

CITY OF WALLED LAKE

2026
2027

Two Year
Budget



Building Prosperity, Together



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Walled Lake
Michigan**

For the Biennium Beginning

July 01, 2024

Christopher P. Morrill

Executive Director



CITY OF WALLED LAKE

Fiscal Year 2026 and 2027 Budget

CITY COUNCIL

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

CITY OFFICIALS

L. Dennis Whitt, City Manager, MBA, MPA, MSM, MALS
Chelsea Pesta, Finance Director, MPA, CMC, MiPMC II, MiCPT
Hana Jaquays, Assistant City Manager, MPA, MiPMC I
Paul Shakinas, Public Safety Deputy Director, MPA, MS
Jennifer Stuart, City Clerk, MPA, CMC, MiPMC II, MiCPT
Miranda Gross, Human Resources Director, MPA, CMC, MiPMC I
Jason Gonzalez, Fire Chief, CFI II

LEGAL COUNSEL

Vahan C. Vanerian, Esq.

CITY AUDITORS

Pfeffer, Hanniford & Palka
Certified Public Accountants



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

REVISED October 2024

MAYOR AND COUNCIL: 7 MEMBERS – 4 YEAR TERMS

Name	Year of Appointment	Most Recent Appointment	Term Expires
Linda S. Ackley, Mayor	2009	2021	11-01-2025
Ryan Woods, Mayor Pro Tem	2019	2023	11-01-2027
Casey R. Ambrose, Council Member	2021	2023	11-01-2027
Mindy Fernandes, Council Member	2020	2021	11-01-2025
Tamra Loch, Council Member	2014	2023	11-01-2027
Bennett Lublin, Council Member	2015	2021	11-01-2025
John Owsinek, Council Member	2009	2021	11-01-2025

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

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

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
David Erickson	2006	2023	02-01-2026
Vacant	2011	2023	02-01-2026
Michael Walbridge	2010	2023	02-01-2026

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

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Mayor Linda S. Ackley			
Wendell Allen	2011	2023	02-01-2027
Mital Amin	2022	2023	02-01-2027
Steve Blair (Chair)	2012	2023	02-01-2027
Ron Johnston	2023	2023	02-01-2027
Bennett Lublin	2009	2023	02-01-2027
Ed Marshall	2009	2023	02-01-2027
Matthew McDonald	2022	2023	02-01-2027
Kevin Mechigian	2021	2023	02-01-2027
Gerald Millen	2021	2023	02-01-2027
Joe Raleigh	2024	2023	02-01-2027

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

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

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

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

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Heaven Adams	2023	2023	02-01-2026
Michelle Arnold	2021	2023	02-01-2026
Mindy Fernandes	2017	2023	02-01-2026
Dennis O’Rourke	2018	2023	02-01-2026
Giovanni Johnson	2020	2023	02-01-2026
Patrick Linihan	2024	2024	02-01-2026
Robert Robertson	2020	2023	02-01-2026

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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INTRODUCTION & OVERVIEW

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



CITY PROFILE OVERVIEW

Walled Lake is a thriving lakeside community located in Oakland County, Michigan. The city was incorporated in 1954 with a Council-Manager form of government. Walled Lake's 2.4 square miles or 1,536 acres and provides for a small-town feel yet delivers the convenience of being close to fine dining, shopping, entertainment, and major expressways.

There are numerous draws to Walled Lake, but its crystal-clear waters and beautiful views of the lake are at the top of the list. As a cornerstone of the city, the lake is one of the city's greatest assets, providing abundant recreational options, visual pleasures, and ecological benefits to the community.

Originating as a rural stagecoach throughfare and a bustling lakefront trading post, the City of Walled Lake has transitioned into a sought-after hub for leisure and recreation, maintaining its vibrancy as a thriving community all year round. It is comprised of homes on both quiet streets and busy traffic routes. The homes are a mix of older cottages and vacation properties, as well as larger year-round residential homes, all belonging to those who enjoy being near and on the lake.

