



CITY OF WALLED LAKE

Fiscal Year 2019 and 2020 Budget

CITY COUNCIL

Linda S. Ackley, Mayor, MPA
John Owsinek, Mayor Pro Tem
Casey Ambrose, Council Member
Gabriel Costanzo, Council Member
Tamra Loch, Council Member
Bennett Lublin, Council Member, CPA
Robert Robertson, Council Member

CITY OFFICIALS

L. Dennis Whitt, City Manager, MBA, MPA, MSM, MALS
Chelsea Pesta, Assistant City Manager, MPA, CMC, CMMC
Colleen Coogan, Director of Finance & Budget, CPA, CPFO
Paul Shakinas, Chief of Police, MPA, MS
James Coomer, Jr., Fire Chief
Sandra Barlass, City Treasurer
Jennifer Stuart, City Clerk, CMC, CMMC

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Certified Public Accountants

CITY OF WALLED LAKE

Fiscal Year 2019 and 2020 Adopted Budget Fiscal Year 2019 Appropriation

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Walled Lake
Michigan**

For the Biennium Beginning

July 1, 2017

Christopher P. Morrill

Executive Director

OVERVIEW

This section includes the City Manager's budget summary message which provides the reader with important highlights of the current year budget. Also included is both a financial and staff organizational chart.

BUDGET AT A GLANCE

REINVENTION OF WALLED LAKE

OUR ROAD MAP TO RECOVERY

2009 - 2020



Crisis Management
Organizational Restructuring
Commitment to Competence
Fiscal Adjustments

City Image
Commitment to Competence
Community Focus
Asset Management
Strategic Use of Revenues

City Image
Commitment to Competence
Community Focus
Asset Management
Long Range Planning
Asset Management

City Image
Commitment to Competence
Community Focus
Asset Management
Long Range Planning
Asset Management

Summary

Walled Lake City management has successfully maintained a balanced budget and achieved the overall objectives of low operating costs, debt reduction and asset investment since the implementation of strategic decisions made as early as 2009 and 2010. Since the unanimous vote to hire the current City Manager, the majority of Council Members have taken the below listed steps to resolve the budget deficit:

➤ Staffing

Staff size reductions:

42% reduction of full time staff over 2007 accomplished due to the City Manager and divisional managers holding multiple positions, as well as hiring part-time, seasonal and interns to supplement.

Staff benefit reductions:

60% decrease in annual normal pension cost

\$1.1 M Pension debt reduction by limiting spiking of benefits

\$650K Retiree health care debt reduction by buying out obligation

Staff commitment to competency requirements:

Gone are the days when someone received a lifetime job on taxpayer dollars simply because they knew someone. This current administration team brings highly sought credentials and extensive experience to the task of carefully managing Walled Lake's finances and citizen services.

➤ Debt

Zero (00.00) new debt

\$9.2 million in cumulative legacy debt payments

➤ Operating Costs

Administration has saved millions of dollars for Council to invest in debt reduction and infrastructure investment by significantly reducing operational costs. As a percentage of expenditures, operational costs are the lowest they've been in recent history.

➤ Asset and Infrastructure Investment

\$7.8 Million spent on replacing public safety equipment, snow plows, road, water, wastewater and storm water systems.

General Fund					
	<u>2007</u>		<u>2019</u>		Spending Increase (Decrease)
	Dollars	Percent of Budget	Dollars	Percent of Budget	
	Operating Costs	4,815,000	87%	4,204,000	
Pension Debt	275,000	5%	767,000	15%	492,000
Other Debt	261,000	5%	182,000	4%	(79,000)
Capital:					
Infrastructure/Equipment	<u>163,000</u>	<u>3%</u>	<u>30,000</u>	<u>1%</u>	<u>(133,000)</u>
Total General Fund	5,514,000	100%	5,183,000	100%	(331,000)

Revenue Constraints

Property tax values are 75% of what they were 11 years ago in 2006. This figure does not account for inflation.

Sales tax revenue figures are now approaching 2004 revenue levels. This again highlights the reduced purchasing power of the city.

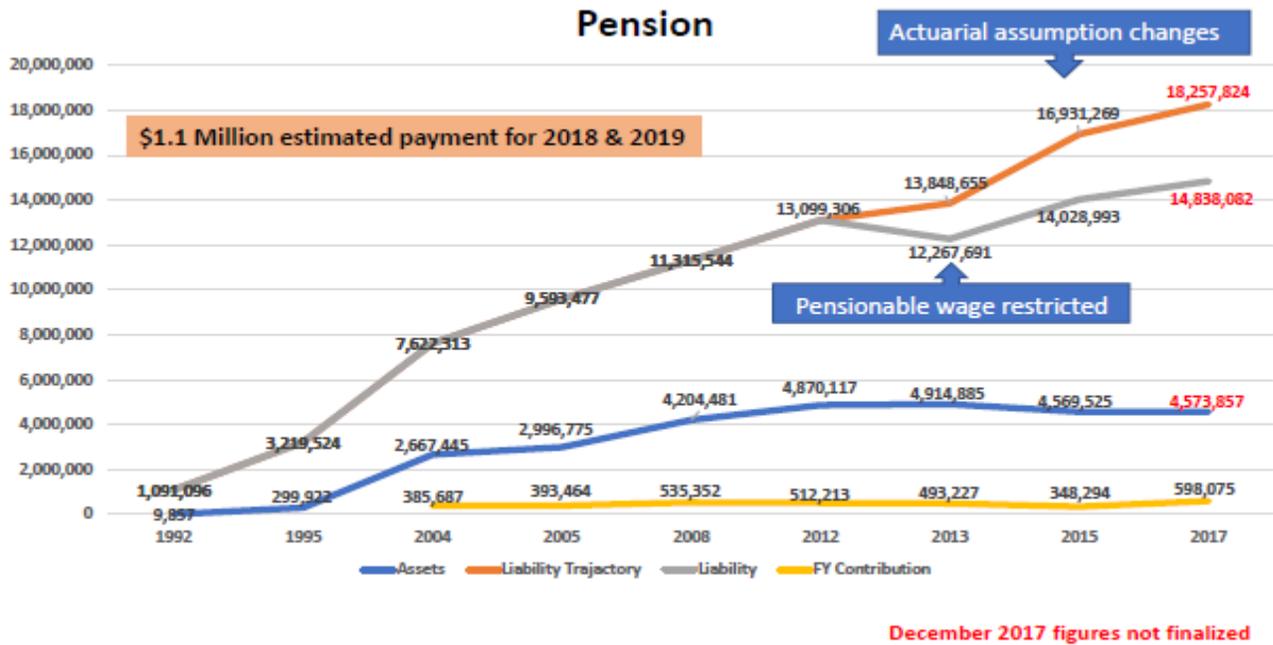
Legacy Funding Issues Remain

Pension and retiree health care debt payments have severely restricted the city's ability to fund infrastructure improvements with existing revenues. This two-year budget includes \$172,400 in normal retirement expense (expense incurred during the two-year budget) and \$1.85 million in retirement legacy debt payments.

a. Pension Debt

2015 revised actuarial assumptions on the life expectancy and investment earnings rate increased the pension liability by almost \$2 million dollars. Life expectancies were increased, and the average expected return has been reduced from 8% to 7.75%.

The above actuarial changes resulted in larger annual contribution requirements which means a bigger drain on city operating revenues. Fiscal year 2020 will close with 20 years remaining to pay off the more than \$10 million-dollar actuarial computed debt. 29% of the general fund operating millage or \$1.55 million is committed for pension payments for the fiscal years 2019 and 2020.



The last actuarial report available is December 2017 which reports that the city plans overall are now 31% funded – down from a high December 31, 2013 funding level of 40%.

This is a disappointing funding status as Council took significant steps to decrease our debt in this area in 2013/2014. Plan divisions were re-designed to limit “spiking” of retiree benefits due to overtime and leave bank payouts by limiting the pensionable wages to only the base wage. Employee contributions were increased and a new division with significantly less benefits was opened for new hires.

The actuarial value of the plan assets is based on a 10-year smoothed value of assets. The overall investment market returns since 2008 are less than the actuarial expected 7.75% which means the asset levels are not where expected and the shortfall needs to be made up by employer contributions.

The City is also on a “closed” amortization cycle which means that the annual required payments are structured so that the debt is paid in full over a certain number of years. Council has not explored the option of extending the amortization period.

b. Retiree Health Care Fund

Council has bought out all post-retirement health care commitments for current employees and instead makes small monthly deposits into individual health care savings accounts. In addition, Council bought out several young retirees. There remains an approximate \$2.5 million-dollar liability for employees that have retired or separated.

The Retiree Health Care Fund became insolvent in 2017. In March 2017 Council closed the insolvent retiree health care fund, limited benefits to those retirees without access to benefits from other employers and directed management to work with existing retirees to reduce this debt burden.

This budget appropriates estimated expenses of \$146,000 in FY2019 and \$150,000 in FY2020 from the General Fund.

Capital Investment

The city has identified roughly \$25 million in asset and infrastructure improvements over the next five (5) years. However, with operating revenues mirroring those at 2005 levels the General Fund is severely compromised in attempting to move forward on these failing infrastructure improvements. In addition, capital planning and funding was noticeably deficit in prior decades leaving Council to wrestle with 50-year-old water, sewer and storm sewer systems with no reserves set aside for the replacement.

As part of the ‘Stability’ and ‘Sustainability’ long-range objectives, Council received status reports and initial estimates on projects under the following six (6) priorities and is working on financing options for the same.

1. Water Infrastructure Condition, Repair and Maintenance

To help fund the aging water system Council passed a \$12.83 monthly water bill increase for each equivalent residential user and dedicated this revenue to water infrastructure capital repairs and further approved these monies to be separated into a specific fund.

2. Road Condition, Repair and Maintenance

Like recently completed Maple Road, both Decker Road and Ladd Road qualify for Federal Assistance. The city has submitted both Decker and Ladd for review and approval to the County who administers the federal funding. Anticipated funding date is 2022 although the city will be prepared to move this forward if monies become available sooner.

3. Storm-water Condition, Repair and Maintenance

Storm water ‘District H’ (which includes both the East Bay and Winwood Subdivisions), and all the Tri-A subdivision have been identified as condition ‘critical’. Council ordered up engineering design reports on both areas and staff is working with the Michigan Department of Environmental Quality on the outlet to the lake. 2019 is the anticipated completion date for these aging storm systems.

4. Sewer System Condition, Repair and Maintenance

Most of the critical sewer system areas were corrected in 2016 and an ongoing maintenance plan was developed with grant money from the State. One area at Welfare and E Walled Lake Drive remains to be addressed and it is adjacent to a collapsing storm water pipe, so the Public Services Department is attempting to coordinate a repair of the two systems to limit the amount of road reconstruction costs.

5. Major Public Safety and Public Works Equipment

The fire service needs roughly \$2 million of fire apparatus over the next four years. The city has successfully halted the over-borrowing errors of previous administrations since borrowing

greatly increases the costs and simply pushes the expense to subsequent generations of taxpayers.

6. City Park Improvements

The city recently updated its Parks and Recreation master plan and has committed funds to updating some of the amenities. Two state grant applications have been submitted and the funds will be used on Mercer Beach and Sims Park.

The acquisition of the new Trailway linking Commerce, Walled Lake and Wixom is a welcome addition to the parks list. However, the unanticipated and aggressive construction timeline has put an additional \$500,000 financial burden on the city. This is significantly impacting the purchase of the public safety equipment.

This two-year budget includes \$350,000 of internally funded capital improvements and an applied for grant funded fire engine for \$600,000. Under this administration to date all capital expenditures have been accomplished with a strategic use of reserves and one-time revenues, so to eliminate incurring any debt.

City Campus Expansion Plans Eliminated: Estimated Real Dollar Savings of \$18 million

2000: City Council commissioned a report from Plant Moran LLC which outlined an \$11 million cost for a campus expansion project.

2001: The City purchased the contaminated property adjacent to the current city hall. 1275 E West Maple was purchased for \$1.1 million without recourse as the first stage in expanding the city campus footprint and increasing the size of its buildings.

2002: City issued \$1.4 million in debt obligations to pay for the re-construction of the DPW building as part of the expansion.

2009: After their election in November the New Council majority started the search for a professional city management team while cancelling all expansion plans

2009: Environmental analysis of 1275 E West Maple was completed, and the contaminated area was fenced off.

2018: Contamination has been successfully remediated, an on-going due care plan is in place, and the Council and Downtown Development Authority can begin making plans for the use of this area.

Strategically Moving Forward

The following successes have been the hallmark of our 'Road to Recovery' out of fiscal crisis and on our way to long-term stability:

- 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.
- Emphasizing the affordability requirement of employee wages and benefits in the current union negotiations.
- Maintaining General Fund operating costs below expected revenues – so to allocate more money for debt reduction and capital improvements.
- 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 eliminating low dollar financing and debt issuance costs.
- Taking advantage of any State and Federal monies available to expand projects such as the Maple Road and Decker Road rehabilitation work.

Staffing

Using part-time, seasonal and internship staff, the city management has been able to maintain an elevated level of residential and business services. The part-time, seasonal and paid internship employees are integral to the success of the City’s financial recovery. With the operating budget under control the city has now begun focusing on employee diversity and employee retention and succession planning and Council approved staff wage increases as well as filled the long vacant full-time position in the Treasurer Office. The 2019 budget year adds one full-time librarian.

This budget also reaffirms the City’s commitment to youth by continuing the allocation for internship positions.

Public Safety Expenditures

Public Safety includes the Police, Fire, Building and Crossing Guards services. Revenues from the dedicated Public Safety millage of \$1,215,000 over the two years helps fund the Public Safety two-year operating budget of \$5,950,185.

Tax Millages and Tax Revenue

For the two years ending 2019 and 2020 the combined Operating and Public Safety Millage will generate expected tax revenues of \$3,210,000 and \$3,255,000 in the General Fund, \$330,000 and \$335,000 for the Library Fund’s two millages, and the Downtown Development Authority will capture approximately \$672,000 and \$678,720 respectively. Public Act 505 of 2016 has automatically exempted library millages from capture.

Millages are expected to be reduced this year due to the Headlee rollback provisions:

	<u>FY18</u>	<u>Headlee %</u>	<u>FY19</u>	<u>Headlee %</u>	<u>FY20</u>	
Operating	15.3442	0.9836	15.0926	0.9639	14.5481	
Public Safety	3.7993	0.9836	3.7370	0.9639	3.6022	
Library	0.767	0.9836	0.7544	0.9639	0.7272	
Library	0.947	0.9836	0.9315	0.9639	0.8979	

Other Revenues

c. Sales Tax Shared Revenue

The State of Michigan distributes a portion of the collected sales tax to local municipalities. For each fiscal year 2019 and 2020 the City anticipates shared revenues of \$655,000 & \$660,000 which is a 1% increase from prior year expectations although as mentioned earlier this only now reaching 2004 income levels.

d. Cable Easement Fees

The City receives lease payments for cable use of city easements. Expected income is \$180,000 each year.

e. 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 is expected to generate approximately \$38,000 each year.

f. Walled Lake Villas

The City recently 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's from the tax roll. Instead the Villa's are responsible for a 'payment in lieu of taxes' that contributes approximately \$12,000 toward the cost of City services. City services to the Villa's are estimated at over \$250,000 per year.

g. Ambulance Run Cost Recovery

The Fire services is 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 \$30,000 and \$28,000 respectively for 2019 and 2020. 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.

Water and Sewer Fund

In May 2018 Council finalized the cost recovery and infrastructure funding methodology for all water and sewer operations. The five cost centers and rate methodology are:

- | | | |
|----------------------------------|----------------------------|---|
| • Water operations | Usage based cost recovery | Break-even |
| • Sewer operations | Usage based cost recovery | Break-even |
| • Water capital replacement | Fixed charge cost recovery | 1% of replacement + annual budget |
| • Sewer capital replacement | Fixed charge cost recovery | Direct pass through from Oakland County |
| • Sewer industrial pre-treatment | Fixed charge cost recovery | Direct pass through from Oakland County |

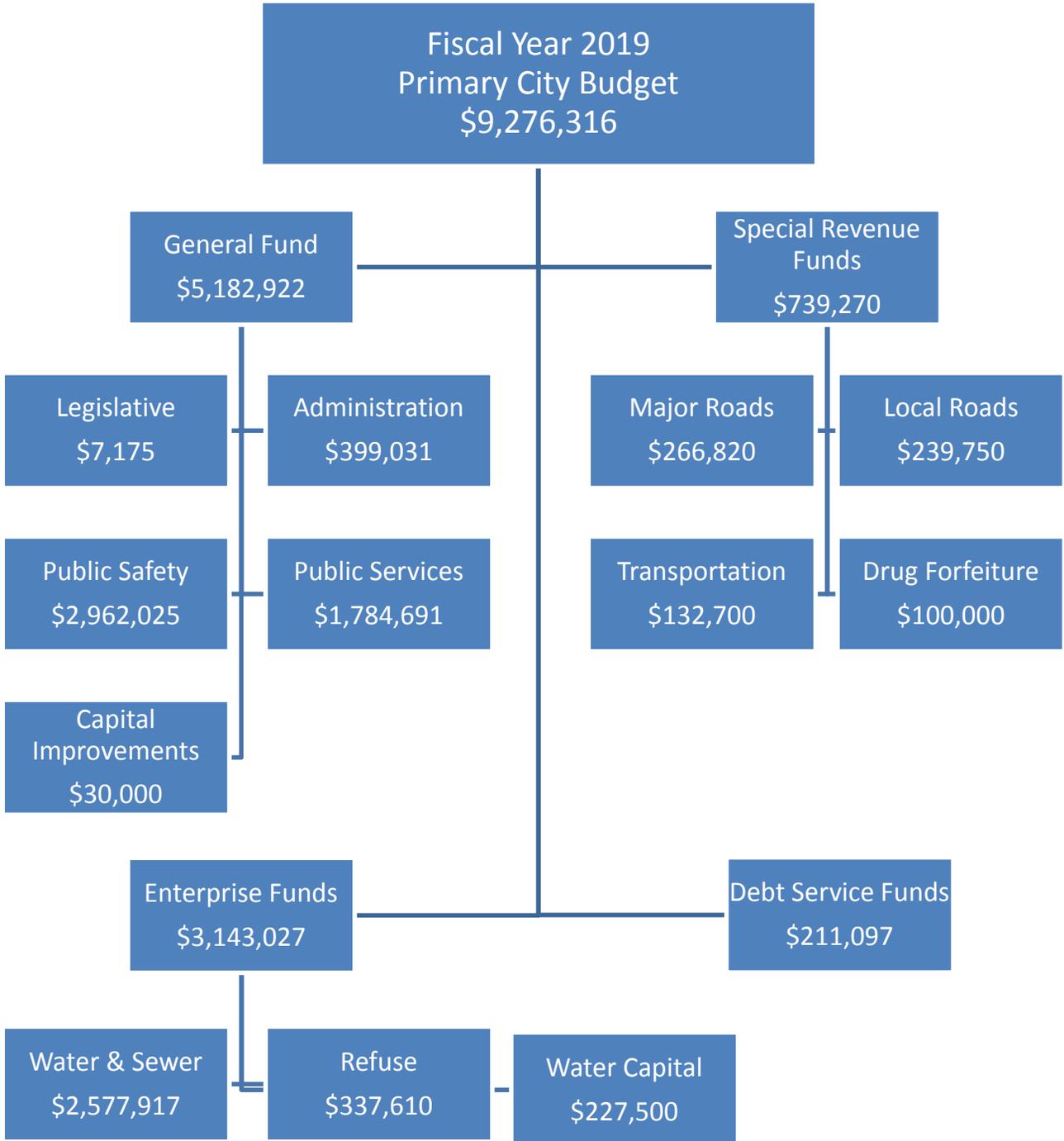
In addition, the city charges specific users for specific requests – e.g. final bills, cross connection fees, water turn off/on.

Conclusion

With the support of the Council Majority, the City Manager has successfully managed the city out of the day to day budgetary crisis and this two-year budget continues the focus on employee competency, retention, and diversity and on rebuilding and replacing the city’s failing equipment and infrastructure systems. Legacy costs, revenues constraints and capital outlays remain the largest financial hurdles facing the City.

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.

**FINANCIAL ORGANIZATION CHART
2019 APPROPRIATION**



**FINANCIAL ORGANIZATION CHART
2017 APPROPRIATION**



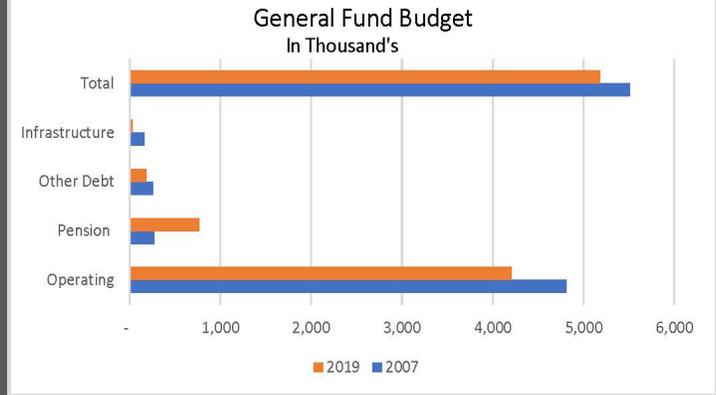


City of Walled Lake

LOW COST OF CITY GOVERNMENT

Full-Time Staffing Reductions

	2006	2019	Change
Administration & Public Services	20	12	-40%
Public Safety	23	10	-57%
Component Units	5	2	-60%
Total Full Time	48	24	-50%



Over \$1 Million annual operating budget decrease from 2007.

Where does your dollar go?

City of Walled Lake	County & College	Local Schools	Library
43 ¢	24 ¢	29 ¢	4 ¢

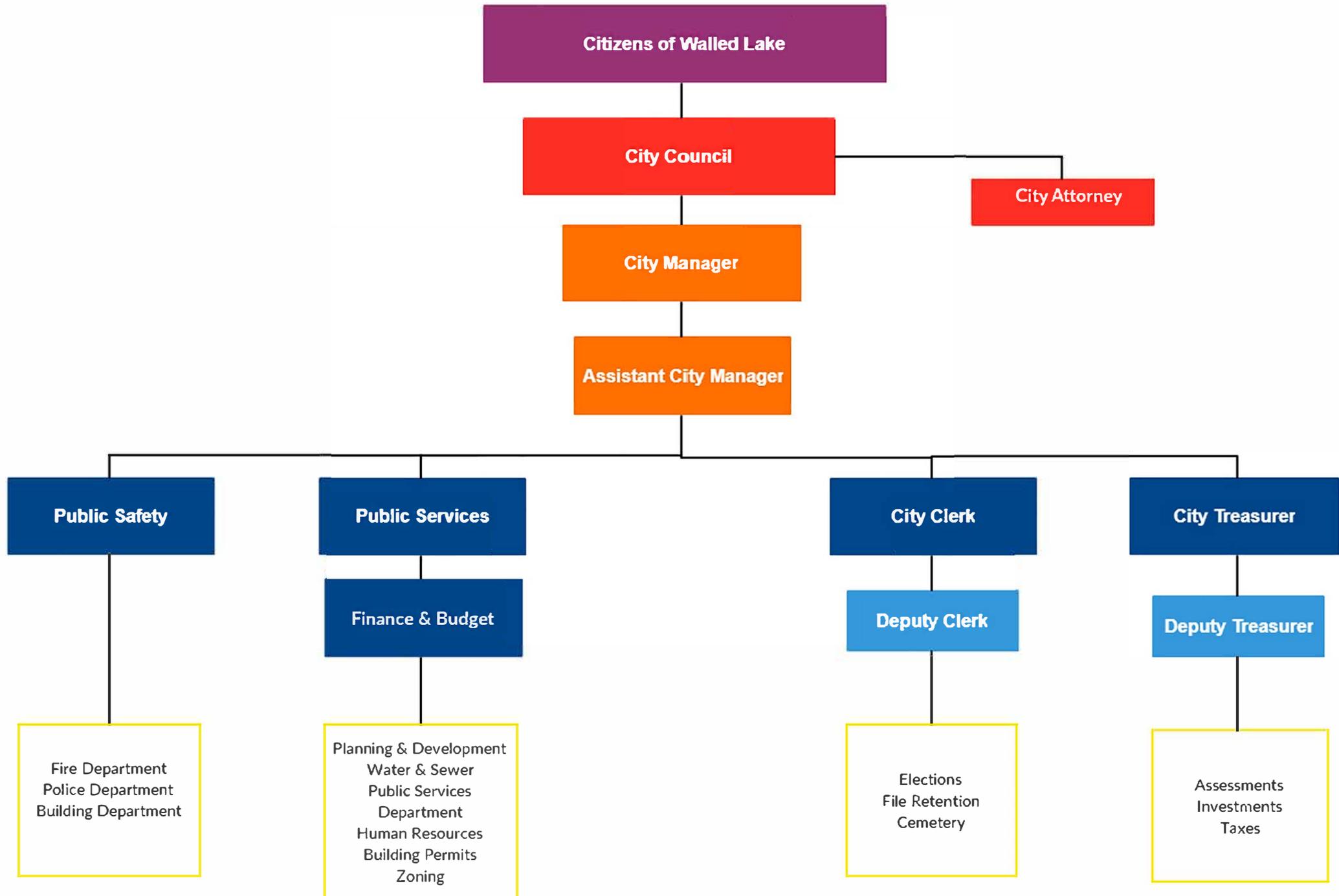
DEBT FACTS

- ◆ 21 years debt payments remain on pension debt obligations.
- ◆ 6 years debt payments remain on the 2009 Local Road work. That debt expense plus regular maintenance use most of the local roads budget.
- ◆ 4 years debt payments remain on the over-built DPW building which was part of the now defunct campus expansion plan.

ROAD TO RECOVERY = FISCAL DISCIPLINE = 10 YEAR SAVINGS

Council and administration successfully averted the Plante Moran predicted bankruptcy problem.	Staff restructuring of all departments - eliminate 54% of positions, eliminate paid lunches and reduce sick and vacation time off	\$ 52.0 M
	Eliminated retiree health care benefits for current and future retirees	\$ 0.25 M
	Reduced pension benefits for current employees	\$ 4.0 M
Council turned a deficit spending problem into a surplus savings plan to use for infrastructure repairs and debt reduction.	Participated in Federal Drug Enforcement Agency forfeiture program	\$ 1.1 M
	Cancelled all campus expansion plans in favor of rehabilitating existing offices and parking	\$ 18.0 M
	Leveraged use of federal, state and county infrastructure dollars	\$ 1.5 M
	Reduce external legal and accounting consultant expense by hiring staff with expertise	\$ 0.36 M

City Organizational Chart





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

REVISED February 6, 2018

MAYOR AND COUNCIL: 7 MEMBERS – 4 YEAR TERMS

Name	Year of Appointment	Most Recent Appointment	Term Expires
Linda S. Ackley, Mayor	2009	2017	11-01-2021
Casey Ambrose, Council Member	2007	2015	11-01-2019
Gabriel Costanzo, Council Member	2017	2017	11-01-2021
Tamra Loch, Council Member	2014	2015	11-01-2019
Bennett Lublin, Council Member	2015	2017	11-01-2021
John Owsinek, Mayor Pro Tem	2009	2017	11-01-2021
Robert Robertson, Council Member	2018	2018	11-01-2019

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Richard Gunther	2013	2013	02-01-2016
Thomas Langan	2011	2014	02-01-2017
Michael Walbridge	2010	2013	02-01-2016

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

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
David Erickson	2006	2013	02-01-2016
Tim Lynch Jr.	2011	2013	02-01-2016
Michael Walbridge	2010	2013	02-01-2016

***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	2011	04-01-2015
Casey Ambrose (Chair)	2011	2011	04-01-2015
Steve Blair	2012	2012	04-01-2016
Jason Easter	2016	2016	04-01-2020
Bennett Lublin	2009	2013	04-01-2017
Ed Marshall	2009	2013	04-01-2017
Michael Maurer	2016	2016	04-01-2020
Bob Shuman	2008	2013	04-01-2016
Pat Wlodarczyk	2011	2011	04-01-2015
Mindy Fernandes	2017	2017	04-01-2019

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
Gretchen Benyi	2012	2012	02-01-2015
Barbara Garbutt	2012	2012	02-01-2015
Maureen Langan	2012	2012	02-01-2015
Viola Owsinek	2014	2014	02-01-2017
Bob Shuman	2010	2014	02-01-2017

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

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Reuben Cheney	2011	2017	02-01-2020
Kyle Hecht	2017	2017	02-01-2020
Tamra Loch	2017	2017	02-01-2020
Tim Moore (Chair)	1992	2017	02-01-2020
Robert Palmer	1997	2017	02-01-2019
Katie DuBois	2018	2018	02-01-2021
Sarah Skronek	2017	2017	02-01-2019

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Kyle Hecht	2017	2017	02/01/2019
Michael Maurer (Chair)	2016	2016	02-01-2019
Paul Novak	2010	2013	02-01-2016
John Owsinek	2017	2017	02/01/2019
Robert Palmer	2010	2013	02-01-2016
Dennis Whitt	2014	2013	02-01-2016
Neal Wolfson	2012	2012	02-01-2015

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Andrew Ceifetz	2010	2013	02-01-2016
Jason Easter (Chair)	2007	2013	02-01-2016
Michael Klos	2010	2013	02-01-2016
Ray Swett	2010	2013	02-01-2016
Vacant		2013	02-01-2016

***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	2014	02-01-2017
Patricia Holland-Soma (Alternate)	2010	2013	02-01-2016
John Owsinek (Delegate)	2015	2015	02-01-2017

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Linda S. Ackley (Alternate)	2011	2014	02-01-2017
Jeannette DeCourcy (Alternate)	2014	2014	02-01-2017
Kyle Hecht	2017	2017	02-01-2020
Jason Easter	2016	2016	02-01-2019
Richard Gunther	2014	2014	02-01-2017
Philip Rundell	2017	2017	02-01-2020
Dennis O'Rourke	2017	2017	02-01-2020

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Terry Morano	2012	2014	02-01-2015
Michael Lynn	2017	2017	02-01-2018

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Wendell Allen	2012	2014	02-01-2016
Andrew Maltese	2012	2014	02-01-2016
Andy Miller	2012	2014	02-01-2016

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

TRENDS & SUMMARIES

The trends and summaries section of the budget provides the reader with an overview of the entire financial plan for the City of Walled Lake. Charts and graphs highlight revenue, expenditure and fund balance figures – past and current levels illustrate the dramatic financial changes affecting the city.

