



City of Walled Lake

Reflections of a special year



CITY OF WALLED LAKE TWO YEAR BUDGET

Fiscal Years
2024 & 2025





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Walled Lake
Michigan**

For the Biennium Beginning

July 01, 2022

Christopher P. Morrill

Executive Director



CITY OF WALLED LAKE

Fiscal Year 2024 and 2025 Budget

CITY COUNCIL

Linda S. Ackley, Mayor, MPA
Bennett Lublin, Mayor Pro Tem, CPA
Casey R. Ambrose, Council Member
Mindy Fernandes, Council Member
Tamra Loch, Council Member
John Owsinek, Council Member
Ryan Woods, Council Member

CITY OFFICIALS

L. Dennis Whitt, City Manager, MBA, MPA, MSM, MALS
Chelsea Pesta, Finance Director, MPA, CMC, MiPMC II, MiCPT
Scott Schrader, Assistant City Manager
Hana Jaquays, Assistant to the City Manager, MPA
Paul Shakinas, Chief of Police, MPA, MS
James Coomer, Jr., Fire Chief, MA
Jennifer Stuart, City Clerk, MPA, CMC, MiPMC II, MiCPT
Miranda Gross, Human Resource Director, CMC, MiPMC I

LEGAL COUNSEL

Vahan C. Vanerian, Esq.

CITY AUDITORS

Pfeffer, Hanniford & Palka
Certified Public Accountants



CITY OF WALLED LAKE
TERMS OF OFFICE
COUNCIL, AUTHORITIES, BOARDS, AND COMMISSIONS

REVISED June 2023

MAYOR AND COUNCIL: 7 MEMBERS – 4 YEAR TERMS

Name	Year of Appointment	Most Recent Appointment	Term Expires
Linda S. Ackley, Mayor	2009	2021	11-01-2025
Bennett Lublin, Mayor Pro Tem	2015	2021	11-01-2025
Casey R. Ambrose, Council Member	2021	2021	11-01-2023
Mindy Fernandes, Council Member	2020	2021	11-01-2025
Tamra Loch, Council Member	2014	2019	11-01-2023
John Owsinek, Council Member	2009	2021	11-01-2025
Ryan Woods, Council Member	2019	2019	11-01-2023

***BOARD OF REVIEW: 3 MEMBERS – 3 YEAR TERMS**

Name	Year of Appointment	Most Recent Appointment	Term Expires
Richard Gunther	2013	2023	02-01-2026
Thomas Langan	2011	2023	02-01-2026
Michael Walbridge	2010	2023	02-01-2026

***BUILDING AUTHORITY: 3 MEMBERS – 3 YEAR TERMS**

Name	Year of Appointment	Most Recent Appointment	Term Expires
David Erickson	2006	2023	02-01-2026
Micahel Walbridge	2010	2023	02-01-2026
Vacant			02-01-2026

**A member shall hold office until the member's successor is appointed – PA 197 of 1975
MCL125.1654*

***DOWNTOWN DEVELOPMENT AUTHORITY: MAYOR & 10 MEMBERS – 4 YEAR TERMS**

Name	Year of Appointment	Most Recent Appointment	Term Expires
Mayor Linda S. Ackley			
Wendell Allen	2011	2023	02-01-2027
Mital Amin	2022	2023	02-01-2027
Steve Blair (Chair)	2012	2023	02-01-2027
Ron Johnston	2023	2023	02-01-2027
Bennett Lublin	2009	2023	02-01-2027
Ed Marshall	2009	2023	02-01-2027
Matthew McDonald	2022	2023	02-01-2027
Kevin Mechigian	2021	2023	02-01-2027
Gerald Millen	2021	2023	02-01-2027
John Smith	2021	2023	02-01-2027

HISTORIC DISTRICT COMMISSION:
ABOLISHED BY ORDINANCE C-323-15

***LIBRARY BOARD: 5 MEMBERS – 3 YEAR TERMS**

Name	Year of Appointment	Most Recent Appointment	Term Expires
Mordecai Abramowitz	2022	2023	02-01-2026
Barbara Garbutt	2012	2023	02-01-2026
Maureen Langan	2012	2023	02-01-2026
Viola Owsinek	2014	2023	02-01-2026
Margaret Schwartz	2020	2023	02-01-2026

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MCL125.1654*

***PARKS AND RECREATION COMMISSION: 7 MEMBERS – 3 YEAR TERMS**

Name	Year of Appointment	Most Recent Appointment	Term Expires
Michelle Arnold	2021	2023	02-01-2026
Mindy Fernandes	2017	2023	02-01-2026
Dennis O'Rourke	2018	2023	02-01-2026
Bryan Masi	2021	2023	02-01-2026
Giovanni Johnson	2020	2023	02-01-2026
Robert Robertson	2020	2023	02-01-2026
Vacant			02-01-2026

***PLANNING COMMISSION: 7 MEMBERS – 3 YEAR TERMS**

Name	Year of Appointment	Most Recent Appointment	Term Expires
Dennis O'Rourke	2018	2021	02-01-2026
John Owsinek	2017	2023	02-01-2026
Robert Robertson	2021	2023	02-01-2026
L. Dennis Whitt	2014	2023	02-01-2026
Neal Wolfson	2012	2023	02-01-2026
Vacant			02-01-2026
Vacant			02-01-2026

***TRAFFIC SAFETY BOARD: 5 MEMBERS – 3 YEAR TERMS**

Name	Year of Appointment	Most Recent Appointment	Term Expires
Vacant			
Vacant			
Vacant			
Vacant			
Vacant			

**A member shall hold office until the member's successor is appointed – PA 197 of 1975
MCL125.1654*

***WOCCCA REPRESENTATIVES: 2 POSITIONS – 3 YEAR TERMS**

Name	Year of Appointment	Most Recent Appointment	Term Expires
Linda S. Ackley	2014	2023	02-01-2026
Vacant	2010	2021	02-01-2023
John Owsinek (Alternate)	2015	2023	02-01-2026

***ZONING BOARD OF APPEALS: 5 MEMBERS – 3 YEAR TERM**

Name	Year of Appointment	Most Recent Appointment	Term Expires
James Arnold	2020	2023	02-01-2026
Jason Easter (Chair)	2016	2023	02-01-2026
Richard Gunther (Vice Chair)	2014	2023	02-01-2026
Philip Rundell	2017	2023	02-01-2026
Vacant			02-01-2026
Mayor Linda S. Ackley (Alternate)	2011	2023	02-01-2026
Dennis O'Rourke (Alternate)	2017	2017	02-01-2020

***ELECTION COMMISSION: 2 MEMBERS – 1 YEAR TERM**

Name	Year of Appointment	Most Recent Appointment	Term Expires
Terry Morano	2012	2023	02-01-2024
Margaret Schwartz	2019	2023	02-01-2024

***CONSTRUCTION BOARD OF APPEALS: 3 MEMBERS – 2 YEAR TERMS**

Name	Year of Appointment	Most Recent Appointment	Term Expires
Wendell Allen	2012	2023	02-01-2025
Andrew Maltese	2012	2023	02-01-2025
Vacant	2012	2021	02-01-2025

**A member shall hold office until the member's successor is appointed – PA 197 of 1975
MCL125.1654*

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INTRODUCTION & OVERVIEW

In this section of the budget book the reader will find a city profile, a map of city streets, the City Manager's budget message, an overview of the budget, and a budget introduction.



CITY PROFILE OVERVIEW

Walled Lake is a thriving lakeside community located in Oakland County, Michigan. The city was incorporated in 1954 with a Council-Manager form of government. Approximately 7,250 residents reside here. Walled Lake's 2.4 square miles provide for a small-town feel yet deliver the convenience of being close to fine dining, shopping, entertainment, and major expressways.

People are attracted to Walled Lake for many reasons; and the clean waters and beautiful views of the lake are at the top of the list. The lake is one of the city's greatest assets, providing recreation opportunities, aesthetic enjoyment, and ecological benefits to the community.

Beginning as a rural stagecoach route and lakefront trading settlement, and then becoming a destination for recreation and leisure, the City of Walled Lake continues to be a flourishing year-round community. It is comprised of homes on both quiet streets and busy traffic routes. The homes are a mix of older cottages and vacation properties, as well as larger year-round residential homes, all belonging to those who enjoy being near and on the lake.

Other features that attract residents and visitors include neighborhood parks such as Hiram Sims Park, Veterans Memorial Park, Pratt Park, Riley Park, Marshall Taylor Park, Mercer Beach, and the Michigan Airline Trail linear park.

The city hosts a number of community events throughout the year, including a spring egg hunt, Memorial Day parade, annual summer festival featuring fireworks hosted by the Walled Lake Civic Fund, summer concerts-in-the-park, and a tree lighting ceremony presenting Santa Claus as the special guest. There is also the popular weekly farmers market from May through October.

The Walled Lake Library is another gem within the city. Small, yet powerful, the library offers a quiet place to read or study, as well as providing space for group meetings. There are many computers with internet access and the children's programs are wildly popular. The friendly staff are there to help citizens find the perfect book, media, or other resources.

Residents of Walled Lake have the benefit of sending their children to the award-winning Walled Lake Consolidated School District. There are also two private schools, St. Williams Catholic and St. Matthew Lutheran, who offer preschool through 8th grade learning.

Restaurants, shopping, churches, and entertainment are plentiful in and near the city, offering convenience for residents and a destination for visitors.



BUDGET INTRODUCTION

Citizen's Guide to the Budget Document

The sections below give a brief overview of the information and structure included in the budget document. It is intended to acquaint the reader with the organization of the budget document and assist in locating the information within the material.

- **City Manager Budget Message** – The City Manager's message highlights strategic goals and strategies the city will implement in the budget year and beyond, providing priorities and explanations of factors influencing financial decisions.
- **Budget Overview** – The budget overview offers a summary of significant budgetary items and trends. Using tables and graphs, readers can easily understand major fiscal revenue and expenditure histories and trends.
- **Financial Structure, Policies, and Procedures** – This section of the budget document presents an organization chart, fund descriptions and structure, and the relationship between departments and funds. Also provided is the basis of budgeting, accounting, financial, and treasury policies, as well as an overview of the budget preparation process.
- **Financial Summaries** – A summary description of each fund's objective is provided before its detailed revenue and appropriations budget planned for the year and a forecast of the following year. The budget includes two years of audited balances, as well as the current year estimated ending totals.
- **Debt Fund and Capital Improvement Plan** – The financial data on the current debt obligations, including the legal debt limits, is located in this area of the document. Additionally, a five-year capital improvement plan (CIP) has been outlined in this section of the budget document, as well as the impact the CIP has on the overall operations of the city.
- **Departmental Information** – An employee full-time equivalent chart, a summary of activities, services, or functions carried out by each department, as well as department goals and objectives, can be found in this portion of the document.
- **Statistical Information and Supplemental Data** – This portion of the budget document gives statistical and supplemental community profile data pertaining to the City of Walled Lake that may be of interest to the reader.
- **Glossary** – The glossary defines terminology used throughout the budget document that may not be easily understood by a lay reader.



CITY MANAGER L. DENNIS WHITT'S BUDGET MESSAGE



OFFICE OF THE CITY MANAGER

1499 E. WEST MAPLE
WALLED LAKE, MI 48390
(248) 624-4847

Fiscal Year 2024 Budget Message

Honorable Mayor, City Council Members, and Residents of Walled Lake:

With pleasure, I submit to you the proposed Fiscal Year 2024 Budget. This budget document represents the dedicated efforts of the Mayor and Council Members, working with the City Manager's Office, Department Heads, and City staff, as well as the several boards and commissions. The Mayor and Council have supported the City Manager in maintaining a small but highly skilled staff. It is this reduced staffing structure that has enabled the City to build reserves for capital and infrastructure requirements.

During the Fiscal Year 2024 budget workshops, which were open to the public, Council reviewed the financial status of all funds, the infrastructure, and capital plans proposed for Fiscal Year 2024. After these workshops, the Council continued to make strides in repairing the city's infrastructure and approved the resolution to apply for the transportation economic development fund category B program to resurface E. Walled Lake Drive.

All projects advanced by Council will be funded using reserves – not external financing.

The City is responsible for overseeing an estimated \$12,317,899 in revenue for all funds. Fiscal Year 2024 appropriations approved for use by departments include \$11,400,687 in operating expenditures, of which \$66,000 has been appropriated to capital expenditures, continuing the Council's investment in improving the City's infrastructure.

Long-Term Strategic Goals and Strategies

My goal as City Manager and the goal of this budget is to address the substantial needs of our community both now and in the future. As I have done during my tenure as City Manager, this means I keep a watchful eye on the long-term financial health of the city.

Fund Balance: One of the best indicators of my performance as your City Manager is the financial health of our city. The city was near financial collapse and facing an Emergency Manager takeover by the State of Michigan when I was appointed in May 2010. As the City's Budget Officer, I have reduced operating costs and provided a solid fund balance reserve which enabled Council to advance multiple long-term capital and infrastructure projects without incurring external financing costs. Saving money and responsibly using those saved dollars is one key component to the success of local government.

Debt: During my term of office as City Manager, zero new debt has been issued. Under this administration, all capital expenditures have been accomplished with a strategic use of reserves and one-time revenues. This administrative policy will continue as long as possible.

Staff Investments: As City Manager I hold several offices and positions that were previously occupied by separate highly paid city officials. This multiple office holding saved hundreds of thousands of dollars and was part of the strategy to reestablish the city's financial stability. City staffing numbers were reduced from 2010 levels by appointing the City Manager and divisional managers to hold multiple positions. Hiring part-time, seasonal, and interns to supplement the workload has contributed to the success of that strategy and resulted in annual savings in benefit costs. Notwithstanding the cutbacks in personnel, the staff is steadfastly upholding the expected resident service needs. My administrative team and I bring highly sought-after educational credentials and extensive experience to the task of prudently managing Walled Lake's finances and citizen services.

Operating Costs: This small, highly educated, and experienced administrative team has saved millions of dollars for Council to invest in debt reduction and infrastructure investment by significantly reducing operational costs. Finance professionals would take note here again, as a percentage of expenditures, operational costs are the lowest they have been in recent history.

Grant Funds: As your City Manager I have assembled a professional administrative team that has obtained grant funding to help finance the city's needed capital investments. It is well known that grants are not easily secured, yet the city's professionals have been successful, having been awarded grants that we use to leverage taxpayer funds.

Capital and Infrastructure Investments: Walled Lake is a mature city with aging infrastructure and equipment. Long-term planning for capital investments is vital in ensuring financial stability.

We have provided for many important needs, but there are many more to address. Thoughtful evaluation each budget year is key to successfully funding the necessary expenditures, so as to not squander our reserves. My goal is to be pragmatic and invest using one-time revenues for one-time expenditures, seek out grant funding, combine projects for lower costs, and use fund balance reserves when needed; all to avoid taking on additional debt.

Budget Challenges

Pension and OPEB Liability

An estimated \$1,157,776 in expenditures has been allocated for pension and retiree health care costs. Given that General Fund revenues amount to \$6,482,647, a full 17.8% of our annual general fund revenue is eaten up by these legacy obligations and present a challenge to operating the city.

City Administration has been working with the Michigan Department of Treasury to apply for the Protecting MI Pension Grant to assist Walled Lake's retirement system become 60% funded. The City of Walled is less than 60% funded, which continues to be a challenge for the City Council, but this grant will help relieve the pension and liability of the city. However, there will be strict guidelines to follow for the next five years to not fall below the 60% funded.

Over the past 10 years, employee costs have been contained through significant benefit reductions such as - restricting pension benefits to base wages, bridging down divisions, lowering multipliers for new hires, and closing divisions with greater benefits.

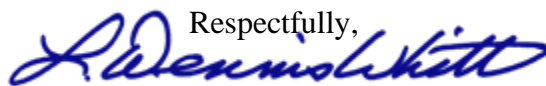
However, Council is only able to reduce pension benefits for future years and is not able to reduce previously promised pension benefits. The cost of these legacy pension commitments continues to rise due to a reduced rate of return on the \$6,530,621 committed to the City's frozen Defined Benefit Pension Plan, as well as an increase in the life expectancy of retirees.

As of audited fiscal year-end 2022, our outstanding pension liability is \$10,896,230 and our Other Post Employee Benefits (OPEB) liability for retiree health care is \$1,291,265.

City Administration applied for Protecting MI Pension Grant Program asking for \$4 million dollars to get the city's pension debt up to 60% funded. The State made the move to assist unfunded entities and the City is going to take advantage of the opportunity. This will help put the City in a solid financial position for the future.

Closing Thoughts

The budget process is a critical and foundational backdrop to the services provided by the city. With good financial information Council can set strategic goals for the effective use of taxpayer funds. A great deal of thought and consideration by staff is put into providing Council with an accurate assessment of the financial status of the City. The goal of each budget is to determine the best use of taxpayer dollars, considering both the current and future needs of our citizens.

Respectfully,


L. Dennis Whitt
City Manager



BUDGET OVERVIEW

City of Walled Lake, Michigan Fiscal Year 2024 and 2025 Budget

Walled Lake, building a better community together

2024 will be a great year for the City. After a decade of efficiency initiatives and saving pennies – the hard work has paid off and Council approved several construction awards for long-planned capital and infrastructure projects. Right sized and right minded, the city is now well out of the financial crisis of the last decade.

The city reviewed every operation and taxpayer service – eliminating or out-sourcing those that did not achieve a level of excellence. The city re-energized its commitment to the community events and, is excited to host the following annual events:

Spring Egg Hunt
Spring, Summer, and Fall Farmers Market
Summer Festival
Summer Concerts
Memorial Day Parade
Winter Tree Lighting Ceremony

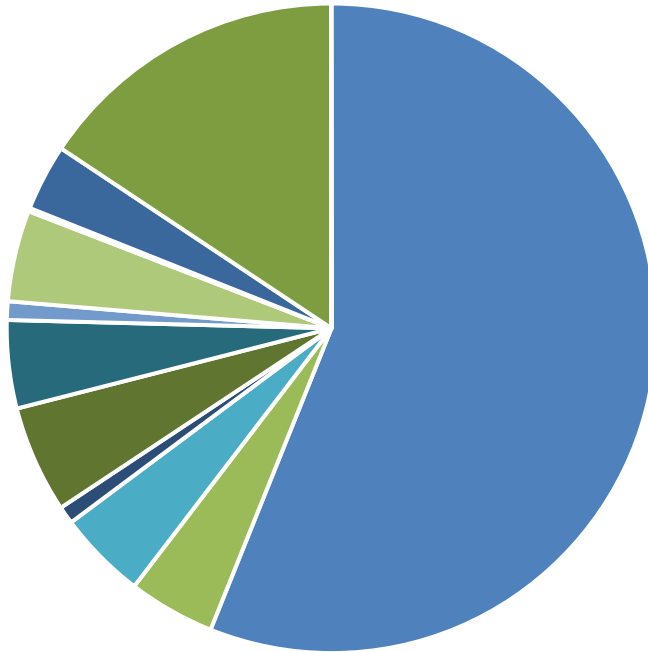
The City Manager held three (3) public budget workshops in preparation for the 2024 budget presentation to Council and is pleased to present a budget that again services the community within available resources and maintains the ‘no new debt’ Council position.

Total Fiscal Year 2024 appropriations approved are \$11,400,687, which includes \$10,270,070 for city operations and \$1,126,617 for the Downtown Development Authority and the Library.

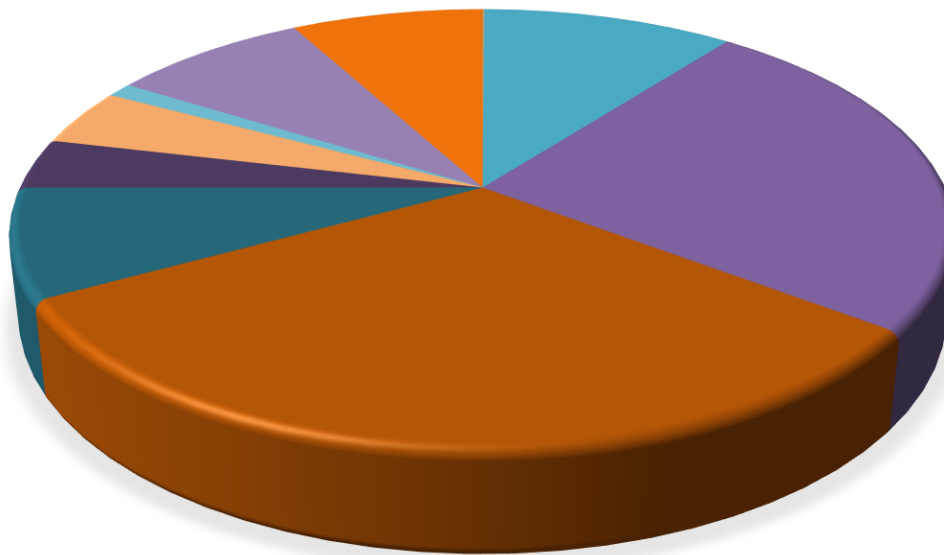
A breakdown by Fund and by Function of these appropriations is highlighted in the following tables:

EXPENSE BY FUND

- General Fund
- Major Road Fund
- Local Road Fund
- Drug Forfeiture Fund
- Library Fund
- ARPA Fund
- Debt Service
- DDA Fund
- Transportation Fund
- Refuse Fund
- Water & Sewer Fund
- Water Capital Fund



EXPENSE BY FUNCTION



- | | |
|------------------------------------|------------------------|
| ■ Legislative | ■ City Administration |
| ■ Public Services | ■ Public Safety |
| ■ Capital Outlay | ■ Recreation & Culture |
| ■ Community & Economic Development | ■ Other Functions |
| ■ Water Operations | ■ Sewer Operations |
| ■ Water Capital | |

Revenue Considerations

The city anticipates \$12,317,899 in revenues this year for all funds, which are categorized by type below:



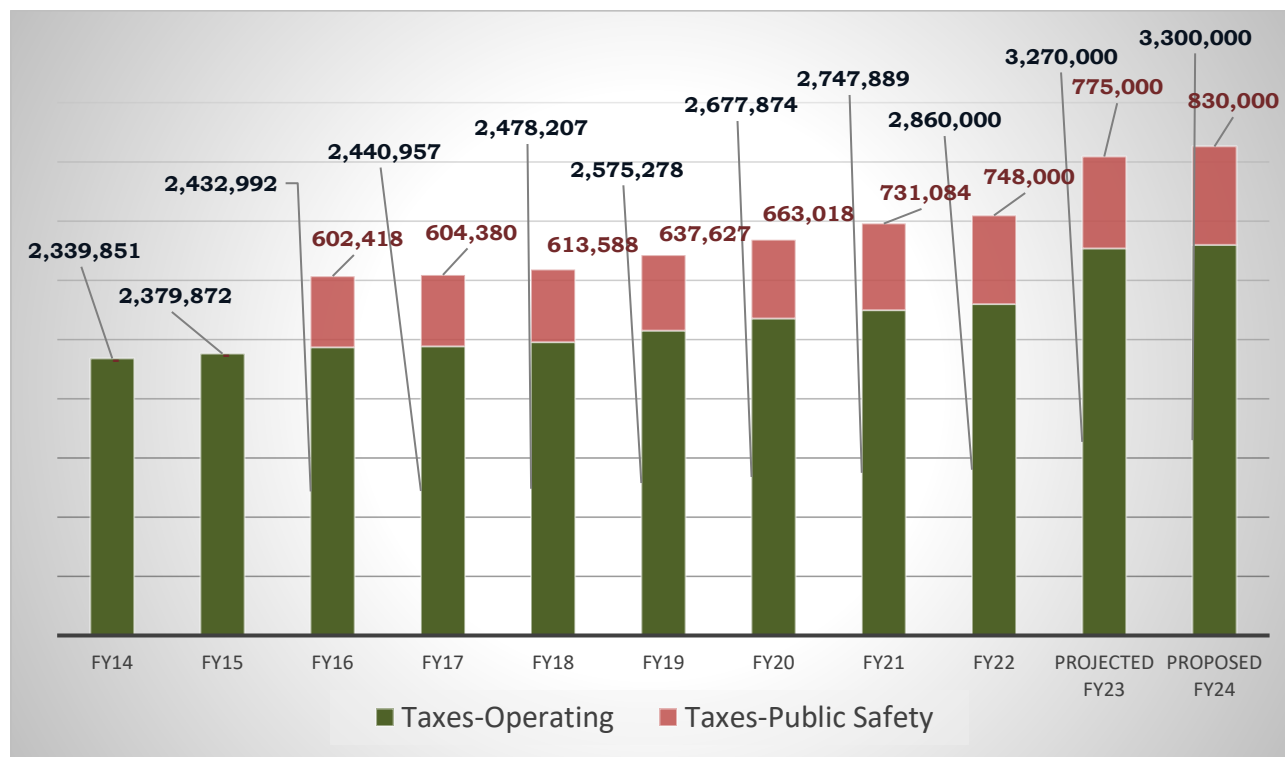
Tax Millages and Tax Revenue

Tax revenues are the largest revenue source for the city. For the two years ending 2023 and 2024 the City Operating Millage will generate tax revenues of approximately \$3,270,000 and \$3,300,000. The Public Safety Millage is expected to generate \$775,000 in 2023 and approximately \$830,000 in 2024. Both the operating and public safety millages are part of the General Fund. The two millages for the Walled Lake City Library fund will bring in approximately \$392,000 and \$406,000, and the Downtown Development Authority will capture approximately \$800,000 and \$890,000 respectively. Public Act 505 of 2016 has allowed exemption of library millages from capture by the DDA.

Tax revenue increases are the result of a Michigan Department of Treasury published inflation factor, plus new construction and new personal property. Fiscal Year 2024 estimates result in a \$930,000 increase, over last year's tax revenue for all funds.

The inflation limitation is derived from the 1994 State of Michigan's Proposal A, which limits growth in existing taxable value on any individual property to the lesser of inflation or 5 percent. The state inflation factor for this fiscal year is 7.9%. The below table shows the effect of Proposal A on the millage. If tax values increase over inflation, then the millage is reduced to restrict the revenue increase to inflation percentage.

Millage Rates History									
Tax Year	<u>TY14</u>	<u>TY15</u>	<u>TY16</u>	<u>TY17</u>	<u>TY18</u>	<u>TY19</u>	<u>TY20</u>	<u>TY21</u>	<u>TY22</u>
Operating	15.9526	15.8185	15.6128	15.3224	15.0925	14.8464	14.5093	14.2408	14.0385
Public Safety	-	3.9168	3.8658	3.7938	3.7369	3.6759	3.8603	3.7888	3.7349
Library	0.7975	0.7908	0.7805	0.7659	0.7544	0.7421	0.7252	0.7117	0.7015
Library	0.9846	0.9763	0.9636	0.9456	0.9314	0.9162	0.8954	0.8788	0.8663
Total Millage	17.7347	21.5024	21.2227	20.8277	20.5152	20.1806	19.9902	19.6201	19.3412



State Revenue Sharing

State Revenue Sharing is the second largest source of revenue for the city. The State of Michigan “shares” a portion of specific tax and fee collections with local units. The allocations are based on various factors.