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

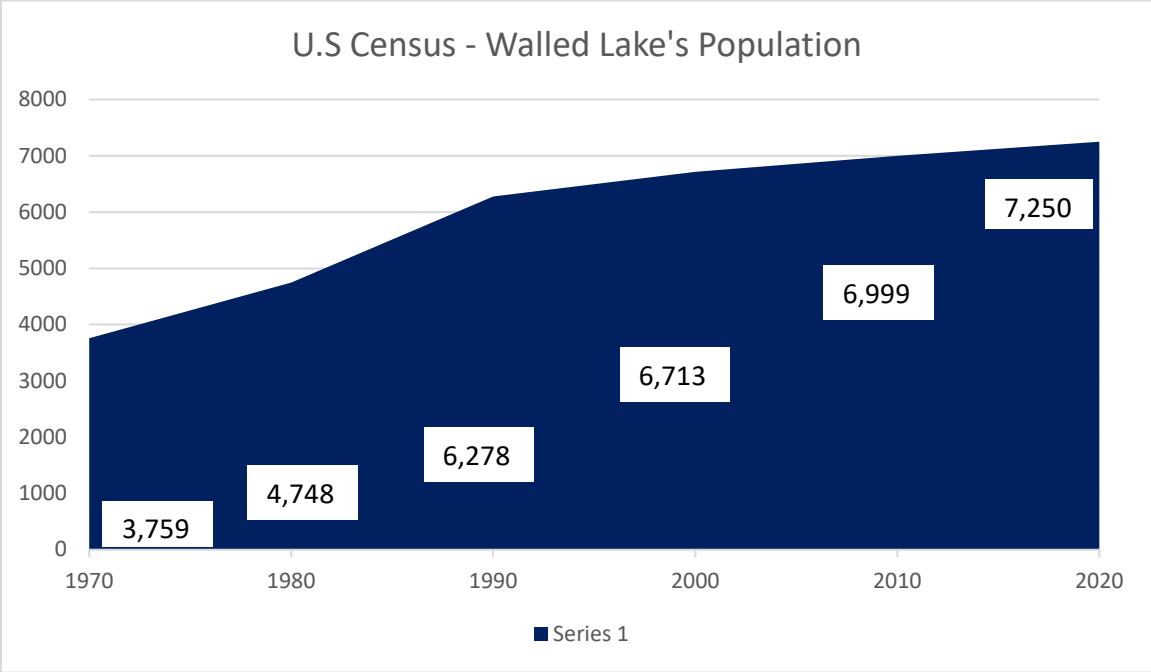
The city hosts a number of community events throughout the year, including a spring egg hunt, Memorial Day parade, annual summer festival featuring fireworks hosted by the Walled Lake Civic Fund, summer concerts-in-the-park, and a tree lighting ceremony presenting Santa Claus as the special guest. There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

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

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

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








The 2020 Census estimates Walled Lake's population at 7,250.



