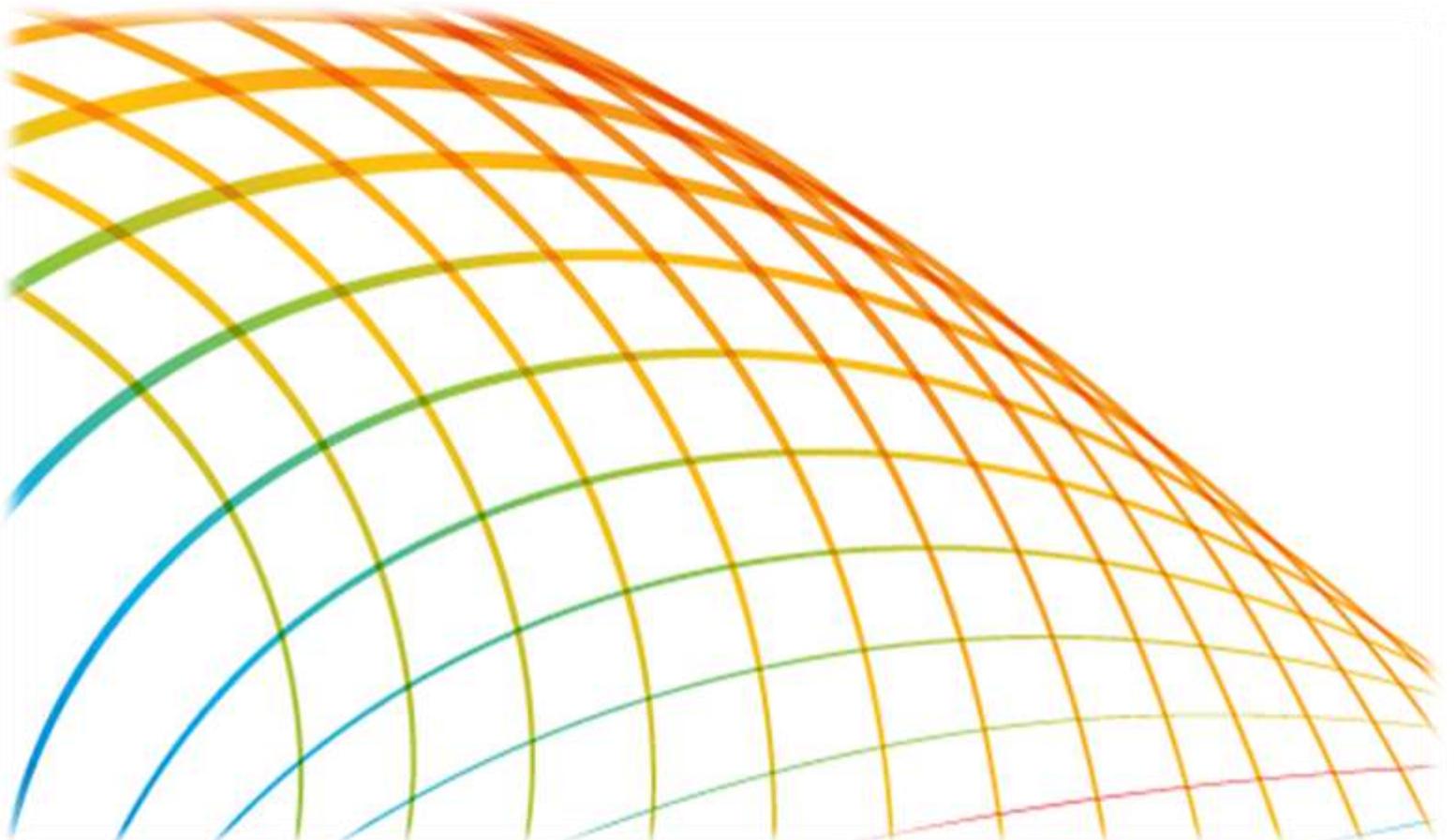


2017/2018 Two Year Budget



CITY OF WALLED LAKE
Michigan



CITY OF WALLED LAKE

Fiscal Year 2017 – 2018 Two Year Budget
Fiscal Year 2017 Appropriation

CITY COUNCIL

Linda Ackley, Mayor
Casey Ambrose, Mayor Pro Tem
Susan Helke, Council Member
Tamra Loch, Council Member
Bennett Lublin, Council Member
John Owsinek, Council Member
Robert Robertson, Council Member

CITY ADMINISTRATION

L. Dennis Whitt, City Manager
Chelsea Rodgers, Assistant City Manager
Colleen Coogan, Director of Finance & Budget
Paul Shakinas, Chief of Police
James Coomer, Jr., Fire Chief
Jennifer Stuart, City Clerk

CITY OF WALLED LAKE

Fiscal Year 2017 and 2018 Adopted Budget Fiscal Year 2017 Appropriation

TABLE OF CONTENTS

OVERVIEW	1. Budget at a Glance	5
	2. Budget Process	10
	3. Budget Discussion Schedule	11
	4. Authorizing Resolution	12
	5. Council, Authority, Board, and Commission Members	17
STATISTICAL	1. Demographic Information	22
	2. Top 15 Taxpayers 2015	25
TRENDS & SUMMARIES	1. Financial Organization Chart	27
	2. Budget Summary – All Funds	29
	3. Salary and Fringe Benefits by Fund and Department	30
	4. Full-Time Equivalent Employee Changes	31
	5. General Fund Tax Revenue History	33
	6. State Revenue Sharing	34
	7. Pension Contributions History	35
	8. Residential Homes: Rental Trends	36
GENERAL FUND BUDGET	1. General Fund Introduction	38
	2. Revenues Expenditures and Fund Balance	39
	3. Revenues	41
	4. Legislative	43
	5. City Administration	44
	6. Public Safety	46
	7. Public Services	49
	8. Capital Outlay Appropriations	53
SPECIAL REVENUE FUNDS	1. Major and Local Roads	55
	2. City Road Status Report	58
	3. Drug Forfeiture Fund	65
	4. Transportation Fund	67
ENTERPRISE FUNDS	1. Water and Sewer Fund	70
	2. Refuse Fund	77
DEBT SERVICE FUNDS	1. Debt Service Fund	80
FIDUCIARY FUNDS	1. Retiree Health Care Fund	83
COMPONENT UNITS	1. Library Fund	86
	2. Downtown Development Authority Fund	89
APPENDIX A	1. Capital Improvement Plan	92
	2. Minor Capital Purchase Plan	93
	3. Major Capital Improvement Plan	94
	4. Fire Apparatus	101
	5. Water Main Map	103

OVERVIEW

This section includes the City Manager's budget summary message which provides the reader with a summary of the important highlights of the current year budget. Also included is a description of the budget process

– schedule of key dates, notices of availability and public hearing, and the resolution by City Council adopting the budget.

BUDGET AT A GLANCE

Council affirmed the City's short and long-range objectives under the motto the 'Reinvention of Walled Lake'.



Summary

Operating with only 83% of the General Fund revenue received ten years ago, Walled Lake will successfully maintain a balanced budget for both fiscal year 2017 and 2018. Leveraging the average annual revenues of \$4.8 million, the City will retire \$1.7 million in debt, and commit \$2 million of current revenues and reserves for capital improvements over the next two years.

Structural Operating Imbalance Eliminated

Since fiscal year 2012 council has successfully addressed the structural imbalance between the cost of services provided by the city and the means of financing those services: by radically altering the staff size, the organizational structure, and the level of benefits. These changes resulted in a 1.3 million dollar debt reduction of pension and other post employment benefits.

The City will use the small operating surplus in this budget to help offset the delayed capital investments and the staggering annual pension and retiree health care debt payments.

Strategically Moving Forward

The following budget commitments have successfully shifted the City out of the ‘Recovery’ phase:

- Restructuring the Fire Department to a small core of full-time employees supplemented by a larger part-time force; thereby completing a city-wide reorganization of all departments.
- 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.
- Using City reserves for one-time large capital expenditures thereby eliminating financing and debt issuance costs.

As part of the ‘Stability’ and ‘Sustainability’ long-range objectives, Council has requested alternative solutions be presented on the following four (4) priorities:

1. Water Infrastructure Condition, Repair and Maintenance
2. Capital Improvement Plan Financing (including Roads)
3. Retiree Health Care Debt
4. Pension Debt

Legacy Funding Issues Remain

➤ 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. There remains an approximate \$2.2 million dollar liability for employees that have retired or separated which is 75% of the 2016 general fund tax revenue and 116% of the City’s entire general fund reserves.

The Retiree Health Care Fund is now insolvent and the budget includes a \$126,000 transfer from the General Fund in 2017 and \$157,000 in 2018. Administration is working on submitting funding and debt reduction solutions to the Council that can be managed by the general fund.

➤ Pension Debt

Fiscal year 2017 will close with 23 years remaining to pay off the \$8.1 million dollar actuarial computed liability. It would require 1 ½ years of all the expected general fund tax revenues to retire this debt.

7.9% of the general fund budget or \$677,000 is committed for pension payments in 2017 and 8.1% or \$704,000 in 2018. The city plans overall are now 37% funded – down from last year’s 40% funding level but still better than the City low of 25%. The actuarial value of the plan assets is based on a 10 year smoothed value of assets. The 2008 investment market losses are being slowly realized in the valuation which is dragging the value of the assets down. MERS continues to affirm its ability to maintain an 8% average return over the long term.

Plan divisions have now been designed to limit “spiking” of retiree benefits to due overtime and leave bank payouts. 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.

Staffing

Council completed the city-wide organizational re-structuring by adjusting the Fire Department to a predominately part-time operation managed by a small core of full-time employees.

The 2017 budget figures reflect a 50% reduction of full-time staff since 2007. Through the use of part-time staff the City has been able to maintain a high level of residential and business services and the part-time employees are integral to the success of the City’s financial recovery.

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

Public Safety Expenditures

Taxpayers recently adopted a 5 year dedicated Public Safety millage of 3.95 mills. The 2016 budget put this to use with an increase of 5.68 full time equivalent public safety personnel and 2017 adds one more full time equivalent to the public safety roster. The fiscal year 2017 and fiscal year 2018 Public Safety operating budget is \$2,690,240 and \$2,710,440 respectively. Public Safety includes the Police, Fire, Building and Crossing Guards services.

Tax Millages and Tax Revenue

For the two years ending 2017 and 2018 the combined Operating and Public Safety Millage will generate expected tax revenues of \$3,045,000 and \$3,059,000 in the General Fund, \$298,500 and \$300,000 for the Library Fund’s two millages, and the Downtown Development Authority will capture approximately \$720,000 and \$718,000 respectively.

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

	Fiscal Year 2016	Headlee Rollback	Fiscal Year 2017
City Operating	15.8185	.9870	15.6128
Public Safety	3.9168	.9870	3.8658
Library 1963	.7908	.9870	.7805
Library 2014	.9763	.9870	.9636

Other Revenues

➤ Sales Tax Shared Revenue

The State of Michigan distributes a portion of the collected sales tax to local municipalities. For each fiscal year 2017 and 2018 the City anticipates shared revenues of \$620,000.

➤ Cable Easement Fees

The City receives lease payments for cable use of city easements. Expected income is \$160,000.

➤ 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 \$36,000 each year.

➤ 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 for to the General Fund of \$250,000 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.

➤ Ambulance Run Cost Recovery

The Fire Department is licensed to transport certain levels of medical emergencies to hospital; the service cost is submitted to medical insurance companies as claims. Expected cost recovery for this service is \$30,000 for each 2017 and 2018. This revenue offsets the ambulance and paramedic expenses.

Water and Sewer Fund

May 2012 Council contracted for an in-depth water and sewer study to report on the misalignment between the cost of commodity purchases and customer services; and the charges for those commodities and services. In 2015 Council approved a methodology that structures the water and sewer activities into 5 distinct cost centers with varying cost recovery methodologies. Due to the more than 15% increase in the cost of water purchases over the last several years and the change in emphasis from usage based to fixed fee charges from the Detroit Water and Sewer Department, council approved phasing in the water cost increases to city users over a five (5) year time frame. The City's asset management plan for the water system is out of date and Council has ordered an engineering financial analysis of the water system before addressing water infrastructure repair and maintenance rates. The city contracts with Oakland County to manage the assets of the sewer system and current purchase costs include a capital replacement component for the sewer system. The five cost centers, rate methodology, and cost recovery timeline are:

• Water operations	Usage based cost recovery	Break-even over 5 years
• Sewer operations	Usage based cost recovery	Break-even in 2016
• Water capital replacement	Fixed charge cost recovery	Asset management plan TBD
• Sewer capital replacement	Fixed charge cost recovery	Break-even in 2016
• Sewer industrial pre-treatment	Fixed charge cost recovery	Break-even in 2016

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

Capital Investment

Other than the water system, a ten (10) year Capital Improvement Plan is included in the budget. A 10-year focus on major asset repair and replacement best facilitates the use of limited resources and reduces the need for external financing. The planned capital improvement price tag for 2017 and 2018 is projected to be \$972,500 and \$1,108,000 respectively. This plan includes replacement of several aging Fire apparatus - an ambulance, fire engine and pumper truck. The DDA is replacing the rusted bucket truck used by DPW for street light and tree maintenance. \$450,000 is reserved for parking lots and upgrades to Maple Road. Once completed, the water system asset management plan design will be incorporated into the CIP.

Conclusion

The City has successfully managed its way out of the day to day financial crisis and this two year budget represents a shift of focus to rebuilding and replacing the city's failing equipment and infrastructure systems. Legacy costs and capital repairs remain the largest financial hurdles facing the City.

Although Council may adopt a multi-year budget; legally 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.

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 DISCUSSION SCHEDULE

Charter Requirements

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

May 16, 2016 is the third Monday

Budget resolution to be adopted no later than 2nd Monday in June.

June 13, 2016 is the second Monday

Fiscal Year 2017-2018 Strategic Planning & Budget Discussion Schedule

Session #1 <u>Saturday February 20, 2016</u>	Session #2 <u>Tuesday March 22, 2016</u> 6:00-9:00pm	Session #3 <u>Monday April 11, 2016</u> 6:00-9:00pm
Transition Plan: Crisis to Stability General Fund Fund Balance Stressers Capital Improvements - 2 year Fire Apparatus Retirement Benefits Pension 5 Yr Projection OPEB Streets PASER Rating Funding	Drug Forfeiture Transportation Refuse Debt Service Major Roads Local Roads Retiree Health Care Library	Capital Improvement Plan Downtown Development Authority General Fund Legislative Administration Public Safety Public Services Public Services Water & Sewer Operations Capital

STATE OF MICHIGAN
COUNTY OF OAKLAND
CITY OF WALLED LAKE

A RESOLUTION DEFERRING THE FISCAL YEAR BUDGET
PRESENTATION SPECIAL COUNCIL MEETING OF
MONDAY, MAY 16, 2016 TO THE REGULAR COUNCIL
MEETING OF TUESDAY, MAY 17, 2016

RESOLUTION 2016-16

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 April, 2016 at 7:30 p.m.

WHEREAS, the City Charter calls for 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 2.4 of the City Charter grants the exercise of power in that “if alternate procedures are to be found in different statutes, then the Council shall select that procedure which it deems to be most expedient and to the best advantage of the city and its inhabitants,” and

WHEREAS, each Council meeting involves staffing, publishing, and other operational costs; and

WHEREAS, Council has a regularly scheduled meeting on May 17, 2016, the third Tuesday of May.

NOW, THEREFORE BE IT RESOLVED THAT:

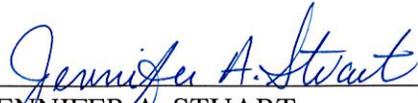
Section 1. The required third Monday in May special Council meeting for budget presentation is deferred until the regular scheduled Council meeting of May 17, 2016.

Motion to approve Resolution offered by Robertson and seconded by Loch.

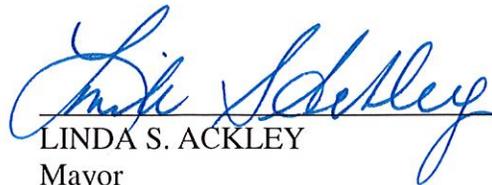
AYES: (7) Ackley, Ambrose, Helke, Loch, Lublin, Owsinek, Robertson
NAYS: (0)
ABSENT: (0)
ABSTENTIONS: (0)

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN)
)SS
COUNTY OF OAKLAND)



JENNIFER A. STUART
City Clerk



LINDA S. ACKLEY
Mayor

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, 2016 –
JUNE 30, 2017

RESOLUTION 2016-17

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 17th day of May 2016, 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 2017 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 2017 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 including fire services 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, by Resolution 2016-16 Council deferred the budget presentation to the regularly scheduled Council meeting of May 17, 2016; 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 2016-2017 on Tuesday, May 17, 2016; 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, that the City Council finds that it is the prerogative of Council to determine the size and scope of City operation including service it will provide within the constraints of limited funding; and

BE IT FURTHER RESOLVED that this general appropriations act provides for the expenses of the City government and its activities for the fiscal year, beginning July 1, 2016 and ending June 30, 2017, and the following amounts are hereby appropriated:

Section 1. Out of the General Fund the following appropriations by function:

Legislative	12,075
City Administration	466,000
Public Safety	2,710,240
Public Services	1,427,657
Capital Outlay	702,500

for a total of appropriation of \$5,318,472 which includes transfers to other funds of \$166,265, for which an ad valorem property millage of 15.8185 and a public safety millage of 3.9168 is levied, both millages subject to and may be reduced by State of Michigan rollback provisions, with estimated tax collections of \$3,045,000.

Section 2. 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.

Section 3. Out of the Major Streets Fund the amount of \$286,825 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.

Section 4. Out of the Local Streets Fund the amount of \$256,641 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.

Section 5. Out of the Debt Service Fund the amount of \$227,805 which includes a levy of zero (0) mills and is fully funded by transfers in from other funds.

Section 6. Out of the Retiree Health Care Fund the amount of \$151,000 which includes a levy of zero (0) mills and is funded by transfers in from funds with personnel activities.

Section 7. Out of the Transportation Fund, the amount of \$159,490 which includes a levy of zero (0) mills and is funded by an allocation from the Suburban Mobility Authority for Regional Transportation (SMART).

Section 8. Out of the Water/Sewer Fund the amount of \$2,588,364 which includes a levy of zero (0) mills for operating purposes and is funded by user fees.

Section 9. Out of the Refuse Fund the amount of \$326,000 which includes a levy of zero (0) mills for operating purposes and is funded by user fees.



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

REVISED JANUARY 2016

MAYOR AND COUNCIL: 7 MEMBERS – 4 YEAR TERMS

Name	Year of Appointment	Most Recent Appointment	Term Expires
Linda S. Ackley, Mayor	2013	2013	11-01-2017
Casey Ambrose, Mayor Pro Tem	2007	2015	11-01-2019
Susan Helke, Council Member	2015	2015	11-01-2019
Tamra Loch, Council Member	2014	2015	11-01-2019
Bennett Lublin, Council Member	2015	2015	11-01-2017
John Owsinek, Council Member	2009	2013	11-01-2017
Robert Robertson, Council Member	2013	2013	11-01-2017

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

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
Bennett Lublin	2009	2013	04-01-2017
Ed Marshall	2009	2013	04-01-2017
Daryl Ramsey	2011	2011	04-01-2015
Bob Shuman	2008	2013	04-01-2016
Pat Wlodarczyk	2011	2011	04-01-2015
Vacant			04-01-2016

HISTORIC DISTRICT COMMISSION: 7 MEMBERS – 3 YEAR TERMS

Name	Year of Appointment	Most Recent Appointment	Term Expires
Sandra Bales	2010	2014	02-01-2017
Diane Cartter	2010	2014	02-01-2017
Randolph Champe	2010	2014	02-01-2017
Norma Harden	2010	2014	02-01-2017
Darlene Williams	2014	2014	02-01-2017
Vacant		2014	02-01-2017

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

PARKS AND RECREATION COMMISSION: 7 MEMBERS – 3 YEAR TERMS

Name	Year of Appointment	Most Recent Appointment	Term Expires
Reuben Cheney	2011	2014	02-01-2017
Gabriel Costanzo	2014	2014	02-01-2017
Tim Moore (Chair)	1992	2014	02-01-2017
Robert Palmer	1997	2013	02-01-2016
Joey Rondeau	2010	2013	02-01-2016
Vacant			02-01-2016

PLANNING COMMISSION: 7 MEMBERS – 3 YEAR TERMS

Name	Year of Appointment	Most Recent Appointment	Term Expires
Matt Malone (Chair)	2006	2013	02-01-2016
Michael Maurer	2016	2016	02-01-2016
Paul Novak	2010	2013	02-01-2016
Robert Palmer	2010	2013	02-01-2016
Robert Robertson	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

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 TERMS

Name	Year of Appointment	Most Recent Appointment	Term Expires
Linda S. Ackley	2011	2014	02-01-2017
Jeannette DeCourcy	2014	2014	02-01-2017
Richard Gunther	2014	2014	02-01-2017
Steven Stephan	2014	2014	02-01-2017
Ray Swett (Alternate)	2006	2013	02-01-2015
Vacant		2014	02-01-2015

ELECTION COMMISSION: 2 MEMBERS – 1 YEAR TERM

Name	Year of Appointment	Most Recent Appointment	Term Expires
Terry Morano	2012	2014	02-01-2015
Marcella Tobolski	2012	2014	02-01-2015

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

Revised: January 2016

STATISTICAL

The statistical portion of the budget provides general information about the City of Walled Lake. This section also includes information on the City's intergovernmental partnerships.