- Sales Tax: revenue sharing at \$790,000 is \$30,000 more than last year; the increase is primarily driven by the 2020 census count increase over 2010. This is the first full year the new census numbers will play a factor in the revenue.
- Medical Marijuana Revenue Sharing: a new revenue stream since fiscal year 2021, is already seeing a loss in revenue sharing and estimated to generate \$155,523 which is \$13,827 loss from the prior year.
- Gasoline Tax: This revenue is allocated to the Local and Major Road Funds by state mandate. Major Roads estimated income for Fiscal Year 2024 and 2025 is \$550,000 and \$565,000 respectively. Local Road estimates are \$208,000 and \$213,000.
- Metro Act Revenues: In lieu of a franchise agreement with each specific municipality, the State collects right of way fees from providers and distributes a share of this revenue to the local units. Limited to the wires in the ROW that provide two-way communications.
- Local Community Stabilization Revenues: Provided to municipalities as a method to capture lost personal property tax revenues from small taxpayer exemptions. The State dedicates a portion of their 'use' tax collections for this distribution.

Operating Expenditures

The city operates with a lean staffing structure. Changes to the structure are minimal and only approved after review of both the financial and citizen services impact.

The city provides police, fire, public works, building and planning, parks and recreation, and administrative services to its residents.

Legacy Funding Issues Remain

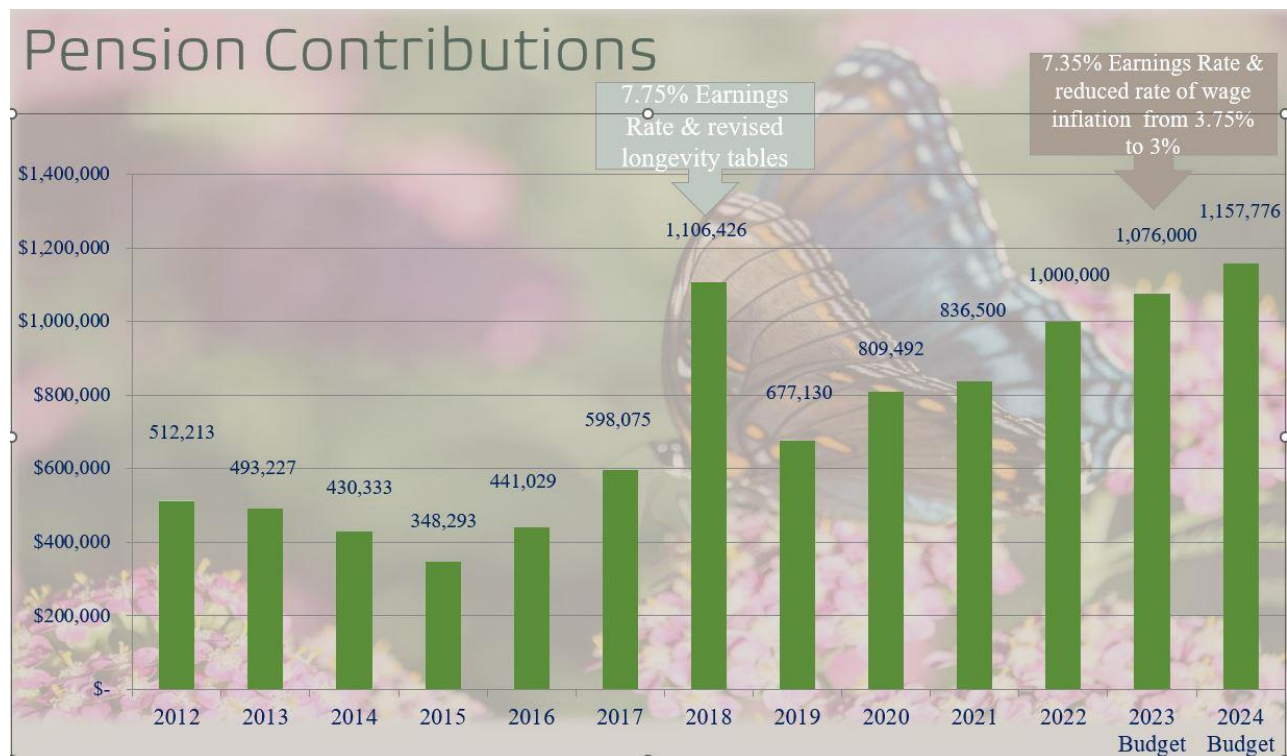
Pension and retiree health care debt payments severely restrict the city's spending. These legacy obligations require 17.8% of our annual general fund revenues. The Fiscal Year 2024 estimated pension and retiree healthcare contributions are \$1,157,776 and \$102,820, respectively.

As of audited fiscal year-end 2022, our outstanding pension liability is \$10,896,230 and our Other Post Employee Benefits (OPEB) is \$1,291,265.

Current employee costs have been contained through significant benefit reductions such as - restricting pension benefits to base wages, bridging down divisions, lowering multipliers for new hires, and closing divisions with greater benefits.

However, Council is only able to reduce pension benefits for future years and is not able to reduce previously promised pension benefits. The cost of these legacy pension commitments continues

to rise due to a reduced rate of return on the \$6,530,621 in investments, as well as an increase in the life expectancy of retirees.



Capital Investment

As part of the city's long-range objectives, City Council receives status reports and financing options each year under the following seven (7) asset categories.

1. Water Infrastructure Condition, Repair and Maintenance

To help fund the aging water system, in April of 2018, Council passed an increase to the water capital line fee billed to our water customers and dedicated this revenue to water infrastructure capital repairs and further approved these monies to be separated into a specific fund.

2. Sewer System Condition, Repair and Maintenance

Critical sewer system areas were corrected in 2016 and an ongoing maintenance plan was developed. Over the next five to ten years, several sewer pipes will be lined and pump stations will receive upgrades, eliminating antiquated technology.

3. Storm-Water Condition, Repair and Maintenance

The downtown storm water piping has been identified as 'critical' condition. An affordable solution has been sought for a number of years. Based on a budget appropriation by the Council, Mercer Beach will see infrastructure improvements. In

addition, the storm-water pipe will be relocated from the beach and an improved catch basin will be added to the system. The project was completed in Fiscal Year 2023.

4. Road Condition, Repair and Maintenance

Decker Road, the gateway to downtown, rehabilitation was completed in Fiscal Year 2023. Funding sources include a \$1M Oakland County Federal Assistance Grant and \$273,000 from the Downtown Development Authority (DDA).

5. Major Public Safety and Public Works Equipment

The Fire Department will need to replace another engine in four years, and Council may again take advantage of savings offered when paying cash for this apparatus that will cost close to \$1million.

The Police Department is on a regular patrol vehicle replacement schedule. Replacing two vehicles a year keeps repair and maintenance costs down and establishes a good, affordable, budget process.

The DPW maintains an inventory of large machinery to provide needed city services. There are no scheduled replacements needed for 2024.

6. City Parks

The city recently updated its Parks and Recreation master plan and has committed funds to updating some of the amenities. In FY 2023 city administration applied for Oakland County's Park and Recreation Grant Program to construct two new pickleball courts to our downtown park, known as Riley Park.

Hiram Sims, Riley, and Marshal Taylor Park improvements will continue into 2024.

The acquisition of the new Trailway linking Commerce, Walled Lake, and Wixom is a recent addition to the parks list. The paved trailway is open for the public to enjoy. The City installed a pedestrian bridge connecting the trail and the public safety campus property, just west of the current city campus.

7. City Buildings and Grounds

Plans for the public safety property include a paved parking lot, a pavilion, public safety campus, and veteran's memorial, along with training facilities for our public safety departments. The long-term goal is allowing this property to be a multi-use area for those who use the trail, come to the farmers market, and a place to hold concerts in the park. The additional parking will help during events such as the annual Memorial Day parade and the tree lighting ceremony, as well as provide ample spaces for voters during elections.

Recent Strategic Decisions

City Council and management actions impacting the financial position and future improvements of the city include:

- Funding all capital projects internally by use of reserves and saving taxpayers external financing costs.

Past Strategic Decisions

The following successes have been the hallmark of our ‘Road to Recovery’ out of fiscal crisis and into a stage of continuous progress:

- Council was on the forefront of cities implementing a management and zoning plan for medical marijuana licenses.
- Council’s decision to enter into an agreement with Oakland County Water Resources Commission for maintenance and operations of the city’s portable water system has brought greater field proficiency and skill that serve our water customers more effectively, providing substantial financial savings.
- Council asked citizens for a millage renewal, in August of 2019. The citizens of Walled Lake overwhelmingly voted to renew the Public Safety Millage at 3.9500 mills, providing revenue of approximately \$815,000 for fiscal year 2024. Without this revenue source, public services undoubtably would have decreased.
- Restructuring the Police, Fire, Administration, and Public Works divisions to a small core of full-time employees supplemented by a part-time, seasonal, and internship force; this has been a city-wide reorganization. Using part-time, seasonal, and internship staff, the city management team has been able to maintain an elevated level of residential and business services.
- Emphasizing the affordability requirement of employee wages and benefits in union negotiations.
- Maintaining General Fund operating costs below expected revenues to allocate more money for debt reduction and capital improvements to local roads, sidewalks, city parks, and underground infrastructure.
- Requiring a long-term capital asset improvement plan to be part of the budget.
- Using city reserves for one-time large capital expenditures, whenever possible, to eliminate low dollar financing and debt issuance costs.
- Taking advantage of any State and Federal monies available to expand projects, such as American Rescue Plan Act (ARPA) funds to redesign and improve city hall.

- Reducing pension benefits and other post employee benefits (OPEB) for current employees by developing a Corrective Action Plan (CAP) to lower outstanding liabilities.

General Fund

The General Fund is the main operating fund of the City. It is the only fund that Council has unrestricted ability to determine the best use of the funds.

Revenues Specific to the General Fund

a. Cable Easement Fees

The city receives lease payments for cable use of city easements. Expected income is \$25,000 each year.

b. Cell Tower Rental

The city has a cell tower on the public safety campus that is owned by AT&T. The rental for this space generates approximately \$45,000 each year.

c. Walled Lake Villas

The City negotiated a modified consent judgment with the Walled Lake Villa (Villa) senior housing complex that resulted in a one-time contribution to the General Fund of \$250,000 in 2017 and a new \$20,000 municipal emergency services agreement that will increase, annually, the same percentage as a typical residential taxpayer's tax bill. The original June 1976 consent judgment exempted the Villa from the tax roll. Instead, the Villa is responsible for a 'payment in lieu of taxes' that contributes approximately \$15,000 toward the cost of city services. City services to the Villa are estimated at over \$250,000 per year.

d. Ambulance Run Cost Recovery

The Fire services are licensed to transport certain levels of medical emergencies to the hospital; the service cost is submitted to medical insurance companies as claims. Expected cost recovery for this service is \$45,000 - \$50,000 each year. This revenue offsets the ambulance and paramedic expenses.

It requires two fire fighters to transport someone in the ambulance. The city has traditionally had one full time staff person on duty 24 hours a day, so the transport service could only occur if a volunteer fire fighter came to the scene. Walled Lake can transport more quickly than the outside ambulance service. Council's 2016 approval of the fire service's restructuring has enabled two fire fighters to be on schedule for duty during most of the shifts – a reduction of full-time officers has enabled an increase of 'scheduled' vs. 'on-call' part-time support for the fire service.

Special Revenue Funds

Major & Local Roads

The estimated revenue for the maintenance, repair, and replacement of the city streets for fiscal year 2024 is \$758,000. Most of this revenue is shared from the state through their collection of the gasoline tax. The city also receives funding from the Metro Bond Authority and participates in the Oakland County PILOT Local Road Improvement Grant.

In November 2019, the city had a Pavement Surface Evaluation and Rating (PASER) completed to identify the streets that require attention. Based on this report, discussions have continued with more urgency as to how to address the needs while being mindful of the reserves available.

Transportation Fund

In 2022, election voters approved a 0.95 ten-year millage for Oakland County Transit. This replaced the expired 1.00 SMART millage. The County has allowed the city to continue its partnership with Western Oakland Transportation Authority (WOTA). The city is a voting member of WOTA. The funding comes straight from Oakland County to WOTA from the 0.95 millage.

Enterprise Funds

Water and Sewer Fund –

Beginning in January of 2019, the Oakland County Water Resources Commission (WRC) began the maintenance and operations of the water system, followed by the billing and collections of the water, sewer, and refuse billing in May of 2019. This Council decision continues to bring forth greater field experience and knowledge that will continue to service Walled Lake's water customers more effectively.

Refuse

Green For Life continues to be the city's waste and recycling company, with the contract carrying through fiscal year 2024. The goal of the refuse fund is to maintain a reserve balance equal to three months of billing revenue. The city expects expenditures for collection to increase by 4%, per the city's contract, and an increase in additional services expense cost.

Debt Service Fund

The city's only remaining debt issue, the 2009 roads bond, will be paid off in one year (fiscal year 2024).

Component Unit Funds

Downtown Development Authority (DDA)

The DDA committed its financial support to City projects and is a major financier of the current infrastructure projects in the city- utilizing most of its reserves to move these projects forward. Fiscal year 2024 marks a new phase of fund balance rebuilding.

Library

The Walled Lake City Library expects to ramp up its appearance by painting and renovating the inside of the library. Operations are managed within the limits of the two operating millages, with an annual amount placed in reserves for future capital or one-time outlays. The library is planning to spend \$175,000 on the renovations.

Conclusion

With the unanimous support of the Council, the City Manager has successfully implemented Council's strategic decisions to step up the professionalism of the staff and the beautification and infrastructure repairs in the city. Legacy costs, revenue constraints, and capital outlays remain the largest financial hurdles facing the city and Council continues to review cost-effective solutions to meet the City's on-going needs.

Although Council may adopt a multi-year budget, legal appropriations, or the approval to spend can only be adopted for a single year. Hence, this document represents a multi-year budget with a single year appropriation.



STRATEGIC GOALS & LONG-RANGE FINANCIAL PLANS

	<u>Strategic Goals</u>	<u>Long-Range Financial Plans</u>
L	Lead current & future council into making sound financial decisions.	Develop a plan that gives city council yearly options for infrastructure projects. Design CIP projects that can be funded without creating new debt.
A	Abate long-term liabilities to provide a stronger financial outlook.	Address long-term liabilities such as OPEB and pension. Continue to follow & develop corrective action plans (CAP) to reduce outstanding legacy retirement liabilities.
K	Keep encouraging economic development in the downtown.	Continue to improve the downtown by applying for infrastructure grants. Build relationships with the downtown business owners to create a plan for beautifying the downtown. Encourage quality events to attract people to Walled Lake.
E	Ensure a safe place to live & visit.	Develop a plan to keep public safety vehicles and equipment in replacement rotation. Strengthen the paid-on-call program with qualified and experienced hires. Design an onsite training facility to train police and fire.

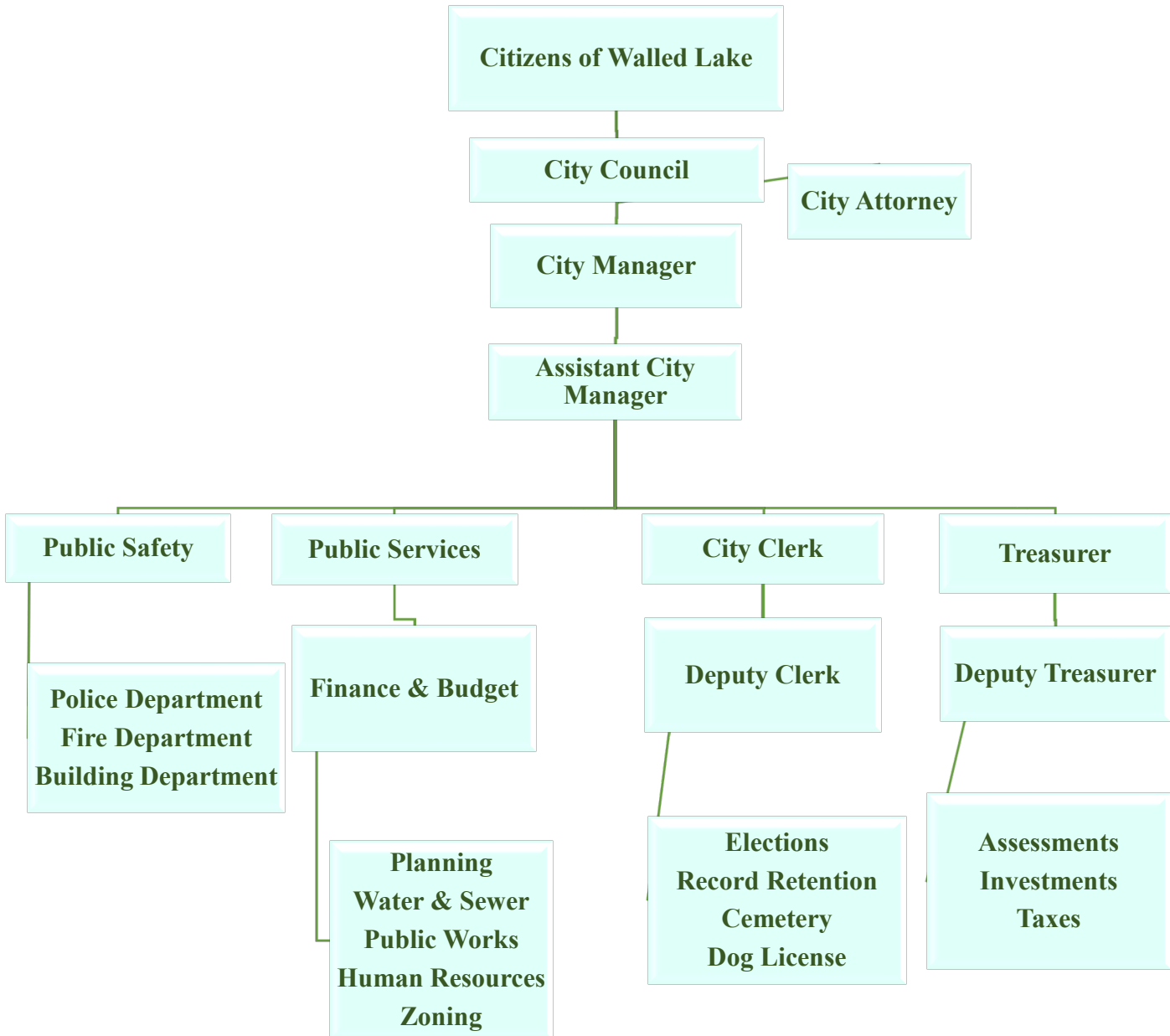
FINANCIAL STRUCTURE POLICIES AND PROCEDURES

This section of the budget document presents an organization chart, fund descriptions and structure, and the relationship between departments and funds. Also provided is the basis of budgeting, accounting, financial, and treasury policies, and an overview of the budget preparation process.



City of Walled Lake, Michigan Fiscal Year 2024 and 2025 Budget

City Organizational Chart





FUND DESCRIPTIONS

This section of the budget document provides an overview description of each fund the city annually budgets. Further detailed descriptions are provided before each line-item budget, under the financial summaries section of this document.

GENERAL FUND

The General Fund is a governmental fund and is the city's primary operating fund. It contains budgetary and financial controls for all the activities and functions of the city that are not accounted for in other specialized, restricted funds. The General Fund monitors activities by function, such as Legislative, Administration, Public Safety, Public Services, and Capital Outlay.

SPECIAL REVENUE FUNDS

Special Revenue funds are governmental funds that account for activities related to distinctive revenue sources that are legally restricted to expenditures for specific purposes. The city currently has four special revenue funds:

- 1) Major Road Fund
- 2) Local Road Fund
- 3) Drug Forfeiture Fund
- 4) Transportation Fund
- 5) Grant Fund – American Rescue Plan Act

ENTERPRISE FUNDS

Enterprise Funds are business-type funds that account for operations financed and operated in a manner similar to private business enterprises. The costs of providing goods or services is financed and/or recovered primarily through user charges. The city has the following three enterprise funds:

- 1) Water & Sewer Fund
- 2) Water & Sewer Capital Fund
- 3) Refuse Fund

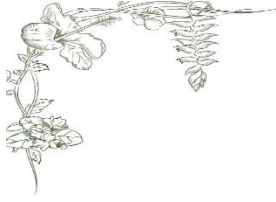
DEBT SERVICE FUND

The Debt Service Fund is a governmental fund that accounts for financial resources accumulated to provide payment of principal, interest, and fees on general obligation bond debt.

COMPONENT UNIT FUNDS

Component Units are a distinct organization for which the elected officials of the primary government (City of Wall Lake) is financially accountable. The two component units of the city are:

- 1) Downtown Development Authority
- 2) Wall Lake City Library



DEPARTMENT/FUND RELATIONSHIP

All full-time, primary government employees are charged, in full, to specific departments or cost centers in the General Fund. Some employees work for several areas of the city and the costs are then allocated between departments/cost centers/funds by means of a single line item (personnel allocation) that reduces the expense in the primary cost center and charges it to another area.

The following matrix demonstrates the department/fund relationships of each cost center:

COST CENTERS	GENERAL FUND	ROADS FUND	WATER & SEWER	DDA	LIBRARY	TRANS
CITY MANAGER	X	X	X	X		X
ATTORNEY	X					
CLERK	X					
FINANCE/TREASURY	X	X	X	X	X	X
POLICE	X			X		
FIRE	X			X		
ADMIN	X			X	X	X
DPW	X	X	X	X	X	

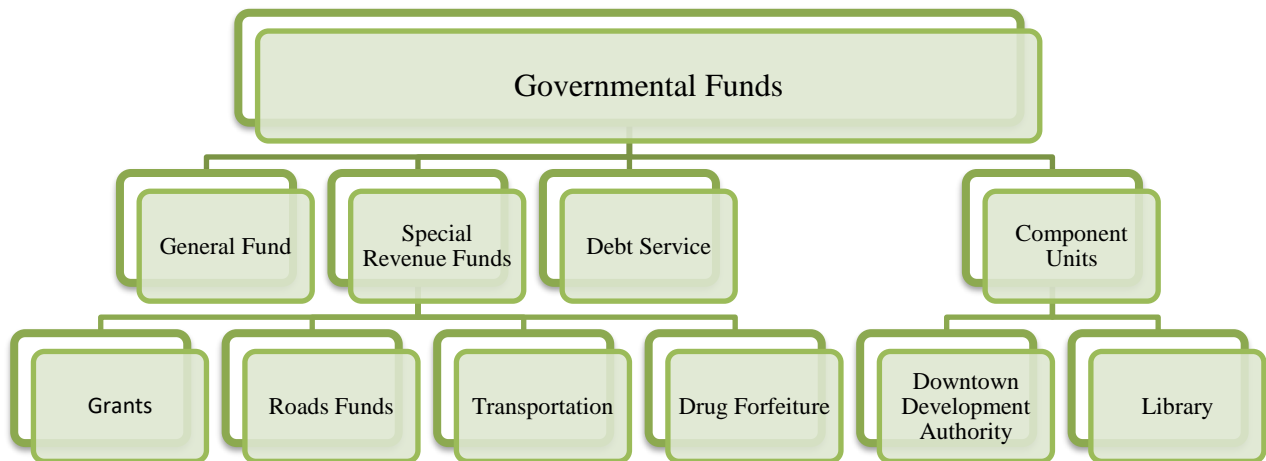


BASIS FOR BUDGETING

The City of Walled Lake's basis for budgeting parallels the basis of accounting used for financial reporting in accordance with Generally Accepted Accounting Principles (GAAP), guided by the Governmental Accounting Standards Board (GASB).

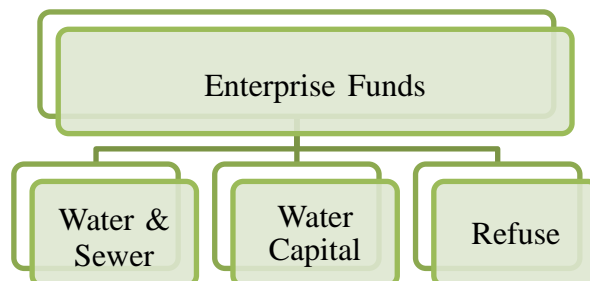
All governmental type funds are prepared on a modified-accrual basis of accounting. Under this method, revenues are recognized when it becomes both measurable and available to finance current operations. Expenditures are recorded when the related fund liabilities are incurred and excepted to be paid using current resources. Long-term debt obligations are not recorded at the fund level.

Modified Accrual Basis of Budgeting



Full accrual basis of accounting is used for all proprietary type funds where revenues are recognized when earned and expenses are recognized and recorded as a liability when incurred.

Full Accrual Basis of Budgeting





POLICIES

City of Walled Lake, Michigan Fiscal Year 2024 and 2025 Budget

FINANCIAL, ACCOUNTING, AND TREASURY POLICIES

Investment Policy – The purpose of this policy to invest funds with the highest return and the maximum safety. The city investment policy complies with Michigan Public Act 20 of 1943 and is more restrictive as to the investments options with city funds.

Credit Card Policy – The purpose of this policy is to limit the liability of the city due to misuse of credit cards. Credit cards are only issued to the City Manager. Gas cards are issued to each employee who operates a vehicle. The department head is responsible for the issuance and cancellation of the gas cards.

Electronic Transaction Policy – The purpose of this policy is to support efficient operations of the city. The City Treasurer is authorized to utilize electronic transactions in compliance with the policy.

Asset Capitalization Policy – The purpose of this policy is to determine the capitalization thresholds for monitoring purposes for assets used in operations that have initial lives extending beyond a single reporting period.

Capital Asset Useful Life Policy– The purpose of this policy is to determine the expected useful life of asset purchases and to use this life expectancy in both the capital planning process, as well as calculating the depreciation schedules.

Budget Policy – The purpose of this policy is to assure passage of a balanced budget, a structurally sound budget and to enhance City Council's policy-making ability by providing accurate information on the full costs of current operations, new proposals, and capital requests. The City Council shall meet for no less than two strategic budget workshop sessions prior to adoption of the budget in accordance with the city charter. The expenditures of the budget shall not exceed the revenues plus the available fund balance for each fund after considering the required General Fund unrestricted fund balance policy. A structurally sound budget aligns the recurring and non-recurring revenues with the recurring and non-recurring expenses. Non-recurring revenues shall not be used to pay for recurring expenditures.

Multi-Year Capital Planning Policy – The purpose of this policy is to plan for capital outlay financing requirements so to reduce financing costs and, where possible, to reserve funds for future

purchases. The bi-annual budget shall include a 5-year capital asset needs list with the first two years of the capital plan linking directly to the bi-annual budget. Financing for the capital shall be considered at the strategic budget workshops.

Impact of Capital Budget on the Operating Budget – As new projects and grants are approved; both the capital and operating budgets are impacted. An increase to the City’s yearly pension contributions from the operating has long-term effects on the Capital Improvement Program and what projects are to be completed. City department heads are required to include costs associated with operating and maintaining capital projects that are requested for the upcoming fiscal year.

External Financing Policy – The purpose of this policy is to ensure the city does not incur unnecessary financing costs and does not overburden the operating budget of any ongoing activity. The city shall not use external financing for purchases or projects costing less than \$1 million dollars. A multi-year debt service impact analysis shall be performed prior to the issuance of any debt.

