ 4,768,429	\$ 4,768,429	\$ 4,738,429	\$ 4,738,429	\$ 4,738,429

Fund balance as a percentage of total annual expenditures	19%	17.3%	17%	17%	17%	16%
Estimated Change in Fund Balance	-5%	-7%	0%	-1%	0%	0%



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Authorities

Economic Development Fund

The purpose of the Economic Development Corporation Fund is to initiate and maintain industrial and commercial prosperity in the City. The resources this fund provides help to monitor the business environment to ensure economic success now and well into the future.

110 ECONOMIC DEVELOPMENT FUND						
	Actual 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
ESTIMATED REVENUES						
INTEREST INCOME	\$ 917	\$ 1,435	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL	-	-	-	-	-	-
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	-	-	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 917	\$ 1,435	\$ -	\$ -	\$ -	\$ -
APPROPRIATIONS						
BANK/CC FEES & SERVICE CHARGES	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERVICES	-	22,731	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ 22,746	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE						
BEGINNING FUND BALANCE	\$ 20,394	\$ 21,311	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 21,311	\$ -	\$ -	\$ -	\$ -	\$ -

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 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
ESTIMATED REVENUES						
PROPERTY TAXES	\$ 291	\$ 437	\$ 633	\$ 633	\$ 646	\$ 659
INTERGOVERNMENTAL	89,312	35,155	250,000	250,000	-	-
INTEREST INCOME	11,502	5,563	9,567	9,567	9,554	9,541
TOTAL ESTIMATED REVENUES	\$ 101,105	\$ 41,155	\$ 260,200	\$ 260,200	\$ 10,200	\$ 10,200
APPROPRIATIONS						
SALARIES - GENERAL FUND ADMINISTRATIVE ALLOCATION	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
BANK/CC FEES & SERVICES	160	100	200	200	200	200
PROFESSIONAL SERVICES	89,411	35,055	250,000	250,000	-	-
CONTRACTUAL SERVICES - EATON STEEL	262	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 104,833	\$ 50,155	\$ 265,200	\$ 265,200	\$ 15,200	\$ 15,200
NET CHANGE IN FUND BALANCE						
BEGINNING FUND BALANCE	\$ 253,421	\$ 249,693	\$ 240,693	\$ 240,693	\$ 235,693	\$ 230,693
ENDING FUND BALANCE	\$ 249,693	\$ 240,693	\$ 235,693	\$ 235,693	\$ 230,693	\$ 225,693



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 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
ESTIMATED REVENUES						
PROPERTY TAX	\$ 550,183	\$ 623,771	\$ 691,793	\$ 691,793	\$ 716,076	\$ 741,151
INTERGOVERNMENTAL	500	-	-	-	-	-
INTEREST INCOME	36,338	26,169	8,673	8,673	6,441	6,181
MISCELLANEOUS	775	5,175	1,000	1,000	1,000	1,000
TOTAL ESTIMATED REVENUES	\$ 587,796	\$ 655,115	\$ 701,466	\$ 701,466	\$ 723,517	\$ 748,332
APPROPRIATIONS						
SALARIES	\$ 71,723	\$ 65,686	\$ 68,012	\$ 68,012	\$ 70,052	\$ 72,154
SALARIES-GEN'L FUND ADMINISTRATIVE ALLOCATION	-	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
FRINGES	36,680	36,935	44,854	44,854	45,165	46,603
MATERIALS & SUPPLIES	23,481	300,000	180,000	180,000	186,500	64,500
PROFESSIONAL SERVICES	60,660	8,000	3,500	3,500	-	-
PROFESSIONAL SERVICES - MARKETING	23,480	26,725	45,025	45,025	57,025	56,300
CONTRACTUAL SERVICES	-	30,000	65,000	65,000	90,000	90,000
CONFERENCES & WORKSHOPS	5,134	5,200	7,800	7,800	7,800	7,800
BANK/CC FEES & SERVICE CHARGES	770	500	500	500	500	500
UTILITIES	-	1,200	2,700	2,700	2,400	2,400
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,295	1,130	1,075	1,075	1,075	1,075
CAPITAL OUTLAY	39,911	31,000	185,000	185,000	341,000	716,000
TOTAL APPROPRIATIONS	\$ 263,134	\$ 491,376	\$ 588,466	\$ 588,466	\$ 786,517	\$ 1,042,332
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 324,662	\$ 163,739	\$ 113,000	\$ 113,000	\$ (63,000)	\$ (294,000)
OTHER FINANCING SOURCES (USES)						
TRANSFERS OUT	(320,000)	(617,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (320,000)	\$ (617,000)	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 583,134	\$ 1,108,376	\$ 588,466	\$ 588,466	\$ 786,517	\$ 1,042,332
NET CHANGE IN FUND BALANCE	\$ 4,662	\$ (453,261)	\$ 113,000	\$ 113,000	\$ (63,000)	\$ (294,000)
BEGINNING FUND BALANCE	748,599	753,261	300,000	300,000	413,000	350,000
ENDING FUND BALANCE	\$ 753,261	\$ 300,000	\$ 413,000	\$ 413,000	\$ 350,000	\$ 56,000



Special Revenue Funds

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 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
ESTIMATED REVENUES						
PROPERTY TAXES	\$ 897,048	\$ 928,140	\$ 973,885	\$ 973,885	\$ 1,003,523	\$ 1,033,177
INTERGOVERNMENTAL	86,550	84,900	88,000	88,000	88,000	88,000
CHARGES FOR SERVICES	18,954	15,000	13,500	13,500	9,000	9,000
INTEREST	38,848	21,139	15,525	15,525	18,301	13,890
OTHER REVENUE	6,809	6,000	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 1,048,209	\$ 1,055,179	\$ 1,090,910	\$ 1,090,910	\$ 1,118,824	\$ 1,144,067
APPROPRIATIONS						
SALARIES	\$ 453,992	\$ 477,666	\$ 507,000	\$ 507,000	\$ 522,000	\$ 538,000
FRINGES	232,971	253,748	268,985	268,985	276,499	283,942
SUPPLIES	-	-	15,000	15,000	15,000	13,000
OFFICE SUPPLIES	1,928	2,000	2,000	2,000	2,000	2,000
BOOK PROCESSING SUPPLIES	2,000	2,000	1,500	1,500	1,700	2,000
SUPPLIES - WATSON TRUST	6,500	6,500	6,500	6,500	6,500	6,500
SUPPLIES - DONATIONS	5,145	4,115	-	-	-	-
ADULT BOOKS	25,369	26,000	27,000	27,000	27,500	28,000
CHILDREN BOOKS	18,997	19,000	20,000	20,000	20,500	21,000
PERIODICALS & PAPERS	3,994	4,000	4,300	4,300	4,000	4,000
E RESOURCES	14,997	15,665	25,000	25,000	25,500	26,000
DVDS	2,492	2,500	2,500	2,500	2,500	2,500
AUDIO BOOKS	772	1,000	1,000	1,000	1,000	1,000
PROFESSIONAL SERVICES	979	1,000	1,000	1,000	1,000	1,000
TLN MENU SERVICES	55,681	54,000	56,000	56,000	56,000	56,000
BANK/CC FEES & SERVICES	539	100	600	600	600	600
CONTRACTUAL SERVICES	22,975	25,000	25,000	25,000	25,000	25,000
CONFERENCE & WORKSHOPS	1,236	1,000	1,000	1,000	1,000	1,000
COMMUNITY PROMOTION	1,004	1,000	3,000	3,000	2,000	2,000
UTILITIES - TELEPHONE	462	3,000	1,000	1,000	1,000	1,000
UTILITIES - WATER	2,205	15,000	3,000	3,000	3,000	3,000
UTILITIES - ELECTRIC	29,664	28,250	30,000	30,000	30,000	30,000
UTILITIES - GAS	9,197	7,900	9,500	9,500	9,500	9,500
REPAIRS & MAINTENANCE	3,558	6,000	6,000	6,000	6,000	6,000
RENTALS - COPIER LEASE	4,429	5,000	5,000	5,000	5,000	5,000
MISCELLANEOUS - PRIVATE GRANT	-	4,000	-	-	-	-
MLA INSTITUTION	789	850	1,025	1,025	1,025	1,025
CAPITAL OUTLAY	10,000	36,000	55,000	55,000	55,000	-
TOTAL APPROPRIATIONS	\$ 911,875	\$ 1,002,294	\$ 1,077,910	\$ 1,077,910	\$ 1,100,824	\$ 1,069,067
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 136,334	\$ 52,885	\$ 13,000	\$ 13,000	\$ 18,000	\$ 75,000
OTHER FINANCING SOURCES (USES)						
TRANSFERS OUT - LIBRARY LEASE DEBT SERVICE FUND	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (75,000)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (75,000)
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 986,875	\$ 1,077,294	\$ 1,152,910	\$ 1,152,910	\$ 1,175,824	\$ 1,144,067
NET CHANGE IN FUND BALANCE	\$ 61,334	\$ (22,115)	\$ (62,000)	\$ (62,000)	\$ (57,000)	\$ -
BEGINNING FUND BALANCE	\$ 467,619	\$ 528,953	\$ 506,838	\$ 506,838	\$ 444,838	\$ 387,838
ENDING FUND BALANCE	\$ 528,953	\$ 506,838	\$ 444,838	\$ 444,838	\$ 387,838	\$ 387,838



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 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 2,536,742	\$ 3,626,661	\$ 2,840,912	\$ 2,840,912	\$ 4,813,416	\$ 3,117,291
OTHER REVENUE	140,443	269,505	141,505	141,505	143,505	127,000
INTEREST INCOME	18,351	25,240	14,677	14,677	11,500	11,848
TOTAL ESTIMATED REVENUES	\$ 2,695,536	\$ 3,921,406	\$ 2,997,094	\$ 2,997,094	\$ 4,968,421	\$ 3,256,139
APPROPRIATIONS - MUNICIPAL SERVICES						
SALARIES	\$ 28,951	\$ 27,731	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000
FRINGES	18,123	16,995	18,160	18,160	18,599	19,261
BANK/CC FEES & SERVICE CHARGES	299	500	500	500	500	500
CONTRACTUAL SERVICES	253,301	250,000	283,000	283,000	289,000	296,000
TOTAL APPROPRIATIONS - MUNICIPAL SERVICES	\$ 300,674	\$ 295,226	\$ 329,660	\$ 329,660	\$ 336,099	\$ 343,761
APPROPRIATIONS - TRAFFIC SERVICES						
SALARIES	\$ 30,617	\$ 19,648	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
FRINGES	15,836	14,863	16,097	16,097	16,683	17,185
MATERIALS & SUPPLIES	10,208	11,000	11,000	11,000	11,000	11,000
PROFESSIONAL SERVICES	27,208	65,000	65,000	65,000	65,000	65,000
CONFERENCES & WORKSHOPS	-	3,000	6,600	6,600	6,600	6,600
RENTALS - MOTOR POOL UTILIZATION	18,171	10,000	10,000	10,000	10,000	10,000
MEMBERSHIPS, DUES & SUBSCRIPTIONS	537	1,100	-	-	-	-
TOTAL APPROPRIATIONS - TRAFFIC SERVICES	\$ 102,577	\$ 124,611	\$ 138,697	\$ 138,697	\$ 139,283	\$ 139,785
APPROPRIATIONS - WINTER MAINTENANCE						
SALARIES	\$ 22,413	\$ 26,061	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
FRINGES	17,735	27,425	23,162	23,162	23,961	24,778
MATERIALS & SUPPLIES	139,507	120,000	153,000	153,000	153,000	153,000
RENTALS - MOTOR POOL UTILIZATION	9,091	9,420	20,000	20,000	20,000	20,000
TOTAL APPROPRIATIONS - WINTER MAINTENANCE	\$ 188,746	\$ 182,906	\$ 221,162	\$ 221,162	\$ 221,961	\$ 222,778
APPROPRIATIONS - RIGHT OF WAY						
SALARIES	\$ 246,106	\$ 179,225	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000
FRINGES	259,932	166,694	263,075	263,075	271,578	280,315
MATERIALS & SUPPLIES	26,678	32,500	199,500	199,500	169,500	34,500
PROFESSIONAL SERVICES	133,100	213,000	228,000	228,000	228,000	228,000
UTILITIES - TELEPHONE	1,274	1,800	1,500	1,500	1,500	1,500
REPAIRS & MAINTENANCE	-	900	15,000	15,000	10,000	10,000
RENTALS - MOTOR POOL UTILIZATION	20,722	30,000	30,000	30,000	30,000	30,000
EDUCATION & TRAINING	3,245	5,500	5,500	5,500	5,500	5,500
CAPITAL OUTLAY	200,841	3,125,044	229,000	229,000	2,555,000	2,490,000
TOTAL APPROPRIATIONS - RIGHT OF WAY	\$ 891,898	\$ 3,754,663	\$ 1,191,575	\$ 1,191,575	\$ 3,491,078	\$ 3,299,815
TOTAL APPROPRIATIONS MAJOR STREETS	\$ 1,483,895	\$ 4,357,406	\$ 1,881,094	\$ 1,881,094	\$ 4,188,421	\$ 4,006,139
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 1,211,641	\$ (436,000)	\$ 1,116,000	\$ 1,116,000	\$ 780,000	\$ (750,000)
OTHER FINANCING SOURCES (USES)						
TRANSFERS OUT-LOCAL STREETS	\$ (985,000)	\$ (30,000)	\$ (480,000)	\$ (480,000)	\$ (810,000)	\$ (400,000)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (985,000)	\$ (30,000)	\$ (480,000)	\$ (480,000)	\$ (810,000)	\$ (400,000)
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 2,468,895	\$ 4,387,406	\$ 2,361,094	\$ 2,361,094	\$ 4,998,421	\$ 4,406,139
NET CHANGE IN FUND BALANCE	\$ 226,641	\$ (466,000)	\$ 636,000	\$ 636,000	\$ (30,000)	\$ (1,150,000)
BEGINNING FUND BALANCE	789,089	1,015,730	549,730	549,730	1,185,730	1,155,730
ENDING FUND BALANCE	\$ 1,015,730	\$ 549,730	\$ 1,185,730	\$ 1,185,730	\$ 1,155,730	\$ 5,730



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 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected 2027-28	Projected 2028-29
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 988,314	\$ 1,133,810	\$ 1,106,910	\$ 1,106,910	\$ 1,131,264	\$ 1,156,152
OTHER REVENUE	7,932	250	-	-	-	-
CHARGES FOR SERVICES/SPECIAL ASSESSMENTS	37,518	57,000	57,000	57,000	57,000	57,000
INTEREST INCOME	91,187	65,633	45,740	45,740	11,235	5,025
TOTAL ESTIMATED REVENUES	\$ 1,124,951	\$ 1,256,693	\$ 1,209,650	\$ 1,209,650	\$ 1,199,499	\$ 1,218,177
APPROPRIATIONS - MUNICIPAL SERVICES						
ADMINISTRATIVE COST REIMBURSEMENT - GEN'L FUND	\$ 97,480	\$ 97,000	\$ 109,000	\$ 109,000	\$ 112,000	\$ 114,000
BANK/CC FEES & SERVICE CHARGES	1,346	500	1,000	1,000	1,000	1,000
TOTAL APPROPRIATIONS - MUNICIPAL SERVICES	\$ 98,826	\$ 97,500	\$ 110,000	\$ 110,000	\$ 113,000	\$ 115,000
APPROPRIATIONS - TRAFFIC SERVICES						
SALARIES	\$ 29,200	\$ 24,225	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
FRINGES	14,998	13,886	13,033	13,033	13,373	13,719
MATERIALS & SUPPLIES	10,300	11,000	11,000	11,000	11,000	11,000
RENTALS - MOTOR POOL UTILIZATION	17,222	6,000	15,000	15,000	15,000	15,000
TOTAL APPROPRIATIONS - TRAFFIC SERVICES	\$ 71,720	\$ 55,111	\$ 64,033	\$ 64,033	\$ 64,373	\$ 64,719
APPROPRIATIONS - WINTER MAINTENANCE						
SALARIES	\$ 44,138	\$ 31,501	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
FRINGES	24,065	23,895	27,083	27,083	28,339	29,603
MATERIALS & SUPPLIES	4,706	4,490	47,000	47,000	47,000	47,000
RENTALS - MOTOR POOL UTILIZATION	9,072	6,871	10,000	10,000	10,000	10,000
TOTAL APPROPRIATIONS - WINTER MAINTENANCE	\$ 81,981	\$ 66,757	\$ 124,083	\$ 124,083	\$ 125,339	\$ 126,603
APPROPRIATIONS - RIGHT OF WAY						
SALARIES	\$ 209,984	\$ 205,727	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
FRINGES	135,713	141,428	129,140	129,140	133,287	138,355
MATERIALS & SUPPLIES	34,891	52,500	52,500	52,500	52,500	52,500
PROFESSIONAL SERVICES	49,905	229,171	121,000	121,000	121,000	121,000
REPAIRS & MAINTENANCE	-	730	15,000	15,000	10,000	10,000
RENTALS - MOTOR POOL UTILIZATION	101,324	84,000	105,000	105,000	110,000	115,000
CAPITAL OUTLAY	729,079	1,421,940	2,039,000	2,039,000	1,070,000	665,000
TOTAL APPROPRIATIONS - RIGHT OF WAY	\$ 1,260,896	\$ 2,135,496	\$ 2,671,640	\$ 2,671,640	\$ 1,706,787	\$ 1,311,855
TOTAL APPROPRIATIONS LOCAL STREETS	\$ 1,513,423	\$ 2,354,864	\$ 2,969,756	\$ 2,969,756	\$ 2,009,499	\$ 1,618,177
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (388,472)	\$ (1,098,171)	\$ (1,760,106)	\$ (1,760,106)	\$ (810,000)	\$ (400,000)
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN - MAJOR STREET FUND	\$ 985,000	\$ 30,000	\$ 480,000	\$ 480,000	\$ 810,000	\$ 400,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 985,000	\$ 30,000	\$ 480,000	\$ 480,000	\$ 810,000	\$ 400,000
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 528,423	\$ 2,324,864	\$ 2,489,756	\$ 2,489,756	\$ 1,199,499	\$ 1,218,177
NET CHANGE IN FUND BALANCE	\$ 596,528	\$ (1,068,171)	\$ (1,280,106)	\$ (1,280,106)	\$ -	\$ -
BEGINNING FUND BALANCE	1,751,749	2,348,277	1,280,106	1,280,106	-	-
ENDING FUND BALANCE	\$ 2,348,277	\$ 1,280,106	\$ -	\$ -	\$ -	\$ -



Park/Recreation Fund

The Park/Recreation Fund is for the benefit of the Recreation Department. This fund was created to expand the scope of the entire department. One of the highlights is the creation of a new Event Hub on the greenspace on the west side of City Hall. The new Event Hub will feature a four-seasons Farmers Market and event space, an amphitheater for outdoor entertainment, a Memorial Garden, and outdoor space for the community to gather.