POPULATION AND HOUSEHOLDS

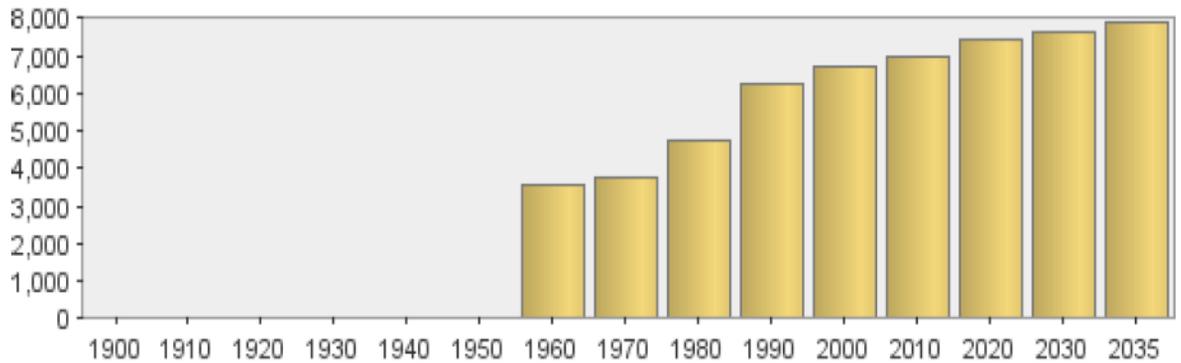
Senior and Youth Population	Census 2000	Census 2010	Pct Change 2000-2010	SEMCOG 2035	Pct Change 2010-2035
65 and over	803	965	20.2%	2,200	128.0%
Under 18	1,431	1,395	-2.5%	1,620	16.1%
5 to 17	1,006	1,017	1.1%	1,130	11.1%
Under 5	425	378	-0.7%	490	29.6%

Note: Population by age changes over time because of the aging of people into older age groups, the movement of people, and the occurrence of births and deaths.

Race and Hispanic Origin	Census 2000		Census 2010		Percentage Point Chg 2000-2010
Non-Hispanic	6,600	98.3%	6,726	96.1%	-2.2%
White	6,331	94.3%	6,031	86.2%	-8.1%
Black	49	0.7%	311	4.4%	3.7%
Asian	114	1.7%	196	2.8%	1.1%
Multi-Racial	81	1.2%	153	2.2%	1.0%
Other	25	0.4%	35	0.5%	0.1%
Hispanic	113	1.7%	273	3.9%	2.2%
Total Population	6,713	100.0%	6,999	100.0%	0.0%

POPULATION AND HOUSEHOLDS

Population Forecast



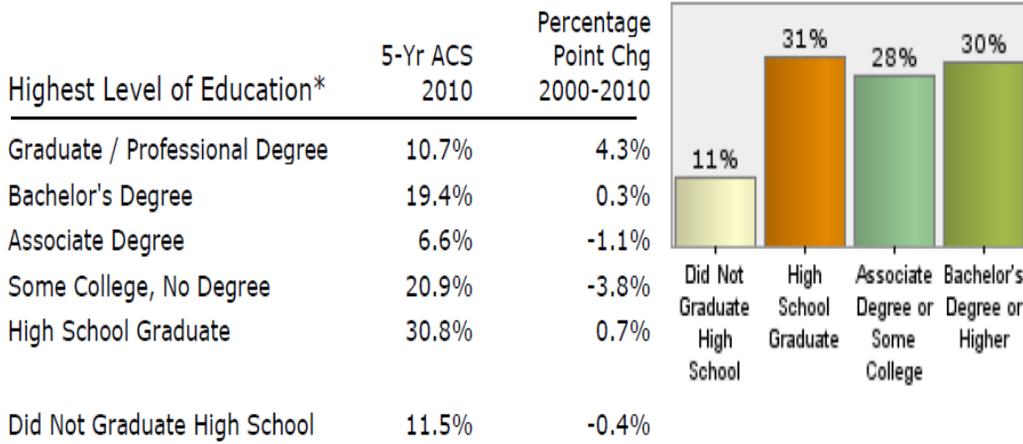
Forecasted Population by Age, 2010-2035



Legend: Census 2010 SEMCOG 2035

Age Group	Census 2010	SEMCOG 2035	Change 2010-2035
65+	965	2,200	1,235
35-64	3,007	2,621	-386
18-34	1,632	1,486	-146
5-17	1,017	1,130	113
Under 5	378	490	112
Total	6,999	7,927	928

POPULATION AND HOUSEHOLDS



* Population age 25 and over

[SEMCOG - Detailed Data](#)

[Michigan Department of Community Health - Vital Statistics](#)

[U.S. Census Bureau - American FactFinder](#)

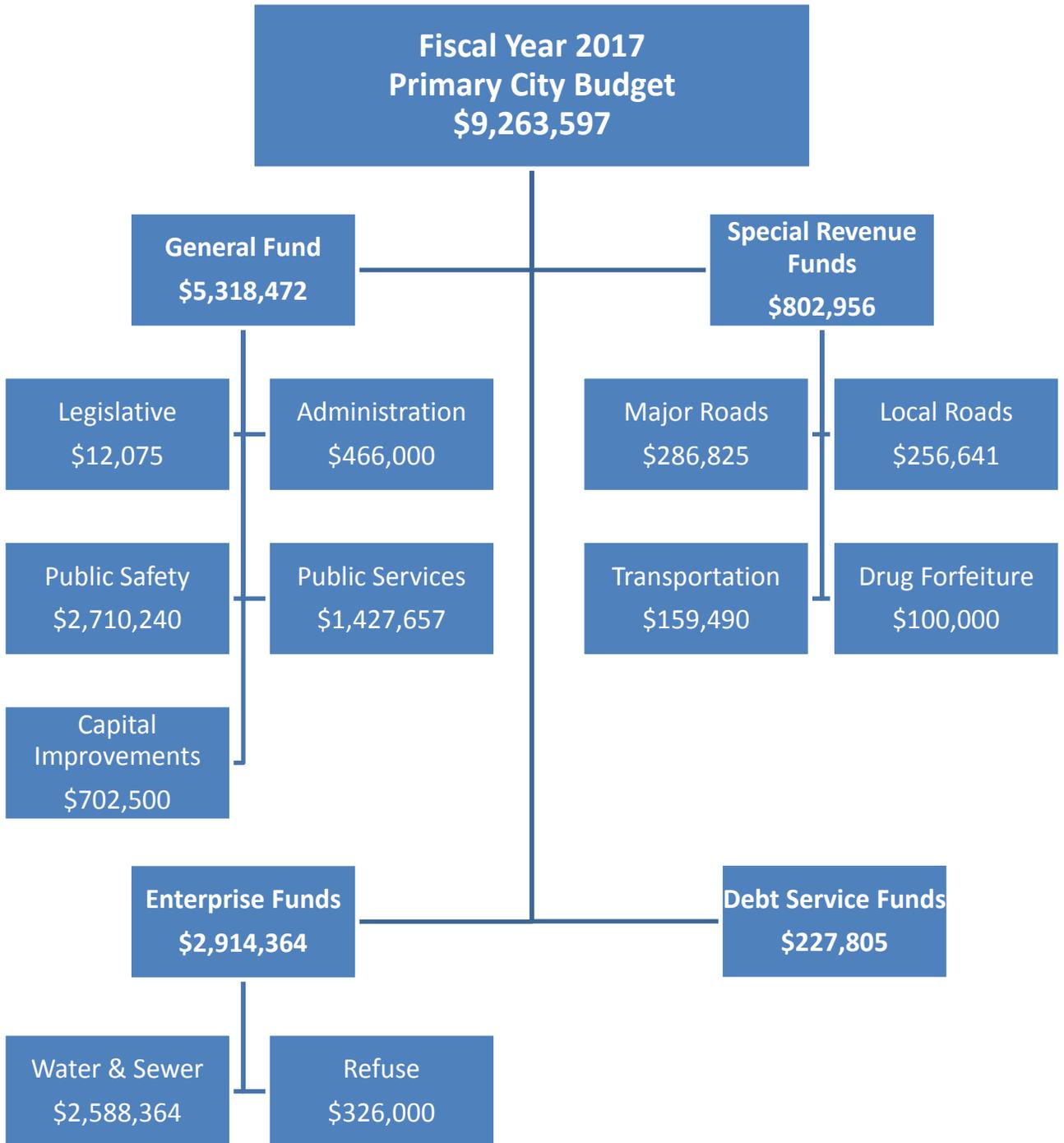
TOP 15 TAXPAYERS

2015 Tax Year				
	City Tax	SEV	TV	TV/SEV
Eagle Pond Townhouses	90,258	4,219,690	4,197,570	99.5%
The Crossing at Eagle Pond	65,276	3,051,060	3,035,750	99.5%
DTE Electric Company	56,620	2,633,190	2,633,190	100.0%
Novi Village Square	55,583	2,585,350	2,584,960	100.0%
Husky Envelope Products	51,306	2,394,830	2,386,080	99.6%
Keystone Capital Management	46,930	2,255,520	2,182,570	96.8%
Walled Lake Villa	44,324	2,109,010	2,061,330	97.7%
Consumers Energy	28,297	1,364,350	1,315,980	96.5%
Fawn Lake Estates	26,215	1,271,680	1,219,160	95.9%
Public Storage	24,857	1,159,390	1,156,000	99.7%
Eagle Pond Landings	24,486	1,151,650	1,138,750	98.9%
Tivoli Apartments	23,541	1,096,990	1,094,810	99.8%
Hawk Lake Investments	19,334	907,520	899,140	99.1%
Shuman Motors	18,974	889,910	882,410	99.2%
Trailer Tech Holdings	17,878	834,200	831,420	99.7%

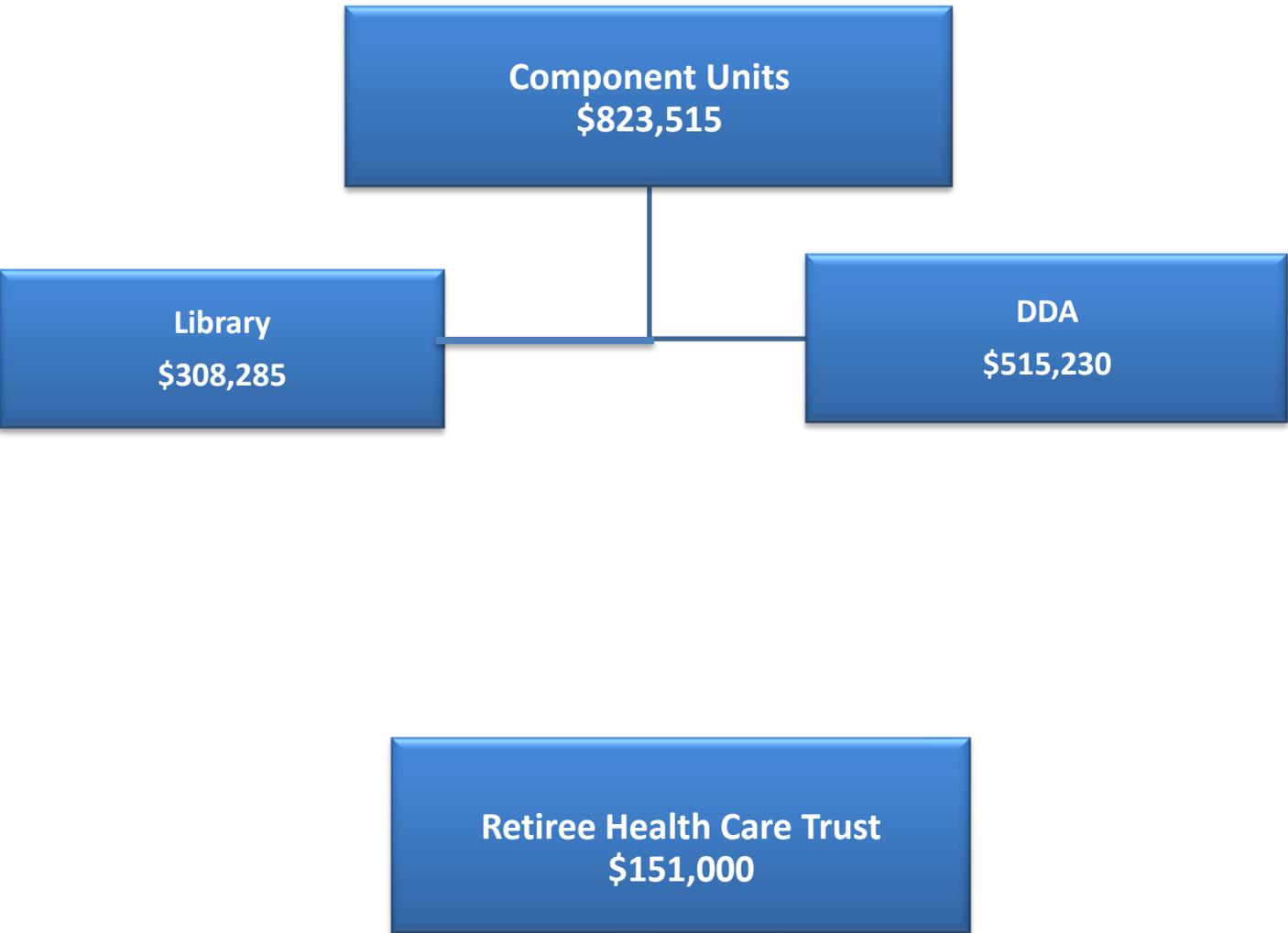
TRENDS & SUMMARIES

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.

**FINANCIAL ORGANIZATION CHART 2017
APPROPRIATION**



**FINANCIAL ORGANIZATION CHART 2017
APPROPRIATION**



**BUDGET SUMMARY
2017 APPROPRIATION**

	Modified Accrual Basis			Full Accrual Basis		Total	
	General Fund	Special Revenue	Debt Service	Component Unit	Trust Fund		Enterprise Funds
Revenue							
Property Taxes	3,045,000			1,018,500		4,063,500	
Property Tax Related	157,800			(14,000)		143,800	
ACT 51 Distributions		460,000				460,000	
Metro Act		15,000				15,000	
Licenses, Fees & Permits	97,550					97,550	
Grants & Forfeitures	25,000	100,000		2,600		127,600	
State Shared Revenue	636,300			12,000		648,300	
Sales & Service	53,050	4,500			2,702,800	2,760,350	
Other Revenue	257,500	155,800		1,000	11,500	425,800	
Fines & Forfeitures	25,000			5,500	63,000	93,500	
Interest & Rent	1,000	-			-	1,000	
Inter Fund Charges	511,285	-			20,000	531,285	
	4,809,485	735,300	-	1,025,600	11,500	2,785,800	9,367,685
Appropriations							
Legislative	12,075						
Administration	466,000	179,449			228,400	873,849	
Building	139,630					139,630	
Police	1,766,010					1,766,010	
Fire	804,600					804,600	
Parks and Rec	49,980					49,980	
Planning & Zoning	87,900					87,900	
Debt Service			227,805			227,805	
SMART		159,490				159,490	
General Operations	1,123,512			650,015	151,000	2,570,651	
Roads		254,590				254,590	
Capital Outlay Major	702,500	-		173,500	27,500	903,500	
	5,152,207	593,529	227,805	823,515	151,000	2,826,551	9,762,532
Transfers In	8,500		227,805		126,000	1,200	363,505
Transfers Out	166,265	109,427				87,813	363,505
Addition to Fund Balance	-	32,344	-	202,085	-	-	234,429
Reduction of Fund Balance	(500,487)	-	-	-	(13,500)	(127,364)	(641,351)
Estimated Beg Fund Balance	2,298,760	117,288	-	1,224,947	14,185	4,983,119	8,638,297
Ending Fund Balance	1,798,273	149,632	-	1,427,032	685	4,855,755	8,231,375

**SALARIES AND FRINGE BENEFIT ALLOCATION BY FUND
2017 APPROPRIATION**

Department	General	Library	SMART	Roads	Water Sewer	Total
City Council	11,825					11,825
City Manager Department	219,070			46,000	12,750	277,820
Finance & Budget Department	160,600			11,000	46,770	218,370
General Services	304,919		5,850		9,520	320,289
Clerk & Elections	90,460					90,460
Treasurer & Board of Review	95,700					95,700
Police Department	1,409,109					1,409,109
Fire Department	583,762					583,762
Public Works	424,863			115,940	240,250	781,053
Library		174,550				174,550
	3,300,308	174,550	5,850	172,940	309,290	3,962,938

The above figures include \$639,002 in pension payments; over \$500,000 of this is for pension debt. \$198,252 of the unfunded pension liability is for annual payment on the closed Administrative Division and is charged in full to General Services

FULL TIME EQUIVALENT EMPLOYEE CHANGES

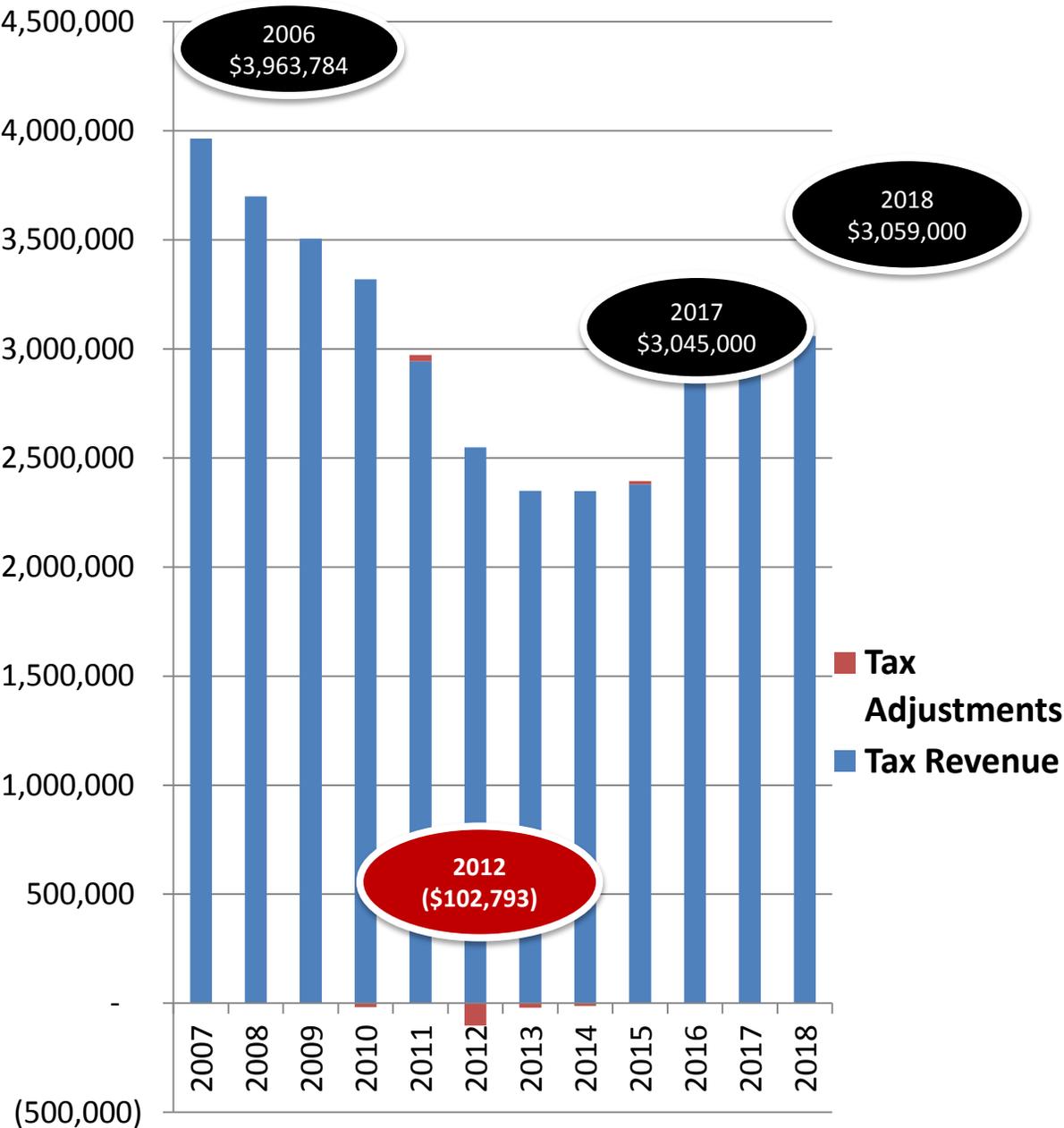
	Actual FY13	Actual FY14	Actual FY15	Projected FY16	Budget FY17	Chg	Forecast FY18
<u>CITY MANAGER</u>							
City Manager	1.00	1.00	1.00	1.00	1.00		1.00
Asst City Manager	-	1.00	1.00	1.00	1.00		1.00
Total	1.00	2.00	2.00	2.00	2.00	-	2.00
<u>PUBLIC SERVICES</u>							
<u>Finance</u>							
Finance Director	0.80	0.80	1.00	1.00	1.00		1.00
Dep Finance Director	-	1.00	1.00	1.00	1.00		1.00
Total	0.80	1.80	2.00	2.00	2.00	-	2.00
<u>General Services</u>							
Administrative Clerk	3.00	1.00	1.00	1.00	1.00		1.00
Interns				1.00	1.50		1.50
Total	3.00	1.00	1.00	2.00	2.50	0.50	2.50
<u>Clerk</u>							
City Clerk					1.00		1.00
Deputy Clerk	1.00	1.00	1.00	1.00	-		-
Total	1.00	1.00	1.00	1.00	1.00	-	1.00
<u>Treasurer</u>							
City Treasurer							
Deputy Treasurer	1.00	-	-	1.00	1.00		1.00
Total	1.00	-	-	1.00	1.00	-	1.00
<u>Public Works</u>							
Manager/Director	-						
Coordinator	1.00	1.00	0.75	1.00	1.00		1.00
Crew - FT	6.00	4.00	4.00	4.00	4.00		4.00
Crew - PT	1.00	0.50	0.75	0.75	0.75		0.75
Total	8.00	5.50	5.50	5.75	5.75	-	5.75