Uniform Grant Policy – The purpose of this policy is to ensure compliance with the requirements of the Federal Uniform Grant Guidance regulations, by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the city. Grants are accepted to the extent they advance the goals of the city. All grants must be reviewed by the finance department and submitted to council with a multi-year cost benefit analysis for acceptance.

Unrestricted Fund Balance Policy – The purpose of this policy is to assure the city maintains an adequate level of fund balance to mitigate current and future risks, including possible shortfalls in other funds. The city will retain at least 14% of the prior year operating expenditures as unassigned fund balance.

Narcotics Buy Monies & Confidential Informant Funds – The purpose of this policy is to support drug enforcement efforts of the police department. \$2,200 shall be maintained in the police department for use of narcotic purchases of confidential informant payments. Each use shall require the use of a police report. Only the Chief of Police and a designed administrative sworn officer have access to the funds.



BUDGET PROCESS

City of Walled Lake, Michigan Fiscal Year 2024 and 2025 Budget

The City of Walled Lake Charter designates the City Manager as the budget officer of the city. Preparation of the city budget is in accordance with the schedule set by Charter and City Council, and the State of Michigan.

Chapter eight, section one of the City Charter establishes the fiscal year of the city and all its agencies to begin on the first day of July of each year and end on the thirtieth day of June of the following year.

The budget process begins each January with Department Heads submitting an expenditure request, followed by reviews from the Finance Director and City Manager. The City Manager may adjust department requests before the Finance and Budget Office prepares the City Manager's Recommended Budget presented to City Council.

Budget workshops are scheduled during the months of March and April to provide context to the proposed budget for both City Council and the public.

The budget represents a complete financial plan for all activities of the city for the ensuing fiscal year. All estimated income and proposed expenditures are detailed and presented in a form prescribed by the State of Michigan Public Act 2 of 1968, as amended, Uniform Budgeting and Accounting Act (Public Act 621 of 1978). The City Charter requires that the budget be submitted to Council on the third Monday in May of each year at a special meeting of Council.

A public hearing on the proposed budget shall be held before its final adoption at such time and place as the Council shall direct. Not later than the second Monday in June of each year, the Council shall, by resolution, adopt a budget for the next fiscal year, shall appropriate funds as needed for municipal purposes, and shall provide for a levy of the amount necessary to be raised by taxes.

Council may make additional appropriations during the fiscal year as needed. However, there is continuous impact of the Capital Budget on the Operating Budget as new projects and grants are approved; both the capital and operating budgets are impacted. An increase to the City's yearly pension contributions from the operating budget has long-term effects on the Capital Improvement Plan and what projects are budgeted. City department heads are required to include costs associated with operating and maintaining capital projects that are requested for the upcoming fiscal year. For more information to the capital budget, see the "Capital Improvement Plan" section of this document.

Budget Calendar

January	Department Heads submit requested budget
February	Finance and Budget Office reviews requests Finance and Budget Office assemble budget for Manager's review
March	City Manager reviews budget and makes adjustments as needed Finance Director prepares proposed budget document
March – April *	City Manager's budget workshop sessions
April	Proposed budget formally submitted to City Council
May	Public hearing held on proposed budget Formal adoption of budget



CITY OF WALLED LAKE

FISCAL YEAR 2024

STRATEGIC BUDGET PLANNING

	DATE	TIME
BUDGET WORKSHOP 1 <ul style="list-style-type: none"> • Revenue Projections • Drug Forfeiture • Debt Service Fund • Transportation 	March 25, 2023	9 – 12pm
BUDGET WORKSHOP 2 <ul style="list-style-type: none"> • Local & Major Roads • Capital Purchases & Projects • General Fund 	April 15, 2023	9 – 12pm
BUDGET WORKSHOP 3 <ul style="list-style-type: none"> • Downtown Development Authority • Enterprise Funds • Library • Refuse 	April 22, 2023	9 – 10am
PUBLIC HEARING	May 16, 2023	7:30pm
BUDGET ADOPTION	June 20, 2023	7:30pm

MARCH	APRIL	MAY	JUNE
S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30

Charter Requirements

Budget to be submitted to Council on the 3rd Monday in May at a special meeting. May 15th is the 3rd Monday in May.

Per resolution 2023-xx Council deferred budget submission to regularly scheduled meeting of May 16, 2023, and budget adoption to the third Monday, to the next regularly scheduled June 20th City Council meeting.

FINANCIAL SUMMARIES

This section of the budget document presents a financial organization chart, a budget summary of all funds, a fund balance overview, followed by revenue and expenditure budgets for each fund.

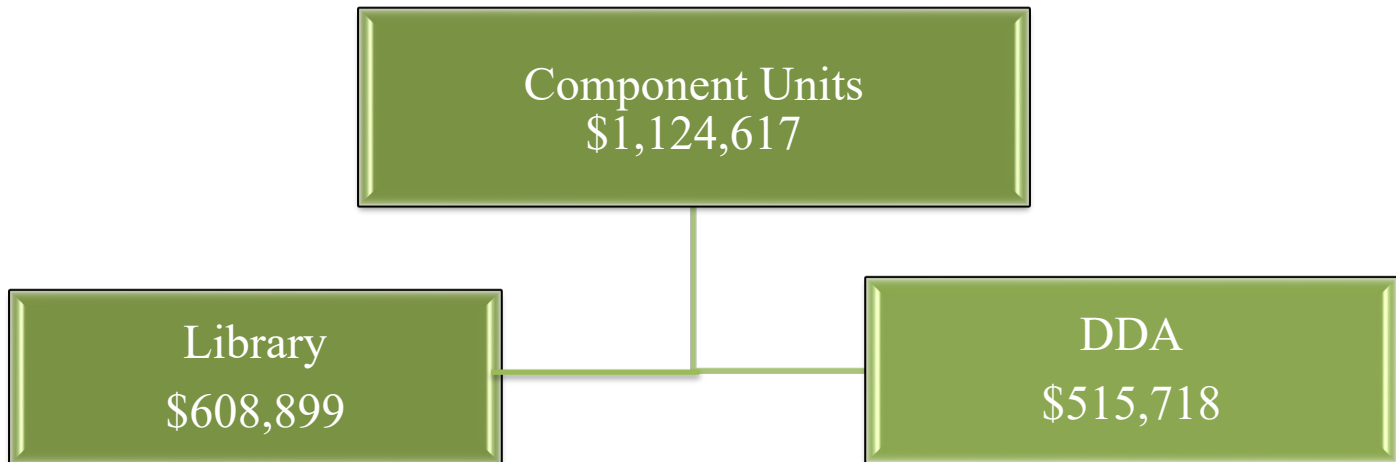
City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FINANCIAL ORGANIZATION AND STRUCTURE CHART
2024 APPROPRIATION



City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

**FINANCIAL ORGANIZATION CHART
2024 APPROPRIATION**



City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

**BUDGET SUMMARY
2024 APPROPRIATION**

	Modified Accrual Basis				Full Accrual Basis	
	General Fund	Special Revenue	Debt Service	Component Unit	Enterprise Funds	Total
Revenue						
Property Taxes	3,940,000			1,296,000		5,236,000
Property Tax Related	190,785			8,800		199,585
ACT 51 Distributions		744,000				744,000
Metro Act		25,000				25,000
Licenses, Fees & Permits	162,450					162,450
Grants & Forfeitures	27,000	100,000		-		127,000
State Shared Revenue	954,950	-		19,200		974,150
Sales & Service	74,550					74,550
Other Revenue	312,150			3,800		315,950
Fines & Forfeitures	18,000			3,100		21,100
Interest & Rent	32,000					32,000
Inter Fund Charges	770,762					770,762
Customer Charges					2,862,260	2,862,260
	6,482,647	869,000	-	1,330,900	2,862,260	11,544,807
Appropriations						
Administration	1,152,670	143,000		233,890		1,529,560
Building	105,052					105,052
Police	2,137,246					2,137,246
Fire	1,266,164					1,266,164
Public Services Other	1,608,616	76,500			1,803,764	3,488,880
Planning & Zoning	43,250					43,250
Debt Service			105,000			105,000
Interfund Services		84,600		442,218		526,818
General Operations				171,550		171,550
Roads						-
Capital Outlay Major	66,000	97,000		296,000		459,000
	6,378,998	401,100	105,000	1,143,658	1,803,764	9,832,520
				187,242		
Transfers In		275,000	105,000			380,000
Transfers Out	15,000	105,000				120,000
Addition to Fund Balance	90,025	62,900	-	187,242	1,058,496	1,398,663
Reduction of Fund Balance	-	-	-	-	-	-
Estimated Beg Fund Balance	2,051,015	1,198,197	-	1,635,699	3,567,156	8,452,067
Ending Fund Balance	2,141,040	1,261,097	-	1,822,941	4,625,652	9,850,730

GENERAL FUND

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 101: GENERAL FUND SUMMARY REVENUES EXPENDITURES & FUND BALANCE

DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 FORECAST BUDGET	CHANGE FY23 to FY24 DOLLAR	PCT
<u>ESTIMATED REVENUES</u>							
PROPERTY TAXES	3,673,745	3,828,321	4,081,261	4,130,785	4,200,955	49,524	1.3%
FEDERAL SOURCES	264,466	29,328	32,000	27,000	31,000	(5,000)	-17.0%
STATE SOURCES	834,918	1,043,423	936,124	954,950	960,000	18,826	1.8%
OTHER LOCAL GOVT	3,294	2,433	4,450	4,450	4,450	0	0.0%
CHARGES FOR SERVICES	78,932	74,164	95,971	74,550	74,500	(21,421)	-28.9%
I/FUND CHARGES FOR SERVICE	524,611	544,190	646,366	770,762	639,000	124,396	22.9%
INTEREST & RENT	683	19,145	22,000	32,000	30,000	10,000	52.2%
LICENSE AND PERMITS	255,027	234,460	184,535	162,450	161,660	(22,085)	-9.4%
REC & CULTURE	4,152	4,330	4,000	4,000	3,500	0	0.0%
FINES & FORFEITURES	23,067	14,859	23,235	18,000	10,000	(5,235)	-35.2%
OTHER PROCEEDS	297,620	276,225	326,214	303,700	290,700	(22,514)	-8.2%
TOTAL ESTIMATED REVENUES	5,960,515	6,070,878	6,356,156	6,482,647	6,405,765	126,491	2.1%
<u>APPROPRIATIONS</u>							
LEGISLATIVE:							
CITY COUNCIL	4,906	3,058	7,310	6,325	6,575	(985)	-32.2%
CITY ADMINISTRATION:							
CITY MANAGER	123,578	144,711	191,707	488,000	510,900	296,293	204.7%
ATTORNEY	175,680	192,561	226,786	231,479	250,809	4,693	2.4%
LITIGATION	15,837	6,195	10,125	5,175	13,436	(4,950)	-79.9%
CITY CLERK	65,145	76,501	159,493	262,971	263,825	103,478	135.3%
ELECTIONS	18,809	11,945	24,500	40,310	32,760	15,810	132.4%
CITY TREASURER	61,078	61,282	111,903	19,415	19,850	(92,488)	-150.9%
BOARD OF REVIEW	2,258	1,184	1,542	2,500	2,610	958	80.9%
RETIREE HEALTH CARE	77,820	80,953	93,000	102,820	111,046	9,820	12.1%
PUBLIC SAFETY:							
POLICE	1,834,045	1,874,600	2,030,393	2,137,246	2,182,788	106,853	5.7%
CROSSING GUARDS	3,609	7,235	7,235	7,300	7,350	65	0.9%
FIRE	1,185,236	1,224,030	1,275,054	1,266,164	1,276,495	(8,890)	-0.7%
BUILDING & CODE ENFORCEMENT	223,844	194,266	203,979	105,052	112,558	(98,927)	-50.9%
PUBLIC SERVICES:							
FINANCE & BUDGET	89,896	22,991	156,749	193,314	194,831	36,566	159.0%
ASSESSOR	52,443	53,375	60,000	65,000	70,000	5,000	9.4%
GENERAL OPERATIONS	537,589	634,465	693,349	647,675	679,700	(45,674)	-7.2%
CEMETERY	188	178	4,200	4,200	4,250	0	0.0%
PARKS AND RECREATION	117,921	115,085	146,742	68,800	57,550	(77,942)	-67.7%
COMMUNITY ACTION	3,000	23,527	24,023	25,500	26,500	1,477	6.3%
PLANNING	163,341	157,662	160,455	40,750	41,700	(119,705)	-75.9%
ZONING BOARD OF APPEALS	16,345	(258)	6,704	2,500	2,500	(4,204)	1629.5%
PUBLIC WORKS	209,450	354,697	344,151	507,727	523,989	163,576	46.1%
DRAINS/LAKE	41,226	37,456	55,212	14,000	16,000	(41,212)	-110.0%
STREET LIGHTING	56,794	55,576	60,350	58,900	59,900	(1,450)	-2.6%
CITY BEAUTIFICATION	14,660	6,085	15,260	8,500	10,000	(6,760)	-111.1%
TRANSFERS OUT	34,786	32,354	30,090	15,000	0	(15,090)	-46.6%
CAPITAL OUTLAY:							
CAPITAL OUTLAY - MAJOR	604,239	452,158	234,000	66,000	100,000	(218,158)	-48.2%
TOTAL APPROPRIATIONS	5,733,722	5,823,872	6,334,311	6,392,622	6,577,921	8,153	0.2%
NET OF REVENUES/APPROPRIATIONS - FUND 101	226,793	247,006	21,845	90,025	(172,156)	118,338	
BEGINNING FUND BALANCE	1,555,372	1,782,165	2,029,171	2,051,015	2,141,040		
ENDING FUND BALANCE	1,782,165	2,029,171	2,051,015	2,141,040	1,968,884		

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 101: REVENUES

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 FORECAST BUDGET
<u>REVENUES</u>						
<u>PROPERTY TAXES</u>						
101-000-403-000	CURRENT YEAR PROPERTY TAXES	2,747,889	2,859,197	3,051,102	3,110,000	3,162,000
101-000-403-001	PUBLIC SAFETY MILLAGE	731,084	760,685	812,172	830,000	846,600
101-000-403-002	MOBILE HOME TAX	781	769	750	750	770
101-000-403-003	PRIOR YEAR(S) TAX ADJUSTMENTS	5,618	3,841	18,737	-	-
101-000-404-000	WALLED LAKE VILLA PAY-IN-LIEU	38,496	40,126	38,500	38,885	39,274
101-000-445-000	PENALTIES & INTEREST - TAXES	41,042	49,765	40,000	35,000	35,000
101-000-448-000	ADMINISTRATION FEE - TAXES	108,835	113,938	120,000	116,150	117,312
		3,673,745	3,828,321	4,081,261	4,130,785	4,200,955
<u>FEDERAL SOURCES</u>						
101-000-501-000	FED GRANTS MISC	-	-	-	-	-
101-000-502-000	DOJ FED GRANTS - OT, ETC	13,060	6,822	10,000	5,000	6,000
101-000-524-000	CDBG	-	21,096	22,000	22,000	25,000
101-000-528-000	OTHER FEDERAL GRANTS	251,406	1,410	-	-	-
		264,466	29,328	32,000	27,000	31,000
<u>STATE SOURCES</u>						
101-000-403-005	STATE REV SHARING-PROPTAX	-	-	-	-	-
101-000-439-000	MARIJUANA TAX	56,003	169,360	157,148	157,150	150,000
101-000-529-000	POLICE TRAINING (PA 302)	1,617	1,653	2,678	1,800	2,000
101-000-565-000	FIRE GRANTS	-	-	695	-	-
101-000-567-000	MISC STATE GRANTS	5,000	-	-	-	-
101-000-573-000	STATE - LOCAL COMMUNITY STABILIZATION	11,839	16,446	15,603	16,000	18,000
101-000-574-000	STATE SALES TAX	760,460	855,964	760,000	780,000	790,000
		834,918	1,043,423	936,124	954,950	960,000
<u>OTHER LOCAL GOVT</u>						
101-000-595-000	CROSSING GUARD REVENUE	3,294	2,433	4,450	4,450	4,450
		3,294	2,433	4,450	4,450	4,450
<u>CHARGES FOR SERVICE</u>						
101-000-529-005	POLICE MISCELLANEOUS INCOME	487	955	1,600	1,300	1,000
101-000-529-007	FIRE DEPARTMENT FEES	12,478	10,764	9,000	10,000	10,000
101-000-627-000	AMBULANCE RUN INC (ACCUMED BILLS)	63,701	58,903	60,000	60,000	60,000
101-000-630-000	WEED CUTTING	270	450	21,295	500	500
101-000-632-000	ENHANCED ACCESS FEE-OAKLAND CO	1,369	1,211	1,673	1,000	1,500
101-000-632-001	OAKLAND COUNT CC REV SHARING	-	1,003	1,403	1,000	1,000
101-000-693-000	COPIES & FOIA	627	878	1,000	750	500
		78,932	74,164	95,971	74,550	74,500
<u>INTERFUND CHARGES FOR SERVICE & TRANSFERS</u>						
101-000-669-000	I/F EQUIPMENT RENTAL	21,850	41,606	50,000	42,600	55,000
101-000-699-000	I/F ADMIN SERVICES - RDS, W&S	44,592	44,592	110,183	90,720	90,000
101-000-699-001	I/F ADMIN SERVICES - LIBRARY	9,792	9,792	25,000	30,000	30,000
101-000-699-004	I/F ADMIN SERVICES - TRANSFER IN	9,618	9,618	10,183	155,224	10,000
101-000-699-005	I/F ADMIN SERVICES - TRANSPORTATION	9,723	9,723	10,000	10,000	9,000
101-000-699-006	I/F ADMIN SERVICES - DDA	429,036	428,859	441,000	442,218	445,000
		524,611	544,190	646,366	770,762	639,000
<u>INTEREST & RENT</u>						
101-000-665-000	INTEREST	715	764	22,000	32,000	30,000
101-000-665-001	INTEREST- LEASES	-	18,381	-	-	-
101-000-665-050	FMV GAIN/LOSS ON INVEST	(32)	-	-	-	-
		683	19,145	22,000	32,000	30,000
<u>LICENSE & PERMITS</u>						
101-000-451-000	LIQUOR LICENSE FEES	5,452	5,986	6,000	5,500	5,500
101-000-453-000	DISPENSARY LICENSE FEE	30,500	50,000	55,500	55,000	55,000

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 101: REVENUES

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 FORECAST BUDGET
101-000-454-000	WATERCRAFT REGISTRATION	105	68	100	100	100
101-000-477-000	DOG LICENSE COLLECTION FEE	115	369	400	350	360
		36,172	56,423	62,000	60,950	60,960
<u>LICENSE & PERMIT:BUILDING PLANNING</u>						
101-000-457-000	TRADE PERMIT FEES	100,017	87,939	60,000	50,000	50,000
101-000-478-000	BUILDING PERMITS	99,858	66,236	50,000	40,000	39,000
101-000-478-002	ZONING PERMITS	3,405	3,535	3,500	3,000	3,000
101-000-478-003	BLDG/PLANNING ADMIN FEES	4,673	10,298	1,000	1,000	1,500
101-000-478-004	SOIL EROSION PERMITS	1,528	708	500	500	500
101-000-478-050	CONTRACTOR REGISTRATION	2,774	2,871	2,535	2,500	2,200
101-000-479-000	ZONING BOARD OF APPEALS	3,850	2,200	2,500	2,500	2,500
101-000-481-000	PLAN. COMM/SITE PLAN FEE INCOME	2,750	4,250	2,500	2,000	2,000
		218,855	178,037	122,535	101,500	100,700
<u>REC & CULTURE</u>						
101-000-458-000	BEACH PARTY	-	100	-	-	-
101-000-671-000	FARMERS MARKET	4,152	4,230	4,000	4,000	3,500
		4,152	4,330	4,000	4,000	3,500
<u>FINES & FORFEITURES</u>						
101-000-403-004	TRANSFER PENALTY ON TAX BILL	6,994	3,740	3,000	3,000	-
101-000-446-000	NSF CHECK FEES	335	100	235	-	-
101-000-601-000	DISTRICT COURT FEES AND FINES	15,739	11,019	20,000	15,000	10,000
		23,067	14,859	23,235	18,000	10,000
<u>OTHER PROCEEDS</u>						
101-000-452-000	CABLE TV FEES	170,982	162,299	170,000	170,000	170,000
101-000-481-002	MEDICAL MARIHUANA APP	2,250	1,250	-	-	-
101-000-643-000	CEMETERY LOT SALES	7,395	765	500	700	700
101-000-666-000	DIVIDENDS MML/MMRMA/ETC	59,866	45,915	65,000	80,000	75,000
101-000-669-006	CELLULAR TOWER	45,469	45,328	45,000	45,000	40,000
101-000-673-000	SALE OF FIXED ASSETS	-	7,500	18,300	-	-
101-000-674-000	DONATIONS	341	-	-	-	-
101-000-686-000	INSURANCE PROCEEDS	3,125	1,000	17,414	-	-
101-000-694-000	CASH OVER AND UNDER	(35)	37	-	-	-
101-000-695-000	MISCELLANEOUS	8,227	12,131	10,000	8,000	5,000
		297,620	276,225	326,214	303,700	290,700
Totals -REVENUES		5,960,515	6,070,878	6,356,156	6,482,647	6,405,765

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 101: LEGISLATIVE

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 FORECAST BUDGET
Dept 100-CITY COUNCIL						
101-100-713-000	PER DIEM WAGES	4,503	2,232	3,900	3,900	3,900
101-100-716-000	FICA	314	146	300	300	300
101-100-723-000	WORKER'S COMPENSATION	89	120	100	125	125
101-100-727-000	OFFICE SUPPLIES	-	-	250	-	250
101-100-869-000	EXPENSE/MILEAGE	-	-	200	-	-
101-100-957-000	CONFERENCES/WORKSHOPS	-	560	2,560	2,000	2,000
		4,906	3,058	7,310	6,325	6,575
APPROPRIATIONS - LEGISLATIVE		4,906	3,058	7,310	6,325	6,575

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 FORECAST BUDGET
Dept 172-CITY MANAGER						
101-172-702-000	CITY MANAGER	168,689	174,861	188,850	195,000	210,600
101-172-703-001	DEPUTY	87,750	92,128	99,000	99,000	99,000
101-172-703-002	GENERAL/CONFIDENTIAL	46,176	59,622	70,000	85,000	85,000
101-172-703-003	INTERNSHIP	13,802	3,363	-	-	-
101-172-711-000	OVERTIME	341	-	-	-	-
101-172-715-006	VACATION PAY OUT	50,053	-	-	-	-
101-172-716-000	FICA	25,924	19,936	24,000	27,000	29,000
101-172-717-000	HOSPITALIZATION INSURANCE	28,692	32,568	32,288	39,000	41,000
101-172-717-003	CITY FUNDED DEDUCTIBLE	9,378	8,750	9,000	9,000	10,000
101-172-717-050	EMPLOYEE HEALTH INS COPAY	-	-	-	-	-
101-172-718-000	LIFE INSURANCE	3,048	3,356	3,600	3,900	4,000
101-172-719-000	PENSION CONTRIBUTION	6,671	8,436	12,000	11,000	12,000
101-172-719-001	PENSION CATCH-UP	-	32	300	500	500
101-172-719-002	OPEB CONTRIBUTION	6,875	7,500	7,500	8,000	8,000
101-172-723-000	WORKER'S COMPENSATION	923	1,100	1,400	1,600	1,800
101-172-725-020	PERSONNEL ALLOCATION	(326,709)	(279,012)	(264,731)	-	-
101-172-727-000	OFFICE SUPPLIES	-	-	-	-	-
101-172-732-001	GAS AND OIL	1,966	8,821	3,500	4,000	5,000
101-172-806-000	MEMBERSHIP DUES	-	-	-	-	-
101-172-939-000	R&M VEHICLE	-	-	-	-	-
101-172-958-000	EDUCATION & TRAINING	-	3,250	5,000	5,000	5,000
101-172-958-002	TUITION REIMBURSEMENT	-	-	-	-	-
		123,578	144,711	191,707	488,000	510,900
Dept 210-ATTORNEY						
101-210-817-000	ATTORNEY	135,483	149,776	165,900	179,172	193,506
101-210-715-006	PTO/VAC PAY-OUT	-	-	15,006	-	-
101-210-716-000	FICA	10,439	11,950	11,300	13,707	14,803
101-210-717-000	HOSPITALIZATION INSURANCE	18,678	18,676	18,000	20,000	23,000
101-210-717-003	CITY FUNDED DEDUCTIBLE	3,500	3,500	3,500	4,000	4,100
101-210-717-008	STIPENDS-HEALTH, CELL	540	(360)	1,000	1,000	1,000
101-210-718-000	LIFE INSURANCE	1,286	1,286	1,500	1,300	1,500
101-210-716-000	DEFINED CONTRIBUTION	5,200	5,200	7,000	8,500	9,000
101-210-723-000	WORKER'S COMPENSATION	289	769	780	1,000	1,000
101-210-727-000	OFFICE SUPPLIES	-	-	-	-	-
101-210-728-000	OPERATING SUPPLIES	-	21	-	-	-
101-210-806-000	MEMBERSHIP DUES	180	350	1,000	1,000	1,000
101-210-817-000	CONSULTANT	-	-	-	-	-
101-210-936-001	SOFTWARE MAINTENANCE	-	1,263	800	1,300	1,400
101-210-958-000	EDUCATION & TRAINING	85	130	500	500	500
101-210-980-000	MACH & EQUIP MINOR PURCHASE	-	-	500	-	-
		175,680	192,561	226,786	231,479	250,809