208 PARK/RECREATION FUND						
			City Manager	City Council	Projected	
	Actual 2024-25	Estimated 2025-26	Recommended 2026-27	Approved 2026-27	2027-28	2028-29
ESTIMATED REVENUES						
PROPERTY TAXES	\$ 1,928,068	\$ 2,019,687	\$ 2,090,759	\$ 2,090,759	\$ 2,162,670	\$ 2,236,675
CHARGES FOR SERVICES	500,940	438,996	681,900	681,900	707,350	735,350
INTERGOVERNMENTAL	2,785	14,700	3,000	3,000	3,000	3,000
INTEREST INCOME	57,891	30,626	38,485	38,485	31,941	20,012
TOTAL ESTIMATED REVENUES	\$ 2,489,684	\$ 2,504,009	\$ 2,814,144	\$ 2,814,144	\$ 2,904,961	\$ 2,995,037
APPROPRIATIONS - RECREATION ADMINISTRATION						
SALARIES & WAGES	\$ 436,004	\$ 460,325	\$ 404,000	\$ 404,000	\$ 418,000	\$ 430,500
FRINGES	187,783	149,054	196,570	196,570	224,814	259,735
MATERIALS & SUPPLIES	7,245	8,915	7,500	7,500	7,800	7,800
RENTALS COPIER LEASE	5,860	7,000	7,000	7,000	7,000	7,000
EMPLOYEE RECRUITMENT & TESTING	301	400	500	500	500	500
UTILITIES - TELEPHONE	3,942	4,400	4,400	4,400	4,500	4,600
UTILITIES - WATER	1,297	1,300	1,300	1,300	1,400	1,500
BANK/CC FEES & SERVICE CHARGES	19,311	23,100	20,000	20,000	24,000	24,000
CONTRACTUAL SVC - MASTER PLAN	-	16,400	-	-	-	-
CONFERENCES & WORKSHOPS	8,895	4,705	5,450	5,450	5,450	5,450
MEMBERSHIPS, DUES & SUBSCRIPTIONS	2,320	3,335	3,150	3,150	3,150	3,190
TOTAL APPROPRIATIONS - RECREATION ADMINISTRATION	\$ 672,958	\$ 678,934	\$ 649,870	\$ 649,870	\$ 696,614	\$ 744,275
APPROPRIATIONS - ATHLETICS						
SALARIES	\$ 3,184	\$ 16,000	\$ 14,000	\$ 14,000	\$ 17,000	\$ 17,000
FRINGES	418	1,300	1,350	1,350	1,385	1,420
MATERIALS & SUPPLIES	10,561	14,000	10,000	10,000	15,000	15,000
CONTRACTUAL SERVICES	6,713	8,470	8,000	8,000	9,500	10,000
TOTAL APPROPRIATIONS - ATHLETICS	\$ 20,876	\$ 39,770	\$ 33,350	\$ 33,350	\$ 42,885	\$ 43,420
APPROPRIATIONS - OUTDOOR ACTIVITIES						
SALARIES	\$ 4,797	\$ 32,000	\$ 30,000	\$ 30,000	\$ 36,300	\$ 36,300
FRINGES	5,293	4,850	4,043	4,043	4,143	4,143
MATERIALS & SUPPLIES	431	500	500	500	500	500
REPAIRS & MAINTENANCE	3,603	8,100	11,700	11,700	11,700	11,700
CONTRACTUAL SERVICES	(32)	-	3,000	3,000	3,000	3,000
TOTAL APPROPRIATIONS - OUTDOOR ACTIVITIES	\$ 14,092	\$ 45,450	\$ 49,243	\$ 49,243	\$ 55,643	\$ 55,643
APPROPRIATIONS - INSTRUCTIONAL CLASSES						
CONTRACTUAL SERVICES	18,390	31,200	39,000	39,000	42,000	44,000
TOTAL APPROPRIATIONS - INSTRUCTIONAL CLASSES	\$ 18,390	\$ 31,200	\$ 39,000	\$ 39,000	\$ 42,000	\$ 44,000
APPROPRIATIONS - SPECIAL RECREATION EVENTS						
MATERIALS & SUPPLIES	\$ 18,257	\$ 25,800	\$ 25,000	\$ 25,000	\$ 28,000	\$ 40,000
MATERIALS & SUPPLIES - FARMERS MARKET	9,914	9,000	13,050	13,050	13,500	13,500
CONTRACTUAL SERVICES	37,922	33,800	40,000	40,000	50,000	50,000
CONTRACTUAL SERVICES - FARMERS MARKET	19,026	15,631	15,500	15,500	16,000	16,500
MISCELLANEOUS	50	-	1,800	1,800	1,800	1,800
TOTAL APPROPRIATIONS - SPECIAL RECREATION EVENTS	\$ 85,169	\$ 84,231	\$ 95,350	\$ 95,350	\$ 109,300	\$ 121,800



Financial Summaries

Park/Recreation Fund (Cont'd)

208 PARK/RECREATION FUND						
	Actual 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
APPROPRIATIONS - SWIMMING POOL						
SALARIES	\$ 140,636	\$ 157,843	\$ -	\$ -	\$ -	\$ -
FRINGES	12,956	18,161	-	-	-	-
MATERIALS & SUPPLIES	20,527	15,003	-	-	-	-
REPAIRS & MAINTENANCE	17,091	5,091	-	-	-	-
CONTRACTUAL SERVICES	11,772	2,170	-	-	-	-
TOTAL APPROPRIATIONS - SWIMMING POOL	\$ 202,982	\$ 198,268	\$ -	\$ -	\$ -	\$ -
APPROPRIATIONS - TRANSPORTATION						
SALARIES	\$ 56,281	\$ 59,073	\$ 65,000	\$ 65,000	\$ 67,000	\$ 69,000
FRINGES	9,207	9,233	8,028	8,028	8,228	8,428
TOTAL APPROPRIATIONS - TRANSPORTATION	\$ 65,488	\$ 68,306	\$ 73,028	\$ 73,028	\$ 75,228	\$ 77,428
APPROPRIATIONS - CAMPS						
SALARIES	\$ 53,921	\$ 59,000	\$ 73,000	\$ 73,000	\$ 73,000	\$ 73,000
FRINGES	1,846	4,850	4,343	4,343	4,526	4,526
MATERIALS & SUPPLIES	2,275	4,500	3,000	3,000	5,500	6,000
CONTRACTUAL SERVICES	1,799	4,200	4,510	4,510	5,910	5,910
TRANSPORTATION	2,889	5,000	5,800	5,800	6,300	6,500
TOTAL APPROPRIATIONS - CAMPS	\$ 62,730	\$ 77,550	\$ 90,653	\$ 90,653	\$ 95,236	\$ 95,936
APPROPRIATIONS - RECREATION CENTER						
CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,021,735
TOTAL APPROPRIATIONS - RECREATION CENTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,021,735
APPROPRIATIONS - SENIOR SERVICES						
MATERIALS & SUPPLIES	\$ 2,902	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300
CONTRACTUAL SERVICES	30,607	25,000	35,000	35,000	38,000	38,000
TOTAL APPROPRIATIONS - SENIOR SERVICES	\$ 33,509	\$ 30,300	\$ 40,300	\$ 40,300	\$ 43,300	\$ 43,300
APPROPRIATIONS - HUB						
SALARIES	\$ -	\$ -	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
FRINGES	-	-	81,300	81,300	85,845	87,800
MATERIALS & SUPPLIES	-	-	12,200	12,200	8,300	7,500
PROFESSIONAL SERVICES	-	-	8,640	8,640	9,500	10,500
CONFERENCE & WORKSHOPS	-	-	2,450	2,450	2,040	2,600
MARKETING AND PROMOTION	-	-	12,600	12,600	12,600	12,600
PRINTING & PUBLICATIONS	-	-	8,560	8,560	8,650	8,750
REPAIRS & MAINTENANCE	-	-	5,300	5,300	5,320	5,350
RENTALS - COPIER LEASE	-	-	2,000	2,000	2,000	2,000
MEMBERSHIPS AND DUES	-	-	1,000	1,000	1,200	1,100
SUBSCRIPTIONS	-	-	4,300	4,300	4,300	4,300
TOTAL APPROPRIATIONS - HUB	-	-	243,350	243,350	244,755	247,500
TOTAL APPROPRIATIONS PARK/RECREATION	\$ 1,176,194	\$ 1,254,009	\$ 1,314,144	\$ 1,314,144	\$ 1,404,961	\$ 2,495,037
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 1,313,490	\$ 1,250,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 500,000
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN - GENERAL FUND	\$ 196,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -
TRANSFER TO HUB CONSTRUCTION FUND	(1,500,000)	(800,000)	(600,000)	(600,000)	-	-
TRANSFERS OUT - PARKS & RECREATION IMPROVEMENT FUND	-	(700,000)	(900,000)	(900,000)	(1,500,000)	(500,000)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,304,000)	\$ (1,250,000)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,500,000)	\$ (500,000)
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 2,480,194	\$ 2,504,009	\$ 2,814,144	\$ 2,814,144	\$ 2,904,961	\$ 2,995,037
NET CHANGE IN FUND BALANCE	\$ 9,490	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	9,490	9,490	9,490	9,490	9,490
ENDING FUND BALANCE	\$ 9,490	\$ 9,490	\$ 9,490	\$ 9,490	\$ 9,490	\$ 9,490



Solid Waste 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 SOLID WASTE FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2024-25	2025-26	2026-27	2026-27	2027-28	2028-29
ESTIMATED REVENUES						
PROPERTY TAXES	\$ 1,771,762	\$ 1,844,092	\$ 1,908,249	\$ 1,908,249	\$ 1,966,506	\$ 2,025,802
CHARGES FOR SERVICES	1,677,120	1,775,000	1,772,772	1,772,772	1,807,000	1,837,000
INTERGOVERNMENTAL	16,458	11,146	18,500	18,500	18,500	19,500
INTEREST INCOME	121,444	66,256	63,534	63,534	64,609	64,495
TOTAL ESTIMATED REVENUES	\$ 3,586,784	\$ 3,696,494	\$ 3,763,055	\$ 3,763,055	\$ 3,856,615	\$ 3,946,797
APPROPRIATIONS						
SALARIES	\$ 556,936	\$ 658,000	\$ 668,000	\$ 668,000	\$ 673,000	\$ 676,000
FRINGES	152,205	196,384	192,955	192,955	197,115	203,797
MATERIALS & SUPPLIES	21,948	32,000	36,500	36,500	36,500	41,500
PROFESSIONAL SERVICES	20,722	87,500	104,500	104,500	104,500	104,500
PROFESSIONAL SERVICES - AUDIT	13,110	13,110	13,600	13,600	14,000	15,500
REFUSE COLLECTION	2,294,166	2,500,000	2,540,000	2,540,000	2,624,000	2,698,000
BANK/CC FEES & SERVICE CHARGES	1,685	4,000	2,500	2,500	2,500	2,500
REPAIRS & MAINTENANCE	-	10,500	15,000	15,000	10,000	10,000
RENTALS - MOTOR POOL UTILIZATION	169,019	170,000	190,000	190,000	195,000	195,000
CAPITAL OUTLAY	48,589	275,000	-	-	80,000	130,000
TOTAL APPROPRIATIONS	\$ 3,278,380	\$ 3,946,494	\$ 3,763,055	\$ 3,763,055	\$ 3,936,615	\$ 4,076,797
NET CHANGE IN FUND BALANCE						
BEGINNING FUND BALANCE	2,204,181	2,512,585	2,262,585	2,262,585	2,262,585	2,182,585
ENDING FUND BALANCE	\$ 2,512,585	\$ 2,262,585	\$ 2,262,585	\$ 2,262,585	\$ 2,182,585	\$ 2,052,585



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 NARCOTICS FORFEITURE FUND						
	Actual 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 31,070	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST INCOME	1,903	575	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 32,973	\$ 575	\$ -	\$ -	\$ -	\$ -
APPROPRIATIONS						
BANK/CC FEES & SERVICE CHARGES	\$ 24	\$ 25	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY	-	60,000	-	-	-	-
TOTAL APPROPRIATIONS	\$ 24	\$ 60,025	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE						
BEGINNING FUND BALANCE	28,401	61,350	1,900	1,900	1,900	1,900
ENDING FUND BALANCE	\$ 61,350	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900

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 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 17,499	\$ 6,300	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
INTEREST INCOME	1,915	25	1,750	1,750	1,750	1,750
TOTAL ESTIMATED REVENUES	\$ 19,414	\$ 6,325	\$ 18,750	\$ 18,750	\$ 18,750	\$ 18,750
APPROPRIATIONS						
BANK/CC FEES & SERVICE CHARGES	\$ 28	\$ 25	\$ 50	\$ 50	\$ 50	\$ 50
EDUCATION & TRAINING	-	6,300	18,700	18,700	18,700	18,700
TOTAL APPROPRIATIONS	\$ 28	\$ 6,325	\$ 18,750	\$ 18,750	\$ 18,750	\$ 18,750
NET CHANGE IN FUND BALANCE						
BEGINNING FUND BALANCE	34,244	53,630	53,630	53,630	53,630	53,630
ENDING FUND BALANCE	\$ 53,630	\$ 53,630	\$ 53,630	\$ 53,630	\$ 53,630	\$ 53,630



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 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 9,205	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
INTEREST INCOME	2,185	100	100	100	100	100
TOTAL ESTIMATED REVENUES	\$ 11,390	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100
APPROPRIATIONS						
BANK/CC FEES & SERVICE CHARGES	\$ 31	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
MISCELLANEOUS	-	10,000	10,000	10,000	10,000	10,000
TOTAL APPROPRIATIONS	\$ 31	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100
NET CHANGE IN FUND BALANCE						
BEGINNING FUND BALANCE	\$ 47,540	\$ 58,899	\$ 58,899	\$ 58,899	\$ 58,899	\$ 58,899
ENDING FUND BALANCE	\$ 58,899	\$ 58,899	\$ 58,899	\$ 58,899	\$ 58,899	\$ 58,899

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 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 483,421	\$ 407,150	\$ 407,150	\$ 407,150	\$ 407,150	\$ 407,150
OTHER REVENUE	300	-	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 483,721	\$ 407,150	\$ 407,150	\$ 407,150	\$ 407,150	\$ 407,150
APPROPRIATIONS						
CONTRACUAL SERVICES	\$ 597,531	\$ 449,650	\$ 449,650	\$ 449,650	\$ 449,650	\$ 449,650
TOTAL APPROPRIATIONS	\$ 597,531	\$ 449,650	\$ 449,650	\$ 449,650	\$ 449,650	\$ 449,650
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (113,810)	\$ (42,500)	\$ (42,500)	\$ (42,500)	\$ (42,500)	\$ (42,500)
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500
TOTAL OTHER FINANCING SOURCES (USES)	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 640,031	\$ 492,150	\$ 492,150	\$ 492,150	\$ 492,150	\$ 492,150
NET CHANGE IN FUND BALANCE						
BEGINNING FUND BALANCE	\$ (71,310)	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 192,643	\$ 438,439	\$ 124,994	\$ 124,994	\$ 124,994	\$ 124,994
TOTAL ESTIMATED REVENUES	\$ 192,643	\$ 438,439	\$ 124,994	\$ 124,994	\$ 124,994	\$ 124,994
APPROPRIATIONS - CODE ENFORCEMENT						
SALARIES	\$ 98,411	\$ 39,569	\$ 39,569	\$ 39,569	\$ 39,569	\$ 39,569
FRINGES	56,551	44,841	45,425	45,425	45,425	45,425
TOTAL APPROPRIATIONS - CODE ENFORCEMENT	\$ 154,962	\$ 84,410	\$ 84,994	\$ 84,994	\$ 84,994	\$ 84,994
APPROPRIATIONS - YARD SERVICES						
CONTRACTUAL SERVICES	\$ 53,054	\$ 305,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
TOTAL APPROPRIATIONS - YARD SERVICES	\$ 53,054	\$ 305,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
TOTAL APPROPRIATIONS - CDBG GRANT	\$ 208,016	\$ 389,410	\$ 124,994	\$ 124,994	\$ 124,994	\$ 124,994
NET CHANGE IN FUND BALANCE	\$ (15,373)	\$ 49,029	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(33,656)	(49,029)	-	-	-	-
ENDING FUND BALANCE	\$ (49,029)	\$ -	\$ -	\$ -	\$ -	\$ -



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

ESTIMATED REVENUES	Actual	Estimated	City Manager	City Council	Projected	
	2024-25	2025-26	Recommended 2026-27	Approved 2026-27	2027-28	2028-29
REIMBURSEMENT JUDGES SALARIES	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448
MISCELLANEOUS FEES	147,402	134,000	150,000	150,000	150,000	150,000
ORDINANCE FINES	2,340,119	2,322,200	2,344,600	2,344,600	2,345,600	2,346,600
CITY OF HUNTINGTON WOODS	(52,288)	(57,000)	(57,000)	(57,000)	(57,000)	(57,000)
CITY OF PLEASANT RIDGE	(43,191)	(42,000)	(37,000)	(37,000)	(37,000)	(37,000)
TOWNSHIP OF ROYAL OAK	(2,847)	(2,200)	(2,600)	(2,600)	(2,600)	(2,600)
TREASURER STATE OF MICHIGAN	(488,280)	(470,000)	(470,000)	(470,000)	(470,000)	(470,000)
MICHIGAN DEPARTMENT OF STATE	(10,778)	(12,000)	(11,000)	(11,000)	(11,000)	(11,000)
OAKLAND COUNTY TREASURER	(75,578)	(76,000)	(62,000)	(62,000)	(62,000)	(62,000)
PROBATION FEES	(113,076)	(120,000)	(150,000)	(150,000)	(150,000)	(150,000)
OAK PARK COURT FINES	(1,411,547)	(1,485,000)	(1,435,000)	(1,435,000)	(1,435,000)	(1,435,000)
DISCRICT COURT HEALTH CARE SURCHARGE	(112,279)	(158,000)	(120,000)	(120,000)	(121,000)	(122,000)
DISTICT COURT CONSTRUCTION FUND	(29,955)	-	-	-	-	-
MIDC ATTORNEY FEE REIMBURSEMENTS	(300)	-	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 238,850	\$ 125,448	\$ 241,448	\$ 241,448	\$ 241,448	\$ 241,448
APPROPRIATIONS						
SALARIES & WAGES	\$ 1,237,779	\$ 1,204,799	\$ 1,285,000	\$ 1,285,000	\$ 1,285,000	\$ 1,285,000
FRINGES	672,875	667,849	704,748	704,748	704,748	704,748
SUPPLIES	20,339	25,000	44,000	44,000	48,000	22,000
PROFESSIONAL SERVICES	18,469	20,000	20,000	20,000	20,000	20,000
CONTRACTUAL SERVICES	51,992	45,000	50,000	50,000	50,000	50,000
TRANSPORTATION	2,400	2,400	2,400	2,400	2,400	2,400
CONFERENCES & WORKSHOPS	7,505	5,000	5,000	5,000	5,000	5,000
PRINTING & PUBLICATIONS	20,173	23,000	20,000	20,000	20,000	20,000
POSTAGE	27,532	35,000	44,000	44,000	44,000	44,000
INSURANCE & BONDS	12,961	13,400	14,500	14,500	14,500	14,500
UTILITIES - CABLE	3,374	4,700	5,000	5,000	5,000	5,000
UTILITIES - TELEPHONE	856	1,500	1,500	1,500	1,500	1,500
REPAIRS & MAINTENANCE	21,244	25,000	25,000	25,000	25,000	25,000
RENTALS - COPIER LEASE	8,980	8,500	11,500	11,500	11,500	11,500
MISCELLANEOUS	-	2,300	2,300	2,300	2,300	2,300
MEMBERSHIPS, DUES & SUBSCRIPTIONS	3,426	3,000	3,500	3,500	3,500	3,500
EDUCATION & TRAINING	489	2,500	2,500	2,500	2,500	2,500
TOTAL APPROPRIATIONS	\$ 2,110,394	\$ 2,088,948	\$ 2,240,948	\$ 2,240,948	\$ 2,244,948	\$ 2,218,948
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (1,871,544)	\$ (1,963,500)	\$ (1,999,500)	\$ (1,999,500)	\$ (2,003,500)	\$ (1,977,500)
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	\$ 1,914,044	\$ 2,006,000	\$ 2,042,000	\$ 2,042,000	\$ 1,800,000	\$ 1,800,000
TRANSFERS OUT	(42,500)	(42,500)	(42,500)	(42,500)	(42,500)	(42,500)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 1,871,544	\$ 1,963,500	\$ 1,999,500	\$ 1,999,500	\$ 1,757,500	\$ 1,757,500
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 238,850	\$ 125,448	\$ 241,448	\$ 241,448	\$ 487,448	\$ 461,448
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ (246,000)	\$ (220,000)
BEGINNING FUND BALANCE	-	-	-	-	-	(246,000)
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ (246,000)	\$ (492,000)



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 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 109,628	\$ 144,528	\$ 112,550	\$ 112,550	\$ 112,550	\$ 112,550
TOTAL ESTIMATED REVENUES	\$ 109,628	\$ 144,528	\$ 112,550	\$ 112,550	\$ 112,550	\$ 112,550
APPROPRIATIONS						
SALARIES	\$ 12,079	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
FRINGES	1,008	2,012	1,260	1,260	1,260	1,260
MATERIALS & SUPPLIES	42	7,500	7,500	7,500	7,500	7,500
CONTRACUAL SERVICES	96,209	80,538	86,290	86,290	86,290	86,290
CONFERENCES & WORKSHOPS	2,957	2,500	2,500	2,500	2,500	2,500
TOTAL APPROPRIATIONS	\$ 112,295	\$ 112,550	\$ 112,550	\$ 112,550	\$ 112,550	\$ 112,550
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (2,667)	\$ 31,978	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ (2,667)	\$ 31,978	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(29,311)	(31,978)	-	-	-	-
ENDING FUND BALANCE	\$ (31,978)	\$ -	\$ -	\$ -	\$ -	\$ -

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 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ 35,760	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
TOTAL ESTIMATED REVENUES	\$ 35,760	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
APPROPRIATIONS						
SALARIES	\$ 12,036	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
FRINGES	1,004	1,240	1,240	1,240	1,240	1,240
MATERIALS & SUPPLIES	495	3,500	3,500	3,500	3,500	3,500
CONTRACTUAL SERVICES	21,342	19,260	19,260	19,260	19,260	19,260
CONFERENCES & WORKSHOPS	883	1,000	1,000	1,000	1,000	1,000
TOTAL APPROPRIATIONS	\$ 35,760	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Operation Drive Court Grant Fund

This revenue for this fund is a grant provided by the State of Michigan. The grant helps individuals overcome barriers to obtaining a valid driver's license through structured, collaborative support.