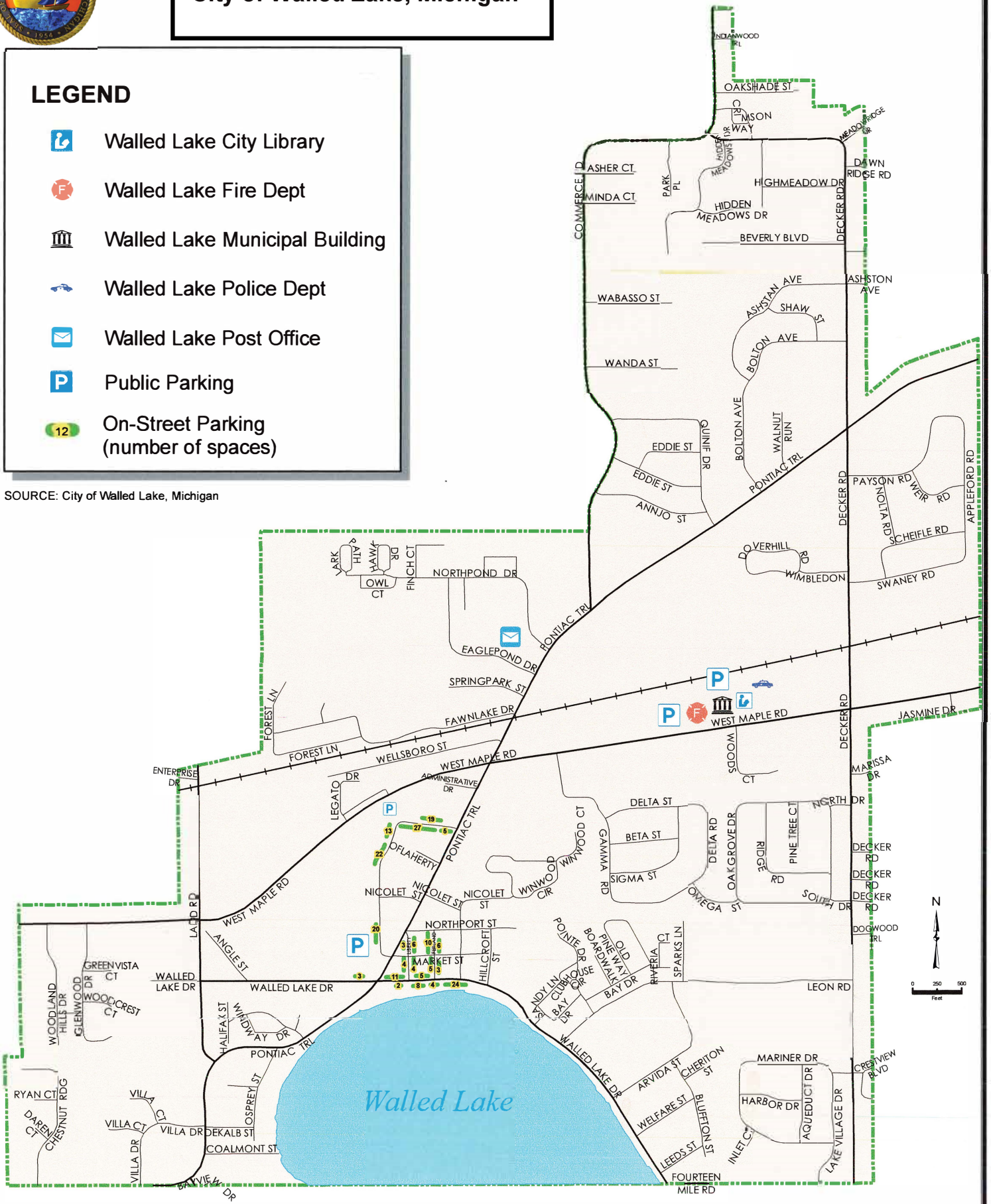


City of Walled Lake, Michigan

LEGEND

-  Walled Lake City Library
-  Walled Lake Fire Dept
-  Walled Lake Municipal Building
-  Walled Lake Police Dept
-  Walled Lake Post Office
-  Public Parking
-  On-Street Parking (number of spaces)

SOURCE: City of Walled Lake, Michigan





BUDGET INTRODUCTION

Citizen's Guide to the Budget Document

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

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



CITY MANAGER L. DENNIS WHITT'S BUDGET MESSAGE



OFFICE OF THE CITY MANAGER
1499 E. WEST MAPLE
WALLED LAKE, MI 48390
(248) 624-4847

Fiscal Year 2026 Budget Message

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

With pleasure, I submit to you the proposed Fiscal Year 2026 Budget. This budget document represents the dedicated efforts of the Mayor and Council Members, working with the City Manager's Office, Department Heads, and City staff, as well as the several boards and commissions. The Mayor and Council have supported the City Manager in maintaining a small but highly skilled staff. It is this reduced staffing structure that has enabled the city to build reserves for capital and infrastructure requirements.

During the Fiscal Year 2026 budget workshops, which were open to the public, the Council reviewed the financial status of all funds, the infrastructure, and capital plans proposed for Fiscal Year 2026. After these workshops, the Council continued to make strides in repairing the city's infrastructure by applying for Oakland County's Local Road Improvement Grant and to complete a new PASER on the local roads.

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

The City is responsible for overseeing an estimated \$10,517,160 in revenue for all funds. Fiscal Year 2026 appropriations approved for use by departments include \$9,164,140 in operating expenditures, of which \$471,000 has been appropriated to capital expenditures, continuing the Council's investment in improving the City's infrastructure.

Long-Term Strategic Goals and Strategies

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

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

Debt: During my term of office as City Manager, zero new debts have been issued and the last city bond was paid off last fiscal year. Under this administration, all capital expenditures have been accomplished with a strategic use of reserves and one-time revenues. This administrative policy will continue as long as possible.

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

Operating Costs: This small, highly educated, and experienced administrative team has saved millions of dollars for Council to invest in debt reduction and infrastructure investment by significantly reducing operational costs.

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

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

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

Budget Challenges

Pension and OPEB Liability

An estimated \$1,234,878 in expenditures has been allocated for pension and retiree health care costs. Given that General Fund revenues amount to \$7,100,000, a full 17.4% of our annual general fund revenue is eaten up by these legacy obligations and present a challenge to operating the city.