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 FORECAST BUDGET
Dept 211-LITIGATION						
101-211-813-000	CIVIL LITIGATION	15,000	5,000	10,000	5,000	8,000
101-211-813-001	GENERAL COUNSEL FEES	781	1,139	100	150	150
101-211-814-001	WITNESS FEES	6	6	25	25	30
101-211-815-000	LABOR RELATIONS	-	-	-	-	-
101-211-817-001	TAX APPEALS EXPENSE	50	50	-	-	-
101-211-869-000	EXPENSE/MILEAGE	-	-	-	-	-
		15,837	6,195	10,125	5,175	8,180
Dept 219-CITY CLERK						
101-219-703-000	DEPARTMENT HEAD	87,868	87,500	99,000	99,000	99,000
101-219-703-005	DEPUTY/ASSIST	48,075	48,000	80,000	85,000	85,000
101-219-711-000	OVERTIME	-	-	-	-	-
101-219-715-006	PTO/VAC PAY-OUT	6,507	4,825	8,525	7,500	7,500
101-219-716-000	FICA	9,943	10,700	12,200	14,500	14,650
101-219-717-000	HOSPITALIZATION INSURANCE	15,502	16,000	16,600	20,000	22,000
101-219-717-003	CITY FUNDED DEDUCTIBLE	5,250	5,250	5,250	5,250	5,500
101-219-717-050	EMPLOYEE HEALTH INS COPAY	(2,648)	(1,731)	(2,037)	(2,648)	(3,000)
101-219-718-000	LIFE INSURANCE	2,119	2,200	2,300	2,600	2,700
101-219-719-000	PENSION CONTRIBUTION	2,732	3,700	15,300	16,000	17,000
101-219-719-001	PENSION LIAB CATCH UP	-	-	133	115	125
101-219-719-002	OPEB CONTRIBUTION	4,500	3,700	4,500	4,500	5,000
101-219-723-000	WORKER'S COMPENSATION	879	1,000	750	1,000	1,500
101-219-725-020	PERSONNEL ALLOCATION	(126,186)	(120,793)	(98,682)	-	-
101-219-727-000	OFFICE SUPPLIES	439	1,000	1,000	1,000	1,000
101-219-727-001	POSTAGE	-	500	500	500	600
101-219-729-000	MISCELLANEOUS	-	1,000	1,000	1,000	-
101-219-731-000	UNIFORMS	240	-	-	-	-
101-219-806-000	MEMBERSHIP DUES	505	850	1,104	1,104	1,200
101-219-869-000	EXPENSE/MILEAGE	-	100	100	100	100
101-219-900-000	PRINTING/PUBLISHING/PUBLICITY	-	-	250	250	250
101-219-936-001	SOFTWARE MAINTENANCE	-	700	700	700	700
101-219-958-000	EDUCATION & TRAINING	9,100	12,000	11,000	5,500	3,000
101-219-980-000	MACHINE & EQUIP \$500-\$4999	320	-	-	-	-
		65,145	76,501	159,493	262,971	263,825
Dept 262-ELECTIONS						
101-262-713-000	PER DIEM WAGES	9,176	2,899	11,000	21,000	18,000
101-262-727-001	POSTAGE	2,187	2,106	2,000	6,800	5,000
101-262-728-000	OPERATING SUPPLIES	2,375	746	4,000	3,500	2,000
101-262-850-000	OAKLAND COUNTY-OTHER	492	-	500	1,260	1,260
101-262-869-000	EXPENSE/MILEAGE	8	-	-	-	-
101-262-900-000	PRINTING/PUBLISHING/PUBLICITY	4,571	4,507	5,000	5,500	4,500
101-262-933-000	EQUIPMENT MAINTENANCE	-	-	-	-	-
101-262-936-000	COMPUTER MAINTENANCE	-	1,687	2,000	2,000	2,000
101-262-980-000	MACH & EQUIP MINOR PURCHASE	-	-	-	-	-
101-262-980-001	COMPUTER & RELATED HARDWARE	-	-	-	250	-

City of Walled Lake, Michigan
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FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 FORECAST BUDGET
		18,809	11,945	24,500	40,310	32,760
Dept 253-TREASURER						
101-253-703-000	DEPARTMENT HEAD	-	-	-	-	-
101-253-710-000	PART TIME	-	-	-	-	-
101-253-716-000	FICA	-	-	-	-	-
101-253-717-000	HOSPITALIZATION INSURANCE	-	-	-	-	-
101-253-717-003	CITY FUNDED DEDUCTIBLE	-	-	-	-	-
101-253-717-050	EMPLOYEE COPAY	-	-	-	-	-
101-253-718-000	LIFE INSURANCE	-	-	-	-	-
101-253-719-000	PENSION CONTRIBUTION	(288)	-	-	-	-
101-253-719-001	PENSION LIAB CATCH-UP	-	-	-	-	-
101-253-719-002	OPEB CONTRIBUTION	-	-	-	-	-
101-253-723-000	WORKER'S COMPENSATION	216	418	-	-	-
101-253-724-000	UNEMPLOYMENT COMPENSATION	-	-	-	-	-
101-253-725-020	PERSONNEL ALLOCATION	48,342	48,348	95,070	-	-
101-253-727-000	OFFICE SUPPLIES	116	-	250	250	250
101-253-727-001	POSTAGE	-	-	250	250	250
101-253-727-002	TAX BILL EXPENSE	2,656	4,416	5,041	5,500	6,000
101-253-729-000	MISCELLANEOUS	-	-	918	-	-
101-253-738-000	BANK SERVICE CHARGE	1,511	710	700	700	800
101-253-738-001	PAYROLL CHARGES	3,549	739	633	700	-
101-253-806-000	MEMBERSHIP DUES	384	234	500	500	500
101-253-900-000	PRINTING/PUBLISHING/PUBLICITY	1,663	755	2,041	4,000	4,000
101-253-829-000	OUTSIDE SERVICE-OTHER	-	-	-	-	-
101-253-902-000	OAKLAND COUNTY SERVICE	-	-	1,000	2,000	2,500
101-253-920-000	TELEPHONE/INTERNET SERVICE	2,279	2,271	2,300	2,300	2,300
101-253-936-001	SOFTWARE MAINTENANCE	-	701	700	715	750
101-253-958-000	EDUCATION & TRAINING	650	2,690	2,500	2,500	2,500
		61,078	61,282	111,903	19,415	19,850
Dept 247-BOARD OF REVIEW						
101-247-713-000	PER DIEM	1,500	1,100	1,200	1,500	1,500
101-247-716-000	FICA	115	84	92	150	160
101-247-900-000	PRINTING/PUBLISHING/PUBLICITY	643	-	250	500	600
101-247-958-000	EDUCATION & TRAINING	-	-	-	350	350
		2,258	1,184	1,542	2,500	2,610
Dept 736-RETIREE HEALTHCARE						
101-736-717-000	HEALTH INSURANCE	9,383	9,073	13,000	14,820	16,006
101-736-717-006	RETIREE REIMBURSEMENTS	68,437	71,880	80,000	88,000	95,040
101-736-719-002	OPEB/PAYOUT	-	-	-	-	-
		77,820	80,953	93,000	102,820	111,046
APPROPRIATIONS - CITY ADMINISTRATION		540,205	575,332	819,056	1,152,670	1,199,979

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 101: PUBLIC SAFETY

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 FORECAST BUDGET
Dept 300-POLICE						
101-300-703-000	DEPART HEAD/ DIRECTOR	99,118	107,773	115,000	115,000	124,200
101-300-703-001	DEPUTY	79,034	78,346	80,000	90,000	90,000
101-300-704-003	COMMAND OFFICERS PART TIME	-	-	50,000	58,144	58,144
101-300-704-004	RECORDS ASSISTANT/DISPATCH	39,136	41,836	46,000	46,000	46,000
101-300-707-000	FULL TIME OFFICERS	290,420	288,392	315,588	438,300	447,066
101-300-707-001	PART TIME OFFICERS	342,438	344,459	338,905	326,901	326,901
101-300-711-000	OVERTIME	39,619	37,969	63,000	35,000	40,000
101-300-715-004	LONGEVITY	17,000	12,750	12,750	12,750	12,750
101-300-715-006	PTO/VACATION OR COMP PAY-OUT	4,569	9,182	5,000	5,000	5,000
101-300-715-008	COMP PAY-OUT	-	8,695	10,571	6,000	6,000
101-300-715-009	MPMLA SICK PAY	1,104	1,432	2,500	3,000	3,000
101-300-716-000	FICA	69,201	70,628	70,300	78,282	78,500
101-300-717-000	HOSPITALIZATION INSURANCE	59,805	52,485	45,100	71,700	72,000
101-300-717-003	CITY FUNDED DEDUCTIBLE	15,750	12,250	15,750	15,750	15,750
101-300-717-008	HEALTH CARE STIPEND	11,050	18,185	28,000	27,540	28,000
101-300-717-050	EMPLOYEE \$25 OPEB COPAY	-	-	(102)	(1,223)	(1,223)
101-300-718-000	LIFE INSURANCE	9,813	10,102	11,000	10,800	12,000
101-300-719-000	PENSION CONTRIBUTION	3,415	7,718	15,000	16,000	18,000
101-300-719-001	PENSION LIAB CATCH-UP	433,740	477,821	478,000	487,000	495,000
101-300-719-002	OPEB CONTRIBUTION	10,888	10,992	15,750	13,200	14,500
101-300-723-000	WORKER'S COMPENSATION	32,177	31,652	35,000	31,652	34,000
101-300-724-001	OAKLAND COUNTY DISPATCH POLICE	91,197	89,833	88,000	92,000	95,000
101-300-725-020	PERSONNEL ALLOCATION	16,578	8,790	24,481	-	-
101-300-727-000	OFFICE SUPPLIES	8,946	8,333	7,500	7,500	5,000
101-300-727-001	POSTAGE	46	-	-	-	-
101-300-728-000	OPERATING SUPPLIES	11,780	15,104	12,000	12,000	12,000
101-300-729-000	MISCELLANEOUS	-	76	-	-	-
101-300-731-000	UNIFORMS	14,638	12,389	11,000	9,000	9,000
101-300-732-000	GAS AND OIL	23,667	27,309	25,000	25,000	28,000
101-300-806-000	MEMBERSHIP DUES	615	511	500	500	500
101-300-807-000	RESERVE POLICE SUPPLIES	-	-	1,450	1,500	1,500
101-300-808-000	CRIME PREVENTION	190	2,475	1,200	1,200	1,200
101-300-814-001	PRISONER LOCK UP	4,040	2,760	3,000	1,500	2,500
101-300-829-000	OUTSIDE SERVICES - OTHER PROFESSIONAL	6,030	5,676	7,000	6,000	6,200
101-300-850-000	LIENS/CLEMIS	20,500	21,687	21,000	21,000	25,000
101-300-920-000	TELEPHONE/INTERNET SERVICE	5,304	4,252	5,000	5,000	5,000
101-300-921-000	ELECTRIC	11,848	11,972	12,000	12,000	12,000
101-300-932-000	CUSTODIAL MAINTENANCE SERVICE	-	-	500	-	-
101-300-933-000	EQUIPMENT MAINTENANCE	2,192	6,242	3,500	3,000	3,000
101-300-934-000	BUILDING/FACILITY MAINTENANCE	3,594	3,950	11,000	5,000	5,000
101-300-936-000	COMPUTER MAINTENANCE	5,588	7,154	5,000	9,000	10,000
101-300-939-000	VEHICLE MAINTENANCE	32,330	12,556	21,000	21,000	20,000
101-300-941-000	EQUIPMENT RENTAL	1,613	1,000	1,000	500	1,000
101-300-958-000	EDUCATION & TRAINING	6,249	2,323	5,000	3,500	2,500
101-300-958-001	P.A. 302 TRAINING	3,599	3,360	3,500	3,500	3,500
101-300-958-002	TUITION REIMBURSEMENT	-	-	-	-	-
101-300-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA	(478)	-	-	3,000	3,000
101-300-980-001	COMPUTER & RELATED HARWARE PURCHASES	918	2,207	2,300	2,300	2,300
101-300-980-002	SOFTWARE PURCHASES	-	-	-	1,600	-
101-300-980-004	RECORD RETENTION	918	1,974	850	850	1,000
101-300-983-000	WEAPONS	3,866	-	4,500	3,000	3,000
		1,834,045	1,874,600	2,030,393	2,137,246	2,182,788
Dept 302-CROSSING GUARDS						
101-302-710-000	CROSSING GUARDS	3,105	6,500	6,500	6,500	6,500
101-302-716-000	FICA	238	500	500	500	550
101-302-723-000	WORKER'S COMPENSATION	266	235	235	300	300
		3,609	7,235	7,235	7,300	7,350
Dept 335-FIRE						
101-335-703-000	DEPART HEAD/ DIRECTOR	99,907	103,189	104,000	104,000	104,000
101-335-703-001	FIRE MARSHAL	75,269	72,371	75,000	72,177	72,177

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GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 FORECAST BUDGET
101-335-703-003	INTERNSHIP WAGES	4,410	-	-	-	-
101-335-707-000	FULL TIME OFFICERS	136,636	141,376	145,000	142,924	142,924
101-335-710-000	RESERVES	290,025	294,464	330,000	329,813	329,813
101-335-710-002	POC FIREFIGHTERS	75,135	65,852	70,000	70,000	70,000
101-335-710-005	COVID-19 WAGES	19,835	-	-	-	-
101-335-711-000	OVERTIME	36,353	34,697	35,000	35,000	25,000
101-335-715-004	LONGEVITY	8,500	8,500	8,500	8,500	10,750
101-335-715-005	EDUCATION BONUS	2,500	1,000	2,500	-	-
101-335-715-006	PTO/VAC PAY-OUT	-	-	-	-	-
101-335-716-000	FICA	55,801	54,445	55,000	54,348	57,732
101-335-717-000	HOSPITALIZATION INSURANCE	61,792	65,178	65,000	71,058	72,337
101-335-717-003	CITY FUNDED DEDUCTIBLE	14,000	14,000	14,000	14,000	14,000
101-000-717-008	HEALTH STIPENDS	-	-	660	660	660
101-335-717-050	EMPLOYEE HEALTH INS COPAY	(2,648)	(2,648)	(2,648)	(2,648)	(2,648)
101-335-718-000	LIFE INSURANCE	11,118	10,732	13,000	14,000	15,000
101-335-719-000	PENSION CONTRIBUTION	1,566	2,640	10,000	12,000	14,000
101-335-719-001	PENSION LIAB CATCH-UP	17,772	23,172	26,000	42,000	45,000
101-335-719-002	OPEB CONTRIBUTION	6,744	6,744	7,500	6,800	6,800
101-335-723-000	WORKER'S COMPENSATION	41,343	58,618	57,000	56,182	57,000
101-335-724-000	UNEMPLOYMENT COMPENSATION	4,292	-	-	-	-
101-335-724-001	OAKLAND COUNTY DISPATCH POLICE	30,399	29,944	34,000	38,000	40,000
101-335-725-020	PERSONNEL ALLOCATION	16,578	-	11,892	-	-
101-335-727-000	OFFICE SUPPLIES	1,556	1,541	1,000	1,000	1,000
101-335-727-001	POSTAGE	17	-	-	-	-
101-335-728-000	OPERATING SUPPLIES	14,061	8,000	9,000	9,000	10,000
101-335-728-000.CC	OPERATING SUPPLIES	-	-	-	-	-
101-335-729-000	MISCELLANEOUS	-	-	500	-	-
101-335-729-003	FIRE PREVENTION EDUCATION	1,132	1,197	2,000	1,500	1,500
101-335-729-005	MONTHLY PAID ON-CALL TRAINING SESSION	129	-	300	-	-
101-335-729-006	FIRE EXPLORERS	-	-	-	-	-
101-335-731-000	UNIFORMS	8,593	7,516	8,000	15,000	10,000
101-335-732-000	GAS AND OIL	11,625	18,956	20,000	20,000	23,500
101-335-733-000	AMBULANCE COLLECTIONS EXP	9,421	2,967	8,000	11,000	11,000
101-335-806-000	MEMBERSHIP DUES	6,075	1,317	4,500	4,700	4,700
101-335-829-000	OUTSIDE SERVICES - OTHER PROFESSIONAL	9,593	12,788	16,000	13,000	12,000
101-335-850-000	OAKLAND COUNTY FIRE SERVICES- OTHER	3,184	-	7,500	3,000	3,000
101-335-851-000	RADIO SERVICE	3,371	3,798	5,000	5,000	5,000
101-335-900-000	PRINTING/PUBLISHING/PUBLICITY	498	1,105	250	250	250
101-335-920-000	TELEPHONE/INTERNET SERVICE	6,303	6,274	6,000	6,300	6,300
101-335-921-000	ELECTRIC	9,062	9,985	8,000	9,000	9,000
101-335-922-000	HEAT	6,136	8,591	6,000	8,000	8,000
101-335-923-000	WATER	13,475	8,468	8,500	8,600	8,700
101-335-931-000	GROUNDS MAINTENANCE SERVICE	-	-	2,500	-	-
101-335-932-000	CUSTODIAL MAINTENANCE SUPPLIES	-	306	-	-	-
101-335-933-000	EQUIPMENT MAINTENANCE	9,984	19,615	12,000	12,000	13,000
101-335-934-000	BUILDING/FACILITY MAINTENANCE	12,553	14,260	12,000	10,000	10,000
101-335-936-000	COMPUTER MAINTENANCE	3,221	1,253	1,000	2,000	2,000
101-335-936-001	SOFTWARE MAINTENANCE	78	3,499	100	-	-
101-335-939-000	VEHICLE MAINTENANCE	25,226	31,918	25,000	20,000	22,000
101-335-958-000	EDUCATION & TRAINING	6,142	12,164	13,000	7,000	7,000
101-335-958-002	TUITION REIMBURSEMENT	2,662	5,441	5,000	-	-
101-335-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA	11,365	7,733	22,000	22,000	25,000
101-335-980-001	COMPUTER & RELATED HARWARE PURCHASES	-	35	1,000	1,000	-
101-335-980-002	SOFTWARE PURCHASES	625	-	1,500	-	-
101-335-980-003	FURNISHINGS & FIXTURES	-	-	-	-	-
101-335-981-000	MACH & EQUIP NEW 5000 and >	-	25,021	-	-	-
101-335-983-000	WEAPONS & PROTECTIVE GEAR	1,822	17,500	8,000	8,000	9,000
101-335-985-000	BUILDING ADDITIONS/IMPROVEMENTS	-	8,508	-	-	-
		1,185,236	1,224,030	1,275,054	1,266,164	1,276,495
Dept 371-BUILDING INSPECTION DEPT						
101-371-708-001	CODE ENFORCEMENT OFFICER	15,739	18,866	20,000	21,600	22,356
101-371-708-002	BUILDING OFFICIAL	17,175	14,025	20,000	20,600	20,600

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101-371-710-000	PART-TIME INSPECTORS	-	-	-	-	-
101-371-716-000	FICA	1,204	1,443	3,000	3,152	3,152
101-371-723-000	WORKER'S COMPENSATION	6,981	8,031	7,000	9,000	9,000
101-371-725-020	PERSONNEL ALLOCATION	107,226	107,226	102,948	-	-
101-371-728-000	OPERATING SUPPLIES	584	990	600	600	600
101-371-732-000	GAS AND OIL	1,465	1,395	1,500	1,500	2,000
101-371-804-000	WEED CUTTING	325	1,325	2,000	1,500	2,500
101-371-806-000	MEMBERSHIP DUES	-	-	-	-	-
101-371-828-000	TRADE INSPECTION OUTSIDE SERVICES	66,248	34,050	40,000	40,000	45,000
101-371-900-000	PRINTING/PUBLISHING/PUBLICITY	-	-	31	-	-
101-371-920-000	TELEPHONE/INTERNET SERVICE	5,698	5,676	5,700	5,750	6,000
101-371-936-001	SOFTWARE MAINTENANCE	1,199	1,239	1,200	1,350	1,350
		223,844	194,266	203,979	105,052	112,558
APPROPRIATIONS - PUBLIC SAFETY		3,246,734	3,300,131	3,516,661	3,515,762	3,579,191

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GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 FORECAST BUDGET
Dept 212-FINANCE & BUDGET						
101-212-704-000	DEPART HEAD/ DIRECTOR	39,423	13,269	115,000	125,005	125,005
101-212-715-006	PTO/VAC PAY-OUT	8,727	-	-	-	-
101-212-716-000	FICA	3,589	992	8,798	9,563	9,563
101-212-717-000	HOSPITALIZATION INSURANCE	8,241	4,390	12,000	29,673	30,000
101-212-717-003	CITY FUNDED DEDUCTIBLE	-	-	3,500	3,500	3,500
101-212-717-050	EMPLOYEE HEALTH INS COPAY	-	(306)	-	(2,652)	(2,652)
101-212-718-000	LIFE INSURANCE	708	214	1,425	1,350	1,535
101-212-719-000	PENSION CONTRIBUTION	2,247	-	12,200	12,500	13,000
101-212-719-002	OPEB CONTRIBUTION	1,500	-	3,000	3,000	3,500
101-212-723-000	WORKER'S COMPENSATION	216	289	600	525	530
101-212-725-020	PERSONNEL ALLOCATION	4,467	(21,615)	(10,531)	-	-
101-212-728-000	OPERATING SUPPLIES	115	574	176	250	250
101-212-806-000	MEMBERSHIP DUES	765	150	500	500	500
101-212-829-000	OUTSIDE SERVICES-OTHER PROFESSIONAL	19,731	24,960	10,000	10,000	10,000
101-212-900-000	PRINTING/PUBLISHING/PUBLICITY	67	74	81	100	100
101-212-936-001	SOFTWARE MAINTENANCE	-	-	-	-	-
101-212-958-000	EDUCATION & TRAINING	100	-	-	-	-
		89,896	22,991	156,749	193,314	194,831
Dept 209-ASSESSOR						
101-209-727-001	POSTAGE	1,417	-	-	-	-
101-209-902-000	OAKLAND COUNTY SERVICE	51,026	53,375	60,000	65,000	70,000
		52,443	53,375	60,000	65,000	70,000
Dept 218-GENERAL OPERATIONS						
101-218-703-003	INTERNSHIP WAGES	-	-	-	-	-
101-218-708-000	FT DPW/CLERICAL	-	-	-	-	-
101-218-710-000	PART-TIME	-	-	-	-	-
101-218-711-000	OVERTIME	-	-	-	-	-
101-218-715-004	LONGEVITY	-	-	-	-	-
101-218-715-005	EDUCATION BONUS	-	-	-	-	-
101-218-716-000	FICA	-	-	-	-	-
101-218-717-000	HOSPITALIZATION INSURANCE	-	-	-	-	-
101-218-717-003	CITY FUNDED DEDUCTIBLE	-	-	-	-	-
101-218-717-050	EMPLOYEE HEALTH INS COPAY	-	-	-	-	-
101-218-718-000	LIFE INSURANCE	-	-	-	-	-
101-218-719-000	PENSION CONTRIBUTION	-	-	25,000	40,000	45,000
101-218-719-001	PENSION LIAB CATCH-UP	321,312	403,036	400,000	396,500	415,000
101-218-719-002	OPEB CONTRIBUTION	-	-	-	-	-
101-218-720-000	CONTINGENCY	-	-	-	-	-
101-218-723-000	WORKERS COMPENSATION	172	323	250	325	350
101-218-724-000	UNEMPLOYMENT COMPENSATION	-	-	-	-	-
101-218-725-020	PERSONNEL ALLOCATION	36,912	36,912	35,399	-	-
101-218-727-000	OFFICE SUPPLIES	5,751	3,798	6,500	4,500	4,500
101-218-727-001	POSTAGE	2,553	944	6,000	1,000	1,000
101-218-728-000	OPERATING SUPPLIES	7,220	4,285	4,000	4,500	4,500
101-218-729-000	MISCELLANEOUS	228	611	500	500	500
101-218-806-000	MEMBERSHIP DUES	6,831	4,832	5,500	6,000	6,000
101-218-812-000	AUDIT	14,502	16,200	17,000	17,850	17,850
101-218-820-000	ENGINEERING	200	425	-	-	-
101-218-823-000	INSURANCE AND BONDS	67,481	74,125	77,000	78,000	82,000
101-218-829-000	OUTSIDE SERVICES - OTHER PROFESSIONAL	92	9,679	10,000	6,000	5,000
101-218-900-000	PRINTING/PUBLISHING/PUBLICITY	4,402	3,479	3,000	3,500	3,500
101-218-920-000	TELEPHONE/INTERNET SERVICE	5,698	5,676	5,700	6,000	6,000
101-218-921-000	ELECTRIC	4,937	4,032	4,500	5,000	5,000
101-218-922-000	HEAT	7,658	10,107	10,000	11,000	11,000
101-218-923-000	WATER	1,413	4,863	6,000	5,000	6,000

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101-218-932-000	CUSTODIAL MAINTENANCE SERVICE	1,272	4,027	4,000	4,000	4,000
101-218-933-000	EQUIPMENT MAINTENANCE	-	-	-	-	-
101-218-934-000	BUILDING/FACILITY MAINTENANCE	5,894	12,672	25,000	20,000	20,000
101-218-934-001	HVAC CONTRACT	6,989	5,249	8,000	6,000	8,000
101-218-936-000	COMPUTER MAINTENANCE	13,998	8,387	15,000	10,000	12,000
101-218-936-001	SOFTWARE MAINTENANCE	16,680	14,641	18,000	16,000	16,000
101-218-941-000	EQUIPMENT RENTAL	5,394	5,662	6,000	6,000	6,500
101-218-965-000	TAX TRIBUNAL REFUND/PRIOR FY	-	500	-	-	-
101-218-971-000	FURNISHINGS AND FIXTURES	-	-	-	-	-
101-218-980-001	COMPUTER & RELATED HARWARE PURCHASES	-	-	-	-	-
101-218-980-003	FURNISHINGS AND FIXTURES	-	-	1,000	-	-
		537,589	634,465	693,349	647,675	679,700
<u>Dept 276-CEMETERY</u>						
101-276-921-000	ELECTRIC	177	178	200	200	250
101-276-931-000	GROUPS MAINTENANCE	11	-	4,000	4,000	4,000
101-276-936-001	SOFTWARE MAINTENANCE	-	-	-	-	-
		188	178	4,200	4,200	4,250
<u>Dept 747-COMMUNITY ACTION PROGRAMS</u>						
101-747-883-000	LAKE AREA YOUTH ASSISTANCE	3,000	3,000	3,000	3,000	4,000
101-747-969-001	CDBG-PUBLIC SERVICES	-	-	-	-	-
101-747-969-002	CDBG-COMMUNITY BENEFIT	-	-	-	-	-
101-747-975-004	SR. CITIZEN NUTRITION PROGRAM	-	-	-	-	-
101-747-975-007	CDBG- FIRE EQUIPMENT	-	20,527	21,023	22,500	22,500
101-747-969-003	CDBG-WIXOM SENIOR CENTER	-	-	-	-	-
		3,000	23,527	24,023	25,500	26,500
<u>Dept 690-PARKS AND RECREATION</u>						
101-690-725-020	PERSONNEL ALLOCATION	81,984	81,984	76,092	-	-
101-690-727-000	OFFICE SUPPLIES	-	-	-	-	-
101-690-727-001	POSTAGE	-	-	-	-	-
101-690-728-000	OPERATING SUPPLIES	1,166	4,737	4,000	4,000	4,000
101-690-729-000	MISCELLANEOUS	77	-	-	-	-
101-690-817-000	CONSULTANT	128	-	-	-	-
101-690-820-000	ENGINEERING	-	-	-	-	-
101-690-886-000	CONCERTS & MOVIES	2,047	4,862	10,000	10,000	10,000
101-690-886-001	ASCAP LICENSE	367	390	450	500	550
101-690-891-000	TREE LIGHTING	-	1,600	2,000	2,000	2,500
101-690-891-050	CHRISTMAS DECORATIONS	3,648	150	200	300	300
101-690-892-000	EGG HUNT	-	2,747	4,000	4,000	4,200
101-690-893-000	MEMORIAL DAY	1,039	5,453	1,000	2,000	2,000
101-690-894-000	HOLIDAY EVENTS AND SUPPLIES	98	329	2,000	2,000	2,000
101-690-895-000	FARMERS MARKET	6,975	2,657	5,000	5,000	5,000
101-690-898-000	SUMMER FESTIVAL	838	1,039	7,000	7,000	7,000
101-690-900-000	PRINTING PUBLICATION	-	160	1,000	1,000	1,000
101-690-921-000	ELECTRIC	1,062	723	1,000	1,000	1,000
101-690-923-000	WATER-FOSTER FARM HOUSE	-	-	-	-	-
101-690-937-000	PARK IMP./REPAIR/MAINTENANCE	9,006	3,602	25,000	25,000	10,000
101-690-937-001	TRAILWAY OPERATIONS	7,113	-	-	-	-
101-690-948-000	PORTA JONS	2,373	4,652	8,000	5,000	8,000
		117,921	115,085	146,742	68,800	57,550
<u>Dept 801-PLANNING</u>						
101-801-725-020	PERSONNEL ALLOCATION	124,278	124,278	119,955	-	-
101-801-727-001	POSTAGE	-	-	-	-	-
101-801-806-000	MEMBERSHIP DUES	675	675	1,000	1,000	1,200
101-801-817-000	CONSULTANT	16,250	15,000	15,000	16,250	17,000