296 OPERATION DRIVE GRANT						
	Actual 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
ESTIMATED REVENUES						
INTERGOVERNMENTAL	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL ESTIMATED REVENUES	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
APPROPRIATIONS						
CONTRACTUAL SERVICES	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL APPROPRIATIONS	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
NET CHANGE IN FUND BALANCE						
BEGINNING FUND BALANCE	-	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Debt Service Funds

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 6/30/2026	Debt Service Payments 2026-27		
			Principal	Interest	Total
VOTED TAX GENERAL OBLIGATION DEBT FUNDS:					
2011 Library & Recreation Lease	Debt Service	\$ 1,255,000	\$ 90,000	\$ 40,400	\$ 130,400
2015 Refunding Bonds Street Imp.	Debt Service	\$ 2,815,000	\$ 640,000	\$ 112,600	\$ 752,600
2012 Refunding Street Imp. Bonds	Debt Service	1,310,000	650,000	39,300	689,300
2020 UTGO Refunding Bonds	Debt Service	6,495,000	565,000	194,850	759,850
2025 G.O. Unlimited Tax Bonds	Debt Service	8,430,000	500,000	421,500	921,500
Total Debt Service		\$ 20,305,000	\$ 2,445,000	\$ 808,650	\$ 3,253,650



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 assessments obligations, incurred, to comply with an order of the Water Services Commission (not the Department of Environmental Quality) or a court 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

Total Net Bonded Indebtedness Should Not Exceed \$2,500 Per Capita

Debt Limit

Population		29,560
Debt Limit (\$2,500 per capita)	\$	73,900,000

Debt Applicable to Debt Limit, at July 1, 2026

Total Bonded Debt Outstanding	\$	20,305,000
Less:		
Capital Lease (Library)	\$	(1,255,000)
Total Amount of Debt Applicable to Limit		19,050,000

Debt Margin Available **\$ 54,850,000**

Net Debt subject to limit as percent of Debt Limit **26%**

Debt Service Payment Should Not Exceed 20% of Combined Operating and Debt-Service Fund Expenditures

Debt Limit

Combined Operating and Debt-Service Fund Expenditures, estimated 2026-27		\$ 30,674,054
Debt Service Limit (20% of Operating and Debt-Service Expenditures)	\$	6,134,811

Debt Service Applicable to Debt Limit, Budget 2026-27

Total Bonded Debt Service	\$	3,253,650
Less:		
Capital Lease (Library)	(130,400)	
Total Amount of Debt Applicable to Limit		3,123,250

Debt Service Margin Available **\$ 3,011,561**

Net Debt Service subject to limit as percent of Debt Limit **51%**



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**

PRINCIPAL DUE NOVEMBER 1	INTEREST RATE	PRINCIPAL	PRINCIPAL DUE NOVEMBER 1	INTEREST RATE	PRINCIPAL
2026	5.0000%	90,000	2032	2.0000%	120,000
2027	5.0000%	95,000	2033	2.0000%	125,000
2028	5.0000%	100,000	2034	2.0000%	125,000
2029	5.0000%	105,000	2035	2.0000%	125,000
2030	5.0000%	115,000	2036	2.0000%	135,000
2031	4.0000%	120,000			<u>\$ 1,255,000</u>

2012 Refunding Street Improvement Bond

This issue was used for refunding bonds issued for the balance of the 2023 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
2027	2.5000%	650,000	2028	3.0000%	660,000
					<u>\$ 1,310,000</u>

2015 Refunding Street Bond

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
2027	4.0000%	640,000	2029	4.0000%	750,000
2028	4.0000%	670,000	2030	4.0000%	755,000
					<u>\$ 2,815,000</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**

PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL	PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL
2027	3.0000%	565,000	2032	3.0000%	655,000
2028	3.0000%	585,000	2033	3.0000%	675,000
2029	3.0000%	600,000	2034	3.0000%	695,000
2030	3.0000%	620,000	2035	3.0000%	720,000
2031	3.0000%	640,000	2036	3.0000%	740,000
					<u>\$ 6,495,000</u>

2025 G.O. Unlimited Tax Bonds

The issue was used to fund a new Recreation Center and park improvements.

**SCHEDULE OF INDEBTEDNESS
YEAR ISSUED: 2025
AMOUNT OF ISSUE: \$9,680,000**

PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL	PRINCIPAL DUE MAY 1	INTEREST RATE	PRINCIPAL
2027	5.0000%	500,000	2039	5.0000%	335,000
2028	5.0000%	200,000	2040	5.0000%	350,000
2029	5.0000%	210,000	2041	5.0000%	370,000
2030	5.0000%	215,000	2042	5.0000%	390,000
2031	5.0000%	225,000	2043	5.0000%	405,000
2032	5.0000%	230,000	2044	5.0000%	425,000
2033	5.0000%	235,000	2045	5.0000%	445,000
2034	5.0000%	250,000	2046	5.0000%	460,000
2035	5.0000%	270,000	2047	5.0000%	475,000
2036	5.0000%	285,000	2048	5.0000%	495,000
2037	5.0000%	300,000	2049	5.0000%	515,000
2038	5.0000%	315,000	2050	5.0000%	530,000
					<u>\$ 8,430,000</u>



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 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
APPROPRIATIONS						
PRINCIPAL	\$ 80,000	\$ 85,000	\$ 90,000	\$ 90,000	\$ 95,000	\$ 100,000
INTEREST	48,900	44,775	40,400	40,400	35,775	30,900
PAYING AGENT FEES	100	100	100	100	100	100
TOTAL APPROPRIATIONS	\$ 129,000	\$ 129,875	\$ 130,500	\$ 130,500	\$ 130,875	\$ 131,000
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (129,000)	\$ (129,875)	\$ (130,500)	\$ (130,500)	\$ (130,875)	\$ (131,000)
OTHER FINANCING SOURCES (USES)						
TRANSFER IN - LIBRARY FUND	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
TRANSFER IN - GENERAL FUND	54,000	54,875	55,500	55,500	55,875	56,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 129,000	\$ 129,875	\$ 130,500	\$ 130,500	\$ 130,875	\$ 131,000
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
ESTIMATED REVENUES						
PROPERTY TAX REVENUE	\$ 742,370	\$ 736,500	\$ 736,600	\$ 736,600	\$ 740,800	\$ 794,000
INTERGOVERNMENTAL	7,074	3,800	7,000	7,000	7,000	7,000
INTEREST INCOME	34,890	2,200	10,000	10,000	10,200	10,200
TOTAL ESTIMATED REVENUES	\$ 784,334	\$ 742,500	\$ 753,600	\$ 753,600	\$ 758,000	\$ 811,200
APPROPRIATIONS						
PRINCIPAL	\$ 575,000	\$ 605,000	\$ 640,000	\$ 640,000	\$ 670,000	\$ 750,000
INTEREST	159,800	136,800	112,600	112,600	87,000	60,200
BANK FEES & SERVICE CHARGES	700	700	1,000	1,000	1,000	1,000
TOTAL APPROPRIATIONS	\$ 735,500	\$ 742,500	\$ 753,600	\$ 753,600	\$ 758,000	\$ 811,200
NET CHANGE IN FUND BALANCE	\$ 48,834	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	330,679	379,513	379,513	379,513	379,513	379,513
ENDING FUND BALANCE	\$ 379,513	\$ 379,513	\$ 379,513	\$ 379,513	\$ 379,513	\$ 379,513



2012 Street Improvement Refunding Bond Fund

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

309 2012 STREET REFUNDING BOND FUND						
	Actual	Estimated	City Manager	City Council	Projected	
	2024-25	2025-26	Recommended	Approved	2027-28	2028-29
			2026-27	2026-27		
ESTIMATED REVENUES						
PROPERTY TAX REVENUE	\$ 724,136	\$ 696,775	\$ 644,210	\$ 644,210	\$ 2,700	\$ -
INTERGOVERNMENTAL	7,129	3,800	3,800	3,800	3,800	-
INTEREST INCOME	46,978	5,775	7,500	7,500	7,500	-
TOTAL ESTIMATED REVENUES	\$ 778,243	\$ 706,350	\$ 655,510	\$ 655,510	\$ 14,000	\$ -
APPROPRIATIONS						
PRINCIPAL	\$ 645,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 660,000	\$ -
INTEREST	71,675	55,550	39,300	39,300	19,800	-
BANK FEES & SERVICE CHARGES	1,000	800	1,000	1,000	1,000	-
TOTAL APPROPRIATIONS	\$ 717,675	\$ 706,350	\$ 690,300	\$ 690,300	\$ 680,800	\$ -
NET CHANGE IN FUND BALANCE	\$ 60,568	\$ -	\$ (34,790)	\$ (34,790)	\$ (666,800)	\$ -
BEGINNING FUND BALANCE	641,022	701,590	701,590	701,590	666,800	-
ENDING FUND BALANCE	\$ 701,590	\$ 701,590	\$ 666,800	\$ 666,800	\$ -	\$ -

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	City Council	Projected	
	2024-25	2025-26	Recommended	Approved	2027-28	2028-29
			2026-27	2026-27		
ESTIMATED REVENUES						
PROPERTY TAX REVENUE	\$ 770,106	\$ 754,950	\$ 752,350	\$ 752,350	\$ 755,400	\$ 752,850
INTERGOVERNMENTAL	7,432	4,500	5,000	5,000	5,000	5,000
INTEREST INCOME	31,719	2,600	3,500	3,500	3,500	3,500
TOTAL ESTIMATED REVENUES	\$ 809,257	\$ 762,050	\$ 760,850	\$ 760,850	\$ 763,900	\$ 761,350
APPROPRIATIONS						
PRINCIPAL	\$ 535,000	\$ 550,000	\$ 565,000	\$ 565,000	\$ 585,000	\$ 600,000
INTEREST	227,400	211,350	194,850	194,850	177,900	160,350
BANK FEES & SERVICE CHARGES	1,000	700	1,000	1,000	1,000	1,000
TOTAL APPROPRIATIONS	\$ 763,400	\$ 762,050	\$ 760,850	\$ 760,850	\$ 763,900	\$ 761,350
NET CHANGE IN FUND BALANCE	\$ 45,857	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	259,056	304,913	304,913	304,913	304,913	304,913
ENDING FUND BALANCE	\$ 304,913	\$ 304,913	\$ 304,913	\$ 304,913	\$ 304,913	\$ 304,913



318 2025 COMMUNITY CENTER UTGO BOND

	Actual 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
ESTIMATED REVENUES						
PROPERTY TAX REVENUE	\$ -	\$ 1,660,056	\$ 921,500	\$ 921,500	\$ 596,500	\$ 596,500
INTERGOVERNMENTAL	-	-	-	-	-	-
INTEREST INCOME	-	1,000	1,000	1,000	1,000	1,000
TOTAL ESTIMATED REVENUES	\$ -	\$ 1,661,056	\$ 922,500	\$ 922,500	\$ 597,500	\$ 597,500
APPROPRIATIONS						
PRINCIPAL	\$ -	\$ 1,250,000	\$ 500,000	\$ 500,000	\$ 200,000	\$ 210,000
INTEREST	-	410,056	421,500	421,500	396,500	386,500
BANK FEES & SERVICE CHARGES	-	1,000	1,000	1,000	1,000	1,000
TOTAL APPROPRIATIONS	\$ -	\$ 1,661,056	\$ 922,500	\$ 922,500	\$ 597,500	\$ 597,500
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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 2027-32. The CIP is an opportunity to formulate strategic long-term policy decisions that extend beyond the 2026-2027 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 2026-27 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 in program revenue resulting from park improvements. These improvements will make the park properties more attractive. The most impactful project will be the addition an Event Hub on the greenspace on the west side of City Hall.
- Building of the 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 Improvements by Fund
(City Cost only; does not include outside leverage)

Fund	Total	BUDGET	PROJECTED			FORECAST	
		FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32
GENERAL FUND - 101	\$ 732,920	\$ 238,840	\$ 20,000	\$ 23,360	\$ 201,720	\$ 124,120	\$ 124,880
LIBRARY AUTHORITY - 111	\$ 110,000	\$ 55,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -
MAJOR STREET FUND - 202	\$ 12,654,000	\$ 229,000	\$ 2,555,000	\$ 2,490,000	\$ 3,455,000	\$ 3,735,000	\$ 190,000
LOCAL STREET FUND - 203	\$ 8,329,000	\$ 2,039,000	\$ 1,070,000	\$ 665,000	\$ 2,180,000	\$ 1,760,000	\$ 615,000
PARKS & RECREATION FUND - 208	\$ 14,000	\$ -	\$ -	\$ -	\$ 14,000	\$ -	\$ -
SOLID WASTE FUND - 226	\$ 555,000	\$ -	\$ 80,000	\$ 130,000	\$ 40,000	\$ 305,000	\$ -
CORRIDOR IMPROVEMENT AUTHORITY FUND - 251	\$ 1,552,000	\$ 155,000	\$ 311,000	\$ 686,000	\$ 400,000	\$ -	\$ -
COMMUNITY CENTER CONSTRUCTION FUND - 406	\$ 34,320,000	\$ 17,000,000	\$ 17,320,000	\$ -	\$ -	\$ -	\$ -
PARKS & RECREATION IMPROVEMENT FUND - 407	\$ 11,125,000	\$ 900,000	\$ 1,500,000	\$ 500,000	\$ 1,400,000	\$ 6,300,000	\$ 525,000
SIDEWALK PROGRAM FUND - 451	\$ 1,515,000	\$ 15,000	\$ 750,000	\$ -	\$ -	\$ 750,000	\$ -
WATER AND SEWER FUND - 592	\$ 29,224,000	\$ 8,089,000	\$ 3,825,000	\$ 5,375,000	\$ 4,155,000	\$ 4,455,000	\$ 3,325,000
MOTOR POOL FUND - 654	\$ 2,071,035	\$ 322,407	\$ 340,407	\$ 388,407	\$ 510,407	\$ 342,407	\$ 167,000
TOTAL	\$ 102,201,955	\$ 29,043,247	\$ 27,826,407	\$ 10,257,767	\$ 12,356,127	\$ 17,771,527	\$ 4,946,880

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.

CIP Expenditures by Budget Category

Roads

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



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

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.

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.

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.

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.

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.

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.

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
2026- 2032 Project Summary**

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL	BUDGET	PROJECTED		FORECAST		
			CITY COST	FY 2026-27 CITY COST	FY 2027-28 CITY COST	FY 2028-29 CITY COST	FY 2029-30 CITY COST	FY 2030-31 CITY COST	FY 2031-32 CITY COST
Roads									
1	RD-1	Meyers Realignment and Reconstruction (Eight mile to Capital)	\$ 2,300,000			\$ 2,300,000			
2	RD-2	Marlow/Stratford (Pearson to Stratford VIII Apts.) & Stafford Ct (Stafford St. west to Cul-de-sac) Reconstruction	\$ 1,800,000	\$ 1,385,000	\$ 415,000				
3	RD-3	Northend (Coolidge to Meyers) Major Rehabilitation	\$ 1,500,000					\$ 1,500,000	
4	RD-5	9 Mile and Coolidge Intersection (Est \$1.84 M Fed TAP Grant Reimbursement (80%))	\$ 2,300,000		\$ 2,300,000				
5	RD-6	9 Mile and Coolidge Intersection	\$ 600,000			\$ 400,000		\$ 200,000	
6	RD-7	11 Mile Road Redesign	\$ 1,000,000					\$ 1,000,000	
7	RD-8	11 Mile Road Redesign	\$ 200,000					\$ 200,000	
8	RD-9	Eight Mile Resurfacing - MDOT	\$ 200,000					\$ 200,000	
9	RD-10	Oakland County Tri-Party	\$ 50,000	\$ 50,000					
10	RD-11	Mastic Rehabilitation Project (various areas)	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000			
11	RD-12	Rosewood (Oak Park Blvd to 10 mile) Reconstruction	\$ 2,200,000					\$ 2,200,000	
12	RD-13	Roanoke (Oak Park Blvd to 10 mile) Reconstruction	\$ 2,200,000						\$ 2,200,000
13	RD-14	Kenberlon (Roanoke to Rosewood) Reconstruction	\$ 1,300,000						\$ 1,300,000
14	RD-15	Northfield (Condon to Seneca) Reconstruction	\$ 1,700,000					\$ 1,700,000	
15	RD-16	Coolidge Parking Area Improvements (Islands)	\$ 522,000		\$ 236,000	\$ 286,000			
16	RD-17	Annual Joint and Crack Sealing Program	\$ 900,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
17	RD-18	Annual Concrete Repair/Replacement Program	\$ 1,950,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 275,000	\$ 275,000	\$ 275,000
			\$ 1,950,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 275,000	\$ 275,000	\$ 275,000
SUBTOTAL			\$ 22,822,000	\$ 2,385,000	\$ 3,901,000	\$ 3,936,000	\$ 6,200,000	\$ 5,700,000	\$ 700,000
Sidewalks & Pathways									
18	SP-1	Triennial Sidewalk Replacement Program	\$ 1,500,000		\$ 750,000			\$ 750,000	
			\$ 70,000		\$ 35,000			\$ 35,000	
			\$ 70,000		\$ 35,000			\$ 35,000	
SUBTOTAL			\$ 1,640,000	\$ -	\$ 820,000	\$ -	\$ -	\$ 820,000	\$ -
Sanitary Sewer									
19	SS-1	Annual Sewer Lining/Repairs	\$ 4,500,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
SUBTOTAL			\$ 4,500,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Water Distribution									
20	WD-1	Marlow (9 Mile to Oak Park Blvd) Water Main Replacement	\$ 1,350,000			\$ 1,350,000			
21	WD-2	Cloverlawn (Northend to 9 Mile) Water Main Replacement	\$ 1,500,000					\$ 1,500,000	
22	WD-3	Dartmouth (Coolidge to Scotia) Water Main Replacement	\$ 1,200,000			\$ 1,200,000			
23	WD-4	Oneida (Seneca to Dartmouth) Water Main Replacement	\$ 1,200,000		\$ 1,200,000				
24	WD-5	Pearson (Marlow to Coolidge) Water Main Replacement	\$ 2,600,000	\$ 2,600,000					
25	WD-6	Lincoln (Greenfield to Kipling) Water Main Replacement	\$ 3,300,000					\$ 3,300,000	
26	WD-7	Marlow (9 Mile to Stratford) Water Main Replacement	\$ 1,300,000			\$ 1,300,000			
27	WD-8	Morton (Albany to Sunset) & Sunset (Albany to Jermone) Water Main Replacement	\$ 1,000,000		\$ 1,000,000				
28	WD-9	Ridgedale (Allen to Ten Mile) Water Main Replacement	\$ 1,500,000					\$ 1,500,000	
29	WD-10	Rue Versailles (East Road and Monmartre Ct to Barritz Cir) Water Main Replacement	\$ 1,200,000	\$ 1,200,000					
30	WD-11	Pump Station Rehabilitation	\$ 275,000		\$ 200,000			\$ 75,000	
31	WD-12	Briar (Lincoln to Balfour) Water Main Replacement	\$ 700,000						\$ 700,000
32	WD-13	East Rue Versailles Water Main Replacement	\$ 1,000,000						\$ 1,000,000
33	WD-14	Replace Water Meters and annual reading software	\$ 2,900,000	\$ 2,900,000					
SUBTOTAL			\$ 21,025,000	\$ 6,700,000	\$ 2,400,000	\$ 3,850,000	\$ 3,075,000	\$ 3,300,000	\$ 1,700,000