City of Walled Lake, Michigan
Fiscal Year 2019 and 2020 Budget

**BUDGET SUMMARY
2019 APPROPRIATION**

	Modified Accrual Basis			Full Accrual Basis	Total
	General Fund	Special Revenue	Debt Service	Enterprise Funds	
Revenue					
Property Taxes	3,210,000			1,002,000	4,212,000
Property Tax Related	167,800			22,800	190,600
ACT 51 Distributions		540,000			540,000
Metro Act		15,000			15,000
Licenses, Fees & Permits	180,800				180,800
Grants & Forfeitures	26,000	100,000		2,920	128,920
State Shared Revenue	677,000			16,500	693,500
Sales & Service	57,600				57,600
Other Revenue	323,000	133,000		1,500	470,550
Fines & Forfeitures	25,500			5,750	100,450
Interest & Rent	9,500	-		1,250	10,750
Inter Fund Charges	552,130				552,130
Customer Charges	-	5,000		3,422,624	3,427,624
	5,229,330	793,000	-	1,052,720	10,579,924
Appropriations					
Administration	406,206	48,725		213,348	668,279
Building	207,540				207,540
Police	1,795,620				1,795,620
Fire	958,865				958,865
Public Services Other	1,565,472	87,700		146,400	4,152,444
Planning & Zoning	142,090				142,090
Debt Service			211,097		211,097
Interfund Services	40,000	64,400		379,130	551,530
General Operations					-
Roads		235,920			235,920
Capital Outlay Major	30,000	100,000		8,500	778,912
	5,145,793	536,745	211,097	747,378	9,702,297
Transfers In	9,000	100,000	211,097	1,300	321,397
Transfers Out	37,129	202,525		81,743	321,397
Addition to Fund Balance	55,408	153,730	-	305,342	877,627
Reduction of Fund Balance	-	-	-	-	-
Estimated Beg Fund Balance	546,756	592,828	-	1,813,834	7,546,847
Ending Fund Balance	602,164	746,558	-	2,119,176	8,424,474

Summary of Significant Financial Actions 2010 - 2018

	Revenue	
	Enhancements/Expense Reductions	Investments
Personnel		
Problem: City Operations designed for jobs not taxpayer services	5,200	
Convert all departments to core full-time group supplemented by part-time help		
DDA staff functions absorbed by general office		
54% FT staff reduction since 2006		
Eliminate consultant for labor negotiations		
Eliminate outside accounting consultant expense		
Combine DPW and Clerical union		
Close police command union		
Buy out leave banks at current rates and implement 'Use it or lose it' policy		
Solve FT employee average work week of 27 hours		
Eliminate 30 minutes of paid lunch		
Extend office hours by 30 minutes		
Reduce vacation and sick days		
Reduce number of holidays		
Close in-house dispatch service and transfer to county		
Problem: Escalating Pension and OPEB liability	4,000	
Increase employee contribution to pension plan		
Buyout long term retiree health care obligation for current employees		
Implement modest monthly health care contributions		
Close rich administrative pension division		
Open modest pension plan for new full time hires		
Restrict pensionable benefit to base wage		
Revenues		
Problem: Declining Revenues		
Re-activate participation in Federal Drug Enforcement Agency program	1,135	
3 of 5 year public safety millage	2,111	
Negotiated additional Cell tower payment	60	
Negotiated donation from Villas	250	
Negotiated annual municipal service fee Villas (collected to date)	40	
Capital Assets		
Problem: Decrepit Campus and Campus Buildings		
Dispose decrepit trailer used as PD locker room from front of city hall		205
Building addition new police training facility and locker rooms/ City hall roof		37
Fire Hall roof		37
Cancelled campus expansion plans	18,000	
Rehabilitated existing public safety parking lot w/improved safety features		912
Campus Sidewalks		126
Underground wiring campuswide		126
Campus Lighting		82
Insulate DPW Building		9

Summary of Significant Financial Actions 2010 - 2018

	Revenue Enhancements/Expense Reductions	Investments
Problem: High cost of borrowing on low dollar purchases		
Eliminate borrowing for purchases less than 1 million	46	
Refinance existing bonds	67	
Problem: Roads in disrepair		
Pontiac Trail Decker Rd Intersection	157	312
Wanda, Wabasso, Wellsboro Decker Rd	783	1,265
Pontiac Tr (with Fed and County Dollars)	2,550	2,697
Maple Rd Pontiac to Welch (coordinate w/County on curb and approaches)		372
Problem: Needed Public Safety Communication with City Residents		
Electronic Message Sign		23
Problem: Police Vehicles held too long. R&M high.		
Implement CIP 2 vehicles per year		342
Problem: No CIP plan to replace large equipment		
Fire: Ambulance & Electric Stretcher		197
Jaws of Life/CPR Machine/Imaging cameras		61
SMART: Bus with Lift (grant)	78	78
DPW: Back hoe		95
2014 F350 Water Truck		48
Dump Truck		59
Kabota & Mowers		48
Bucket Truck		103
2016 Ram 1500		23
2009 & 2011 GMC Sierra		60
Snow Plow		159
Problem: Collapsing stormwater system		
Catch Basin repair		33
Citywide system analysis - cost to date		48
Problem: Missing Sidewalks		
DDA Streetscape Sidewalk Repair		157
Ladd & West Maple		12
S Commerce		15
Leon to 14 Mile		54
Ladd Rd & W Walled Lake Dr		7
Problem: No backup control for Water charges from Detroit		
Meter Pit Repair		102
TOTALS	34,477	7,844

FULL TIME EQUIVALENT EMPLOYEE CHANGES

	Actual FY17	Budget FY18	Budget FY19	Budget FY20
<u>CITY MANAGER</u>				
City Manager	1.00	1.00	1.00	1.00
Asst City Manager	1.00	1.00	1.00	1.00
Interns	0.50	1.00	0.50	0.50
Total	2.50	3.00	2.50	2.50
<u>PUBLIC SERVICES</u>				
<u>Finance</u>				
Finance Director	1.00	1.00	1.00	1.00
Dep Finance Director	-	0.50	-	-
Total	1.00	1.50	1.00	1.00
<u>General Services</u>				
Administrative Clerk	1.00	1.00	1.00	1.00
Interns	0.50	0.50	1.50	1.50
Total	1.50	1.50	2.50	2.50
<u>Clerk</u>				
City Clerk	1.00	1.00	1.00	1.00
Deputy Clerk	-	-	-	-
Total	1.00	1.00	1.00	1.00
<u>Treasurer</u>				
City Treasurer	1.00		1.00	1.00
Deputy Treasurer	-	1.00	-	-
Total	1.00	1.00	1.00	1.00
<u>Public Works</u>				
Manager/Director				
Coordinator	-	1.00	1.00	1.00
Crew - FT	4.00	4.00	4.00	4.00
Crew - PT	0.75	0.75	0.75	0.75
Total	4.75	5.75	5.75	5.75

FULL TIME EQUIVALENT EMPLOYEE CHANGES

	Actual FY17	Budget FY18	Budget FY19	Budget FY20
<u>PUBLIC SAFETY</u>				
<u>Police</u>				
Chief	1.00	1.00	1.00	1.00
Command Officers	2.25	2.25	1.90	1.90
Detective - FT	1.00	1.00	1.00	1.00
Task Force Officer -FT	1.00	1.00	1.00	1.00
Patrol Officers-FT	4.00	4.00	4.00	4.00
Officers - PT	5.50	5.50	6.20	6.20
Crossing Guards -PT	0.25	0.25	0.25	0.25
Administrative Staff	0.90	0.90	0.90	0.90
Total	15.90	15.90	16.25	16.25
<u>Fire</u>				
Chief -FT	1.00	1.00	1.00	1.00
Fire Marshall - FT	1.00	1.00	1.00	1.00
Captains - FT	1.00	1.00	1.00	1.00
Reserve FF - PT	4.50	4.50	4.75	4.75
On Call FF - PT	2.25	2.25	2.25	2.25
Total	9.75	9.75	10.00	10.00
<u>Building & Planning</u>				
Administrative Staff				
Inspectors				
Code Enforcement	0.60	0.60	0.60	0.60
Total	0.60	0.60	0.60	0.60
<u>DOWNTOWN DEVELOPMENT AUTHORITY</u>				
Director	-	-	-	-
Total	-	-	-	-
<u>LIBRARY</u>				
Director	1.00	1.00	1.00	1.00
Staff - FT	-	-	1.00	1.00
Staff -PT	3.00	3.00	2.50	2.50
Total	4.00	4.00	4.50	4.50
Total FTE	42.00	44.00	45.10	45.10
Percent Change from PY	2%	5%	3%	0%

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

GENERAL FUND

FUND 101: GENERAL FUND

The General Fund is the main operating fund for the City. For simplicity, a 'Fund' can be thought of as a company. The City manages eleven (11) funds. Every fund other than the General Fund was created to account for a specific activity; for example, the Transportation Fund records all financial activities related to the SMART bus. Any and all activities that are not specifically recorded in other funds are recorded in the General Fund.

The General Fund has two primary sources of revenue:

Property Taxes - property taxes are collected by the City Treasurer

Sales Taxes - this is commonly referred to as 'Revenue Sharing' since a portion of the sales tax collected by the State of Michigan is 'shared' with local governments.

The City has multiple departments and cost centers in the General Fund. For budgeting purposes, these departments and costs centers are grouped into five (5) functions:

Legislative
City Administration
Public Safety
Public Services
Capital Outlay

All full-time primary government employees are charged in full to a specific department or cost center 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.

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 Monday of each month. Collectively the Mayor and City Council are responsible for establishing policy, adopting a budget, and hiring and directing the City Manager. Additionally, City Council appoints a City Attorney and provides direction regarding legal and legislative issues. City Council also represents the City in various local, regional, state, and national boards and committees. All members have the duty to provide public leadership and communicate

with their constituents and the citizens of 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 the Council believes are needed during the next fiscal year.

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; 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.
- 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 Clerk is an administrative officer of the city and the Clerk's office is the information center of the city and as such is responsible all for records of the City. The Clerk's office also administers all city elections.
- City Treasurer – The Treasurer is an administrative officer of the city and the Treasurer's office has custody of all money of the city and all evidences of indebtedness belonging to or held by the city. The Treasurer shall call all moneys of the city not provided for elsewhere by charter or ordinance.

Public Safety

- Police Department - The city police department shall be responsible for maintaining the public peace and good order and enforcing all ordinances and regulations of the city and 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, assistant chief, and such other officers and employees as may be expedient or necessary for the effective operation of the department. In addition, the fire department shall make use of volunteers.

- Building & Code Enforcement – 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 the Chapter 8 of the city charter.
- 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 assists with oversight of seven city park and trails and hosts several community wide events each year including concerts in the park.
- 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 for the city.
- Public Works, Drains, Street Lighting, City Beautification – the maintenance and operation of the physical aspects of the city – streets, lights, forestry and landscaping, storm-water drains are the responsibility of the public works crew
- General Operations and Transfers – This is the cost center for the operational expenses (e.g. copier supplies, utility costs) of the administrative staff.
- Retiree Health Care – Health care payments for retired employees are tracked in this cost center.

Capital Outlay

- Capital Outlay – this section of the budget dovetails with the first year of the capital improvement plan. All major capital outlays of the general fund are recorded in this functional center. Isolating all capital expenditures into one functional center allows for greater transparency for decision makers.

City of Walled Lake, Michigan
Fiscal Year 2019 and 2020 Budget

FUND 101: GENERAL FUND SUMMARY REVENUES EXPENDITURES & FUND BALANCE

DESCRIPTION	15-16	16-17	17-18	18-19	19-20	CHANGE	
	ACTUAL	ACTUAL	PROJECTED BUDGET	PROPOSED BUDGET	FORECAST BUDGET	FY18 to FY19 DOLLAR	PCT
ESTIMATED REVENUES							
PROPERTY TAXES	3,206,442	3,227,136	3,242,800	3,377,800	3,422,800	135,000	4.2%
FEDERAL SOURCES	21,533	17,188	25,200	26,000	26,000	800	3.2%
STATE SOURCES	623,057	640,320	673,500	677,000	682,200	3,500	0.5%
OTHER LOCAL GOVT	7,380	11,765	7,200	11,850	11,850	4,650	64.6%
CHARGES FOR SERVICES	48,047	44,635	48,750	45,750	44,750	-3,000	-6.2%
I/FUND CHARGES FOR SERVICE	534,050	508,279	491,770	552,130	552,130	60,360	12.3%
INTEREST & RENT	10,053	8,699	3,000	9,500	6,000	6,500	216.7%
LICENSE AND PERMITS	167,318	141,685	121,500	180,800	182,800	59,300	48.8%
REC & CULTURE	7,013	13,298	2,000	2,000	2,000	0	0.0%
FINES & FORFEITURES	29,577	27,270	25,000	25,500	25,500	500	2.0%
OTHER PROCEEDS	628,077	357,529	315,500	330,000	320,000	14,500	4.6%
TOTAL ESTIMATED REVENUES	5,282,547	4,997,805	4,956,220	5,238,330	5,276,030	282,110	5.7%
APPROPRIATIONS							
LEGISLATIVE:							
CITY COUNCIL	3,359	2,807	12,075	7,175	7,175	-4,900	-40.6%
CITY ADMINISTRATION:							
CITY MANAGER	74,567	100,025	232,765	90,360	91,456	-142,405	-61.2%
ATTORNEY	39,600	39,600	44,000	42,000	42,000	-2,000	-4.5%
LITIGATION	116,667	140,992	115,000	110,000	110,000	-5,000	-4.3%
CITY CLERK	100,496	117,562	74,050	63,981	64,651	-10,069	-13.6%
ELECTIONS	6,243	11,279	12,650	9,150	9,150	-3,500	-27.7%
CITY TREASURER	65,460	111,520	87,558	81,890	82,541	-5,668	-6.5%
BOARD OF REVIEW	1,400	1,200	1,550	1,650	1,650	100	6.5%
PUBLIC SAFETY:							
POLICE	1,471,762	1,706,023	2,178,100	1,783,270	1,795,172	-394,830	-18.1%
CROSSING GUARDS	8,131	12,259	8,310	12,350	12,350	4,040	48.6%
FIRE	797,097	908,213	936,110	958,865	972,898	22,755	2.4%
BUILDING & CODE ENFORCEMENT	115,585	147,639	166,600	207,540	207,740	40,940	24.6%
PUBLIC SERVICES:							
FINANCE & BUDGET	(3,133)	45,977	75,170	55,290	55,935	-19,880	-26.4%
ASSESSOR	49,874	51,240	58,901	61,500	64,500	2,599	4.4%
GENERAL OPERATIONS	393,075	490,512	611,000	621,419	639,037	10,419	1.7%
CEMETERY	4,840	635	1,750	5,750	3,310	4,000	228.6%
PARKS AND RECREATION	44,531	95,163	518,500	136,287	136,287	-382,213	-73.7%
COMMUNITY ACTION	21,181	9,105	25,000	25,000	25,000	0	0.0%
PLANNING	38,598	64,420	96,200	129,730	129,730	33,530	34.9%
ZONING BOARD OF APPEALS	1	198	1,000	12,360	12,360	11,360	1136.0%
PUBLIC WORKS	181,714	209,524	420,465	380,750	390,130	-39,715	-9.4%
DRAINS/LAKE	12,352	47,727	114,200	99,555	94,555	-14,645	-12.8%
STREET LIGHTING	57,081	66,305	67,000	68,000	70,000	1,000	1.5%
CITY BEAUTIFICATION	3,240	2,437	8,000	6,000	6,000	-2,000	-25.0%
TRANSFERS OUT	44,020	130,182	39,513	37,050	36,312	-2,463	-6.2%
RETIREE HEALTH CARE	0	0	265,264	146,000	150,000	-119,264	100.0%
CAPITAL OUTLAY:							
CAPITAL OUTLAY - MAJOR	535,094	1,354,322	1,055,561	30,000	620,000	-1,025,561	-97.2%
TOTAL APPROPRIATIONS	4,182,837	5,866,869	7,226,292	5,182,922	5,829,939	(2,043,370)	-28.3%
NET OF REVENUES/APPROPRIATION	1,099,710	(869,064)	(2,270,072)	55,408	(553,909)	2,325,480	

City of Walled Lake, Michigan
Fiscal Year 2019 and 2020 Budget

FUND 101: GENERAL FUND SUMMARY REVENUES EXPENDITURES & FUND BALANCE

DESCRIPTION	15-16 ACTUAL	16-17 ACTUAL	17-18 PROJECTED BUDGET	18-19 PROPOSED BUDGET	19-20 FORECAST BUDGET	CHANGE FY18 to FY19	
						DOLLAR	PCT
BEGINNING FUND BALANCE	2,586,183	3,685,893	2,816,828	546,756	602,164		
ENDING FUND BALANCE	3,685,893	2,816,828	546,756	602,164	48,256		

City of Walled Lake, Michigan
Fiscal Year 2019 and 2020 Budget

FUND 101: REVENUES

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 01/31/18	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2018-19 FORECAST BUDGET
REVENUES							
<u>PROPERTY TAXES</u>							
101-000-403-000	CURRENT YEAR PROPERTY TAXES	2,432,992	2,440,957	2,470,000	2,470,000	2,600,000	2,650,000
101-000-403-001	PUBLIC SAFETY MILLAGE	602,418	604,380	608,000	608,000	610,000	605,000
101-000-403-002	MOBILE HOME TAX	763	773	445	800	800	800
101-000-403-003	PRIOR YEAR(S) TAX ADJUSTMENTS	14,741	10,536	2,579			-
101-000-404-000	WALLED LAKE VILLA PAY-IN-LIEU	14,840	37,060		33,000	37,000	37,000
101-000-445-000	PENALTIES & INTEREST - TAXES	45,537	38,380	14,424	37,000	35,000	35,000
101-000-448-000	ADMINISTRATION FEE - TAXES	95,152	95,050	94,000	94,000	95,000	95,000
		3,206,442	3,227,136	3,189,448	3,242,800	3,377,800	3,422,800
<u>FEDERAL SOURCES</u>							
101-000-501-000	FED GRANTS MISC	585					-
101-000-502-000	DOJ FED GRANTS - OT, ETC	6,763	7,233	3,595	6,200	7,000	7,000
101-000-565-000	FIRE GRANTS		3,850				
101-000-524-000	CDBG	14,185	6,105	8,088	19,000	19,000	19,000
		21,533	17,188	11,683	25,200	26,000	26,000
<u>STATE SOURCES</u>							
101-000-529-000	POLICE TRAINING (PA 302)	2,748	2,615	1,341	1,500	2,000	2,200
101-000-567-000	MISC STATE GRANTS	4,106	3,425	0			
101-000-573-000	STATE - LOCAL COMMUNITY STAB	22,092	2,731	27,431	20,000	20,000	20,000
101-000-574-000	STATE SALES TAX	594,111	631,549	226,808	652,000	655,000	660,000
		623,057	640,320	255,581	673,500	677,000	682,200
<u>OTHER LOCAL GOVT</u>							
101-000-595-000	CROSSING GUARD REVENUE	7,380	11,765		7,200	11,850	11,850
		7,380	11,765	0	7,200	11,850	11,850
<u>CHARGES FOR SERVICE</u>							
101-000-529-005	POLICE MISCELLANEOUS INCOME	4,408	2,031	1,653	4,000	4,000	4,000
101-000-529-007	FIRE DEPARTMENT FEES	9,408	11,831	6,420	10,000	10,000	11,000
101-000-529-008	DPW SERVICES			60			
101-000-627-000	AMBULANCE RUN INC (ACCUMED	31,495	26,839	16,846	34,000	30,000	28,000
101-000-630-000	WEED CUTTING	635	1,275	3,276	0	0	0
101-000-632-000	ENHANCED ACCESS FEE-OAKLAND	1,104	1,189	331	250	500	500
101-000-693-000	COPIES & FOIA	997	1,470	341	500	1,250	1,250
		48,047	44,635	28,927	48,750	45,750	44,750
<u>INTERFUND CHARGES FOR SERVICE & TRANSFERS</u>							
101-000-669-000	I/F EQUIPMENT RENTAL	9,840	17,809	8,757	9,000	18,000	18,000
101-000-699-000	I/F ADMIN SERVICES - RDS, W&S	89,825	54,400	25,900	44,400	96,000	96,000
101-000-699-001	I/F ADMIN SERVICES - LIBRARY	6,250	6,250	3,646	6,250	9,250	9,250
101-000-699-004	I/F ADMIN SERVICES - REFUSE	7,500	8,500	14,968	10,800	14,000	14,000
101-000-699-005	I/F ADMIN SERVICES - TRANSPORT	50,755	51,440	30,007	51,440	45,000	45,000
101-000-699-006	I/F ADMIN SERVICES - DDA	369,880	369,880	215,763	369,880	369,880	369,880
		534,050	508,279	299,041	491,770	552,130	552,130
<u>INTEREST & RENT</u>							
101-000-665-000	INTEREST	9,894	11,427	5,794	3,000	9,500	6,000
101-000-665-050	FMV GAIN/LOSS ON INVEST	159	(2,728)	2,250			
		10,053	8,699	8,044	3,000	9,500	6,000
<u>LICENSE & PERMITS</u>							
101-000-451-000	LIQUOR LICENSE FEES	4,889	4,629	4,942	4,500	4,500	4,500
101-000-453-000	DISPENSARY LICENSE FEE	2,006	0	0	5,000	30,000	30,000
101-000-454-000	WATERCRAFT REGISTRATION	165	315	60	250	300	300
101-000-477-000	DOG LICENSE COLLECTION FEE	685	814	169	400	500	500
		7,745	5,757	5,170	10,150	35,300	35,300

City of Walled Lake, Michigan
Fiscal Year 2019 and 2020 Budget

FUND 101: REVENUES

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 01/31/18	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2018-19 FORECAST BUDGET
<u>LICENSE & PERMIT:BUILDING PLANNING</u>							
101-000-457-000	TRADE PERMIT FEES	66,269	59,868	24,762	33,000	55,000	55,000
101-000-478-000	BUILDING PERMITS	74,954	62,391	30,848	66,000	68,000	70,000
101-000-478-002	ZONING PERMITS	3,070	3,120	1,990	3,000	3,000	3,000
101-000-478-003	BLDG/PLANNING ADMIN FEES	3,316	2,055	363	1,000	4,000	4,000
101-000-478-004	SOIL EROSION PERMITS	1,060	1,320	720	500	1,000	1,000
101-000-478-050	CONTRACTOR REGISTRATION	2,560	4,389	2,093	1,600	4,000	4,000
101-000-479-000	ZONING BOARD OF APPEALS	950	700	2,050	750	3,000	3,000
101-000-481-000	PLAN. COMM/SITE PLAN FEE INCC	7,394	2,085	(46)	5,500	7,500	7,500
		159,573	135,928	62,781	111,350	145,500	147,500
<u>REC & CULTURE</u>							
101-000-458-000	MARKET DAY	4,522	10,825	0	0	-	-
101-000-671-000	FARMERS MARKET	2,491	2,473	520	2,000	2,000	2,000
101-000-671-003	BEACH PARTY		0		0	-	-
		7,013	13,298	520	2,000	2,000	2,000
<u>FINES & FORFEITURES</u>							
101-000-403-004	TRANSFER PENALTY ON TAX BILL	4,310	9,570		5,000	7,500	7,500
101-000-446-000	NSF CHECK FEES	25	75	70			
101-000-601-000	DISTRICT COURT FEES AND FINES	25,017	17,625	9,122	20,000	18,000	18,000
101-000-654-000	CODE VIOLATION FEES	225					
		29,577	27,270	9,192	25,000	25,500	25,500
<u>OTHER PROCEEDS</u>							
101-000-452-000	CABLE TV FEES	230,824	188,911	46,679	160,000	180,000	180,000
101-000-643-000	CEMETERY LOT SALES	2,200	5,780	1,900	2,000	2,000	2,000
101-000-666-000	DIVIDENDS MML/MMRMA/ETC	79,371	43,106	37,527	50,000	45,000	35,000
101-000-669-006	CELLULAR TOWER	36,199	99,017	24,605	96,000	98,000	98,000
101-000-673-000	SALE OF FIXED ASSETS	2,071	16,500	27,724	5,000	5,000	5,000
101-000-674-000	DONATIONS	274,226	1,087	0		0	0
101-000-686-000	INSURANCE PROCEEDS	3,838	2,115	15,182	0	0	0
101-000-694-000	CASH OVER AND UNDER	(309)	(414)	(310)	0	0	0
101-000-695-000	MISCELLANEOUS	(69)	1,427	553	2,500	0	0
101-000-695-002	EMPLOYEE HEALTH INS CONTRIBU	(274)	0	0	0	0	0
		628,077	357,529	153,860	315,500	330,000	320,000
Totals -REVENUES		5,282,547	4,997,805	4,024,245	4,956,220	5,238,330	5,276,030

City of Walled Lake, Michigan
 Fiscal Year 2019 and 2020 Budget

FUND 101: LEGISLATIVE

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 01/31/18	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2019-2020 FORECAST BUDGET
Dept 100-CITY COUNCIL							
101-100-713-000	PER DIEM WAGES	3,050	2,480	2,650	8,900	4,000	4,000
101-100-716-000	FICA	202	166	179	700	700	700
101-100-723-000	WORKER'S COMPENSATION	107	161	48	25	25	25
101-100-727-000	OFFICE SUPPLIES				250	250	250
101-100-869-000	EXPENSE/MILEAGE				200	200	200
101-100-957-000	CONFERENCES/WORKSHOPS				2,000	2,000	2,000
		3,359	2,807	2,877	12,075	7,175	7,175
APPROPRIATIONS - LEGISLATIVE		3,359	2,807	2,877	12,075	7,175	7,175

City of Walled Lake, Michigan
Fiscal Year 2019 and 2020 Budget

FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 01/31/18	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2019-2020 FORECAST BUDGET
Dept 172-CITY MANAGER							
101-172-702-000	CITY MANAGER	160,554	160,739	89,231	160,000	160,000	160,000
101-172-703-001	DEPUTY		75,577	46,010	75,000	82,500	82,500
101-172-703-002	GENERAL/CONFIDENTIAL	58,451	0	0	0	-	-
101-172-703-003	INTERNSHIP		18,600		0	14,400	14,400
101-172-711-000	OVERTIME		225				
101-172-715-006	VACATION PAY OUT			91,777	100,000		
101-172-716-000	FICA	14,206	16,803	11,169	18,000	19,700	19,700
101-172-717-000	HOSPITALIZATION INSURANCE	30,280	35,338	23,175	37,600	34,200	35,226
101-172-717-050	EMPLOYEE HEALTH INS COPAY	(613)	(3,425)	(2,300)			
101-172-718-000	LIFE INSURANCE	1,984	2,305	1,607	2,500	2,400	2,470
101-172-719-000	PENSION CONTRIBUTION	2,474	5,263	3,637	5,115	5,200	5,200
101-172-719-001	PENSION CATCH-UP		145	6,160		500	500
101-172-719-002	OPEB CONTRIBUTION	3,624	3,988	2,686	3,700	4,250	4,250
101-172-720-000	CONTINGENCY					10,000	10,000
101-172-723-000	WORKER'S COMPENSATION	1,547	2,319	(381)	2,100	2,400	2,400
101-172-725-020	PERSONNEL ALLOCATION	(198,608)	(223,400)	(103,544)	(177,500)	(251,940)	(251,940)
101-172-727-000	OFFICE SUPPLIES				250	250	250
101-172-732-001	GAS AND OIL	480	1,146	797		1,500	1,500
101-172-806-000	MEMBERSHIP DUES			50	1,000	1,000	1,000
101-172-869-000	EXPENSE/MILEAGE	71	14	0		-	-
101-172-870-000	VEHICLE ALLOWANCE	118				-	-
101-172-939-000	VEHICLE MAINTENANCE			56			
101-172-958-000	EDUCATION & TRAINING		69	2,389	5,000		
101-172-958-002	TUITION REIMBURSEMENT		4,320	649		4,000	4,000
		74,567	100,025	173,165	232,765	90,360	91,456
Dept 210-ATTORNEY							
101-210-817-000	CONSULTANT	39,600	39,600	23,100	44,000	42,000	42,000
		39,600	39,600	23,100	44,000	42,000	42,000
Dept 211-LITIGATION							
101-211-813-000	CIVIL LITIGATION	24,639	22,781	11,858	20,000	20,000	20,000
101-211-813-001	GENERAL COUNSEL FEES	8,622	20,621	2,585	10,000	10,000	10,000
101-211-813-002	BLDG/PLAN ATTORNEY FEES	8,866	7,535	836			
101-211-814-000	CRIMINAL PROSECUTION	45,889	55,533	21,230	70,000	70,000	70,000
101-211-814-001	WITNESS FEES			5,401			
101-211-815-000	LABOR RELATIONS	4,517	8,672	1,695			
101-211-817-001	TAX APPEALS EXPENSE	21,867	21,545	556	15,000	10,000	10,000
101-211-869-000	EXPENSE/MILEAGE	2,267	4,305	2,307			
		116,667	140,992	46,468	115,000	110,000	110,000
Dept 219-CITY CLERK							
101-219-703-000	DEPARTMENT HEAD		49,449.66	46,010	75,000	82,500	82,500
101-219-703-005	DEPUTY/ASSIST	57,918	24,865	0	0	-	-
101-219-711-000	OVERTIME	1,909	2,046	0			
101-219-716-000	FICA	4,630	5,744	3,468	5,750	6,350	6,350
101-219-717-000	HOSPITALIZATION INSURANCE	13,567	14,177	8,552	17,700	19,500	20,100
101-219-717-050	EMPLOYEE HEALTH INS COPAY	(307)	(1,329)	(767)			
101-219-718-000	LIFE INSURANCE	784	815	639	900	900	920
101-219-719-000	PENSION CONTRIBUTION	1,508	1,426	0	0	-	-
101-219-719-001	PENSION LIAB CATCH UP	1,929	(488)		0	-	-