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101-801-820-000	ENGINEERING	18,818	15,450	20,000	20,000	20,000
101-801-821-000	SPECIAL STUDIES	510	-	-	-	-
101-801-834-000	ZONING ORDINANCE	701	-	1,000	1,000	1,000
101-801-900-000	PRINTING/PUBLISHING/PUBLICITY	2,055	2,021	3,500	2,500	2,500
101-801-958-000	EDUCATION & TRAINING	54	238	-	-	-
		163,341	157,662	160,455	40,750	41,700
Dept 809-ZONING BOARD OF APPEALS						
101-809-725-020	PERSONNEL ALLOCATION	12,516	-	4,204	-	-
101-809-900-000	PRINTING/PUBLISHING/PUBLICITY	2,879	(258)	1,500	1,500	1,500
101-809-901-000	BOARD OF APPEALS-MISC.	950	-	1,000	1,000	1,000
101-809-958-000	EDUCATION AND TRAINING	-	-	-	-	-
		16,345	(258)	6,704	2,500	2,500
Dept 441-PUBLIC WORKS						
101-441-703-000	DEPT HEAD/DIR	-	-	-	-	-
101-441-703-003	INTERNSHIP WAGES	-	15,528	8,816	-	-
101-441-708-000	FT DPW CREW	171,844	172,998	175,000	190,000	195,700
101-441-710-000	PART-TIME	-	-	-	-	-
101-441-711-000	OVERTIME	14,851	25,528	25,000	25,000	27,000
101-441-715-004	LONGEVITY	1,840	4,250	4,250	4,250	4,250
101-441-715-005	EDUCATION BONUS	-	-	-	-	-
101-441-715-006	PTO/VAC PAY-OUT	1,271	-	-	-	-
101-441-715-007	PERSONAL BANK PAY OUT	-	-	-	-	-
101-441-716-000	FICA	14,114	16,771	21,500	23,712	24,564
101-441-717-000	HOSPITALIZATION INSURANCE	34,997	34,622	40,000	38,000	42,500
101-441-717-003	CITY FUNDED DEDUCTIBLE	8,750	8,750	12,250	12,250	13,000
101-441-717-008	STIPENDS	650	900	1,200	1,200	1,200
101-441-717-050	EMPLOYEE HEALTH INS COPAY	-	-	-	-	-
101-441-718-000	LIFE INSURANCE	3,309	3,095	3,500	3,300	3,600
101-441-719-000	PENSION CONTRIBUTION	6,020	14,846	7,344	9,000	12,325
101-441-719-001	PENSION LIAB CATCH-UP	36,112	67,030	55,000	67,248	60,000
101-441-719-002	OPEB CONTRIBUTION	6,120	5,808	4,900	6,250	6,500
101-441-723-000	WORKER'S COMPENSATION	7,907	3,604	11,800	10,942	12,000
101-441-725-020	PERSONNEL ALLOCATION	(172,812)	(165,429)	(130,809)	-	-
101-441-727-000	OFFICE SUPPLIES	209	348	400	400	400
101-441-728-000	OPERATING SUPPLIES	3,671	3,878	6,500	5,000	5,000
101-441-729-000	MISCELLANEOUS	-	-	-	-	-
101-441-731-000	UNIFORMS	588	730	1,000	1,000	1,000
101-441-732-000	GAS AND OIL	9,836	16,606	10,000	15,000	16,500
101-441-803-000	MISS DIG	2,386	2,523	3,000	3,000	3,500
101-441-805-000	TREE REMOVAL/MAINTENANCE	-	2,450	2,000	2,000	2,000
101-441-806-000	MEMBERSHIP DUES	225	240	300	300	300
101-441-829-000	OUTSIDE SERVICES - OTHER PROFESSIONAL	656	53,928	10,000	8,000	8,000
101-441-920-000	TELEPHONE/INTERNET SERVICE	3,419	3,406	3,600	3,600	3,800
101-441-921-000	ELECTRIC	626	465	600	675	850
101-441-922-000	HEAT	7,260	11,343	12,000	15,000	15,000
101-441-923-000	WATER	4,605	3,842	4,000	4,900	5,000
101-441-931-000	GROUNDS MAINTENANCE	13,847	12,804	10,000	15,000	17,000
101-441-933-000	EQUIPMENT MAINTENANCE	10,301	6,090	10,000	12,500	12,500
101-441-934-000	BUILDING/FACILITY MAINTENANCE	4,758	5,084	6,000	6,000	6,000
101-441-939-000	VEHICLE MAINTENANCE	5,228	10,825	10,000	10,000	10,000
101-441-941-000	EQUIPMENT RENTAL	-	-	-	-	-
101-441-941-020	I/F EQUIP RENTAL	6,532	7,748	10,000	10,000	10,000
101-441-958-000	EDUCATION & TRAINING	330	207	1,000	500	500
101-441-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA	-	3,469	4,000	3,700	4,000

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 101: PUBLIC SERVICES

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 FORECAST BUDGET
101-441-981-000	MACH & EQUIP NEW \$5000>	-	410	-	-	-
		209,450	354,697	344,151	507,727	523,989
<u>Dept 445-DRAINS/LAKE - PUBLIC BENEFIT</u>						
101-445-725-020	PERSONNEL ALLOCATION	27,348	27,348	34,712	-	-
101-445-734-000	INFRASTRUCTURE R&M - MINOR	499	295	1,000	1,000	1,000
101-445-806-000	MEMBERSHIP DUES	3,473	4,015	3,500	4,000	4,000
101-445-820-000	ENGINEERING	3,916	2,097	10,000	5,000	5,000
101-445-900-000	PRINTING/PUBLICATION	2,450	-	-	-	-
101-445-930-000	STORM WTR LAKE LEVEL MAINT	746	900	2,000	1,000	2,000
101-445-975-005	GREENAWAY TAYLOR LADD DRAIN	2,794	2,801	4,000	3,000	4,000
101-445-988-000	CONSTRUCTION - MATERIALS	-	-	-	-	-
		41,226	37,456	55,212	14,000	16,000
<u>Dept 448-STREET LIGHTING</u>						
101-448-921-000	ELECTRIC	52,463	52,557	55,000	55,000	56,000
101-448-924-000	ELECTRIC - DDA DISTRICT ST LIGHTS	348	396	350	400	400
101-448-933-000	EQUIPMENT MAINTENANCE	3,983	2,623	5,000	3,500	3,500
		56,794	55,576	60,350	58,900	59,900
<u>Dept 732-CITY BEAUTIFICATION</u>						
101-732-894-000	HOLIDAY EVENTS AND SUPPLIES	4,792	2,198	2,760	3,000	3,000
101-732-921-000	CITY WELCOME SIGNS	1,568	2,103	2,500	2,000	2,000
101-732-931-000	GROUNDS MAINTENANCE	8,300	1,784	10,000	3,500	5,000
101-732-933-000	EQUIPMENT MAINTENANCE	-	-	-	-	-
		14,660	6,085	15,260	8,500	10,000
<u>Dept 965-TRANSFER OUT</u>						
101-965-999-003	TRANSFER TO DEBT SERVICE	34,786	32,354	30,090	15,000	-
101-965-999-590	TRANSFER TO REFUSE	-	-	-	-	-
		34,786	32,354	30,090	15,000	-
APPROPRIATIONS - PUBLIC SERVICES		1,337,639	1,493,193	1,757,285	1,651,866	1,686,920

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 101: CAPITAL OUTLAY

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 FORECAST BUDGET
<u>Dept 900-CAPITAL OUTLAY - MAJOR</u>						
101-900-980-001	COMPUTER & RELATED HARDWARE	-	-	-	21,000	-
101-900-980-002	SOFTWARE PURCHASES	-	-	-	-	-
101-900-980-003	FURNISHINGS AND FIXTURES	-	-	-	-	-
101-900-981-000	MACH & EQUIP - NEW 5000 AND >	565,000	151,576	-	-	-
101-900-981-001	VEHICLE PURCHASE	-	34,609	-	-	-
101-900-985-000	BUILDING IMPROVEMENTS	-	-	-	-	100,000
101-900-988-000	CONSTRUCTION - CAPITAL OUTLAY	-	-	-	-	-
101-900-990-001	LAND IMPROVEMENTS	-	9,224	234,000	45,000	-
101-900-990-001.202001	LAND IMPROVEMENTS-1275 BRIDGE	39,239	-	-	-	-
101-900-990-001.202101	RDS TRI A, QUINIF, PARKS	-	256,749	-	-	-
		604,239	452,158	234,000	66,000	100,000
APPROPRIATIONS - CAPITAL OUTLAY		604,239	452,158	234,000	66,000	100,000
TOTAL						

SPECIAL REVENUE FUNDS



FUND 202: MAJOR ROADS

FUND 203: LOCAL ROADS

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

The main revenue source for the major and local road funds is from gasoline tax dollars that are collected by the state and passed on to the local units of government. In accordance with Public Act 51 of 1951 (Act 51), the dollar amount received by each local unit is dependent on the population size and number of miles of road maintained. Act 51 requires a certain amount of revenue to be spent on non-motorized improvements.

The shared gasoline tax received from the State is not sufficient to finance the needed road repairs. This is a state-wide problem that has been brought up by three of the most recent governors. No solution is in place yet.

Having limited revenue, Council has focused their spending on Pedestrian Safety over the last decade, including new and upgraded sidewalk enhancements to Pontiac Trail and Decker Road, as well as along Ladd Road. Fiscal Year 2023 will see further improvements to walkways in the downtown. The American with Disabilities Act has specific standards for non-motorized walkways.

In 2019, Council contracted for a Pavement Surface and Evaluation Rating (PASER) of the city's eighty-one (81) roads. The results revealed that twenty-six streets (26), or thirty-two percent, of all roads have a rating of six (6) or below, indicating they require significant attention. Management and Council decisions on how to confront the road infrastructure challenges were part of the Fiscal Year 2022 budget discussions and projects were executed.

12.75 miles of Local Roads (70.5%)

Regular maintenance and the 2009 roads bond debt service payment account for most of the local road expenditures, leaving little resources for additional road work. The state allows a portion of the Major Roads gas tax allocation to be transferred to Local Roads and Council has transferred money every year to increase the reserves in the Local Road Fund. The city now has sufficient reserves to repave several city roads without incurring debt for future generations to manage. In Fiscal Year 2023 the local roads that were improved included Spring Park.

5.34 miles of Major Roads (29.5%)

Continue working with Oakland County to develop projects to receive Tri-Party funds to repave roads in need of repair.

PASER Analysis for Walled Lake Major & Local Roads

- The Michigan Transportation Asset Management Council (TAMC) adopted a universal road rating system for all Michigan roads.
- The Pavement Surface Evaluation and Rating (PASER) is a visual survey method used to evaluate the surface distress of roads. PASER uses 10 separate ratings, which are assigned based on the pavement material and types of deterioration present.
- Rating results are between 1 and 10, with 10 being a brand-new pavement and 1 being a completely failed pavement.
- PASER Rating for the City of Walled Lake was completed in November 2019.
- 81 streets were evaluated:
 - 26 were below a rating of 6, or 32% of all roads require significant attention

Rating	1	2	3	4	5
# of Roads	0	0	9	11	6

Recommendations & Estimated Costs

Street or Neighborhood	Project & Cost	Street Ratings
Reconstruct 100' of Ladd at Pontiac Trail	Engineering Construction, & Quality Control: \$60,000	-
Mill & Overlay of Wellsboro East	Engineering Construction, & Quality Control: \$52,500	4
Neighborhoods: \$1.475M	Milling of existing asphalt pavement and placing 4" of new – does not include engineering services	
A-O Subdivision	\$585,000	3
Penny Lake Shores #2 Subdivision	\$412,500	4
Finish Tri-A Subdivision	\$525,000 (paving only)	3/4
Clarence Subdivision (Oakshade St.)	\$72,000	6
Chestnut Hills West Subdivision	\$142,500	4/5
Glenwood Hills Subdivision	\$322,500	5/6
Tamarack Woods (Woods Ct.)	\$82,500	5

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 202: MAJOR ROADS

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 PROPOSED BUDGET	2024-25 FORECAST BUDGET
REVENUES						
202-000-546-000	ACT 51 FUNDS	491,504	531,036	535,000	555,000	569,000
202-000-265-000	INTEREST					
TOTAL ESTIMATED REVENUES		491,504	531,036	535,000	555,000	569,000
APPROPRIATIONS						
Dept 451-CONSTRUCTION - STREETS & STRUCTURES						
202-451-734-000	INFRASTRUCTURE R&M-MINOR	4,500	-	200	-	-
202-451-820-000	ENGINEERING	17,128	10,652	10,000	25,000	25,000
202-451-988-050	SIDEWALKS	6,874	-	-	-	-
202-451-820-000.20	DECKER RD BTWN MAPLE & 14	-	135,533	20,000	-	-
202-451-988-000	CONSTRUCTION - CAPITAL OUTLAY	-	108,532	-	-	-
		28,502	254,717	30,200	25,000	25,000
Dept 462-PRESERVATION - STREETS & STRUCTURES						
202-462-725-020	PERSONNEL ALLOCATION	42,318	49,998	50,000	50,000	52,000
202-462-734-000	INFRASTRUCTURE R&M - MINOR	5,510	1,764	5,000	10,000	10,000
202-462-941-020	I/F EQUIP RENTAL	9,127	16,807	18,000	18,000	22,000
		56,955	68,569	73,000	78,000	84,000
Dept 474-TRAFFIC SERVICES						
202-474-736-000	TRAFFIC SIGN MATERIAL	-	681	2,500	2,500	3,000
202-474-802-000	SIGNAL MAINTENANCE PROGRAM	16,413	20,481	24,000	27,000	28,000
202-474-831-000	STREET SWEEPING	-	10,974	7,000	11,000	9,000
202-474-902-000	OAKLAND COUNTY SERVICE	-	-	-	-	-
202-474-941-020	I/F EQUIP RENTAL	-	-	1,000	600	700
202-474-967-010	STRIPING	2,000	-	2,000	5,000	10,000
		18,413	32,136	36,500	46,100	50,700
Dept 478-WINTER MAINT - STREETS & STRUCTURES						
202-478-735-000	SNOW AND ICE MATERIAL	8,228	7,565	10,000	12,000	15,000
202-478-941-020	I/F EQUIP RENTAL	-	6,804	11,000	7,000	8,000
		8,228	14,369	21,000	19,000	23,000
Dept 482-ACT 51 ADMINISTRATIVE						
202-482-725-020	PERSONNEL ALLOCATION	23,802	24,000	25,000	25,000	30,000
202-482-806-000	MEMBERSHIP/ANNUAL DUES	-	1,103	1,300	1,500	1,600
202-482-812-000	AUDIT	1,995	1,830	2,103	2,500	2,700
202-482-955-000	I/F ADMIN SERVICES - GEN ADMIN	16,122	16,500	17,000	20,000	20,000
202-482-955-001	ALLOCATED ACT 51 TO LOCAL RDS.	200,000	248,750	270,000	275,000	280,000
		241,919	292,183	315,403	324,000	334,300
TOTAL APPROPRIATIONS		354,017	661,974	476,103	492,100	517,000
NET OF REVENUES/APPROPRIATIONS - FUND 202						
		137,487	(130,938)	58,897	62,900	52,000
BEGINNING FUND BALANCE		598,778	736,265	605,327	664,224	727,124
ENDING FUND BALANCE		736,265	605,327	664,224	727,124	779,124

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 203: LOCAL ROADS

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 PROPOSED BUDGET	2024-25 FORECAST BUDGET
REVENUES						
203-000-546-000	ACT 51 FUNDS	186,545	200,989	205,000	208,000	215,000
203-000-548-000	METRO BOND AUTHORITY	22,677	23,945	24,000	26,500	28,000
203-000-574-000	OTHER STATE REVENUE	-	-	-	-	-
203-000-578-000	PILOT LOCAL RD IMPROVEMENT	16,797	15,388	-	-	-
203-000-665-000	INTEREST	-	-	-	-	-
203-000-669-004	XFR FROM MAJOR ROADS FUND 202	200,000	248,750	270,000	275,000	280,000
TOTAL ESTIMATED REVENUES		426,019	489,072	499,000	509,500	523,000
APPROPRIATIONS						
Dept 451-CONSTRUCTION - STREETS & STRUCTURES						
203-451-988-000	CONSTRUCTION -MATERIALS & C/S	75,167	216,831	50,000	250,000	-
203-451-988-000-20210	CAPITAL OUTLAY-LOCAL RDS	-	45,898	-	-	-
		75,167	262,729	50,000	250,000	-
Dept 462-PRESERVATION - STREETS & STRUCTURES						
203-462-725-020	PERSONNEL ALLOCATION	42,318	42,318	43,000	43,000	44,000
203-462-734-000	INFRASTRUCTURE R&M - MINOR	15,492	3,274	10,000	10,000	10,000
203-462-941-020	I/F EQUIP RENTAL	6,192	6,785	11,000	7,000	8,000
		64,002	52,377	64,000	60,000	62,000
Dept 474-TRAFFIC SERVICES						
203-474-736-000	TRAFFIC SIGN MATERIAL	634	99	6,000	6,000	8,000
203-474-941-020	I/F EQUIPMENT RENTAL	-	-	100	-	-
203-474-967-010	STRIPING	12,256	-	10,000	12,000	15,000
		12,890	99	16,100	18,000	23,000
Dept 478-WINTER MAINT - STREETS & STRUCTURES						
203-478-735-000	SNOW AND ICE MATERIAL	9,440	16,918	16,000	20,000	22,000
203-478-941-020	I/F EQUIP RENTAL	-	3,462	6,500	5,000	6,000
		9,440	20,380	22,500	25,000	28,000
Dept 482-ACT 51 ADMINISTRATIVE						
203-482-806-000	MEMBERSHIP DUES	-	1,103	1,289	1,300	1,300
203-482-725-020	PERSONNEL ALLOCATION	23,802	23,802	25,000	25,000	28,000
203-482-812-000	AUDIT	1,995	1,830	2,103	2,200	2,300
203-482-955-000	I/F ADMIN SERVICES - GEN ADMIN	16,122	15,744	17,000	17,000	20,000
		41,919	42,479	45,392	45,500	51,600
Dept 965-TRANSFER OUT						
203-965-999-003	TRANSFER TO DEBT SERVICE	120,125	107,625	110,000	105,000	-
		120,125	107,625	110,000	105,000	-
TOTAL APPROPRIATIONS		323,543	485,689	307,992	503,500	164,600
NET OF REVENUES/APPROPRIATIONS - FUND 203		102,476	3,383	191,008	6,000	358,400
BEGINNING FUND BALANCE		224,435	326,911	330,294	521,302	527,302
ENDING FUND BALANCE		326,911	330,294	521,302	527,302	885,702



FUND 265: DRUG FORFEITURE

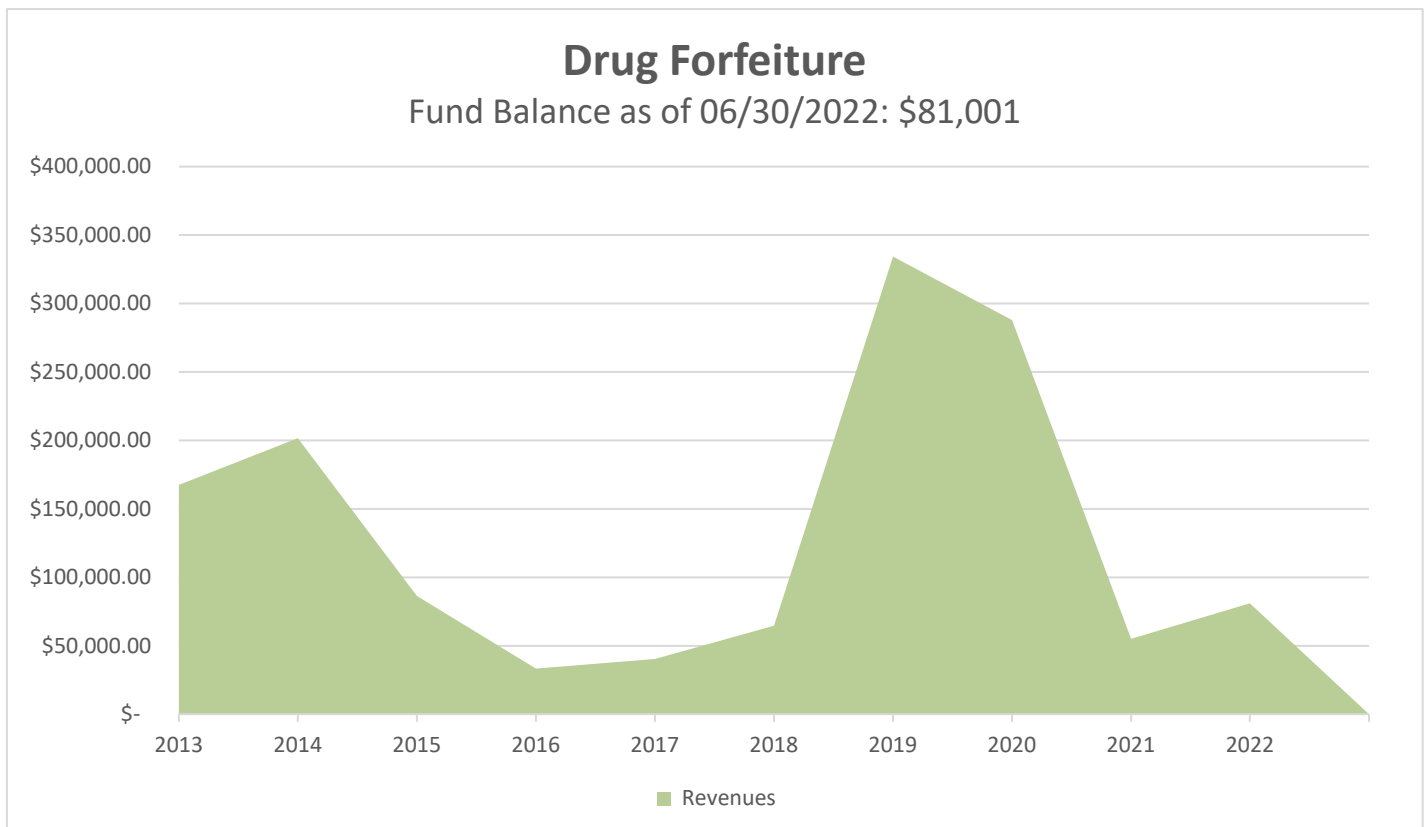
City of Walled Lake, Michigan Fiscal Year 2023 and 2024 Budget

Fund 265 holds all state and federal drug forfeiture activities for the Walled Lake Police Department. There are strict guidelines as to when and how this money should be spent.

In January 2015, Walled Lake re-dedicated a task officer to work with the Federal Drug Enforcement Agency after the staffing layoffs discontinued the city's involvement in July 2013. As a result of the new drug enforcement officer, city revenues in this fund have increased. There is a delay between the case closing and the funds distribution to the local participants.

Over \$1.6M of forfeiture funds have been used to support police operations since fiscal year 2009.

Governments are not permitted to 'plan' for the collection of forfeiture funds; therefore, *initial* budgeted income and expenditure amounts in this fund do not reflect any projected activities but are simply here to allow your police department the ability to draw on the revenues as needed.



City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 265: FORFEITURE FUND

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 PROPOSED BUDGET	2024-25 FORECAST BUDGET
REVENUES						
265-000-529-005	MISCELLANEOUS			-		
265-000-656-100	DEPT OF JUSTICE FORFEITURE SHARING	3,747	124,431	73,000		
265-000-656-200	STATE OF MI	11,690	32,349	-	100,000	100,000
265-000-656-200	INTEREST INCOME DOJ	30	6	-		
265-000-673-000	SALE OF STATE SEIZED ASSETS	8,100	-	-		
265-000-673-001	SALE OF FED ASSETS	-	-	-		
265-000-673-002	SALE OF FORFEITURE ASSETS	18,304	-	-		
265-000-695-000	DRUG REVENUES MISCELLANEOUS	1,500	-	-		
TOTAL ESTIMATED REVENUES		43,371	156,786	73,000	100,000	100,000
APPROPRIATIONS						
<u>Dept 399-FEDERAL FORFEITURE</u>						
265-399-728-000	OPERATING SUPPLIES	14,053	4,782	-		
265-399-731-000	UNIFORMS	2,736	875	-		
265-399-738-000	BANK SERVICE CHARGE	200	240	240		
265-399-808-001	NARCOTICS DRUG ENFORCEMENT	1,000	-	4,000		
265-399-814-001	PRISONER LOCK UP	-	618	-		
265-399-933-000	EQUIPMENT MAINTENANCE	-	-	-		
265-399-934-000	BUILDING/FACILITY MAINTENANCE	1,834	1,998	-		
265-399-936-000	COMPUTER MAINTENANCE	-	-	-		
265-399-939-000	VEHICLE MAINTENANCE	18,410	816	2,200		
265-399-958-000	EDUCATION & TRAINING	3,250	-	-		
265-399-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA	8,590	4,996	-		
265-399-980-001	COMPUTER & RELATED HARWARE PURCHASES	17,439	5,222	-		
265-399-980-002	SOFTWARE PURCHASES	-	-	-		
265-399-981-000	MACH & EQUIP - NEW \$5000 AND >	-	-	18,000		
265-399-981-001	VEHICLE PURCHASE	183,486	74,465	100,000		
265-399-985-000	BUILDING ADDITIONS/IMPROVEMENTS	-	-	-		
265-399-983-000	WEAPONS & PROTECTIVE GEAR	4,853	-	2,000		
		255,851	94,012	126,440	-	-
<u>Dept 400-STATE FORFEITURE</u>						
265-400-728-000	OPERATING SUPPLIES	3,647	1,763	-		
265-400-731-000	UNIFORMS	-	2,115	-		
265-400-808-001	NARCOTICS DRUG ENFORCEMENT	9,463	7,280	4,500		
265-400-814-001	PRISONER LOCKUP	-	-	-		
265-400-920-000	TELEPHONE/INTERNET SERVICE	4,167	6,866	8,300		
265-400-934-000	BUILDING/FACILITY MAINTENANCE	-	-	-		
265-400-936-000	COMPUTER MAINTENANCE	-	-	-		
265-400-939-000	VEHICLE MAINTENANCE	2,815	16,702	-		
265-400-958-000	EDUCATION AND TRAINING	-	1,995	2,000		
265-400-980-000	MACH & EQUIP MINOR \$500 - \$4999 EA	403	-	-		
		20,495	36,721	14,800	-	-
<u>Dept 900-CAPITAL OUTLAY - MAJOR</u>						
265-900-981-000	MACH & EQUIP - NEW 5000 AND >	-	-	-	100,000	100,000
		-	-	-	100,000	100,000
TOTAL APPROPRIATIONS		276,346	130,733	141,240	100,000	100,000
NET OF REVENUES/APPROPRIATIONS - FUND 265		(232,975)	26,053	(68,240)	-	-
BEGINNING FUND BALANCE		287,923	54,948	81,001	12,761	12,761
ENDING FUND BALANCE		54,948	81,001	12,761	12,761	12,761



FUND 588: TRANSPORTATION

City of Walled Lake, Michigan Fiscal Year 2024 and 2025 Budget

The goal of the transportation service is to secure rides to necessary, as well as enjoyable, destinations for our residents. Walled Lake offers low-cost rides to residents helping people connect to work, school, medical appointments, shopping centers, entertainment, and cultural events. In 2021, the SMART millage expired. A new transportation millage was proposed to the community through a County dedicated 0.95 ten-year millage which was approved by Oakland County voters in November 2022.