**City of Oak Park
Capital Improvement Program
2026- 2032 Project Summary**

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL	BUDGET	PROJECTED		FORECAST			
			CITY COST	FY 2026-27 CITY COST	FY 2027-28 CITY COST	FY 2028-29 CITY COST	FY 2029-30 CITY COST	FY 2030-31 CITY COST	FY 2031-32 CITY COST	
Buildings & Property										
34	BP-1	New Recreation Center	COMMUNITY CENTER CONSTRUCTION FUND - 406	\$ 34,320,000	\$ 17,000,000	\$ 17,320,000				
35	BP-2	Trail system - Dewey, Best, Key, Rothstein	PARKS & RECREATION IMPROVEMENT FUND - 407	\$ 900,000	\$ 900,000					
36	BP-3	Phase 2 Tyler Park	PARKS & RECREATION IMPROVEMENT FUND - 407	\$ 400,000						\$ 400,000
37	BP-4	Park Upgrades	PARKS & RECREATION IMPROVEMENT FUND - 407	\$ 2,000,000		\$ 1,500,000	\$ 500,000			
38	BP-5	Joe Forbes Field Enhancement (Fence/Dugout/Storage/Lights)	PARKS & RECREATION IMPROVEMENT FUND - 407	\$ 125,000						\$ 125,000
39	BP-6	Rothstein Park	PARKS & RECREATION IMPROVEMENT FUND - 407	\$ 2,600,000					\$ 2,600,000	
40	BP-7	Dewey Park	PARKS & RECREATION IMPROVEMENT FUND - 407	\$ 2,300,000					\$ 2,300,000	
41	BP-8	Best Park	PARKS & RECREATION IMPROVEMENT FUND - 407	\$ 2,800,000				\$ 1,400,000	\$ 1,400,000	
42	BP-9	Welcome Signs (11 & Coolidge, 10 & Coolidge, 9 & Forest, 8 & Coolidge)	CORRIDOR IMPROVEMENT AUTHORITY FUND - 251	\$ 155,000	\$ 155,000					
43	BP-10	Pump House Renovation	WATER AND SEWER FUND - 592	\$ 100,000	\$ 100,000					
SUBTOTAL				\$ 45,700,000	\$ 18,155,000	\$ 18,820,000	\$ 500,000	\$ 1,400,000	\$ 6,300,000	\$ 525,000

**City of Oak Park
Capital Improvement Program
2026- 2032 Project Summary**

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL	BUDGET	PROJECTED		FORECAST		
			CITY COST	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32
				CITY COST	CITY COST	CITY COST	CITY COST	CITY COST	CITY COST
Machinery & Equipment (Including Vehicles)									
44	ME-1	Public Safety Ballistic Vests	\$ 50,920	\$ 6,840		\$ 8,360	\$ 16,720	\$ 9,120	\$ 9,880
45	ME-2	Public Safety 5 Motorola Portable Prep Radios	\$ 39,000	\$ 39,000					
46	ME-3	Public Safety Fire Extrication Air Bags (1 set)	\$ 12,000	\$ 12,000					
47	ME-4	Public Safety Pick up Truck	\$ 65,000		\$ -	\$ 65,000			
48	ME-5	Fire Truck (Engine) (financing over 5 years)	\$ 1,037,035	\$ 207,407	\$ 207,407	\$ 207,407	\$ 207,407	\$ 207,407	\$ 207,407
49	ME-6	Public Safety Marked Patrol Vehicles	\$ 465,000	\$ 75,000	\$ 76,000	\$ 77,000	\$ 78,000	\$ 79,000	\$ 80,000
50		Public Safety Unmarked Patrol Vehicles	\$ 222,000			\$ 54,000	\$ 55,000	\$ 56,000	\$ 57,000
51	ME-7	DPW Crew Cab Pick up Truck	\$ 55,000					\$ 55,000	
		WATER AND SEWER FUND - 592	\$ 55,000		\$ 55,000				
52	ME-8	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				
			MAJOR STREET FUND - 202	\$ 29,000	\$ 14,000			\$ 15,000	
53	ME-9	Engineering Vehicle Replacement	LOCAL STREET FUND - 203	\$ 29,000	\$ 14,000		\$ 15,000		
			WATER AND SEWER FUND - 592	\$ 29,000	\$ 14,000		\$ 15,000		
			MOTOR POOL FUND - 654	\$ 55,000		\$ 25,000			\$ 30,000
54	ME-10	Lawn Equipment	\$ 55,000						\$ 150,000
55	ME-11	Large Dump Truck Replacement	MAJOR STREET FUND - 202	\$ 150,000					\$ 150,000
			LOCAL STREET FUND - 203	\$ 150,000					\$ 150,000
56	ME-12	Municipal Services Vehicle Replacement	\$ 40,000				\$ 40,000		
57	ME-13	BS&A Cloud	\$ 370,000				\$ 170,000	\$ 100,000	\$ 100,000
58	ME-14	Election Equipment (State Mandated)	\$ 150,000	\$ 150,000					
59	ME-15	Wayfinder	\$ 75,000	\$ -	\$ 75,000				
60	ME-16	Wayfinder	\$ 75,000		\$ 75,000				
61	ME-17	Council Camera and Television Replacement	\$ 31,000	\$ 31,000					
62	ME-18	Library Improvements	\$ 110,000	\$ 55,000	\$ 55,000				
63	ME-19	Foreman Pick up Truck	MAJOR STREET FUND - 202	\$ 75,000	\$ 35,000				\$ 40,000
			LOCAL STREET FUND - 203	\$ 75,000	\$ 35,000				\$ 40,000
			WATER AND SEWER FUND - 592	\$ 75,000			\$ 75,000		
64	ME-20	Mini Excavator	\$ 160,000			\$ 160,000			
65	ME-21	Lawn Tractor (John Deere Replacement)	\$ 40,000	\$ 40,000					
66	ME-22	Hi- Ranger Tree Truck	MAJOR STREET FUND - 202	\$ 125,000			\$ 125,000		
			LOCAL STREET FUND - 203	\$ 125,000			\$ 125,000		
67	ME-23	Water Maintenance Van	\$ 300,000	\$ 150,000	\$ 150,000				
68	ME-24	3 Yard Dump Truck Replacement	MAJOR STREET FUND - 202	\$ 65,000	\$ 65,000				
			LOCAL STREET FUND - 203	\$ 65,000	\$ 65,000				
			SOLID WASTE FUND - 226	\$ 130,000			\$ 130,000		
		WATER AND SEWER FUND - 592	\$ 130,000					\$ 130,000	
69	ME-25	High Flow Skid Steer with Attachments	MAJOR STREET FUND - 202	\$ 40,000		\$ 40,000			
			LOCAL STREET FUND - 203	\$ 40,000		\$ 40,000			
			SOLID WASTE FUND - 226	\$ 40,000		\$ 40,000			
			WATER AND SEWER FUND - 592	\$ 40,000		\$ 40,000			
70	ME-26	Garage Lifts and Equipment (formerly wheel balance machine \$16,000 in FY 28)	\$ 32,000		\$ 32,000				

**City of Oak Park
Capital Improvement Program
2026- 2032 Project Summary**

DPS CIP#	PROJECT DESCRIPTION	FUNDING SOURCE	TOTAL	BUDGET	PROJECTED		FORECAST			
			CITY COST	FY 2026-27 CITY COST	FY 2027-28 CITY COST	FY 2028-29 CITY COST	FY 2029-30 CITY COST	FY 2030-31 CITY COST	FY 2031-32 CITY COST	
71	ME-27	Stump Grinder	MAJOR STREET FUND - 202	\$ 15,000		\$ 15,000				
			LOCAL STREET FUND - 203	\$ 15,000		\$ 15,000				
			WATER AND SEWER FUND - 592	\$ 15,000		\$ 15,000				
72	ME-28	Parks and Recreation Golf Cart	\$ 14,000				\$ 14,000			
73	ME-29	Rubber Tire Backhoe	MAJOR STREET FUND - 202	\$ 40,000				\$ 40,000		
			LOCAL STREET FUND - 203	\$ 40,000				\$ 40,000		
			SOLID WASTE FUND - 226	\$ 40,000				\$ 40,000		
			WATER AND SEWER FUND - 592	\$ 40,000				\$ 40,000		
			MAJOR STREET FUND - 202	\$ 15,000			\$ 15,000			
74	ME-30	Salt Dome Upgrades	LOCAL STREET FUND - 203	\$ 15,000			\$ 15,000			
			WATER AND SEWER FUND - 592	\$ 15,000			\$ 15,000			
			MAJOR STREET FUND - 202	\$ 40,000		\$ 40,000				
75	ME-31	Public Works Roof Repairs	LOCAL STREET FUND - 203	\$ 40,000			\$ 40,000			
			SOLID WASTE FUND - 226	\$ 40,000			\$ 40,000			
			WATER AND SEWER FUND - 592	\$ 40,000			\$ 40,000			
			MAJOR STREET FUND - 202	\$ 250,000					\$ 250,000	
			WATER AND SEWER FUND - 592	\$ 600,000						\$ 600,000
76	ME-32	Street Sweeper	\$ 250,000					\$ 250,000		
77	ME-33	Vector Truck	\$ 600,000						\$ 600,000	
78	ME-34	Building Maintenance Vehicle	\$ 50,000			\$ 50,000				
79	ME-35	Building Maintenance Software	\$ 80,000		\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
80	ME-36	Garage/Motor Pool Repair Truck	\$ 65,000				\$ 65,000			
74	ME-37	Water Stake/ Crane Truck	\$ 150,000			\$ 150,000				
SUBTOTAL			\$ 6,514,955	\$ 1,053,247	\$ 1,135,407	\$ 1,221,767	\$ 931,127	\$ 901,527	\$ 1,271,880	
TOTAL			<u>\$ 102,201,955</u>	<u>\$ 29,043,247</u>	<u>\$ 27,826,407</u>	<u>\$ 10,257,767</u>	<u>\$ 12,356,127</u>	<u>\$ 17,771,527</u>	<u>\$ 4,946,880</u>	

Fund	Total	BUDGET	PROJECTED		FORECAST		
		FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32
GENERAL FUND - 101	\$ 732,920	\$ 238,840	\$ 20,000	\$ 23,360	\$ 201,720	\$ 124,120	\$ 124,880
LIBRARY AUTHORITY - 111	\$ 110,000	\$ 55,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -
MAJOR STREET FUND - 202	\$ 12,654,000	\$ 229,000	\$ 2,555,000	\$ 2,490,000	\$ 3,455,000	\$ 3,735,000	\$ 190,000
LOCAL STREET FUND - 203	\$ 8,329,000	\$ 2,039,000	\$ 1,070,000	\$ 665,000	\$ 2,180,000	\$ 1,760,000	\$ 615,000
PARKS & RECREATION FUND - 208	\$ 14,000	\$ -	\$ -	\$ -	\$ 14,000	\$ -	\$ -
SOLID WASTE FUND - 226	\$ 555,000	\$ -	\$ 80,000	\$ 130,000	\$ 40,000	\$ 305,000	\$ -
CORRIDOR IMPROVEMENT AUTHORITY FUND - 251	\$ 1,552,000	\$ 155,000	\$ 311,000	\$ 686,000	\$ 400,000	\$ -	\$ -
NARCOTIC FORFEITURE FUND - 253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY CENTER CONSTRUCTION FUND - 406	\$ 34,320,000	\$ 17,000,000	\$ 17,320,000	\$ -	\$ -	\$ -	\$ -
PARKS & RECREATION IMPROVEMENT FUND - 407	\$ 11,125,000	\$ 900,000	\$ 1,500,000	\$ 500,000	\$ 1,400,000	\$ 6,300,000	\$ 525,000
SIDEWALK PROGRAM FUND - 451	\$ 1,515,000	\$ 15,000	\$ 750,000	\$ -	\$ -	\$ 750,000	\$ -
MUNICIPAL BUILDING CONSTRUCTION - 470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER AND SEWER FUND - 592	\$ 29,224,000	\$ 8,089,000	\$ 3,825,000	\$ 5,375,000	\$ 4,155,000	\$ 4,455,000	\$ 3,325,000
MOTOR POOL FUND - 654	\$ 2,071,035	\$ 322,407	\$ 340,407	\$ 388,407	\$ 510,407	\$ 342,407	\$ 167,000
TOTAL	<u>\$ 102,201,955</u>	<u>\$ 29,043,247</u>	<u>\$ 27,826,407</u>	<u>\$ 10,257,767</u>	<u>\$ 12,356,127</u>	<u>\$ 17,771,527</u>	<u>\$ 4,946,880</u>



Capital Project Funds

HUB Construction Fund

This fund was established to account for the HUB construction.

405 HUB CONSTRUCTION FUND

	Actual 2024-25	Estimated 2025-26	City Manager	City Council	Projected	
			Recommended 2026-27	Approved 2026-27	2027-28	2028-29
ESTIMATED REVENUES						
FEDERAL GRANTS	\$ -	\$ 3,750,000	\$ -	\$ -	\$ -	\$ -
OTHER REVENUE	25,000	-	-	-	-	-
INTEREST INCOME	115,031	645,000	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 140,031	\$ 4,395,000	\$ -	\$ -	\$ -	\$ -
APPROPRIATIONS						
BANK FEES & SERVICE CHARGES	\$ 1,633	\$ 2,597	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY	816,606	9,956,890	600,000	600,000	-	-
TOTAL APPROPRIATIONS	\$ 818,239	\$ 9,959,487	\$ 600,000	\$ 600,000	\$ -	\$ -
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (678,208)	\$ (5,564,487)	\$ (600,000)	\$ (600,000)	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN- GENERAL FUND	1,300,000	500,000	-	-	-	-
TRANSFERS IN - PARKS & RECREATION FUND	1,500,000	800,000	600,000	600,000	-	-
TRANSFERS IN - CITY OWNED PROPERTIES	-	30,090	-	-	-	-
TRANSFERS IN - PARKS & IMPROVEMENT FUND	2,112,605	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 4,912,605	\$ 1,330,090	\$ 600,000	\$ 600,000	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 4,094,366	\$ (8,629,397)	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ 4,234,397	\$ (4,234,397)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	4,234,397	-	-	-	-
ENDING FUND BALANCE	\$ 4,234,397	\$ -	\$ -	\$ -	\$ -	\$ -



Community Center Construction Fund

This fund was established to account the construction of the Community Center.

406 COMMUNITY CENTER CONSTRUCTION FUND						
	Actual 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
APPROPRIATIONS						
CAPITAL OUTLAY	\$ -	\$ 9,680,000	\$ 17,000,000	\$ 17,000,000	\$ 17,320,000	\$ -
TOTAL APPROPRIATIONS	\$ -	\$ 9,680,000	\$ 17,000,000	\$ 17,000,000	\$ 17,320,000	\$ -
REVENUES OVER (UNDER) APPROPRIATIONS	\$ -	\$ (9,680,000)	\$ (17,000,000)	\$ (17,000,000)	\$ (17,320,000)	\$ -
OTHER FINANCING SOURCES (USES)						
PROCEEDS FROM BOND SALE	\$ 9,680,000	\$ -	\$ 34,320,000	\$ 34,320,000	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ 9,680,000	\$ -	\$ 34,320,000	\$ 34,320,000	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 9,680,000	\$ (9,680,000)	\$ 17,320,000	\$ 17,320,000	\$ (17,320,000)	\$ -
NET CHANGE IN FUND BALANCE	\$ 9,680,000	\$ (9,680,000)	\$ 17,320,000	\$ 17,320,000	\$ (17,320,000)	\$ -
BEGINNING FUND BALANCE	-	9,680,000	-	-	17,320,000	-
ENDING FUND BALANCE	\$ 9,680,000	\$ -	\$ 17,320,000	\$ 17,320,000	\$ -	\$ -

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 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
APPROPRIATIONS						
CAPITAL OUTLAY	\$ -	\$ 700,000	\$ 900,000	\$ 900,000	\$ 1,500,000	\$ 500,000
TOTAL APPROPRIATIONS	\$ -	\$ 700,000	\$ 900,000	\$ 900,000	\$ 1,500,000	\$ 500,000
REVENUES OVER (UNDER) APPROPRIATIONS	\$ -	\$ (700,000)	\$ (900,000)	\$ (900,000)	\$ (1,500,000)	\$ (500,000)
OTHER FINANCING SOURCES (USES)						
TRANSFER IN - PARKS & RECREATION OPERATING	\$ -	\$ 700,000	\$ 900,000	\$ 900,000	\$ 1,500,000	\$ 500,000
TRANSFER OUT - HUB CONSTRUCTION FUND	2,112,604	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (2,112,604)	\$ 700,000	\$ 900,000	\$ 900,000	\$ 1,500,000	\$ 500,000
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ (2,112,604)	\$ -	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ (2,112,604)	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	2,112,604	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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	City Council	Projected	
	2024-25	2025-26	Recommended	Approved	2027-28	2028-29
			2026-27	2026-27		
ESTIMATED REVENUES						
CHARGES FOR SERVICES - WEEDS	\$ 21,811	\$ 31,000	\$ 41,000	\$ 41,000	\$ 41,000	\$ 41,000
OTHER REVENUE - SPECIAL ASSESSMENTS	924,216	-	-	-	750,000	-
SIDEWALK BILLINGS	26,129	15,000	17,000	17,000	3,500	3,500
INTEREST INCOME	(13,343)	2,035	1,857	1,857	471	588
TOTAL ESTIMATED REVENUES	\$ 958,813	\$ 48,035	\$ 59,857	\$ 59,857	\$ 794,971	\$ 45,088
APPROPRIATIONS						
SALARIES	\$ 11,432	\$ 26,420	\$ 21,420	\$ 21,420	\$ 21,420	\$ 21,420
FRINGES	6,209	10,015	8,337	8,337	8,451	8,568
MATERIALS & SUPPLIES	-	6,500	5,000	5,000	5,000	5,000
BANK FEES & SERVICE CHARGES	79	100	100	100	100	100
RENTALS-MOTOR POOL UTILIZATION	6,886	5,000	10,000	10,000	10,000	10,000
CAPITAL OUTLAY	1,049,374	-	15,000	15,000	750,000	-
TOTAL APPROPRIATIONS	\$ 1,073,980	\$ 48,035	\$ 59,857	\$ 59,857	\$ 794,971	\$ 45,088
NET CHANGE IN FUND BALANCE	\$ (115,167)	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	192,577	77,410	77,410	77,410	77,410	77,410
ENDING FUND BALANCE	\$ 77,410	\$ 77,410	\$ 77,410	\$ 77,410	\$ 77,410	\$ 77,410



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 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
ESTIMATED REVENUES						
FINES AND FORFEITURES	\$ 29,955	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST INCOME	22,029	18,300	9,721	9,721	-	-
TOTAL ESTIMATED REVENUES	\$ 51,984	\$ 18,300	\$ 9,721	\$ 9,721	\$ -	\$ -
APPROPRIATIONS						
BANK FEES & SERVICE CHARGES	\$ 314	\$ 300	\$ 300	\$ 300	\$ -	\$ -
CAPITAL OUTLAY	2,136	74,534	30,000	30,000	-	-
TOTAL APPROPRIATIONS	\$ 2,450	\$ 74,834	\$ 30,300	\$ 30,300	\$ -	\$ -
REVENUES OVER (UNDER) APPROPRIATIONS	\$ 49,534	\$ (56,534)	\$ (20,579)	\$ (20,579)	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
TRANSFERS OUT	\$ -	\$ (200,000)	\$ (242,000)	\$ (242,000)	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (200,000)	\$ (242,000)	\$ (242,000)	\$ -	\$ -
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 2,450	\$ 274,834	\$ 272,300	\$ 272,300	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ 49,534	\$ (256,534)	\$ (262,579)	\$ (262,579)	\$ -	\$ -
BEGINNING FUND BALANCE	469,579	519,113	262,579	262,579	-	-
ENDING FUND BALANCE	\$ 519,113	\$ 262,579	\$ -	\$ -	\$ -	\$ -