City of Walled Lake, Michigan
Fiscal Year 2019 and 2020 Budget

FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 01/31/18	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2019-2020 FORECAST BUDGET
101-219-719-002	OPEB CONTRIBUTION	1,540	3,000	1,750	3,000	3,000	3,000
101-219-723-000	WORKER'S COMPENSATION	330	493	291	600	600	600
101-219-725-020	PERSONNEL ALLOCATION	10,060	11,810	(25,956)	(44,500)	(60,219)	(60,219)
101-219-727-000	OFFICE SUPPLIES	384	(48)	169	1,500	500	500
101-219-727-001	POSTAGE	1,016	0		2,000	500	500
101-219-729-000	MISCELLANEOUS	99	0		1,000	1,000	1,000
101-219-806-000	MEMBERSHIP DUES	600	480	255	500	500	500
101-219-869-000	EXPENSE/MILEAGE	23	765		100	100	100
101-219-900-000	PRINTING/PUBLISHING/PUBLICITY	818	0	57	5,000	250	250
101-219-936-001	SOFTWARE MAINTENANCE	499	499	499	500	500	550
101-219-958-000	EDUCATION & TRAINING	3,088	3,856	1,795	5,000	4,000	4,000
101-219-958-001	TUITION			3,915		4,000	4,000
		100,396	117,562	40,676	74,050	63,981	64,651
Dept 262-ELECTIONS							
101-262-713-000	PER DIEM WAGES	2,528	4,436	1,520	4,500	3,000	3,000
101-262-727-001	POSTAGE		37	35		-	-
101-262-728-000	OPERATING SUPPLIES	2,083	3,560	1,325	4,000	2,000	2,000
101-262-850-000	OAKLAND COUNTY		300	0		-	-
101-262-869-000	EXPENSE/MILEAGE	140	56	56		-	-
101-262-900-000	PRINTING/PUBLISHING/PUBLICITY	1,328	1,518	1,251	3,800	3,800	3,800
101-262-933-000	EQUIPMENT MAINTENANCE	164	0	135	350	350	350
101-262-941-000	EQUIPMENT RENTAL		1,372	0		-	-
101-262-936-001	SOFTWARE MAINTENANCE					-	-
		6,243	11,279	4,322	12,650	9,150	9,150
Dept 253-TREASURER							
101-253-703-000	DEPARTMENT HEAD		13,170	46,010	75,000	82,500	82,500
101-253-703-005	DEPUTY/ASSIST		30,962	0	0	-	-
101-253-710-000	PART TIME	7,573	17,103	0			
101-253-711-000	OVERTIME						
101-253-716-000	FICA	579	4,624	3,463	5,400	6,350	6,351
101-253-717-000	HOSPITALIZATION INSURANCE		11,726	11,944	17,700	19,500	20,100
101-253-717-050	EMPLOYEE COPY		(767)	(767)			
101-253-718-000	LIFE INSURANCE		426	596	900	900	950
101-253-719-000	PENSION CONTRIBUTION		2,498	2,654	5,000	5,200	5,200
101-253-719-001	PENSION LIAB CATCH-UP			4,470	400	200	200
101-253-719-002	OPEB CONTRIBUTION		728	2,042	1,248	3,000	3,000
101-253-723-000	WORKER'S COMPENSATION			646	560	600	600
101-253-725-020	PERSONNEL ALLOCATION	44,900	17,500	(23,975)	(41,100)	(55,310)	(55,310)
101-253-727-000	OFFICE SUPPLIES	136	(68)	0	1,500	500	500
101-253-727-001	POSTAGE	1,083	0		2,000	500	500
101-253-727-002	TAX BILL EXPENSE	448	884	448	3,000	3,000	3,000
101-253-729-000	MISCELLANEOUS	43	0		500	500	500
101-253-738-000	BANK SERVICE CHARGE	442	201	0	1,000	500	500
101-253-806-000	MEMBERSHIP DUES	150	170	370	250	500	500
101-253-869-000	EXPENSE/MILEAGE	62	233	186	500	250	250
101-253-900-000	PRINTING/PUBLISHING/PUBLICITY	5,138	3,535	3,521	5,000	5,000	5,000
101-253-902-000	OAKLAND COUNTY SERVICE	86	0		1,200	1,200	1,200
101-253-920-000	TELEPHONE/INTERNET SERVICE	4,172	5,890	4,023	2,000	-	-
101-253-936-001	SOFTWARE MAINTENANCE	649	751	800		-	-
101-253-943-000	I/F COMPUTER RENTAL - W&S				0	-	-

City of Walled Lake, Michigan
Fiscal Year 2019 and 2020 Budget

FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 01/31/18	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2019-2020 FORECAST BUDGET
101-253-958-000	EDUCATION & TRAINING		1,956	0	5,500	2,000	2,000
101-253-958-002	TUITION REIMBURSEMENT			3,950		5,000	5,000
		65,460	111,520	60,379	87,558	81,890	82,541
<u>Dept 247-BOARD OF REVIEW</u>							
101-247-713-000	PER DIEM	1,400	1,200	200	1,500	1,500	1,500
101-247-716-000	FICA			15			
101-247-958-000	EDUCATION & TRAINING				50	150	150
		1,400	1,200	215	1,550	1,650	1,650
APPROPRIATIONS - CITY ADMINISTRATION		404,333	522,178	348,326	567,573	399,031	401,448

City of Walled Lake, Michigan
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FUND 101: PUBLIC SAFETY

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 01/31/18	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2019-20 FORECAST BUDGET
Dept 300-POLICE							
101-300-703-000	DEPART HEAD/ DIRECTOR	90,312	91,039	55,211	90,000	99,000	99,000
101-300-703-001	COMMAND OFFICERS				45,300	-	-
101-300-704-003	COMMAND OFFICERS PART TIME	61,623	100,506	61,214	90,000	110,000	110,000
101-300-707-000	FULL TIME OFFICERS	287,756	294,175	179,059	390,000	336,300	336,300
101-300-704-004	RECORDS ASSISTANT/DISPATCH	37,717	38,562	21,812	41,400	40,000	40,000
101-300-707-001	PART TIME OFFICERS	291,040	298,324	167,510	245,000	272,500	272,555
101-300-711-000	OVERTIME	35,094	43,770	30,297	35,000	38,000	38,000
101-300-715-001	HOLIDAY PAY	11,457	8,122	0	0		
101-300-715-002	SICK PAY-OUT						
101-300-715-004	LONGEVITY	4,090	12,895	8,675	8,500	17,000	19,000
101-300-716-000	FICA	62,650	67,972	40,072	75,000	75,000	75,015
101-300-717-000	HOSPITALIZATION INSURANCE	69,238	74,344	44,886	95,000	90,000	92,700
101-300-717-008	HEALTH CARE STIPEND	12,600	7,200	4,200	13,200	13,200	13,200
101-300-717-050	EMPLOYEE \$25 OPEB COPAY	(1,534)	(6,646)	(3,834)			
101-300-718-000	LIFE INSURANCE	9,914	9,388	5,944	10,000	10,000	10,300
101-300-719-000	PENSION CONTRIBUTION	19,990	13,037	4,660	9,500	12,000	12,002
101-300-719-001	PENSION LIAB CATCH-UP	178,523	322,765	436,100	705,000	375,000	375,075
101-300-719-002	OPEB CONTRIBUTION	8,616	8,616	5,026	10,500	10,500	10,500
101-300-720-000	CONTINGENCY				5,000	-	-
101-300-723-000	WORKER'S COMPENSATION	28,458	42,631	19,068	45,000	25,000	25,005
101-300-724-001	OAKLAND COUNTY DISPATCH POLI	76,849	79,958	40,930	85,000	85,000	85,017
101-300-725-020	PERSONNEL ALLOCATION	31,270	25,500	11,900	20,400	29,220	29,220
101-300-727-000	OFFICE SUPPLIES	4,068	4,672	2,380	3,500	3,750	3,751
101-300-727-001	POSTAGE	434	20	0	500	50	50
101-300-728-000	OPERATING SUPPLIES	9,276	10,476	8,207	6,000	6,600	6,601
101-300-729-000	MISCELLANEOUS				1,000	500	500
101-300-731-000	UNIFORMS	12,762	11,175	10,542	10,000	11,000	11,002
101-300-732-000	GAS AND OIL	18,215	17,796	13,694	25,000	23,000	23,005
101-300-806-000	MEMBERSHIP DUES	265	235	145	1,000	750	750
101-300-807-000	RESERVE POLICE	1,438	634	159	3,500	2,000	2,000
101-300-808-000	CRIME PREVENTION	682	1,149	1,254	900	1,250	1,250
101-300-814-001	PRISONER LOCK UP		900	2,550	4,000	4,000	4,001
101-300-817-000	CONSULTANT		400		2,700	1,500	1,500
101-300-829-000	OUTSIDE SERVICES - OTHER PROFE	8,034	8,451	2,421	5,000	5,000	5,001
101-300-850-000	LIENS/CLEMIS	19,947	24,840	9,298	21,000	21,000	21,210
101-300-920-000	TELEPHONE/INTERNET SERVICE	11,541	15,824	11,556	7,000	3,000	3,000
101-300-921-000	ELECTRIC	8,539	10,105	5,785	7,000	7,500	7,502
101-300-932-000	CUSTODIAL MAINTENANCE SERVICE				500	250	250
101-300-933-000	EQUIPMENT MAINTENANCE	3,014	4,567	2,245	5,000	5,000	5,050
101-300-934-000	BUILDING/FACILITY MAINTENANCI	13,355	9,887	3,928	8,000	8,000	8,080
101-300-936-000	COMPUTER MAINTENANCE	90	405		4,000	3,500	3,535
101-300-939-000	VEHICLE MAINTENANCE	26,769	18,612	16,843	20,000	21,000	21,500
101-300-941-000	EQUIPMENT RENTAL	940	330	0		-	-
101-300-956-000	CIVIL DEFENSE				100	100	100
101-300-958-000	EDUCATION & TRAINING	1,103	7,114	4,230	4,000	4,500	4,545
101-300-958-001	P.A. 302 TRAINING	3,035	3,060	4,250	3,500	3,500	3,500
101-300-958-002	TUITION REIMBURSEMENT	8,084	5,000	2,825	6,000	3,000	3,000
101-300-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA		5,882	2,199	4,000	3,000	3,000
101-300-980-001	COMPUTER & RELATED HARWARE	3,419	221	0	400	-	1,800
101-300-980-002	SOFTWARE PURCHASES	80	0			-	-
101-300-980-004	RECORD RETENTION	648	0	620	800	800	800
101-300-981-000	M&E>5000		4,649				
101-300-983-000	WEAPONS	325	7,462	2,521	4,900	2,000	6,000
		1,471,722	1,706,023	1,240,382	2,178,100	1,783,270	1,795,172

City of Walled Lake, Michigan
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FUND 101: PUBLIC SAFETY

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 01/31/18	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2019-20 FORECAST BUDGET
Dept 302-CROSSING GUARDS							
101-302-707-002	CROSSING GUARDS	7,247	10,929	3,510	7,250	11,000	11,000
101-302-716-000	FICA	554	836	269	560	850	850
101-302-723-000	WORKER'S COMPENSATION	330	494	93	500	500	500
101-302-728-000	OPERATING SUPPLIES				0	-	-
		8,131	12,259	3,872	8,310	12,350	12,350
Dept 335-FIRE							
101-335-703-000	DEPART HEAD/ DIRECTOR	76,454	88,743	52,423	90,000	94,000	94,000
101-335-703-001	FIRE MARSHAL	16,255	66,044	36,750	66,243	66,243	66,243
101-335-707-000	FULL TIME OFFICERS	160,501	64,103	36,455	65,367	65,367	65,367
101-335-710-000	RESERVES	33,053	227,315	123,108	225,000	225,000	225,000
101-335-710-002	POC FIREFIGHTERS	102,268	79,787	35,607	70,000	70,000	70,000
101-335-711-000	OVERTIME	29,462	25,324	23,189	31,000	31,000	31,000
101-335-715-001	HOLIDAY PAY	13,618	2,263	0	0		
101-335-715-004	LONGEVITY					6,125	6,500
101-335-715-005	EDUCATION BONUS		950	0	1,500	1,500	1,500
101-335-716-000	FICA	33,227	41,804	23,225	42,000	42,800	42,800
101-335-717-000	HOSPITALIZATION INSURANCE	67,072	60,368	36,352	53,100	55,600	57,268
101-335-717-008	STIPENDS	165	660	385			
101-335-717-050	EMPLOYEE HEALTH INS COPAY	(920)	(3,972)	(2,300)			
101-335-718-000	LIFE INSURANCE	7,993	9,329	8,403	6,500	9,500	9,690
101-335-719-000	PENSION CONTRIBUTION	4,714	4,631	2,409	4,500	4,800	4,800
101-335-719-001	PENSION LIAB CATCH-UP	10,893	7,111	3,698	11,000	14,000	14,000
101-335-719-002	OPEB CONTRIBUTION	5,306	5,496	3,206	5,500	5,500	5,500
101-335-723-000	WORKER'S COMPENSATION	21,652	34,791	49,907	36,000	37,000	40,000
101-335-724-001	OAKLAND COUNTY DISPATCH POLI	25,616	26,653	13,468	27,500	29,000	30,450
101-335-725-020	PERSONNEL ALLOCATION	33,500	25,500	11,900	20,400	19,480	19,480
101-335-727-000	OFFICE SUPPLIES	1,757	1,179	951	1,200	1,200	1,200
101-335-727-001	POSTAGE	72	95	0	150	150	150
101-335-728-000	OPERATING SUPPLIES	9,012	5,547	5,199	8,000	6,500	6,500
101-335-729-000	MISCELLANEOUS	281	700	0	1,000	500	500
101-335-729-003	FIRE PREVENTION EDUCATION	1,816	2,109	1,413	1,750	1,750	1,750
101-335-729-005	MONTHLY PAID ON-CALL TRAINING	406	173	0		500	500
101-335-729-006	FIRE EXPLORERS	340	271	265	500	500	500
101-335-731-000	UNIFORMS	7,800	9,171	3,906	10,000	9,000	9,900
101-335-732-000	GAS AND OIL	5,979	6,553	4,052	16,000	15,000	16,000
101-335-733-000	AMBULANCE COLLECTIONS EXP	4,370	4,508	1,556	6,000	4,000	4,000
101-335-806-000	MEMBERSHIP DUES	3,939	1,039	3,959	4,500	4,500	4,500
101-335-817-000	CONSULTANT					-	-
101-335-829-000	OUTSIDE SERVICES - OTHER PROFE	11,330	2,625	1,686	10,000	16,000	16,000
101-335-850-000	OAKLAND COUNTY FIRE SERVICES-	3,064	7,289	2,505	7,100	7,100	7,100
101-335-851-000	RADIO SERVICE	4,104	2,397	2,511	2,500	4,000	4,000
101-335-900-000	PRINTING/PUBLISHING/PUBLICITY	400	117	162	200	250	250
101-335-920-000	TELEPHONE/INTERNET SERVICE	10,655	6,946	4,371	6,500	3,000	3,000
101-335-921-000	ELECTRIC	7,680	8,492	4,992	8,000	8,000	8,250
101-335-922-000	HEAT	3,568	4,448	2,600	6,000	6,000	6,000
101-335-923-000	WATER	378	2,637	5,647	2,000	4,000	4,000
101-335-931-000	GROUNDS MAINTENANCE SERVICE			129	3,500	2,500	2,500
101-335-932-000	CUSTODIAL MAINTENANCE SERVIC	334	83			-	-
101-335-933-000	EQUIPMENT MAINTENANCE	10,482	10,507	8,348	9,000	10,000	10,000
101-335-933-050	HYDRANT MAINTENANCE	1,746	440	0			
101-335-934-000	BUILDING/FACILITY MAINTENANCI	7,502	10,342	2,180	9,000	9,000	9,000
101-335-936-000	COMPUTER MAINTENANCE	178	0	47	1,000	1,000	1,000

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GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 01/31/18	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2019-20 FORECAST BUDGET
101-335-936-001	SOFTWARE MAINTENANCE	200	1,245	545	500	500	500
101-335-939-000	VEHICLE MAINTENANCE	22,469	23,389	12,228	22,000	20,000	20,000
101-335-941-000	EQUIPMENT RENTAL	1,271	644			-	-
101-335-958-000	EDUCATION & TRAINING	10,601	15,403	7,727	12,000	13,000	13,000
101-335-958-002	TUITION REIMBURSEMENT		695	1,320		5,000	5,000
101-335-980-000	MACH & EQUIP MINOR PURCH \$50	24,536	11,757	6,925	22,900	20,000	25,200
101-335-980-001	COMPUTER & RELATED HARWARE PURCHASES				3,200	1,000	1,000
101-335-980-003	FURNISHINGS & FIXTURES		509				
101-335-983-000	WEAPONS & PROTECTIVE GEAR			0	6,000	8,000	8,000
		797,097	908,213	543,409	936,110	958,865	972,898
Dept 371-BUILDING INSPECTION DEPT							
101-371-708-001	CODE ENFORCEMENT OFFICER	29,560	29,594	19,374	32,000	32,000	32,000
101-371-708-002	BUILDING OFFICIAL	18,344	28,910	14,250	18,000	22,000	22,000
101-371-710-000	PART-TIME INSPECTORS	11,715	3,633	0	14,000	14,000	14,000
101-371-716-000	FICA	3,158	2,542	1,482	2,500	2,500	2,500
101-371-723-000	WORKER'S COMPENSATION	1,533	2,297	(2,041)	3,700	3,000	3,000
101-371-725-020	PERSONNEL ALLOCATION	16,820	30,300	32,256	55,300	98,590	98,590
101-371-727-000	OFFICE SUPPLIES	338	1,062	165	1,000	1,000	1,000
101-371-727-001	POSTAGE	366	0	0	300	300	300
101-371-728-000	OPERATING SUPPLIES	1,060	333	36		-	-
101-371-732-000	GAS AND OIL	777	655	489		-	-
101-371-804-000	WEED CUTTING	4,290	2,800	2,795	8,500	6,500	6,500
101-371-806-000	MEMBERSHIP DUES	95	0	700	250	700	700
101-371-817-000	CONSULTANT		(712)				
101-371-828-000	TRADE INSPECTION OUTSIDE SERV	10,622	21,698	8,861	20,000	20,000	20,200
101-371-900-000	PRINTING/PUBLISHING/PUBLICITY	115	424	50	500	250	250
101-371-920-000	TELEPHONE/INTERNET SERVICE	15,644	22,088	15,085	8,000	4,000	4,000
101-371-936-001	SOFTWARE MAINTENANCE	1,100	1,110		800	1,200	1,200
101-371-939-000	VEHICLE MAINTENANCE	48	756	0	1,000	1,000	1,000
101-371-958-000	EDUCATION & TRAINING		150	0	750	500	500
101-371-980-002	SOFTWARE PURCHASES					-	-
		115,585	147,639	93,503	166,600	207,540	207,740
APPROPRIATIONS - PUBLIC SAFETY		2,392,535	2,774,134	1,881,165	3,289,120	2,962,025	2,988,160

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GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 01/31/18	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2019-20 FORECAST BUDGET
Dept 212-FINANCE & BUDGET							
101-212-704-000	DEPART HEAD/ DIRECTOR	90,038	90,692	55,211	90,000	99,000	99,000
101-212-703-005	DEPUTY/ASSIST				0	-	-
101-212-715-006	VACATION PAY-OUT						
101-212-716-000	FICA	7,308	6,961	4,218	11,500	7,600	7,600
101-212-717-000	HOSPITALIZATION INSURANCE	19,223	20,936	12,769	35,400	19,500	20,100
101-212-717-050	EMPLOYEE HEALTH INS COPAY	(307)	(1,344)	(767)			
101-212-718-000	LIFE INSURANCE	1,242	1,242	725	1,800	1,500	1,545
101-212-719-000	PENSION CONTRIBUTION	3,781	5,052	3,185	8,200	6,200	6,200
101-212-719-001	PENSION LIAB CATCH-UP		174	5,364	400	400	400
101-212-719-002	OPEB CONTRIBUTION	3,000	3,000	1,750	4,300	3,000	3,000
101-212-723-000	WORKER'S COMPENSATION	845	1,266	26	1,600	600	600
101-212-724-000	UNEMPLOYMENT COMPENSATION				120	-	-
101-212-725-020	PERSONNEL ALLOCATION	(131,450)	(83,414)	(48,356)	(82,900)	(85,510)	(85,510)
101-212-728-000	OPERATING SUPPLIES	140	0	127	500	250	250
101-212-806-000	MEMBERSHIP DUES	573	514	580	750	750	750
101-212-900-000	PRINTING & PUBLICATION			185			
101-212-936-001	SOFTWARE MAINTENANCE				0	-	-
101-212-958-000	EDUCATION & TRAINING	2,474	898	711	3,500	2,000	2,000
101-212-958-002	TUITION REIMBURSEMENT					-	-
		(3,133)	45,977	35,729	75,170	55,290	55,935
Dept 209-ASSESSOR							
101-209-727-001	POSTAGE	51	1,455	0	500	1,500	1,500
101-209-902-000	OAKLAND COUNTY SERVICE	49,824	49,786		58,401	60,000	63,000
		49,874	51,240	-	58,901	61,500	64,500
Dept 218-GENERAL OPERATIONS							
101-218-703-003	INTERNSHIP WAGES		14868.75	17,520		45,600	45,600
101-218-708-000	FT DPW/CLERICAL	41,816	41,884	23,372	41,700	41,700	41,700
101-218-710-000	PART-TIME	10,120	2,029	0	35,000	-	-
101-218-711-000	OVERTIME	4,610	4,822	2,852	3,000	5,000	5,000
101-218-715-004	LONGEVITY		780	1,310			
101-218-715-005	EDUCATION BONUS		600	600	600	600	600
101-218-716-000	FICA	4,302	4,870	2,066	6,100	7,100	7,100
101-218-717-000	HOSPITALIZATION INSURANCE	23,914	25,444	17,350	17,700	22,000	22,660
101-218-717-050	EMPLOYEE HEALTH INS COPAY	(306)	(1,328)	(767)			
101-218-718-000	LIFE INSURANCE	615	713	359	850	600	618
101-218-719-000	PENSION CONTRIBUTION	1,491	2,501	804	1,485	3,450	3,451
101-218-719-001	PENSION LIAB CATCH-UP	185,873	198,268	142,927	268,405	294,210	308,921
101-218-719-002	OPEB CONTRIBUTION	1,248	1,248	728	1,250	1,900	1,900
101-218-720-000	CONTINGENCY				15,000	15,000	15,003
101-218-723-000	WORKERS COMPENSATION	302	451	197	750	1,000	1,000
101-218-724-000	UNEMPLOYMENT COMPENSATION		60		60		-
101-218-725-000	BENEFIT PLAN CHARGES				3,000		
101-218-725-020	PERSONNEL ALLOCATION	(41,834)	(22,427)	(3,381)	(5,800)	(38,591)	(38,591)
101-218-727-000	OFFICE SUPPLIES	9,020	8,476	3,327	6,500	6,500	6,500
101-218-727-001	POSTAGE	719	4,839	181	2,500	3,500	3,500
101-218-728-000	OPERATING SUPPLIES	1,392	3,915	(19)		1,000	1,000
101-218-729-000	MISCELLANEOUS	946	436	270	5,000	2,500	2,525
101-218-806-000	MEMBERSHIP DUES	4,531	6,433	2,476	8,000	7,000	7,100
101-218-812-000	AUDIT	12,905	9,844	11,612	14,600	14,800	15,000
101-218-823-000	INSURANCE AND BONDS	53,225	55,363	56,913	56,000	57,000	57,500
101-218-829-000	OUTSIDE SERVICES - OTHER PROFE	556	0			-	-
101-218-900-000	PRINTING/PUBLISHING/PUBLICITY	953	3,291	3,402		5,000	5,000
101-218-920-000	TELEPHONE/INTERNET SERVICE	15,644	22,088	15,085	9,000	4,000	4,000

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101-218-921-000	ELECTRIC	5,690	4,347	2,474	7,000	6,000	6,600
101-218-922-000	HEAT	4,970	6,197	2,795	10,000	6,750	6,900
101-218-923-000	WATER	725	611	4,928	1,500	1,500	1,600
101-218-932-000	CUSTODIAL MAINTENANCE SERVIC	2,318	4,422	3,473	4,000	5,000	5,000
101-218-933-000	EQUIPMENT MAINTENANCE	2,474	8,917	2,809	9,000	9,000	9,000
101-218-934-000	BUILDING/FACILITY MAINTENANCI	4,706	11,635	16,856	15,000	25,000	25,250
101-218-934-001	HVAC CONTRACT	20,560	2,105	4,678	22,000	8,000	8,000
101-218-936-000	COMPUTER MAINTENANCE	7,240	42,627	10,388	30,000	30,000	30,300
101-218-936-001	SOFTWARE MAINTENANCE	6,007	14,040	11,454	11,000	18,000	18,500
101-218-941-000	EQUIPMENT RENTAL	5,222	4,834	3,893	4,000	6,000	6,000
101-218-971-000	FURNISHINGS AND FIXTURES	1,124					
101-218-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA			4,780	5,000	3,000	3,000
101-218-980-001	COMPUTER & RELATED HARWARE PURCHASES				1,800	2,300	1,800
101-218-980-002	SOFTWARE PURCHASES		580			-	-
101-218-980-003	FURNISHINGS AND FIXTURES		726				
		393,075	490,512	367,711	611,000	621,419	639,037
Dept 276-CEMETERY							
101-276-921-000	ELECTRIC	142	152	81	150	150	160
101-276-931-000	GROUNDS MAINTENANCE				1,000	5,000	2,500
101-276-931-001	TRANSFER TO PERPETUAL CARE	4,215	0				
101-276-936-001	SOFTWARE MAINTENANCE	483	483	483	600	600	650
		4,840	635	564	1,750	5,750	3,310
Dept 747-COMMUNITY ACTION PROGRAMS							
101-747-729-000	MISCELLANEOUS	820	-				
101-747-808-000	CRIME PREVENTION	2,176	-				
101-747-883-000	LAKE AREA YOUTH ASSISTANCE	3,000	3,000	3,000	3,000	3,000	3,000
101-747-969-001	CDBG-PUBLIC SERVICES			1,540	2,850	2,850	2,850
101-747-969-002	CDBG-COMMUNITY BENEFIT	3,706	-		5,350	5,350	5,350
101-747-975-004	SR. CITIZEN NUTRITION PROGRAM				2,000	2,000	2,000
101-747-975-006	OLHSA	1,000	-		1,000	1,000	1,000
101-747-975-008	CDBG-WIXOM SENIOR CENTER	10,479	6,105	6,548	10,800	10,800	10,800
		21,181	9,105	11,088	25,000	25,000	25,000
Dept 690-PARKS AND RECREATION							
101-690-725-020	PERSONNEL ALLOCATION	25,980	25,979	15,169	26,000	74,787	74,787
101-690-727-000	OFFICE SUPPLIES	(0)	0	129			
101-690-727-001	POSTAGE	272			500	750	750
101-690-728-000	OPERATING SUPPLIES	914	1,351	271	1,000	500	500
101-690-729-000	UNIFORMS			110	150	500	500
101-690-817-000	CONSULTANT		132	3,443		5,000	5,000
101-690-820-000	ENGINEER			7,025		5,000	5,000
101-690-869-000	EXPENSE/MILEAGE	41	28	0			
101-690-886-000	CONCERTS & MOVIES	6,298	3,028	3,600	6,000	6,000	6,000
101-690-886-001	ASCAP LICENSE	336	341	348	400	400	400
101-690-890-000	MARKET DAYS	1,470	6,117	87	3,000	2,000	2,000
101-690-895-000	FARMERS MARKET	83	188		800	500	500
101-690-894-000	HOLIDAY EVENT SUPPLIES	4,113	9,501	4,196	7,000	6,500	6,500
101-690-898-000	BEACH PARTY		1,624	478			
101-690-900-000	PRINTING PUBLICATION			514		750	750
101-690-921-000	ELECTRIC	509	559	386	650	600	600
101-690-937-000	PARK IMP./REPAIR/MAINTENANCE	2,795	2,875	331	10,000	10,000	10,000
101-690-937-001	TRAILWAY OPERATIONS		39,390	170	460,000	20,000	20,000
101-690-948-000	PORTA JONS	1,720	3,065	785	3,000	3,000	3,000
101-690-980-000	M&E MINOR \$500 - \$4999 EA		985			-	-