FULL TIME EQUIVALENT EMPLOYEE CHANGES

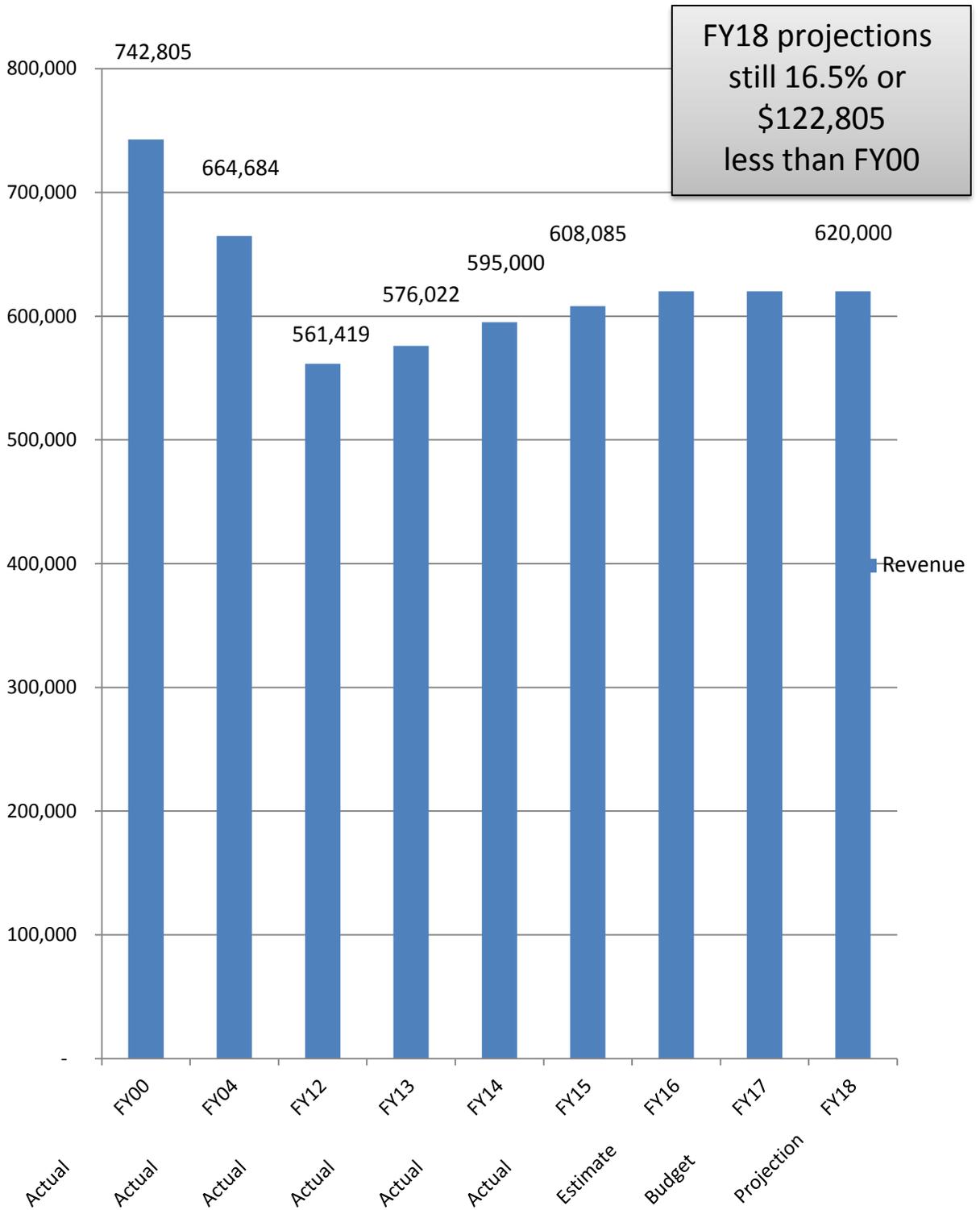
	Actual FY13	Actual FY14	Actual FY15	Projected FY16	Budget FY17	Chg	Forecast FY18
<u>PUBLIC SAFETY</u>							
<u>Police</u>							
Chief	1.00	1.00	1.00	1.00	1.00		1.00
Command Officers	0.98	0.98	-	0.75	2.25		2.25
Detective - FT	1.00	-	1.00	1.00	1.00		1.00
Task Force Officer -FT	1.00	-	0.50	1.00	1.00		1.00
Patrol Officers-FT	7.00	4.00	3.00	4.00	4.00		4.00
Officers - PT	1.76	4.87	7.70	7.00	5.50		5.50
Crossing Guards -PT	0.25	0.25	0.25	0.25	0.25		0.25
Administrative Staff	1.90	1.80	0.90	0.90	0.90		0.90
Total	14.89	12.90	14.35	15.90	15.90	-	15.90
<u>Fire</u>							
Chief -FT	1.00	1.00	-	1.00	1.00		1.00
Fire Marshall - FT	1.00	1.00	1.00	1.00	1.00		1.00
Captains - FT	3.00	3.00	3.00	3.00	1.00		1.00
Reserve FF - PT			-	-	3.00		3.00
On Call FF - PT	2.41	1.96	1.67	2.25	2.25		2.25
Total	7.41	6.96	5.67	7.25	8.25	1.00	8.25
<u>Building & Planning</u>							
Administrative Staff	-						
Inspectors	0.50	0.50	0.50	0.50	0.50		0.50
Code Enforcement	0.60	0.60	0.60	0.60	0.60		0.60
Total	1.10	1.10	1.10	1.10	1.10	-	1.10
<u>DOWNTOWN DEVELOPMENT AUTHORITY</u>							
Director	1.00	-	-	-	-		-
Total	1.00	-	-	-	-	-	-
<u>LIBRARY</u>							
Director	1.00	1.00	1.00	1.00	1.00		1.00
Staff - FT	3.00	2.00	1.00	-	-		-
Staff -PT	1.00	1.25	2.10	3.00	3.00		3.00
Total	5.00	4.25	4.10	4.00	4.00	-	4.00
Total FTE	44.20	36.51	36.72	42.00	43.50	1.50	43.50
Percent Change from PY		-17%	1%	14%	4%		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 TAX REVENUE AND REFUND HISTORY



STATE REVENUE SHARING

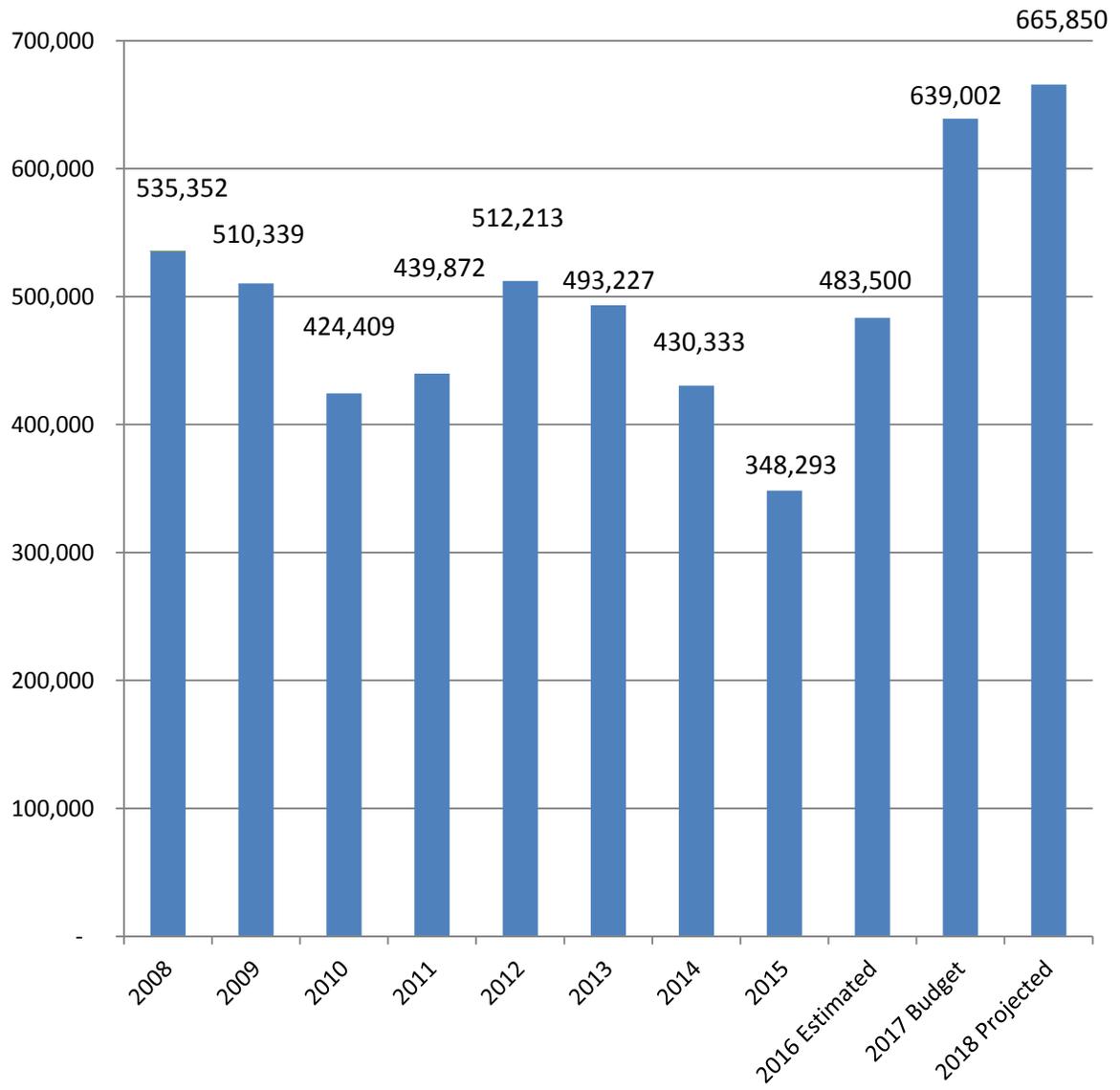


PENSION CONTRIBUTIONS

The City has a defined benefit pension plan with Michigan Employees Retirement System (MERS) that has 6 divisions:

- | | |
|--|--------------|
| Administration (hired before 7-1-2-13) | Fire |
| Administration (hired after 7-1-2013) | Public Works |
| Police & Police Command | Clerical |

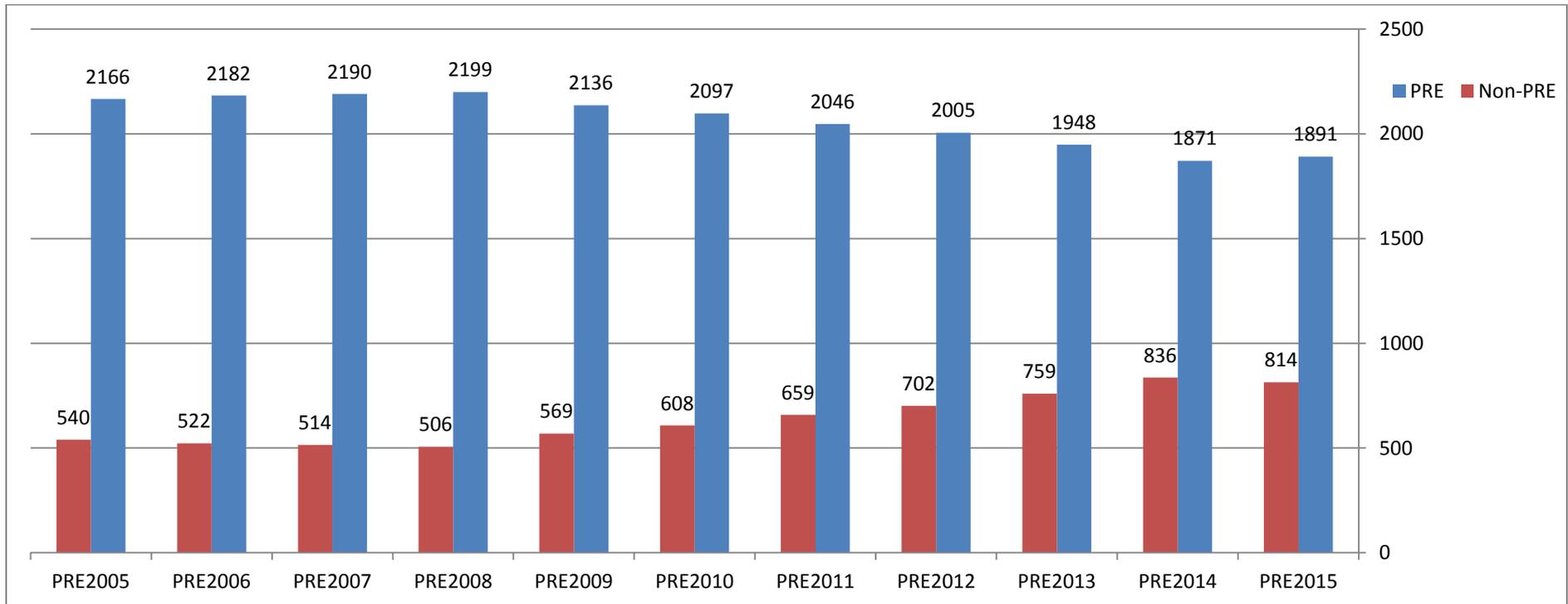
The Police & Police Command division were merged in 2014 to eliminated an accelerated amortization period that was imposed on the closed Command division. The graph below includes the full annual required contribution for all employees.



RESIDENTIAL HOMES: RENTAL TRENDS 2005 -2015

Close to 1/3 of the residential homes in the City of Walled Lake are being operated as rental units. From 2005 to 2015, Walled Lake has averaged 2,706 residential home properties on its tax roll. During that 10 year span the non homestead numbers have increased from 20% of the total (540 units) to 30.1% of the total (814 units) – an increase of 10.1% or 274 units.

These numbers are significant for the City as rental homes tend to require more City resources and generate negligible additional revenue. Rental properties tend to have a higher incidence of public safety calls, increased code violations, have lower water and sewer bill collections, and require more general staff time.



Total Single Family Homes											
2706	2704	2704	2705	2705	2705	2705	2707	2707	2707	2707	2705
Percentage Rental Units of the Total Residential											
20.0%	19.3%	19.0%	18.7%	21.0%	22.5%	24.4%	25.9%	28.0%	30.9%	30.1%	

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.

Council adopted a two year budget with \$9,7 million in expected revenues and \$11.0 million in budgeted expenditures. Reserves of \$1.3 million will be used to make up the revenue shortfall. 31% or \$3.4 million is budgeted for capital improvements and pension and debt retirement. The annual appropriation for fiscal year 2017 is \$4,734,036.

FUND 101: GENERAL FUND SUMMARY REVENUES EXPENDITURES & FUND BALANCE

DESCRIPTION	13-14	14-15	15-16	16-17	17-18	CHANGE	
	ACTUAL	ACTUAL	AMENDED BUDGET	ADOPTED BUDGET	FORECAST BUDGET	FY16 to FY17 DOLLAR	FY16 to FY17 PCT
ESTIMATED REVENUES							
PROPERTY TAXES	2,491,293	2,532,980	3,082,740	3,202,800	3,218,800	120,060	3.9%
FEDERAL SOURCES	28,018	17,702	34,000	25,000	25,000	-9,000	-26.5%
STATE SOURCES	593,678	610,623	621,300	636,300	636,300	15,000	2.4%
OTHER LOCAL GOVT	7,397	7,423	7,100	7,100	7,100	0	0.0%
CHARGES FOR SERVICES	75,329	46,966	41,350	45,950	45,950	4,600	11.1%
I/FUND CHARGES FOR SERVICE	561,832	546,310	546,710	511,285	511,285	-35,425	-6.5%
INTEREST & RENT	1,064	1,244	1,000	1,000	1,000	0	0.0%
LICENSE AND PERMITS	76,922	57,362	64,550	97,550	97,550	33,000	51.1%
REC & CULTURE	8,870	8,474	7,000	2,000	2,000	-5,000	-71.4%
FINES & FORFEITURES	27,599	26,554	25,000	25,000	25,000	0	0.0%
OTHER PROCEEDS	268,643	276,737	287,500	255,500	255,500	-32,000	-11.1%
TRANSFERS IN			7,500	8,500	8,500	1,000	13.3%
TOTAL ESTIMATED REVENUES	4,140,645	4,132,376	4,725,750	4,817,985	4,833,985	92,235	2.0%
APPROPRIATIONS							
LEGISLATIVE:							
CITY COUNCIL	3,506	5,017	12,075	12,075	12,075	0	0.0%
CITY ADMINISTRATION:							
CITY MANAGER	74,309	113,913	72,787	54,820	54,820	-17,967	-24.7%
ATTORNEY	39,600	39,600	39,600	40,000	40,400	400	1.0%
LITIGATION	78,492	90,258	95,950	110,000	110,000	14,050	14.6%
CITY CLERK	27,236	89,295	102,620	112,270	112,270	9,650	9.4%
ELECTIONS	3,907	8,343	11,150	11,150	11,150	0	0.0%
CITY TREASURER	102,976	38,544	120,043	136,210	136,210	16,167	13.5%
BOARD OF REVIEW	1,480	1,520	1,550	1,550	1,550	0	0.0%
PUBLIC SAFETY:							
POLICE	1,639,779	1,345,530	1,618,922	1,758,400	1,760,400	139,478	8.6%
CROSSING GUARDS	7,572	7,671	7,610	7,610	7,610	0	0.0%
FIRE	879,171	648,675	893,866	804,600	822,400	-89,266	-10.0%
BUILDING INSPECTION DEPT	104,660	106,335	126,271	139,630	140,030	13,359	10.6%
PUBLIC SERVICES:							
FINANCE & BUDGET	76,829	91,877	64,945	85,420	87,070	20,475	31.5%
ASSESSOR	49,773	49,690	56,050	57,200	58,300	1,150	2.1%
GENERAL OPERATIONS	188,686	387,754	454,426	514,735	541,083	60,309	13.3%
CEMETERY	625	600	1,750	1,750	1,750	0	0.0%
PARKS AND RECREATION	35,337	41,224	47,880	49,980	49,980	2,100	4.4%
COMMUNITY ACTION	20,886	18,865	25,000	25,000	25,000	0	0.0%
PLANNING	37,659	39,792	32,418	87,900	87,900	55,482	171.1%
ZONING BOARD OF APPEALS	1,024	198	1,000	1,000	1,000	0	0.0%
DEPARTMENT OF PUBLIC WORKS	354,469	262,057	345,877	354,507	356,007	8,630	2.5%
DRAINS/LAKE - PUBLIC BENEFIT	8,556	7,246	9,848	9,900	9,900	52	0.5%
STREET LIGHTING	64,105	69,067	66,000	67,000	68,000	1,000	1.5%
CITY BEAUTIFICATION	1,216	1,387	6,500	7,000	7,000	500	7.7%
TRANSFER OUT	30,280	41,264	42,503	166,265	196,613	123,762	291.2%
CAPITAL OUTLAY:							
CAPITAL OUTLAY - MAJOR	79,089	47,043	756,529	702,500	988,000	-54,029	-7.1%

FUND 101: GENERAL FUND SUMMARY REVENUES EXPENDITURES & FUND BALANCE

DESCRIPTION	13-14	14-15	15-16	16-17	17-18	CHANGE	
	ACTUAL	ACTUAL	AMENDED BUDGET	ADOPTED BUDGET	FORECAST BUDGET	FY16 to FY17 DOLLAR	FY16 to FY17 PCT
TOTAL APPROPRIATIONS	3,911,222	3,552,765	5,013,170	5,318,472	5,686,518	305,302	6.1%
NET OF REVENUES/APPROPRIATION	229,423	579,611	(287,420)	(500,487)	(852,533)	(213,067)	
BEGINNING FUND BALANCE	1,777,141	2,006,564	2,586,175	2,298,755	1,798,268		
ENDING FUND BALANCE	2,006,564	2,586,175	2,298,755	1,798,268	945,735		