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 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected 2027-28	Projected 2028-29
ESTIMATED OPERATING REVENUES						
CHARGES FOR SERVICES	\$ 6,703,243	\$ 6,524,000	\$ 6,799,000	\$ 6,799,000	\$ 6,819,000	\$ 7,089,000
UTILITY BILLING - PENALTY	7,209	2,434	6,171	6,171	5,046	5,491
TOTAL ESTIMATED OPERATING REVENUES	\$ 6,710,452	\$ 6,526,434	\$ 6,805,171	\$ 6,805,171	\$ 6,824,046	\$ 7,094,491
APPROPRIATIONS - BILLING & COLLECTION						
SALARIES	\$ 101,088	\$ 103,064	\$ 107,500	\$ 107,500	\$ 110,000	\$ 112,500
FRINGES	15,104	92,150	103,915	103,915	107,035	111,929
MATERIALS & SUPPLIES	1,183	880	1,000	1,000	1,000	1,000
PROFESSIONAL SERVICES - AUDIT	12,500	11,440	13,500	13,500	14,000	14,500
PRINTING & PUBLICATIONS	45,302	39,160	47,500	47,500	50,000	50,000
BANK/CC FEES & SERVICE CHARGES	4,243	968	2,785	2,785	2,665	2,771
REPAIRS & MAINTENANCE	550	-	-	-	-	-
RENTALS - COPIER LEASE	1,322	1,584	1,800	1,800	1,800	1,800
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL APPROPRIATIONS - BILLING & COLLECTION	\$ 181,292	\$ 249,246	\$ 278,000	\$ 278,000	\$ 286,500	\$ 294,500
APPROPRIATIONS - MAINTENANCE & REPAIR (16-550)						
SALARIES	\$ 145,157	\$ 168,514	\$ 143,650	\$ 143,650	\$ 148,200	\$ 152,100
FRINGES	23,956	128,728	112,125	112,125	115,310	120,445
MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	160	-	-	-	-
EDUCATION & TRAINING	1,767	4,800	4,875	4,875	4,875	4,875
UTILITIES - TELEPHONE	1,835	2,560	2,600	2,600	2,665	2,730
TOTAL APPROPRIATIONS - MAINTENANCE & REPAIR	\$ 172,715	\$ 304,762	\$ 263,250	\$ 263,250	\$ 271,050	\$ 280,150
APPROPRIATIONS - ADMINISTRATION						
SALARIES	\$ 243,165	\$ 276,646	\$ 242,500	\$ 242,500	\$ 245,000	\$ 247,500
FRINGES	92,311	180,775	147,850	147,850	150,100	157,100
MATERIALS & SUPPLIES	8,366	8,000	2,750	2,750	2,000	2,000
PROFESSIONAL SERVICES	2,951	4,736	10,000	10,000	2,500	2,500
CONTRACTUAL SERVICES	11,873	14,464	11,000	11,000	11,000	11,000
PRINTING & PUBLICATIONS	3,847	3,840	6,500	6,500	6,500	6,500
INSURANCE & BONDS	89,440	85,000	100,000	100,000	105,000	110,000
UTILITIES-GAS	2,475	2,048	1,600	1,600	1,600	1,600
RENTALS-COPIER LEASE	1,043	1,408	1,100	1,100	1,100	1,100
MEMBERSHIPS, DUES & SUBSCRIPTIONS	230	-	27,200	27,200	28,700	29,700
TOTAL APPROPRIATIONS - ADMINISTRATION	\$ 455,701	\$ 576,917	\$ 550,500	\$ 550,500	\$ 553,500	\$ 569,000
APPROPRIATIONS - MAINTENANCE & REPAIR (18-550)						
SALARIES	\$ 26,956	\$ 46,595	\$ 35,395	\$ 35,395	\$ 35,395	\$ 35,395
FRINGES	68,808	63,570	68,051	68,051	68,051	69,051
MATERIALS & SUPPLIES	7,538	11,840	11,840	11,840	11,840	11,840
PROFESSIONAL SERVICES	-	6,400	6,400	6,400	6,400	6,400
FLAT RATE STORMWATER RUNOFF	3,998,795	4,555,000	4,975,000	4,975,000	5,325,000	5,696,000
NON-RESIDENTIAL IWC	56,713	56,960	56,960	56,960	56,960	56,960
REPAIRS & MAINTENANCE	523,998	556,000	472,725	472,725	122,725	2,725
RENTALS-MOTOR POOL UTILIZATION	1,185	5,120	5,120	5,120	5,120	5,120
DEPRECIATION	463,054	-	-	-	-	-
DEBT SERVICE - PRINCIPAL	-	86,808	76,659	76,659	78,030	65,707
DEBT SERVICE - INTEREST	6,332	7,216	5,271	5,271	3,475	1,643
DEBT SERVICE-PAYING AGENT FEES	67	-	-	-	-	-
TOTAL APPROPRIATIONS - MAINTENANCE & REPAIR	\$ 5,153,446	\$ 5,395,509	\$ 5,713,421	\$ 5,713,421	\$ 5,712,996	\$ 5,950,841
TOTAL APPROPRIATIONS WATER & SEWER	\$ 5,963,154	\$ 6,526,434	\$ 6,805,171	\$ 6,805,171	\$ 6,824,046	\$ 7,094,491
NET CHANGE IN FUND BALANCE	\$ 747,298	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	7,242,696	7,989,994	7,989,994	7,989,994	7,989,994	7,989,994
ENDING FUND BALANCE	\$ 7,989,994	\$ 7,989,994	\$ 7,989,994	\$ 7,989,994	\$ 7,989,994	\$ 7,989,994



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 FUND						
	Actual 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
ESTIMATED REVENUES						
CHARGES FOR SERVICES	\$ 11,019,160	\$ 11,533,720	\$ 12,128,318	\$ 12,128,318	\$ 12,765,000	\$ 13,440,000
INTERGOVERNMENTAL	-	55,000	-	-	-	-
INTEREST INCOME	577,680	394,662	186,334	186,334	185,603	179,860
OTHER REVENUE	1,065,492	10,000	53,600	53,600	54,600	55,600
TOTAL ESTIMATED REVENUES	\$ 12,662,332	\$ 11,993,382	\$ 12,368,252	\$ 12,368,252	\$ 13,005,203	\$ 13,675,460
APPROPRIATIONS						
SALARIES	\$ 1,298,489	\$ 1,509,577	\$ 1,510,666	\$ 1,510,666	\$ 1,540,468	\$ 1,572,752
FRINGES	872,454	1,133,465	1,132,457	1,132,457	1,169,045	1,220,806
SUPPLIES, MAINTENANCE AND REPAIRS	174,032	253,500	264,000	264,000	248,000	263,500
PROFESSIONAL SERVICES	119,734	167,500	188,500	188,500	174,500	175,500
OPERATIONS	3,149,606	3,630,340	3,703,629	3,703,629	4,328,190	4,747,902
CAPITAL OUTLAY	-	4,350,018	8,089,000	8,089,000	3,825,000	5,375,000
DEPRECIATION	656,025	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 6,270,340	\$ 11,044,400	\$ 14,888,252	\$ 14,888,252	\$ 11,285,203	\$ 13,355,460
NET OF REVENUES/APPROPRIATIONS - FUND 592	\$ 6,391,992	\$ 948,982	\$ (2,520,000)	\$ (2,520,000)	\$ 1,720,000	\$ 320,000
BEGINNING FUND BALANCE	33,696,108	40,088,100	41,037,082	41,037,082	38,517,082	40,237,082
ENDING FUND BALANCE	\$ 40,088,100	\$ 41,037,082	\$ 38,517,082	\$ 38,517,082	\$ 40,237,082	\$ 40,557,082



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	
	2024-25	2025-26	Recommended	Approved	2027-28	2028-29
			2026-27	2026-27		
ESTIMATED REVENUES						
CHARGES FOR SERVICES	\$ 748,253	\$ 769,535	\$ 1,028,400	\$ 1,028,400	\$ 1,051,480	\$ 1,084,520
INTEREST INCOME	3,837	3,389	3,300	3,300	2,800	1,300
OTHER REVENUE	6,086	-	-	-	-	-
TOTAL OPERATING ESTIMATED REVENUES	\$ 758,176	\$ 772,924	\$ 1,031,700	\$ 1,031,700	\$ 1,054,280	\$ 1,085,820
OPERATING APPROPRIATIONS						
SALARIES	\$ 134,690	\$ 121,716	\$ 146,660	\$ 146,660	\$ 148,910	\$ 150,288
FRINGES	39,304	42,035	51,083	51,083	52,913	54,575
SUPPLIES	197,444	206,000	201,000	201,000	201,000	201,000
BANK/CC FEES & SERVICE CHARGES	54	25	50	50	50	50
PROFESSIONAL SERVICES	6,734	37,500	37,500	37,500	37,500	37,500
TRANSPORTATION	217,852	240,000	259,000	259,000	259,000	245,000
FLEET COLLISION REPAIRS	150	7,500	12,500	12,500	13,000	7,500
EDUCATION & TRAINING	-	1,500	1,500	1,500	1,500	1,500
DEPRECIATION	295,936	-	-	-	-	-
DEBT SERVICE	-	-	207,407	207,407	207,407	207,407
CAPITAL OUTLAY	-	116,648	115,000	115,000	133,000	181,000
TOTAL OPERATING APPROPRIATIONS	\$ 892,164	\$ 772,924	\$ 1,031,700	\$ 1,031,700	\$ 1,054,280	\$ 1,085,820
NET CHANGE IN FUND BALANCE	\$ (133,988)	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	2,285,281	2,151,293	2,151,293	2,151,293	2,151,293	2,151,293
ENDING FUND BALANCE	\$ 2,151,293	\$ 2,151,293	\$ 2,151,293	\$ 2,151,293	\$ 2,151,293	\$ 2,151,293

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	Estimated	City Manager	City Council	Projected	
	2024-25	2025-26	Recommended	Approved	2027-28	2028-29
			2026-27	2026-27		
ESTIMATED REVENUES						
CHARGES FOR SERVICES	\$ 448,219	\$ 530,000	\$ 545,000	\$ 545,000	\$ 580,000	\$ 610,000
INTEREST INCOME	5,577	200	2,100	2,100	2,100	4,100
MISCELLANEOUS REVENUE	55,144	20,000	10,000	10,000	20,000	21,000
REIMBURSEMENT-WORKERS COMP INSURANCE PREMIUM	48,146	50,000	48,000	48,000	48,000	50,000
TOTAL ESTIMATED REVENUES	\$ 557,086	\$ 600,200	\$ 605,100	\$ 605,100	\$ 650,100	\$ 685,100
APPROPRIATIONS						
BANK/CC FEES & SERVICE CHARGES	\$ 81	\$ 200	\$ 100	\$ 100	\$ 100	\$ 100
INSURANCE-WORKERS COMPENSATION	108,865	120,000	125,000	125,000	135,000	145,000
INSURANCE & BONDS	448,140	480,000	480,000	480,000	515,000	540,000
TOTAL APPROPRIATIONS	\$ 557,086	\$ 600,200	\$ 605,100	\$ 605,100	\$ 650,100	\$ 685,100
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	350,000	350,000	350,000	350,000	350,000	350,000
ENDING FUND BALANCE	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000



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 2024-25	Estimated 2025-26	City Manager Recommended 2026-27	City Council Approved 2026-27	Projected	
					2027-28	2028-29
ESTIMATED REVENUES						
ORDINANCE & FINES	\$ 112,279	\$ 158,000	\$ 120,000	\$ 120,000	\$ 121,000	\$ 122,000
INTEREST INCOME	118	2,100	850	850	875	900
TOTAL ESTIMATED REVENUES	\$ 112,397	\$ 160,100	\$ 120,850	\$ 120,850	\$ 121,875	\$ 122,900
APPROPRIATIONS						
RETIREE HEALTH CARE	\$ 134,219	\$ 147,000	\$ 135,000	\$ 135,000	\$ 136,000	\$ 137,000
RETIREE LIFE INSURANCE	541	630	575	575	600	625
RETIREE DENTAL	14,277	12,470	14,275	14,275	14,275	14,275
BANK/CC FEES & SERVICE CHARGES	2	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 149,039	\$ 160,100	\$ 149,850	\$ 149,850	\$ 150,875	\$ 151,900
REVENUES OVER (UNDER) APPROPRIATIONS	\$ (36,642)	\$ -	\$ (29,000)	\$ (29,000)	\$ (29,000)	\$ (29,000)
OTHER FINANCING SOURCES (USES)						
TRANSFER IN 45 th DISTRICT COURT	36,993	-	29,000	29,000	29,000	29,000
TOTAL OTHER FINANCING SOURCES (USES)	36,993	-	29,000	29,000	29,000	29,000
TOTAL APPROPRIATIONS & OTHER FINANCING SOURCES (USES)	\$ 112,046	\$ 160,100	\$ 120,850	\$ 120,850	\$ 121,875	\$ 122,900
NET CHANGE IN FUND BALANCE						
BEGINNING FUND BALANCE	\$ 6,859	7,210	7,210	7,210	7,210	7,210
ENDING FUND BALANCE	\$ 7,210	\$ 7,210	\$ 7,210	\$ 7,210	\$ 7,210	\$ 7,210



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	
	2024-25	2025-26	Recommended	Approved	2027-28	2028-29
			2026-27	2026-27		
ESTIMATED REVENUES						
INTEREST INCOME	\$ 227,646	\$ 130,000	\$ 230,000	\$ 230,000	\$ 235,000	\$ 240,000
GAIN/(LOSS) ON INVESTMENTS	312,083	290,000	330,000	330,000	341,000	352,000
CONTRIBUTIONS - EMPLOYER	2,691,858	2,589,850	3,072,150	3,072,150	3,181,350	3,317,550
TOTAL ESTIMATED REVENUES	\$ 3,231,587	\$ 3,009,850	\$ 3,632,150	\$ 3,632,150	\$ 3,757,350	\$ 3,909,550
APPROPRIATIONS						
RETIREE HEALTH CARE-GENERAL FUND	\$ 1,104,161	\$ 1,238,100	\$ 1,405,200	\$ 1,405,200	\$ 1,461,300	\$ 1,542,400
RETIREE HEALTH CARE-PUBLIC SAFETY	1,550,689	1,400,000	1,615,000	1,615,000	1,668,000	1,723,000
RETIREE HEALTH CARE-LIBRARY	37,008	51,750	51,950	51,950	52,050	52,150
PROFESSIONAL SERVICES	16,100	15,000	17,000	17,000	6,000	17,000
BANK/CC FEES & SERVICE CHARGES	3,572	3,000	4,000	4,000	4,100	4,200
TOTAL APPROPRIATIONS	\$ 2,711,530	\$ 2,707,850	\$ 3,093,150	\$ 3,093,150	\$ 3,191,450	\$ 3,338,750
NET CHANGE IN FUND BALANCE	\$ 520,057	\$ 302,000	\$ 539,000	\$ 539,000	\$ 565,900	\$ 570,800
BEGINNING FUND BALANCE	7,434,804	7,954,861	8,256,861	8,256,861	8,795,861	9,361,761
ENDING FUND BALANCE	\$ 7,954,861	\$ 8,256,861	\$ 8,795,861	\$ 8,795,861	\$ 9,361,761	\$ 9,932,561

Employees' Retirement Fund

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

731 EMPLOYEES' RETIREMENT SYSTEM FUND						
	Actual	Estimated	City Manager	City Council	Projected	
	2024-25	2025-26	Recommended	Approved	2027-28	2028-29
			2026-27	2026-27		
ESTIMATED REVENUES						
EMPLOYEE CONTRIBUTIONS	\$ 47,829	\$ 48,459	\$ 41,000	\$ 41,000	\$ 45,000	\$ 50,000
INTEREST INCOME	(525)	582	457	457	773	720
GAIN/(LOSS) ON INVESTMENTS	2,485,614	1,637,000	2,500,000	2,500,000	2,625,000	2,750,000
CITY PENSION CONTRIBUTIONS	1,572,544	1,603,979	1,600,063	1,600,063	1,621,247	1,702,300
TOTAL ESTIMATED REVENUES	\$ 4,105,462	\$ 3,290,020	\$ 4,141,520	\$ 4,141,520	\$ 4,292,020	\$ 4,503,020
APPROPRIATIONS						
PROFESSIONAL SERVICES	\$ 88,076	\$ 90,000	\$ 93,000	\$ 93,000	\$ 96,000	\$ 100,000
BANK/CC FEES & SERVICE CHARGES	13	20	20	20	20	20
PENSION BENEFITS	3,147,607	3,200,000	3,324,500	3,324,500	3,425,000	3,525,000
TOTAL APPROPRIATIONS	\$ 3,235,696	\$ 3,290,020	\$ 3,417,520	\$ 3,417,520	\$ 3,521,020	\$ 3,625,020
NET CHANGE IN FUND BALANCE	\$ 869,766	\$ -	\$ 724,000	\$ 724,000	\$ 771,000	\$ 878,000
BEGINNING FUND BALANCE	21,356,092	22,225,858	22,225,858	22,225,858	22,949,858	23,720,858
ENDING FUND BALANCE	\$ 22,225,858	\$ 22,225,858	\$ 22,949,858	\$ 22,949,858	\$ 23,720,858	\$ 24,598,858



Public Safety Employees' Retirement Fund

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

733 PUBLIC SAFETY EMPLOYEES' RETIREMENT SYSTEM FUND						
	Actual	Estimated	City Manager Recommended	City Council Approved	Projected	
	2024-25	2025-26	2026-27	2026-27	2027-28	2028-29
ESTIMATED REVENUES						
EMPLOYEE CONTRIBUTIONS	\$ 562,351	\$ 646,940	\$ 695,600	\$ 695,600	\$ 715,600	\$ 735,600
GAIN/(LOSS) ON INVESTMENTS	4,991,362	2,425,000	3,000,000	3,000,000	3,000,000	3,000,000
DIVIDEND INCOME	1,549,105	1,250,000	1,300,000	1,300,000	1,350,000	1,400,000
CITY PENSION CONTRIBUTIONS	3,443,298	3,503,060	3,326,571	3,326,571	3,345,812	3,396,000
CITY CONTRIBUTION-HEALTHCARE	1,524,411	1,400,000	1,615,000	1,615,000	1,668,000	1,723,000
TOTAL ESTIMATED REVENUES	\$ 12,070,527	\$ 9,225,000	\$ 9,937,171	\$ 9,937,171	\$ 10,079,412	\$ 10,254,600
APPROPRIATIONS						
RETIREE HEALTH CARE	\$ 1,440,580	\$ 1,295,000	\$ 1,525,400	\$ 1,525,400	\$ 1,575,200	\$ 1,625,000
RETIREE LIFE INSURANCE	2,897	2,800	3,200	3,200	3,400	3,600
RETIREES DENTAL	107,211	102,200	112,000	112,000	115,000	120,000
PROFESSIONAL SERVICES	203,779	220,000	230,000	230,000	240,000	250,000
BANK/CC FEES & SERVICE CHARGES	131	-	171	171	212	200
PENSION BENEFITS	6,200,991	6,000,000	6,275,000	6,275,000	6,300,000	6,325,000
CONTRIBUTION REFUNDS	28,912	20,000	50,000	50,000	50,000	50,000
TOTAL APPROPRIATIONS	\$ 7,984,501	\$ 7,640,000	\$ 8,195,771	\$ 8,195,771	\$ 8,283,812	\$ 8,373,800
NET CHANGE IN FUND BALANCE						
NET CHANGE IN FUND BALANCE	\$ 4,086,026	\$ 1,585,000	\$ 1,741,400	\$ 1,741,400	\$ 1,795,600	\$ 1,880,800
BEGINNING FUND BALANCE	55,212,920	59,298,946	60,883,946	60,883,946	62,625,346	64,420,946
ENDING FUND BALANCE	\$ 59,298,946	\$ 60,883,946	\$ 62,625,346	\$ 62,625,346	\$ 64,420,946	\$ 66,301,746



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.



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, 2026. The 2026 taxable value increased approximately 5.93%. Penalties and interest are based on historical collections, not most recent years. Inflation for the 2026 tax year is 2.7%. Due to anticipated growth, the City estimates an overall net increase (see loss of personal property taxes discussed below) in revenue of approximately 3.7%.

The proposed millage rate is at 33.0007 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 \$80,000.

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 0-7% 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. Due to recent changes in legislation, revenue sharing is expected to decrease by approximately 1.68% in fiscal year 2026-27.

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. Major Street revenue in fiscal year 2026-27 is expected to increase from \$2,726,661 in fiscal year 2025-26 to \$2,840,912. Local Streets revenue is expected to experience an increase from \$1,015,639 in fiscal year 2025-2026 to \$1,106,910 in fiscal year 2026-2027. 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. Revenue will also be generated from fees from a new Dog Park. 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. Revenue in the Stormwater Utility Fund is estimated to increase slightly from \$6,524,000 in fiscal year 2025-2026 to \$6,799,000 in fiscal year 2026-2027. Water and Sewer Utility Fund revenue is anticipated to increase from \$11,533,720 in fiscal year 2025-2026 to \$12,128,318 in fiscal year 2026-2027. There are plans for various projects to maintain and repair water mains across the City. Further detail regarding these project(s) can be located in the Capital Improvement section of this budget.

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	BUDGET							PROJECTED		
	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>	<u>FY 2028-29</u>
Real-Residential	335,469,770	353,651,840	372,852,967	404,946,227	448,724,758	496,941,129	566,711,695	587,680,028	605,310,429	623,469,741
Real-Commercial	103,340,280	105,765,410	106,726,826	118,205,874	129,484,300	142,022,826	140,767,177	145,975,563	150,354,829	154,865,474
Real-Industrial	26,655,550	27,595,730	27,882,403	29,679,093	31,036,518	33,301,635	39,554,929	41,018,461	42,249,015	43,516,486
Personal Property	44,564,310	44,084,510	46,727,649	54,733,945	48,703,483	49,216,449	56,313,824	58,397,435	60,149,359	61,953,839
Total	510,029,910	531,097,490	554,189,845	607,565,139	657,949,059	721,482,039	803,347,625	833,071,487	858,063,632	883,805,541
Percent Change From Prior Year	4.44%	4.13%	4.35%	9.63%	8.29%	9.66%	11.35%	3.70%	3.00%	3.00%
Millage Rate										
Operating	19.2163	18.9663	18.6417	17.7800	17.5967	19.4477	18.9729	18.5363	18.5363	18.5363
Library	1.4315	1.4128	1.3886	1.3243	1.3106	1.2743	1.2431	1.2144	1.2144	1.2144
Debt Service	4.5633	4.4133	4.0738	3.7112	3.4121	3.1061	2.9049	3.8445	3.8445	3.8445
Solid Waste	2.8349	2.7980	2.7500	2.6228	2.5957	2.5239	2.4622	2.4055	2.4055	2.4055
Public Act 345	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000
Total	35.0460	34.5904	33.8542	32.4383	31.9151	33.3520	32.5831	33.0007	33.0007	33.0007

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 1.5-3% each year, using FY 2025-2026 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 2026-2027.