City Administration worked with the Michigan Department of Treasury to secure the Protecting MI Pension Grant, aiming to aid Walled Lake's retirement system in reaching a 60% funding level. Walled Lake's pension fund was less than 60% funded, posing an ongoing challenge for the City Council. However, the receipt of this grant provided some immediate relief for the city's pension and liability burdens. Nonetheless, stringent guidelines must be adhered to over the next five years to prevent the funding level from falling below 60%, along with our current payment obligations.

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

However, Council is only able to reduce pension benefits for future years and is not able to reduce previously promised pension benefits. The cost of these legacy pension commitments continues to rise due to a reduced rate of return on the \$5,952,358 committed to the City's frozen Defined Benefit Pension Plan, as well as an increase in the life expectancy of retirees.

As of audited fiscal year-end 2024, our outstanding pension liability is \$7,248,776 and our Other Post Employee Benefits (OPEB) liability for retiree health care is \$1,335,528.

Acknowledgements

The past year has been highlighted by numerous achievements in both state and national recognition due to the fine work of employees and the cooperation between the City Council, City Administration, and the residents. I am proud to present the following list of accomplishments:

- **The Finance Department** received the Distinguished Budget Presentation Award from the Government Finance Officer's Association (GFOA) for the FY2024/25 Budget. This is the 8th consecutive year the city has received the award.
- **Fire Department** Community Development Block Grant sponsored by Housing and Urban Development (HUD) to purchase new turnout gear for our firefighters.
- **Fire Department** is within the top 6% of all fire departments and has achieved a current ISO Property Protection Classification of 3.
- **Walled Lake** was reported as an honored community for eCities 2024 for its commitment to development and growth.
- **Public Services** received Oakland County's local road improvement grant for improving economic development through improvement to the city's local roads; Ferland Street.

Closing Thoughts

The budget is the result of many months of effort and provides a long-term evaluation and commitment to providing the best possible services to residents at the lowest cost. A great deal of thought and consideration by staff is put into providing the Council with an accurate assessment of the financial status of the City. With good financial information the Council can set strategic goals for the effective use of taxpayer funds. The goal of each budget is to determine the best use of taxpayer dollars, allowing the city to build on its past while continuing to provide for its future.

I would like to personally thank all the department heads not only for their consistently excellent work in submitting thoughtful and responsible budget requests, but also for their foresight in proactively identifying opportunities to grow and enhance our community.

Respectfully,


L. Dennis Whitt
City Manager



BUDGET OVERVIEW

City of Walled Lake, Michigan Fiscal Year 2026 and 2027 Budget

Walled Lake, building prosperity together

2026 will be a great year for the City. After a decade of efficiency initiatives and saving pennies – the hard work has paid off and Council approved several construction awards for long-planned capital and infrastructure projects. Right sized and right minded, the city is now well out of the financial crisis of the last decade.

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

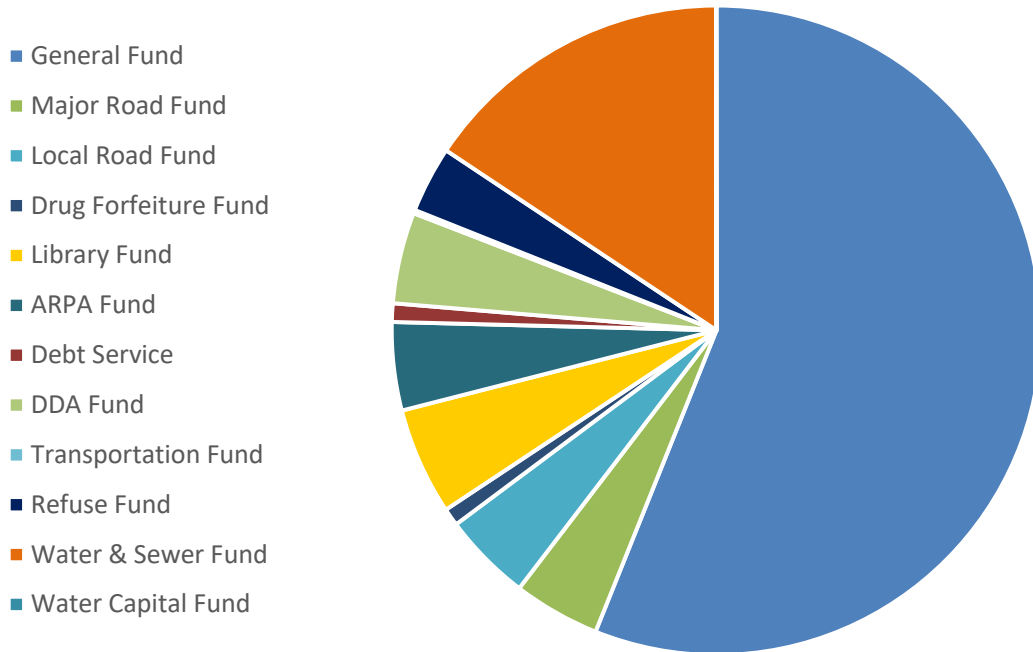
- Spring Egg Hunt
- Spring, Summer, and Fall Market Place
- Summer Festival
- Summer Concerts
- Memorial Day Parade
- Winter Tree Lighting Ceremony