FUND 101: REVENUES

GL NUMBER	DESCRIPTION	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET
REVENUES						
101-000-403-000	CURRENT YEAR PROPERTY TAXES	2,379,872	2,435,000	2,350,000	2,440,000	2,450,000
101-000-403-001	PUBLIC SAFETY MILLAGE		600,028	600,000	605,000	609,000
101-000-403-002	MOBILE HOME TAX	746	864	740	800	800
101-000-403-003	PRIOR YEAR(S) TAX ADJUSTMENTS	14,718	4,330	0		0
101-000-403-004	TRANSFER PENALTY ON TAX BILL	5,285	0	5,000	5,000	5,000
101-000-404-000	WALLED LAKE VILLA PAY-IN-LIEU	11,914		12,000	32,000	32,000
101-000-445-000	PENALTIES & INTEREST - TAXES	38,869	24,466	35,000	35,000	35,000
101-000-446-000	NSF CHECK FEES	125	0			0
101-000-448-000	ADMINISTRATION FEE - TAXES	86,861	94,000	85,000	90,000	92,000
101-000-451-000	LIQUOR LICENSE FEES	4,604	4,724	4,000	0	0
101-000-452-000	CABLE TV FEES	159,091	97,639	180,000	160,000	160,000
101-000-453-000	DISPENSARY LICENSE FEE	5,000	1,006			0
101-000-454-000	WATERCRAFT REGISTRATION	308	38	250	250	250
101-000-457-000	TRADE PERMIT FEES	18,852	36,428		25,000	25,000
101-000-458-000	MARKET DAY	5,100	3,372	4,000	0	0
101-000-477-000	DOG LICENSE COLLECTION FEE	908	570	300	300	300
101-000-478-000	BUILDING PERMITS	20,508	64,254	55,000	65,000	65,000
101-000-478-002	ZONING PERMITS		1,880			
101-000-478-003	BLDG/PLANNING ADMIN FEES	8	420		500	500
101-000-478-004	SOIL EROSION PERMITS		770			
101-000-478-050	CONTRACTOR REGISTRATION	125	1,770		1,500	1,500
101-000-479-000	ZONING BOARD OF APPEALS	0	450	1,200	1,200	1,200
101-000-481-000	PLAN. COMM/SITE PLAN FEE INCOM	7,050	3,000	5,000	5,000	5,000
101-000-501-000	FED GRANTS MISC		585			
101-000-502-000	DOJ FED GRANTS - OT, ETC	1,837	4,895	15,000	6,000	6,000
101-000-524-000	CDBG	15,865	10,479	19,000	19,000	19,000
101-000-529-000	POLICE TRAINING (PA 302)	2,538	1,339	1,300	1,300	1,300
101-000-529-005	POLICE MISCELLANEOUS INCOME	4,737	3,028	3,500	4,000	4,000
101-000-529-006	OUIL COST RECOVERY (DUI TICKET)			500	0	0
101-000-529-007	FIRE DEPARTMENT FEES	0	5,397	1,400	10,000	10,000
101-000-529-008	DPW SERVICES	155				
101-000-567-000	MISC STATE GRANTS		3,286			
101-000-573-000	STATE - LOCAL COMMUNITY STABILIZATION		16,780		15,000	15,000
101-000-574-000	STATE SALES TAX	608,085	308,837	620,000	620,000	620,000
101-000-595-000	CROSSING GUARD REVENUE	7,423	3,553	7,100	7,100	7,100
101-000-601-000	DISTRICT COURT FEES AND FINES	21,069	19,699	20,000	20,000	20,000
101-000-627-000	AMBULANCE RUN INC (ACCUMED BI	36,951	24,191	25,000	30,000	30,000
101-000-630-000	WEED CUTTING	3,385	390	9,500	0	0
101-000-632-000	ENHANCED ACCESS FEE-OAKLAND C	1,564	1,151	250	250	250
101-000-643-000	CEMETERY LOT SALES	5,900	2,200	2,000	2,000	2,000
101-000-654-000	CODE VIOLATION FEES	75	75			0
101-000-665-000	INTEREST	1,254	1,488	1,000	1,000	1,000
101-000-665-050	FMV GAIN/LOSS ON INVEST	(10)	(5)			0
101-000-666-000	DIVIDENDS MML/MMRMA/ETC	53,167	79,371	49,000	50,000	50,000
101-000-669-000	I/F EQUIPMENT RENTAL	10,425	5,129	30,000	10,000	10,000
101-000-669-003	I/F RENTAL INCOME - LIBRARY	2,250	0	0	0	0
101-000-669-006	CELLULAR TOWER	31,995	27,097	35,000	36,000	36,000
101-000-671-000	FARMERS MARKET	3,374	834	2,000	2,000	2,000

FUND 101: REVENUES

GL NUMBER	DESCRIPTION	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET
101-000-671-003	BEACH PARTY	0		1,000	0	0
101-000-673-000	SALE OF FIXED ASSETS	6,500	2,071	10,800	5,000	5,000
101-000-674-000	DONATIONS	0	271,450			0
101-000-686-000	INSURANCE PROCEEDS	12,573	8,173	8,200	0	0
101-000-693-000	COPIES & FOIA	174	974		500	500
101-000-694-000	CASH OVER AND UNDER	344	66			0
101-000-695-000	MISCELLANEOUS	5,743	1,323	2,500	2,500	2,500
101-000-695-002	EMPLOYEE HEALTH INS CONTRIBUTI	1,424	(274)			0
101-000-699-000	I/F ADMIN SERIVCES - RDS, W&S	109,000	67,369	89,825	74,400	74,400
101-000-699-001	I/F ADMIN SERVICES - LIBRARY	4,000	4,687	6,250	6,250	6,250
101-000-699-004	I/F ADMIN SERVICES - REFUSE		5,625	7,500	8,500	8,500
101-000-699-005	I/F ADMIN SERVICES - TRANSPORTA	50,755	38,066	50,755	50,755	50,755
101-000-699-006	I/F ADMIN SERVICES - DDA	369,880	277,410	369,880	369,880	369,880
Totals -REVENUES		4,132,376	4,571,748	4,725,750	4,817,985	4,833,985

FUND 101: LEGISLATIVE

GL NUMBER	DESCRIPTION	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET	2017-18 FORECAST BUDGET
<u>Dept 100-CITY COUNCIL</u>							
101-100-713-000	PER DIEM WAGES	4,680	1,125	8,900	8,900		
101-100-716-000	FICA	321	71	700	700		
101-100-723-000	WORKER'S COMPENSATION	16	107	25	25		
101-100-727-000	OFFICE SUPPLIES			250	250		
101-100-869-000	EXPENSE/MILEAGE			200	200		
101-100-957-000	CONFERENCES/WORKSHOPS			2,000	2,000		
		5,017	1,303	12,075	12,075	12,075	12,075
APPROPRIATIONS - LEGISLATIVE		5,017	1,303	12,075	12,075	12,075	12,075

FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET	2017-18 FORECAST BUDGET
Dept 172-CITY MANAGER							
101-172-702-000	CITY MANAGER	136,297	115,139	160,000	160,000	160,000	
101-172-703-002	GENERAL/CONFIDENTIAL	43,884	38,724	53,100	60,000	61,200	
101-172-716-000	FICA	13,858	9,241	13,200	16,800	16,922	
101-172-717-000	HOSPITALIZATION INSURANCE	26,968	22,348	25,000	25,400	26,162	
101-172-717-050	EMPLOYEE HEALTH INS COPAY	(129)	0	0			
101-172-718-000	LIFE INSURANCE	1,791	1,315	2,000	2,400	2,448	
101-172-719-000	PENSION CONTRIBUTION	4,790	1,624	9,500	3,450	3,536	
101-172-719-002	OPEB CONTRIBUTION	21,827	2,718	3,625	3,700	3,700	
101-172-723-000	WORKER'S COMPENSATION	1,683	1,547	2,000	2,100	2,121	
101-172-724-000	UNEMPLOYMENT COMPENSATION			120	120	121	
101-172-725-020	PERSONNEL ALLOCATION	(139,040)	(99,304)	(198,608)	(223,400)	(225,634)	
101-172-727-000	OFFICE SUPPLIES			250	250	253	
101-172-732-001	GAS AND OIL		222				
101-172-806-000	MEMBERSHIP DUES			1,100	1,000	1,010	
101-172-869-000	EXPENSE/MILEAGE	74	71			-	
101-172-870-000	VEHICLE ALLOWANCE	1,750	0	0		-	
101-172-958-000	EDUCATION & TRAINING	160	0	1,500	3,000	3,000	
		113,913	93,645	72,787	54,820	54,839	54,820
Dept 210-ATTORNEY							
101-210-817-000	CONSULTANT	39,600	26,400	39,600	40,000	41,600	
		39,600	26,400	39,600	40,000	41,600	40,400
Dept 211-LITIGATION							
101-211-813-000	CIVIL LITIGATION	18,315	14,102	10,100	20,000		
101-211-813-001	GENERAL COUNSEL FEES	15,345	11,858	10,100	10,000		
101-211-813-002	BLDG/PLAN ATTORNEY FEES	2,541	187				
101-211-814-000	CRIMINAL PROSECUTION	43,186	32,491	70,700	70,000		
101-211-814-001	WITNESS FEES	(8)					
101-211-815-000	LABOR RELATIONS	198	3,041				
101-211-817-001	TAX APPEALS EXPENSE	6,842	10,962	5,050	10,000		
101-211-869-000	EXPENSE/MILEAGE	3,839	1,694				
		90,258	74,335	95,950	110,000	100,000	110,000
Dept 219-CITY CLERK							
101-219-703-005	DEPUTY/ASSIST	45,137	37,784	53,100	60,000	61,200	
101-219-711-000	OVERTIME	6,420	2,930	0			
101-219-716-000	FICA	3,861	3,115	4,600	4,700	4,682	
101-219-717-000	HOSPITALIZATION INSURANCE	12,247	10,034	16,400	18,600	19,344	
101-219-717-050	EMPLOYEE HEALTH INS COPAY	(65)	0	0			
101-219-718-000	LIFE INSURANCE	596	447	750	900	927	
101-219-719-000	PENSION CONTRIBUTION	2,604	1,154	1,800	0	-	
101-219-719-001	PENSION LIAB CATCH UP	62	1,541	2,500	0	-	
101-219-719-002	OPEB CONTRIBUTION	1,248	936	1,250	3,000	3,000	
101-219-723-000	WORKER'S COMPENSATION	470	330	500	600	600	
101-219-724-000	UNEMPLOYMENT COMPENSATION			60	60	60	
101-219-725-020	PERSONNEL ALLOCATION	8,220	5,030	10,060	11,810	11,810	
101-219-727-000	OFFICE SUPPLIES	1,698	156	1,500	1,500	1,515	
101-219-727-001	POSTAGE	1,719	0	2,000	2,000	2,020	
101-219-729-000	MISCELLANEOUS	29		1,000	1,000	1,010	
101-219-806-000	MEMBERSHIP DUES	465	350	500	500	505	
101-219-869-000	EXPENSE/MILEAGE	207	123	100	100	101	

FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET	2017-18 FORECAST BUDGET
101-219-900-000	PRINTING/PUBLISHING/PUBLICITY	511	628	5,000	5,000	5,050	
101-219-936-001	SOFTWARE MAINTENANCE	499	499	500	500	505	
101-219-958-000	EDUCATION & TRAINING	3,367	1,320	1,000	2,000	2,020	
		89,295	66,377	102,620	112,270	114,349	112,270
Dept 262-ELECTIONS							
101-262-713-000	PER DIEM WAGES	3,760	2,528	3,000	3,000		
101-262-727-001	POSTAGE	554	0				
101-262-728-000	OPERATING SUPPLIES	942	981	4,000	4,000		
101-262-869-000	EXPENSE/MILEAGE	85	140				
101-262-900-000	PRINTING/PUBLISHING/PUBLICITY	2,379	1,148	3,800	3,800		
101-262-933-000	EQUIPMENT MAINTENANCE	464	0	350	350		
101-262-936-001	SOFTWARE MAINTENANCE	159	0				
		8,343	4,797	11,150	11,150	11,150	11,150
Dept 253-TREASURER							
101-253-703-005	DEPUTY/ASSIST	(1,940)		30,000	60,000	60,000	
101-253-711-000	OVERTIME	(349)					
101-253-716-000	FICA	(175)		2,295	4,600	4,590	
101-253-717-000	HOSPITALIZATION INSURANCE	0		16,400	18,600	19,344	
101-253-718-000	LIFE INSURANCE	0		100	900	1,080	
101-253-719-000	PENSION CONTRIBUTION	(58)		1,600	3,600	3,744	
101-253-719-001	PENSION LIAB CATCH-UP	(10)			400		
101-253-719-002	OPEB CONTRIBUTION	0		1,250	3,000	3,000	
101-253-723-000	WORKER'S COMPENSATION	(39)	0	500	500	520	
101-253-724-000	UNEMPLOYMENT COMPENSATION			60	60		
101-253-725-020	PERSONNEL ALLOCATION	25,644	22,450	44,900	25,000	25,000	
101-253-727-000	OFFICE SUPPLIES	0		1,515	2,000	2,020	
101-253-727-001	POSTAGE	1,090	0	2,020	2,000	2,020	
101-253-727-002	TAX BILL EXPENSE	2,694	0	3,030	3,000	3,030	
101-253-729-000	MISCELLANEOUS	27	43	505	500	505	
101-253-738-000	BANK SERVICE CHARGE	1,204	342	5,050	1,000	1,010	
101-253-806-000	MEMBERSHIP DUES	100	250	505	250	253	
101-253-869-000	EXPENSE/MILEAGE	0		253	500	505	
101-253-900-000	PRINTING/PUBLISHING/PUBLICITY	1,777	2,268	5,050	5,000	5,050	
101-253-902-000	OAKLAND COUNTY SERVICE	0		1,010	1,200	1,212	
101-253-920-000	TELEPHONE/INTERNET SERVICE	3,290	2,710	3,000	3,100	3,131	
101-253-936-001	SOFTWARE MAINTENANCE	749	649			-	
101-253-943-000	I/F COMPUTER RENTAL - W&S	4,500	0	0	0	-	
101-253-958-000	EDUCATION & TRAINING	40	0	1,000	1,000	1,010	
		38,544	28,712	120,043	136,210	137,024	136,210
Dept 247-BOARD OF REVIEW							
101-247-713-000	PER DIEM	1,500	1,400	1,500	1,500	1,500	
101-247-958-000	EDUCATION & TRAINING	20		50	50	50	
		1,520	1,400	1,550	1,550	1,550	1,550
APPROPRIATIONS - CITY ADMINISTRATION		381,473	295,666	443,700	466,000	460,511	466,400

FUND 101: PUBLIC SAFETY

GL NUMBER	DESCRIPTION	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET	2017-18 FORECAST BUDGET
Dept 300-POLICE							
101-300-704-000	DEPART HEAD/ DIRECTOR	84,486	64,765	90,000	90,000	90,000	
101-300-703-001	COMMAND OFFICERS	14,622		45,300	45,300	45,300	
101-300-704-003	COMMAND OFFICERS PART TIME		35,638	45,000	90,000	90,000	
101-300-707-000	FULL TIME OFFICERS	252,538	205,840	384,975	390,000	390,000	
101-300-704-004	RECORDS ASSISTANT/DISPATCH	37,638	27,322	39,700	41,400	41,400	
101-300-707-001	PART TIME OFFICERS	300,250	220,368	272,300	208,000	208,000	
101-300-711-000	OVERTIME	30,203	28,571	25,000	25,000	25,000	
101-300-715-001	HOLIDAY PAY	12,996	11,457	12,800	13,000	13,000	
101-300-715-002	SICK PAY-OUT	45,130					
101-300-715-004	LONGEVITY	4,080	2,710	4,000	4,000	4,000	
101-300-716-000	FICA	60,568	45,474	66,000	66,000	66,000	
101-300-717-000	HOSPITALIZATION INSURANCE	53,339	51,799	81,000	84,000	86,100	
101-300-717-008	HEALTH CARE STIPEND	9,600	10,800	13,200	13,200	13,200	
101-300-717-050	EMPLOYEE \$25 OPEB COPAY	(258)					
101-300-718-000	LIFE INSURANCE	7,457	5,543	10,000	9,000	9,180	
101-300-719-000	PENSION CONTRIBUTION	16,046	17,763	10,100	9,500	9,880	
101-300-719-001	PENSION LIAB CATCH-UP	78,605	124,807	208,000	365,000	383,250	
101-300-719-002	OPEB CONTRIBUTION	57,220	6,462	10,500	10,500	10,500	
101-300-720-000	CONTINGENCY			5,000	5,000	20,000	
101-300-723-000	WORKER'S COMPENSATION	29,218	28,458	30,000	30,000	30,000	
101-300-724-000	UNEMPLOYMENT COMPENSATION	5,430		1,080	1,000	1,000	
101-300-724-001	OAKLAND COUNTY DISPATCH POLI	79,931	39,725	80,000	82,400	84,048	
101-300-725-020	PERSONNEL ALLOCATION	33,500	15,635	31,270	25,500	25,500	
101-300-727-000	OFFICE SUPPLIES	3,135	3,267	3,000	3,500	3,535	
101-300-727-001	POSTAGE	659	62	500	500	505	
101-300-728-000	OPERATING SUPPLIES	5,147	5,537	6,000	6,000	6,060	
101-300-729-000	MISCELLANEOUS	180		1,000	1,000	1,010	
101-300-731-000	UNIFORMS	7,242	8,820	5,500	10,000	10,100	
101-300-732-000	GAS AND OIL	22,806	14,479	29,000	25,000	25,250	
101-300-806-000	MEMBERSHIP DUES	477	215	500	1,000	1,010	
101-300-807-000	RESERVE POLICE	1,651	1,438	3,500	3,500	3,535	
101-300-808-000	CRIME PREVENTION	594		900	900	909	
101-300-814-001	PRISONER LOCK UP			4,000	4,000	4,040	
101-300-817-000	CONSULTANT	400		2,700	2,700	2,727	
101-300-829-000	OUTSIDE SERVICES - OTHER PROFE	7,297	4,637	3,500	5,000	5,050	
101-300-850-000	LIENS/CLEMIS	14,342	13,703	21,000	21,000	21,210	
101-300-920-000	TELEPHONE/INTERNET SERVICE	10,235	7,450	8,000	8,200	8,282	
101-300-921-000	ELECTRIC	7,732	6,149	6,565	6,700	6,767	
101-300-932-000	CUSTODIAL MAINTENANCE SERVICE			500	500	505	
101-300-933-000	EQUIPMENT MAINTENANCE	2,642	2,517	2,250	3,000	3,030	
101-300-934-000	BUILDING/FACILITY MAINTENANCI	997	1,003	500	2,000	2,020	
101-300-936-000	COMPUTER MAINTENANCE	1,500	90	1,000	1,000	1,010	
101-300-939-000	VEHICLE MAINTENANCE	28,964	17,061	20,000	20,000	20,200	
101-300-941-000	EQUIPMENT RENTAL	450	470			-	
101-300-956-000	CIVIL DEFENSE			100	100	101	
101-300-958-000	EDUCATION & TRAINING	2,326	788	2,500	4,000	4,040	
101-300-958-001	P.A. 302 TRAINING	4,640	3,035	2,525	3,500	3,535	
101-300-958-002	TUITION REIMBURSEMENT	5,324	5,307	12,625	6,000	5,000	
101-300-980-000	MACH & EQUIP MINOR PURCH \$50	28		9,150	4,000	14,200	
101-300-980-001	COMPUTER & RELATED HARWARE	1,446	299	2,350	1,800	1,818	
101-300-980-002	SOFTWARE PURCHASES	64	80			-	
101-300-980-004	RECORD RETENTION	585	648	682	800	808	

FUND 101: PUBLIC SAFETY

GL NUMBER	DESCRIPTION	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET	2017-18 FORECAST BUDGET
101-300-983-000	WEAPONS	2,068		3,850	4,900	4,949	
		1,345,530	1,040,192	1,618,922	1,758,400	1,806,564	1,760,400
Dept 302-CROSSING GUARDS							
101-302-707-002	CROSSING GUARDS	6,895	4,617	6,600	6,600	6,600	
101-302-716-000	FICA	527	353	500	510	510	
101-302-723-000	WORKER'S COMPENSATION	249	330	510	500	500	
101-302-728-000	OPERATING SUPPLIES				0	-	
		7,671	5,300	7,610	7,610	7,610	7,610
Dept 335-FIRE							
101-335-704-000	DEPART HEAD/ DIRECTOR		47,670	70,000	90,000	90,000	
101-335-704-001	FIRE MARSHAL	65,293		66,650		-	
101-335-707-000	FULL TIME OFFICERS	194,632	139,429	197,250	132,400	99,300	
101-335-710-000	RESERVES		2,365	53,400	141,500	283,000	
101-335-710-002	PART-TIME FIREFIGHTERS	60,541	69,677	98,800	70,000	70,000	
101-335-711-000	OVERTIME	26,270	28,034	21,000	21,000	16,800	
101-335-715-001	HOLIDAY PAY	12,109	13,618	12,200	6,100	6,100	
101-335-716-000	FICA	26,770	22,682	39,726	35,200	43,238	
101-335-717-000	HOSPITALIZATION INSURANCE	67,429	51,032	60,700	55,600	57,824	
101-335-717-050	EMPLOYEE HEALTH INS COPAY	(258)					
101-335-718-000	LIFE INSURANCE	8,662	2,710	10,000	5,500	5,610	
101-335-719-000	PENSION CONTRIBUTION	15,004	6,128	9,400	4,300	4,472	
101-335-719-001	PENSION LIAB CATCH-UP	1,011	8,824	13,100	6,800	7,140	
101-335-719-002	OPEB CONTRIBUTION	4,992	3,640	5,000	5,500	5,500	
101-335-723-000	WORKER'S COMPENSATION	26,156	21,652	27,000	10,700	10,807	
101-335-724-000	UNEMPLOYMENT COMPENSATION			240	450	455	
101-335-724-001	OAKLAND COUNTY DISPATCH POLI	20,241	10,880	26,000	26,000	27,300	
101-335-725-020	PERSONNEL ALLOCATION		16,750	33,500	25,500	25,755	
101-335-727-000	OFFICE SUPPLIES	727	1,044	1,200	1,200	1,212	
101-335-727-001	POSTAGE	67		100	100	101	
101-335-728-000	OPERATING SUPPLIES	8,889	7,354	8,000	8,000	8,080	
101-335-729-000	MISCELLANEOUS	308	281	1,000	1,000	1,010	
101-335-729-003	FIRE PREVENTION EDUCATION	1,290	946	1,750	1,750	1,768	
101-335-729-005	MONTHLY PAID ON-CALL TRAINING	416	113	500		-	
101-335-729-006	FIRE EXPLORERS	350	340	500	500	505	
101-335-731-000	UNIFORMS	1,488	5,902	7,000	10,000	10,100	
101-335-732-000	GAS AND OIL	6,876	3,704	16,000	16,000	16,160	
101-335-733-000	AMBULANCE COLLECTIONS EXP	5,686	4,535		6,000	6,060	
101-335-806-000	MEMBERSHIP DUES	4,189	3,584	3,950	4,500	4,545	
101-335-817-000	CONSULTANT	400				-	
101-335-829-000	OUTSIDE SERVICES - OTHER PROFE	1,702	7,658	1,000	10,000	10,100	
101-335-850-000	OAKLAND COUNTY FIRE SERVICES-	4,085	1,021	7,100	7,100	7,171	
101-335-851-000	RADIO SERVICE	452	216	2,500	2,500	2,525	
101-335-900-000	PRINTING/PUBLISHING/PUBLICITY	77	400	200	200	202	
101-335-920-000	TELEPHONE/INTERNET SERVICE	6,445	7,126	6,000	7,500	7,575	
101-335-921-000	ELECTRIC	7,568	5,929	8,000	8,000	8,080	
101-335-922-000	HEAT	5,677	2,934	6,000	6,000	6,060	
101-335-923-000	WATER		200		2,000	2,020	
101-335-931-000	GROUNDS MAINTENANCE SERVICE				2,500	2,525	
101-335-932-000	CUSTODIAL MAINTENANCE SERVIC	266	275			-	
101-335-933-000	EQUIPMENT MAINTENANCE	6,912	5,958	9,000	9,000	9,090	
101-335-933-050	HYDRANT MAINTENANCE		1,746				