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		44,531	95,163	37,041	518,500	136,287	136,287
Dept 801-PLANNING							
101-801-725-020	PERSONNEL ALLOCATION	13,018	33,000	32,256	55,300	93,730	93,730
101-801-727-000	OFFICE SUPPLIES	19	0		200		-
101-801-727-001	POSTAGE	173	0		200		-
101-801-729-000	MISCELLANEOUS	85	0		1,000		-
101-801-806-000	MEMBERSHIP DUES	650	650			-	-
101-801-817-000	CONSULTANT	14,869	15,794	9,980	16,000	15,000	15,000
101-801-820-000	ENGINEERING	3,550	9,000	9,075	10,000	15,000	15,000
101-801-821-000	SPECIAL STUDIES	5,546	1,275	1,020	10,000	-	-
101-801-834-000	ZONING ORDINANCE	298	3,613	149	2,500	5,000	5,000
101-801-900-000	PRINTING/PUBLISHING/PUBLICITY	390	1,089	336	1,000	1,000	1,000
101-801-958-000	EDUCATION & TRAINING					-	-
		38,598	64,420	52,816	96,200	129,730	129,730
Dept 809-ZONING BOARD OF APPEALS							
101-809-725-020	PERSONNEL ALLOCATION					11,110	11,110
101-809-727-001	POSTAGE	1	0	0			
101-809-900-000	PRINTING/PUBLISHING/PUBLICITY		198	1,189			
101-809-901-000	BOARD OF APPEALS-MISC.				1,000	1,250	1,250
		1	198	1,189	1,000	12,360	12,360
Dept 441-PUBLIC WORKS							
101-441-703-001	DEPUTY/ASSIST		1,545	10,684	30,000	68,000	68,000
101-441-703-003	INTERNSHIP WAGES		12,006	15,647		6,000	6,000
101-441-708-000	DPW CREW	201,536	199,963	111,202	212,400	212,400	212,400
101-441-710-000	PART-TIME	23,047	28,704	20,282	30,000	27,700	28,000
101-441-711-000	OVERTIME	24,047	20,003	13,198	22,000	20,000	20,000
101-441-715-002	SICK PAY-OUT						
101-441-715-004	LONGEVITY		3,120	3,930	3,276	5240	5240
101-441-715-005	EDUCATION BONUS		1,800	1,800	2,400	1800	1800
101-441-715-006	VACATION PAY-OUT						
101-441-715-007	PERSONAL BANK PAY OUT						
101-441-715-008	COMP PAY-OUT						
101-441-716-000	FICA	18,717	20,229	13,330	25,300	26,100	26,100
101-441-717-000	HOSPITALIZATION INSURANCE	55,502	58,999	35,793	90,000	82,000	84,460
101-441-717-008	STIPENDS		1,200	700		1200	1200
101-441-717-050	EMPLOYEE HEALTH INS COPAY	(1,227)	(5,316)	(3,067)			
101-441-718-000	LIFE INSURANCE	3,112	3,112	1,816	4,500	4,000	4,120
101-441-719-000	PENSION CONTRIBUTION	7,374	8,100	4,593	11,738	12,000	13,000
101-441-719-001	PENSION LIAB CATCH-UP	20,350	24,111	13,372	38,097	33,650	34,000
101-441-719-002	OPEB CONTRIBUTION	4,368	4,368	2,548	5,700	5,700	5,700
101-441-723-000	WORKER'S COMPENSATION	14,093	21,112	7,052	16,000	16,000	16,600
101-441-725-020	PERSONNEL ALLOCATION	(286,023)	(301,096)	(124,474)	(213,386)	(245,890)	(245,890)
101-441-727-000	OFFICE SUPPLIES	116	260	35	300	300	300
101-441-727-001	POSTAGE	97			500	-	-
101-441-728-000	OPERATING SUPPLIES	5,179	7,422	4,554	8,500	6,500	6,500
101-441-729-000	MISCELLANEOUS		65	121	100	500	500
101-441-731-000	UNIFORMS	1,820	1,679	860	3,000	2,000	2,000
101-441-732-000	GAS AND OIL	8,560	7,740	4,257	13,000	10,000	10,000
101-441-803-000	MISS DIG		111	0	240		
101-441-805-000	TREE REMOVAL			228	3,500	2,000	2,000
101-441-806-000	MEMBERSHIP DUES		210	285	600	600	600
101-441-829-000	OUTSIDE SERVICES - OTHER PROFE	447	62	84		-	-
101-441-920-000	TELEPHONE/INTERNET SERVICE	5,935	7,363	5,028	4,500	1,000	1,000

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101-441-921-000	ELECTRIC	9,362	7,118	292	7,000	7,000	7,000
101-441-922-000	HEAT	4,978	6,046	3,249	7,200	6,750	6,800
101-441-923-000	WATER	1,810	2,332	2,167	1,600	3,000	3,500
101-441-931-000	GROUNDS MAINTENANCE	291	5,407	1,280	6,000	5,000	6,000
101-441-932-000	CUSTODIAL MAINTENANCE SERVIC	741	186			-	-
101-441-933-000	EQUIPMENT MAINTENANCE	6,614	3,624	3,119	9,500	7,500	7,500
101-441-934-000	BUILDING/FACILITY MAINTENANCI	477	5,310	1,332	3,000	3,000	3,000
101-441-939-000	VEHICLE MAINTENANCE	4,365	5,919	3,077	9,000	8,000	8,000
101-441-941-000	EQUIPMENT RENTAL	211	0	1,963	1,200	1,200	1,200
101-441-941-020	I/F EQUIP RENTAL	45,603	41,803	16,943	60,000	40,000	40,000
101-441-958-000	EDUCATION & TRAINING	213	600	130	1,000	500	500
101-441-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA		4,308	2,323	2,700	-	3,000
		181,714	209,524	179,733	420,465	380,750	390,130
Dept 445-DRAINS/LAKE - PUBLIC BENEFIT							
101-445-725-020	PERSONNEL ALLOCATION					46,205	46,205
101-445-806-000	MEMBERSHIP DUES	3,258	4,034	0	2,100	2,100	2,100
101-445-820-000	ENGINEERING		8,125	51,789		30,000	30,000
101-445-829-002	REPAIR & MAINT - MATERIALS	999	695	425	1,500	5,000	
101-445-920-000	PRINTING/PUBLICATION					250	250
101-445-930-000	STORM WTR LAKE LEVEL MAINT	4,754	10,450	0	10,000	10,000	10,000
101-445-988-000	CONSTRUCTION - MATERIALS	2,400	10,962	1,800	100,000		
101-445-975-005	GREENAWAY TAYLOR LADD DRAIN	942	13,461	3,318	600	6,000	6,000
		12,352	47,727	57,332	114,200	99,555	94,555
Dept 448-STREET LIGHTING							
101-448-921-000	ELECTRIC	40,703	43,854	21,409			
101-448-924-000	ELECTRIC - DDA DISTRICT ST LIGHT	15,171	15,447	9,080	67,000	68,000	70,000
101-448-933-000	EQUIPMENT MAINTENANCE -DDA	1,206	7,003	616			
		57,081	66,305	31,106	67,000	68,000	70,000
Dept 732-CITY BEAUTIFICATION							
101-732-806-000	MEMBERSHIP DUES						
101-732-894-000	HOLIDAY EVENTS AND SUPPLIES	25		210			
101-732-921-000	CITY WELCOME SIGNS	1,113	1,342	781	500	1,000	1,000
101-732-931-000	GROUNDS MAINTENANCE	68	1,095	1,365	7,500	5,000	5,000
101-732-933-000	EQUIPMENT MAINTENANCE	2,034					
		3,240	2,437	2,355	8,000	6,000	6,000
Dept 736-RETIREE HEALTHCARE							
101-736-717-000	HEALTH INSURANCE			9,529	152,000		
101-736-717-006	RETIREE REIMBURSEMENTS			100,256			
101-736-719-002	OPEB/PAYOUT			56,657	113,264	146,000	150,000
		-	-	166,442	265,264	146,000	150,000
Dept 965-TRANSFER OUT							
101-965-999-001	TRANSFER TO HEALTH CARE FUND		90,000				
101-965-999-003	TRANSFER TO DEBT SERVICE	41,420	38,982	5,425	38,313	35,850	35,112
101-965-999-590	TRANSFER TO REFUSE	2,600	1,200	700	1,200	1,200	1,200
		44,020	130,182	6,125	39,513	37,050	36,312
APPROPRIATIONS - PUBLIC SERVICES		847,376	1,213,427	949,229	2,301,963	1,784,691	1,813,156

City of Walled Lake, Michigan
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FUND 101: CAPITAL OUTLAY

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 01/31/18	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2019-20 FORECAST BUDGET
Dept 900-CAPITAL OUTLAY - MAJOR							
101-900-980-001	COMPUTER	2,011	22,225				
101-900-980-002	SOFTWARE PURCHASES	(1,383)		1,450			
101-900-980-003	FURNISHINGS & FISTURES			2,575			
101-900-981-000	MACH & EQUIP - NEW 5000 AND >	90,679	48,738	175,102	269,561		138,000
101-900-981-001	VEHICLE PURCHASE	52,708	209,438	34,627	260,000	30,000	432,000
101-900-985-000	BUILDING IMPROVEMENTS	8,729		8,796	20,000		-
101-900-988-000	MOTORIZED & NON ROADWAYS	369,650	700		100,000	-	-
101-900-970-001	LAND IMPROVEMENTS	12,700	1,073,221	184,071	406,000	-	50,000
		535,094	1,354,322	406,622	1,055,561	30,000	620,000
APPROPRIATIONS - CAPITAL OUTLAY		535,094	1,354,322	406,622	1,055,561	30,000	620,000

SPECIAL REVENUE FUNDS

FUND 202: MAJOR ROADS
FUND 203: LOCAL ROADS

Over the last five (5) years the City has focused a significant amount of resources on repairing and upgrading the City roads. Both funds are low on reserves as a result of these large, planned, construction projects.

In fiscal year 2014 City Council transitioned its attention to non-motorized improvements for the City; approving both new and upgraded sidewalk improvements to Pontiac Trail and Decker Road and contracted for a Pavement Surface and Evaluation Rating (PASER) of the city's roads the results of which are attached.

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 State of Michigan FY18 budget allocated an additional \$175,000,000 to local cities, villages and counties for road repair; Walled Lake's portion is \$40,000. Based on current information from Michigan Government Finance Officer Associations legislative committee; the City of Walled Lake budget will assume a similar commitment for FY20.

12.75 miles of Local Roads (70.5%)

Regular maintenance and the 2009 roads bond debt service payment comprise the activity in Local Roads. City engineers are recommending total reconstruction for four local neighborhood road systems. The timeline and financing discussions are part of the city-wide infrastructure analysis ordered up by Council. Total construction cost of the 4 neighborhoods for storm water, water and roads is estimated at \$10,318,000. Financing options are in the exploration stage.

5.34 miles of Major Roads (29.5%)

The City has used almost all available Major Road resources to leverage both County and State contributions for the multi-faceted Pontiac Trail and Decker Road street and sidewalk construction projects, which have occurred over the FY12 to FY16 time period, culminating in the Decker Road signalization project.

Engineering has recommended plans for Decker Rd between Maple and 14 Mile and Ladd Rd west of Pontiac Trail. The project plan is being submitted to the County along with a request for both County and Federal matching funds. Federal road dollars are run through the county.

City of Walled Lake, Michigan
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FUND 202: MAJOR ROADS

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 01/31/2018	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2019-20 FORECAST BUDGET
REVENUES							
202-000-546-000	ACT 51 FUNDS	290,939	332,821	228,193	382,000	390,000	400,000
202-000-547-000	TRI-PARTY FUNDS						
202-000-574-000	OTHER STATE REVENUES						
202-000-665-000	INTEREST			143			
202-000-695-000	MISCELLANEOUS						
TOTAL ESTIMATED REVENUES		290,939	332,821	228,336	382,000	390,000	400,000
APPROPRIATIONS							
Dept 451-CONSTRUCTION - STREETS & STRUCTURES							
202-451-970-000	LAND/RIGHT OF WAY ACQUISITION						
202-451-820-000	ENGINEERING	123,607					
202-451-988-000	CONSTRUCTION -MATERIALS & C/S				0		
		123,607	0	0	0	0	0
Dept 462-PRESERVATION - STREETS & STRUCTURES							
202-462-725-020	PERSONNEL ALLOCATION	44,468	44,900	20,951	35,920	35,920	35,920
202-462-734-000	MAINTENANCE - MATERIALS & C/S	1,584	1,266	420	6,050	6,050	6,050
202-462-941-020	I/F EQUIP RENTAL	315	6,922	5,055	15,000	15,000	15,000
		46,367	53,088	26,426	56,970	56,970	56,970
Dept 474-TRAFFIC SERVICES							
202-474-736-000	TRAFFIC SIGN MATERIAL			2,291	3,500	3,500	3,500
202-474-802-000	SIGNAL MAINTENANCE PROGRAM	18,693	21,194	8,215	25,000	25,000	25,000
202-474-831-000	STREET SWEEPING	1,975	3,478		5,100	5,100	5,100
202-474-902-000	OAKLAND COUNTY SERVICE				1,000	1,000	1,000
202-474-941-020	I/F EQUIP RENTAL		32		500	500	500
202-474-967-010	STRIPING	2,572	11,307	9,850	14,000	14,000	14,000
		23,240	36,011	20,355	49,100	49,100	49,100
Dept 478-WINTER MAINT - STREETS & STRUCTURES							
202-478-735-000	SNOW AND ICE MATERIAL	11,105	8,343	6,840	15,000	16,000	17,000
202-478-941-020	I/F EQUIP RENTAL	4,941	4,896	3,963	10,000	10,000	10,000
		16,046	13,239	10,802	25,000	26,000	27,000
Dept 482-ACT 51 ADMINISTRATIVE							
202-482-725-020	PERSONNEL ALLOCATION	24,916	19,750	11,781	20,200	20,200	20,200
202-482-812-000	AUDIT	1,450	1,588	1,613	1,525	1,550	1,550
202-482-820-000	ENGINEERING					-	-
202-482-955-000	I/F ADMIN SERVICES - GEN ADMIN	13,000	13,000	7,583	14,000	13,000	13,000
202-482-955-001	ALLOCATED ACT 51 TO LOCAL RDS.		100,000		100,000	100,000	100,000
		39,366	134,338	20,977	135,725	134,750	134,750
TOTAL APPROPRIATIONS		248,626	236,676	78,561	266,795	266,820	267,820
NET OF REVENUES/APPROPRIATIONS - FUND 202		42,313	96,145	149,775	115,205	123,180	132,180
BEGINNING FUND BALANCE		114,102	156,415		252,560	367,765	490,945
ENDING FUND BALANCE		156,415	252,560		367,765	490,945	623,125

City of Walled Lake, Michigan
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FUND 203: LOCAL ROADS

GL NUMBER	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTIVITY 01/31/2018	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2019-20 FORECAST BUDGET
REVENUES						
203-000-546-000	ACT 51 FUNDS	128,825	86,666	145,067	150,000	155,000
203-000-548-000	METRO BOND AUTHORITY	19,537	500	15,000	15,000	15,000
203-000-574-000	OTHER STATE REVENUE	0				
203-000-665-000	INTEREST		23			
203-000-669-004	XFR FROM MAJOR ROADS FUND 20	100,000		100,000	100,000	100,000
203-000-695-000	MISCELLANEOUS	8,606	0	1,000	1,000	-
TOTAL ESTIMATED REVENUES		256,969	87,189	261,067	266,000	270,000
APPROPRIATIONS						
Dept 451-CONSTRUCTION - STREETS & STRUCTURES						
203-451-988-000	CONSTRUCTION -MATERIALS & C/S		1,875			
203-451-988-050	SIDEWALKS	6,880	58,710	58,710		
		6,880	60,585	58,710	-	-
Dept 462-PRESERVATION - STREETS & STRUCTURES						
203-462-725-020	PERSONNEL ALLOCATION	71,040	33,163	56,850	56,850	56,850
203-462-734-000	MAINTENANCE - MATERIAL & C/S	1,906	711	3,500	3,500	3,500
203-462-941-020	I/F EQUIP RENTAL	5,892	2,937	500	1,000	1,000
		78,838	36,811	60,850	61,350	61,350
Dept 474-TRAFFIC SERVICES						
203-474-736-000	TRAFFIC SIGN MATERIAL	(2,496)	0	3,500	3,500	3,500
203-474-941-020	I/F EQUIP RENTAL	210				
203-474-967-010	STRIPING	-	3,650			
		(2,286)	3,650	3,500	3,500	3,500
Dept 478-WINTER MAINT - STREETS & STRUCTURES						
203-478-735-000	SNOW AND ICE MATERIAL	18,538	15,959	29,000	31,000	32,000
203-478-941-020	I/F EQUIP RENTAL	3,495	1,011	8,000	8,000	8,050
		22,033	16,970	37,000	39,000	40,050
Dept 482-ACT 51 ADMINISTRATIVE						
203-482-725-020	PERSONNEL ALLOCATION	25,950	14,816	25,400	25,400	25,400
203-482-812-000	AUDIT	1,588	1,613	1,550	1,575	1,575
203-482-820-000	ENGINEERING					
203-482-900-000	PRINTING/PUBLISHING	1,171				
203-482-955-000	I/F ADMIN SERVICES - GEN ADMIN	6,400	3,733	14,000	6,400	6,400
		35,109	20,162	40,950	33,375	33,375
Dept 965-TRANSFER OUT						
203-965-999-003	TRANSFER TO DEBT SERVICE	109,425	15,525	106,050	102,525	98,925
		109,425	15,525	106,050	102,525	98,925
TOTAL APPROPRIATIONS		249,999	153,702	307,060	239,750	237,200

City of Walled Lake, Michigan
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FUND 203: LOCAL ROADS

GL NUMBER	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTIVITY 01/31/2018	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2019-20 FORECAST BUDGET
	NET OF REVENUES/APPROPRIATIONS - FUND 203	6,969	(66,513)	(45,993)	26,250	32,800
	BEGINNING FUND BALANCE	95,265		102,234	56,241	82,491
	ENDING FUND BALANCE	102,234		56,241	82,491	115,291

CITY ROAD STATUS REPORT

STATUS AND FUNDING

Administration requested a pavement evaluation report for the city managed streets in December 2014.

Roughly 21% of the city’s local roads have a Pavement Surface and Evaluation Rating (PASER) rating of 4 which calls for substantial rehabilitation but not yet total demolition and reconstruction. The estimated repair cost is approximately \$1,842,000 and will require some creative financing solutions.

The only ‘major’ road with a ‘poor’ rating is the stretch on Ladd between Maple and the city limits. A summary table of the street evaluation is listed below and a detail street evaluation report is attached.

In 2009 the city repaired approximately 37% of the local roads with a 15 year bond financing. Unfortunately the debt payment on that bond plus routine maintenance utilizes most of the annual revenue of the two roads funds. The combined fund balance for both Major and Local roads at the end of June 2017 is projected to be approximately \$100,000.

Road Type	PASER Rating	Miles	Percentage of Roads	Estimated Repair Cost
Major	Poor	.298	5.5%	\$200,000
	Fair	3.268	60.7%	\$23,000
	Good	1.815	33.7%	N/a
Local	Poor	2.662	20.9%	\$1,842,000
	Fair	4.626	36.3%	\$33,000
	Good	5.462	42.8%	N/a

WHO OWNS THE ROADS

There are three levels of municipal road ownership in Michigan which has the 8th largest road system in the nation:

1. State highways: MDOT -- 9,700 miles (8% of all roads in Michigan)
2. County roads: County road commissions -- 89,300 miles (74%)
3. City or village streets: Cities and villages -- 21,108 miles (18%)

Whether a city or village or the county road commission has jurisdiction over major streets within the community depends upon a variety of factors and differs from community to community.

Road mileage may be transferred between jurisdictional entities. A county or city may transfer a road to the state, or the state may transfer a road to a city or county, as long as certain conditions are met; see Act 296 of 1969 (MCL 247.851-247.861). Also, a city or village may request that a county primary road within its boundaries be placed under its jurisdiction; if the county road commission refuses, the decision can be appealed to the Transportation Commission.

State Highways

State highways fall under the jurisdiction of the Michigan Department of Transportation (MDOT). Included under this heading are all highways with an “M,” “US” or “I” in their names. Examples include M-1 (Woodward Ave.), M-59, US-24 (Telegraph Road), I-75, I-696, etc. All freeways and interstate highways fall under MDOT jurisdiction, as do many major inter-county roads.

County Roads

County Primary roads are selected according to their importance to the county, and may be located within cities and villages. All other county roads are part of the County Local road system. County road commissions have jurisdiction over all public roads, except state highways, in all townships in the state.

The county road commissions are somewhat unique to Michigan. They are legally distinct from the rest of the county government with elected or county-board appointed commissioners who are in most respects independent of the county board. While county boards must approve annual budgets for road commissions, that is the only real level of control by the county board. Only the county of Wayne where the road organization is consolidated into the operations of the overall county government.

City & Village Streets

City Major Street and Local Street systems established by Act 51 are designated by a municipality’s governing body, subject to the approval of the State Transportation Commission. City Major Streets are chosen according to their importance to the municipality. All other streets are City or Village Local Streets. These street systems include no county roads or state trunk line highways.

PUBLIC ACT 51 OF 1951 (Act 51)

Act 51 established the Michigan Transportation Fund (MTF) to receive and distribute money for the repair and maintenance of roads. Act 51 established the system of road definitions, allocated specific revenue to the MTF, prescribed the formula for distributing money and the purposes for which it can be spent. Local governments commonly refer to the distribution as Act 51 Revenue.

The following revenue is collected by the MTF:

Gas Tax	43.3%
Vehicle Registrations	47.3%
Diesel Fuel Tax	5.7%
Diesel Carrier Registrations	1.1%
Miscellaneous Revenue	2.6%
It is noteworthy that the 6% sales tax charged on gasoline sales does not go to the MTF	

Restrictions on City and Village Use of Act 51 Funds

Cities and Villages may use their funds on major or local streets, provided the first priority shall be the major street system. The Act 51 formula designates a specific amount of funding for both the major and local roads. Under certain circumstances major roads can transfer some of their money to local roads.

The State also requires that a portion of the revenue be spent on non-motorized improvements.

WHAT IS THE PASER ROAD RATING SYSTEM?

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.

A road is considered to be in good condition when its PASER ranges from 8-10. These roads require only routine maintenance such as sweeping and light crack sealing.

A road is in fair condition when PASER ratings fall to 5-7. Although the roads are still structurally sound, they require capital preventative maintenance (CPM) to keep the roads from deteriorating. Common types of CPM include: crack sealing, chip sealing and thin asphalt overlays. The PASER rating of 5 is the lowest rating for a fair road; the last chance to repair the road using CPM. Trends show that 41 percent of roads with a PASER rating of 5 will fail, or fall to poor condition, each year.

A road is considered to be in poor condition when its PASER rating is 1-4. The structural integrity of these roads has failed. Statistically, 70 percent of poor roads will need to be rehabilitated, while 30 percent will need complete reconstruction.

PASER Rating	Condition	Treatment
Asphalt Streets		
9 & 10	Excellent	No maintenance required
8	Very Good	Little or no maintenance
7	Good	Crack sealing and minor patching
5 & 6	Fair – Good	Preservative treatments (non-structural)
3 & 4	Poor – Fair	Structural improvement (overlay)
1 & 2	Failed	Reconstruction
Concrete Streets		
9 & 10	Excellent	No maintenance required
7 & 8	Very Good	Routine maintenance
5 & 6	Fair – Good	Surface repairs, sealing, partial-depth patching
3 & 4	Poor – Fair	Extensive slab or joint rehabilitation
1 & 2	Failed	Reconstruction

TYPES OF ROAD REPAIR

1. Routine Maintenance (PASER 8, 9, 10)

Day to day, regularly scheduled activities to prevent water from seeping into the surface such as street sweeping, drainage clearing, shoulder grading and sealing of tight cracks.

2. Capital Preventive Maintenance (Life Extension) (PASER 5, 6, 7)

Intent is to address pavement problems before the structural integrity has been severely impacted. Treatments should protect pavement structure, slow the rate of deterioration and and/or correct the surface distress (without increasing capacity)

Typical Life Extensions in Years			
Treatment	Good Condition	Fair Condition	Poor Condition
Crack Fill	1-3	0-2	0
Crack Seal	1-5	0-3	0
Fog Seal	1-3	0-1	0
Chip Seal	4-10	3-5	0-3
Micro-Surfacing	4-8	3-5	1-4
Thin HMA	4-10	3-7	2-4

3. Structural Improvement (PASER 1, 2, 3, 4)

These roads will exhibit distress such as rutting greater than 1/2" deep, severe block cracking, etc.

Pavement Reconstruction - Complete removal and replacement of the existing pavement structure and may include new and/or recycled materials.

Pavement Rehabilitation - Structural enhancements that extend the service life of an existing pavement and/or improve its load carrying capability. Rehabilitation techniques include restoration treatments and structural overlays.

WHAT ARE OTHER SOURCES OF FUNDING FOR ROADS?

Metro Act money

Federal grants (city Major Roads only)

State grants

MDOT, Counties and Cities can collaborate on roads

Special assessments on property can help offset the cost of road repair

General Fund

Dedicated road millage

Financing

Sources:

- Sept 9 2011 Michigan House of Representatives Work Group Report "Michigan's Road Crisis"
- Michigan Department of Transportation Website
- "Road Funding: The Time is Now" by Dennis G. Kolar, Managing Director Oakland County Road Commission.