In October of 2018, the City of Walled Lake and Highland Township signed an inter-local agreement which involves Highland's dispatch services. As of 2020, the City is part of Western Oakland Transportation Authority (WOTA). The transportation service dispatch is still operated by Highland Township and includes Walled Lake, White Lake Township, and Waterford Township joining to provide rides for our residents.

This tax revenue is collected and distributed to Oakland County. In February 2023 Oakland County entered into a contract with WOTA as subcontractors for dispatching and transportation services. The dedicated millage is received and distributed to WOTA for transportation operations.

A shopping loop, two days a week, has been incorporated into the program, which has contributed to the increased ridership. Also, the program destinations have expanded for medical and employment purposes, reaching Pontiac, Clarkston, Waterford, White Lake, Highland, and Milford. If ridership continues to grow, the territory will also grow, allowing for stops in the expanded range for all reasons (i.e. entertainment, hair appointments, shopping, restaurants).

The transportation service provides wheelchair lifts to help accommodate the disabled who require a lift to enter the vehicle. The purpose of WOTA is to secure rides to necessary, as well as enjoyable, destinations for our residents. WOTA operates fixed bus routes and calls for service five (5) days a week, Monday through Friday, from 8:00am until 4:00pm.

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 588: TRANSPORTATION FUND

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 PROPOSED BUDGET	2024-25 FORECAST BUDGET
REVENUES						
588-000-600-000	BUS FARE					
588-000-634-000	SMART MUNICIPAL CREDITS					
588-000-634-050	SMART COMMUNITY CREDITS	23,861	2,350	4,700	-	-
588-000-665-000	INTEREST					
TOTAL ESTIMATED REVENUES		23,861	2,350	4,700	-	-
APPROPRIATIONS						
588-689-701-000	I/F SERVICES-DPW					
588-689-701-001	I/F SERVICES-TREASURER	9,723	9,723	10,000	10,000	10,000
588-689-703-003	INTERNSHIP WAGES					
588-689-710-000	PART-TIME					
588-689-716-000	FICA					
588-689-723-000	WORKER'S COMPENSATION					
588-689-725-020	PERSONNEL ALLOCATION					
588-689-728-000	OPERATING SUPPLIES					
588-689-732-000	GAS AND OIL					
588-689-801-000	I/F SERVICES - GEN ADMIN					
588-689-812-000	AUDIT	998	915	1,100	1,100	1,100
588-689-823-000	INSURANCE AND BONDS	6,427	7,354	7,500	8,000	8,000
588-689-829-000	OUTSIDE SERVICES - HIGHLAND TWP					
588-689-900-000	PRINTING/PUBLISHING/PUBLICITY					
588-689-920-000	TELEPHONE/INTERNET SERVICE					
588-689-939-000	VEHICLE MAINTENANCE	-	-	-	-	-
588-900-988-000	CONSTRUCTION-CAPITAL OUTLAY	-				
TOTAL APPROPRIATIONS		17,148	17,992	18,600	19,100	19,100
NET OF REVENUES/APPROPRIATIONS - FUND 588		6,713	(15,642)	(13,900)	(19,100)	(19,100)
BEGINNING FUND BALANCE		179,940	186,653	171,011	157,111	138,011
ENDING FUND BALANCE		186,653	171,011	157,111	138,011	118,911



FUND 285: GRANT: AMERICAN RESCUE PLAN ACT

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

As part of a COVID relief initiative, the City of Walled Lake received \$746,000. The City Manager appointed a temporary executive position to administer the COVID grant compliance requirements and to supplement city staffing, due to shortages in office management positions.

The budget assumes full use of the funds for capital and executive staffing purposes. The Council will decide on the specifics of the appropriations during the year and budget amendments will be provided if necessary.

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 285: GRANT FUND - ARPA

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 PROPOSED BUDGET	2024-25 FORECAST BUDGET
REVENUES						
285-000-528-000	FEDERAL GRANTS	-	374,856	373,353	-	
TOTAL ESTIMATED REVENUES		-	374,856	373,353	-	-
APPROPRIATIONS						
285-212-703-000	SALARY	-	74,883	115,000	-	
285-212--716-000	FICA	-	5,597	8,800		
285-212-717-000	HOSPITALIZATION	-	16,016	30,000	-	
285-212-717-003	CITY FUNDED DEDUCTIBLE	-	3,500	-	-	
285-212-717-050	EMPLOYEE COPAY	-	(1,630)	(2,652)		
285-212-718-000	LIFE INSURANCE	-	643	1,284		
285-900-985-000	CAPITAL OUTLAY	-	275,847	220,921	500,000	
TOTAL APPROPRIATIONS		-	374,856	373,353	500,000	-
NET OF REVENUES/APPROPRIATIONS - FUND 401						
		-	-	-	(500,000)	-
BEGINNING FUND BALANCE		-	-	-	-	(500,000)
ENDING FUND BALANCE		-	-	-	(500,000)	(500,000)

ENTERPRISE FUNDS



FUND 591: WATER & SEWER

FUND 597: WATER & SEWER

City of Walled Lake, Michigan

Fiscal Year 2024 and 2025 Budget

Financial & Operational Information

The Water and Sewer Funds are well past their decades of financial distress and mismanagement. City Council successfully implemented the below corrective action plan and oversight of the continuing success of this water and sewer system rests with the City Manager.

1. Council dedicated an April 2018 increase in the water rates to capital infrastructure. The capital replacement rate must finance two items – planned annual water infrastructure maintenance, plus 1% of the system replacement value for use in critical repairs and maintenance. This methodology significantly reduced the customer cost by eliminating external financing needs.
2. In January 2019, the city entered into an agreement with Oakland County Water Resources Commissioner (WRC) to manage the maintenance and operations of the water and sewer system. WRC has greater field experience and knowledge that will service Walled Lake's water customers more effectively. In May of 2019, WRC began billing and collections of the water and sewer fees.
3. Due to WRC's expertise, the city's 26% water loss rate has been reduced to 11%. This is largely due to WRC inspecting the system, correcting leaks, and replacing broken meters. A meter replacement program is being implemented and the city expects new meters to further reduce the water loss. As meters age they do not read the full amount of water passing through the pipes. The program will take place over a period of time to eliminate any need for external financing. .
4. A cost analysis of moving from monthly billing to quarterly billing resulted in a savings of approximately \$100,000 annually (\$50,890 water & \$49,530 sewer). In May 2019, City Council approved the billing frequency change, which allows revenues to be used for improvements in the system without additional increases in user rates.

Water & Sewer Infrastructure History

WATER

- 1970 - Original system was installed (5 community wells)
- Approximately 35 miles of water main
- Water main material is asbestos cement
- Size and length are as follows:
 - 16"/10,239'
 - 12"/46,155'
 - 8"/93,919'
 - 6"/33,860'
 - 4"/2,361'
 - 3"/218'
- Currently provide service to all of Walled Lake, sporadic parts of Commerce Township (1200 W. West Maple, 1885 N. Pontiac Trail, 1475 and 1505 Oakshade, and 1900 Easy Street and fire line at 1800 Benstein), and 70 homes in Wolverine Lake (S. Commerce, Newport, Glencove, and Helmsford)
- 1989 - Connected to DWSD (too much iron in community wells)
- May 2013 - City meter pit was rehabilitated (10" meter)
- December 2014 - DWSD replaced their 10" meter
- Less than 10 Walled Lake customers are on well
- January 2019 – Walled Lake entered into an agreement with Water Resource Commission (WRC) to provide the operations and maintenance of the city's water system
- In mid-2019, new water main lines were installed in the Tri-A Subdivision
- 2020 - new watermain loop installed along 14 Mile

SEWER

- September 1966 - Contracted to create the Walled Lake Arm of Huron-Rouge SDS (with amendments in 1969 and 1970)
- August 1971 - Walled Lake-Novı WWTP was put into service with an original capacity of 3,000 REUs divided equally between Walled Lake and Novı
- 1989 - Major expansion took place (with amendments in March and June 1990) increasing the capacity to 10,000 REUs – Walled Lake received 4,200 and Novı received 5,800
- 1991 - Novı and Commerce Township exchanged 2,000 REUs (Wolverine Lake later received 270 of those REUs)
- 1993 - Another small expansion took place (sludge tank)
- 2014 - Wet weather tank installed to address the 2001 overflow and correct MDEQ violation (entered in District Compliance Agreement), and increased Novı's REUs, an additional 2,121
- Approximately 24 miles of sewer main
- System includes gravity (G) and non-gravity (NG) mains, and 7 lift stations

- The size and length are as follows:
 - 15" (G)/233.5'
 - 12" (G)/3,619.4'
 - 10" (G)/7,306.1'
 - 8" (G)/111,209.6'
 - 12" (NG)/91.1'
 - 10" (NG)/2,859.5'
 - 8" (NG)/13.2'
 - 6" (NG)/2,623.8'

- 1977 and 1993 - District enlarged to include parts of Commerce Township and Wolverine Lake
- Currently provide service to all of Walled Lake, sporadic parts of Commerce Township (1200 W. West Maple, 1885 N Pontiac Trail, 1475 and 1505 Oakshade, and 2045, 2065, 2085, and 2300 E. West Maple), and 1403 S. Commerce in Wolverine Lake
- Less than 10 Walled Lake customers are on septic
- 2014 - OCWRC, on behalf of the city, applied for and was awarded a SAW grant by the MDEQ for creating an SDS asset management plan; funding will be provided by the grant and reserves
- September 2018 – The City of Walled Lake and the City of Novi amended its contract with WRC to separate the WWTP/interceptor costs from the respective city's operation and maintenance costs; thereby keeping expenditures for O&M incurred independent of each other
- As part of the amended contract that took place in September of 2018, Walled Lake and OCWRC switched the WWTP sewage treatment charges from REU based to metered flow

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 591: WATER AND SEWER

GL NUMBER	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 FORECAST BUDGET
WATER OPERATIONS & MAINTENANCE					
Operating Revenues					
Operating Rate Revenue	482,909	1,283,256	1,260,450	1,347,110	1,394,259
Operating Non-Rate Revenue	60,152	43,653	35,810	50,840	-
City Revenue Requirement	-	164,680	187,331	28,720	-
Operating Revenues	543,060	1,491,589	1,483,591	1,426,670	1,394,259
Operating Expenses					
Water Purchases	810,500	835,312	855,910	905,590	937,286
Water Maintenance Unit	285,258	361,557	263,420	289,060	299,177
Water Systems Engineering	27,172	38,747	29,250	42,420	44,117
Pump Maintenance Unit	9,762	14,298	10,460	12,820	13,333
Systems Control Unit	3,633	526	1,810	2,000	2,080
Plan Review and Permitting	10,806	19,050	14,870	16,470	17,129
Inspection	-	-	-	-	-
Laboratory	-	-	-	-	-
Mapping Unit	12,506	27,819	16,850	20,410	21,226
Miss Dig	12,863	15,980	13,440	14,730	15,319
Billing Services Unit	25,573	24,388	27,620	26,830	27,903
General and Administrative	62,414	102,192	62,630	67,620	70,325
City Operations	-	164,680	187,331	28,720	-
Total Operating Expenses	1,260,486	1,604,549	1,483,591	1,426,670	1,447,895
Net Income	(717,426)	(112,959)	-	-	(53,636)
Reserves					
Non-Operating Revenue	-	-	-	-	-
Non-Operating Expense	-	-	-	-	-
Major Maintenance Reserve Revenue	31,400	91,296	263,150	257,900	266,927
Major Maintenance Reserve Expense	(92,698)	(106,025)	(464,240)	(468,770)	-
Emergency Reserve Revenue	-	-	-	-	-
Emergency Reserve Expense	-	-	-	-	-
Capital Reserve Revenue	282,096	243,156	237,000	350,000	362,250
Capital Reserve Expense	(12,244)	(8,724)	(15,050)	(25,610)	-
Change in Net Assets	(508,872)	107,142	20,860	113,520	629,177
Rate Revenue					
Revenue Requirements:					
Operating Expense	1,260,486	1,439,469	1,296,260	1,397,950	1,447,895
Non-Operating	-	-	-	-	-
Major Maintenance	31,400	91,296	263,150	257,900	266,927
Emergency Maintenance	-	-	-	-	-
Capital	282,096	243,156	237,000	350,000	362,250
Total Revenue Requirements	1,573,983	1,773,920	1,796,410	2,005,850	2,077,071
Non-Rate Revenue	(60,218)	(43,653)	(35,810)	(50,840)	-
Rate Required Revenue	1,513,765	1,730,267	1,760,600	1,955,010	2,077,071
O&M Non-Rate Revenue:					
Non-Rate Revenue	(60,218)	(43,653)	(35,810)	(50,840)	-
Non-Rate Revenue Major Maint	66	-	-	-	-
Total O&M Non-Rate Revenue	(60,152)	(43,653)	(35,810)	(50,840)	-
Revenue Requirements:					

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 591: WATER AND SEWER

GL NUMBER	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 FORECAST BUDGET
Water Purchases	810,500	835,312	855,910	905,590	937,286
Operating Expense	449,986	604,156	440,350	492,360	510,609
Non-Operating	-	-	-	-	-
Major Maintenance	31,400	91,296	263,150	257,900	266,927
Emergency Maintenance	-	-	-	-	-
Capital	282,096	243,156	237,000	350,000	362,250
Total Revenue Requirements	1,573,983	1,773,920	1,796,410	2,005,850	2,086,084
Non-Rate Revenue	(60,152)	(43,653)	(35,810)	(50,840)	-
Rate Required Revenue	1,513,831	1,730,267	1,760,600	1,955,010	2,033,210

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 591: WATER AND SEWER

GL NUMBER	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 ADOPTED BUDGET	2023-25 FORECAST BUDGET
SEWER OPERATIONS & MAINTENANCE					
Operating Revenues					
Operating Rate Revenue	691,468	1,062,563	1,059,770	1,078,130	1,115,865
Operating Non-Rate Revenue	28,877	26,684	28,720	27,460	-
Operating Revenues	720,345	1,089,247	1,088,490	1,105,590	1,115,865
Operating Expenses					
Sewage Treatment	817,033	836,625	854,860	876,960	912,038
Sewer System Maintenance	29,578	36,813	33,410	36,210	37,658
Sewer System Engineering	4,791	19,018	5,170	10,470	10,889
Water Purchases	-	-	-	-	-
Water Maintenance Unit	-	-	-	-	-
Water Systems Engineering	-	-	-	-	-
Pump Maintenance Unit	54,642	52,505	60,720	53,310	55,442
Systems Control Unit	32,346	25,039	34,490	28,710	29,858
Plan Review and Permitting	1,329	1,486	860	1,180	1,227
Inspection	1,640	748	550	800	832
IPP	-	-	-	-	-
Laboratory	-	-	-	-	-
Mapping Unit	2,773	1,913	3,780	2,320	2,413
Miss Dig	210	103	260	260	270
Billing Services Unit	23,592	22,473	25,480	24,720	25,709
General and Administrative	67,225	67,209	68,910	70,650	73,476
Total Operating Expenses	1,035,158	1,063,931	1,088,490	1,105,590	1,149,814
Net Income	(314,813)	25,316	-	-	-
Reserves					
Non-Operating Revenue	-	-	-	-	-
Non-Operating Expense	-	-	-	-	-
Major Maintenance Reserve Revenue	59,164	52,921	51,500	51,500	53,303
Major Maintenance Reserve Expense	(49,364)	(62,298)	(99,190)	(101,880)	(105,446)
Emergency Reserve Revenue	19,872	20,277	20,000	20,000	20,700
Emergency Reserve Expense	-	-	-	-	-
Capital Reserve Revenue	198,458	185,010	180,250	180,250	186,559
Capital Reserve Expense	(4,438)	(126,211)	(50,000)	(125,000)	-
Change in Net Assets	(91,122)	95,014	102,560	24,870	155,115
Rate Revenue					
Revenue Requirements:					
Operating Expense	1,035,158	1,063,931	1,088,490	1,105,590	1,149,814
Non-Operating	-	-	-	-	-
Major Maintenance	59,164	52,921	51,500	51,500	53,303
Emergency Maintenance	19,872	20,277	20,000	20,000	20,700
Capital	198,458	185,010	180,250	180,250	186,559
Total Revenue Requirements	1,312,652	1,322,139	1,340,240	1,357,340	1,410,375
Non-Rate Revenue	(28,877)	(26,684)	(28,720)	(27,460)	-
Rate Required Revenue	1,283,775	1,295,455	1,311,520	1,329,880	1,410,375
O&M Non-Rate Revenue:					
Non-Rate Revenue	(28,877)	(26,684)	(28,720)	(27,460)	-
Non-Rate Revenue Non-Operating	-	-	-	-	-
Non-Rate Revenue Major Maint	-	-	-	-	-
Non-Rate Revenue Emergency	-	-	-	-	-
Non-Rate Revenue Capital	-	-	-	-	-
Total O&M Non-Rate Revenue	(28,877)	(36,530)	(28,720)	(27,460)	-

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 591: WATER AND SEWER

GL NUMBER	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 ADOPTED BUDGET	2023-25 FORECAST BUDGET
Revenue Requirements:					
Sewage Treatment	817,033	836,625	854,860	876,960	912,038
Water Purchases	-	-	-	-	-
Operating Expense	218,126	227,306	233,630	228,630	237,775
Non-Operating	-	-	-	-	-
Major Maintenance	59,164	52,921	51,500	51,500	53,303
Emergency Maintenance	19,872	20,277	20,000	20,000	20,700
Capital	198,458	185,010	180,250	180,250	186,559
Total Revenue Requirements	1,312,652	1,322,138	1,340,240	1,357,340	1,410,375
Non-Rate Revenue	(28,877)	(26,684)	(28,720)	(27,460)	-
Rate Required Revenue	1,283,775	1,295,454	1,311,520	1,329,880	1,410,375

FUND 597: WATER CAPITAL IMPROVEMENT

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 ADOPTED BUDGET	2023-25 FORECAST BUDGET
REVENUES						
597-000-665-000	INTEREST	-	-	-	-	-
597-000-699-591	TRANSFER IN	-	-	-	-	-
597-265-657-000	CUSTOMER INTEREST/PENALTY	-	-	-	-	-
597-536-607-000	TAP-IN FEES	564,646	668,965	9,720	-	-
597-536-610-003	WATER INFRASTRUCTURE REVENUE	331,104	347,248	330,000	330,000	330,000
597-536-614-000	METER SALES	-	-	-	-	-
TOTAL ESTIMATED REVENUES		895,750	1,016,213	339,720	330,000	330,000
EXPENDITURES						
597-536-734-000	INFRASTRUCTURE R&M- MINOR	-	-	-	-	-
597-536-812-000	AUDIT	1,995	1,830	2,103	2,103	2,200
597-536-820-000	ENGINEERING	-	-	-	-	-
597-536-942-000	DEPRECIATION	-	-	-	-	-
597-536-952-002	CAPITAL IMPROVEMENT-OUTSIDE SERVICES	-	-	-	-	-
597-536-981-000	MACH & EQUIP - NEW 5000 AND >	-	-	-	-	-
597-536-986-000	INFRASTRUCTURE R&M - MAJOR	5,000	-	-	-	-
597-536-986-050	HYDRANT REPLACEMENT	-	-	-	-	-
597-536-988-000	CONSTRUCTION-CAPITAL OUTLAY	974,904	-	-	-	-
TOTAL APPROPRIATIONS		981,899	1,830	2,103	2,103	2,200
TOTAL NET REVENUE/APPROPRIATIONS FUND 597		(86,149)	1,014,383	337,617	327,897	327,800
BEGINNING FUND BALANCE		904,557	818,408	1,832,791	2,170,408	2,498,305
ENDING FUND BALANCE		818,408	1,832,791	2,170,408	2,498,305	2,826,105



FUND 590: REFUSE

City of Walled Lake, Michigan Fiscal Year 2024 and 2025 Budget

The refuse fund transactions include curb-side trash service for residential customers and membership in the Resource Recovery and Recycling Authority of Southwest Oakland County (RRRASOC). Created in 1989, RRRASOC provides solid waste management and recycling services to member communities: Farmington, Farmington Hills, Milford, Milford Township, Novi, South Lyon, Southfield, Walled Lake, and Wixom.

The city has signed and extended a three (3) year agreement (July 1, 2021, to June 30, 2024) with Green For Life (GFL) for curb-side trash and recycling pick up. The GFL contract restricts annual cost increases to the lesser of the CPI or 3%.

In July 2014 City Council, by Resolution 2014-29, adopted a cost recovery methodology with the objective of keeping the fund solvent and also restricting the reserves to less than the sum of the revenue for three (3) billing cycles.

In conjunction with the July 2014 rate setting methodology, the General Fund charges an administrative fee up to 3.5% of the contracted curbside pick-up fee per unit.

Using Council Resolution 2014-29 methodology, the refuse fee increased in fiscal year 2023, which will be the first increase in four years.

Description	Quarterly Fee	Annual Fee
Curbside Pickup	\$40.94	\$163.76
Recycling	\$2.51	\$10.04
Administrative Service	\$1.34	\$5.36
Total Cost Per Customer	\$44.79	\$179.16

Current Fund Balance is less than three (3) months of revenue from customer billings, therefore, per Resolution 2014-29, future rate adjustments will be made to add to these reserves.

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 590: REFUSE

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 PROPOSED BUDGET	2024-25 FORECAST BUDGET
REVENUES						
590-000-610-000	SOLID WASTE FEE	331,282	335,091	377,052	377,052	392,134
590-000-611-000	RRRASOC RECYCLING SHARING					
590-000-657-000	CUSTOMER INTEREST/PENALTY					
590-000-665-000	INTEREST					
590-000-699-101	TRANSFER IN FROM GENERAL FUND					
TOTAL ESTIMATED REVENUES		331,282	335,091	377,052	377,052	392,134
APPROPRIATIONS						
590-538-812-000	AUDIT	1,995	1,830	2,103	2,103	2,200
590-538-827-000	REFUSE COLLECTION	324,923	329,612	341,747	348,582	362,525
590-538-827-003	RRRASOC	9,099	9,099	9,600	9,788	9,922
590-538-827-005	HAZARDOUS MATERIALS	8,071	5,636	6,000	6,500	7,500
590-538-827-006	YARD WASTE					
590-538-999-101	I/F CITY ADMINISTRATION	9,618	9,618	9,618	10,121	10,354
TOTAL APPROPRIATIONS		353,706	355,795	369,068	377,094	392,501
NET OF REVENUES/APPROPRIATIONS - FUND 590		(22,424)	(20,704)	7,984	(42)	(367)
BEGINNING FUND BALANCE		109,410	86,986	66,282	74,267	74,225
ENDING FUND BALANCE		86,986	66,282	74,267	74,225	73,858

COMPONENT UNITS



FUND 494:

DOWNTOWN DEVELOPMENT AUTHORITY

City of Walled Lake, Michigan Fiscal Year 2024 and 2025 Budget

By concerted effort, the DDA board, with City Council backing, shifted its focus from operational spending to participating with the city in capital projects. The DDA and the City Council have operated on the same cooperative policy of “no new debt” for over a decade – this is in large part due to already overburdened debt load with the legacy pension debt that requires an approximate \$1M debt payment from the City each year.

City staff handles the administrative tasks for the DDA, including overseeing events, such as the annual summer festival, farmers market, and Trunk-or-Treat. By having city staff assist the board, the DDA has been able to save a significant amount of money in administrative costs.

To manage infrastructure and capital plans without external financing requires long term planning and the ability to save funds for multiple years. The results of these actions are the rehabilitation of Decker Road and Stormwater Environmental improvements at Mercer Beach. The DDA Board continues to support economic development and improvements within the DDA district.