FUND 101: PUBLIC SAFETY

GL NUMBER	DESCRIPTION	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET	2017-18 FORECAST BUDGET
101-335-934-000	BUILDING/FACILITY MAINTENANCE	4,327	5,807	7,500	8,000	8,080	
101-335-936-000	COMPUTER MAINTENANCE	824		1,000	1,000	1,010	
101-335-936-001	SOFTWARE MAINTENANCE	1,205	75	500	500	505	
101-335-939-000	VEHICLE MAINTENANCE	16,173	7,366	22,000	22,000	22,220	
101-335-940-000	I/F HYDRANT RENTAL - W&S	3,750				-	
101-335-941-000	EQUIPMENT RENTAL	775	783			-	
101-335-958-000	EDUCATION & TRAINING	6,555	6,711	8,000	10,000	10,100	
101-335-980-000	MACH & EQUIP MINOR PURCH \$500	21,544	5,103	29,100	13,500	16,900	
101-335-980-001	COMPUTER & RELATED HARWARE	800		2,000	3,200	3,232	
101-335-983-000	OTHER				6,000	6,060	
		648,675	532,202	893,866	804,600	926,296	802,400
Dept 371-BUILDING INSPECTION DEPT							
101-371-708-001	CODE ENFORCEMENT OFFICER	28,643	21,198	27,068	29,500	36,875	
101-371-708-002	BUILDING OFFICIAL	15,105	9,956	15,150	15,600	19,500	
101-371-710-000	PART-TIME INSPECTORS	10,959	8,746	13,534	14,000	17,500	
101-371-716-000	FICA	3,030	2,291	3,636	3,700	4,625	
101-371-723-000	WORKER'S COMPENSATION	3,367	1,533	3,300	3,500	4,375	
101-371-724-000	UNEMPLOYMENT COMPENSATION			180	180	225	
101-371-725-020	PERSONNEL ALLOCATION	17,268	8,410	16,820	30,300	31,209	
101-371-727-000	OFFICE SUPPLIES	256	308	1,010	1,000	1,010	
101-371-727-001	POSTAGE	139		303	300	303	
101-371-728-000	OPERATING SUPPLIES	607	326			-	
101-371-732-000	GAS AND OIL	800	589			-	
101-371-804-000	WEED CUTTING	6,225	2,850	8,585	8,500	8,585	
101-371-806-000	MEMBERSHIP DUES		95	51	250	253	
101-371-828-000	TRADE INSPECTION OUTSIDE SERV	6,140	6,674	20,301	20,000	20,200	
101-371-832-000	DANGEROUS BUILDINGS			152		-	
101-371-900-000	PRINTING/PUBLISHING/PUBLICITY	123	115		500	505	
101-371-920-000	TELEPHONE/INTERNET SERVICE	12,338	10,161	10,000	10,000	10,100	
101-371-936-001	SOFTWARE MAINTENANCE	1,097		732	800	808	
101-371-939-000	VEHICLE MAINTENANCE			1,010	1,000	1,010	
101-371-958-000	EDUCATION & TRAINING	238		500	500	505	
101-371-980-002	SOFTWARE PURCHASES			3,939		-	
		106,335	73,252	126,271	139,630	157,588	140,030
APPROPRIATIONS - PUBLIC SAFETY		2,108,211	1,650,946	2,646,669	2,710,240	2,898,057	2,710,440

FUND 101: PUBLIC SERVICES

GL NUMBER	DESCRIPTION	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET	2017-18 FORECAST BUDGET
Dept 212-FINANCE & BUDGET							
101-212-704-000	DEPART HEAD/ DIRECTOR	80,699	64,492	90,000	90,000	90,000	
101-212-703-005	DEPUTY/ASSIST	40,094	0	55,000	60,000	62,400	
101-212-715-006	VACATION PAY-OUT	10,032	5,149				
101-212-716-000	FICA	9,614	5,379	11,100	11,500	4,774	
101-212-717-000	HOSPITALIZATION INSURANCE	15,313	14,070	20,500	36,500	37,960	
101-212-717-050	EMPLOYEE HEALTH INS COPAY	(81)	0	0			
101-212-718-000	LIFE INSURANCE	1,602	743	1,750	1,500	1,530	
101-212-719-000	PENSION CONTRIBUTION	22,991	2,703	6,600	8,200	8,528	
101-212-719-001	PENSION LIAB CATCH-UP			0	400	420	
101-212-719-002	OPEB CONTRIBUTION	14,459	2,250	3,625	4,300	4,300	
101-212-723-000	WORKER'S COMPENSATION	1,564	845	2,000	1,600	1,632	
101-212-724-000	UNEMPLOYMENT COMPENSATION			120	120	121	
101-212-725-020	PERSONNEL ALLOCATION	(105,900)	(65,725)	(131,450)	(133,450)	(136,119)	
101-212-728-000	OPERATING SUPPLIES	0	140	500	500	505	
101-212-806-000	MEMBERSHIP DUES	720	573	1,000	750	758	
101-212-936-001	SOFTWARE MAINTENANCE	0		1,700	0	-	
101-212-958-000	EDUCATION & TRAINING	770	1,083	2,500	3,500	2,500	
101-212-958-002	TUITION REIMBURSEMENT	0				-	
		91,877	31,702	64,945	85,420	79,308	87,070
Dept 209-ASSESSOR							
101-209-727-001	POSTAGE	39	0	500	500	500	
101-209-902-000	OAKLAND COUNTY SERVICE	49,651		55,550	56,700	59,535	
		49,690	-	56,050	57,200	60,035	58,300
Dept 218-GENERAL OPERATIONS							
101-218-703-001	ADMIN CLERICAL	41,820	30,002	41,700	41,700	41,700	
101-218-710-000	PART-TIME	712	5,649	27,700	27,700	35,000	
101-218-711-000	OVERTIME	5,193	3,047	6,000	3,000	3,000	
101-218-716-000	FICA	3,648	2,962	5,800	5,800	6,097	
101-218-717-000	HOSPITALIZATION INSURANCE	21,153	17,627	14,000	17,000	17,680	
101-218-717-050	EMPLOYEE HEALTH INS COPAY	(65)	0	0			
101-218-718-000	LIFE INSURANCE	596	447	750	850	867	
101-218-719-000	PENSION CONTRIBUTION	1,559	1,088	1,400	1,500	1,560	
101-218-719-001	PENSION LIAB CATCH-UP	181,405	93,313	187,000	198,252	208,165	
101-218-719-002	OPEB CONTRIBUTION	1,248	936	1,250	1,250	1,250	
101-218-720-000	CONTINGENCY			35,000	55,000	55,000	
101-218-723-000	WORKERS COMPENSATION	651	302	750	750	750	
101-218-724-000	UNEMPLOYMENT COMPENSATION	(362)		60	60	60	
101-218-725-000	BENEFIT PLAN CHARGES	2,660	0	6,000	3,000	4,000	
101-218-725-020	PERSONNEL ALLOCATION	(24,888)	(20,917)	(41,834)	(22,427)	(22,427)	
101-218-727-000	OFFICE SUPPLIES	7,874	5,920	6,500	6,500	6,565	
101-218-727-001	POSTAGE	1,242	63	2,500	2,500	2,525	
101-218-728-000	OPERATING SUPPLIES		581				
101-218-729-000	MISCELLANEOUS	935	316	5,000	5,000	5,050	
101-218-806-000	MEMBERSHIP DUES	8,841	385	8,000	8,000	8,080	
101-218-812-000	AUDIT	10,150	12,905	14,400	14,600	14,746	
101-218-823-000	INSURANCE AND BONDS	48,677	53,225	46,800	52,000	52,520	
101-218-829-000	OUTSIDE SERVICES - OTHER PROFE	651	195			-	
101-218-900-000	PRINTING/PUBLISHING/PUBLICITY	520	343			-	
101-218-920-000	TELEPHONE/INTERNET SERVICE	12,353	10,161	10,000	12,000	12,120	
101-218-921-000	ELECTRIC	7,325	4,736	8,000	7,000	7,070	

FUND 101: PUBLIC SERVICES

GL NUMBER	DESCRIPTION	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET	2017-18 FORECAST BUDGET
101-218-922-000	HEAT	8,257	6,941	10,000	10,000	10,100	
101-218-923-000	WATER	561	554	1,500	1,500	1,515	
101-218-932-000	CUSTODIAL MAINTENANCE SERVIC	1,494	1,206	4,000	4,000	4,040	
101-218-933-000	EQUIPMENT MAINTENANCE	3,064	2,106	5,000	5,000	5,050	
101-218-934-000	BUILDING/FACILITY MAINTENANCI	2,687	1,894	6,500	6,500	6,565	
101-218-934-001	HONEYWELL CONTRACT	19,905	20,560	19,600	21,500	19,900	
101-218-936-000	COMPUTER MAINTENANCE	7,397	4,104	6,000	7,000	7,070	
101-218-936-001	SOFTWARE MAINTENANCE	6,382	2,160	6,750	7,000	7,070	
101-218-941-000	EQUIPMENT RENTAL	2,779	3,860	1,500	4,000	4,040	
101-218-971-000	FURNISHINGS AND FIXTURES		1,124				
101-218-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA			5,000	5,000	5,050	
101-218-980-001	COMPUTER & RELATED HARWARE	480		1,800	2,200	2,222	
101-218-980-002	SOFTWARE PURCHASES	850				-	
		387,754	267,795	454,426	514,735	534,000	541,083
Dept 276-CEMETERY							
101-276-921-000	ELECTRIC	117	96	150	150	175	
101-276-931-000	GROUNDS MAINTENANCE			1,000	1,000	5,000	
101-276-936-001	SOFTWARE MAINTENANCE	483	0	600	600	650	
		600	96	1,750	1,750	5,825	1,750
Dept 747-COMMUNITY ACTION PROGRAMS							
101-747-883-000	LAKE AREA YOUTH ASSISTANCE	3000	3000	3000	3000		
101-747-969-001	CDBG-PUBLIC SERVICES	2500	40	2850	2850		
101-747-969-002	CDBG-COMMUNITY BENEFIT			5350	5350		
101-747-975-004	SR. CITIZEN NUTRITION PROGRAM			2,000	2,000	2,020	
101-747-975-006	OLHSA		1,000	1,000	1,000	1,010	
101-747-975-008	CDBG-WIXOM SENIOR CENTER	13,365	10,479	10,800	10,800	10,908	
		18,865	14,519	25,000	25,000		25,000
Dept 690-PARKS AND RECREATION							
101-690-725-020	PERSONNEL ALLOCATION	22,440	12,990	25,980	25,980	25,980	
101-690-727-000	OFFICE SUPPLIES	55					
101-690-727-001	POSTAGE	419		500	500	600	
101-690-728-000	OPERATING SUPPLIES	940	835	500	1,000	2,350	
101-690-729-000	UNIFORMS			150	150	300	
101-690-869-000	EXPENSE/MILEAGE	13	28				
101-690-886-000	BAND SHELL CONCERTS	2,501	2,770	2,500	3,000	3,000	
101-690-886-001	ASCAP LICENSE	335	336	400	400	400	
101-690-890-000	MARKET DAYS	898	1,020	3,000	3,000	3,000	
101-690-891-000	TREE LIGHTING	430	3,115	500	500	500	
101-690-891-050	CHRISTMAS DECORATIONS	196	24	150	150	150	
101-690-892-000	EGG HUNT	515	553	600	600	600	
101-690-893-000	MEMORIAL DAY	329	26	450	450	450	
101-690-895-000	FARMERS MARKET	268	9	800	800	800	
101-690-921-000	ELECTRIC	481	366	650	650	650	
101-690-937-000	PARK IMP./REPAIR/MAINTENANCE	4,172	2,355	9,000	10,000	10,000	
101-690-948-000	PORTA JONS	3,422	85	2,700	2,800	2,800	
101-690-980-000	M&E MINOR \$500 - \$4999 EA	3,810				-	
		41,224	24,512	47,880	49,980	51,580	49,980
Dept 801-PLANNING							
101-801-725-020	PERSONNEL ALLOCATION	17,268	6,509	13,018	33,000	33,000	
101-801-727-000	OFFICE SUPPLIES			200	200	200	

FUND 101: PUBLIC SERVICES

GL NUMBER	DESCRIPTION	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET	2017-18 FORECAST BUDGET
101-801-727-001	POSTAGE	70		200	200	200	
101-801-729-000	MISCELLANEOUS	4,143		500	1,000	1,000	
101-801-806-000	MEMBERSHIP DUES	1,275				-	
101-801-817-000	CONSULTANT	15,170	9,235	15,000	15,000	15,000	
101-801-820-000	ENGINEERING				25,000	25,000	
101-801-821-000	SPECIAL STUDIES	85	1,998		10,000	10,000	
101-801-834-000	ZONING ORDINANCE	90		2,500	2,500	3,000	
101-801-900-000	PRINTING/PUBLISHING/PUBLICITY	733	150	1,000	1,000	1,000	
101-801-958-000	EDUCATION & TRAINING	958				-	
		39,792	17,892	32,418	87,900	88,400	87,900
Dept 809-ZONING BOARD OF APPEALS							
101-809-727-001	POSTAGE	78	0				
101-809-900-000	PRINTING/PUBLISHING/PUBLICITY	120					
101-809-901-000	BOARD OF APPEALS-MISC.	0		1,000	1,000	1,000	
		198	-	1,000	1,000	1,000	1,000
Dept 441-PUBLIC WORKS							
101-441-703-005	DEPUTY/ASSIST	38,435	0	53,100	60,000	53,100	
101-441-708-000	DPW CREW	199,828	143,165	212,400	212,400	218,772	
101-441-710-000	PART-TIME	25,526	15,759	20,400	28,600	21,420	
101-441-711-000	OVERTIME	25,403	16,139	20,000	20,000	20,400	
101-441-715-002	SICK PAY-OUT	3,496					
101-441-715-004	LONGEVITY	3,583					
101-441-715-006	VACATION PAY-OUT	1,904					
101-441-715-007	PERSONAL BANK PAY OUT	77					
101-441-715-008	COMP PAY-OUT	2,630					
101-441-716-000	FICA	23,684	13,401	23,500	24,700	23,997	
101-441-717-000	HOSPITALIZATION INSURANCE	48,997	40,867	70,300	88,000	73,815	
101-441-717-008	HEALTH CARE STIPEND	5,400					
101-441-717-050	EMPLOYEE HEALTH INS COPAY	(258)					
101-441-718-000	LIFE INSURANCE	3,585	2,264	7,500	4,000	7,725	
101-441-719-000	PENSION CONTRIBUTION	18,798	5,255	10,000	10,800	10,300	
101-441-719-001	PENSION LIAB CATCH-UP	1,043	14,768	20,000	23,500	21,000	
101-441-719-002	OPEB CONTRIBUTION	12,843	3,276	5,700	5,700	5,700	
101-441-723-000	WORKER'S COMPENSATION	14,988	14,093	15,000	15,500	15,000	
101-441-724-000	UNEMPLOYMENT COMPENSATION			360	360	360	
101-441-725-020	PERSONNEL ALLOCATION	(284,640)	(143,011)	(286,023)	(285,893)	(286,023)	
101-441-727-000	OFFICE SUPPLIES	664	116	300	300	300	
101-441-727-001	POSTAGE	2		500	500	500	
101-441-728-000	OPERATING SUPPLIES	7,003	2,535	8,000	8,000	8,000	
101-441-729-000	MISCELLANEOUS	1,075	0	100	100	3,000	
101-441-731-000	UNIFORMS	723	1,211	3,000	3,000	3,000	
101-441-732-000	GAS AND OIL	11,698	6,995	13,000	13,000	13,000	
101-441-803-000	MISS DIG	1,169	0	240	240	240	
101-441-805-000	TREE REMOVAL	3,020		3,500	3,500	3,500	
101-441-806-000	MEMBERSHIP DUES	285		600	600	600	
101-441-829-000	OUTSIDE SERVICES - OTHER PROFE	105	323			-	
101-441-920-000	TELEPHONE/INTERNET SERVICE	4,869	4,107	5,000	6,000	5,000	
101-441-921-000	ELECTRIC	9,133	6,472	7,000	7,000	7,000	
101-441-922-000	HEAT	8,210	2,510	7,200	7,200	7,200	
101-441-923-000	WATER	1,360	1,334	1,500	1,500	1,500	
101-441-931-000	GROUNDS MAINTENANCE	513	291	6,000	6,000	6,000	
101-441-932-000	CUSTODIAL MAINTENANCE SERVICE		460			-	

FUND 101: PUBLIC SERVICES

GL NUMBER	DESCRIPTION	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET	2017-18 FORECAST BUDGET
101-441-933-000	EQUIPMENT MAINTENANCE	9,885	5,306	9,500	9,500	9,500	
101-441-934-000	BUILDING/FACILITY MAINTENANCE	2,754	375	3,000	3,000	3,000	
101-441-939-000	VEHICLE MAINTENANCE	5,727	3,464	9,000	9,000	9,000	
101-441-941-000	EQUIPMENT RENTAL		211	1,200	1,200	1,200	
101-441-941-020	I/F EQUIP RENTAL	46,457	24,071	89,500	60,000	89,500	
101-441-958-000	EDUCATION & TRAINING	285	203	500	1,000	500	
101-441-980-000	MACH & EQUIP MINOR PURCH \$500	1,798		5,000	6,200	8,000	
		262,057	185,960	345,877	354,507	365,106	356,007
<u>Dept 445-DRAINS/LAKE - PUBLIC BENEFIT</u>							
101-445-806-000	MEMBERSHIP DUES	2,000	754	2,020	2,100	2,500	
101-445-829-002	REPAIR & MAINT - MATERIALS		983		1,500		
101-445-930-000	STORM WTR LAKE LEVEL MAINT	4,247	2,457	7,828	5,700	15,000	
101-445-975-005	GREENAWAY TAYLOR LADD DRAIN	999	142		600		
		7,246	4,336	9,848	9,900	17,500	9,900
<u>Dept 448-STREET LIGHTING</u>							
101-448-921-000	ELECTRIC	43,596	9,941				
101-448-924-000	ELECTRIC - DDA DISTRICT ST LIGHT	14,243	28,443	66,000	67,000	70,000	
101-448-933-000	EQUIPMENT MAINTENANCE -DDA	11,228	393				
		69,067	38,777	66,000	67,000	70,000	68,000
<u>Dept 732-CITY BEAUTIFICATION</u>							
101-732-806-000	MEMBERSHIP DUES		25				
101-732-894-000	HOLIDAY EVENTS AND SUPPLIES	224					
101-732-921-000	CITY WELCOME SIGNS	1,043	1,028	500	500	1,500	
101-732-931-000	GROUNDS MAINTENANCE	101		6,000	6,500	5,000	
101-732-933-000	EQUIPMENT MAINTENANCE	19	1,697				
		1,387	2,750	6,500	6,500	6,500	7,000
<u>Dept 965-TRANSFER OUT</u>							
101-965-999-001	TRANSFER TO HEALTH CARE FUND				126,000		
101-965-999-003	TRANSFER TO DEBT SERVICE	41,264		41,503	39,065	36,065	
101-965-999-590	TRANSFER TO REFUSE		1,950	1,000	1,200	2,700	
		41,264	1,950	42,503	166,265	38,765	196,613
APPROPRIATIONS - PUBLIC SERVICES		1,011,021	590,289	1,154,197	1,427,157	459,106	1,489,603

FUND 101: CAPITAL OUTLAY

GL NUMBER	DESCRIPTION	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET	2017-18 FORECAST BUDGET
Dept 900-CAPITAL OUTLAY - MAJOR							
101-900-970-001	LAND IMPROVEMENTS	29,800	356,000	555,300	350,000		
101-900-980-002	SOFTWARE PURCHASES	9,960	0	0			
101-900-981-000	MACH & EQUIP - NEW 5000 AND >	7,283	90,679	122,500	17,500		
101-900-981-001	VEHICLE PURCHASE	0	22,588	60,000	235,000		
101-900-985-000	BUILDING IMPROVEMENTS		8,729	18,729	0		
101-900-988-000	MOTORIZED & NON ROADWAYS		0		100,000		
		47,043	477,996	756,529	702,500		988,000
APPROPRIATIONS - CAPITAL OUTLAY		47,043	477,996	756,529	702,500		988,000

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 FY16 budget allocated an additional \$260,478,900 to local cities, villages and counties for road repair; Walled Lake's portion is \$60,000. Based on current information from Michigan Government Finance Officer Associations legislative committee; the City of Walled Lake budget will assume a similar commitment for FY17 and FY18.