City of Walled Lake, Michigan
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CITY STREETS

PAVEMENT EVALUATION DECEMBER 2014

	Total Miles	PASER Dec-14	Estimated Cost of Repair	Previous Construction		
				Miles	Financing	Year
<u>MAJOR RDS</u>						
5.34 Centerline Miles (Federal Aid Eligible)						
W WEST MAPLE	1.005	7	Fair	\$	7,200	
DECKER (14 MILE TO MAPLE)	0.913	6	Fair	\$	6,500	
DECKER (MAPLE TO PONTIAC TRAIL)	0.538	9	Good	\$	-	
DECKER (PONTIAC TRAIL TO S COMMERCE)	0.82	9	Good	\$	-	
LADD (MAPLE TO CITY LIMITS)	0.298	4	Poor	\$	206,200	
LADD (PONTIAC TRAIL TO MAPLE)	0.275	7	Fair	\$	2,000	
E WALLED LAKE DRIVE (PONTIAC TRAIL TO 14 MI)	0.729	6	Fair	\$	5,200	
W WALLED LAKE DRIVE (LADD TO PONTIAC TRAI)	0.346	7	Fair	\$	2,500	
LIBERTY	0.094	8	Good	\$	-	0.0938 City-15 years 2009
COMMON	0.363	8	Good	\$	-	0.3973 City-15 years 2009
				\$	<u>229,600</u>	
<u>LOCAL ROADS</u>						
12.75 Centerline Miles (Not Federal Aid Eligible)						
ANGLE	0.126	9	Good	\$	-	
ANNJO	0.224	4	Poor	\$	155,000	
APPLEFORD	0.266	7	Fair	\$	1,900	
ARVIDA	0.313	8	Good	\$	-	
ASHER	0.102	8	Good	\$	-	0.1017 City-15 years 2009
ASHSTAN	0.359	8	Good	\$	-	0.3589 City-15 years 2009
BETA	0.131	4	Poor	\$	90,700	
BEVERLY	0.277	8	Good	\$	-	0.2767 City-15 years 2009
BLUFFTON	0.204	8	Good	\$	-	0.1777 City-15 years 2009
BOLTON	0.464	8	Good	\$	-	0.4634 City-15 years 2009
CHERITON	0.072	9	Good	\$	-	0.0716 City-15 years 2009
CHESTNUT RIDGE	0.284	5	Fair	\$	2,000	
COALMONT	0.142	7	Fair	\$	1,000	
CONWAY	0.056	7	Fair	\$	400	
DAREN	0.033	6	Fair	\$	200	
DAWN RIDGE	0.034	8	Good	\$	-	
DEKALB	0.095	7	Fair	\$	700	
DELTA	0.354	4	Poor	\$	245,000	
EDDIE	0.18	5	Fair	\$	1,300	
FERLAND	0.094	8	Good	\$	-	0.0941 City-15 years 2009
GAMMA	0.51	4	Poor	\$	352,900	
GLENWOOD	0.228	6	Fair	\$	1,600	
GLENWOOD COURT	0.048	6	Fair	\$	300	
GREEN VISTA	0.062	7	Fair	\$	400	
GREENMEADOW	0.133	8	Good	\$	-	0.1331 City-15 years 2009
HALIFAX	0.152	8	Good	\$	-	
HIDDEN MEADOWS	0.413	7	Fair	\$	2,900	
HIGHMEADOW	0.16	8	Good	\$	-	0.1602 City-15 years 2009
HILLCROFT	0.109	8	Good	\$	-	0.1093 City-15 years 2009
LEEDS	0.099	7	Fair	\$	700	0.0987 City-15 years 2009
LEON	0.602	8	Good	\$	-	0.6019 City-15 years 2009
MARKET	0.212	8	Good	\$	-	0.178 City-15 years 2009
MEADOW RIDGE (SOUTH ENTRANCE)	0.036	7	Fair	\$	300	

CITY STREETS

PAVEMENT EVALUATION DECEMBER 2014

	Total Miles	PASER Dec-14		Estimated Cost of Repair	Previous Construction		
					Miles	Financing	Year
MEADOW RIDGE (NORTH ENTRANCE)	0.048	7	Fair	\$ 300			
MINDA	0.102	8	Good	\$ -	0.1025	City-15 years	2009
NORTH EDDIE	0.136	4	Poor	\$ 94,100			
NICOLET	0.155	8	Good	\$ -	0.1557	City-15 years	2009
NOLTA	0.134	4	Poor	\$ 92,700			
NORTH	0.041	8	Good	\$ -			
NORTHPORT	0.264	7	Fair	\$ 1,900	0.2636	City-15 years	2009
OAKGROVE	0.72	8	Good	\$ -			
OAKSHADE	0.118	6	Fair	\$ 800			
OMEGA	0.103	8	Good	\$ -	0.1027	City-15 years	2009
OSPREY	0.19	6	Fair	\$ 1,400			
PAYSON	0.297	4	Poor	\$ 205,500			
PINE TREE COURT	0.086	7	Fair	\$ 600			
QUINIF	0.377	5	Fair	\$ 2,700			
RIDGE	0.251	7	Fair	\$ 1,800			
ROSEBUD	0.169	7	Fair	\$ 1,200			
ROSEBUD COURT	0.036	8	Good	\$ -			
RYAN	0.04	6	Fair	\$ 300			
SCHEIFLE	0.222	4	Poor	\$ 153,600			
SHAW	0.14	8	Good	\$ -	0.1396	City-15 years	2009
SIGMA	0.234	4	Poor	\$ 161,900			
SOUTH	0.041	7	Fair	\$ 300			
SPARKS	0.118	7	Fair	\$ 800			
SPRINGPARK CT	0.146	6	Fair	\$ 1,000			
SWANEY	0.228	4	Poor	\$ 157,800			
VILLA	0.228	6	Fair	\$ 1,600			
WABASSO	0.167	8	Good	\$ -	0.1669	City-12 years	2012
W WALLED LAKE DRIVE (WEST OF LADD)	0.097	9	Good	\$ -			
WALNUT RUN	0.1	7	Fair	\$ 700			
WANDA	0.175	8	Good	\$ -	0.1742	City-12 years	2012
WEIR	0.13	4	Poor	\$ 90,000			
WELFARE	0.133	8	Good	\$ -	0.1328	City-15 years	2009
WELLSBORO	0.277	8	Good	\$ -	0.2771	City-12 years	2012
WELLSBORO EAST	0.062	4	Poor	\$ 42,900			
WITHERALL	0.132	8	Good	\$ -	0.1322	City-15 years	2009
WOODCREST	0.048	6	Fair	\$ 300			
WOODCREST COURT	0.057	7	Fair	\$ 400			
WOODLAND HILLS	0.237	6	Fair	\$ 1,700			
WOODS CT	0.166	6	Fair	\$ 1,200			
				<u>\$ 1,874,800</u>			

COUNTY ROADS

S COMMERCE

E WEST MAPLE

14 MILE

N PONTIAC TR

S PONTIAC TR (S of WL Drive)

W PONTIAC TR (S of the Villas)

2012

CITY STREETS

PAVEMENT EVALUATION DECEMBER 2014

Total Miles	PASER Dec-14	Estimated Cost of Repair	Previous Construction		
			<u>Miles</u>	<u>Financing</u>	<u>Year</u>
<u>NON MOTORIZED. 16.8 miles</u>					2014

FUND 265: DRUG FORFEITURE

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 task officer to work with the Federal Drug Enforcement Agency after the staffing layoffs discontinued the City's involvement last July 2013. As a result of the new drug enforcement officer city revenues in this fund are expected to increase. There is a delay between the case closing and the funds distribution to the local participants.

Over \$1.2M 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 2019 and 2020 Budget

FUND 265: FORFEITURE FUND

GL NUMBER	DESCRIPTION	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 1/31/18	2017-18 PROJECTED BUDGET	2018-19 ADOPTED BUDGET	2019-20 FORECAST BUDGET
REVENUES								
265-000-529-005	MISCELLANEOUS			3,530				
265-000-656-100	DEPT OF JUSTICE FORFEITURE SHA	63,428	28,187	38,195	2,836			
265-000-656-200	STATE OF MI	650	8,800	13,370	6,005	100,000	100,000	100,000
265-000-665-000	INT INC DOJ	405	150	44	75			
265-000-673-000	SALE OF STATE SEIZED ASSETS	4,300	0		7,094			
TOTAL ESTIMATED REVENUES		68,783	37,136	55,140	16,010	100,000	100,000	100,000
APPROPRIATIONS								
265-399-728-000	OPERATING SUPPLIES	1,795	3,188	1,357	1,487			
265-399-731-000	UNIFORMS		1,178	580				
265-399-814-001	PRISONER LOCK UP	5,100	3,750	450				
265-399-829-000	OUTSIDE SERVICES - OTHER PROFESSIONAL							
265-399-933-000	EQUIPMENT MAINTENANCE		10,986		515			
265-399-934-000	BUILDING/FACILITY MAINTENANCE		5,275	1,992				
265-399-936-000	COMPUTER MAINTENANCE	8,630	600					
265-399-939-000	VEHICLE MAINTENANCE	8,934	1,398	2,254				
265-399-958-000	EDUCATION & TRAINING	2,510	5,000	4,000				
265-399-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA	1,777	2,500	4,949				
265-399-980-001	COMPUTER & RELATED HARWARE PURCHASES	9,441						
265-399-980-002	SOFTWARE PURCHASES	3,000	1,500					
265-399-981-000	MACH & EQUIP - NEW 5000 AND >	32,585						
265-399-981-001	VEHICLE PURCHASE	83,194	24,744					
265-399-983-000	WEAPONS & PROTECTIVE GEAR	9,923	6,571	1,267				
265-399-985-000	BUILDING ADDITIONS/IMPROVEMENTS	2,000	5,450	3,363				
		168,889	72,140	20,211	2,002	0	0	0
Dept 400-STATE FORFEITURE EXPENDITURES								
265-400-728-000	OPERATING SUPPLIES		785	240				
265-400-731-000	UNIFORMS	2,052	2,842	1,111				
265-400-732-000	GAS AND OIL							
265-400-808-001	NARCOTICS DRUG ENFORCEMENT		2,200	2,450	4,000			
265-400-920-000	TELEPHONE/INTERNET SERVICE	904	1,133	865	368			
265-400-934-000	BUILDING/FACILITY MAINTENANCE	2,915		12,659	4,500			
265-400-936-000	COMPUTER MAINTENANCE	2,954	4,979	986				
265-400-939-000	VEHICLE MAINTENANCE	4,255	1,580	6,453	2,517			
265-400-958-000	EDUCATION AND TRAINING		2,400	1,000				
265-400-980-000	MACH & EQUIP MINOR \$500 - \$4999 EA		1,497	1,384				
265-400-980-001	COMPUTER & RELATED HARWARE PURCHASES		590					
265-400-985-000	BUILDING ADDITIONS/IMPROVEMENTS			720				
265-400-983-000	WEAPONS	2,181						
		15,261	18,006	27,867	11,385			
Dept 900-CAPITAL OUTLAY - MAJOR								
265-900-981-000	MACH & EQUIP - NEW 5000 AND >					100,000	100,000	100,000
						100,000	100,000	100,000
TOTAL APPROPRIATIONS		184,150	90,145	48,079	13,386	100,000	100,000	100,000
NET OF REVENUES/APPROPRIATIONS - FUND 265		(115,367)	(53,009)	7,061	2,623	-	-	-
BEGINNING FUND BALANCE		201,680	86,313	33,304		40,365	40,365	40,365
ENDING FUND BALANCE		86,313	33,304	40,365		40,365	40,365	40,365

FUND 588: TRANSPORTATION

Walled Lake offers low cost rides to residents helping people connect to work, school, medical appointments, shopping centers, entertainment and cultural events. The transportation service is supported by the community through a dedicated 1.00 millage which was approved by Oakland County voters in August 2014 for three years beginning December 2014 to 2017. This was an increase from the previous .59 mill levy.

This tax revenue is collected and distributed to Suburban Mobility Authority for Regional Transportation (SMART) which is Southeast Michigan's only regional bus system. Utilizing state and federal grants SMART is able to fully reimburse Walled Lake for the total cost of the service.

The DDA will contribute funds as needed for transportation to downtown district locations.

The City of Walled Lake operates fixed bus routes and calls for service 6 days a week.

The city administration is reviewing the best method of dispatching service to the riders and is currently in communication with surrounding communities who offer this service to explore inter-local cooperation ideas.

Currently riders call for appointments and the staff maintain a schedule on an excel workbook of the pick-up and return times and locations and requires a 24-hour notice for the ride. Often the staff receives day of requests that they try to honor by contacting the driver. Driver's are paid for their full schedule whether there are riders that day or not. The city has not yet re-implemented standard routes and days for shopping. Scheduling drivers is very time consuming for the staff.

Two years ago, the city implemented a 'day of' policy that had the riders calling the drivers directly. It was a win for the staff as it significantly reduced calls and it was a win for the riders as they could more easily find out if the driver could take them spur of the moment. Ridership increased three-fold. However, the drivers became overwhelmed since in effect, they became both scheduler and driver. Often an argument ensued if the driver was unable to accommodate. The 'day of' calls were discontinued in January 2018 for driver safety concerns.

City of Walled Lake, Michigan
Fiscal Year 2019 and 2020 Budget

FUND 588: TRANSPORTATION FUND

GL NUMBER	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTIVITY 1/31/18	2017-18 PROJECTED BUDGET	2018-19 ADOPTED BUDGET	2019-20 FORECAST BUDGET
REVENUES						
588-000-600-000	BUS FARE	5,271	2,907	5,000	5,000	5,000
588-000-634-000	SMART MUNICIPAL CREDITS	166,429	87,535	135,000	132,000	132,000
588-000-634-050	SMART COMMUNITY CREDIT					
588-000-651-000	I/F TRANSPORTATION CHARGES - DDA					
588-000-665-001	INTEREST		61			
588-000-695-000	MISCELLANEOUS	158				
TOTAL ESTIMATED REVENUES		171,858	90,503	140,000	137,000	137,000
APPROPRIATIONS						
588-689-701-000	I/F SERVICES-DPW	12,500	7,292	12,500	12,500	12,500
588-689-701-001	I/F SERVICES-TREASURER	26,840	15,657	26,840	20,400	20,400
588-689-703-003	INTERNSHIP WAGES		120			5,000
588-689-710-000	PART-TIME	43,396	21,453	55,000	40,000	40,000
588-689-711-000	OVERTIME	0		4,200	4,200	4,200
588-689-716-000	FICA	3,320	1,650	3,550	3,550	3,550
588-689-723-000	WORKER'S COMPENSATION	2,962	1,340	2,000	2,000	2,000
588-689-724-000	UNEMPLOYMENT COMPENSATION			200	200	200
588-689-725-020	PERSONNEL ALLOCATION	5,850	3,416	5,850	5,850	5,850
588-689-727-000	OFFICE SUPPLIES			200	200	200
588-689-727-001	POSTAGE	0				
588-689-728-000	OPERATING SUPPLIES	24	29	1,000	1,000	1,000
588-689-731-000	UNIFORMS	266	0	2,500	2,500	2,500
588-689-732-000	GAS AND OIL	7,710	4,679	9,100	9,200	9,200
588-689-801-000	I/F SERVICES - GEN ADMIN	12,100	7,058	12,100	12,100	12,100
588-689-812-000	AUDIT	1,588	1,613			
588-689-823-000	INSURANCE AND BONDS	5,323	5,472	5,500	5,500	5,500
588-689-829-000	OUTSIDE SERVICES	0				
588-689-900-000	PRINTING/PUBLISHING/PUBLICITY	60	0	500	500	500
588-689-920-000	TELEPHONE/INTERNET SERVICE	45,971	30,708	22,000	3,000	12,000
588-689-939-000	VEHICLE MAINTENANCE	2,648	954	10,000	10,000	10,000
588-689-981-001	VEHICLE PURCHASE					
TOTAL APPROPRIATIONS		170,558	101,441	173,040	132,700	146,700
NET OF REVENUES/APPROPRIATIONS - FUND 588		1,300	(10,938)	(33,040)	4,300	(9,700)
BEGINNING FUND BALANCE		160,197		161,497	128,457	132,757
ENDING FUND BALANCE		161,497		128,457	132,757	123,057

ENTERPRISE FUNDS

**FUND 591: WATER & SEWER
&
FUND 597: WATER CAPITAL**

Financial Information

Council contracted for a water capital replacement and water reliability engineering study which is now complete. The water capital improvement rates have been determined based on these results. Council approved, effective April 1, 2018, an increase to the water capital infrastructure rates to reflect the following methodology.

The City utilizes a methodology that structures the rates into 5 distinct components with a mix of usage based and fixed fee charges:

- Water Capital Infrastructure (fixed) - Fund 597
- Water Operations (usage) - Fund 591
- Sewer Operations (usage) – Fund 591
- Sewer Capital Replacement (fixed) – Fund 591
- Sewer Industrial Pre-Treatment (fixed) – Fund 591

With this methodology, rates will be monitored and adjusted on an annual basis to ensure revenues are adequately covering expenditures. The increased capital infrastructure rate methodology is for planned annual water infrastructure maintenance plus 1% of the system replacement value for use in critical repairs and maintenance. Also, the monthly capital line fee is to meet the capital infrastructure improvement reserves required for debt service for the following four neighborhoods identified by the engineering study: Gamma (Tri-A Sub), Payson (A-O Sub), Bolton (Carole Acres Sub), and Quinif (Penny Lake Shores).

Water operations are on a rate smoothing approach due to the increased cost of water purchases through the Great Lakes Water Authority. Council has directed the water operations component to be passed through to the user over five years, with a breakeven in year 2021. With this methodology, fiscal year 2019 is expected to have a usage rate increase of 5%.

The Water and Sewer Fund's severe distress situation is the result of several factors, including the previous absence of an asset management plan for replacing old equipment, as well as a continued water loss rate. However, the City is now moving toward correcting the situation in the following ways:

1. An asset management plan has been completed by the City's engineers. This plan includes an inventory of the water assets by determining the age and criticality of all areas in the system. Based on these results, a rate study has been completed and has been reviewed by Council. An increase to water capital infrastructure rates have been put into effect on April 1, 2018 and a separate fund (Water Capital Fund 591) has been created to ensure the monitoring and control of the reserves.
2. Improvements were made in the water loss rate the City had been experiencing, down from 17.3% in fiscal year 2016, to 13.5% in fiscal year 2017. However, the water loss continues to be an ongoing issue, and has increased to 19.3% for the first seven months of fiscal year 2018. Watermain and service line breaks have contributed to this increased loss. City staff will continue to review and analyze the water loss and look for ways to reduce future losses.

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

Rates

- Fiscal year 2018 rates charged by GLWA are: \$45,600 fixed charge and \$11.83 per MCF
- Fiscal year 2018 charged by City are: \$6.16 per unit inside city, \$7.70 per unit Wolverine Lake, and \$9.24 per unit outside city

SEWER

- September 1966 - Contracted to create the Walled Lake Arm of Huron-Rouge SDS (with amendments in 1969 and 1970)
- August 1971 - Walled Lake-Novu WWTP was put into service with an original capacity of 3,000 REUs divided equally between Walled Lake and Novi
- 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 Novi received 5,800
- 1991 - Novi 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 Novi'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 a SDS asset management plan; Funding will be provided by the grant and reserves

Rates

- Fiscal year 2018 rates charged by OCWRC: \$75.26 per REU for sewer treatment and \$11.06 per REU for IPP (commercial only)
- Fiscal year 2018 rates charged by City: \$4.13 per unit inside city and \$6.20 per unit outside city

FUND 591: WATER AND SEWER

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 01/31/18	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2019-20 FORECAST
WATER OPERATIONS & MAINTENANCE							
REVENUES							
591-265-657-000	CUSTOMER INTEREST/PENALTY	31,131	31,976	22,274	30,000	30,000	30,000
591-533-529-008	DPW SERVICE REVENUE	1,514	439	2,994	-	-	-
591-533-610-000	WATER BILLING	1,025,385	1,170,949	812,771	1,228,361	1,238,124	1,300,030
591-533-610-006	HYDRANT WATER USE	336	-	-	-	-	-
591-533-611-000	FIRE LINES (#58)	6,154	-	-	-	-	-
591-533-615-000	OTHER WATER AND SEWER FEES	2,550	2,700	2,100	2,550	11,550	11,550
	Subtotal	1,067,069	1,206,064	840,138	1,260,911	1,279,674	1,341,580
EXPENDITURES							
591-533-728-000	OPERATING SUPPLIES	2,347	4,001	1,905	-	2,500	2,500
591-533-731-000	UNIFORMS	180	439	-	-	-	-
591-533-734-000	INFRASTRUCTURE R&M - MINOR	6,377	24,666	8,224	50,300	-	-
591-533-803-000	MISS DIG	240	1,548	1,401	-	1,500	1,500
591-533-806-000	MEMBERSHIP/ANNUAL DUES	-	670	3,067	-	4,000	4,000
591-533-820-000	ENGINEERING	1,600	12,350	2,925	20,300	15,000	15,000
591-533-829-000	OUTSIDE SERVICES	1,621	-	263	-	3,000	3,000
591-533-829-002	REPAIR & MAINT - MATERIALS	-	333	-	-	-	-
591-533-850-000	OAKLAND COUNTY	3,836	5,676	-	-	5,250	5,250
591-533-900-000	PRINTING/PUBLISHING/PUBLICITY	-	3,037	25	-	2,100	2,100
591-533-928-000	DETROIT SERVICE - Variable Charges	339,332	371,100	208,040	364,032	375,100	393,855
591-533-928-001	DETROIT SERVICE - Fixed Charges	504,181	542,400	273,600	547,200	562,800	590,940
591-533-929-000	WATER TESTING	559	3,619	462	3,553	3,553	3,553
591-533-933-000	EQUIPMENT MAINTENANCE	943	3,948	942	5,075	5,000	5,000
591-533-941-000	EQUIPMENT RENTAL	-	-	92	4,060	-	-
591-533-958-000	EDUCATION & TRAINING	660	1,524	-	-	750	750
591-533-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA	1,688	1,759	-	-	5,000	5,000
591-536-725-020	PERSONNEL ALLOCATION	228,937	219,943	137,005	182,674	169,967	169,967
591-536-823-000	INSURANCE AND BONDS	29,938	31,142	32,014	33,750	33,750	33,750
See detail below	BUILDING & GROUNDS	38,673	33,706	(30,533)	38,370	28,318	26,864
See detail below	SHARED NET OPERATING W&S	66,062	46,874	32,813	52,280	65,635	66,287
	Subtotal	1,227,173	1,308,734	672,244	1,301,594	1,283,223	1,329,315
Net Revenue/Expenditures Water Operations & Maintenance		(160,104)	(102,670)	167,895	(40,683)	(3,549)	12,265
WATER CAPITAL IMPROVEMENTS							
REVENUES							
591-536-607-000	TAP-IN FEES	-	73,400	55,720	-	-	-
591-536-610-003	WATER CAPITAL INFRASTRUCTURE	79,003	79,270	52,947	177,358	-	-
591-536-614-000	METER SALES	2,851	2,259	1,621	-	-	-
	Subtotal	81,854	154,929	110,288	177,358	-	-
EXPENDITURES							
591-536-829-001	REPAIR	-	16,593	-	-	-	-
591-536-829-002	REPAIR & MAINT - MATERIALS (MAJOR)	-	-	-	-	-	-
591-536-942-000	DEPRECIATION	56,825	57,242	-	-	-	-
591-536-972-000	METER PURCHASES	12,208	16,875	6,600	12,391	-	-
591-536-986-000	WATER INFRASTRUCTURE CAPITAL REPAIRS	-	-	32,615	-	-	-
591-536-986-050	HYDRANT REPLACEMENT	-	3,820	56,263	55,000	-	-
591-536-988-000	CONSTRUCTION-CAPITAL OUTLAY	-	7,740	2,443	-	-	-
591-536-981-000	MACH & EQUIP - NEW 5000 AND >	2,095	-	18,353	18,922	-	-
	Subtotal	71,128	102,269	116,274	86,313	-	-
Net Revenue/Expenditures Water Capital Improvements		10,726	52,660	(5,986)	91,045	-	-
Net Revenue/Expenditures Water		(149,378)	(50,010)	161,909	50,363	(3,549)	12,265
SEWER OPERATIONS & MAINTENANCE							
REVENUES							
591-534-620-000	SEWER BILLING REVENUE	776,415	782,317	519,261	833,195	833,195	833,195
591-265-657-000	CUSTOMER INTEREST/PENALTY	31,131	31,976	22,274	30,000	30,000	30,000
	Subtotal	807,546	814,293	541,535	863,195	863,195	863,195
EXPENDITURES							
591-534-925-000	SEWER TREATMENT CHARGE	740,266	715,156	352,780	719,676	719,676	719,676
591-533-823-000	INSURANCE AND BONDS	9,980	10,381	10,671	11,250	11,250	11,250
591-536-725-020	PERSONNEL ALLOCATION	76,313	73,315	45,668	60,892	56,656	56,656
See details below	SHARED OPERATING W&S	66,062	46,874	32,813	52,280	65,635	66,287
	Subtotal	892,620	845,725	441,933	844,098	853,217	853,868
Net Revenue/Expenditures Sewer Operations & Maintenance		(85,074)	(31,432)	99,602	19,099	9,979	9,327

City of Walled Lake, Michigan
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FUND 591: WATER AND SEWER

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 01/31/18	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2019-20 FORECAST
INDUSTRIAL PRE-TREATMENT							
REVENUES							
591-535-610-002	IPP BILLING	27,639	26,977	19,269	28,565	28,565	29,137
EXPENDITURES							
591-535-925-001	IPP CHARGE	26,519	27,308	14,324	28,565	28,565	29,137
Net Revenue/Expenditures Industrial Pre-Treatment		1,120	(330)	4,945	-	-	-
SEWER CAPITAL IMPROVEMENTS							
REVENUES							
591-537-567-000	STATE GRANT REVENUE	246,708	298,932	-	-	-	-
591-537-620-001	SEWER CAPITAL REPLACEMENT	296,242	315,324	248,121	412,912	412,912	412,912
591-537-695-000	MISCELLANEOUS	-	(200)	-	-	-	-
Subtotal		542,950	614,055	248,121	412,912	412,912	412,912
EXPENDITURES							
591-537-925-002	SEWER TREATMENT CHARGE	332,583	387,228	198,439	412,912	412,912	412,912
591-537-988-000	CONSTRUCTIONS	246,708	298,932	-	-	-	-
591-536-942-000	DEPRECIATION	247,928	247,928	-	-	-	-
Subtotal		827,219	934,088	198,439	412,912	412,912	412,912
Net Revenue/Expenditures Sewer Capital Improvements		(284,269)	(320,032)	49,682	-	-	-
Net Revenue/Expenditures Sewer		(368,223)	(351,795)	154,230	19,099	9,979	9,327
TOTAL NET REVENUE/APPROPRIATIONS FUND 592		(517,600)	(401,805)	316,138	69,459	6,430	21,592
BEGINNING FUND BALANCE		5,341,115	4,823,515	4,421,710	4,421,710	4,491,169	4,497,599
ENDING FUND BALANCE		4,823,515	4,421,710	4,491,169	4,491,169	4,497,599	4,519,191

City of Walled Lake, Michigan
Fiscal Year 2019 and 2020 Budget

FUND 591: WATER AND SEWER

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 01/31/18	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2019-20 FORECAST
Building & Grounds - Included in Water Operations & Maintenance							
Revenue							
591-000-669-000	I/F EQUIPMENT RENTAL	45,856	46,553	32,885	45,000	53,500	53,500
Expenditure							
591-294-934-000	R/M BUILDING/FACILITY	-	-	-	5,075	5,075	5,075
591-294-941-020	I/F EQUIP RENTAL	434	1,113	2,352	508	4,000	4,000
591-965-999-003	TRANSFER TO DEBT SERVICE	84,096	79,146	-	77,787	72,743	71,289
	Subtotal	(38,673)	(33,706)	30,533	(38,370)	(28,318)	(26,864)
Shared between Water Operations & Sewer Operations							
Revenue							
591-265-446-000	NSF Fees	225	525	450	-	-	-
591-265-657-000	CUSTOMER INTEREST/PENALTY	62,262	63,952	44,548	60,000	60,000	60,000
591-265-665-000	INTEREST	383	1,013	1,233	-	-	-
591-265-693-000	COPIES & FOIA	145	-	-	-	-	-
591-265-695-000	MISCELLANEOUS INCOME	589	4,883	(400)	-	-	-
Expenditure							
591-265-725-020	PERSONNEL ALLOCATION	305,250	293,258	182,673	243,566	226,622	226,622
591-265-727-000	OFFICE SUPPLIES	987	-	40	1,020	1,020	1,040
591-265-727-001	POSTAGE	2,854	215	-	510	510	520
591-265-728-000	OPERATING SUPPLIES	5,386	1,477	663	8,160	8,160	8,323
591-265-729-000	MISCELLANEOUS	-	-	-	510	510	520
591-265-732-000	GAS AND OIL	1,705	2,063	1,631	5,250	5,250	5,513
591-265-738-000	BANK SERVICE CHARGE	10	-	-	-	-	-
591-265-806-000	MEMBERSHIP DUES	6,036	487	525	5,610	-	-
591-265-812-000	AUDIT	13,050	11,748	11,289	14,688	14,688	14,982
591-265-813-000	LITIGATION	-	154	-	2,550	2,550	2,601
591-265-820-000	ENGINEERING	-	7,525	450	-	-	-
591-265-823-000	INSURANCE AND BONDS	39,918	41,523	42,685	45,000	45,000	45,000
591-265-900-000	PRINTING/PUBLISHING/PUBLICITY	9,100	11,755	8,760	15,300	15,300	15,606
591-265-920-000	TELEPHONE/INTERNET SERVICE	17,536	23,935	22,172	13,260	6,000	6,000
591-265-921-000	ELECTRIC	1,697	1,325	763	2,040	2,040	2,081
591-265-936-000	COMPUTER MAINTENANCE	-	-	-	1,020	-	-
591-265-936-001	SOFTWARE MAINTENANCE	1,399	3,812	1,442	4,542	2,142	2,185
591-265-939-000	VEHICLE MAINTENANCE	3,205	673	424	5,100	5,100	5,202
591-265-955-000	I/F ADMIN SERVICES - GEN ADMIN	70,500	35,000	18,750	25,000	68,000	68,000
	TOTAL ALL SHARED	(415,030)	(364,577)	(246,437)	(333,126)	(342,892)	(344,195)

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FUND 597: WATER CAPITAL IMPROVEMENT

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 01/31/18	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2019-20 FORECAST
REVENUES							
597-536-607-000	TAP-IN FEES					-	-
597-536-610-003	WATER INFRASTRUCTURE REVENUE					579,960	579,960
597-536-614-000	METER SALES					-	-
	Subtotal					579,960	579,960
EXPENDITURES							
597-536-734-000	INFRASTRUCTURE R&M- MINOR					50,000	50,000
597-536-820-000	ENGINEERING				New fund for fiscal year 2019	50,000	50,000
597-536-972-000	METER PURCHASES					12,500	12,500
597-536-986-000	INFRASTRUCTURE R&M - MAJOR					60,000	60,000
597-536-986-050	HYDRANT REPLACEMENT					55,000	55,000
597-536-988-000	CONSTRUCTION-CAPITAL OUTLAY					-	-
597-536-981-000	MACH & EQUIP - NEW 5000 AND >					-	-
	Subtotal					227,500	227,500
Net Revenue/Expenditures Water Capital Improvements						352,460	352,460

FUND 590: REFUSE

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) which was created in 1989 to provide solid waste management and recycling services to member communities Farmington, Farmington Hills, Novi, South Lyon, Southfield, Walled Lake, and Wixom.