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 494: DOWNTOWN DEVELOPMENT FUND

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 PROPOSED BUDGET	2024-25 FORECAST BUDGET
REVENUES						
494-000-403-000	CURRENT YEAR PROPERTY TAXES	784,584	838,791	808,000	890,000	900,000
494-000-403-003	PRIOR YEAR(S) TAX ADJUSTMENTS	12,272	4,850	992	-	-
494-000-524-500	COUNTY GRANTS	38,000	-	-	-	-
494-000-567-000	STATE GRANTS	-	102,002	15,672	-	-
494-000-573-000	LOCAL COMMUNITY STABILIZATION	16,801	4,188	5,369	5,000	5,000
494-000-665-000	INTEREST	-	-	-	-	-
494-000-674-000	DONATIONS	1,075	-	-	-	-
494-000-686-000	INSURANCE PROCEEDS	-	19,448	-	-	-
494-000-695-000	MISCELLANEOUS	-	-	-	-	-
TOTAL ESTIMATED REVENUES		852,732	969,279	830,033	895,000	905,000
APPROPRIATIONS						
494-895-701-001	I/F CITY TREASURY SERVICES	24,174	24,000	25,000	24,000	24,000
494-895-701-003	I/F CITY DPW SERVICES	99,840	99,840	99,000	86,000	86,000
494-895-701-004	I/F CITY POLICE SERVICES	200,004	200,004	202,000	200,000	200,000
494-895-701-005	I/F CITY FIRE SERVICES	51,996	51,996	52,000	52,000	52,000
494-895-955-000	I/F ADMINISTRATIVE SERVICES	53,022	53,019	63,000	80,218	80,218
494-895-708-000	DDA DPW	-	-	-	-	-
494-895-710-000	PART-TIME	-	-	-	-	-
494-895-711-000	OVERTIME	-	-	-	-	-
494-895-716-000	FICA	-	-	-	-	-
494-895-725-020	PERSONNEL ALLOCATION	-	-	-	-	-
494-895-734-000	INFRASTRUCTURE R&M -MINOR	14,157	-	-	-	-
494-895-801-001	PLANNING SERVICES	-	-	-	-	-
494-895-812-000	AUDIT	6,984	6,405	7,362	7,500	7,500
494-895-820-000	ENGINEERING	7,459	-	6,000	5,000	5,000
494-895-829-000	OUTSIDE SERVICES	-	-	-	-	-
494-895-900-000	PRINTING/PUBLISHING/PUBLICITY	1,295	179	-	1,000	1,000
494-895-921-000	ELECTRIC	4,373	4,323	5,500	5,000	5,000
494-895-933-000	R&M - EQUIPMENT	510	1,880	2,000	1,000	2,000
494-895-934-000	R&M BUILDING/FACILITY	-	-	-	-	-
494-895-936-001	SOFTWARE MAINTENANCE	325	62	-	-	-
494-895-967-009	FACADE & COVID GRANTS	38,000	-	-	-	-
494-895-974-010	BEACH PARTY	-	841	5,000	5,000	5,000
494-895-974-020	TRUNK OR TREAT	900	1,060	1,000	1,000	1,000
494-895-980-000	MACH & EQUIP MINOR PURCHASE	-	-	-	-	-
494-900-981-000	MACH & EQUIP-NEW 5000 AND >	5,937	14,511	12,000	-	-
494-900-984-000	CAPITAL OUTLAY-STORMWATER	1,500	(550)	-	-	-
494-900-984-000.201911	STORMWATER/MERCER BEACH	-	393,968	300,000	-	-
494-900-988-000	CONSTRUCTION-CAPITAL OUTLAY	-	40,950	-	-	-
494-900-988-000.202202	CONST- CAPITAL OUTLAY-DECKER	-	179,912	118,454	-	-
494-900-988-050.202201	SIDEWALKS	-	363,319	-	-	-
494-900-990.001	LAND IMPROVEMENTS	1,177,531	(442,946)	-	50,000	-
494-900-999-002	MACHINERY AND EQUIPMENT	-	-	-	-	-
494-900-984-000	STORMWATER SYSTEM	-	-	-	-	-
TOTAL APPROPRIATIONS		1,688,007	992,773	898,316	517,718	468,718
NET OF REVENUES/APPROPRIATIONS - FUND 494		(835,275)	(23,494)	(68,283)	377,282	436,282
BEGINNING FUND BALANCE		2,207,830	1,372,555	1,349,061	1,280,778	1,658,060
ENDING FUND BALANCE		1,372,555	1,349,061	1,280,778	1,658,060	2,094,342



FUND 271: LIBRARY

City of Walled Lake, Michigan Fiscal Year 2024 and 2025 Budget

The Walled Lake City Library operates off two millages: one is perpetual, and one is voted on by the voters. The Walled Lake City Library offers a wide variety of services to the citizens of Walled Lake, including: the circulation of print, audio/visual and digital media, reference services, interlibrary loan, internet access and public computers and programming for patrons of all ages. Citizens of Walled Lake and surrounding communities utilize the Walled Lake City Library for quiet study and as a group meeting place.

During the economic downturn, the library transitioned to a part-time staff managed by one full-time director. The board hired a new director and together they succeeded in bringing a modern vision and enthusiasm to the library. The Library Board was able to focus its efforts on purchasing more library materials, increasing the number of programs offered to the public, and investing in significant capital improvements. This included the remodeling of the inside of the building, a new HVAC system, and participation in the city's public safety campus beautification.

Having successfully tackled these critical projects, the Library Board believed it was time to address staff retention and succession planning. With the library losing three key staff members for better financial opportunities over a period of 16 months, and with the library's budget being able to support an additional full-time staff member, the Library Board budgeted for an additional full-time Assistant Library Director. Two full-time employees have been able to adequately manage the operations of the library, while also assuring a consistency in leadership and the high-quality library services that the citizens of Walled Lake have come to expect.

Expenditures remain fairly consistent, with expenditure increases allocated to the services that bring the patrons to the library, including alluring and educational programming for patrons of all ages, computers and tablets for public use, books and periodicals, audio/visual materials, electronic access to eBooks, online databases, digital audio books and downloadable magazines. This current fiscal year the library board voted to spend \$175,000 in building renovations to the library.

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 271: WALLED LAKE CITY LIBRARY

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 PROPOSED BUDGET	2024-25 FORECAST BUDGET
REVENUES						
271-000-403-000	CURRENT YEAR PROPERTY TAXES	356,890	372,470	379,000	406,000	418,180
271-000-403-003	PRIOR YEAR(S) TAX ADJUSTMENTS	55	597	1,500	-	-
271-000-404-000	WALLED LAKE VILLA PAY-IN-LIEU	1,541	1,659	1,500	1,800	1,800
271-000-502-000	FEDERAL GRANTS (INTERNET)	2,427	2,334	3,000	-	-
271-000-567-000	STATE GRANTS	-	2,477	3,000	-	-
271-000-573-000	LOCAL COMMUNITY STABILIZATION	2,961	1,712	3,000	2,000	2,000
271-000-577-000	STATE AID TO LIBRARIES	6,070	7,125	6,000	7,200	7,000
271-000-581-000	U of M LITTLE LIBRARIES PROGRAM	2,000	-	-	-	-
271-000-655-000	LIBRARY FINES AND FEES	2,173	3,023	3,000	3,100	3,000
271-000-656-000	AREA PENAL FINES	12,358	10,833	12,000	12,000	13,000
271-000-665-000	INTEREST	2	1	-	-	-
271-000-675-000	GIFTS AND DONATIONS	1,745	1,136	2,000	1,800	2,000
271-000-695-000	MISCELLANEOUS	-	315	-	-	-
TOTAL REVENUES		388,222	403,682	414,000	433,900	446,980
APPROPRIATIONS						
PERSONNEL						
271-738-703-000	DEPART HEAD/ DIRECTOR	55,143	62,593	66,650	66,650	68,650
271-738-703-001	DEPUTY/ASSISTANT DIRECTOR	37,425	29,955	45,150	45,150	45,150
271-738-710-000	PART-TIME	45,462	65,637	67,200	75,000	80,000
271-738-715-006	PTO/VAC PAY-OUT	899	119	-	-	-
271-738-715-007	PERSONAL BANK PAY OUT	-	-	-	-	-
271-738-716-000	FICA	10,807	13,104	15,000	14,290	18,000
271-738-717-000	HOSPITALIZATION INSURANCE	10,288	2,369	1,800	3,000	3,000
271-738-717-003	CITY FUNDED DEDUCTIBLE	3,500	-	4,000	-	-
271-738-717-008	STIPENDS-HEALTH, TELEPHONE	6,540	10,940	14,000	14,000	16,000
271-738-717-050	EMPLOYEE HEALTH INS COPAY	(2,648)	(102)	-	-	-
271-738-718-000	LIFE INSURANCE	1,489	1,315	2,000	2,000	3,500
271-738-719-000	PENSION CONTRIBUTION	5,267	3,533	4,000	4,000	7,500
271-738-719-001	PENSION LIAB CATCH-UP	-	(70)	181	-	250
271-738-719-002	OPEB CONTRIBUTION	2,496	1,352	5,000	5,000	5,500
271-738-723-000	WORKER'S COMPENSATION	639	561	1,200	1,300	1,500
271-738-725-000	BENEFIT PLAN CHARGES	-	-	-	-	-
271-738-725-020	PERSONNEL ALLOCATION	5,394	-	-	-	-
271-738-806-000	MEMBERSHIPS	768	566	500	1,500	1,500
271-738-958-000	EDUCATION & TRAINING	412	252	500	2,000	2,000
		183,881	192,124	227,181	233,890	252,550
OPERATIONS						
271-738-727-000	OFFICE SUPPLIES	2,484	1,665	2,500	3,000	3,000
271-738-727-001	POSTAGE	1,570	1,101	1,500	1,500	2,000
271-738-728-000	OPERATING SUPPLIES	3,161	2,466	3,000	3,000	3,000
271-738-729-000	MISCELLANEOUS	518	11	-	-	-
271-738-737-000	PROGRAMMING	4,773	7,058	8,000	10,000	10,000
271-738-737-000.COV	PROGRAMMING	-	36	-	-	-
271-738-738-000	BANK SERVICE CHARGE	16	-	-	-	-
271-738-823-000	INSURANCE AND BONDS	5,141	5,702	6,100	6,300	6,500
271-738-869-000	EXPENSE/MILEAGE	-	141	900	1,000	500
271-738-900-000	PRINTING/PUBLISHING/PUBLICITY	4,060	4,114	5,000	6,000	6,000
271-738-920-000	TELEPHONE/INTERNET SERVICE	1,140	1,135	1,500	2,000	2,000
271-738-921-000	ELECTRIC	2,616	2,961	3,000	3,500	3,500
271-738-922-000	HEAT	696	958	1,000	1,500	1,500
271-738-923-000	WATER	2,697	2,878	3,000	3,000	3,000

FUND 271: WALLED LAKE CITY LIBRARY

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 PROPOSED BUDGET	2024-25 FORECAST BUDGET
271-738-960-000	U OF M LITTLE LIBRARIES	71	1,925	-	-	-
271-738-941-000	EQUIPMENT RENTAL	3,744	3,952	3,800	4,000	4,000
		32,687	36,103	39,300	44,800	45,000
LEGAL AND PROFESSIONAL						
271-738-829-000	OUTSIDE SERVICES	18	18	50	100	150
271-738-812-000	AUDIT	1,995	1,830	2,103	2,400	2,500
		2,013	1,848	2,153	2,500	2,650
BUILDINGS AND GROUNDS						
271-738-931-000	GROUNDS MAINTENANCE	-	45	-	-	-
271-738-932-000	CUSTODIAL MAINTENANCE SERVICE	6,812	6,821	6,000	6,500	6,500
271-738-933-000	EQUIPMENT MAINTENANCE	475	-	500	-	500
271-738-934-000	BUILDING/FACILITY MAINTENANCE	1,398	1,353	2,000	3,000	3,000
271-738-934-001	HVAC CONTRACT	644	1,402	1,500	1,500	1,545
271-738-936-000	COMPUTER MAINTENANCE	30,883	31,684	38,000	38,000	36,050
271-738-936-001	SOFTWARE MAINTENANCE	2,847	2,282	3,000	4,000	4,120
271-738-980-000	MACH & EQUIP MINOR PURCH \$	2,989	305	1,000	500	515
271-738-980-001	COMPUTER & RELATED HARDWARE	-	179	500	250	258
		46,048	44,071	52,500	53,750	52,488
PRINTED AND NON-PRINTED MATERIALS						
271-738-982-000	PRINT MATERIALS	28,859	30,624	34,000	34,000	36,000
271-738-982-002	AV MATERIALS	10,789	11,027	6,000	6,000	7,000
271-738-982-003	ELECTRONIC MATERIALS	12,410	10,150	15,000	20,959	17,000
271-738-833-000	THE LIBRARY NETWORK (TLN)	3,610	3,610	4,000	6,000	6,000
		55,668	55,411	59,000	66,959	66,000
INTER-FUND CITY CHARGES						
271-738-955-000	I/F ADMIN SERVICES - GEN ADMIN	9,792	9,792	24,000	30,000	30,000
		9,792	9,792	24,000	30,000	30,000
CAPITAL						
271-900-980-001	COMPUTER RELATED PURCHASES	-	12,115	2,000	2,000	-
271-900-981-000	MACHINERY EQUIPMENT NEW	-	-	-	-	-
271-900-980-003	FURNISHINGS & FIXTURES	-	9,250	-	175,000	-
271-900-981-000	MACH & EQUIP PURCH \$500 - \$4999 EA	-	-	-	-	-
		-	21,365	2,000	177,000	-
TOTAL APPROPRIATIONS		330,089	360,714	406,134	608,899	448,688
NET OF REVENUES/APPROPRIATIONS-FUND 271		58,133	42,968	7,866	(174,999)	(1,708)
BEGINNING FUND BALANCE		245,954	304,087	347,055	354,921	179,922
ENDING FUND BALANCE		304,087	347,055	354,921	179,922	178,214

DEBT SERVICE FUND & CAPITAL IMPROVEMENT PLAN

The financial data on the current debt obligations, including the legal debt limits, is located in this area of the document. The capital expenditures for 2023 will simply be a continuation of the 2021 & 2022 council projects.



FUND 401: DEBT SERVICE

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

Outstanding Principal and Interest July 1, 2023

	Original Issue	Remaining Principal	Interest	Years Remaining
2009 Roads	\$995,000	\$200,000	\$ 15,000	1

The city's legal debt limit is 10% of the State Equalized Value, for fiscal year beginning July 1, 2023, that debt limit is \$36,803,697. With only \$200,000 of outstanding principal, the city is far below its borrowing limits.

The 2009 bond issue debt service is paid in full by the local roads fund and the payment is currently 39% of local road revenue. This debt service requirement has limited the city's ability to perform additional capital improvements to the local roads. Any future improvements will likely require assistance from the general fund.

FY23 Sources of Revenue for Debt Service Requirements

	General Fund	Water & Sewer Fund	Local Roads Fund	Total
2009 Roads			\$110,000	\$110,000

FY24 Sources of Revenue for Debt Service Requirements

	General Fund	Water & Sewer Fund	Local Roads Fund	Total
2009 Roads			\$105,000	\$105,000

City of Walled Lake, Michigan
Fiscal Year 2024 and 2025 Budget

FUND 401: DEBT SERVICE FUND

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED BUDGET	2023-24 PROPOSED BUDGET	2024-25 FORECAST BUDGET
REVENUES						
401-000-699-004	TRANSFER IN FROM OTHER FUNDS	224,482	212,312	110,000	105,000	
TOTAL ESTIMATED REVENUES		224,482	212,312	110,000	105,000	-
APPROPRIATIONS						
401-218-738-000	BANK SERVICE CHARGE	250	250	-	-	
401-218-991-006	2002 BLDG AUTHORITY PRINCIPAL CAP ONE	100,000	95,000	-	-	
401-218-991-007	2009 LOCAL ROADS PRIN HUNTINGTON	100,000	100,000	100,000	100,000	
401-218-995-006	2002 BLDG AUTH INTEREST CAPITAL ONE	4,232	2,062	-	-	
401-218-995-007	2009 LOCAL ROADS INTEREST HUNTINGTON	20,000	15,000	10,000	5,000	
TOTAL APPROPRIATIONS		224,482	212,312	110,000	105,000	-
NET OF REVENUES/APPROPRIATIONS - FUND 401						
		-	-	-	-	-
BEGINNING FUND BALANCE		-	-	-	-	-
ENDING FUND BALANCE		-	-	-	-	-

FIVE YEAR CAPITAL IMPROVEMENT PLAN THREE YEAR MINOR ASSET PURCHASE PLAN

City of Walled Lake, Michigan Fiscal Year 2024 and 2025 Budget

The City of Walled Lake Capital Improvement Plan (CIP) is essential to the financial planning process. By their very nature capital expenditures tend to be large and could be funded in a number of ways – from annual operating revenue, financed, or paid out of reserves. Understanding the future capital needs allows the city to match finite resources with needed acquisitions.

There is an impact of the Capital Budget on the Operating Budget as new projects and grants are approved; both the capital and operating budgets are impacted. An increase to the City's yearly pension contributions from the operating budget has long-term effects on the Capital Improvement Plan and what projects are budgeted. City department heads are required to include costs associated with operating and maintaining capital projects that are requested for the upcoming fiscal year. Capital Assets have initial lives extending beyond a single reporting period. Only capital assets meeting the city's dollar threshold are capitalized.

Capitalization thresholds for applicable capital asset classes were established by City Council on January 2, 2013, with Resolution 2013-2 as follows:

Machinery and Equipment	\$ 5,000
Buildings and Building Improvements, Renovations or Replacement	\$15,000
Water Infrastructure Improvements, Renovations or Replacement	\$15,000
Road Improvements, Renovations or Replacement	\$15,000
Improvements other than Buildings, Roads or Water Infrastructure	\$10,000

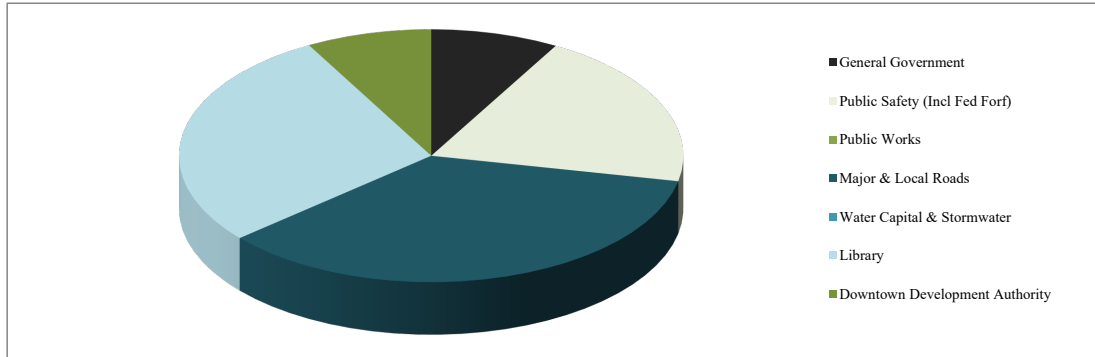
Capital assets below the capitalization thresholds are categorized as minor asset purchases and are paid through operating revenue in the year incurred. A 3-year CIP for minor purchases is also included in this budget document.

Water infrastructure long term plan is not included in this budget document.

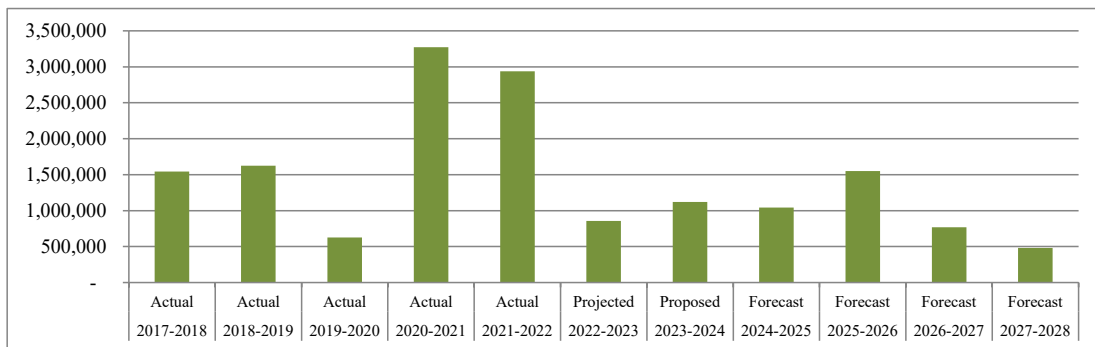
Public Act 33 of 2008 (MCL 125.3865), commonly referred to as the "Planning Enabling Act," requires local governments to prepare an annual capital improvement plan. The City of Walled Lake's 5 Year CIP exceeds the requirements of the act. The Planning Commission was designated by the act as the group responsible for developing but does allow them to exempt themselves from that duty if the legislative body accepts the responsibility.

City of Walled Lake, Michigan
Fiscal Year 2023-2024 and 2024-2025 Budget

MAJOR CAPITAL IMPROVEMENT SUMMARY BY CATEGORY & YEAR



Capital Improvement Category	FY 2023-2024 Appropriation	Percent of Total
General Government	\$ 51,000	8.2%
Public Safety (Incl Fed Forf)	124,000	20.0%
Public Works	-	0.0%
Major & Local Roads	220,000	35.5%
Water Capital & Stormwater	-	0.0%
Library	175,000	28.2%
Downtown Development Authority	50,000	8.1%
Total	\$ 620,000	100.0%



Fiscal Year	Budget
2014-2015	Actual \$ 904,965
2015-2016	Actual 281,269
2016-2017	Actual 615,326
2017-2018	Actual 1,542,451
2018-2019	Actual 1,624,821
2019-2020	Actual 625,845
2020-2021	Actual 3,272,112
2021-2022	Actual 2,936,428
2022-2023	Projected 855,280
2023-2024	Proposed 1,120,000
2024-2025	Forecast 1,042,000
2025-2026	Forecast 1,550,000
2026-2027	Forecast 770,000
2027-2028	Forecast 480,000

City of Walled Lake, Michigan
Fiscal Year 2023-2024 and 2024-2025 Budget

CAPITAL IMPROVEMENT PLAN

Reason Key: A=Replacement due to Obsolescence B=Upgrade C= New

Description	Reason	Objective	Dept	Funding	Actual	Projected	Budget	Forecast	Forecast	Forecast	Forecast	Total
					2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	
LAND IMPROVEMENTS (990 001)												
Parks	B	Multiple Projects	DPW	Gen Fund	140,000	110,000	-	100,000				350,000
Cemetary Roads	B	Replace cracking roads	DPW	Gen Fund				100,000				100,000
Public Safety Campus	B & C	Trailhead / Memorial & Public Safety Training Center	Public Safety	Drug Forfeiture/ DDA/Gen Fund	450,000	194,000	-					1,914,248
Parks	C	Construct Pickleball	Gen Govt/DDA	Gen/DDA/Grants			\$80,000					80,000
MAJOR COMPUTER/SOFTWARE PURCHASE (980 002)												
Server	A		Gen Govt	Gen Fund			21,000		40,000			61,000
MACHINERY AND EQUIPMENT (981 000)												
Copier	A	Existing at end of life	Various	Gen Fund			-					-
Zero-turn mower	A	Replace 2005 & 2007 zero-turn mower in order to maintain City-owned greenways and parks	Roads	Gen Fund			-		15,000			15,000
Landscaping trailer	A	Replace current trailer that transports mowers	DPW	Gen Fund			-					-
Generator	C	To power DPW building	DPW	Gen Fund			-		95,000			95,000
Kubota Tractor (large) & (small) (10 year life)	A	Replace Kubota tractor used for smaller projects, plowing City sidewalks, and raking beach. Smaller used for salting sweeping sidewalks	Roads	Gen Fund			-	70,000				70,000
One-ton dump/plow truck (3 total. 12 year life)	A	Dump/plow one ton truck in order to maintain road clearing and maintainance	Roads	Gen Fund	110,000				90,000			200,000
Power Load Stretcher	A	Fire Equipment	Fire	Gen Fund/Grant			24,000					24,000
Clerk	A	Voting Equipment	Clerk	Gen fund		10,000						10,000
VEHICLE PURCHASE (981 001) (981 002)												
ATV	A	Reduce Maintenance Costs	Police	Gen Fund				14,000				14,000
Patrol Boat	A	Reduce Maintenance Costs	Police	Gen Fund				25,000				25,000
Police Patrol Vehicle	A	Reduce Maintenance Costs	Police	Gen Fund				63,000	40,000	50,000		153,000
Utility Pick-Up (14 year life)	A	Hauls backup personnel and tools.	Fire	Gen Fund		-		60,000				60,000
Fire Engine Pumper (2 total. 20 year life)	A	Primary Fire Fighting vehicle	Fire	Gen Fund		-			750,000			1,315,000
Ambulance	A	Transport patients. 8 year life	Fire	Gen Fund						200,000		200,000
Pick-up truck	A	DPW for routine driving	DPW	Gen Fund	34,609			40,000				74,609
BUILDING ADDITIONS/IMPROVMENTS (985 000) (978 000)												
Library Renovation	B	Renovations	Library	Library			175,000					175,000
Building Approvements	B	Renovations as needed	Gen	Gen Fund								-
WATER & STORMWATER INFRASTRUCTURE (986 000)												
Stormwater	A		DDA	Gen/DDA/Grants	250,000	-						250,950
Sanitary	B		Water	Water			500,000					500,000
Water Main Repair & Upgrade	B & C		Water	Water								-
MOTORIZED/NON MOTORIZED CONSTRUCTION (988 000)												
Decker Rd	B	Rehabilitate from Maple to 14 Mile	DDA	DDA/Grant	588,500	200,000						788,500
Major Roads	B	Major Road Projects	Roads	Roads	490,000	-	120,000	120,000	120,000	120,000	130,000	1,100,000
Local Roads	B	Local Road Projects	Roads	Roads	35,000	241,280	100,000	350,000	300,000	300,000	250,000	2,063,364
Decker Rd Sidewalks	B	Maple to 14 Mile	Roads	DDA	363,319							363,319
NEIGHBORHOODS												
Road, Water and Stormwater Infrastructure			Gen/Water	Roads/Water/Gen	375,000	-	-	-	-			1,140,176
CONTINGENCY (981 000)												
Police	A	Purchase assets as needed from forfeiture sharing, & other	FedFor	Forfeiture	100,000	100,000	100,000	100,000	100,000	100,000	100,000	883,654
TOTAL CAPITAL EXPENDITURES					2,936,428	855,280	1,120,000	1,042,000	1,550,000	770,000	480,000	12,025,820

Reason Key: A=Replacement due to Obsolescence B=Upgrade C= New

City of Walled Lake, Michigan
Fiscal Year 2023-2024 and 2024-2025 Budget

MINOR ASSET PURCHASE PLAN

Reason Key: A=Replacement due to Obsolescence B=Upgrade C= New

Item Description	Reason	Dept	Projected	Budget	Forecast	Forecast	Forecast	Forecast
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
MACHINERY & EQUIPMENT (980 000)			26,000	21,000	10,000	10,000	10,000	10,000
Chainsaw	C	DPW	1,500	1,500	1,500	1,500	1,500	1,500
Weedwhips/ Leaf Collection	A	DPW	1,500	1,500	1,500	1,500	1,500	1,500
800 MHz Radios	C	Fire	3,000	3,000	-	-	-	-
AutoPulse Batteries	A	Fire	3,000	3,000	-	-	-	-
Saw(s)	A	Fire	-	-	-	-	-	-
Large Diameter Hose	A	Fire	3,000	-	-	-	-	-
Nozzle	A	Fire	-	-	-	-	-	-
Portable Radios	C	Fire	3,000	3,000	-	-	-	-
SCBA Bottles	B	Fire	6,000	-	-	-	-	-
Training Room Projector	A	Fire	-	-	-	-	-	-
AED Difibulator	A	Fire	2,000	2,000	-	-	-	-
AED Difibulator	A	Police	-	-	-	-	-	-
Other		Various	3,000	7,000	7,000	7,000	7,000	7,000
Radio	A	Police	-	-	-	-	-	-
WEAPONS & PROTECTIVE GEAR (983 000)			3,000	6,500	6,500	6,500	6,500	6,500
Weapons - Misc	A	Police	-	1,500	1,500	1,500	1,500	1,500
Taser	A	Police	1,000	2,000	2,000	2,000	2,000	2,000
Duty Pistols	A	Police	1,000	2,000	2,000	2,000	2,000	2,000
Body Armor	A	Police	1,000	1,000	1,000	1,000	1,000	1,000
Turnout (Bunker) Gear	A	Fire	-	-	-	-	-	-
COMPUTER PURCHASES (980 001)			7,000	8,600	7,000	7,000	7,000	7,000
IPADS	A	Fire	800	800	800	800	800	800
IPADS	A	Police	-	1,600	1,600	1,600	1,600	1,600
Desktop Computer	A	Fire	1,000	-	-	-	-	-
Desktop Computer	A	General Gov	1,800	1,800	1,800	1,800	1,800	1,800
Desktop Computer	A	Police	1,400	3,400	1,800	1,800	1,800	1,800
Desktop Computer	A	Library	-	-	-	-	-	-
Printer	A	Various	1,000	1,000	1,000	1,000	1,000	1,000
Other		Various	1,000	-	-	-	-	-
CONTINGENCY (720 000)			10,000	15,000	15,000	15,000	15,000	15,000
Contingency	A	General	10,000	10,000	10,000	10,000	10,000	10,000
Contingency	A	Fire	-	-	-	-	-	-
Contingency	A	Police	-	-	-	-	-	-
Contingency	A	DPW	-	5,000	5,000	5,000	5,000	5,000
TOTAL MINOR ASSET EXPENDITURES			46,000	51,100	38,500	38,500	38,500	38,500

Reason Key: A=Replacement due to Obsolescence B=Upgrade C= New

DEPARTMENTAL INFORMATION

An employee full-time equivalent chart, a summary of activities, services, or functions carried out by each department, as well as department goals and objectives, can be found in this portion of the document.