12.75 miles of Local Roads (70.5%)

Regular maintenance and the 2009 roads bond debt service payment comprise the activity in Local Roads.

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.

FUND 202: MAJOR ROADS

GL NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET
REVENUES							
202-000-546-000	ACT 51 FUNDS	270,416	276,102	120,098	266,000	333,000	335,000
202-000-547-000	TRI-PARTY FUNDS	103,892	53,430				
202-000-574-000	OTHER STATE REVENUES	6,873					
202-000-695-000	MISCELLANEOUS						
TOTAL ESTIMATED REVENUES		381,181	329,532	120,098	266,000	333,000	335,000
APPROPRIATIONS							
Dept 451-CONSTRUCTION - STREETS & STRUCTURES							
202-451-970-000	LAND/RIGHT OF WAY ACQUISITION						
202-451-820-000	ENGINEERING	7,659	400	7,750			
202-451-988-000	CONSTRUCTION -MATERIALS & C/S	533,499	2,746	115,857	150,000	0	
		541,158	3,146	123,607	150,000	0	0
Dept 462-PRESERVATION - STREETS & STRUCTURES							
202-462-725-020	PERSONNEL ALLOCATION	64,150	43,560	22,234	44,468	44,900	44,900
202-462-734-000	MAINTENANCE - MATERIALS & C/S	2,080	9,147	949	6,000	6,050	6,050
202-462-941-020	I/F EQUIP RENTAL	2,278	2,054		20,000	15,000	15,000
		68,508	54,761	23,183	70,468	65,950	65,950
Dept 474-TRAFFIC SERVICES							
202-474-736-000	TRAFFIC SIGN MATERIAL	2,017	2,289		3,500	3,500	3,500
202-474-802-000	SIGNAL MAINTENANCE PROGRAM	19,286	19,365	4,194	25,000	25,000	25,000
202-474-831-000	STREET SWEEPING	3,335	3,339		5,000	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	35			500	500	500
202-474-967-010	STRIPING	8,359	12,457	2,572	14,000	14,000	14,000
		33,032	37,450	6,766	49,000	49,100	49,100
Dept 478-WINTER MAINT - STREETS & STRUCTURES							
202-478-735-000	SNOW AND ICE MATERIAL	18,696	12,852	5,131	22,000	22,000	22,000
202-478-941-020	I/F EQUIP RENTAL	12,220	6,336	668	15,000	10,000	10,000
		30,916	19,188	5,799	37,000	32,000	32,000
Dept 482-ACT 51 ADMINISTRATIVE							
202-482-725-020	PERSONNEL ALLOCATION	21,250	21,240	12,458	24,916	25,250	25,250
202-482-812-000	AUDIT	1,485	1,450	1,450	1,500	1,525	1,550
202-482-820-000	ENGINEERING		1,750				-
202-482-955-000	I/F ADMIN SERVICES - GEN ADMIN	13,000	13,000	8,667	13,000	13,000	13,000
202-482-955-001	ALLOCATED ACT 51 TO LOCAL RDS.	65,000	90,000		60,000	100,000	100,000
		100,735	127,440	22,575	99,416	139,775	139,800
TOTAL APPROPRIATIONS		774,349	241,985	181,930	405,884	286,825	286,850
NET OF REVENUES/APPROPRIATIONS - FUND 202		(393,168)	87,547	(61,832)	(139,884)	46,175	48,150
BEGINNING FUND BALANCE		419,723	26,555		114,102	(25,782)	20,393
ENDING FUND BALANCE		26,555	114,102		(25,782)	20,393	68,543

FUND 203: LOCAL ROADS

GL NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET
REVENUES							
203-000-546-000	ACT 51 FUNDS	102,643	104,817	45,603	102,000	127,000	133,000
203-000-548-000	METRO BOND AUTHORITY	16,639	14,829	15,071	15,000	15,000	15,000
203-000-574-000	OTHER STATE REVENUE	16,036	33,395	45,138			
203-000-669-004	XFR FROM MAJOR ROADS FUND 2	65,000	90,000		60,000	100,000	100,000
203-000-695-000	MISCELLANEOUS		400				
TOTAL ESTIMATED REVENUES		200,318	243,441	105,812	177,000	242,000	248,000
APPROPRIATIONS							
Dept 451-CONSTRUCTION - STREETS & STRUCTURES							
203-451-988-000	CONSTRUCTION -MATERIALS & C/S		10,387	12,750			
		-	10,387	12,750	-	-	-
Dept 462-PRESERVATION - STREETS & STRUCTURES							
203-462-725-020	PERSONNEL ALLOCATION	64,150	40,260	35,169	70,337	71,040	71,040
203-462-734-000	MAINTENANCE - MATERIAL & C/S	1,616	2,971	2,365	3,500	3,500	3,500
203-462-941-020	I/F EQUIP RENTAL	758	471	186	500	500	500
		66,524	43,702	37,720	74,337	75,040	75,040
Dept 474-TRAFFIC SERVICES							
203-474-967-010	STRIPING			5,677			
203-474-736-000	TRAFFIC SIGN MATERIAL	3,864	5,438	53	2,500	2,500	2,500
		3,864	5,438	5,730	2,500	2,500	2,500
Dept 478-WINTER MAINT - STREETS & STRUCTURES							
203-478-735-000	SNOW AND ICE MATERIAL	18,696	12,652	11,973	22,000	22,000	22,000
203-478-941-020	I/F EQUIP RENTAL	8,362	3,350	201	9,500	8,000	8,000
		27,058	16,002	12,174	31,500	30,000	30,000
Dept 482-ACT 51 ADMINISTRATIVE							
203-482-725-020	PERSONNEL ALLOCATION	21,250	21,240	15,773	31,546	31,750	31,750
203-482-812-000	AUDIT	1,485	1,450	1,450	1,500	1,525	1,550
203-482-820-000	ENGINEERING		1,750				-
203-482-955-000	I/F ADMIN SERVICES - GEN ADMIN	5,500	5,500	4,217	6,325	6,400	6,400
		28,235	29,940	21,440	39,371	39,675	39,700
Dept 965-TRANSFER OUT							
203-965-999-003	TRANSFER TO DEBT SERVICE	91,175	88,925	18,588	86,675	109,426	106,050
		91,175	88,925	18,588	86,675	109,426	106,050
TOTAL APPROPRIATIONS		216,856	194,394	108,402	234,383	256,641	253,290
NET OF REVENUES/APPROPRIATIONS - FUND 203		(16,538)	49,047	(2,590)	(57,383)	(14,641)	(5,290)
BEGINNING FUND BALANCE		101,163	84,625		133,672	76,289	61,648
ENDING FUND BALANCE		84,625	133,672		76,289	61,648	56,358

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 ju

isdiction, 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 ½” 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

In May 2015 Michigan voters will decide whether a 1% sales tax should be levied for road repair. It is unclear how this additional money will be allocated.

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 STREETS

PAVEMENT EVALUATION DECEMBER 2014

	Total Miles	PASER Dec-14		Estimated Cost of Repair	Previous Construction		
					Miles	Financing	Year
MAJOR RDS							
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 MILE)	0.729	6	Fair	\$ 5,200			
W WALLED LAKE DRIVE (LADD TO PONTIAC TRAIL)	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
				\$ 229,600			
LOCAL ROADS							
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			
MEADOW RIDGE (NORTH ENTRANCE)	0.048	7	Fair	\$ 300			

CITY STREETS

PAVEMENT EVALUATION DECEMBER 2014

	Total Miles	PASER Dec-14		Estimated Cost of Repair	Previous Construction		
					Miles	Financing	Year
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			
				\$ 1,874,800			

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

NON MOTORIZED. 16.8 miles

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 \$1M 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.

FUND 265: FORFEITURE FUND

GL NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET
REVENUES							
265-000-656-100	DEPT OF JUSTICE FORFEITURE SHA	100,469	63,428				
265-000-656-200	STATE OF MI	1,926	650	8,424	100,000	100,000	100,000
265-000-665-000	INT INC DOJ	340	405	131			
265-000-673-000	SALE OF STATE SEIZED ASSETS		4,300				
TOTAL ESTIMATED REVENUES		102,735	68,783	8,555	100,000	100,000	100,000
APPROPRIATIONS							
265-399-728-000	OPERATING SUPPLIES		1,795	2,678			
265-399-731-000	UNIFORMS	552		1,178			
265-399-814-001	PRISONER LOCK UP		5,100	1,950			
265-399-829-000	OUTSIDE SERVICES - OTHER PROFESSIONAL						
265-399-933-000	EQUIPMENT MAINTENANCE	651		10,986			
265-399-934-000	BUILDING/FACILITY MAINTENANCE			5,275			
265-399-936-000	COMPUTER MAINTENANCE		8,630	600			
265-399-939-000	VEHICLE MAINTENANCE		8,934				
265-399-958-000	EDUCATION & TRAINING	725	2,510	5,000			
265-399-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA	7,350	1,777	2,500			
265-399-980-001	COMPUTER & RELATED HARWARE	24,504	9,441				
265-399-980-002	SOFTWARE PURCHASES	2,000	3,000				
265-399-981-000	MACH & EQUIP - NEW 5000 AND >		32,585				
265-399-981-001	VEHICLE PURCHASE	25,062	83,194	24,744			
265-399-983-000	WEAPONS & PROTECTIVE GEAR	330	9,923	2,597			
265-399-985-000	BUILDING ADDITIONS/IMPROVEMENTS	2,660	2,000	5,450			
		63,834	168,889	62,958	0	0	0
Dept 400-STATE FORFEITURE EXPENDITURES							
265-400-728-000	OPERATING SUPPLIES	1,286		785			
265-400-731-000	UNIFORMS	132	2,052	2,434			
265-400-732-000	GAS AND OIL						
265-400-808-001	NARCOTICS DRUG ENFORCEMENT			2,200			
265-400-920-000	TELEPHONE/INTERNET SERVICE	171	904	901			
265-400-934-000	BUILDING/FACILITY MAINTENANCE		2,915				
265-400-936-000	COMPUTER MAINTENANCE	450	2,954	1,839			
265-400-939-000	VEHICLE MAINTENANCE	2,602	4,255	915			
265-400-958-000	EDUCATION AND TRAINING			750			
265-400-980-000	MACH & EQUIP MINOR \$500 - \$4999 EA			590			
265-400-983-000	WEAPONS		2,181				
		4,641	15,261	10,414			
Dept 900-CAPITAL OUTLAY - MAJOR							
265-900-981-000	MACH & EQUIP - NEW 5000 AND >				150,000	100,000	100,000
					150,000	100,000	100,000
TOTAL APPROPRIATIONS		68,475	184,150	73,372	150,000	100,000	100,000
NET OF REVENUES/APPROPRIATIONS - FUND 265		34,260	(115,367)	(64,817)	(50,000)	-	-
BEGINNING FUND BALANCE		167,420	201,680		86,313	36,313	36,313
ENDING FUND BALANCE		201,680	86,313		36,313	36,313	36,313

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 DDA contribution for 2017 and 2018 has been reduced to zero as it is expected the SMART reimbursements will fully cover the operating expense.

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

FUND 588: TRANSPORTATION FUND

GL NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET
REVENUES							
588-000-600-000	BUS FARE	3,814	4,632	3,708	3,600	4,500	4,500
588-000-634-000	SMART MUNICIPAL CREDITS	118,007		186,714	193,686	155,800	158,800
588-000-634-050	SMART COMMUNITY CREDIT	6,878					
588-000-651-000	I/F TRANSPORTATION CHARGES - I	22,720	11,360	7,573	11,360		
588-000-695-000	MISCELLANEOUS		1,800		1,310		
TOTAL ESTIMATED REVENUES		151,419	17,792	197,995	209,956	160,300	163,300
APPROPRIATIONS							
588-689-701-000	I/F SERVICES-DPW	12,015	12,015	8,010	12,015	12,500	12,500
588-689-701-001	I/F SERVICES-TREASURER	26,840	26,840	17,893	26,840	26,840	26,840
588-689-710-000	PART-TIME	29,387	42,103	30,438	34,400	43,000	46,000
588-689-716-000	FICA	2,248	3,221	2,328	2,650	3,300	3,550
588-689-723-000	WORKER'S COMPENSATION	693	991	1,977	1,400	2,000	2,000
588-689-724-000	UNEMPLOYMENT COMPENSATION				200	200	200
588-689-725-020	PERSONNEL ALLOCATION			2,925	5,850	5,850	5,850
588-689-727-000	OFFICE SUPPLIES		80		200	200	200
588-689-727-001	POSTAGE		1				
588-689-728-000	OPERATING SUPPLIES	12	612	100	1,000	1,000	1,000
588-689-731-000	UNIFORMS	434	72		4,960	2,500	2,500
588-689-732-000	GAS AND OIL	9,887	8,766	5,548	8,000	9,000	9,000
588-689-801-000	I/F SERVICES - GEN ADMIN	11,900	11,900	7,933	11,900	12,100	12,100
588-689-823-000	INSURANCE AND BONDS	3,002	6,349	5,328	3,090	5,500	5,500
588-689-900-000	PRINTING/PUBLISHING/PUBLICITY				2,500	500	500
588-689-920-000	TELEPHONE/INTERNET SERVICE	20,603	25,250	18,301	15,002	25,000	25,000
588-689-939-000	VEHICLE MAINTENANCE	9,326	4,525	2,271	10,000	10,000	10,000
588-689-981-001	VEHICLE PURCHASE				77,686		
TOTAL APPROPRIATIONS		126,347	142,725	103,052	217,693	159,490	162,740
NET OF REVENUES/APPROPRIATIONS - FUND 588		25,072	(124,933)	94,943	(7,737)	810	560
BEGINNING FUND BALANCE		138,066	163,138		38,205	30,468	31,278
ENDING FUND BALANCE		163,138	38,205		30,468	31,278	31,838

ENTERPRISE FUNDS

FUND 591: WATER & SEWER

Financial Information

In light of the difficult economic conditions, and questions surrounding the affect of personnel and equipment adjustments to the bottom line, Council held all rates constant from July 2010 until August 2015. Effective August 2015 all rates except 'water capital replacement' were increased to reflect the following methodology. Council contracted for a water capital replacement and water reliability engineering study and water capital rates will be held current until the engineering results are completed.

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

- Water Operations (usage)
- Sewer Operations (usage)
- Water Capital Replacement (fixed)
- Sewer Capital Replacement (fixed)
- Sewer Industrial Pre-Treatment (fixed)

All sewer-related cost centers should be at to a breakeven position in fiscal year 2016.

Water operations have experienced exceedingly high increases in the cost of purchases over the last few years. However, the city has relied on information submitted by the new management team at the Great lakes Water Authority, which indicates that the cost of water should not rise by more than 4% a year after the 2016 budget. Council has directed that the cost increases of water will be passed through to the user over five 5 years the first year having a 14.0% increase with estimated 6.2% to 6.4% increases each year thereafter.

At the end of June 2017 projections indicate there will be less than \$500,000 in reserves to handle a 35 miles of an aging water system.

The Water and Sewer Fund severe distress situation is the result of a number of factors:

1. The City's 2010 water & sewer rate increase was not sufficient to cover expenses in that year and the results of the recent increase have not yet been analyzed.
2. The City of Detroit water expense budget will increase by almost 14% on July 1 2015 for a number of reasons:

- a. DWSD is making up the revenue shortfall from last year
 - b. Walled Lake budgeted expenses based on expected sales vs. expected purchases
 - c. DWSD is under a court order to pay its unfunded pension liabilities in full within 10 years
 - d. DWSD capital plan has zero reserves and as a result has the highest debt service burden of any operation its size in the nation
 - e. DWSD has changed its method of assessing fees: Fees are now based on actual sales vs. contracted sales terms. Since actual sales are only 80-85% of contracted purchases the costs are being spread over fewer units of usage.
3. There is no asset management in place for a system that has been in existence since 1970 and as a result the City does not have a plan for replacing older lines or know the approximate cost of said replacement.
 4. The 2012 rate analysis initiated by Council stalled for three primary reasons: 1) staff was directed to research a reason for the excessive 20% water loss rate and 2) the recommended change in emphasis to flat fee charges from usage based income was initially rejected by the city's review committee and 3) the City was undergoing a massive staff downsizing effort that would impact the personnel costs in the W&S fund (an approximate \$180,000 annual cost reduction).
 5. Although better; the water loss rate continues to average more than 15%. Initial review indicates a possible 6% differential between the City's master meter and the water authority's master meter. Engineering will attempt to tune the City's meter to reduce this gap.

A two year budget was declined for this fund until the water capital engineering plan is completed as well as the analysis of the new rate implementation results.

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 2015 rates charged by DWSD are: \$19,953 fixed charge and \$15.64 per MCF
- Fiscal year 2015 charged by City are: \$4.69 per unit inside city, \$5.86 per unit Wolverine Lake, and \$7.04 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 2015 rates charged by OCWRC: \$71.57 per REU for sewer treatment and \$8.71 per REU for IPP (commercial only)
- Fiscal year 2015 rates charged by City: \$3.85 per unit inside city and \$5.77 per unit outside city

FUND 591: WATER AND SEWER

GL NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET
REVENUES						
Dept 265-SHARED OPERATIONS						
591-000-669-000	I/F EQUIPMENT RENTAL	47,533	49,086	34,919		20,000
591-000-686-000	INSURANCE PROCEEDS	10,381				
591-265-446-000	NSF CHECK FEES		425	225		
591-265-657-000	CUSTOMER INTEREST/PENALTY	50,111	68,141	40,978	25,000	55,000
591-265-665-000	INTEREST	86	137	225		
591-265-669-001	I/F EQUIPMENT RENTAL-COMPUTE	4,500	4,500			
591-265-693-000	COPIES AND FOIA			145		
591-265-695-000	MISCELLANEOUS	182	810	152		
		112,793	123,099	76,644	25,000	75,000
Dept 533-WATER OPERATIONS						
591-533-453-000	WATER AND SEWER PERMITS	149				
591-533-529-008	DPW SERVICE REVENUE			814		
591-533-610-000	WATER BILLING REVENUE	955,678	897,919	754,230	1,127,598	1,100,000
591-533-610-006	HYDRANT WATER REVENUE			336		
591-533-611-000	FIRE LINE REVENUE	36,127	37,243	9,265	6,960	
591-533-615-000	OTHER WATER REVENUE	3,355	3,813	1,725	10,000	10,000
		995,309	938,975	766,370	1,144,558	1,110,000
Dept 534-SEWER OPERATIONS						
591-534-620-000	SEWER BILLING REVENUE	764,389	726,475	553,609	847,818	854,000
		764,389	726,475	553,609	847,818	854,000
Dept 535-INDUSTRIAL PRE-TREATMENT						
591-535-610-002	IPP BILLING	21,913	36,440	21,617	22,561	26,000
		21,913	36,440	21,617	22,561	26,000
Dept 536-WATER CAPITAL IMPROVEMENT						
591-536-607-000	TAP-IN FEES	26,374	3,237			
591-536-610-003	WATER CIP REVENUE	79,262	79,758	59,418	79,300	78,000
591-536-614-000	WATER METER FEE	2,809	3,179	2,479		2,000
591-536-669-002	I/F EQUIPMENT RENTAL - HYDRAN	3,750	3,750			
		112,195	89,924	61,897	79,300	80,000
Dept 537-SEWER CAPITAL IMPROVEMENT						
591-537-567-000	MISC STATE GRANT REVENUE			15,665		
591-537-620-001	SEWER CIP REVENUE	243,094	235,952	212,851	327,771	308,400
		243,094	235,952	228,516	327,771	308,400
TOTAL ESTIMATED REVENUES		2,249,693	2,150,865	1,708,653	2,447,008	2,453,400

APPROPRIATIONS

Dept 265-SHARED OPERATIONS						
591-265-725-020	PERSONNEL ALLOCATION	383,200	303,828	228,938	305,250	309,290
591-265-727-000	OFFICE SUPPLIES	1,627	1,313	987	750	1,000
591-265-727-001	POSTAGE	11,141	10,842	2,578	9,500	500
591-265-728-000	OPERATING SUPPLIES	8,236	8,486	5,386	8,000	8,000