The City has signed a three (3) year agreement (July 1, 2018 to June 30, 2021) with Green For Life (GFL) for curb-side trash and recycling pick up. The GFL contract restricts annual costs increases to the lesser of the CPI or 3%.

In July 2014 City Council by Resolution 2014-29 adopted a cost recovery methodology with 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.

Pick-up Rate History

Time Period	Rate Type	Pass-through pickup	Pass-through recycling	Administrative Fee	Fund Balance Use	Total
Jul 1 2014-June 30 2015	Actual	12.02	.35	.30		12.67
Jul 1 2015-June 30 2016	Actual	12.14	.35	.34		12.83
Jul 1 2016-June 30 2017	Actual	12.14	.35	.34		12.83
Jul 1 2017-June 30 2018	Projected	12.14	.36	.33		12.83
Jul 1 2018-June 30 2019	Budget	12.39	.37	.34	(0.01)	13.09
Jul 1 2019-June 30 2020	Forecast	12.65	.38	.35	(0.13)	13.25

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FUND 590: REFUSE

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 1/31/18	2017-18 PROJECTED	2018-19 ADOPTED BUDGET	2019-20 FORECAST BUDGET
REVENUES							
590-000-610-000	SOLID WASTE FEE	321,595	322,139	161,389	322,000	329,868	333,900
590-000-611-000	RRRASOC RECYCLING SHARING		0	0	1,500	1,500	2,000
590-000-612-000	RECYCLE BIN FEE	84					
590-000-657-000	CUSTOMER INTEREST/PENALTY	10,363	10,527	5,847	9,000	9,200	9,400
590-000-695-000	MISCELLANEOUS	(263)	(13)	20			
590-000-699-101	TRANSFER IN FROM GENERAL FUND	2,600	1,200	700	1,200	1,300	1,400
TOTAL ESTIMATED REVENUES		334,379	333,853	167,956	333,700	341,868	346,700
APPROPRIATIONS							
590-538-725-020	PERSONNEL ALLOCATION						
590-538-729-000	RECYCLE BINS/MISC						
590-538-812-000	Audit		635	1,290			
590-538-827-000	REFUSE COLLECTION	305,600	305,011	178,093	310,000	316,510	323,157
590-538-827-003	RRRASOC	8,749	8,749	8,749	9,150	9,200	9,300
590-538-827-005	HAZARDOUS MATERIALS	1,582	1,982	429	1,600	1,600	1,700
590-538-827-006	YARD WASTE	245	245	245	1,300	1,300	1,300
590-538-999-101	TRANSFER TO GENERAL FUND (% of r	7,500	8,500	6,300	10,800	9,000	9,000
TOTAL APPROPRIATIONS		323,676	325,122	195,106	332,850	337,610	344,457
NET OF REVENUES/APPROPRIATIONS - FUND 590		10,703	8,731	(27,150)	850	4,258	2,243
BEGINNING FUND BALANCE		81,976	92,679		101,410	102,260	106,518
ENDING FUND BALANCE		92,679	101,410		102,260	106,518	108,761

DEBT SERVICE FUNDS

FUND 401: DEBT SERVICE

Outstanding Principal and Interest July 1, 2018

	Original Issue	Principal	Interest
2002/2013 Building	\$1,400,000	\$395,000	\$21,267
2009 Roads	\$995,000	\$550,000	\$100,950
Total	\$2,395,000	\$945,000	\$122,217

The city’s legal debt limit is 10% of the State Equalized Value, for fiscal year beginning July 1, 2017 that debt limit is \$25,419,892. With only \$945,000 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 38.5% 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.

The building debt service is allocated between the general fund and water and sewer and the dollar figure poses no concern to those continuing operations.

FY19 Sources of Revenue for Debt Service Requirements

	General Fund	Water & Sewer Fund	Local Roads Fund	Total
2013 Building Refunding	\$35,829	\$72,743		\$108,572
2009 Roads			\$102,525	\$102,525
Total	\$35,829	\$72,743	\$102,525	\$211,097

FY20 Sources of Revenue for Debt Service Requirements

	General Fund	Water & Sewer Fund	Local Roads Fund	Total
2013 Building Refunding	\$35,112	\$71,290		\$106,402
2009 Roads			\$98,925	\$98,925
Total	\$35,112	\$71,290	\$98,925	\$205,327

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FUND 401: DEBT SERVICE FUND

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 02/28/17	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2019-20 FORECAST BUDGET
REVENUES							
401-000-699-004	TRANSFER IN FROM OTHER FUNDS	212,191	227,554	131,375	222,150	211,097	205,327
TOTAL ESTIMATED REVENUES		212,191	227,554	131,375	222,150	211,097	205,327
APPROPRIATIONS							
401-218-738-000	BANK SERVICE CHARGE	250	250	125	500	250	250
401-218-975-012	BOND SALE COSTS						
401-218-991-006	2002 BLDG AUTHORITY PRINCIPAL	110,000	105,000	105,000	105,000	100,000	100,000
401-218-991-007	2009 LOCAL ROADS PRIN HUNTING	50,000	75,000		75,000	75,000	75,000
401-218-995-006	2002 BLDG AUTH INTEREST CAP OI	15,516	13,129	10,850	10,850	8,572	6,402
401-218-995-007	2009 LOCAL ROADS INT HUNTING1	36,425	34,175	15,400	30,800	27,275	23,675
TOTAL APPROPRIATIONS		212,191	227,554	131,375	222,150	211,097	205,327
NET OF REVENUES/APPROPRIATIONS - FUND 401		-	-	-	-	-	-
BEGINNING FUND BALANCE		-	-	-	-	-	-
ENDING FUND BALANCE		-	-	-	-	-	-

COMPONENT UNITS

FUND 494: DOWNTOWN DEVELOPMENT AUTHORITY

By concerted effort, the DDA board, with City Council backing, has increased its reserves over \$1.5M since 2009 and has \$2M available for projects and activities over the next couple years. Revenues decreased by at least 1/3 since 2010 so Council stepped in to assist with the cost containment and appointed the City Manager as Acting Executive Director. The City continues to assist with other DDA administrative tasks since the recession.

The DDA received an approximate \$100K annual income boost from the recently passed Public Safety Millage. Public Act 505 of 2016 gives libraries the right to opt out of having their millage capture by DDAs and the Walled Lake City Library exercised this option in 2017 reducing the DDA revenues by approximately \$20,000.

The DDA has transitioned out of crisis budgeting and is reviewing capital projects that both coordinate with the Council's city-wide agenda and fulfill its mission of enhancing and promoting the downtown district.

The DDA completed a review of the downtown storm-water system and has applied for several grants to assist with an environmentally green solution. Attention will first be focused on E Walled Lake drive in front of the beach.

On the fun side the DDA is again capitalizing on the positive impact of the 4th of July fireworks committee by combining multiple smaller city parks events for the into a larger party to be held on the same day as the fireworks.

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FUND 494: DOWNTOWN DEVELOPMENT FUND

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 1/31/18	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2019-20 FORECAST BUDGET
REVENUES							
494-000-403-000	CURRENT YEAR PROPERTY TAXES	716,508	696,164	675,000	675,000	672,000	678,720
494-000-403-003	PRIOR YEAR(S) TAX ADJUSTMENTS	(4,496)	(2,258)	555	(10,000)	(2,500)	(5,000)
494-000-403-005	PROPERTY TAX REPLACEMENT REV	21,550	22,361	19,635	20,000	21,000	20,000
494-000-695-000	MISCELLANEOUS						
494-000-665-000	INTEREST			827		1,250	
494-000-695-003	DDA PROJECTS	6	6				
TOTAL ESTIMATED REVENUES		733,568	716,272	696,017	685,000	691,750	693,720
APPROPRIATIONS							
494-895-701-001	I/F CITY TREASURY SERVICES	30,090	30,090	17,553	30,090	30,090	30,090
494-895-701-003	I/F CITY DPW SERVICES	91,605	91,605	53,436	91,605	91,605	91,605
494-895-701-004	I/F CITY POLICE SERVICES	198,138	198,138	115,581	198,138	198,138	198,138
494-895-701-005	I/F CITY FIRE SERVICES	50,047	50,047	29,194	50,047	50,047	50,047
494-895-724-000	UNEMPLOYMENT COMPENSATION						
494-895-727-000	OFFICE SUPPLIES					-	-
494-895-727-001	POSTAGE						
494-895-729-000	MISCELLANEOUS						
494-895-738-000	BANK SERVICE CHARGE						
494-895-801-001	PLANNING SERVICES		170	255			
494-895-806-000	MEMBERSHIP DUES						
494-895-812-000	AUDIT	1,450	1,588	1,613	1,650	1,650	1,650
494-895-813-001	GENERAL COUNSEL FEES		924				
494-895-820-000	ENGINEERING		2,212	2,240			
494-895-829-000	OUTSIDE SERVICES - OTHER PROFESSIONAL						
494-895-860-000	I/F SMART TRANSPORTATION FEES	11,360					
494-895-900-000	PRINTING/PUBLISHING/PUBLICITY	250					
494-895-920-000	TELEPHONE/INTERNET SERVICE	0					
494-895-921-000	ELECTRIC	34					
494-895-922-000	HEAT	(6)					
494-895-932-000	CUSTODIAL MAINTENANCE SERVICE						
494-895-933-000	EQUIPMENT MAINTENANCE						
494-895-934-000	BUILDING/FACILITY MAINTENANCE						
494-451-985-000	BUILDING ADDITIONS/IMPROVEMENTS						
494-895-936-000	COMPUTER MAINTENANCE						
494-895-941-000	EQUIPMENT RENTAL						
494-895-945-000	RENT						
494-895-967-009	FACADE & SIGN GRANTS*	3,500	500	1,500	10,000	10,000	10,000
494-895-974-000	COMMITTEE OPERATIONS		150				
494-895-974-002	DESIGN COMMITTEE						
494-895-974-003	PET AWARENESS						
494-895-974-010	BEACH PARTY		3,108		5,000	5,000	5,000
CAPITAL OUTLAY							
494-900-978-000	FOSTER FARMHOUSE	2,395			5,000		
494-900-990.001	CITY LIGHTING			14,006	14,050		250,000
494-900-999-002	MACHINERY AND EQUIPMENT		102,500				
494-900-984-000	STORMWATER SYSTEM		55,144	26,011	16,500		
TOTAL APPROPRIATIONS		388,863	536,176	261,388	422,080	386,530	636,530
NET OF REVENUES/APPROPRIATIONS - FUND 494		344,705	180,096	434,629	262,920	305,220	57,190
BEGINNING FUND BALANCE		858,487	1,203,192	1,383,288	1,646,208	1,951,428	

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FUND 494: DOWNTOWN DEVELOPMENT FUND

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTIVITY 1/31/18	2017-18 PROJECTED BUDGET	2018-19 PROPOSED BUDGET	2019-20 FORECAST BUDGET
	ENDING FUND BALANCE	1,203,192	1,383,288		1,646,208	1,951,428	2,008,618

* GL decription is Engineering

FUND 271: LIBRARY

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, including the remodeling of the inside of the building, a new HVAC system and participating in the City's public safety campus beautification.

Having successfully tackled these critical projects, the Library Board believes it is time to address staff retention and succession planning. The Library has had three key staff members resign in the last 16 months for better financial opportunities. With the Library's budget able to support an additional full-time staff member while maintaining the 60% increase in the purchase of materials from FY 2014, the Library Board budgeted for the addition of a full-time Assistant Library Director. Two full-time employees will be 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.

Other expenditures remain fairly consistent, with expenditure increases allocated to the services that bring the patrons to the library, including: appealing 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.

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FUND 271: WALLED LAKE CITY LIBRARY

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 PROPOSED BUDGET	2019-20 FORECAST BUDGET
REVENUES						
271-000-403-000	CURRENT YEAR PROPERTY TAXES	297,060	297,221	321,000	330,000	335,000
271-000-403-003	PRIOR YEAR(S) TAX ADJUSTMENTS	1,744	717			
271-000-404-000	WALLED LAKE VILLA PAY-IN-LIEU	1,314	1,509	1,200	1,500	1,500
271-000-573-000	LOCAL COMMUNITY STABILIZATION	2,465	2,971	2,500	2,800	2,900
271-000-577-000	STATE AID TO LIBRARIES	4,577	2,305	2,200	2,500	2,500
271-000-502-000	FEDERAL GRANTS (INTERNET)		2,165	2,100	2,920	2,920
271-000-567-000	STATE GRANTS		3,673			
271-000-655-000	LIBRARY FINES AND FEES	6,572	6,117	5,500	5,750	5,750
271-000-656-000	AREA PENAL FINES	14,804	14,174	12,500	14,000	14,000
271-000-658-000	BOOK PURCHASES					
271-000-665-000	INTEREST	2	2			
271-000-667-002	VIDEO HANDLING					
271-000-675-000	GIFTS AND DONATIONS	4,718	2,220	1,500	1,500	1,500
271-000-695-000	MISCELLANEOUS	50	118			
TOTAL REVENUES		333,305	333,193	348,500	360,970	366,070
APPROPRIATIONS						
Personnel						
271-738-704-000	DEPART HEAD/ DIRECTOR	50,607	60,673	65,000	65,000	65,000
271-738-709-000	LIBRARY/STAFF/DISPATCH	0			35,000	35,000
271-738-710-000	PART-TIME	70,470	81,849	94,000	64,500	64,500
271-738-716-000	FICA	9,237	10,801	12,200	12,600	12,600
271-738-717-000	HOSPITALIZATION INSURANCE	5,838	6,258	6,900	26,200	26,724
271-738-717-050	EMPLOYEE HEALTH INS COPAY	(307)	(1,329)	(1,400)	(2,800)	(2,800)
271-738-718-000	LIFE INSURANCE	776	816	750	1,500	1,500
271-738-719-000	PENSION CONTRIBUTION	2,127	3,479	4,200	6,400	6,400
271-738-719-002	OPEB CONTRIBUTION	21,500	1,500	1,500	2,748	2,748
271-738-723-000	WORKER'S COMPENSATION	473	708	700	700	700
271-738-725-000	BENEFIT PLAN CHARGES	500	500	500	500	500
271-738-958-000	EDUCATION & TRAINING	2,538	521	1,000	1,000	1,000
		163,760	165,776	185,350	213,348	213,872
Operations						
271-738-727-000	OFFICE SUPPLIES	1,989	1,373	2,500	2,500	2,500
271-738-727-001	POSTAGE	2,157	234	1,600	1,600	1,600
271-738-728-000	OPERATING SUPPLIES	1,374	1,717	1,500	1,500	1,500
271-738-729-000	MISCELLANEOUS	145	70	250	1,000	1,000
271-738-737-000	PROGRAMMING	3,775	4,794	6,000	6,000	6,000
271-738-806-000	MEMBERSHIPS	436	912			
271-738-823-000	INSURANCE AND BONDS	4,094	4,259	4,300	4,300	4,300
271-738-869-000	EXPENSE/MILEAGE	359	680	500	500	500
271-738-900-000	PRINTING/PUBLISHING/PUBLICITY	7,590	6,302	7,500	7,500	7,500
271-738-920-000	TELEPHONE/INTERNET SERVICE	3,810	5,715	3,000	4,000	4,000
271-738-921-000	ELECTRIC	4,348	4,794	5,200	5,200	5,200
271-738-922-000	HEAT	685	575	1,400	1,400	1,400
271-738-923-000	WATER	4,308	989	1,800	1,800	1,800
271-738-941-000	EQUIPMENT RENTAL	2,428	2,788	2,285	2,300	2,300

FUND 271: WALLED LAKE CITY LIBRARY

GL NUMBER	DESCRIPTION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 PROPOSED BUDGET	2019-20 FORECAST BUDGET
		37,498	35,199	37,835	39,600	39,600
Legal and Professional						
271-738-829-000	PROFESSIONAL SERVICES					
271-738-812-000	AUDIT	1,450	1,588	1,600	1,600	1,600
		1,450	1,588	1,600	1,600	1,600
Buildings and Grounds						
271-738-931-000	GROUNDS MAINTENANCE		6,980			
271-738-932-000	CUSTODIAL MAINTENANCE SERVIC	5,035	5,473	6,500	6,000	6,000
271-738-933-000	EQUIPMENT MAINTENANCE	1,200	376	500	500	500
271-738-934-000	BUILDING/FACILITY MAINTENANCI	5,131	1,931	4,000	3,000	3,500
271-738-936-000	COMPUTER MAINTENANCE	31,579	29,945	29,000	29,000	30,000
271-738-936-001	SOFTWARE MAINTENANCE	2,618	2,345	4,000	3,500	3,750
		45,563	47,052	44,000	42,000	43,750
Print and Non Print Materials						
271-738-982-000	PRINT MATERIALS	29,396	31,645	25,000	26,000	26,000
271-738-982-002	AV MATERIALS	8,420	7,238	12,000	12,000	12,000
	ELECTRONIC MATERIALS	3,306	4,504	5,000	5,350	5,350
271-738-833-000	TLN	3,841	2,445	3,200	3,200	3,200
		44,962	45,832	45,200	46,550	46,550
Inter-Fund City Charges						
271-738-945-000	I/F RENT FEES					
271-738-955-000	I/F ADMIN SERVICES - GEN ADMIN	6,250	6,250	6,250	9,250	9,250
		6,250	6,250	6,250	9,250	9,250
Capital Purchases						
271-738-971-000	FURNISHINGS & FIXTURES	64,560	19,500			
271-738-980-000	MACH & EQUIP PURCH \$500 - \$4999 EA		25,897	16,000	4,500	5,000
271-738-980-001	COMPUTER RELATED PURCHASES	3,171	3,471	5,000	4,000	5,000
		67,731	48,868	21,000	8,500	10,000
TOTAL APPROPRIATIONS		367,214	350,565	341,235	360,848	364,622
NET OF REVENUES/APPROPRIATIONS		(33,909)	(17,372)	7,265	122	1,448
BEGINNING FUND BALANCE		211,642	177,733	160,361	167,626	167,748
ENDING FUND BALANCE		177,733	160,361	167,626	167,748	169,196
FB AS PERCENT OF EXPENDITURES		48.4%	45.7%	49.1%	46.5%	46.4%

POLICIES & PROCEDURES

The policies and procedures section of the budget provides the reader with an overview of the city's noteworthy accounting, financial and treasury policies as well as a understanding of the budget process

BUDGET PROCESS

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.

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 state law. 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 for unanticipated expenditures.

BUDGET WORKSHOP SCHEDULE

Charter Requirements

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

May 21, 2018 is the third Monday. Per resolution 2018-02 Council deferred budget submission to regularly scheduled meeting of May 15, 2018.

Budget resolution to be adopted 2nd Monday in June.

June 11, 2018 is the second Monday

FY 2019 & 2020 Strategic Planning & Budget Discussion Schedule

<p>Session #1</p> <p><u>Sat. February 17 2018</u></p> <p>DDA</p> <p>General Fund Fund Balance Stressers</p> <p>Capital Requirements General Fund Roads DDA Water & Sewer</p>	<p>Session #2</p> <p><u>Wed. March 14 2018</u></p> <p>Water & Sewer Operations</p> <p>Library</p> <p>Stormwater Drainage Area H</p>
<p>Session #3</p> <p><u>Wed. April 11 2018</u></p> <p>General Fund Legislative Administration Public Safety Public Services</p> <p>Transportation</p> <p>Streets Major Roads Local Roads</p>	<p>Session #4</p> <p><u>Tues. April 17 2018</u></p> <p>Drug Forfeiture</p> <p>Debt Service</p> <p>Refuse</p>

STATE OF MICHIGAN
COUNTY OF OAKLAND
CITY OF WALLED LAKE

A RESOLUTION ADOPTING THE OPERATING AND
CAPITAL BUDGET APPROPRIATION OF FUNDS AND
LEVY OF TAXES FOR FISCAL YEAR JULY 1, 2018 –
JUNE 30, 2019

RESOLUTION 2018-27

At a Regular Meeting of the City Council of the City of Walled Lake, Oakland County, Michigan, held in the Council Chambers at 1499 E. West Maple, Walled Lake, Michigan 48390, on the 19th day of June 2018, at 7:30 p.m.

WHEREAS, in compliance with the Act 2 of 1968, Uniform Budgeting and Accounting Act of the State of Michigan, (hereafter “the Act”) the appropriate City Officers have submitted to the City Manager an itemized estimate of expenditures for Fiscal Year End 2019 for their respective departments, divisions, and/or activities; and

WHEREAS, the City Manager and Finance & Budget Director have prepared a complete itemized budget proposal for Fiscal Year End 2019 including General Fund Income and Expenditures, and have submitted the same to the City Council pursuant to Chapter 8, Section 8.1 of the City Charter and the Act; and

WHEREAS, it is the prerogative of City Council to determine the size and scope of City operations it will provide within the constraints of limited funding; and

WHEREAS, Section 8.1 of the City Charter calls, for the City Manager as the Budget Officer to prepare and submit to the Council on the third Monday in May each year, at a special meeting of the Council at 8:00 p.m., of each year, a recommended budget; and

WHEREAS, Section 8.3 of the City Charter calls for City Council, by resolution, to adopt a budget for the next fiscal year by the second Monday in June in each year, and

WHEREAS, by Resolution 2018-23 Council deferred the budget adoption to the regularly scheduled Council meeting of June 19, 2018; and

WHEREAS, pursuant to Chapter 8, Section 8.2 of the City Charter, a Public Hearing was held on the proposed budget for the Fiscal Year 2018-2019 on Tuesday, May 15, 2018; and

WHEREAS, all the necessary proceedings have been taken by the City of Walled Lake, Oakland County, Michigan, in accordance with its City Charter, City Codes and Ordinances, and the laws of the State of Michigan.

NOW, THEREFORE BE IT RESOLVED, by the Council of the City of Walled Lake, County of Oakland, State of Michigan that:

Section 1. For budget year 2018-2019 Council retains a policy of providing a maximum full-time staff size as determined in Resolution 2013-23 as follows:

Public Works. Staff levels will require the retention of no more than four (4) full-time crew members to service City roads, parks, water and other public works functions during the hours of 7:00 a.m. to 4:00 p.m. Any reduction caused by contracting out of public works services, retirement, resignations or other form of attrition will not be filled and any shift work will be supplemented with part-time, seasonal or interns staffing as needed.

Section 2. For budget year 2018-2019 Council directs the maximum full-time staff size as follows:

Public Safety. Staff levels will allow the maximum employment of two (2) full-time fire fighters, six (6) full-time patrol officers and a Fire Chief and Chief of Police. Shifts will be supplemented with professional on-call and part-time as needed.

General Government. Staff levels will allow the maximum employment of (2) full-time employees to staff the office during the hours of 8:00 a.m. to 5:00 p.m. Any reduction caused by contracting out of services, retirement, resignations or other form of attrition will not be filled and work will be supplemented with part-time and seasonal employees, interns and managerial personnel.

Administration. Staff levels will allow the maximum employment of six (6) full-time employees to be supplemented with part-time employees and interns as needed.

Section 3. That this general appropriations act provides for the expenses of the City government and its activities for the fiscal year, beginning July 1, 2018 and ending June 30, 2019, and the following amounts are hereby appropriated:

Out of the General Fund the following appropriations by function:

Legislative	\$7,175
City Administration	\$399,031
Public Safety	\$2,962,025
Public Services	\$1,784,691
Capital Outlay	\$30,000

for a total of appropriation of \$5,182,922 which includes transfers to other funds of \$37,050, for which an ad valorem property millage of 15.3442 and a public safety millage of 3.7993 is levied, both millages subject to and may be reduced by State of Michigan rollback provisions, with estimated tax collections of \$3,210,000.

Out of the Drug Forfeiture Fund the amount of \$100,000, which includes a levy of zero (0) mills for operating purposes and is funded by the Police Department's participation in the Federal Organized Crime Drug Enforcement and State Organized Crime Drug Enforcement.

Out of the Major Streets Fund the amount of \$266,820 which includes a levy of zero (0) mills for operating purposes and is funded by a proportion of revenues collected by the State of Michigan under Public Act 51 of 1951, and as needed, transfers from the General Fund and Special Assessments.

Out of the Local Streets Fund the amount of \$239,750 which includes a levy of zero (0) mills for operating purposes and is funded by a proportion of revenues collected by the State of Michigan under Public Act 51 of 1951, and as needed, transfers from the Major Streets Fund and General Fund and Special Assessments.

Out of the Debt Service Fund the amount of \$211,097 which includes a levy of zero (0) mills and is fully funded by transfers in from other funds.

Out of the Transportation Fund, the amount of \$132,700 which includes a levy of zero (0) mills and is funded by an allocation from the Suburban Mobility Authority for Regional Transportation (SMART).

Out of the Water/Sewer Fund the amount of \$2,577,917 which includes a levy of zero (0) mills for operating purposes and is funded by user fees.

Out of the Water Capital Fund the amount of \$227,500 which includes a levy of zero (0) mills for operating purposes and is funded by user fees.

Out of the Refuse Fund the amount of \$337,610 which includes a levy of zero (0) mills for operating purposes and is funded by user fees.

Out of the Library Fund the amount of \$360,848 for which an ad valorem millage of 1.714 is levied, said millage subject to and may be reduced by State of Michigan rollback provisions, with estimated tax collections of \$330,000.

Out of the Downtown Development Fund, the amount of \$386,530 which includes a total levy of zero (0) mills for operating purposes and is funded by the capture of certain taxes levied by the City of Walled Lake for General and Public Safety, SMART Operations, Oakland County (OC) General Operations, OC Parks and Recreation, OC HCMA and Oakland Community College.

For Fiscal Year 2018-2019 a total appropriation from all funds in the amount of \$10,023,694 and a total levy of 20.8575 mills, said millages subject to, and may be reduced by State of Michigan rollback provisions.

Section 4. That pursuant to the Act and in pursuit of the objectives of the City Council the city manager, as the chief administrative officer, is authorized to execute transfers of each

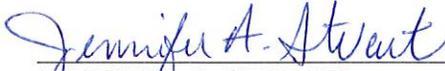
appropriation to any other appropriation within budgetary centers and among each fund and budgetary center within the total appropriation limit as authorized in the general appropriations act and its amendments.

Motion to approve Resolution was offered by Owsinek and seconded by Robertson.

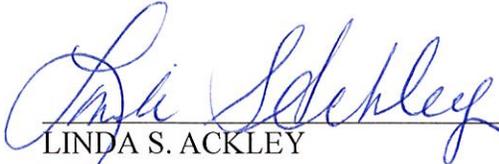
AYES: (6) Costanzo, Lublin, Owsinek, Robertson, Ambrose, Ackley
NAYS: (0)
ABSENT: (1) Loch
ABSTENTIONS: (0)

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN)
) SS
COUNTY OF OAKLAND)



JENNIFER A. STUART
City Clerk



LINDA S. ACKLEY
Mayor

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 and 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 10-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.

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. \$1,000 shall be maintained in the police department for use of narcotics purchase of confidential informant payments. Each use shall require the use of a police report. Only the Chief of Police and property room Officer have access to the funds.

APPENDIX A

CAPITAL

IMPROVEMENT PLAN

**FIVE YEAR CAPITAL IMPROVEMENT PLAN
&
THREE YEAR MINOR ASSET PURCHASE PLAN**

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.

Capital Assets have initial lives extending beyond a single reporting period. Capital assets may be either intangible (e.g., easements, water (rights) or tangible (e.g., land, buildings, building improvements, vehicles, machinery, equipment and infrastructure). 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

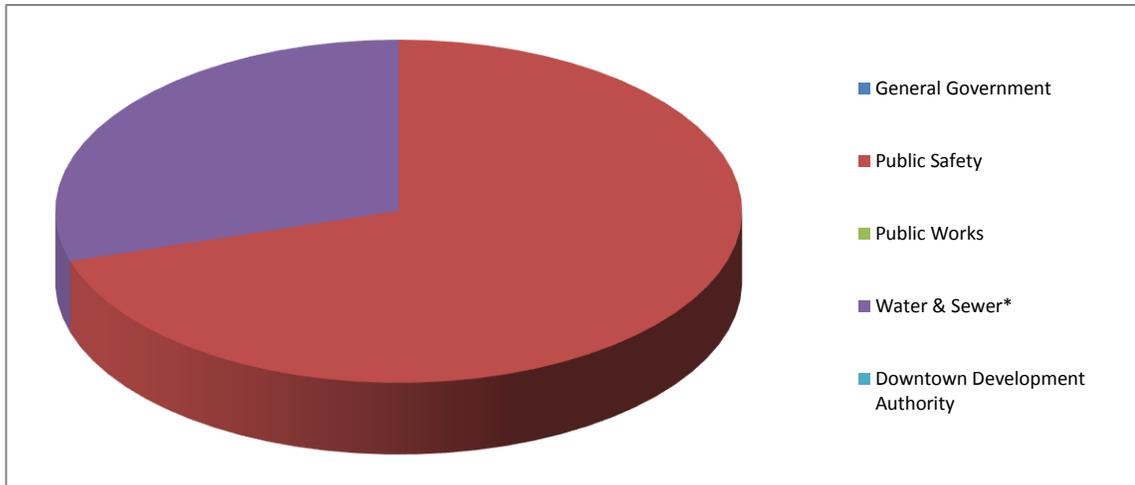
Capital assets below the capitalization thresholds are categorized as minor asset purchases and paid through operating revenue in the year incurred. A 3 year CIP for minor purchases is also included in this budget document.