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 by an estimated 7.11% for fiscal year 2026-2027. Workers Compensation Insurance is expected to also increase by 3.1%. 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 \$1,053,000 during FY 2026-27. 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.



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.



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 and beginning fund balance 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.



CFI

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

CDBG

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

COAM

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

CONTINGENCY

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

DEBT SERVICE FUND

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

DEFICIT

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

DEPARTMENTAL MISSION STATEMENT

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

EMS

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

ENTERPRISE FUND

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

EXPENDITURE

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



EXPENDITURE OBJECT

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

FAC

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

FIXED ASSETS

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

FTE

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

FY

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

FUND

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

FUND BALANCE

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

GENERAL FUND

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



G.F.O.A.

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

IFT

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

INTERNAL SERVICE FUNDS

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

IWC

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

LINE ITEM BUDGET

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

MIS DEPARTMENT

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

MODIFIED ACCRUAL

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

MUSTFA

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

NSP

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



OPERATING BUDGET

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

OSHA

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

OTHER CHARGES

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

PERFORMANCE OBJECTIVES

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

PERSONNEL SERVICES

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

POAM

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

RESULTS ORIENTED BUDGETING

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

REVENUE

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

SERVICE STATEMENT

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

S.E.V.

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

SOCRRA

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



SPECIAL ASSESSMENT

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

SPECIAL REVENUE FUND

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

SUPPLIES

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

SURPLUS

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

TPOAM

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

TRANSMITTAL LETTER

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

TRANSFERS-IN/OUT

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

TRUST & AGENCY FUND

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

UNRESERVED FUND BALANCE

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

WATER & SEWER FUND

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



Glossary for Expenditure Accounts

SALARIES

- **702 - SALARIES & WAGES**

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

FRINGES

- **712 - EMPLOYEE BENEFITS/FRINGES**

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

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

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

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

SUPPLIES, MAINTENANCE & REPAIRS

- **726 - MATERIALS AND SUPPLIES**

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



- **727 – BOOKS**

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

- **728 – PERIODICALS & PAPERS**

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

- **729 - VIDEO CASSETTES**

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

- **930 - REPAIRS & MAINTENANCE**

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

OPERATIONS

- **801 - PROFESSIONAL SERVICES**

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

- **803 - MEDICAL/HEALTH SERVICES**

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

- **804 - EMPLOYEE RECRUITMENT**

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

- **807 - REFUSE COLLECTION**

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

- **808 - REFUSE DISPOSAL**

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



- **818 - CONTRACTUAL SERVICES**

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

- **830 - LOSS ON INVESTMENTS**

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

- **860 - TRANSPORTATION**

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

- **880 - COMMUNITY PROMOTION**

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

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

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

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

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

- **881 - YOUTH ASSISTANCE PROGRAM**

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

- **920 - TELEPHONE**

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

- **921- ELECTRICITY**

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



- **922 - HEATING**

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

- **923 - WATER**

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

- **922 - SEWAGE DISPOSAL**

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

- **925 - NON-RESIDENTIAL IWC**

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

- **926 - INDUSTRIAL SURCHARGE**

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

- **940 - RENTALS**

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

- **956 - MISCELLANEOUS**

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

- **957 - EVENT TICKETS**

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

STAFF DEVELOPMENT

- **864 - CONFERENCES & WORKSHOPS**

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

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



- **958 - MEMBERSHIPS & DUES**

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

- **960 - EDUCATION & TRAINING**

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

- **965 - INCOME COMPENSATION**

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

PENSIONS

- **874 - BENEFIT PAYMENTS**

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

PRINTING & PUBLICATIONS

- **900 - PRINTING & PUBLICATION**

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

- **901 - NEWSPAPER POSTINGS**

This account exists primarily for postings in newspapers.

- **903 - POSTAGE**

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

INSURANCE

- **910 - INSURANCE & BONDS**

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



CONTINGENCIES

- **961 - CONTINGENCIES**

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

REFUNDS & REBATES

- **964 - REFUNDS AND REBATES**

This account is used for settlement of Tax Tribunal decisions.

DEPRICIATION

- **968 - DEPRECIATION**

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

CAPITAL

- **970 - CAPITAL OUTLAY**

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

DEBT

- **991 - PRINCIPAL**

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

- **995 - DEBT SERVICE**

This account is used by the Water and Sewer Fund.

- **995 - INTEREST**

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

TRANSFERS OUT

- **999 - TRANSFERS**

This classification is used to provide for transfers between funds.

**CITY OF OAK PARK
FISCAL YEAR 2026-2027 BUDGET AND
PROJECTED BUDGETS FY 2027-2028 FY 2028-2029
GENERAL AND SPECIAL FUNDS
BUDGET RESOLUTION**

**GENERAL APPROPRIATIONS ACT RESOLUTION: 2026/2027 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, 2026 and includes projections for fiscal years 2027-2028 and 2028-2029, 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 18, 2026 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 18, 2026 on the proposed budget, and

WHEREAS, this budget takes into consideration the City's Multi-Year Budget and financial planning through fiscal-year 2027-2028, and 2028-2029.

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2026-2027 attached budget (departmental basis) is adopted and that the City Council acknowledges the Multi-Year Budget, including Projections of Future Fiscal-Years 2027-2028 and 2028-2029 as part of this resolution.

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029
GENERAL FUND					
REVENUES:					
PROPERTY TAX AND RELATED	\$ 17,354,754	\$ 18,098,475	\$ 18,793,193	\$ 19,360,923	\$ 19,946,162
LICENSE AND PERMITS	787,710	701,525	650,525	662,525	669,525
INTERGOVERNMENTAL	5,103,466	5,043,089	4,865,900	4,802,300	4,890,300
CHARGES FOR SERVICES	508,375	269,730	332,380	332,480	332,580
FINES	1,411,547	1,485,000	1,435,000	1,435,000	1,435,000
INTEREST	630,094	423,420	383,386	380,152	400,972
OTHER REVENUE	1,074,792	1,102,315	925,920	973,920	1,075,920
TOTAL REVENUE	\$ 26,870,738	\$ 27,123,554	\$ 27,386,304	\$ 27,947,300	\$ 28,750,459
EXPENDITURES:					
LEGISLATIVE	\$ 93,048	\$ 88,397	\$ 86,435	\$ 87,405	\$ 93,300
ADMINISTRATIVE	708,174	708,882	776,265	800,375	821,125
HUMAN RESOURCES	291,072	303,835	316,620	313,480	321,340
COMMUNITY & ECONOMIC DEVELOPMENT	180,482	252,121	233,118	240,297	248,753
INFORMATION TECHNOLOGY	462,738	461,466	547,081	555,081	564,081
CITY ATTORNEY	288,241	289,600	287,000	287,000	287,000
PROSECUTING ATTORNEY	78,000	78,000	78,000	48,000	48,000
ELECTIONS	377,089	319,275	522,655	398,560	395,035
CITY CLERK	140,855	195,498	213,141	209,215	214,200
FINANCE AND ADMINISTRATIVE SERVICES	668,179	540,241	569,121	618,955	664,121
MUNICIPAL SERVICES	1,979,249	2,200,742	1,964,930	2,004,684	2,034,081
PUBLIC SAFETY	13,826,619	14,718,555	14,922,903	15,308,639	15,724,480
PUBLIC WORKS	1,335,399	1,302,438	1,453,088	1,367,488	1,477,489
NON-DEPARTMENTAL	6,232,902	5,409,175	4,875,700	5,155,175	5,291,400
PUBLIC INFORMATION	486,670	625,329	570,247	552,946	566,054
TOTAL EXPENDITURES	\$ 27,148,717	\$ 27,493,554	\$ 27,416,304	27,947,300	28,750,459
NET CHANGE IN FUND BALANCE	\$ (277,979)	\$ (370,000)	\$ (30,000)	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 5,416,407	\$ 5,138,428	\$ 4,768,428	\$ 4,768,428	\$ 4,768,428
ENDING FUND BALANCE	\$ 5,138,428	\$ 4,768,428	\$ 4,738,428	\$ 4,768,428	\$ 4,768,428
ECONOMIC DEVELOPMENT FUND 110					
REVENUES:					
INTEREST	917	1,435	-	-	-
TOTAL REVENUES	\$ 917	\$ 1,435	\$ -	\$ -	\$ -
EXPENDITURES:					
BANK/CC FEES & SERVICE CHARGES	-	15	-	-	-
PROFESSIONAL SERVICES	-	22,731	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 22,746	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ 917	\$ (21,311)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 20,394	\$ 21,311	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 21,311	\$ -	\$ -	\$ -	\$ -

LIBRARY AUTHORITY-FUND 111

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029
REVENUES:					
PROPERTY TAXES	\$ 897,048	\$ 928,140	\$ 973,885	\$ 1,003,523	\$ 1,033,177
INTERGOVERNMENTAL	86,550	84,900	88,000	88,000	88,000
CHARGES FOR SERVICES	18,954	15,000	13,500	9,000	9,000
INTEREST	38,848	21,139	15,525	18,301	13,890
OTHER REVENUE	6,809	6,000	-	-	-
TOTAL REVENUES	\$ 1,048,209	\$ 1,055,179	\$ 1,090,910	\$ 1,118,824	\$ 1,144,067
EXPENDITURES:					
SALARIES	\$ 453,992	\$ 477,666	\$ 507,000	\$ 522,000	\$ 538,000
FRINGES	232,971	253,748	268,985	276,499	283,942
SUPPLIES	-	-	15,000	15,000	13,000
OFFICE SUPPLIES	1,928	2,000	2,000	2,000	2,000
BOOK PROCESSING SUPPLIES	2,000	2,000	1,500	1,700	2,000
SUPPLIES - WATSON TRUST	6,500	6,500	6,500	6,500	6,500
SUPPLIES - DONATIONS	5,145	4,115	-	-	-
ADULT BOOKS	25,369	26,000	27,000	27,500	28,000
CHILDREN BOOKS	18,997	19,000	20,000	20,500	21,000
PERIODICALS & PAPERS	3,994	4,000	4,300	4,000	4,000
E RESOURCES	14,997	15,665	25,000	25,500	26,000
DVDS	2,492	2,500	2,500	2,500	2,500
AUDIO BOOKS	772	1,000	1,000	1,000	1,000
PROFESSIONAL SERVICES	979	1,000	1,000	1,000	1,000
TLN MENU SERVICES	55,681	54,000	56,000	56,000	56,000
BANK/CC FEES & SERVICES	539	100	600	600	600
CONTRACTUAL SERVICES	22,975	25,000	25,000	25,000	25,000
CONFERENCE & WORKSHOPS	1,236	1,000	1,000	1,000	1,000
COMMUNITY PROMOTION	1,004	1,000	3,000	2,000	2,000
UTILITIES - TELEPHONE	462	3,000	1,000	1,000	1,000
UTILITIES - WATER	2,205	15,000	3,000	3,000	3,000
UTILITIES - ELECTRIC	29,664	28,250	30,000	30,000	30,000
UTILITIES - GAS	9,197	7,900	9,500	9,500	9,500
REPAIRS & MAINTENANCE	3,558	6,000	6,000	6,000	6,000
RENTALS - COPIER LEASE	4,429	5,000	5,000	5,000	5,000
MISCELLANEOUS - PRIVATE GRANT	-	4,000	-	-	-
MLA INSTITUTION	789	850	1,025	1,025	1,025
CAPITAL OUTLAY	10,000	36,000	55,000	55,000	-
TOTAL EXPENDITURES	\$ 911,875	\$ 1,002,294	\$ 1,077,910	\$ 1,100,824	\$ 1,069,067
REVENUES OVER (UNDER) EXPENDITURES	\$ 136,334	\$ 52,885	\$ 13,000	\$ 18,000	\$ 75,000
OTHER FINANCING SOURCES (USES)					
TRANSFERS OUT - LIBRARY LEASE DEBT SERVICE FUND	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (75,000)	\$ (75,000)
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 986,875	\$ 1,077,294	\$ 1,152,910	\$ 1,175,824	\$ 1,144,067
NET CHANGE IN FUND BALANCE	\$ 61,334	\$ (22,115)	\$ (62,000)	\$ (57,000)	\$ -
BEGINNING FUND BALANCE	467,619	528,953	506,838	444,838	387,838
ENDING FUND BALANCE	\$ 528,953	\$ 506,838	\$ 444,838	\$ 387,838	\$ 387,838

BROWNFIELD AUTHORITY-FUND 112

REVENUES:					
PROPERTY TAXES	\$ 291	\$ 437	\$ 633	\$ 646	\$ 659
INTERGOVERNMENTAL	89,312	35,155	250,000	-	-
INTEREST	11,502	5,563	9,567	9,554	9,541
TOTAL REVENUES	\$ 101,105	\$ 41,155	\$ 260,200	\$ 10,200	\$ 10,200
EXPENDITURES:					
SALARIES - GENERAL FUND ADMIN ALLOCATION	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
BANK/CC FEES & SERVICE CHARGES	160	100	200	200	200
PROFESSIONAL SERVICES	89,411	35,055	250,000	-	-
CONTRACTUAL SERVICES - EATON STEEL	262	-	-	-	-
TOTAL EXPENDITURES	\$ 104,833	\$ 50,155	\$ 265,200	\$ 15,200	\$ 15,200
NET CHANGE IN FUND BALANCE	\$ (3,728)	\$ (9,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)
BEGINNING FUND BALANCE	\$ 253,421	\$ 249,693	\$ 240,693	\$ 235,693	\$ 230,693
ENDING FUND BALANCE	\$ 249,693	\$ 240,693	\$ 235,693	\$ 230,693	\$ 225,693

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029
MAJOR STREETS-FUND 202					
REVENUES:					
INTERGOVERNMENTAL	\$ 2,536,742	\$ 3,626,661	\$ 2,840,912	\$ 4,813,416	\$ 3,117,291
OTHER REVENUE	140,443	269,505	141,505	143,505	127,000
INTEREST INCOME	18,351	25,240	14,677	11,500	11,848
TOTAL REVENUES	\$ 2,695,536	\$ 3,921,406	\$ 2,997,094	\$ 4,968,421	\$ 3,256,139
EXPENDITURES:					
MAINTENANCE	\$ 1,483,895	\$ 4,357,406	\$ 1,881,094	\$ 4,188,421	\$ 4,006,139
TOTAL EXPENDITURES	\$ 1,483,895	\$ 4,357,406	\$ 1,881,094	\$ 4,188,421	\$ 4,006,139
REVENUES OVER (UNDER) EXPENDITURES	\$ 1,211,641	\$ (436,000)	\$ 1,116,000	\$ 780,000	\$ (750,000)
OTHER FINANCING SOURCES (USES)					
TRANSFERS OUT -LOCAL STREETS	\$ 985,000	\$ 30,000	\$ 480,000	\$ 810,000	\$ 400,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 985,000	\$ 30,000	\$ 480,000	\$ 810,000	\$ 400,000
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 2,468,895	\$ 4,387,406	\$ 2,361,094	\$ 4,998,421	\$ 4,406,139
NET CHANGE IN FUND BALANCE	\$ 226,641	\$ (466,000)	\$ 636,000	\$ (30,000)	\$ (1,150,000)
BEGINNING FUND BALANCE	\$ 789,089	\$ 1,015,730	\$ 549,730	\$ 1,185,730	\$ 1,155,730
ENDING FUND BALANCE	\$ 1,015,730	\$ 549,730	\$ 1,185,730	\$ 1,155,730	\$ 5,730
LOCAL STREETS-FUND 203					
REVENUES:					
INTERGOVERNMENTAL	\$ 988,314	\$ 1,133,810	\$ 1,106,910	\$ 1,131,264	\$ 1,156,152
OTHER REVENUE	7,932	250	-	-	-
SPECIAL ASSESSMENTS	37,518	57,000	57,000	57,000	57,000
INTEREST INCOME	91,187	65,633	45,740	11,235	5,025
TOTAL REVENUES	\$ 1,124,951	\$ 1,256,693	\$ 1,209,650	\$ 1,199,499	\$ 1,218,177
EXPENDITURES:					
MAINTENANCE	\$ 1,513,423	\$ 2,354,864	\$ 2,969,756	\$ 2,009,499	\$ 1,618,177
TOTAL EXPENDITURES	\$ 1,513,423	\$ 2,354,864	\$ 2,969,756	\$ 2,009,499	\$ 1,618,177
REVENUES OVER (UNDER) EXPENDITURES	\$ (388,472)	\$ (1,098,171)	\$ (1,760,106)	\$ (810,000)	\$ (400,000)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN - MAJOR STREET FUND	\$ 985,000	\$ 30,000	\$ 480,000	\$ 810,000	\$ 400,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 985,000	\$ 30,000	\$ 480,000	\$ 810,000	\$ 400,000
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 528,423	\$ 2,324,864	\$ 2,489,756	\$ 1,199,499	\$ 1,218,177
NET CHANGE IN FUND BALANCE	\$ 596,528	\$ (1,068,171)	\$ (1,280,106)	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 1,751,749	\$ 2,348,277	\$ 1,280,106	\$ -	\$ -
ENDING FUND BALANCE	\$ 2,348,277	\$ 1,280,106	\$ -	\$ -	\$ -
PARK/RECREATION-FUND 208					
REVENUES:					
PROPERTY TAXES	\$ 1,928,068	\$ 2,019,687	\$ 2,090,759	\$ 2,162,670	\$ 2,236,675
CHARGES FOR SERVICES	500,940	438,996	681,900	707,350	735,350
INTERGOVERNMENTAL	2,785	14,700	3,000	3,000	3,000
INTEREST INCOME	57,891	30,626	38,485	31,941	20,012
TOTAL REVENUES	\$ 2,489,684	\$ 2,504,009	\$ 2,814,144	\$ 2,904,961	\$ 2,995,037
EXPENDITURES:					
SALARIES	\$ 694,829	\$ 784,241	\$ 691,000	\$ 716,300	\$ 730,800
FRINGES	217,503	187,448	295,634	328,941	366,052
MATERIALS AND SUPPLIES	72,112	83,018	76,550	83,900	95,060
PROFESSIONAL SERVICES	126,498	136,280	154,150	174,410	1,200,685
OTHER EXPENDITURES	65,252	63,022	96,810	101,410	102,440
TOTAL EXPENDITURES	\$ 1,176,194	\$ 1,254,009	\$ 1,314,144	\$ 1,404,961	\$ 2,495,037
REVENUES OVER (UNDER) EXPENDITURES	\$ 1,313,490	\$ 1,250,000	\$ 1,500,000	\$ 1,500,000	\$ 500,000
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ 196,000	\$ 250,000	\$ -	\$ -	\$ -
TRANSFER OUT	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(500,000)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,304,000)	\$ (1,250,000)	\$ (1,500,000)	\$ (1,500,000)	\$ (500,000)
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 2,480,194	\$ 2,504,009	\$ 2,814,144	\$ 2,904,961	\$ 2,995,037
NET CHANGE IN FUND BALANCE	\$ 9,490	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ -	\$ 9,490	\$ 9,490	\$ 9,490	\$ 9,490
ENDING FUND BALANCE	\$ 9,490	\$ 9,490	\$ 9,490	\$ 9,490	\$ 9,490