FUND 591: WATER AND SEWER

GL NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET
591-265-729-000	MISCELLANEOUS	248			500	500
591-265-738-000	BANK SERVICE CHARGE			10		
591-265-812-000	AUDIT	13,365	13,050	13,050	9,500	14,400
591-265-813-000	LITIGATION				5,000	2,500
591-265-900-000	PRINTING/PUBLISHING/PUBLICITY	1,522	1,294	5,016	6,000	15,000
591-265-920-000	TELEPHONE/INTERNET SERVICE	10,407	13,896	12,746	9,000	13,000
591-265-921-000	ELECTRIC	1,982	1,566	1,881	1,750	2,000
591-265-936-000	COMPUTER MAINTENANCE	1,549	150		2,500	1,000
591-265-955-000	I/F ADMIN SERVICES - GEN ADMIN	90,500	90,500	52,875	70,500	55,000
		523,777	444,925	323,467	428,250	422,190
Dept 294-BUILDING & GROUNDS						
591-294-934-000	BUILDING/FACILITY MAINTENANCE	1,093	307		5,000	5,000
		1,093	307		5,000	5,000
Dept 533-WATER OPERATIONS						
591-533-728-000	OPERATING SUPPLIES			311		
591-533-731-000	UNIFORMS	181	35	180		200
591-533-732-000	GAS AND OIL	5,464	3,388	973	7,500	5,000
591-533-803-000	MISS DIG		220	180		
591-533-806-000	MEMBERSHIP/ANNUAL DUES	510	768	5,386	595	5,500
591-533-820-000	ENGINEERING		1,790	2,100	10,000	20,000
591-533-823-000	INSURANCE AND BONDS	52,027	46,561	39,918	53,000	45,000
591-533-829-000	OUTSIDE SERVICES - OTHER PROFE	19,568	13,256	43,849	40,000	45,000
591-533-829-002	REPAIR & MAINT - MATERIALS		526	6,151	25,000	20,000
591-533-850-000	OAKLAND COUNTY			3,713		
591-533-928-000	DETROIT SERVICE - VARIABLE	692,974	476,771	225,906	326,667	290,000
591-533-928-001	DETROIT SERVICE - FIXED		239,436	334,181	510,000	560,000
591-533-929-000	WATER TESTING	3,239	3,549	469	3,500	3,500
591-533-933-000	EQUIPMENT MAINTENANCE	2,767	2,941	797	5,000	5,000
591-533-936-001	SOFTWARE MAINTENANCE	3,537	5,209	1,399	2,100	2,100
591-533-939-000	VEHICLE MAINTENANCE	502	2,295	3,110	5,000	5,000
591-533-941-000	EQUIPMENT RENTAL	666			1,000	1,000
591-533-941-020	I/F EQUIP RENTAL	176	844	358	5,000	500
591-533-958-000	EDUCATION & TRAINING	470	540	590	5,000	4,000
591-533-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA		795	924		
		782,081	798,924	670,495	999,362	1,011,800
Dept 534-SEWER OPERATIONS						
591-534-925-000	SEWER TREATMENT OPERATIONS	1,031,354	1,047,172	370,133	726,034	710,000
		1,031,354	1,047,172	370,133	726,034	710,000
Dept 535-INDUSTRIAL PRE-TREATMENT						
591-535-925-001	IPP CHARGE	22,561	22,561	13,158	22,561	22,561
		22,561	22,561	13,158	22,561	22,561
Dept 536-WATER CAPITAL IMPROVEMENT						
591-536-830-000	TAP-IN EXPENSES	3,913	3,800			
591-536-942-000	DEPRECIATION	326,228	304,167	119,370		

FUND 591: WATER AND SEWER

GL NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET
591-536-972-000	METER PURCHASES	13,302	18,069	2,854	7,500	7,500
591-536-981-000	MACH & EQUIP - NEW 5000 AND >			2,095		
591-536-986-000	WATER INFRASTRUCTURE CAPITAL	3,015			50,000	20,000
591-536-988-000	CONSTRUCTION-MATERIALS & C/S		1,331	7,441		
		346,458	327,367	131,760	57,500	27,500
Dept 537-SEWER CAPITAL IMPROVEMENT						
591-537-925-002	SEWER SERVICE - CAPITAL			166,292	327,770	310,000
591-537-988-000	CONSTRUCTION-MATERIALS & C/S			15,665		
				181,957	327,770	310,000
Dept 965-TRANSFER OUT						
591-965-999-003	TRANSFER TO DEBT SERVICE	61,477	83,779	7,758	84,263	79,313
		61,477	83,779	7,758	84,263	79,313
TOTAL APPROPRIATIONS		2,768,801	2,725,035	1,698,728	2,650,740	2,588,364
NET OF REVENUES/APPROPRIATIONS - FUND 591		(519,108)	(574,170)	9,925	(203,732)	(134,964)
BEGINNING FUND BALANCE		6,434,394	5,915,286		5,341,116	5,137,384
ENDING FUND BALANCE		5,915,286	5,341,116		5,137,384	5,002,420

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 five (5) year agreement (July 1, 2013 to June 30, 2018) with Duncan Disposal for curb-side trash and recycling pick up, costs to increase annually by the lesser of the CPI or 3%.

In July 2014 City Council 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	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	Budget	12.18	.35	.34	12.87
Jul 1 2017-June 30 2018	Budget	12.22	.36	.34	12.92

FUND 590: REFUSE

GL NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET
<u>REVENUES</u>							
590-000-610-000	SOLID WASTE FEE	306,451	314,605	214,511	320,400	322,900	324,200
590-000-611-000	RRRASOC RECYCLING SHARING	1,147	1,386		2,000	1,500	1,500
590-000-612-000	RECYCLE BIN FEE	288	204	84			
590-000-657-000	CUSTOMER INTEREST/PENALTY	10,116	10,616	6,410	5,000	8,000	8,000
590-000-695-000	MISCELLANEOUS	(793)					
590-000-699-101	TRANSFER IN FROM GENERAL FUND			1,733	1,000	1,200	1,300
TOTAL ESTIMATED REVENUES		317,209	326,811	222,738	328,400	333,600	335,000
<u>APPROPRIATIONS</u>							
590-538-725-020	PERSONNEL ALLOCATION						
590-538-729-000	RECYCLE BINS/MISC						
590-538-827-000	REFUSE COLLECTION	298,094	302,330	203,466	307,000	305,700	306,700
590-538-827-003	RRRASOC	8,749	8,749	8,749	8,800	9,100	9,100
590-538-827-005	HAZARDOUS MATERIALS	1,836	1,300	468	1,600	1,500	1,500
590-538-827-006	YARD WASTE	490	245	245	1,000	1,200	1,300
590-538-999-101	TRANSFER TO GENERAL FUND (% of p/u cost)			5,000	7,500	8,500	8,500
TOTAL APPROPRIATIONS		309,169	312,624	217,928	325,900	326,000	327,100
NET OF REVENUES/APPROPRIATIONS - FUND 590		8,040	14,187	4,810	2,500	7,600	7,900
BEGINNING FUND BALANCE		59,749	67,789		81,976	84,476	92,076
ENDING FUND BALANCE		67,789	81,976		84,476	92,076	99,976

DEBT SERVICE FUNDS

FUND 401: DEBT SERVICE

Outstanding Principal and Interest July 1, 2016

	Principal	Interest
2013 Building Refunding	\$605,000	\$45,246
2009 Roads	\$700,000	\$165,925
Total	\$1,305,000	\$211,171

FY17 Sources of Revenue for Debt Service Requirements

	General Fund	Water & Sewer Fund	Local Roads Fund	Total
2013 Building Refunding	\$39,065	\$79,314		\$118,379
2009 Roads			\$109,426	\$109,426
Total	\$39,065	\$79,314	\$109,426	\$227,805

FY18 Sources of Revenue for Debt Service Requirements

	General Fund	Water & Sewer Fund	Local Roads Fund	Total
2013 Building Refunding	\$38,313	\$77,787		\$116,100
2009 Roads			\$106,050	\$106,050
Total	\$38,313	\$77,787	\$106,050	\$222,150

FUND 401: DEBT SERVICE FUND

GL NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET
REVENUES							
401-000-698-000	BOND/NOTE ISSUANCE-FACE VALUE						
401-000-699-004	TRANSFER IN FROM OTHER FUNDS	182,932	213,968	26,345	212,441	227,805	222,150
TOTAL ESTIMATED REVENUES		182,932	213,968	26,345	212,441	227,805	222,150
APPROPRIATIONS							
401-218-738-000	BANK SERVICE CHARGE	388	250	250	500	500	500
401-218-975-012	BOND SALE COSTS						
401-218-991-006	2002 BLDG AUTHORITY PRINCIPAL	80,000	110,000	110,000	110,000	105,000	105,000
401-218-991-007	2009 LOCAL ROADS PRIN HUNTINC	50,000	50,000		50,000	75,000	75,000
401-218-995-006	2002 BLDG AUTH INTEREST CAP OI	11,619	17,903	15,516	15,516	13,129	10,850
401-218-995-007	2009 LOCAL ROADS INT HUNTINGI	40,925	38,675	18,213	36,425	34,176	30,800
TOTAL APPROPRIATIONS		182,932	216,828	143,979	212,441	227,805	222,150
NET OF REVENUES/APPROPRIATIONS - FUND 401			(2,859)	(188,414)			
BEGINNING FUND BALANCE		2,859	2,859				
ENDING FUND BALANCE		2,859	0				

FIDUCIARY FUNDS

FUND 736: RETIREE HEALTH CARE

In Fiscal Year 2015 the City completed its buy out of the retiree health care benefits for all current vested employees. The City has restricted its liability for future health care benefits for current full-time employees to monthly deposits into individual accounts for each employee. All buyouts and contributions for current employees are budgeted in the General Fund. The Retiree Health Care Fund activity is restricted to separated or retired employees.

The June 30, 2015 unfunded accrued liability estimate pertains to 19 separated and retired employees:

Walled Lake Retiree Health Care Funding Progress						
			Accrued	Plan	Unfunded	Percent
			<u>Liability</u>	<u>Assets</u>	<u>Liability</u>	<u>Unfunded</u>
6/30/2015			2,191,285	134,764	2,056,521	93.9%
4/30/2014			2,603,624	284,155	2,319,469	89.1%
6/30/2011			3,658,739	274,576	3,384,163	92.5%
6/30/2009			2,986,172	319,646	2,666,526	89.3%

FUND 736: RETIREE HEALTHCARE

		2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET
736-000-596-000	RETIREE CONTRIBUTION TO HEALT	6,057	12,309	8,738	12,538	11,500	11,500
736-000-597-000	ER CONTRIBUTION TO HEALTH CAI	17,400	4,725				
736-000-665-000	INTEREST	6,188	6,189	1			
736-000-665-050	FMV GAIN/LOSS ON INVEST	4,238	(3,758)	(1,545)			
736-000-699-101	TRANSFER IN FROM GENERAL FUND					126,000	157,000
REVENUES		33,883	19,465	7,194	12,538	137,500	168,500
736-218-717-000	HOSPITALIZATION INSURANCE	56,349	63,049	48,612	133,117	71,000	76,000
736-218-717-002	THIRD PARTY ADMIN FEES						
736-218-717-003	CITY FUNDED DEDUCTIBLE	36					
736-218-717-006	RETIREE REIMBURSEMENTS	42,535	53,738	39,492		80,000	91,750
736-218-717-050	EMPLOYEE HEALTH INS COPAY	36,925					
736-218-823-001	HEALTH CLAIMS TAX P.A. 142 OF 2	392					
736-218-727-000	OFFICE SUPPLIES						
736-218-738-000	BANK SERVICE CHARGE	50					
TOTAL APPROPRIATIONS		136,287	116,787	88,104	133,117	151,000	167,750
NET OF REVENUES/APPROPRIATIONS - FUND 736		(102,404)	(97,322)	(80,910)	(120,579)	(13,500)	750
BEGINNING FUND BALANCE		334,489	232,085		134,763	14,184	684
ENDING FUND BALANCE		232,085	134,763		14,184	684	1,434

COMPONENT UNITS

FUND 271: LIBRARY

The Walled Lake City Library offers a wide variety of services, including: the circulation of print, audio/visual and digital media, reference services, interlibrary loan, internet access and public computers and programming. Additionally, citizens of Walled Lake and surrounding communities utilize the Walled Lake City Library for quiet study and as a group meeting place.

The Library's budget represents the completion of the transition to a part-time staff managed by one full-time director. The focus is on spending more for patron services and less on personnel.

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.

FUND 271: WALLED LAKE CITY LIBRARY

GL NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET
REVENUES							
271-000-403-000	CURRENT YEAR PROPERTY TAXES	286,797	290,883	295,000	291,227	298,500	300,000
271-000-403-003	PRIOR YEAR(S) TAX ADJUSTMENTS	1,474	2,835	239			
271-000-404-000	WALLED LAKE VILLA PAY-IN-LIEU	1,353	1,331		1,000	1,000	1,000
271-000-577-000	STATE AID TO LIBRARIES	4,125	4,121		2,000	2,000	2,000
271-000-502-000	FEDERAL GRANTS (INTERNET)				2,626	2,600	2,600
271-000-655-000	LIBRARY FINES AND FEES	5,435	7,111	3,742	4,800	5,500	5,500
271-000-656-000	AREA PENAL FINES	10,517	14,142	14,142	9,200	10,000	11,000
271-000-658-000	BOOK PURCHASES	40					
271-000-658-001	COPY INCOME						
271-000-665-000	INTEREST	4	3	1			
271-000-667-002	VIDEO HANDLING	246					
271-000-675-000	GIFTS AND DONATIONS	2,650	82,698	1,873	500	1,000	1,000
271-000-695-000	MISCELLANEOUS			50	500		
TOTAL REVENUES		312,640	403,124	315,047	311,853	320,600	323,100

APPROPRIATIONS

Personnel

271-738-704-000	DEPART HEAD/ DIRECTOR	43,212	45,940	28,577	50,000	60,000	60,000
271-738-709-000	LIBRARY/STAFF/DISPATCH	68,873	34,081	187			
271-738-710-000	PART-TIME	29,771	47,245	39,061	82,000	88,500	88,500
271-738-716-000	FICA	11,290	9,770	5,189	10,100	11,500	11,500
271-738-717-000	HOSPITALIZATION INSURANCE	21,639	17,151	3,397	6,480	6,800	6,800
271-738-717-002	HEALTHCARE ADMINISTRATION	113					
271-738-717-003	CITY FUNDED DEDUCTIBLE						
271-738-717-050	EMPLOYEE HEALTH INS COPAY		(65)				
271-738-718-000	LIFE INSURANCE	1,159	1,112	400	2,950	650	650
271-738-719-000	PENSION CONTRIBUTION	6,401	4,444	1,198	2,500	3,300	3,300
271-738-719-002	OPEB CONTRIBUTION		26,500	20,875	26,000	1,500	1,500
271-738-723-000	WORKER'S COMPENSATION	418	599	473	350	400	400
271-738-724-000	UNEMPLOYMENT COMPENSATION				390	400	400
271-738-725-000	BENEFIT PLAN CHARGES	500	375	375	500	500	500
271-738-958-000	EDUCATION & TRAINING	155	39	1,730	1,000	1,000	1,000
		183,531	187,191	101,462	182,270	174,550	174,550

Operations

271-738-727-000	OFFICE SUPPLIES	2,344	2,933	737	2,500	2,500	2,500
271-738-727-001	POSTAGE	1,649	2,013	727	1,600	1,600	1,600
271-738-728-000	OPERATING SUPPLIES	1,133	1,333	1,094	1,300	1,300	1,300
271-738-729-000	MISCELLANEOUS	247	196	100	250	250	2,500
271-738-737-000	PROGRAMMING	1,926	3,112	1,839	4,000	5,000	5,000
271-738-806-000	MEMBERSHIPS			436			
271-738-823-000	INSURANCE AND BONDS	1,001	4,233	4,094	1,100	1,100	1,100
271-738-869-000	EXPENSE/MILEAGE	157	93	92	500	500	500
271-738-900-000	PRINTING/PUBLISHING/PUBLICITY	7,662	6,497	5,087	7,000	7,000	7,000
271-738-920-000	TELEPHONE/INTERNET SERVICE	2,951	3,486	2,293	6,600	6,600	6,600
271-738-921-000	ELECTRIC	5,446	4,416	2,599	5,200	5,200	5,200
271-738-922-000	HEAT	1,549	986	331	1,400	1,400	1,400
271-738-923-000	WATER			2,243		500	500
271-738-941-000	EQUIPMENT RENTAL	200	1,523	2,428	2,285	2,285	2,285
		26,264	30,821	24,100	33,735	35,235	37,485

FUND 271: WALLED LAKE CITY LIBRARY

GL NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET
<u>Legal and Professional</u>							
271-738-829.000	PROFESSIONAL SERVICES	55					
271-738-812-000	AUDIT	1,485	1,450	1,450	1,550	1,550	1,550
		1,540	1,450	1,450	1,550	1,550	1,550
<u>Buildings and Grounds</u>							
271-738-932-000	CUSTODIAL MAINTENANCE SERVIC	6,467	5,115	2,905	6,500	6,500	6,500
271-738-933-000	EQUIPMENT MAINTENANCE	755	878	600	500	500	500
271-738-934-000	BUILDING/FACILITY MAINTENANCI	1,272	2,131	2,839	4,000	4,000	4,000
271-738-936-000	COMPUTER MAINTENANCE	28,389	28,702	22,100	29,000	29,000	29,000
271-738-936-001	SOFTWARE MAINTENANCE	1,965	1,912	1,741	4,000	4,000	4,000
		38,848	38,738	30,185	44,000	44,000	44,000
<u>Print and Non Print Materials</u>							
271-738-982-000	PRINT MATERIALS	17,956	23,482	21,075	23,000	24,000	24,000
271-738-982-002	AV MATERIALS	8,052	7,925	5,323	10,000	11,000	11,000
	ELECTRONIC MATERIALS			2,200	4,000	4,500	4,500
271-738-833-000	TLN	3,167	2,942	3,725	3,200	3,200	3,200
		29,175	34,349	32,323	40,200	42,700	42,700
<u>Inter-Fund City Charges</u>							
271-738-945-000	I/F RENT FEES	2,250	2,250				
271-738-955-000	I/F ADMIN SERVICES - GEN ADMIN	4,000	4,000	3,646	6,250	6,250	6,250
		6,250	6,250	3,646	6,250	6,250	6,250
<u>Capital Purchases</u>							
271-738-971-000	FURNISHINGS & FIXTURES				60,000		
271-738-980-000	MACH & EQUIP PURCH \$500 - \$49	1,180	2,593				
271-738-980-001	COMPUTER RELATED PURCHASES	6,446	3,788	72	4,000	4,000	4,000
		7,626	6,381	72	64,000	4,000	4,000
TOTAL APPROPRIATIONS		293,235	305,180	193,238	372,005	308,285	310,535
NET OF REVENUES/APPROPRIATIONS		19,405	97,944	121,809	(60,152)	12,315	12,565
BEGINNING FUND BALANCE		94,294	113,699		211,643	151,491	163,806
ENDING FUND BALANCE		113,699	211,643		151,491	163,806	176,371

FUND 494: DOWNTOWN DEVELOPMENT AUTHORITY

By concerted effort, the DDA board, with City Council backing, has increased its reserves over \$1M since 2009. Even though annual revenues have decreased by at least 1/3 since 2010, the DDA is expected to close 2018 with a \$1.6M fund balance.

Council stepped in to assist with the cost containment and re-organization of the DDA. The City Manager as Executive Director and Managing Director, as part of the re-organization, appointed a Deputy Managing Director. The Deputy Managing Director exercises authority over the day to day operations.