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

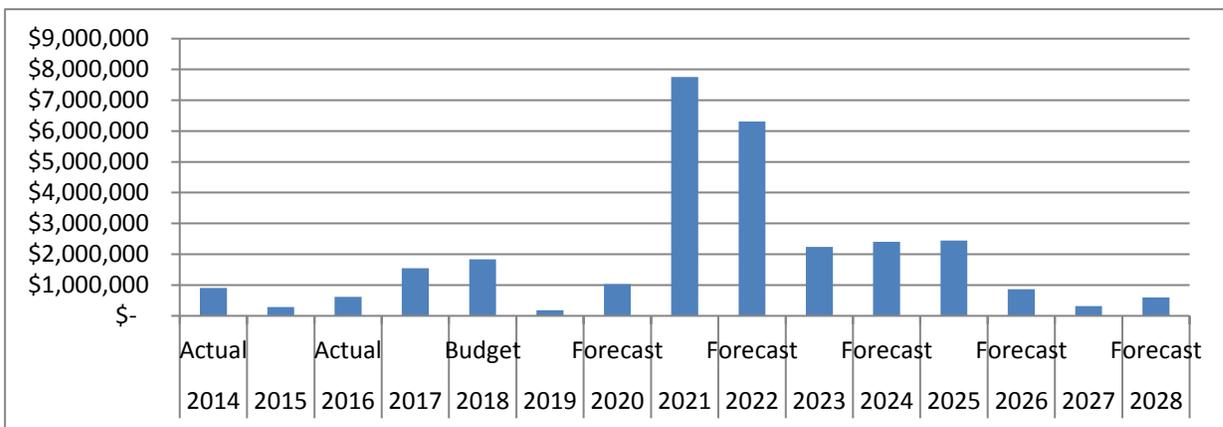
Public Act 33 of 2008 (MCL 125.3865), commonly referred to as the “Planning Enabling Act” requires local governments to prepare an annual capital improvement plan. The City of Walled Lake’s 5 Year CIP exceeds the requirements of the act. The Planning Commission was designated by the act as the group 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 2019 and 2020 Budget

MAJOR CAPITAL IMPROVEMENT SUMMARY BY CATEGORY & YEAR



Capital Improvement C:	FY 2019 Appropriation	Percent of Total
General Government		0.0%
Public Safety	130,000	70.3%
Public Works		0.0%
Water & Sewer*	55,000	29.7%
Downtown Developer	-	0.0%
	\$ 185,000	100.0%



Fiscal Year	Budget
2014	Actual \$ 904,965
2015	Actual 281,269
2016	Actual 615,326
2017	Actual 1,542,451
2018	Budget 1,833,526
2019	Budget 185,000
2020	Forecast 1,030,000
2021	Forecast 7,754,000

2022	Forecast	6,311,750
2023	Forecast	2,233,500
2024	Forecast	2,401,000
2025	Forecast	2,450,000
2026	Forecast	869,000
2027	Forecast	319,000
2028	Forecast	593,000
		<u>\$ 24,146,250</u>

**City of Walled Lake, Michigan
Fiscal Year 2019 and 2020 Budget**

CAPITAL IMPROVEMENT PLAN

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

Description	Reason	Objective	Dept	Funding	Projected	Budget	Budget	Forecast
					2018	2019	2020	2021
LAND IMPROVEMENTS (970 001)								
Parks	B	Multiple Projects	DPW	Gen Fund	532,000		50,000	550,000
Cemetary Roads	B	Replace cracking roads	DPW	Gen Fund				
Campus Parking Lot/Fire Apron	B	Replace crumbling asphalt	Gen Govt	Gen Fund				
Campus Lghtg	B	Expanded lighting	Gen Govt	Gen Fund	54,000			
Undrgrnd Wiring								
City Lighting	A	DDA Lighting	DDA	DDA	14,050		250,000	
Campus Landscaping	C	Reforest	Gen Govt	Gen Fund	140,000			
Contamination Site	C	Renovate site for building	Gen Govt	Gen Fund	200,000			70,000
MAJOR COMPUTER/SOFTWARE PURCHASE (980 002)								
BS&A Permitting System	B	Integrate w/existing financial software package	Building	Gen Fund				
Server	A		Genl Govt	Gen Fund				
MACHINERY AND EQUIPMENT (981 000)								
Hydraulic Rescue Tool - Jaws of Life	A	Replacement of obsolete rescue tools due to new metals in cars	Fire	Gen Fund				
Ambulance Stretcher	A	Electronic Stretcher						
Generator	A							
Copier	A	Existing at end of life	Various	Gen Fund	8,000		-	
Electronic Sign	C	New Public Safety Info sign	Police	Forfeiture				
Zero-turn mower	A	Replace 2005 & 2007 zero-turn mower in order to maintain City-owned greenways and parks	Roads	Gen Fund				
Landscaping trailer	A	Replace current trailer that transports mowers	DPW	Gen Fund			8,000	
Cold Patch Trailer	C	To heat the road patching for better adherence and to prevent back injuries.	Roads	Gen Fund			20,000	
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	Roads	Gen Fund			55,000	
Aerial Bucket Truck (1 total. 18 year life)	A	Aerial Truck used to access over 200 st lights	DDA	Gen Fund				
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			60,000	
Seven-yard dump/plow truck (1 total. 14 year life)	A	Large dump/plow truck for heavy hauling and plowing	Roads	Gen Fund	250,061			
Power Washer	A	Machinery Maintenance	DPW	Gen Fund	6,000			
Clerk	A	Voting Equipment	Clerk	Gen fund	5,500			
Back-hoe (1 total. 18 year life)	A	Reduce out-sourcing expenses for breaks that DPW staff can repair with proper equipment	Water	Water				
VEHICLE PURCHASE (981 001) (981 002)								
ATV	A	Reduce Maintenance Costs	Police	General Fund			14,000	
Patrol Boat	A	Reduce Maintenance Costs	Police	Gen Fund			22,000	
Police Patrol Vehicle	A	Reduce Maintenance Costs	Police	Gen Fund	60,000	30,000	61,000	61,000
Utility Pick-Up	A	Hauls backup personnel and tools. 14 year life	Fire	Gen Fund			35,000	
Rescue 1/Mini-Pumper (20 year life)	A	Main function to transport people and tools.	Fire	Gen Fund	208,705			
Fire Engine Pumper (2 total. 20 year life)	A	Primary Fire Fighting vehicle	Fire	Gen Fund	-		300,000	300,000
Aerial Ladder		Replacing with Engine	Fire	Gen Fund				
Ambulance	A	Transport patients. 8 year life	Fire	Grant				
Pick-up truck	A	Water Department & DPW for routine driving	Water	W&S/Gen F				
Ambulance Lease	C		Fire	Gen Fund				

**City of Walled Lake, Michigan
Fiscal Year 2019 and 2020 Budget**

CAPITAL IMPROVEMENT PLAN

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

Description	Reason	Objective	Dept	Funding	Projected	Budget	Budget	Forecast	
					2018	2019	2020	2021	
BUILDING ADDITIONS/IMPROVMENTS (985 000) (978 000)									
Public Restrooms	B	Upgrade old restroom	Fire	Gen Fund	20,000				
HVAC System	A	Furnance/AC Upgrades	Various	Various					
Floor covering	A	Replace worn carpet	Police	Gen Fund					
Safety	C	Safety glass	Genl Govt	Gen Fund					
Gear rack	C		Fire	Gen Fund					
Library Renovation	B	Upgrade childrens area etc	Library						
Foster Farmhouse	C	Renovations as needed	DDA	DDA	5,000	-	0		
WATER & STORMWATER INFRASTRUCTURE (986 000)									
Stormwater	A		DA	Gen/DDA	116,500			3,800,000	
Water Meter Pit	A		Water	Water					
Hydrant	A		Water	Water	55,000	55,000	55,000	55,000	
Water Main Repair &	B		Water	Water	Unknown	Unknown	Unknown	Unknown	
MOTORIZED/NON MOTORIZED CONSTRUCTION (988 000)									
Decker Rd	B	Supplemental Grant Funding. FY13 Begun	Roads	Roads/ Grant					
Maple Pontiac Tr	B	2 Yr Repaving. FY13 Completion	Roads	Roads					
West Maple Rd	B	Rehabilitating	Roads	Roads					
Pontiac Tr/Decker Phase I	B	Finish intersection	Roads	Roads					
Pontiac Tr/Decker Phase II	B	Pontiac Tr Sidewalks & Signalization	Roads	Roads					
Ladd Rd		Near School Crossing	Roads	Roads	58,710				
Decker Rd Sidewalks	B	14 Mile to South Commerce	Roads	TBD					
NEIGHBORHOODS									
Road, Water and Stormwater Infrastructure								2,818,000	
CONTINGENCY (981 000)									
Police	A	Purchase assets as needed from forfeiture sharing, & other	FedFor	Forfeiture	100,000	100,000	100,000	100,000	
TOTAL CAPITAL EXPENDITURES						1,833,526	185,000	1,030,000	7,754,000

**City of Walled Lake, Michigan
Fiscal Year 2019 and 2020 Budget**

CAPITAL IMPROVEMENT PLAN

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

Description	Reason	Objective	Dept	Funding	Forecast	Forecast	Forecast	Forecast	Forecast
					2022	2023	2024	2025	2026
LAND IMPROVEMENTS (970 001)									
Parks	B	Multiple Projects	DPW	Gen Fund			100,000		
Cemetary Roads	B	Replace cracking roads	DPW	Gen Fund					
Campus Parking	B		Gen Govt	Gen Fund					
Lot/Fire Apron		Replace crumbling asphalt							
Campus Lghtg	B		Gen Govt	Gen Fund					
Undrgrnd Wiring		Expanded lighting							
City Lighting	A	DDA Lighting	DDA	DDA					
Campus Landscaping	C		Gen Govt	Gen Fund					
		Reforest							
Contamination Site	C	Renovate site for building	Gen Govt	Gen Fund					
MAJOR COMPUTER/SOFTWARE PURCHASE (980 002)									
BS&A Permitting System	B	Integrate w/existing financial software package	Building	Gen Fund					
Server	A		Genl Govt	Gen Fund				40,000	
MACHINERY AND EQUIPMENT (981 000)									
Hydraulic Rescue Tool - Jaws of Life	A	Replacement of obsolete rescue tools due to new metals in cars	Fire	Gen Fund					
Ambulance Stretcher	A	Electronic Stretcher							
Generator	A								
Copier	A	Existing at end of life	Various	Gen Fund			8,000	8,000	
Electronic Sign	C	New Public Safety Info sign	Police	Forfeiture					
Zero-turn mower	A	Replace 2005 & 2007 zero-turn mower in order to maintain City-owned greenways and parks	Roads	Gen Fund		12,000		15,000	
Landscaping trailer	A	Replace current trailer that transports mowers	DPW	Gen Fund					
Cold Patch Trailer	C	To heat the road patching for better adherence and to prevent back injuries.	Roads	Gen Fund					
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	Roads	Gen Fund		35,000	-		
Aerial Bucket Truck (1 total. 18 year life)	A	Aerial Truck used to access over 200 st lights	DDA	Gen Fund					
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			65,000		
Seven-yard dump/plow truck (1 total. 14 year life)	A	Large dump/plow truck for heavy hauling and plowing	Roads	Gen Fund					
Power Washer	A	Machinery Maintenance	DPW	Gen Fund					
Clerk	A	Voting Equipment	Clerk	Gen fund			10,000		
Back-hoe (1 total. 18 year life)	A	Reduce out-sourcing expenses for breaks that DPW staff can repair with proper equipment	Water	Water					
VEHICLE PURCHASE (981 001) (981 002)									
ATV	A	Reduce Maintenance Costs	Police	General Fund					
Patrol Boat	A	Reduce Maintenance Costs	Police	Gen Fund					
Police Patrol Vehicle	A	Reduce Maintenance Costs	Police	Gen Fund	62000	31,500	63,000	32,000	64,000
Utility Pick-Up	A	Hauls backup personnel and tools. 14 year life	Fire	Gen Fund					
Rescue 1/Mini-Pumper (20 year life)	A	Main function to transport people and tools.	Fire	Gen Fund					650,000
Fire Engine Pumper (2 total. 20 year life)	A	Primary Fire Fighting vehicle	Fire	Gen Fund					
Aerial Ladder		Replacing with Engine	Fire	Gen Fund					
Ambulance	A	Transport patients. 8 year life	Fire	Grant				200,000	
Pick-up truck	A	Water Department & DPW for routine driving	Water	W&S/Gen F					
Ambulance Lease	C		Fire	Gen Fund					

**City of Walled Lake, Michigan
Fiscal Year 2019 and 2020 Budget**

CAPITAL IMPROVEMENT PLAN

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

Description	Reason	Objective	Dept	Funding	Forecast	Forecast	Forecast	Forecast	Forecast
					2022	2023	2024	2025	2026
BUILDING ADDITIONS/IMPROVMENTS (985 000) (978 000)									
Public Restrooms	B	Upgrade old restroom	Fire	Gen Fund					
HVAC System	A	Furnance/AC Upgrades	Various	Various					
Floor covering	A	Replace worn carpet	Police	Gen Fund					
Safety	C	Safety glass	Genl Govt	Gen Fund					
Gear rack	C		Fire	Gen Fund					
Library Renovation	B	Upgrade childrens area etc	Library						
Foster Farmhouse	C	Renovations as needed	DDA	DDA					
WATER & STORMWATER INFRASTRUCTURE (986 000)									
Stormwater	A		DA	Gen/DDA					
Water Meter Pit	A		Water	Water					
Hydrant	A		Water	Water	55,000	55,000	55,000	55,000	55,000
Water Main Repair &	B		Water	Water	Unknown	Unknown	Unknown	Unknown	Unknown
MOTORIZED/NON MOTORIZED CONSTRUCTION (988 000)									
Decker Rd	B	Supplemental Grant Funding. FY13 Begun	Roads	Roads/ Grant	1,356,750				
Maple Pontiac Tr	B	2 Yr Repaving. FY13 Completion	Roads	Roads					
West Maple Rd	B	Rehabilitating	Roads	Roads					
Pontiac Tr/Decker Phase I	B	Finish intersection	Roads	Roads					
Pontiac Tr/Decker Phase II	B	Pontiac Tr Sidewalks & Signalization	Roads	Roads					
Ladd Rd		Near School Crossing	Roads	Roads	1,785,000				
Decker Rd Sidewalks	B	14 Mile to South Commerce	Roads	TBD	953,000				
NEIGHBORHOODS									
Road, Water and Stormwater Infrastructure					2,000,000	2,000,000	2,000,000	2,000,000	
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
TOTAL CAPITAL EXPENDITURES					6,311,750	2,233,500	2,401,000	2,450,000	869,000

**City of Walled Lake, Michigan
Fiscal Year 2019 and 2020 Budget**

CAPITAL IMPROVEMENT PLAN

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

Description	Reason	Objective	Dept	Funding	Forecast	Forecast	Total
					2017	2018	
LAND IMPROVEMENTS (970 001)							
Parks	B	Multiple Projects	DPW	Gen Fund	100,000		1,232,000
Cemetary Roads	B	Replace cracking roads	DPW	Gen Fund			-
Campus Parking Lot/Fire Apron	B	Replace crumbling asphalt	Gen Govt	Gen Fund			931,149
Campus Lghtg	B	Expanded lighting	Gen Govt	Gen Fund			210,257
Undrgrnd Wiring	A	DDA Lighting	DDA	DDA			264,050
City Lighting	C	Reforest	Gen Govt	Gen Fund			145,115
Campus Landscaping	C	Renovate site for building	Gen Govt	Gen Fund			274,400
Contamination Site							
MAJOR COMPUTER/SOFTWARE PURCHASE (980 002)							
BS&A Permitting System	B	Integrate w/existing financial software package	Building	Gen Fund			17,760
Server	A		Genl Govt	Gen Fund			62,225
MACHINERY AND EQUIPMENT (981 000)							
Hydraulic Rescue Tool - Jaws of Life	A	Replacement of obsolete rescue tools due to new metals in cars	Fire	Gen Fund			-
Ambulance Stretcher	A	Electronic Stretcher					14,250
Generator	A						18,237
Copier	A	Existing at end of life	Various	Gen Fund		8,000	32,000
Electronic Sign	C	New Public Safety Info sign	Police	Forfeiture			
Zero-turn mower	A	Replace 2005 & 2007 zero-turn mower in order to maintain City-owned greenways and parks	Roads	Gen Fund			43,071
Landscaping trailer	A	Replace current trailer that transports mowers	DPW	Gen Fund			8,000
Cold Patch Trailer	C	To heat the road patching for better adherence and to prevent back injuries.	Roads	Gen Fund			20,000
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	Roads	Gen Fund			121,858
Aerial Bucket Truck (1 total. 18 year life)	A	Aerial Truck used to access over 200 st lights	DDA	Gen Fund			102,500
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		65,000	183,821
Seven-yard dump/plow truck (1 total. 14 year life)	A	Large dump/plow truck for heavy hauling and plowing	Roads	Gen Fund		300,000	250,061
Power Washer	A	Machinery Maintenance	DPW	Gen Fund			6,000
Clerk	A	Voting Equipment	Clerk	Gen fund			15,500
Back-hoe (1 total. 18 year life)	A	Reduce out-sourcing expenses for breaks that DPW staff can repair with proper equipment	Water	Water			94,800
VEHICLE PURCHASE (981 001) (981 002)							
ATV	A	Reduce Maintenance Costs	Police	General Fund			14,000
Patrol Boat	A	Reduce Maintenance Costs	Police	Gen Fund			22,000
Police Patrol Vehicle	A	Reduce Maintenance Costs	Police	Gen Fund	64,000	65,000	545,517
Utility Pick-Up	A	Hauls backup personnel and tools. 14 year life	Fire	Gen Fund			35,000
Rescue 1/Mini-Pumper (20 year life)	A	Main function to transport people and tools.	Fire	Gen Fund			858,705
Fire Engine Pumper (2 total. 20 year life)	A	Primary Fire Fighting vehicle	Fire	Gen Fund			600,000
Aerial Ladder		Replacing with Engine	Fire	Gen Fund			-
Ambulance	A	Transport patients. 8 year life	Fire	Grant			383,285
Pick-up truck	A	Water Department & DPW for routine driving	Water	W&S/Gen F			22,588
Ambulance Lease	C		Fire	Gen Fund			50,436

**City of Walled Lake, Michigan
Fiscal Year 2019 and 2020 Budget**

CAPITAL IMPROVEMENT PLAN

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

Description	Reason	Objective	Dept	Funding	Forecast	Forecast	Total
					2027	2028	
BUILDING ADDITIONS/IMPROVMENTS (985 000) (978 000)							-
Public Restrooms	B	Upgrade old restroom	Fire	Gen Fund			20,000
HVAC System	A	Furnance/AC Upgrades	Various	Various			44,867
Floor covering	A	Replace worn carpet	Police	Gen Fund			-
Safety	C	Safety glass	Genl Govt	Gen Fund			8,729
Gear rack	C		Fire	Gen Fund			7,463
Library Renovation	B	Upgrade childrens area etc	Library				64,560
Foster Farmhouse	C	Renovations as needed	DDA	DDA			12,047
WATER & STORMWATER INFRASTRUCTURE (986 000)							
Stormwater	A		DA	Gen/DDA			
Water Meter Pit	A		Water	Water			-
Hydrant	A		Water	Water	55,000	55,000	495,000
Water Main Repair &	B		Water	Water			Unknown
MOTORIZED/NON MOTORIZED CONSTRUCTION (988 000)							
Decker Rd	B	Supplemental Grant Funding. FY13 Begun	Roads	Roads/ Grant			1,836,915
Maple Pontiac Tr	B	2 Yr Repaving. FY13 Completion	Roads	Roads			111,667
West Maple Rd	B	Rehabilitating	Roads	Roads			371,000
Pontiac Tr/Decker Phase I	B	Finish intersection	Roads	Roads			187,822
Pontiac Tr/Decker Phase II	B	Pontiac Tr Sidewalks & Signalization	Roads	Roads			311,944
Ladd Rd		Near School Crossing	Roads	Roads			
Decker Rd Sidewalks	B	14 Mile to South Commerce	Roads	TBD			981,300
NEIGHBORHOODS							
Road, Water and Stormwater Infrastructure							
CONTINGENCY (981 000)							
Police	A	Purchase assets as needed from forfeiture sharing, & other	FedFor	Forfeiture	100,000	100,000	1,126,085
TOTAL CAPITAL EXPENDITURES					319,000	593,000	27,506,822

**City of Walled Lake, Michigan
Fiscal Year 2019 and 2020 Budget**

MINOR CAPITAL PURCHASE PLAN

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

Item Description	Reason	Dept	Actual	Actual	Projected	Forecast	Forecast	Forecast
			2016	2017	2018	2019	2020	2021
MACHINERY & EQUIPMENT (980 000)					42,600	16,000	32,200	32,200
Chainsaw	N	DPW			1,500		1,500	1,500
Weedwhips/ Leaf Collection	A	DPW		1,499	1,200	-	1,500	1,500
800 MHz Radios	C	Fire	4,000		5,000		3,000	3,000
AutoPulse Batteries	A	Fire			3,000		3,000	3,000
Saw(s)	A	Fire			1,400		1,200	1,200
Large Diameter Hose	A	Fire	4,000	2,452	3,000	3,000	3,000	3,000
Nozzle	A	Fire	2,000	-	2,000	2,000	-	-
Portable Radios	N	Fire	3,000		3,000	3,000	3,000	3,000
SCBA Bottles	B	Fire	4,500		4,500	6,000	6,000	6,000
Training Room Projector	A	Fire	2,000	-	-			-
AED Difibulator	A	Fire				2,000	2,000	2,000
AED Difibulator	A	Police	2,000	5,882	2,000			-
Other		Various		2,809	16,000		8,000	8,000
Radio	A	Police	3,400	-	-			
WEAPONS & PROTECTIVE GEAR (983 000)					10,900	10,000	14,000	12,500
Weapons - Misc	A	Police		8,729	1,000	-	1,000	1,500
Taser	A	Police	1,900		1,900		2,000	2,000
Duty Pistols	A	Police					1,000	1,000
Body Armor	A	Police	1,950		2,000	2,000	2,000	2,000
Turnout (Bunker) Gear	A	Fire	6,000	9,218	6,000	8,000	8,000	6,000
COMPUTER PURCHASES (980 001)					10,400	3,300	8,600	8,000
IPADS	A	Fire	800		800	-	-	800
IPADS	A	Police		1,384				1,600
Desktop Computer	A	Fire	1,200		1,000	1,000	1,000	1,000
Desktop Computer	A	General Govt	1,800		1,800	1,800	1,800	1,800
Desktop Computer	A	Police	1,800		1,800		1,800	1,800
Desktop Computer	A	Library		3,471	5,000		4,000	
Printer	A	Various	550			500		1,000
Other		Various		22,225				
CONTINGENCY (980 000)					8,000	15,000	15,000	22,000
Contingency	A	General	5,000		5,000	3,000	3,000	5,000
Contingency	A	Fire			1,000	4,000	4,000	3,000
Contingency	A	Police	4,000	4,949	2,000	3,000	3,000	4,000
Contingency	A	Water		1,759	-	5,000	5,000	5,000
Contingency	A	DPW	5,000	1,759	-	-	-	5,000
TOTAL MINOR ASSET EXPENDITURES			54,900	66,137	71,900	44,300	69,800	74,700

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

FIRE DEPARTMENT APPARATUS

All fire service vehicles are generically referred to as “Apparatus”. Fire stations house different equipment/apparatus that directly relate to their specialties and services they provide. Fire apparatus is categorized by what function it can carry out.

Examples of apparatus functions include:

- Transport Hose
- Transport (Major) Ladders and Equipment
- Pump Water
- Transport Water
- Transport Personnel
- Other Specialized Tasks.

Examples of fire station services include:

- Emergency Medical Services
- Rescue
- Fire Suppression
- Hazmat
- Fire Prevention
- Safety Education

The National Fire Protection Association has apparatus guidance for manufactures and purchasers that also notes the predictable life expectancy of the apparatus. The guidance is updated every five (5) years.

Apparatus Categories:

Pumpers (aka Engines) – the basic fire vehicle whose primary purpose is to combat structural and associated fires. These apparatus were previously called triple combination pumpers because they incorporated three distinct components, namely pump, tank and hose body.

It is also possible to have a single function engine – some engines have giant pumps that can pump tens of thousands of gallons a minute but that is all it can do.

Engines can also be classified as Type I, Type II or Type III which refers to the size of the pump; Type I being the largest.

Quint (aka Ladder) – this vehicle carries out five (5) functions: 1) transport water 2) pump water 3) transport personnel and 4) carry hose and 5) carry aerial and ground ladders.

The quint is required to have an aerial device with a fixed waterway. In addition, the ground ladder complement was defined as a minimum of 85 feet of ground ladders, one extension ladder, one roof ladder, and one folding ladder. The minimum size fire pump on a quint is 1000 gpm, which is sufficient to feed the waterway. Also, a quint is required to provide 2,500 pounds for loose equipment as opposed to a pumper, which is 2000 pounds.

Rescue Vehicle – basically a large tool box this vehicle’s main function is to transport personnel and equipment such as a large generator, diving equipment, shoring equipment, air bags for lifting heavy objects, jaws of life, etc. This apparatus is equipped with medical equipment and responds to second EMS calls and vehicle accidents.

Utility Truck – any small vehicle whose primary purpose is hauling backup personnel and equipment.

Ambulance – transportation of sick or injured people to, from, or between places of treatment

Walled Lake Apparatus:

2016 Ambulance. (8 year life) This vehicle is the most frequently used vehicle of all the Walled Lake apparatus. Ambulance service represents approximately 70% of the Walled Lake fire runs. An ambulance is also required to be on scene of structure fires to transport firefighters in the event of an injury. The ambulance provides a quicker transport service for residents and the transport costs are billed to the patient’s insurance company. Use of vehicle requires three (3) firefighters/EMT be on the call. If the city’s ambulance is not available Community Ambulance service is called to the scene.

1999 Engine (Pumper). (18 year life) Estimated replacement 2019 for \$600,000. Type I. 750 gallon tank capacity. Pumps 1750 gallons/minute.

1998 Rescue.(20 year life). On order. Delivery date October 2018

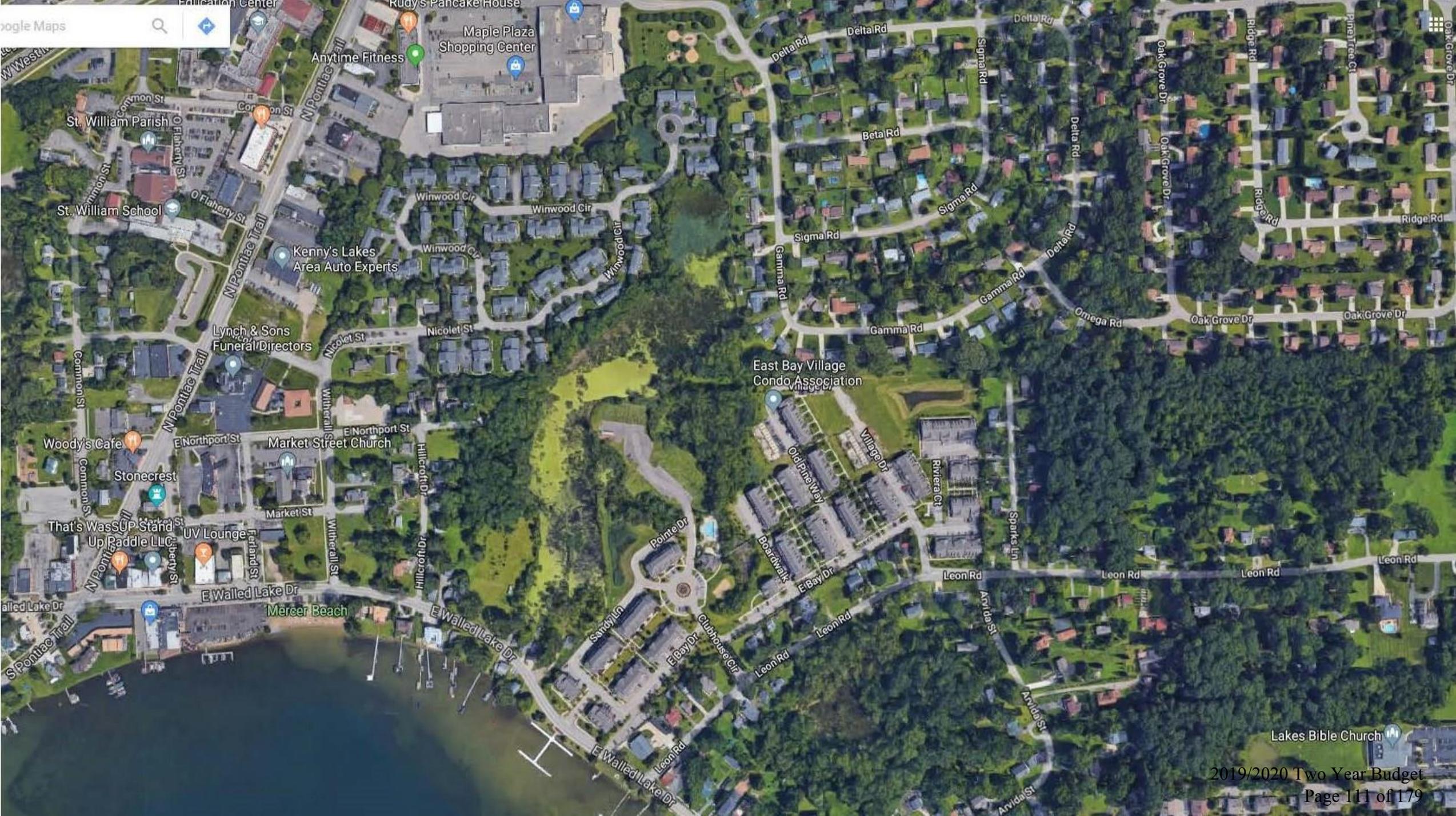
2006 Utility. (12 year life) Estimated replacement 2018 for \$35,000. Ford F150 4x4 truck.