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029
SOLID WASTE-FUND 226					
REVENUES:					
PROPERTY TAXES	\$ 1,771,762	\$ 1,844,092	\$ 1,908,249	\$ 1,966,506	\$ 2,025,802
CHARGES FOR SERVICES	1,677,120	1,775,000	1,772,772	1,807,000	1,837,000
INTERGOVERNMENTAL	16,457	11,146	18,500	18,500	19,500
INTEREST INCOME	121,414	66,256	63,534	64,609	64,495
TOTAL REVENUES	\$ 3,586,753	\$ 3,696,494	\$ 3,763,055	\$ 3,856,615	\$ 3,946,797
EXPENDITURES:					
SALARIES	\$ 556,936	\$ 658,000	\$ 668,000	\$ 673,000	\$ 676,000
FRINGES	152,205	196,384	192,955	197,115	203,797
MATERIALS & SUPPLIES	21,948	32,000	36,500	36,500	41,500
PROFESSIONAL SERVICES	20,722	87,500	104,500	104,500	104,500
PROFESSIONAL SERVICES - AUDIT	13,110	13,110	13,600	14,000	15,500
REFUSE COLLECTION	2,294,166	2,500,000	2,540,000	2,624,000	2,698,000
BANK/CC FEES & SERVICE CHARGES	1,685	4,000	2,500	2,500	2,500
REPAIRS & MAINTENANCE	-	10,500	15,000	10,000	10,000
RENTALS - MOTOR POOL UTILIZATION	169,019	170,000	190,000	195,000	195,000
CAPITAL OUTLAY	48,589	275,000	-	80,000	130,000
TOTAL EXPENDITURES	\$ 3,278,380	\$ 3,946,494	\$ 3,763,055	\$ 3,936,615	\$ 4,076,797
NET CHANGE IN FUND BALANCE	\$ 308,373	\$ (250,000)	\$ -	\$ (80,000)	\$ (130,000)
BEGINNING FUND BALANCE	2,204,181	2,512,554	2,262,554	2,262,554	2,182,554
ENDING FUND BALANCE	\$ 2,512,554	\$ 2,262,554	\$ 2,262,554	\$ 2,182,554	\$ 2,052,554
CORRIDOR IMPROVEMENT AUTHORITY-FUND 251					
REVENUES:					
PROPERTY TAX	\$ 550,183	\$ 623,771	\$ 691,793	\$ 716,076	\$ 741,151
INTERGOVERNMENTAL	\$ 500	\$ -	\$ -	\$ -	\$ -
INTEREST INCOME	36,338	26,169	8,673	6,441	6,181
MISCELLANEOUS	775	5,175	1,000	1,000	1,000
TOTAL REVENUES	\$ 587,796	\$ 655,115	\$ 701,466	\$ 723,517	\$ 748,332
EXPENDITURES:					
SALARIES	\$ 71,723	\$ 65,686	\$ 68,012	\$ 70,052	\$ 72,154
SALARIES - GENERAL FUND ADMIN ALLOCATION	-	(15,000)	(15,000)	(15,000)	(15,000)
FRINGES	36,680	36,935	44,854	45,165	46,603
MATERIALS & SUPPLIES	23,481	300,000	180,000	186,500	64,500
PROFESSIONAL SERVICES	60,660	8,000	3,500	-	-
PROFESSIONAL SERVICES - MARKETING	23,480	26,725	45,025	57,025	56,300
CONTRACTUAL SERVICES	-	30,000	65,000	90,000	90,000
CONFERENCES & WORKSHOPS	5,134	5,200	7,800	7,800	7,800
BANK/CC FEES & SERVICE CHARGES	770	500	500	500	500
UTILITIES	-	1,200	2,700	2,400	2,400
MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,295	1,130	1,075	1,075	1,075
CAPITAL OUTLAY	39,911	31,000	185,000	341,000	716,000
TOTAL EXPENDITURES	\$ 263,134	\$ 491,376	\$ 588,466	\$ 786,517	\$ 1,042,332
REVENUES OVER (UNDER) EXPENDITURES	\$ 324,662	\$ 163,739	\$ 113,000	\$ (63,000)	\$ (294,000)
OTHER FINANCING SOURCES (USES)					
TRANSFER OUT	\$ 320,000	\$ 617,000	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ (320,000)	\$ (617,000)	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 583,134	\$ 1,108,376	\$ 588,466	\$ 786,517	\$ 1,042,332
NET CHANGE IN FUND BALANCE	\$ 4,662	\$ (453,261)	\$ 113,000	\$ (63,000)	\$ (294,000)
BEGINNING FUND BALANCE	748,599	753,261	300,000	413,000	350,000
ENDING FUND BALANCE	\$ 753,261	\$ 300,000	\$ 413,000	\$ 350,000	\$ 56,000
NARCOTICS FORFEITURE-FUND 253					
REVENUES:					
INTERGOVERNMENTAL	\$ 31,070	\$ -	\$ -	\$ -	\$ -
INTEREST INCOME	1,903	575	-	-	-
TOTAL REVENUES	\$ 32,973	\$ 575	\$ -	\$ -	\$ -
EXPENDITURES:					
BANK/CC FEES & SERVICE CHARGES	\$ 24	\$ 25	\$ -	\$ -	\$ -
CAPITAL OUTLAY	-	60,000	-	-	-
TOTAL EXPENDITURES	\$ 24	\$ 60,025	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ 32,949	\$ (59,450)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	28,401	61,350	1,900	1,900	1,900
ENDING FUND BALANCE	\$ 61,350	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029
PA302 JUSTICE TRAINING-FUND 254					
REVENUES:					
INTERGOVERNMENTAL	\$ 17,499	\$ 6,300	\$ 17,000	\$ 17,000	\$ 17,000
INTEREST INCOME	1,915	25	1,750	1,750	1,750
TOTAL REVENUES	\$ 19,414	\$ 6,325	\$ 18,750	\$ 18,750	\$ 18,750
EXPENDITURES:					
BANK/CC FEES & SERVICE CHARGES	\$ 28	\$ 25	\$ 50	\$ 50	\$ 50
EDUCATION & TRAINING	-	6,300	18,700	18,700	18,700
TOTAL EXPENDITURES:	\$ 28	\$ 6,325	\$ 18,750	\$ 18,750	\$ 18,750
NET CHANGE IN FUND BALANCE	\$ 19,386	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	34,244	53,630	53,630	53,630	53,630
ENDING FUND BALANCE	\$ 53,630	\$ 53,630	\$ 53,630	\$ 53,630	\$ 53,630

CASE FLOW ASSISTANCE-FUND 256

REVENUES:					
INTERGOVERNMENTAL	\$ 9,205	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
INTEREST INCOME	2,185	100	100	100	100
TOTAL REVENUES	\$ 11,390	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100
EXPENDITURES:					
BANK/CC FEES & SERVICE CHARGES	\$ 31	\$ 100	\$ 100	\$ 100	\$ 100
MISCELLANEOUS	-	10,000	10,000	10,000	10,000
TOTAL EXPENDITURES:	\$ 31	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100
NET CHANGE IN FUND BALANCE	\$ 11,359	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	47,540	58,899	58,899	58,899	58,899
ENDING FUND BALANCE	\$ 58,899	\$ 58,899	\$ 58,899	\$ 58,899	\$ 58,899

MICHIGAN INDIGENT DEFENSE COMMISSION GRANT-FUND 260

REVENUES:					
INTERGOVERNMENTAL	\$ 483,421	\$ 407,150	\$ 407,150	\$ 407,150	\$ 407,150
OTHER REVENUE	300	-	-	-	-
TOTAL REVENUES	\$ 483,721	\$ 407,150	\$ 407,150	\$ 407,150	\$ 407,150
EXPENDITURES:					
CONTRACTUAL SERVICES	597,531	449,650	449,650	449,650	449,650
TOTAL EXPENDITURES:	\$ 597,531	\$ 449,650	\$ 449,650	\$ 449,650	\$ 449,650
REVENUES OVER (UNDER) EXPENDITURES	\$ (113,810)	\$ (42,500)	\$ (42,500)	\$ (42,500)	\$ (42,500)
OTHER FINANCING SOURCES (USES)					
TRANSFER IN	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500
TOTAL OTHER FINANCING SOURCES (USES)	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 640,031	\$ 492,150	\$ 492,150	\$ 492,150	\$ 492,150
NET CHANGE IN FUND BALANCE	\$ (71,310)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	71,310	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

COMMUNITY DEVELOPMENT BLOCK GRANT-FUND 275

REVENUES:					
INTERGOVERNMENTAL	\$ 192,643	\$ 438,439	\$ 124,994	\$ 124,994	\$ 124,994
TOTAL REVENUES	\$ 192,643	\$ 438,439	\$ 124,994	\$ 124,994	\$ 124,994
EXPENDITURES:					
SALARIES	\$ 98,411	\$ 39,570	\$ 39,569	\$ 39,569	\$ 39,569
FRINGES	56,551	44,840	45,425	45,425	45,425
CONTRACTUAL SERVICES	53,054	305,000	40,000	40,000	40,000
TOTAL EXPENDITURES:	\$ 208,016	\$ 389,410	\$ 124,994	\$ 124,994	\$ 124,994
NET CHANGE IN FUND BALANCE	\$ (15,373)	\$ 49,029	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(33,656)	(49,029)	-	-	-
ENDING FUND BALANCE	\$ (49,029)	\$ -	\$ -	\$ -	\$ -

45th DISTRICT COURT-FUND 276

REVENUES:

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029
REIMBURSEMENT JUDGES SALARIES	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448	\$ 91,448
MISCELLANEOUS FEES	147,402	134,000	150,000	150,000	150,000
ORDINANCE FINES	2,340,119	2,322,200	2,344,600	2,344,600	2,344,600
CITY OF HUNTINGTON WOODS	(52,288)	(57,000)	(57,000)	(57,000)	(57,000)
CITY OF PLEASANT RIDGE	(43,191)	(42,000)	(37,000)	(37,000)	(37,000)
TOWNSHIP OF ROYAL OAK	(2,847)	(2,200)	(2,600)	(2,600)	(2,600)
TREASURER STATE OF MICHIGAN	(488,280)	(470,000)	(470,000)	(470,000)	(470,000)
MICHIGAN DEPARTMENT OF STATE	(10,778)	(12,000)	(11,000)	(11,000)	(11,000)
OAKLAND COUNTY TREASURER	(75,578)	(76,000)	(62,000)	(62,000)	(62,000)
PROBATION FEES	(113,076)	(120,000)	(150,000)	(150,000)	(150,000)
OAK PARK COURT FINES	(1,411,547)	(1,485,000)	(1,435,000)	(1,435,000)	(1,435,000)
DISTRICT COURT HEALTH CARE SURCHARGE	(112,279)	(158,000)	(120,000)	(120,000)	(120,000)
DISTRICT COURT CONSTRUCTION FUND	(29,955)	-	-	-	-
MIDC ATTORNEY FEE REIMBURSEMENTS	(300)	-	-	-	-
TOTAL REVENUES	\$ 238,850	\$ 125,448	\$ 241,448	\$ 241,448	\$ 241,448

EXPENDITURES:

SALARIES & WAGES	\$ 1,237,779	\$ 1,204,799	\$ 1,285,000	\$ 1,285,000	\$ 1,285,000
FRINGES	672,875	667,849	704,748	704,748	704,748
SUPPLIES	20,339	25,000	44,000	48,000	22,000
PROFESSIONAL SERVICES	18,469	20,000	20,000	20,000	20,000
CONTRACTUAL SERVICES	51,992	45,000	50,000	50,000	50,000
TRANSPORTATION	2,400	2,400	2,400	2,400	2,400
CONFERENCES & WORKSHOPS	7,505	5,000	5,000	5,000	5,000
PRINTING & PUBLICATIONS	20,173	23,000	20,000	20,000	20,000
POSTAGE	27,532	35,000	44,000	44,000	44,000
INSURANCE & BONDS	12,961	13,400	14,500	14,500	14,500
UTILITIES - CABLE	3,374	4,700	5,000	5,000	5,000
UTILITIES - TELEPHONE	856	1,500	1,500	1,500	1,500
REPAIRS & MAINTENANCE	21,244	25,000	25,000	25,000	25,000
RENTALS - COPIER LEASE	8,980	8,500	11,500	11,500	11,500
MISCELLANEOUS	-	2,300	2,300	2,300	2,300
MEMBERSHIPS, DUES & SUBSCRIPTIONS	3,426	3,000	3,500	3,500	3,500
EDUCATION & TRAINING	489	2,500	2,500	2,500	2,500
TOTAL EXPENDITURES	\$ 2,110,394	\$ 2,088,948	\$ 2,240,948	\$ 2,244,948	\$ 2,218,948

REVENUES OVER (UNDER) EXPENDITURES

\$ (1,871,544)	\$ (1,963,500)	\$ (1,999,500)	\$ (2,003,500)	\$ (1,977,500)
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OTHER FINANCING SOURCES (USES)

TRANSFER IN	\$ 1,914,044	\$ 2,006,000	\$ 2,042,000	\$ 1,800,000	\$ 1,800,000
TRANSFER OUT	(42,500)	(42,500)	(42,500)	(42,500)	(42,500)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 1,871,544	\$ 1,963,500	\$ 1,999,500	\$ 1,757,500	\$ 1,757,500
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 238,850	\$ 125,448	\$ 241,448	\$ 487,448	\$ 461,448

NET CHANGE IN FUND BALANCE

\$ -	\$ -	\$ -	\$ (246,000)	\$ (220,000)
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BEGINNING FUND BALANCE

-	-	-	-	(246,000)
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ENDING FUND BALANCE

\$ -	\$ -	\$ -	\$ (246,000)	\$ (466,000)
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	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029
MENTAL HEALTH COURT GRANT-FUND 283					
REVENUES:					
INTERGOVERNMENTAL	\$ 109,628	\$ 144,528	\$ 112,550	\$ 112,550	\$ 112,550
TOTAL REVENUES	\$ 109,628	\$ 144,528	\$ 112,550	\$ 112,550	\$ 112,550
EXPENDITURES:					
SALARIES & WAGES	\$ 12,079	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000
FRINGES	1,008	2,012	1,260	1,260	1,260
MATERIALS & SUPPLIES	42	7,500	7,500	7,500	7,500
CONTRACTUAL SERVICES	96,209	80,538	86,290	86,290	86,290
CONFERENCES & WORKSHOPS	2,957	2,500	2,500	2,500	2,500
TOTAL EXPENDITURES:	\$ 112,295	\$ 112,550	\$ 112,550	\$ 112,550	\$ 112,550
NET CHANGE IN FUND BALANCE	\$ (2,667)	\$ 31,978	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(29,311)	(31,978)	-	-	-
ENDING FUND BALANCE	\$ (31,978)	\$ -	\$ -	\$ -	\$ -

VETERANS TREATMENT COURT GRANT-FUND 284

REVENUES:					
INTERGOVERNMENTAL	\$ 35,760	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
TOTAL REVENUES	\$ 35,760	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
EXPENDITURES:					
SALARIES & WAGES	\$ 12,036	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
FRINGES	1,004	1,240	1,240	1,240	1,240
MATERIALS & SUPPLIES	495	3,500	3,500	3,500	3,500
CONTRACTUAL SERVICES	21,342	19,260	19,260	19,260	19,260
CONFERENCES & WORKSHOPS	883	1,000	1,000	1,000	1,000
TOTAL EXPENDITURES:	\$ 35,760	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029
OPERATION DRIVE GRANT-FUND 296					
REVENUES:					
INTERGOVERNMENTAL	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL REVENUES	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
EXPENDITURES:					
CONTRACTUAL SERVICES	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL EXPENDITURES:	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

2011 LIBRARY AND RECREATION LEASE DEBT FUND-FUND 305

EXPENDITURES:					
PRINCIPAL	\$ 80,000	\$ 85,000	\$ 90,000	\$ 95,000	\$ 100,000
INTEREST	48,900	44,775	40,400	35,775	30,900
PAYING AGENT FEES	100	100	100	100	100
TOTAL EXPENDITURES	\$ 129,000	\$ 129,875	\$ 130,500	\$ 130,875	\$ 131,000
REVENUES OVER (UNDER) EXPENDITURES	\$ (129,000)	\$ (129,875)	\$ (130,500)	\$ (130,875)	\$ (131,000)
OTHER FINANCING SOURCES (USES)					
TRANSFER IN -LIBRARY FUND	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
TRANSFER IN -GENERAL FUND	54,000	54,875	55,500	55,875	56,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 129,000	\$ 129,875	\$ 130,500	\$ 130,875	\$ 131,000
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029
2015 STREET REFUNDING BOND FUND-FUND 308					
REVENUES:					
PROPERTY TAX REVENUE	\$ 742,370	\$ 736,500	\$ 736,600	\$ 740,800	\$ 794,000
INTERGOVERNMENTAL	7,074	3,800	7,000	7,000	7,000
INTEREST INCOME	34,890	2,200	10,000	10,200	10,200
TOTAL REVENUES	\$ 784,334	\$ 742,500	\$ 753,600	\$ 758,000	\$ 811,200
EXPENDITURES:					
PRINCIPAL	\$ 575,000	\$ 605,000	\$ 640,000	\$ 670,000	\$ 750,000
INTEREST	159,800	136,800	112,600	87,000	60,200
BANK FEES & SERVICE CHARGES	700	700	1,000	1,000	1,000
TOTAL EXPENDITURES	\$ 735,500	\$ 742,500	\$ 753,600	\$ 758,000	\$ 811,200
NET CHANGE IN FUND BALANCE	\$ 48,834	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	330,679	379,513	379,513	379,513	379,513
ENDING FUND BALANCE	\$ 379,513	\$ 379,513	\$ 379,513	\$ 379,513	\$ 379,513
2012 STREET REFUNDING BOND FUND-FUND 309					
REVENUES:					
PROPERTY TAX REVENUE	\$ 724,136	\$ 696,775	\$ 644,210	\$ 2,700	\$ -
INTERGOVERNMENTAL	7,129	3,800	3,800	3,800	-
INTEREST INCOME	46,978	5,775	7,500	7,500	-
TOTAL REVENUES	\$ 778,243	\$ 706,350	\$ 655,510	\$ 14,000	\$ -
EXPENDITURES:					
PRINCIPAL	\$ 645,000	\$ 650,000	\$ 650,000	\$ 660,000	\$ -
INTEREST	71,675	55,550	39,300	19,800	-
BANK FEES & SERVICE CHARGES	1,000	800	1,000	1,000	-
TOTAL EXPENDITURES	\$ 717,675	\$ 706,350	\$ 690,300	\$ 680,800	\$ -
NET CHANGE IN FUND BALANCE	\$ 60,568	\$ -	\$ (34,790)	\$ (666,800)	\$ -
BEGINNING FUND BALANCE	641,022	701,590	701,590	666,800	-
ENDING FUND BALANCE	\$ 701,590	\$ 701,590	\$ 666,800	\$ -	\$ -
2020 UTGO REFUNDING BOND FUND-FUND 310					
REVENUES:					
PROPERTY TAX REVENUE	\$ 770,106	\$ 754,950	\$ 752,350	\$ 755,400	\$ 752,850
INTERGOVERNMENTAL	7,432	4,500	5,000	5,000	5,000
INTEREST INCOME	31,719	2,600	3,500	3,500	3,500
TOTAL REVENUES	\$ 809,257	\$ 762,050	\$ 760,850	\$ 763,900	\$ 761,350
EXPENDITURES:					
PRINCIPAL	\$ 535,000	\$ 550,000	\$ 565,000	\$ 585,000	\$ 600,000
INTEREST	227,400	211,350	194,850	177,900	160,350
BANK FEES & SERVICE CHARGES	1,000	700	1,000	1,000	1,000
TOTAL EXPENDITURES	\$ 763,400	\$ 762,050	\$ 760,850	\$ 763,900	\$ 761,350
NET CHANGE IN FUND BALANCE	\$ 45,857	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	259,056	304,913	304,913	304,913	304,913
ENDING FUND BALANCE	\$ 304,913	\$ 304,913	\$ 304,913	\$ 304,913	\$ 304,913
2025 COMMUNITY CENTER UTGO BOND FUND-FUND 318					
REVENUES:					
PROPERTY TAX REVENUE	\$ -	\$ 1,660,056	\$ 921,500	\$ 596,500	\$ 596,500
INTEREST INCOME	-	1,000	1,000	1,000	1,000
TOTAL REVENUES	\$ -	\$ 1,661,056	\$ 922,500	\$ 597,500	\$ 597,500
EXPENDITURES:					
PRINCIPAL	\$ -	\$ 1,250,000	\$ 500,000	\$ 200,000	\$ 210,000
INTEREST	-	410,056	421,500	396,500	386,500
BANK FEES & SERVICE CHARGES	-	1,000	1,000	1,000	1,000
TOTAL EXPENDITURES	\$ -	\$ 1,661,056	\$ 922,500	\$ 597,500	\$ 597,500
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029
HUB CONSTRUCTION FUND-FUND 405					
REVENUES:					
FEDERAL GRANTS	\$ -	\$ 3,750,000	\$ -	\$ -	\$ -
OTHER REVENUE	25,000	-	-	-	-
INTEREST	115,031	645,000	-	-	-
TOTAL REVENUES	\$ 140,031	\$ 4,395,000	\$ -	\$ -	\$ -
EXPENDITURES:					
BANK FEES & SERVICE CHARGES	\$ 1,633	\$ 2,597	\$ -	\$ -	\$ -
CAPITAL OUTLAY	816,606	9,956,890	600,000	600,000	-
TOTAL EXPENDITURES:	\$ 818,239	\$ 9,959,487	\$ 600,000	\$ 600,000	\$ -
REVENUES OVER (UNDER) EXPENDITURES	\$ (678,208)	\$ (5,564,487)	\$ (600,000)	\$ (600,000)	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER IN-GENERAL FUND	\$ 1,300,000	\$ 500,000	\$ -	\$ -	\$ -
TRANSFER IN-PARKS & RECREATION FUND	1,500,000	800,000	600,000	600,000	-
TRANSFER IN - CITY OWNED PROPERTIES	-	30,090	-	-	-
TRANSFER IN-PARKS & RECREATION IMPROVEMENT FUND	2,112,605	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 4,912,605	\$ 1,330,090	\$ 600,000	\$ 600,000	\$ -
NET CHANGE IN FUND BALANCE	\$ 4,234,397	\$ (4,234,397)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	4,234,397	-	-	-
ENDING FUND BALANCE	\$ 4,234,397	\$ -	\$ -	\$ -	\$ -