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

FUND 494: DOWNTOWN DEVELOPMENT FUND

GL NUMBER	DESCRIPTION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTIVITY 03/31/16	2015-16 PROJECTED	2016-17 ADOPTED BUDGET	2017-18 FORECAST BUDGET
REVENUES							
494-000-403-000	CURRENT YEAR PROPERTY TAXES	608,221	610,121	715,000	716,508	720,000	718,000
494-000-403-003	PRIOR YEAR(S) TAX ADJUSTMENT:	(10,160)	1,879	(1,338)	(5,000)	(15,000)	(10,000)
494-000-403-005	PROPERTY TAX REPLACEMENT REVENUE		8,394	21,550			
494-000-695-000	MISCELLANEOUS	1,843	9	9			
494-000-695-003	DDA PROJECTS	700	806	6			
TOTAL ESTIMATED REVENUES		600,604	621,209	735,227	711,508	705,000	708,000
APPROPRIATIONS							
494-895-701-001	I/F SERVICES-TREASURER	30,090	30,090	22,568	30,090	30,090	30,090
494-895-701-003	I/F SERVICES-DPW	91,605	91,605	68,704	91,605	91,605	91,605
494-895-701-004	I/F SERVICES-POLICE	198,138	198,138	148,604	198,138	198,138	198,138
494-895-701-005	I/F SERVICES-FIRE	50,047	50,047	37,535	50,047	50,047	50,047
494-895-724-000	UNEMPLOYMENT COMPENSATION		(362)				
494-895-727-000	OFFICE SUPPLIES	13	725		2,600	1,000	1,000
494-895-727-001	POSTAGE	30	14				
494-895-729-000	MISCELLANEOUS		35		15,000		
494-895-738-000	BANK SERVICE CHARGE	10					
494-895-801-001	PLANNING SERVICES						
494-895-806-000	MEMBERSHIP DUES				500		
494-895-812-000	AUDIT	1,485	1,450	1,450	1,450	1,600	1,650
494-895-813-001	GENERAL COUNSEL FEES						
494-895-829-000	OUTSIDE SERVICES - OTHER PROFESSIONAL				50,000		
494-895-860-000	I/F SMART TRANSPORTATION FEE	22,720	11,360	8,520	11,360		
494-895-900-000	PRINTING/PUBLISHING/PUBLICITY	29	0				
494-895-920-000	TELEPHONE/INTERNET SERVICE	1,370	370		2,350	1,000	1,000
494-895-921-000	ELECTRIC	1,003	813	51	2,040	1,000	1,000
494-895-922-000	HEAT	1,193	813	(6)	1,500	750	750
494-895-932-000	CUSTODIAL MAINTENANCE SERVICE		(30)				
494-895-933-000	EQUIPMENT MAINTENANCE						
494-895-934-000	BUILDING/FACILITY MAINTENANC	990					
494-451-985-000	BUILDING ADDITIONS/IMPROVEM	2,881					
494-895-936-000	COMPUTER MAINTENANCE						
494-895-941-000	EQUIPMENT RENTAL	331					
494-895-945-000	RENT						
494-895-967-009	FACADE & SIGN GRANTS	6,640	5,088	3,500	10,000	10,000	10,000
494-895-974-000	COMMITTEE OPERATIONS	468	186				
494-895-974-002	DESIGN COMMITTEE		471		850		
494-895-974-003	PET AWARENESS	3,082	1,995		7,500		
494-895-974-010	BEACH PARTY	(500)					
494-895-978-000	FOSTER FARMHOUSE	3,472	1,180	2,395	5,000		
494-895-999-002	MACHINERY AND EQUIPMENT					130,000	
TOTAL APPROPRIATIONS		415,097	393,988	293,321	480,030	515,230	385,280
NET OF REVENUES/APPROPRIATIONS - FUND 494		185,507	227,221	441,906	231,478	189,770	322,720
BEGINNING FUND BALANCE		445,759	631,266		858,487	1,089,965	1,279,735
ENDING FUND BALANCE		631,266	858,487		1,089,965	1,279,735	1,602,455

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.

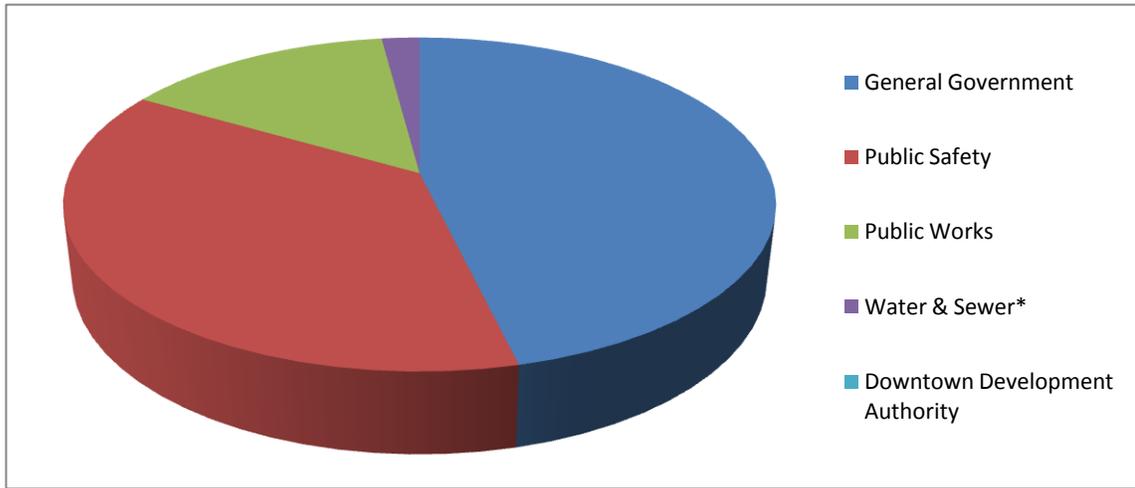
Public Act 33 of 2008 (MCL 125.3865), commonly referred to as the “Planning Enabling Act” requires local governments to prepare an annual capital improvement plan. The City of Walled Lake’s 5 Year CIP exceeds the requirements of the act. The Planning Commission was designated by the act as the group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

MINOR CAPITAL PURCHASE PLAN

Item Description	Reason	Dept	Projected	Budget	Forecast	Forecast	Forecast
			2016	2017	2018	2019	2020
MACHINERY & EQUIPMENT (980 000)							
Chainsaw	N	DPW			1,500		
Weedwhips/ Leaf Collection	A	DPW		1,200	1,200	1,200	1,200
800 MHz Radios	C	Fire	4,000		5,000		5,000
AutoPulse Batteries	A	Fire			3,000		3,000
Saw(s)	A	Fire			1,200		1,200
Large Diameter Hose	A	Fire	4,000	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	4,500	4,500	4,500
Training Room Projector	A	Fire	2,000	-	-		
AED Difibulator	A	Fire				2,000	
AED Difibulator	A	Police	2,000	-	2,000		
Other		Fire			8,000		
Radio	A	Police	3,400	-	-		
WEAPONS & PROTECTIVE GEAR (983 000)							
Weapons - Misc	A	Police		1,000	1,000	1,000	1,000
Taser	A	Police	1,900	1,900	1,900	1,900	1,900
Duty Pistols	A	Police					
Body Armor	A	Police	1,950	2,000	2,000	2,000	2,000
Turnout (Bunker) Gear	A	Fire	6,000	6,000	6,000	8,000	8,000
COMPUTER PURCHASES (980 001)							
IPADS	A	Fire	800	2,200	800	800	2,200
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
Printer	A	General Govt		400		400	
IPADS	A	Police				800	
Desktop Computer	A	Police	1,800	1,800	1,800	1,800	1,800
Desktop Computer	A	Library		4,000	4,000		4,000
Printer	A	Police	550	-	-	400	
CONTINGENCY (980 000)							
Contingency	A	General	5,000	5,000	5,000	5,000	5,000
Contingency	A	Fire		3,000	3,000	3,000	3,000
Contingency	A	Police	4,000	4,000	4,000	4,000	4,000
Contingency	A	Water		5,000	5,000	5,000	5,000
Contingency	A	DPW	5,000	5,000	5,000	5,000	5,000
TOTAL MINOR ASSET EXPENDITURES			54,900	55,800	76,700	88,000	88,000

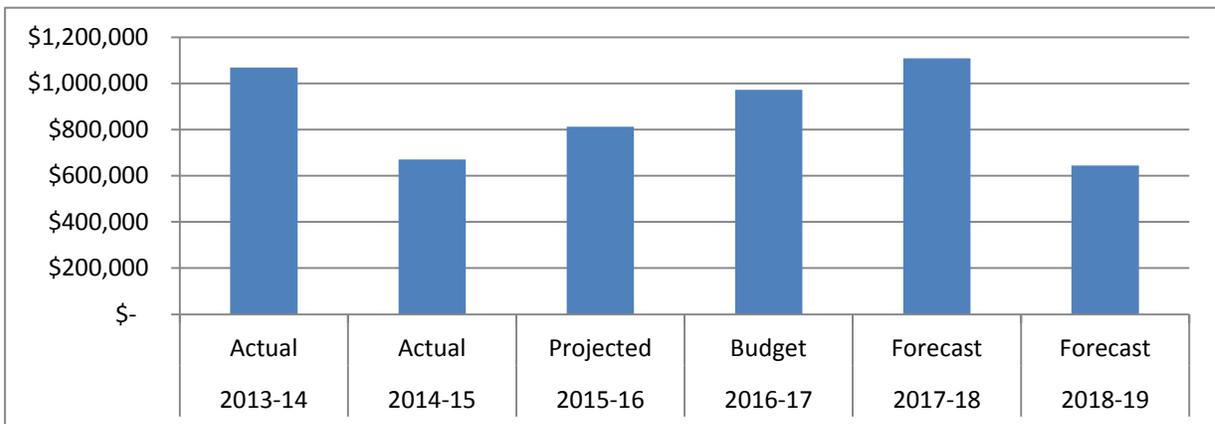
Reason Key: A=Replacement due to Obsolescence B=Upgrade C= New

MAJOR CAPITAL IMPROVEMENT SUMMARY BY CATEGORY & YEAR



Capital Improvement Category	FY 2017 Appropriation	Percent of Total
General Government	\$ 450,000	46.3%
Public Safety	360,500	37.1%
Public Works	142,000	14.6%
Water & Sewer*	20,000	2.1%
Downtown Developer	-	0.0%
Total	\$ 972,500	100.0%

*Water and Sewer infrastructure not yet included in 10 year capital plan



Fiscal Year	Budget
2013-14 Actual	\$ 1,068,328
2014-15 Actual	671,000
2015-16 Projected	812,603
2016-17 Budget	972,500
2017-18 Forecast	1,108,000
2018-19 Forecast	644,000
Total	\$ 5,276,431

MAJOR CAPITAL IMPROVEMENT PLAN

Description	Reason	Objective	Dept	Funding	Actual	Actual	Actual	Projected	Budget
					2013	2014	2015	2016	2017
LAND IMPROVEMENTS (970 001)									
Sims Park Parking lot	B	Replace crumbling asphalt	DPW	Gen Fund				-	100,000
Cemetery Roads	B	Replace cracking roads	DPW	Gen Fund				-	100,000
City Parking Lot/Fire Apron	B	Replace crumbling asphalt	Genl Govt / Fire	Gen Fund				200,000	150,000
MAJOR COMPUTER/SOFTWARE PURCHASE (980 002)									
BS&A Permitting System	B	Integrate w/existing financial software package	Building	Gen Fund	-	7,800	9,960		
Server	A		Genl Govt	Gen Fund				30,000	
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		31,000			
Copier	A	Existing at end of life	Police	Gen Fund				-	
Copier	A	Existing at end of life	Genl Govt	Gen Fund			8,000		
Electronic Sign	C	New Public Safety Info sign	Police	Forfeiture			23,345		
In-Car Video Cameras	A	Reduce Maintenance Costs	Police	Gen Fund		-	9,240	5,500	5,500
Zero-turn mower	A	Replace 2005 & 2007 zero-turn mower in order to maintain City-owned greenways and parks	Roads	Gen Fund			7,283		12,000
Landscaping trailer	A	Replace current trailer that transports mowers	DPW	Gen Fund					
Kubota Tractor (large) & (small)	A	Replace Kubota tractor used for smaller projects, plowing City sidewalks, and raking beach. Smaller used for salting sweeping	Roads	Gen Fund				31,858	
Aerial Bucket Truck	A	Replace the 1997 Aerial Truck used to access over 200 st lights	DDA	Gen Fund					130,000
One-ton dump/plow truck	A	Replace dump/plow one ton truck in order to maintain road clearing and maintenance	Roads	Gen Fund		48,089		58,821	
Seven-yard dump/plow truck	A	Replace current 2002 5-yard dump/plow truck for heavy hauling and plowing	Roads	Gen Fund					
Back-hoe	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					
Patrol Boat	A	Reduce Maintenance Costs	Police	Gen Fund					
Police Patrol Vehicle	A	Reduce Maintenance Costs	Police	Gen Fund				60,000	60,000
Utility Pick-Up	A		Fire	Gen Fund					
Rescue 1/Mini-Pumper	A		Fire	Gen Fund					
Fire Engine Pumper	A	Replacement of 1999 Fire Engine	Fire	Gen Fund					
Aerial Ladder	A	Replacement of 2001 Ladder	Fire	Gen Fund					
Ambulance	A	Replacement of 2008 Ambulance	Fire	Grant					175,000
Pick-up truck	A	Water Department & DPW for routine driving	Water	W&S/Gen F			22,588		
Ambulance Lease	C		Fire	Gen Fund	25,218	25,218			

MAJOR CAPITAL IMPROVEMENT PLAN

Description	Reason	Objective	Dept	Funding	Actual	Actual	Actual	Projected	Budget
					2013	2014	2015	2016	2017
BUILDING ADDITIONS/IMPROVMENTS (985 000) (978 000)									
Public Restrooms	B	Upgrade old restroom	Fire	Gen Fund					
HVAC System	A	Furnance/AC Upgrades	Police	Gen Fund	18,970			10,000	
Floor covering	A	Replace worn carpet	Police	Gen Fund					10,000
Safety	C	Safety glass	Genl Govt	Gen Fund				8,729	
Gear rack	C		Fire	Gen Fund					10,000
Foster Farmhouse	C	Renovations as needed	DDA	DDA		3,472	1,180	2,395	-
WATER INFRASTRUCTURE (986 000)									
Water Meter Pit	A		Water	Water	102,358				
Hydrant	A		Water	Water					20,000
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	112,900	367,265			
Maple Pontiac Tr	B	2 Yr Repaving. FY13 Completion	Roads	Roads	111,667				
West Maple Rd	B	Rehabilitating	Roads	Roads				355,300	100,000
Pontiac Tr/Decker Phase I	B	Finish intersection	Roads	Roads	7,400	180,422			
Pontiac Tr/Decker Phase II	B	Pontiac Tr Sidewalks & Signalization	Roads	Roads		352,000	40,188		
Decker Rd Sidewalks	B	14 Mile to South Commerce	Roads	TBD		28,000	-	-	
CONTINGENCY (981 000)									
Police	A	Purchase assets as needed from forfeiture sharing, & other	FedFor	Forfeiture	117,829	25,062	83,194	50,000	100,000
TOTAL CAPITAL EXPENDITURES					591,142	1,068,328	204,978	812,603	972,500

MAJOR CAPITAL IMPROVEMENT PLAN

Description	Reason	Objective	Dept	Funding	Forecast	Forecast	Forecast	Forecast	Forecast
					2018	2019	2020	2021	2022
LAND IMPROVEMENTS (970 001)									
Sims Park Parking lot	B	Replace crumbling asphalt	DPW	Gen Fund					
Cemetery Roads	B	Replace cracking roads	DPW	Gen Fund					
City Parking Lot/Fire Apron	B	Replace crumbling asphalt	Genl Govt / Fire	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					
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					
Copier	A	Existing at end of life	Police	Gen Fund	8,000				
Copier	A	Existing at end of life	Genl Govt	Gen Fund			9,000		
Electronic Sign	C	New Public Safety Info sign	Police	Forfeiture					
In-Car Video Cameras	A	Reduce Maintenance Costs	Police	Gen Fund		11,000	6,000	6,000	6,000
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		
Kubota Tractor (large) & (small)	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	A	Replace the 1997 Aerial Truck used to access over 200 st lights	DDA	Gen Fund					
One-ton dump/plow truck	A	Replace dump/plow one ton truck in order to maintain road clearing and maintenance	Roads	Gen Fund		52,000			52,000
Seven-yard dump/plow truck	A	Replace current 2002 5-yard dump/plow truck for heavy hauling and plowing	Roads	Gen Fund	120,000				
Back-hoe	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	30,500	62,000
Utility Pick-Up	A		Fire	Gen Fund		35,000			
Rescue 1/Mini-Pumper	A		Fire	Gen Fund	200,000				
Fire Engine Pumper	A	Replacement of 1999 Fire Engine	Fire	Gen Fund	600,000				
Aerial Ladder	A	Replacement of 2001 Ladder	Fire	Gen Fund				900,000	
Ambulance	A	Replacement of 2008 Ambulance	Fire	Grant					
Pick-up truck	A	Water Department & DPW for routine driving	Water	W&S/Gen F					
Ambulance Lease	C		Fire	Gen Fund					

MAJOR CAPITAL IMPROVEMENT PLAN

Description	Reason	Objective	Dept	Funding	Forecast	Forecast	Forecast	Forecast	Forecast	
					2018	2019	2020	2021	2022	
BUILDING ADDITIONS/IMPROVMENTS (985 000) (978 000)										
Public Restrooms	B	Upgrade old restroom	Fire	Gen Fund		10,000				
HVAC System	A	Furnance/AC Upgrades	Police	Gen Fund						
Floor covering	A	Replace worn carpet	Police	Gen Fund						
Safety	C	Safety glass	Genl Govt	Gen Fund						
Gear rack	C		Fire	Gen Fund						
Foster Farmhouse	C	Renovations as needed	DDA	DDA	-	-	0			
WATER INFRASTRUCTURE (986 000)										
Water Meter Pit	A		Water	Water						
Hydrant	A		Water	Water	20,000	20,000	20,000	20,000	20,000	
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						
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						
Decker Rd Sidewalks	B	14 Mile to South Commerce	Roads	TBD		350,000				
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						1,108,000	644,000	259,000	1,056,500	240,000

MAJOR CAPITAL IMPROVEMENT PLAN

Description	Reason	Objective	Dept	Funding	Forecast	Forecast	Forecast	Forecast	Total
					2023	2024	2025	2026	
LAND IMPROVEMENTS (970 001)									
Sims Park Parking lot	B	Replace crumbling asphalt	DPW	Gen Fund					100,000
Cemetery Roads	B	Replace cracking roads	DPW	Gen Fund					100,000
City Parking Lot/Fire Apron	B	Replace crumbling asphalt	Genl Govt / Fire	Gen Fund					350,000
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			40,000		70,000
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					-
Copier	A	Existing at end of life	Police	Gen Fund		8,000			16,000
Copier	A	Existing at end of life	Genl Govt	Gen Fund			8,000		25,000
Electronic Sign	C	New Public Safety Info sign	Police	Forfeiture					
In-Car Video Cameras	A	Reduce Maintenance Costs	Police	Gen Fund	12,000	6,000	6,000	12,000	85,240
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		46,283
Landscaping trailer	A	Replace current trailer that transports mowers	DPW	Gen Fund					8,000
Kubota Tractor (large) & (small)	A	Replace Kubota tractor used for smaller projects, plowing City sidewalks, and raking beach. Smaller used for salting sweeping	Roads	Gen Fund	35,000	-			121,858
Aerial Bucket Truck	A	Replace the 1997 Aerial Truck used to access over 200 st lights	DDA	Gen Fund					130,000
One-ton dump/plow truck	A	Replace dump/plow one ton truck in order to maintain road clearing and maintenance	Roads	Gen Fund			55,000		217,821
Seven-yard dump/plow truck	A	Replace current 2002 5-yard dump/plow truck for heavy hauling and plowing	Roads	Gen Fund					120,000
Back-hoe	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	31,500	63,000	32,000	64,000	554,000
Utility Pick-Up	A		Fire	Gen Fund					35,000
Rescue 1/Mini-Pumper	A		Fire	Gen Fund					200,000
Fire Engine Pumper	A	Replacement of 1999 Fire Engine	Fire	Gen Fund					600,000
Aerial Ladder	A	Replacement of 2001 Ladder	Fire	Gen Fund					900,000
Ambulance	A	Replacement of 2008 Ambulance	Fire	Grant					175,000
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

MAJOR CAPITAL IMPROVEMENT PLAN

Description	Reason	Objective	Dept	Funding	Forecast	Forecast	Forecast	Forecast	Total
					2023	2024	2025	2026	
BUILDING ADDITIONS/IMPROVMENTS (985 000) (978 000)									-
Public Restrooms	B	Upgrade old restroom	Fire	Gen Fund					10,000
HVAC System	A	Furnance/AC Upgrades	Police	Gen Fund					28,970
Floor covering	A	Replace worn carpet	Police	Gen Fund					10,000
Safety	C	Safety glass	Genl Govt	Gen Fund					8,729
Gear rack	C		Fire	Gen Fund					10,000
Foster Farmhouse	C	Renovations as needed	DDA	DDA					7,047
WATER INFRASTRUCTURE (986 000)									
Water Meter Pit	A		Water	Water					-
Hydrant	A		Water	Water	20,000	20,000			
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					480,165
Maple Pontiac Tr	B	2 Yr Repaving. FY13 Completion	Roads	Roads					111,667
West Maple Rd	B	Rehabilitating	Roads	Roads					455,300
Pontiac Tr/Decker Phase I	B	Finish intersection	Roads	Roads					187,822
Pontiac Tr/Decker Phase II	B	Pontiac Tr Sidewalks & Signalization	Roads	Roads					392,188
Decker Rd Sidewalks	B	14 Mile to South Commerce	Roads	TBD					378,000
CONTINGENCY (981 000)									
Police	A	Purchase assets as needed from forfeiture sharing, & other	FedFor	Forfeiture	100,000	100,000	100,000	100,000	1,276,085
TOTAL CAPITAL EXPENDITURES					210,500	197,000	256,000	176,000	6,137,081

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:

2008 Ambulance.* Estimated replacement 2016 for \$175,000. 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). Estimated replacement 2017 for \$600,000. Type I. 750 gallon tank capacity. Pumps 1750 gallons/minute.

1998 Rescue.* Estimated replacement 2017 for \$200,000.

2006 Utility. Estimated replacement 2018 for \$35,000. Ford F150 4x4 truck.

2001 Quint (Ladder). Estimated replacement 2026 for \$895,000 in today’s dollars. 500 gallon tank capacity. Pumps 2000 gallons/minute. Likely replaced with another Engine.

*It may be more economical and efficient to purchase a combined Ambulance/Rescue vehicle.
Estimated cost of \$ 270,000.

CITY OF WALLED LAKE CAPITAL IMPROVEMENTS WATER FUND



- 16" WATERMAIN
- 12" WATERMAIN
- PROPOSED 12" WATERMAIN