2001 Quint (Ladder). Estimated replacement 2026 . Will be replaced with another Engine.

Stormwater Drainage Area H

Primary Objective:

Protect Regulated Wetland



Lakes Bible Church

Stormwater Drainage Area H

Tri-A (Gamma) Subdivision:

- No controls on discharge to wetland – therefore wetland acts as the Tri-A storage area
- Subdivision discharge ditch is lower than wetland and therefore holds water till overflow point

Stormwater Drainage Area H

Winwood Place Development:

- No controls on discharge to wetland – therefore wetland acts as Winwood’s storage area
- Wetland 10-year storm event elevation is too low because assumes perfectly clean and empty discharge pipe to lake.
- Outlet to lake is actually much deeper than plan design = less water flows out to lake.



Stormwater Drainage Area H

Winwood Place Development:

- Home elevations designed for worst case scenario – 100 year storm event with no outflow to lake
- Lowest house ‘as-built’ is 4 inches lower than plan design



Stormwater Drainage Area H

East Bay Development:

- 100-year storm event design elevation based on *pre-Winwood* 100-year wetland elevation
- Detention basins sized for 10 year event = standards at that time

Stormwater Drainage Area H

East Bay Development:

- Pump discharge from largest basin is slower than MDEQ permit allowed
- MDEQ permitted anything over 10-year storm event to flow directly to wetland.
- However, the largest basin is a closed stormwater system with primary objective of limiting flows to wetland



Stormwater Drainage Area H

East Bay Development:

- Detention basin designed to overflow into remaining unregulated wetland by Sparks Lane and Gamma Sub.
- However no backflow preventors off of Sparks Lane so water backing up before the 'overflow' point





Stormwater Drainage Area H

Stormwater Inspection and Management Process:

- City does not have needed conservation easements over wetland and discharge areas to lake
- City does not have systematic inspection process over stormwater systems on private property.

Stormwater Drainage Area H

Solutions:

- Increase volume discharge from detention basin
- Install backflow preventers along Sparks Lane
- Clean sediment build-up from bottom of detention basin



Stormwater Drainage Area H

Solutions:

- Clean ditch between far backflow and wetland along Gamma
- Reduce overflow height by 2 inches Gamma ditch
- Remove backflow closest to wetland along Gamma





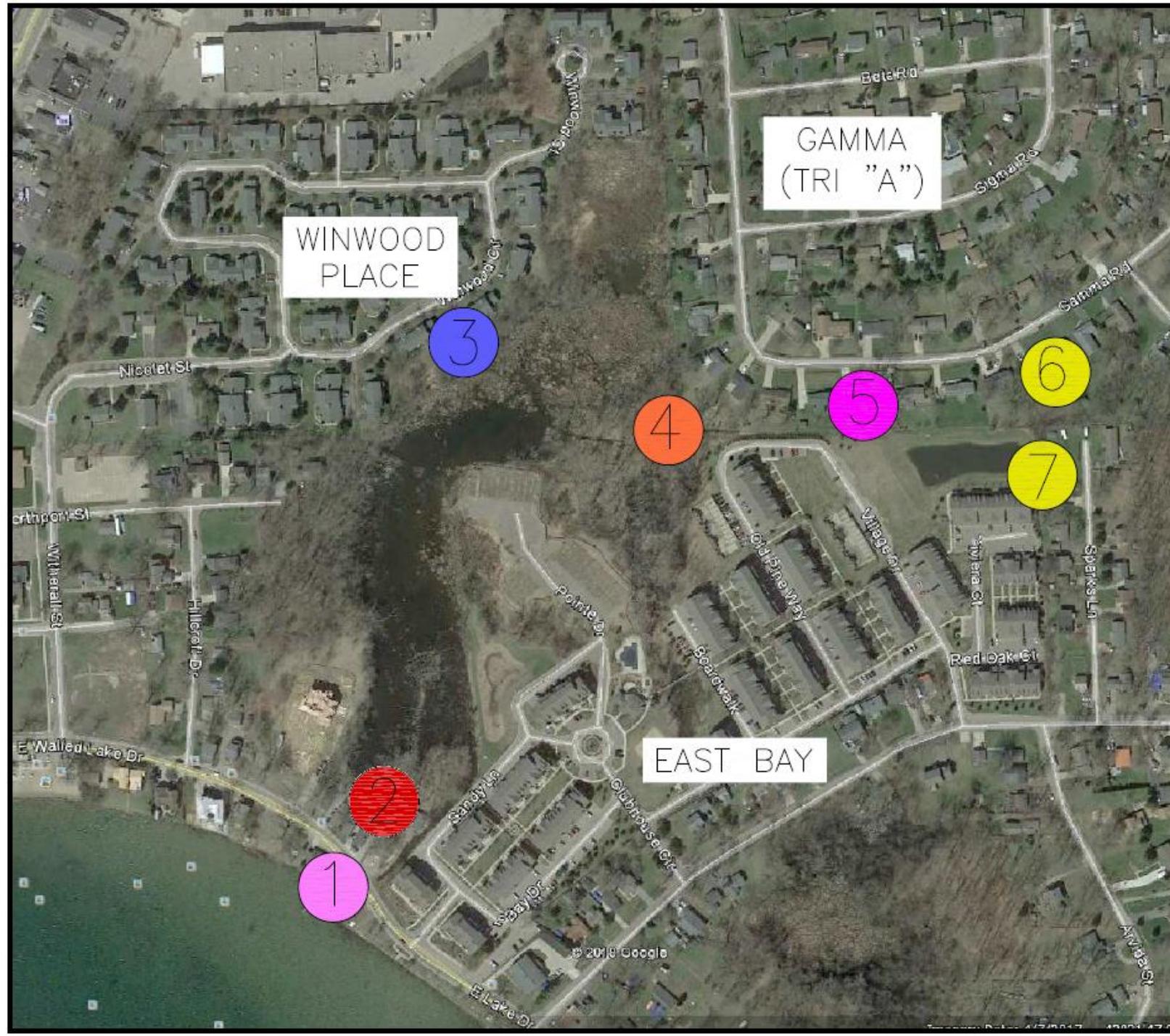
Stormwater Drainage Area H

Solutions:

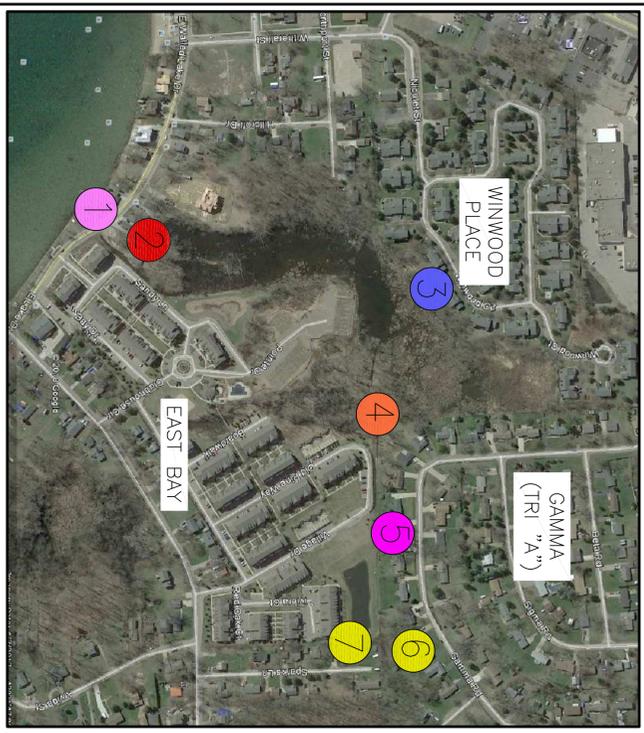
- Obtain conservation easement over wetland
- Obtain MDEQ permit to replace culverts from wetland to lake and install sediment control to keep culverts flowing
- Clean discharge ditch ahead of culverts in wetland to lake







STORM EVENT: FEB 18-20, 2018 ESTIMATED WATER LEVELS (FEB 21, 2018) DESIGN ELEVATIONS: FROM WINWOOD PLACE & EAST BAY DEVELOPMENTS



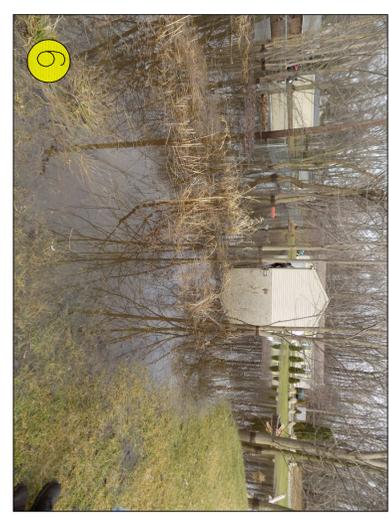
595 E.WALLED LAKE DR.
FF=934.11'



WINWOOD
FF=936.40'
(+/-)



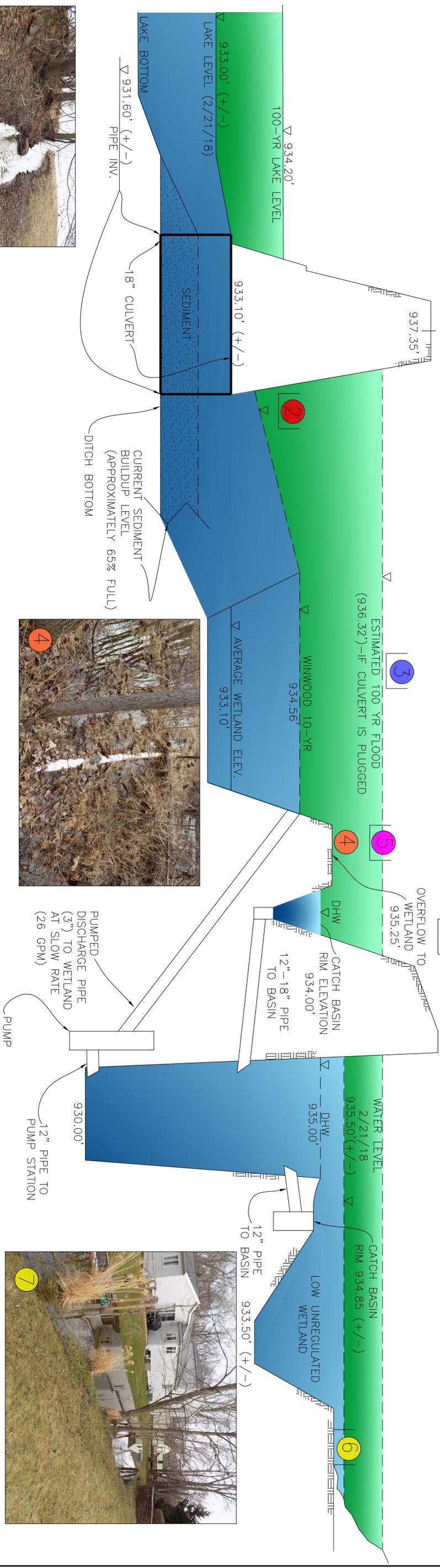
GAMMA SUB
TRI "A"
SHED: FF=936.05'
HOUSE: FF=937.50'(+/-)



SPARKS LANE
FF=935.28'

LOCATION MAP NOT TO SCALE

E.WALLED LAKE DRIVE



NOTE: ELEVATION OF 936.32 WAS NOT CALCULATED FOR EITHER DEVELOPMENT. IT IS BASED ON A COMBINATION OF CALCULATIONS FROM EAST BAY & WINWOOD PLACE

- WINDWOOD:
- 934.56 (10-YR EVENT)
 - 935.82 (100-YR EVENT, ASSUMING CULVERT IS PLUGGED).
- EAST BAY:
- 935.00 (100-YR EVENT, ASSUMING ELEVATION 934.50 WAS WINWOOD PLACE 100-YR STORM ELEVATION.)
 - EAST BAY CALCULATIONS INDICATES APPROXIMATELY 0.5' OF ADDITIONAL ELEVATION IN WETLAND FROM A 100-YR EVENT COMBINED.
 - ADDING 0.5' FROM EAST BAY TO 935.82 FROM WINWOOD PLACE EQUALS 936.32 FOR WETLAND ELEVATION IN A 100-YR EVENT



City of Walled Lake

Capital Improvement Projects

Fire & DPW
Equipment

Water Main
& Storm
Water

Infrastructure
Projects

Park
Improvement



Equipment

Fire Apparatus	\$ 630,000
Fire Utility	\$ 50,000
Dump Trucks	\$ 125,000
DPW Tractor	\$ 55,000





City of Walled Lake

Capital Improvement Projects

Fire & DPW
Equipment

Water Main
& Storm
Water

Infrastructure
Projects

Park
Improvement

Aging Infrastructure



Water
Main Age

Water
System
Breaks

Stormwater

**CITY OF WALLED LAKE
WATERMAIN BREAKDOWN**

Total replacement cost of
watermain = \$20,932,925



Costs are generated by pipe size and length of pipe.

Cost Excludes: Hydrants, Valves, Water Lead
Connections, Fittings Road Repair, Engineering,
Surveying, Permits & Fees, Miscellaneous Construction
Costs, Any Special Accommodations for Asbestos Pipe
Removal.

<u>1960's & Prior</u>	
Cost	\$1,083,600
Length (ft)	10,836
% of System	5.9%

<u>1970's</u>	
Cost	\$14,300,050
Length (ft)	123,062
% of System	67.3%

<u>1980's</u>	
Cost	\$2,525,030
Length (ft)	21,129
% of System	11.5%

<u>1990's</u>	
Cost	\$1,736,785
Length (ft)	15,859
% of System	8.7%

<u>2000's</u>	
Cost	\$ 838,930
Length (ft)	8,033
% of System	4.4%

<u>Unknown</u>	
Cost	\$ 448,530
Length (ft)	4017
% of System	2.2%

Water breaks since July 2017

- Tivoli x2
- E Walled Lake Dr.
- Delta
- Ashston
- Decker Road
- Wellsboro

Water Loss ~ 4,628,000 gal.
= \$30,100 lost revenue



Total System
Water Loss

Total System Water Loss

6 Months (July-Dec. '17)
28,217,761 gallons

= **\$178,054**
lost revenue

Stormwater

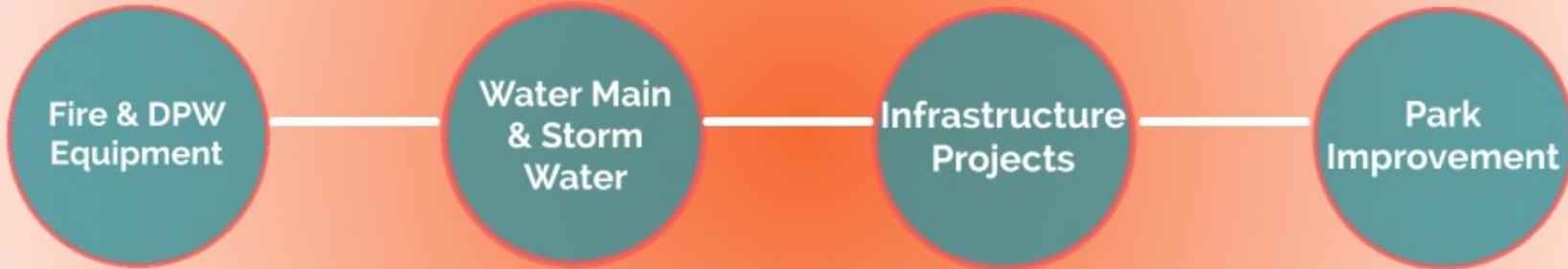
- Downtown
- Citywide





City of Walled Lake

Capital Improvement Projects



Infrastructure Projects



Sidewalks

Roads

Neighbor-
hoods

Contami-
nation

Sidewalks Completed 2010 - 2018

- DDA Streetscape Sidewalk Repair
- Ladd & West Maple
- S. Commerce Road
- Leon Rd. to 14 Mile
- Ladd Rd. & W. Walled Lake Dr.

Sidewalks 2018-2023 Decker Road

• 14 Mile to Maple	\$ 294,500
• Maple to Pontiac Trail	\$ 238,500
• Pontiac Trail to S. Commerce	<u>\$ 420,000</u>
Total Cost	\$ 953,000



Completed Road Projects 2010-2018

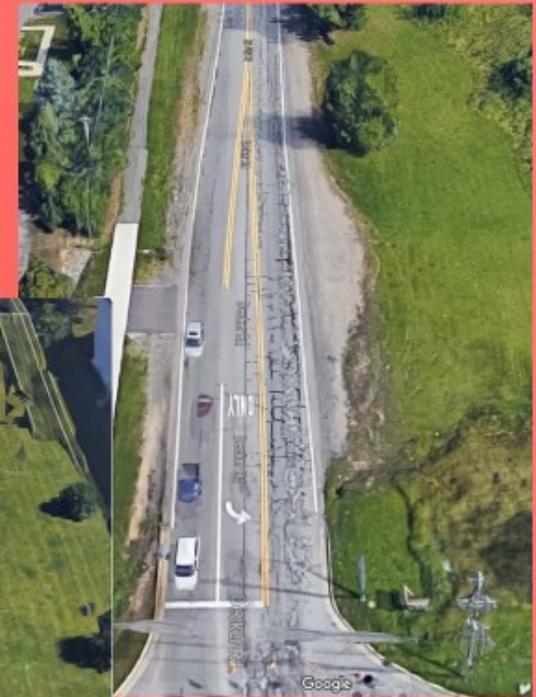
- Pontiac Trail/Decker Rd Intersection
- Decker Road
- Pontiac Trail
- Maple Road - Pontiac Trail to Welch

Decker Road ~\$1.1 Mil

- PASER Rating
- Mill & Overlay North
- Pulverize/C&S
- Widen with curb and drainage

Ladd Road ~\$321 K

- PASER Rating
- Pulverize/C&S
- Pave & Drain



Stormwater System, Watermain, & Roads Cost by Neighborhood

- Gamma \$3.39 Mil
- Bolton \$1.64 Mil
- Payson \$3.04 Mil
- Quinif \$2.24 Mil

Total Cost \$10.31 Mil



Contamination

1275 E. W. Maple

\$1.1 Million Purchase Price





City of Walled Lake

Capital Improvement Projects

Fire & DPW
Equipment

Water Main
& Storm
Water

Infrastructure
Projects

Park
Improvement

- Paving of Trail

- Trailhead

- Other Parks





City of Walled Lake

Capital Improvement Projects

Fire & DPW
Equipment

Water Main
& Storm
Water

Infrastructure
Projects

Park
Improvement



City of Walled Lake

Capital Improvement Financing

Current
Revenue

Debt
Financing

Millage

Special
Assessment

Increase
Fees

Other
Funding



**Expected Spendable
Fund Balance
6/30/2018:
\$3,166,916**

General
Fund

Water
Fund

Roads
Fund

DDA
Fund

Drug
Forfeiture

General Fund

FY18 Expected Spendable
Fund Balance = \$878,666

Not a Viable Option!

- Pension Debt is expected to be \$.75 Mil FY19
- Anticipated Use of All Reserves to Cover Pension Payment

Water Fund

FY18 Expected Spendable
Fund Balance = \$ 188,866

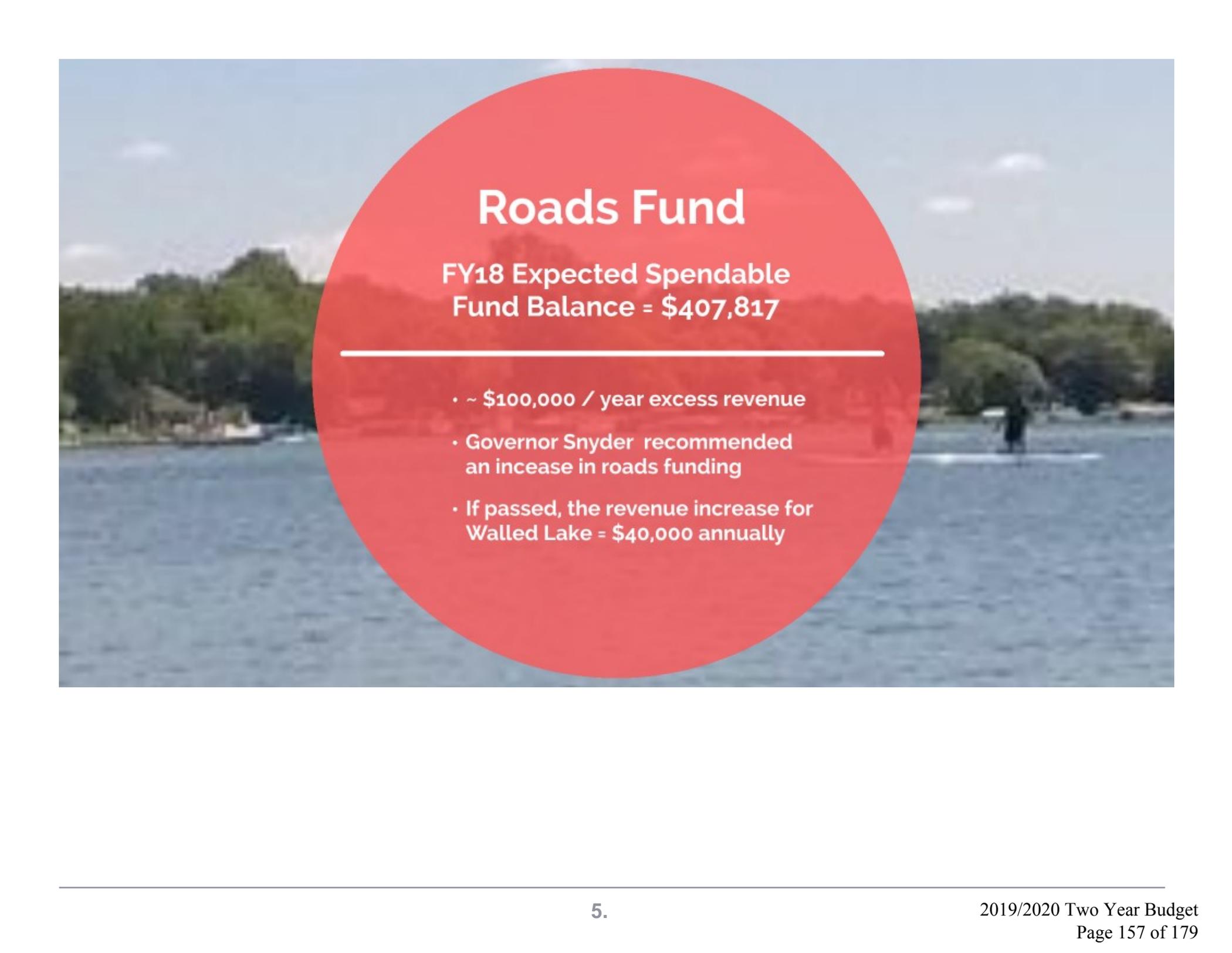
• At current rate of \$2.17/mth per REU, a decrease in the reserve is unavoidable

• FY15 (\$ 270,000)

• FY16 (\$ 263,000)

• FY17 (\$ 96,636)

• FY18 (\$ 235,541)



Roads Fund

FY18 Expected Spendable
Fund Balance = \$407,817

- ~ \$100,000 / year excess revenue
- Governor Snyder recommended an increase in roads funding
- If passed, the revenue increase for Walled Lake = \$40,000 annually

DDA Fund

**FY18 Expected Spendable
Fund Balance = \$1,651,203**

Captured Tax Revenue FY18~ \$675,000/year

Expected Net Operations ~ \$315,220 FY19

- Nominal Expenditures
- No Commitments



Drug Forfeiture Fund

FY18 Expected Spendable
Fund Balance = \$40,364

Strict guidelines on how
funds can be used.



City of Walled Lake

Capital Improvement Financing

Current
Revenue

Debt
Financing

Millage

Special
Assessment

Increase
Fees

Other
Funding

Debt Service Requirements *

Limited Tax General Obligation

Estimated 3.93% / 20 years

Annual est. payment:

- \$5 Mil ~ \$ 380,000
- \$10 Mil ~ \$ 750,000
- \$15 Mil ~ \$ 1,150,000

* for conversation only



City of Walled Lake

Capital Improvement Financing

Current
Revenue

Debt
Financing

Millage

Special
Assessment

Increase
Fees

Other
Funding



**Public Safety Millage will expire
after tax year 2019 (FY2020)**

- Approved Millage = 3.9500
- Current Max. Millage = 3.7993
- Annual Revenue \$700,000
 - General Fund \$600,000
 - DDA Capture \$100,000

**Levy New
Millage**



• **Parks & Rec Millage**

- Capital Improvements
- Operations
- Dedicated to Trail

• **Roads Millage**

Deadlines



Certified by Oakland County Deadlines

- May Election - Mid February
- August Election - First of May
- November Election - Mid August



City of Walled Lake

Capital Improvement Financing

Current
Revenue

Debt
Financing

Millage

Special
Assessment

Increase
Fees

Other
Funding

Special Assessment

- Def: A special assessment is a levy upon property within a specified district to pay the cost of local public improvements that are of general **benefit** to the property taxed.

Process

Types

Example

Public Act 33

Special Assessment Process

- Establish a District
- Assessment Decision
 - By Parcel
 - By Street Footage
 - By Taxable Value
- Public Hearing
- Vote of City Council

Special Assessments

- Roads

Major:

-Decker & Ladd



Local:

-Residential



- Sidewalks

- Stormwater

- Watermain

Neighborhood Projects

- What \$ per parcel is Council comfortable with?

- Gamma Neighborhood S.A. Example - 20/years

Watermains, Stormwater, Roads \$3.4 Mil

- Per parcel
100 parcels
\$1,700/year

- Per street footage
Range: 55-251 ft
\$840-\$3,830/year
- AVG \$1,700/yr

Only Stormwater (Curb & Gutter) \$1.65

- Per parcel
100 parcels
\$826/year

- Per street footage
Range: 55-251 ft
\$410-\$1,650/year
- AVG \$826/yr



Police and Fire Protection Act 33 of 1951

Special Assessment levied for
police and fire protection

- Levy up to 10 mills for Police & 10 mills for Fire
- Not captured by the DDA
- Millage levied on real property only
- Vote of the Council
 - Public Hearing Required
- Annual public hearings on est. expenses & est. levy

Act 33
Revenue



**For every 1.0 mill
levied under Act 33**

~ \$ 175,800 expected revenue

- Real property only
- Based on 2017 Taxable Value



City of Walled Lake

Capital Improvement Financing

Current
Revenue

Debt
Financing

Millage

Special
Assessment

Increase
Fees

Other
Funding

Water Capital Fees

Current Monthly Rate
= \$2.17/per REU

\$26.04/year per single family home

- Rate has been stagnant since 2004
-14 years at current rate

Additional
Capital
Revenue

Debt
Service
Revenue

Additional Capital Revenue

For every \$1/month per REU increase
= \$41K additional annual revenue

- At \$7/month = \$287,000 / year
for anticipated capital needed due to
aging infrastructure on a \$20 Mil+ system

Debt Service Revenue

For every \$1/month per REU increase
= \$41K additional annual revenue

- If all four subdivisions are addressed, the total estimated cost to the water fund = \$4.4 Mil.+
- Debt service payment ~ \$330,000 / year for 20 years
- Capital Line Fee would need to be raised by \$8+/month per REU



City of Walled Lake

Capital Improvement Financing

Current
Revenue

Debt
Financing

Millage

Special
Assessment

Increase
Fees

Other
Funding

Grants

- **Federal**
 - Homeland Security Grant / FEMA
- **State**
 - MDEQ: Non Point Source Solution Grant
 - DNR Grant
- **County**
 - Tri-County Funding

**Not reliable, however we
will continue to apply**



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