COMMUNITY CENTER CONSTRUCTION FUND - 406					
EXPENDITURES:					
CAPITAL OUTLAY	\$ -	\$ 9,680,000	\$ 17,000,000	\$ 17,320,000	\$ -
TOTAL EXPENDITURES	\$ -	\$ 9,680,000	\$ 17,000,000	\$ 17,320,000	\$ -
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (9,680,000)	\$ (17,000,000)	\$ (17,320,000)	\$ -
OTHER FINANCING SOURCES (USES)					
PROCEEDS FROM BOND SALE	\$ 9,680,000	\$ -	\$ 34,320,000	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ 9,680,000	\$ -	\$ 34,320,000	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ -	\$ (9,680,000)	\$ 17,320,000	\$ (17,320,000)	\$ -
NET CHANGE IN FUND BALANCE	\$ 9,680,000	\$ (9,680,000)	\$ 17,320,000	\$ (17,320,000)	\$ -
BEGINNING FUND BALANCE	-	9,680,000	-	17,320,000	-
ENDING FUND BALANCE	\$ 9,680,000	\$ -	\$ 17,320,000	\$ -	\$ -

PARKS AND RECREATION IMPROVEMENT-FUND 407					
EXPENDITURES:					
CAPITAL OUTLAY	\$ -	\$ 700,000	\$ 900,000	\$ 1,500,000	\$ 500,000
TOTAL EXPENDITURES:	\$ -	\$ 700,000	\$ 900,000	\$ 1,500,000	\$ 500,000
REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (700,000)	\$ (900,000)	\$ (1,500,000)	\$ (500,000)
OTHER FINANCING SOURCES (USES)					
TRANSFER IN-PARKS & RECREATION OPERATING	\$ -	\$ 700,000	\$ 900,000	\$ 1,500,000	\$ 500,000
TRANSFER OUT	(2,122,604)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (2,122,604)	\$ 700,000	\$ 900,000	\$ 1,500,000	\$ 500,000
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ (2,122,604)	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ (2,122,604)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	2,122,604	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029
SIDEWALK PROGRAM-FUND 451					
REVENUES:					
CHARGES FOR SERVICES	\$ 21,811	\$ 31,000	\$ 41,000	\$ 41,000	\$ 41,000
SPECIAL ASSESSMENTS	924,216	-	-	750,000	-
SIDEWALK BILLINGS	26,129	15,000	17,000	3,500	3,500
INTEREST INCOME	(13,343)	2,035	1,857	471	471
TOTAL REVENUES	\$ 958,813	\$ 48,035	\$ 59,857	\$ 794,971	\$ 44,971
EXPENDITURES:					
SALARIES	\$ 11,432	\$ 26,420	\$ 21,420	\$ 21,420	\$ 21,420
FRINGES	6,209	10,015	8,337	8,451	8,451
MATERIALS & SUPPLIES	-	6,500	5,000	5,000	5,000
BANK FEES & SERVICE CHARGES	79	100	100	100	100
RENTALS-MOTOR POOL UTILIZATION	6,886	5,000	10,000	10,000	10,000
CAPITAL OUTLAY	1,049,374	-	15,000	750,000	-
TOTAL EXPENDITURES	\$ 1,073,980	\$ 48,035	\$ 59,857	\$ 794,971	\$ 44,971
NET CHANGE IN FUND BALANCE	\$ (115,167)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	192,577	77,410	77,410	77,410	77,410
ENDING FUND BALANCE	\$ 77,410	\$ 77,410	\$ 77,410	\$ 77,410	\$ 77,410

MUNICIPAL BUILDING CONSTRUCTION FUND-FUND 470

REVENUES:					
FINES AND FORFEITURES	\$ 29,955	\$ -	\$ -	\$ -	\$ -
INTEREST INCOME	22,029	18,300	9,721	-	-
TOTAL REVENUES	\$ 51,984	\$ 18,300	\$ 9,721	\$ -	\$ -
EXPENDITURES:					
BANK FEES & SERVICE CHARGES	\$ 314	\$ 300	\$ 300	\$ -	\$ -
CAPITAL OUTLAY	2,136	74,534	30,000	-	-
TOTAL EXPENDITURES:	\$ 2,450	\$ 74,834	\$ 30,300	\$ -	\$ -
REVENUES OVER (UNDER) EXPENDITURES	\$ 49,534	\$ (56,534)	\$ (20,579)	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
TRANSFER OUT	\$ -	\$ (200,000)	\$ (242,000)	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (200,000)	\$ (242,000)	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 2,450	\$ (274,834)	\$ (272,300)	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ 49,534	\$ (256,534)	\$ (262,579)	\$ -	\$ -
BEGINNING FUND BALANCE	469,579	519,113	262,579	-	-
ENDING FUND BALANCE	\$ 519,113	\$ 262,579	\$ -	\$ -	\$ -

STORMWATER UTILITY FUND-FUND 580

REVENUES:					
CHARGES FOR SERVICES	\$ 6,703,243	\$ 6,524,000	\$ 6,799,000	\$ 6,819,000	\$ 7,089,000
UTILITY BILLING - PENALY	7,209	2,434	6,171	5,046	5,491
TOTAL REVENUES	\$ 6,710,452	\$ 6,526,434	\$ 6,805,171	\$ 6,824,046	\$ 7,094,491
EXPENDITURES:					
BOND & INTEREST EXPENSE	\$ 6,399	\$ 94,024	\$ 81,930	\$ 81,505	\$ 67,350
OTHER	5,956,755	6,432,410	6,723,241	6,742,541	7,027,141
TOTAL EXPENDITURES	\$ 5,963,154	\$ 6,526,434	\$ 6,805,171	\$ 6,824,046	\$ 7,094,491
NET CHANGE IN FUND BALANCE	\$ 747,298	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	5,811,977	6,559,275	6,559,275	6,559,275	6,559,275
ENDING FUND BALANCE	\$ 6,559,275	\$ 6,559,275	\$ 6,559,275	\$ 6,559,275	\$ 6,559,275

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029
WATER & SEWER UTILITY-FUND 592					
REVENUES:					
CHARGES FOR SERVICES	\$ 11,019,160	\$ 11,533,720	\$ 12,128,318	\$ 12,765,000	\$ 13,440,000
INTERGOVERNMENTAL	-	55,000	-	-	-
INTEREST INCOME	577,680	394,662	186,334	185,603	179,860
OTHER REVENUE	1,065,492	10,000	53,600	54,600	55,600
TOTAL REVENUES	\$ 12,662,332	\$ 11,993,382	\$ 12,368,252	\$ 13,005,203	\$ 13,675,460
EXPENDITURES:					
CAPITAL OUTLAY	\$ -	\$ 4,350,018	\$ 8,089,000	\$ 3,825,000	\$ 5,375,000
OPERATIONS	6,270,340	6,693,982	6,799,252	7,460,203	7,980,460
TOTAL EXPENDITURES	\$ 6,270,340	\$ 11,044,000	\$ 14,888,252	\$ 11,285,203	\$ 13,355,460
NET CHANGE IN FUND BALANCE	\$ 6,391,992	\$ 949,382	\$ (2,520,000)	\$ 1,720,000	\$ 320,000
BEGINNING FUND BALANCE	33,696,108	40,088,100	41,037,482	38,517,482	40,237,482
ENDING FUND BALANCE	\$ 40,088,100	\$ 41,037,482	\$ 38,517,482	\$ 40,237,482	\$ 40,557,482
MOTOR POOL-FUND 654					
REVENUES:					
CHARGES FOR SERVICES	\$ 748,253	\$ 769,535	\$ 1,028,400	\$ 1,051,480	\$ 1,084,520
INTEREST INCOME	3,837	3,389	3,300	2,800	1,300
OTHER REVENUE	6,086	-	-	-	-
TOTAL REVENUES	\$ 758,176	\$ 772,924	\$ 1,031,700	\$ 1,054,280	\$ 1,085,820
EXPENDITURES:					
SALARIES	\$ 134,690	\$ 121,716	\$ 146,660	\$ 148,910	\$ 150,288
FRINGES	39,304	42,035	51,803	52,913	54,575
SUPPLIES	197,443	206,000	201,000	201,000	201,000
PROFESSIONAL SERVICES	6,734	37,500	37,500	37,500	37,500
OPERATIONS	218,056	249,025	272,330	273,550	254,050
CAPITAL OUTLAY	-	116,648	115,000	133,000	181,000
DEBT SERVICE	-	-	207,407	207,407	207,407
DEPRECIATION	295,937	-	-	-	-
TOTAL EXPENDITURES	\$ 892,164	\$ 772,924	\$ 1,031,700	\$ 1,054,280	\$ 1,085,820
NET CHANGE IN FUND BALANCE	\$ (133,988)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	2,285,281	2,151,293	2,151,293	2,151,293	2,151,293
ENDING FUND BALANCE	\$ 2,151,293	\$ 2,151,293	\$ 2,151,293	\$ 2,151,293	\$ 2,151,293
SELF INSURANCE/RISK MANAGEMENT-FUND 677					
REVENUES:					
CHARGES FOR SERVICES	\$ 448,219	\$ 530,000	\$ 545,000	\$ 580,000	\$ 610,000
INTEREST INCOME	5,577	200	2,100	2,100	4,100
MISCELLANEOUS REVENUE	55,144	20,000	10,000	20,000	21,000
REIMBURSEMENT-WORKERS COMP INSURANCE PREMIUM	48,146	50,000	48,000	48,000	50,000
TOTAL REVENUES	\$ 557,086	\$ 600,200	\$ 605,100	\$ 650,100	\$ 685,100
EXPENDITURES:					
BANK/CC FEES & SERVICE CHARGES	\$ 81	\$ 200	\$ 100	\$ 100	\$ 100
INSURANCE - WORKERS COMP	108,865	120,000	125,000	135,000	145,000
INSURANCE & BONDS	448,140	480,000	480,000	515,000	540,000
TOTAL EXPENDITURES	\$ 557,086	\$ 600,200	\$ 605,100	\$ 650,100	\$ 685,100
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	350,000	350,000	350,000	350,000	350,000
ENDING FUND BALANCE	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
RETIRES HEALTH CARE DISTRICT COURT-FUND 678					
REVENUES:					
ORDINANCE & FINES	\$ 112,279	\$ 158,000	\$ 120,000	\$ 121,000	\$ 122,000
INTEREST INCOME	118	2,100	850	875	900
TOTAL REVENUES	\$ 112,397	\$ 160,100	\$ 120,850	\$ 121,875	\$ 122,900
EXPENDITURES:					
RETIREE HEALTH CARE	\$ 134,219	\$ 147,000	\$ 135,000	\$ 136,000	\$ 137,000
RETIREE LIFE INSURANCE	541	630	575	600	625
RETIREE DENTAL	14,277	12,470	14,275	14,275	14,275
BANK/CC FEES & SERVICE CHARGES	2	-	-	-	-
TOTAL EXPENDITURES:	\$ 149,039	\$ 160,100	\$ 149,850	\$ 150,875	\$ 151,900
REVENUES OVER (UNDER) EXPENDITURES	\$ (36,642)	\$ -	\$ (29,000)	\$ (29,000)	\$ (29,000)
OTHER FINANCING SOURCES (USES)					
TRANSFER IN - 45th DISTRICT COURT	\$ 36,993	\$ -	\$ 29,000	\$ 29,000	\$ 29,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 36,993	\$ -	\$ 29,000	\$ 29,000	\$ 29,000
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	\$ 149,039	\$ 160,100	\$ 149,850	\$ 150,875	\$ 151,900
NET CHANGE IN FUND BALANCE	\$ 351	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	6,859	7,210	7,210	7,210	7,210
ENDING FUND BALANCE	\$ 7,210	\$ 7,210	\$ 7,210	\$ 7,210	\$ 7,210

	ACTUAL 2024-2025	ESTIMATED 2025-2026	APPROVED 2026-2027	PROJECTED 2027-2028	PROJECTED 2028-2029
RETIRES HEALTH CARE, CITY OF OAK PARK RETIREES-FUND 680					
REVENUES:					
INTEREST INCOME	\$ 227,646	\$ 130,000	\$ 230,000	\$ 235,000	\$ 240,000
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	312,083	290,000	330,000	341,000	352,000
CONTRIBUTIONS - EMPLOYER	2,691,858	2,589,850	3,072,150	3,181,350	3,317,550
TOTAL REVENUES	\$ 3,231,587	\$ 3,009,850	\$ 3,632,150	\$ 3,757,350	\$ 3,909,550
EXPENDITURES:					
RETIREE HEALTH CARE-GENERAL FUND	\$ 1,104,161	\$ 1,238,100	\$ 1,405,200	\$ 1,461,300	\$ 1,542,400
RETIREE HEALTH CARE-PUBLIC SAFETY	1,550,689	1,400,000	1,615,000	1,668,000	1,723,000
RETIREE HEALTH CARE-LIBRARY	37,008	51,750	51,950	52,050	52,150
PROFESSIONAL SERVICES	16,100	15,000	17,000	6,000	17,000
BANK/CC FEES & SERVICE CHARGES	3,572	3,000	4,000	4,100	4,200
TOTAL EXPENDITURES:	\$ 2,711,530	\$ 2,707,850	\$ 3,093,150	\$ 3,191,450	\$ 3,338,750
NET CHANGE IN FUND BALANCE	\$ 520,057	\$ 302,000	\$ 539,000	\$ 565,900	\$ 570,800
BEGINNING FUND BALANCE	7,434,804	7,954,861	8,256,861	8,795,861	9,361,761
ENDING FUND BALANCE	\$ 7,954,861	\$ 8,256,861	\$ 8,795,861	\$ 9,361,761	\$ 9,932,561
EMPLOYEES RETIREMENT SYSTEM, GENERAL-FUND 731					
REVENUES:					
EMPLOYEE CONTRIBUTIONS	\$ 47,829	\$ 48,459	\$ 41,000	\$ 45,000	\$ 50,000
INTEREST INCOME	(525)	582	457	773	720
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	2,485,614	1,637,000	2,500,000	2,625,000	2,750,000
CITY PENSION CONTRIBUTIONS	1,572,544	1,603,979	1,600,063	1,621,247	1,702,300
TOTAL REVENUES	\$ 4,105,462	\$ 3,290,020	\$ 4,141,520	\$ 4,292,020	\$ 4,503,020
EXPENDITURES:					
PROFESSIONAL SERVICES	\$ 88,076	\$ 90,000	\$ 93,000	\$ 96,000	\$ 100,000
BANK/CC FEES & SERVICE CHARGES	13	20	20	20	20
PENSION BENEFITS	3,147,607	3,200,000	3,324,500	3,425,000	3,525,000
TOTAL EXPENSES:	\$ 3,235,696	\$ 3,290,020	\$ 3,417,520	\$ 3,521,020	\$ 3,625,020
NET CHANGE IN FUND BALANCE	\$ 869,766	\$ -	\$ 724,000	\$ 771,000	\$ 878,000
BEGINNING FUND BALANCE	21,356,092	22,225,858	22,225,858	22,949,858	23,720,858
ENDING FUND BALANCE	\$ 22,225,858	\$ 22,225,858	\$ 22,949,858	\$ 23,720,858	\$ 24,598,858
EMPLOYEES RETIREMENT SYSTEM, PUBLIC SAFETY PA345-FUND 733					
REVENUES:					
EMPLOYEE CONTRIBUTIONS	\$ 562,351	\$ 646,940	\$ 695,600	\$ 715,600	\$ 735,600
UNREALIZED GAIN/(LOSS) ON INVESTMENTS	4,991,362	2,425,000	3,000,000	3,000,000	3,000,000
DIVIDEND INCOME	1,549,105	1,250,000	1,300,000	1,350,000	1,400,000
CITY PENSION CONTRIBUTIONS	3,443,298	3,503,060	3,326,571	3,345,812	3,396,000
CITY CONTRIBUTION-HEALTHCARE	1,524,411	1,400,000	1,615,000	1,668,000	1,723,000
TOTAL REVENUES	\$ 12,070,527	\$ 9,225,000	\$ 9,937,171	\$ 10,079,412	\$ 10,254,600
EXPENDITURES:					
RETIREE HEALTH CARE	\$ 1,440,580	\$ 1,295,000	\$ 1,525,400	\$ 1,575,200	\$ 1,625,000
RETIREE LIFE INSURANCE	2,897	2,800	3,200	3,400	3,600
RETIRES DENTAL	107,211	102,200	112,000	115,000	120,000
PROFESSIONAL SERVICES	203,779	220,000	230,000	240,000	250,000
BANK/CC FEES & SERVICE CHARGES	131	-	171	212	200
PENSION BENEFITS	6,200,991	6,000,000	6,275,000	6,300,000	6,325,000
CONTRIBUTION REFUNDS	28,912	20,000	50,000	50,000	50,000
TOTAL EXPENSES:	\$ 7,984,501	\$ 7,640,000	\$ 8,195,771	\$ 8,283,812	\$ 8,373,800
NET CHANGE IN FUND BALANCE	\$ 4,086,026	\$ 1,585,000	\$ 1,741,400	\$ 1,795,600	\$ 1,880,800
BEGINNING FUND BALANCE	55,212,920	59,298,946	60,883,946	62,625,346	64,420,946
ENDING FUND BALANCE	\$ 59,298,946	\$ 60,883,946	\$ 62,625,346	\$ 64,420,946	\$ 66,301,746

BE IT FURTHER RESOLVED, the City Council's desire is to levy the lowest millage rate possible, 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

BE IT FURTHER RESOLVED, a public hearing was also held on May 18, 2026 on the 2026 millage rates and the 2026-2027 budget.

BE IT FURTHER RESOLVED, that to finance the level of services established for the 2026-2027 fiscal-year, and to meet specific debt obligations of the City that the following millages are authorized to be spread:

TAX RATES:

13.3284	PER \$1,000 TAXABLE VALUATION FOR OPERATION
1.2144	PER \$1,000 TAXABLE VALUATION FOR LIBRARY
1.6421	PER \$1,000 TAXABLE VALUATION FOR PUBLIC SAFETY
7.0000	PER \$1,000 TAXABLE VALUATION FOR PUBLIC SAFETY PA 345
2.6343	PER \$1,000 TAXABLE VALUATION FOR RECREATION
3.8445	PER \$1,000 TAXABLE VALUATION FOR DEBT RETIREMENT
0.9315	PER \$1,000 TAXABLE VALUATION FOR HEADLEE OVERRIDE
2.4055	PER \$1,000 TAXABLE VALUATION FOR SOLID WASTE

TOTAL: \$33.0007 PER \$1,000 EQUALIZED VALUATION

ROLL CALL VOTE: Yes

No, None

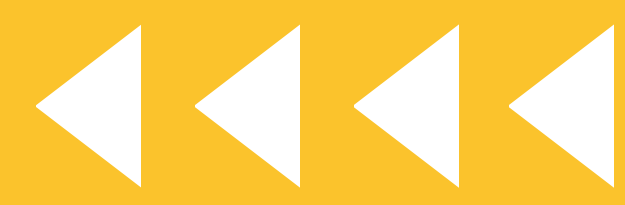
Absent, None

PUBLISH: T. Edwin Norris

OAK PARK

Prepared By:
Department of Finance

www.oakparkmi.gov



OAK PARK BAND SHELL / AMPHITHEATER

Mayor
Marian McClellan
Mayor Pro Tem
Julie Edgar
City Council
Solomon Radner
Shaun Whitehead
Stephanie Crawford
City Manager
Erik Tungate

FISCAL YEAR 2026-2027

THREE-YEAR BUDGET

PROJECTED BUDGETS FY 2027-28 AND FY 2028-29