FULL TIME EQUIVALENT POSITION SUMMARY

City of Walled Lake, Michigan Fiscal Year 2024 and 2025 Budget

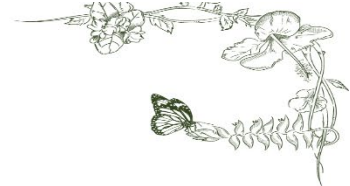
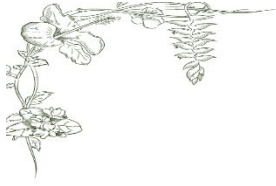
	Actual FY21	Actual FY22	Estimated FY23	Budget FY24	Forecast FY25
<u>CITY ADMINISTRATION</u>					
<u>City Manager</u>					
City Manager	1.00	1.00	1.00	1.00	1.00
Asst City Manager	1.00	1.83	2.00	1.00	1.00
Assistant	0.90	1.00	0.00	1.00	0.00
Total	2.90	3.83	3.00	3.00	2.00
<u>Attorney</u>					
City Attorney	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00
<u>Clerk</u>					
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00
<u>Treasurer</u>					
Interns	0.10	0.10	0.50	0.50	0.50
Total	0.10	0.10	0.50	0.50	0.50
<u>PUBLIC SERVICES</u>					
<u>Finance</u>					
Finance Director	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00
<u>General Services</u>					
Administrative Clerk	-	-	-	-	-
Interns	0.50	0.50	0.50	0.50	0.50
Total	0.50	0.50	0.50	0.50	0.50
<u>Public Works</u>					
Crew - FT	3.00	3.00	4.00	4.00	4.00
Crew - PT	-	0.43	0.80	0.00	0.80
Total	3.00	3.43	4.80	4.00	4.80

City of Walled Lake, Michigan

Fiscal Year 2024 and 2025 Budget

	Actual FY21	Actual FY22	Estimated FY23	Budget FY24	Forecast FY25
<u>PUBLIC SAFETY</u>					
<u>Police</u>					
Chief	1.00	1.00	1.00	1.00	1.00
Command Officers	1.00	1.00	1.00	1.00	1.00
Detective - FT	1.00	1.00	1.00	1.00	1.00
Task Force Officer -FT	1.00	1.00	1.00	1.00	1.00
Patrol Officers-FT	4.00	3.00	4.00	4.00	4.00
Officers - PT	6.60	6.00	6.50	6.00	7.00
Crossing Guards -PT	0.05	0.20	0.20	0.20	0.20
Administrative Staff	0.90	1.50	1.50	1.50	1.00
Total	15.55	14.70	16.20	15.70	16.20
<u>Fire</u>					
Chief -FT	1.00	1.00	1.00	1.00	1.00
Fire Marshall - FT	1.00	1.00	1.00	1.00	1.00
Captains - FT	2.00	2.00	2.00	2.00	2.00
Reserve FF - PT	5.90	6.00	5.90	6.00	6.00
On Call FF - PT	2.00	2.00	2.00	2.00	2.00
Total	11.90	12.00	11.90	12.00	12.00
<u>Building & Planning</u>					
Code Enforcement	0.55	0.55	0.55	0.55	0.55
Total	0.55	0.55	0.55	0.55	0.55
<u>DOWNTOWN DEVELOPMENT AUTHORITY</u>					
Crew - FT	-	-	-	-	-
Total	-	-	-	-	-
<u>LIBRARY</u>					
Director	1.00	1.00	1.00	1.00	1.00
Deputy Director	0.50	1.00	1.00	1.00	1.00
Staff -PT	1.28	1.55	1.55	1.55	1.55
Total	2.78	3.55	3.55	3.55	3.55
Total FTE	41.28	42.66	45.00	43.80	44.10
Percent Change from PY	-12%	3%	5%	-3%	1%

The figures under Part Time workers represent Full Time Equivalents and not actual positions.
Full time equivalents equalizes part time hours to that of a full time worker in a like position.
For example, a part time worker who works 30 hours in an office
that normally works 40 hours would be recorded at .75 FTE



DEPARTMENTAL DESCRIPTIONS

The City of Walled Lake has 14 General Fund department that are accounted for separately within the fund: including the City's contracted building and planning firm.

Legislative Function

- **City Council** - The City of Walled Lake City Council is composed of seven elected officials: one Mayor and six Council members elected at-large by the community. Walled Lake 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 seven members, and regular meetings are scheduled for the third Tuesday 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 hired 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 the duty to provide public leadership and communicate with their constituents and the citizens of Walled Lake 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 Council believes are needed during the next fiscal year.

Performance Measures, Goals, and Objectives

Objectives

- Continue to provide legislative power with citywide goals and objectives.

Strategic Goals

- Provide public services that residents want and value
- Invest and rehabilitate a desirable downtown community for residents and businesses alike
- Invest in becoming a walkable community

City Administration

- **City Manager** - 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. Additionally, to provide the organization with leadership that ensures overall effectiveness, long-term financial stability, and development and execution of long-term fiscal and organizational plans that support community priorities and contribute to the sustainability of the community.

Performance Measures, Goals, and Objectives

Short-term Objectives

- Continue to implement the City Council's strategic goals.

Long-term Objectives

- Continue to work with Federal, State, and Local partners to further enhance walkability in our community and improve green space infrastructures.

Performance Measures

FY 2021-22

- DONE: Cap two of the oldest and worse subdivisions local roads with new asphalt.
- DONE: Replace asphalt sidewalk with concrete sidewalk along Decker Road between 14 Mile Road and Maple Road.
- DONE: Improve public safety campus vacant lot for Farmers Market and City events.
- DONE: Replace deteriorating playground equipment at Riley Park.
- DONE: Relocate pipe out of Mercer Beach and improve drainage and parking downtown.

FY 2022-23

- DONE: Repave Decker Road between 14 Mile to Maple Road.
- DONE: Repave Pontiac Trail between Maple Road and West Road.

FY 2023-24

- IN PROGRESS: Applied for Oakland County Park Capital Grant for pickleball courts at Riley Park.
- IN PROGRESS: Applied for Protecting MI Pension Grant.

- **Legal Counsel** - 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.

- **City Clerk** – The City Clerk is an administrative officer of the city and the Clerk’s Office is the information center of the city and is responsible for all records of the city. The Clerk’s Office also administers all city elections.

Short-term Objectives

- Continue to perform complex municipal duties professionally and competently.

Long-term Objectives

- Continue to increase cooperation between public officials, and others.

- **City Treasurer** – The City Treasurer is an administrative officer of the city and the Treasurer’s Office has custody of all money of the city and all evidence of indebtedness belonging to or held by the city. The Treasurer shall call all moneys of the city not provided elsewhere by charter or ordinance.

Performance Measures, Goals, and Objectives

Short-term Objectives

- Review cash and investments by looking for the best rate of return for all city investments.

Long-term Objectives

- Review of electronic payments to increase the ease for customers paying tax bills to City.

Performance Measures

FY 2021-22

- DONE: Begin accepting credit card payments for tax collections.

FY 2023-24

- Review of banking relationship with current vendors to ensure all existing services are necessary and related fees are reasonable.

Public Safety

- **Police Department** - The city police department shall be responsible for maintaining the public peace and good order, as well as enforcing all ordinances and regulations of the city in addition to all laws of the state within the city. The police department also oversees the school crossing guard program.

- **Fire Department** – The city fire department is charged with the duty of protecting persons and property within the city from fire. The fire department shall consist of a chief, fire marshal, and such other officers and employees as may be necessary for the effective operation of the department. In addition, the fire department shall make use of volunteers.

- Building & Code Enforcement – The building and code enforcement are responsible for the safe construction and repair of buildings, plumbing, electrical and mechanical installations and for the proper enforcement of the city’s code of ordinance.

Public Services

- **Department of Finance & Budget** – This department is charged with the duties of finance, budget and audit as prescribed by Chapter 8 of the city charter.

Performance Measures, Goals, and Objectives

Short-term Objectives

- Earn the annual Government Finance Officers Association Distinguished Budget Award.
- Complete a Comprehensive Annual Financial Report from independent auditors for the City of Walled Lake and achieve an unqualified (clean) opinion.

Long-term Objectives

- Review the City’s OPEB contributions to move the City towards being fully funded status.
- Review of staffing levels and assignments and workflow.

Performance Measures

FY 2021-22

- DONE: Develop a plan to improve the public safety vacant lot for public safety training and open the pedestrian bridge.

FY 2022-23

- DONE: Clean up city parks of debris and install fence at Mercer Beach.

FY 2023-24

- Review implementing credit card payments for building and license renewals.
- Revise Capital Asset Plan
- IN PROGRESS: Update downtown trash receptacles and lighting fixtures in the DDA District for beautification improvements.
- Assessor – The assessor function is contracted with Oakland County and is responsible for establishing the valuations on the city property.
- Cemetery – The city maintains a small local cemetery.
- Parks and Recreation – The parks and recreation commission assist with oversight of seven city park and a trail and hosts several community wide events each year including concerts in the park, an annual egg hunt, a Memorial Day parade, and a tree lighting ceremony.

- Community Action – The city gives financial support to multiple community action services for its residents.
- Planning & Zoning – Planning and zoning are the hub of recommending proper land use.
- Public Works, Drains, Street Lighting, City Beautification – The maintenance and operation of the physical aspects of the city – streets, lights, forestry and landscaping, and storm-water drains, are the responsibility of the public works laborers.
- General Operations and Transfers – This is the cost center for the operational expenses (e.g. copier supplies, utility costs) of the administrative staff.

STATISTICAL INFORMATION

This portion of the budget document gives statistical and supplemental community profile data pertaining to the City of Walled Lake that may be of interest to the reader. Also included is a glossary that defines terminology used throughout the budget document.



COMMUNITY PROFILE DATA

City of Walled Lake Profile Data

Census 2020 Population: 7,250

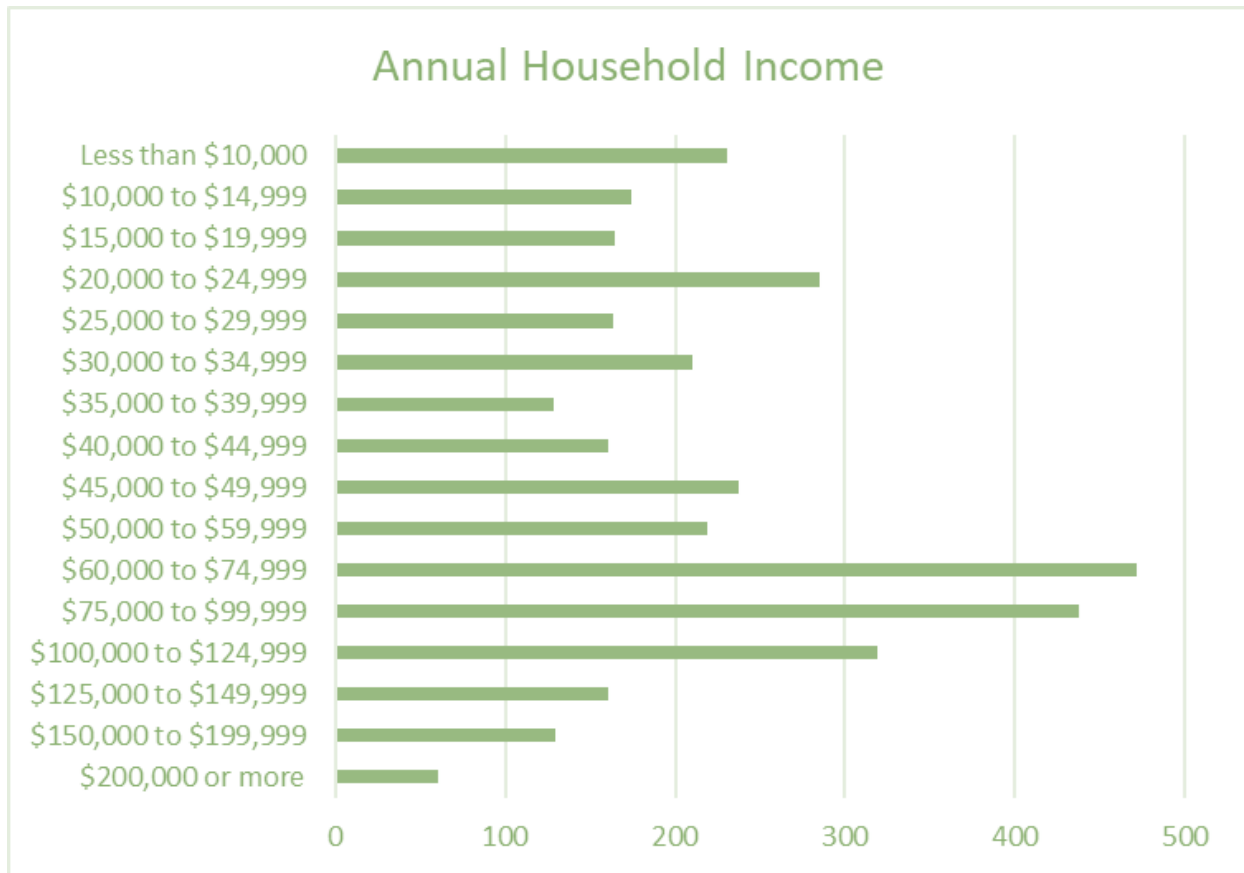
Area: 2.4 square miles

Population and Households	SEMCOG July 2022	SEMCOG 2050
Total Population	7,123	7,734
Group Quarters Population	8	8
Household Population	7,115	7,726
Housing Units	3,766	-
Households (Occupied Units)	3,528	3,816
Residential Vacancy Rate	6.3%	-
Average Household Size	2.02	2.02

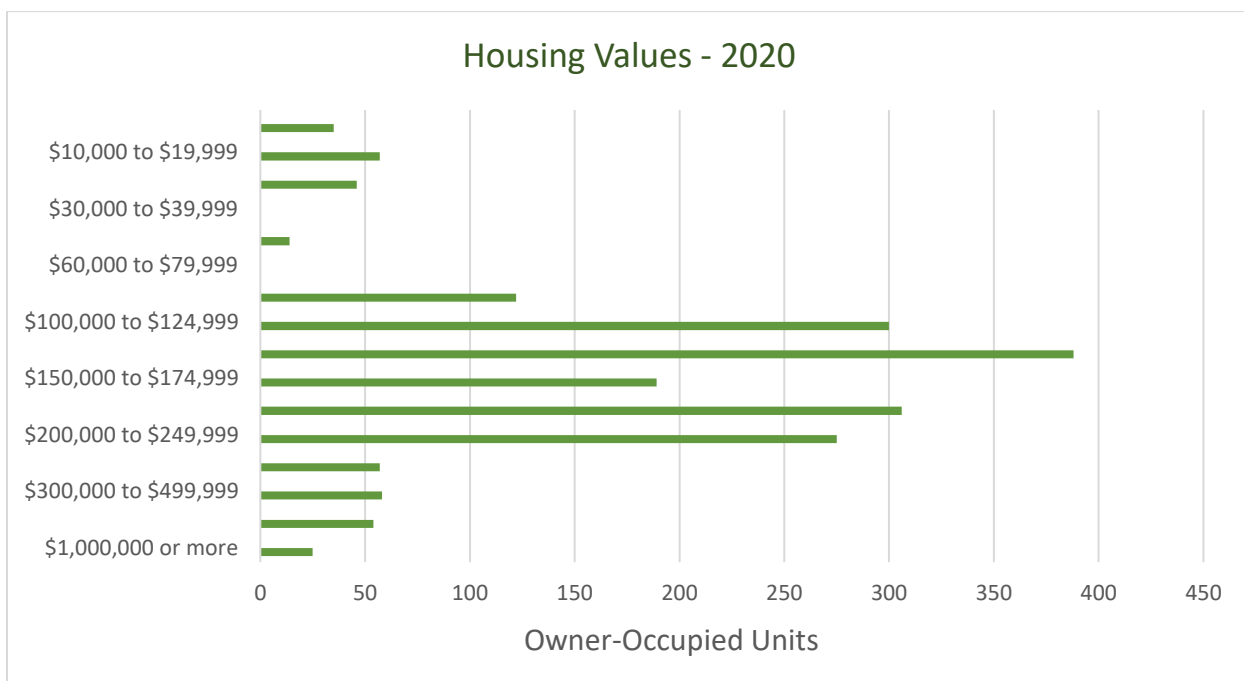
Source: [U.S. Census Bureau](#), [SEMCOG Population and Household Estimates](#), and [SEMCOG 2045 Regional Development Forecast](#)

Housing Type	ACS 2020	Housing Tenure	ACS 2020
Single Unit	1,165	Owner occupied	1,926
Multi-Unit	2,257	Renter occupied	1,517
Mobile Homes or Other	159	Vacant	138
Total	3,581	Seasonal/migrant	22
		Other vacant units	116
		Total Housing Units	3,581

Source: 2014-2018 American Community Survey 5-Year Estimates



Source: U.S. Census Bureau, 2014-2018 American Community Survey 5-Year Estimates



Source: U.S. Census Bureau, 2014-2018 American Community Survey 5-Year Estimates



GLOSSARY OF TERMS

ACCRUAL BASIS: is the recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

AD VALOREM TAXES: latin term, meaning according to value. Commonly referred to as property taxes. These taxes are levied on both real and personal property according to the property's valuation and the tax rate.

APPROPRIATION: a legal authorization to incur obligations and to make expenditures for specific purposes.

APPROVED BUDGET: the revenue and expenditure plan for the city for the fiscal year as reviewed and formally adopted by City Council Budget Resolution.

ASSESSED VALUATION: the value placed upon property equal to 50% of fair market value, as required by State law.

ASSETS: resources owned or held by a government that have monetary value.

AUDIT: prepared by an independent certified public accountant, the primary objective of an audit is to determine if the city's financial statements present fairly the city's financial position and results of operations in conformity with generally accepted accounting principles. It is customary that a Management Letter be issued.

BALANCED BUDGET: a budget in which estimated revenues are equal to or greater than estimated expenditures.

BOND: a long-term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date, the maturity date. Bonds are primarily used to finance capital projects.

BUDGET: a plan of financial activity for a specified period of time, indicating all planned revenues and expenses for the budget period.

BUDGET AMENDMENT: adjustment made to the budget during the fiscal year by the City Council to properly account for unanticipated changes which occur in revenues and/or expenditures and for program initiatives approved during the fiscal year. The adjustment is made by formally amending the approved budget.

BUDGET CALENDAR: the schedule of key dates a government follows in the preparations and adoption of the budget.

BUDGET POLICIES: general and specific guidelines that govern financial plan preparation and administration.

BUDGET RESOLUTION: the formal Resolution by which the City Council adopts the recommended budget and establishes the millage rate for taxation of property during the budget year.

CAPITAL BUDGET: the appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

CAPITAL EXPENDITURE: expenditures relating to the purchase of equipment, facility modifications, land or other fixed assets. To be categorized as a capital outlay item (fixed asset), the purchase must have a value of at least \$5,000 and a useful life of more than one fiscal year.

CIP: abbreviation for *Capital Improvement Plan*, which is a five (5) year plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term plans.

COMMUNITY DEVELOPMENT BLOCK PROGRAM (CDBG): a program of the U.S. Department of Housing and Urban Development designed to benefit low and moderate-income persons by providing revitalization and human services to communities.

CPI: abbreviation for *Consumer Price Index*. Renamed the Inflation Rate Multiplier (IRM).

CVTRS: abbreviation for *City, Village, and Township Revenue Sharing* program.

DEBT SERVICE: expenditures relating to the retirement of long-term debt principal and interest.

DEBT SERVICE FUNDS: are used to account for the payment of general long-term debt principal and interest.

ENTERPRISE FUNDS: are used to account for operations financed and operated in a manner similar to private business enterprises. An Enterprise Fund is established when the intention is that the costs of providing goods or services is financed or recovered primarily through user charges.

EXPENDITURES: are decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

EXPENSES: are outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

FISCAL YEAR: a twelve-month period designated as the operating year for an entity. The fiscal year for the city is July 1 through June 30.

FTE: (Full Time Equivalent) represents part-time employee hours divided by 2080.

FUND: an independent fiscal entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities, obligations, reserves and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Funds are categorized for budgeting purposes as General, Special Revenue, Debt Service, Enterprise, and Component Unit. Funds are defined in the Uniform Chart of Accounts for Counties and Local Units of Government in Michigan.

FUND BALANCE: an accumulated excess of revenues over expenditures segregated by fund. Exception: Proprietary Funds (Enterprise, Internal Service) are accounted for in the same manner as private businesses and record retained earnings as opposed to fund balances. The budgets for these funds are prepared on a net working capital basis, which equates to fund balances.

FUND BALANCE, AVAILABLE (UNASSIGNED): the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

GASB: abbreviation for Government Accounting Standards Board, which provides direction in accounting and reporting requirements for units of government.

GENERAL FUND: the fund used to account for all financial transactions except those required to be accounted for in another fund.

GOAL: a statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

GRANTS: contributions by a government or other organization to support a particular function. Grants may be classified as either operational or capital.

HEADLEE AMENDMENT: places an upper limit on the total amount of property taxes a city can collect in the fiscal year. This constitutional amendment limits the growth in taxable value attributed to market adjustments (excluding new construction) to the growth in the consumer price index (CPI). If this situation occurs, the operating millages, which are applied to the taxable value, must be reduced to compensate for any increase in excess of the CPI.

HEADLEE OVERRIDE: is a vote by the electors to return the millage to the amount originally authorized via charter, state statute, or a vote of the people, and is necessary to counteract the effects of the Headlee Rollback.

HEADLEE ROLLBACK: became part of the municipal finance lexicon in 1978 with the passage of the Headlee Amendment to the Constitution of the State of Michigan of 1963. The Headlee Amendment requires a local unit of government to reduce its millage when annual growth on existing property is greater than the rate of inflation (IRM-CPI). Therefore, the local unit's millage rate is "rolled back" so that the resulting growth in property tax revenue, community-wide, is not more than the rate of inflation.

INTERFUND TRANSFERS: budgeted allocations of the resources of one fund transferred to another fund. This is typical for those funds which do not receive sufficient revenues to pay for necessary expenditures incurred in their operations. Transfers are also made from certain operating funds to debt retirement funds to retire debt related to the operations of the transferring fund.

INFRASTRUCTURE: the basic physical framework or foundation of the city, referring to its buildings, roads, sidewalks, stormwater, water system and sewer systems.

ISO: abbreviation for Insurance Service Office, which is a national standard with a 1 to 10 rating scale: 1 is the best and 10 is the lowest possible rating. ISO ratings are a factor in insurance rates charged to homeowners and businesses.

MILL: a taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property.

MILLAGE: the total tax obligation per \$1,000 of assessed valuation of property.

MIOSHA: abbreviation for Michigan Occupational Safety and Health Administration.

MODIFIED ACCRUAL BASIS: is the accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments are recognized when they become susceptible to accrual, that is when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred except for inventories of materials and supplies that may be considered expenditures either when purchased or when used, and prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

NET WORKING CAPITAL: the excess of cash, accounts receivable and inventory over accounts payable and other short-term liabilities. See Fund Balance.

OPEB: abbreviation for Other Post-Employment Benefits.

OPERATING SUPPLIES: expenditures relating to the purchase of expendable items utilized in service delivery such as office supplies, gas and oil and parts and repair items.

ORGANIZATION CHART: a chart representing the authority, responsibility, and relationships of departmental entities within the city organization.

PASER: abbreviation for Pavement Surface Evaluation and Rating System.

PERFORMANCE INDICATORS: are the measurement of how a program is accomplishing its mission through the delivery of products or service.

PERFORMANCE OBJECTIVES: are the desired output-oriented accomplishments that can be measured within a given time period.

PROFESSIONAL & CONTRACTUAL: expenditures relating to services rendered to the city of external providers of legal services, auditing and engineering services, as well as other private contractors providing telephone service, utilities, insurance and printing.

PROPOSAL "A": is a State Constitutional Amendment approved by the electorate in 1994 that limits increases in Taxable Value of individual parcels to the Consumer Price Index or 5%, whichever is lower. This applies to all parcels that do not transfer ownership. Properties that

change ownership or where new additions or construction takes place can be assessed at 50% of Fair Market Value.

RECOMMENDED BUDGET: the city's revenue and expenditure plan for the fiscal year as prepared and recommended by the City Manager for consideration by City Council.

RETAINED EARNINGS: an accumulated excess of revenues over expenditures for proprietary funds (Enterprise, Internal Service) equates to fund balance for governmental funds.

REVENUES: are increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as “other financing sources” rather than as revenues.

RCOC: abbreviation for the Road Commission for Oakland County.

RRRASOC: abbreviation for Resource Recovery and Recycling Authority of Southwest Oakland County.

SEV: abbreviation for State Equalized Value.

SPECIAL ASSESSMENT DISTRICT (SAD): a method of financing public improvements by distributing the cost of a project to those properties realizing a direct benefit. Types of projects most often financed through Special Assessments include sanitary sewers, water mains, road construction and reconstruction and sidewalk construction.

SPECIAL REVENUE FUNDS: are used to account for the proceeds of specific revenue sources or to finance specified activities in accordance with statutory or administrative requirements. Budgeted special revenue funds are Major Roads, Local Roads, Transportation, and Drug Forfeiture Fund.

STATE EQUALIZED VALUE (SEV): the assessed valuation of property in the city as determined by the City Assessor subject to review by higher levels of government to assure that it equals 50% of fair market value, as required by State law.

TAXABLE VALUE: in March 1994, the electorate of the State of Michigan approved Proposal A, which added new terminology to property tax administration. This terminology was "Taxable Value." Taxable Value is the State Equalized Value at December 31, 1994, adjusted for changes in fair market value, the cost of living index or 5%, whichever provides the lower Taxable Value for calculation of taxes.

TAX BASE: the total value of taxable property in the city.

TRANSFERS OUT: See Interfund Transfers.

TRUST AND AGENCY FUNDS: are used to account for assets held by the city as trustee.

WOCCA: abbreviation for Western Oakland Cable Communications Authority.

*Check out City of Walled Lake's website: <https://bit.ly/3SHntp4> for more information on the city budget or follow on Twitter: <https://bit.ly/3ebIhSC> *