The City Manager held three (3) public budget workshops in preparation for the 2026 budget presentation to Council and is pleased to present a budget that again services the community within available resources and maintains the ‘no new debt’ Council position.

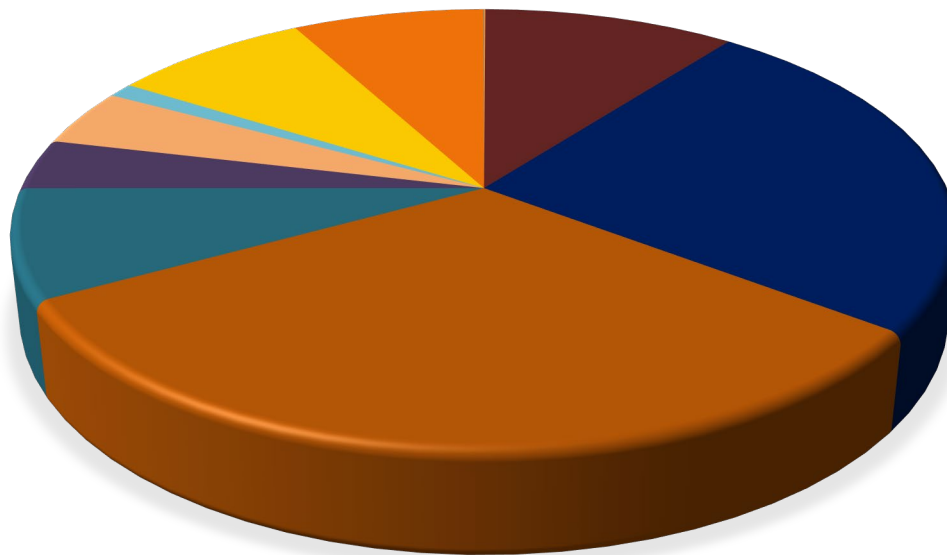
Total Fiscal Year 2026 appropriations approved are \$9,164,140 which includes \$6,841,526 for city operations and \$1,134,981 for the Downtown Development Authority and the Library.

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

EXPENSE BY FUND



EXPENSE BY FUNCTION



- | | |
|---|---|
| <ul style="list-style-type: none"> ■ Legislative ■ Public Services ■ Capital Outlay ■ Community & Economic Development ■ Water Operations ■ Water Capital | <ul style="list-style-type: none"> ■ City Administration ■ Public Safety ■ Recreation & Culture ■ Other Functions ■ Sewer Operations |
|---|---|

Revenue Considerations

The city anticipates \$10,517,160 in revenues this year for all funds, which are categorized by type below:



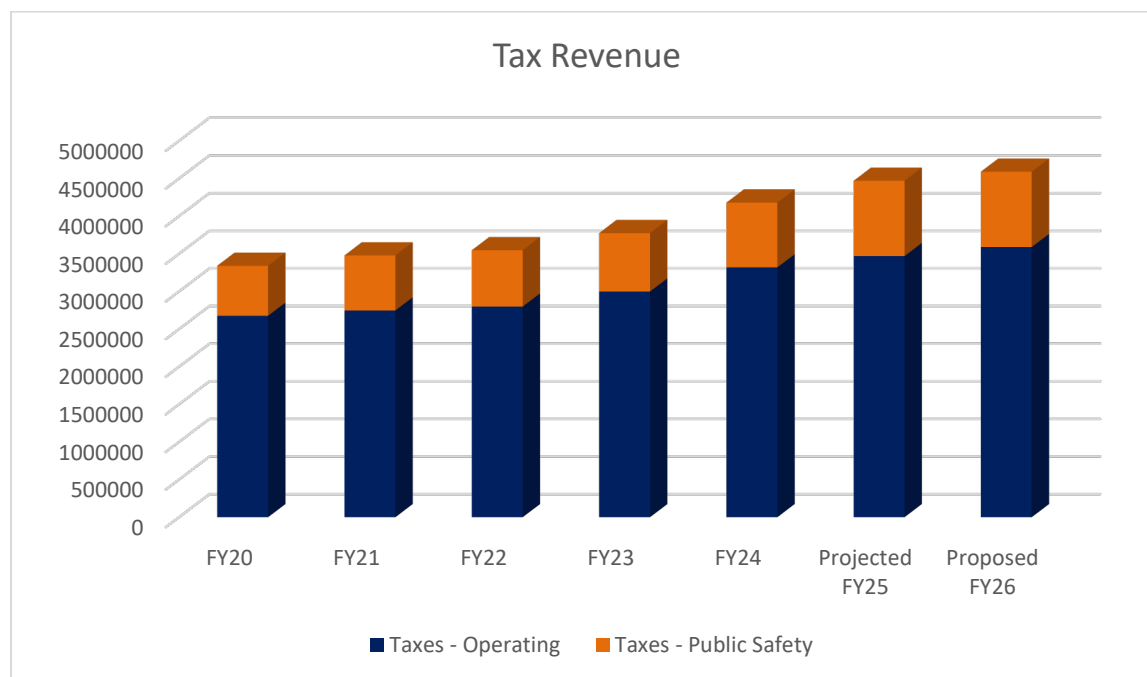
Tax Millages and Tax Revenue

Tax revenues are the largest revenue source for the city. For the two fiscal years ending 2025 and 2026 the City Operating Millage will generate tax revenues of approximately \$3,440,000 and \$3,590,000. The Public Safety Millage is expected to generate \$1,000,000 in 2025 and approximately \$1,000,000 in 2026. Both the operating and public safety millages are part of the General Fund. The two millages for the Walled Lake City Library fund will bring in approximately \$450,000 and \$500,000, and the Downtown Development Authority will capture approximately \$990,000 and \$1,000,000 respectively. Public Act 505 of 2016 has allowed exemption of library millages from capture by the DDA.

Tax revenue increases are the result of a Michigan Department of Treasury published inflation factor, plus new construction and new personal property. Fiscal Year 2026 estimates result in a \$210,000 increase, over last year's tax revenue for all funds.

The inflation limitation is derived from the 1994 State of Michigan's Proposal A, which limits growth in existing taxable value on any individual property to the lesser of inflation or 5 percent. The state inflation factor for this fiscal year is 3.1%. The below tables show the effect of Proposal A on the millage. If tax values increase over inflation, then the millage is reduced to restrict the revenue increase to inflation percentage.

Millage Rates History									
Tax Year	<u>TY17</u>	<u>TY18</u>	<u>TY19</u>	<u>TY20</u>	<u>TY21</u>	<u>TY22</u>	<u>TY23</u>	<u>TY24</u>	<u>TY25</u>
Operating	15.3224	15.0925	14.8464	14.5093	14.2408	14.0385	14.0385	13.8644	13.7160
Public Safety	3.7938	3.7369	3.6759	3.8603	3.7888	3.7349	3.7349	4.1479	4.1035
Library	0.7659	0.7544	0.7421	0.7252	0.7117	0.7015	0.7015	0.6928	0.6853
Library	0.9456	0.9314	0.9162	0.8954	0.8788	0.8663	0.8663	0.8555	0.9893
Total Millage	20.8277	20.5152	20.1806	19.9902	19.6201	19.3412	19.3412	19.5606	19.4941



State Revenue Sharing

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

- Sales Tax: revenue sharing at \$873,000; the increase is primarily driven by the 2020 census count increase over 2010.
- Medical Marijuana Revenue Sharing: a new revenue stream since fiscal year 2022, is already seeing a fluctuation in revenue sharing and estimated to generate \$174,000 in FY 2024.
- Gasoline Tax: This revenue is allocated to the Local and Major Road Funds by state mandate. Major Roads estimated income for Fiscal Year 2026 and 2027 is \$595,000 and \$616,420 respectively. Local Road estimates are \$220,000 and \$227,920.
- Metro Act Revenues: In lieu of a franchise agreement with each specific municipality, the State collects right-of-way fees from providers and distributes a share of this revenue to the local units. Limited to the wires in the ROW that provide two-way communications.
- Local Community Stabilization Revenues: Provided to municipalities as a method to capture lost personal property tax revenues from small taxpayer exemptions. The State dedicates a portion of their ‘use’ tax collections for this distribution.

Operating Expenditures

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

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

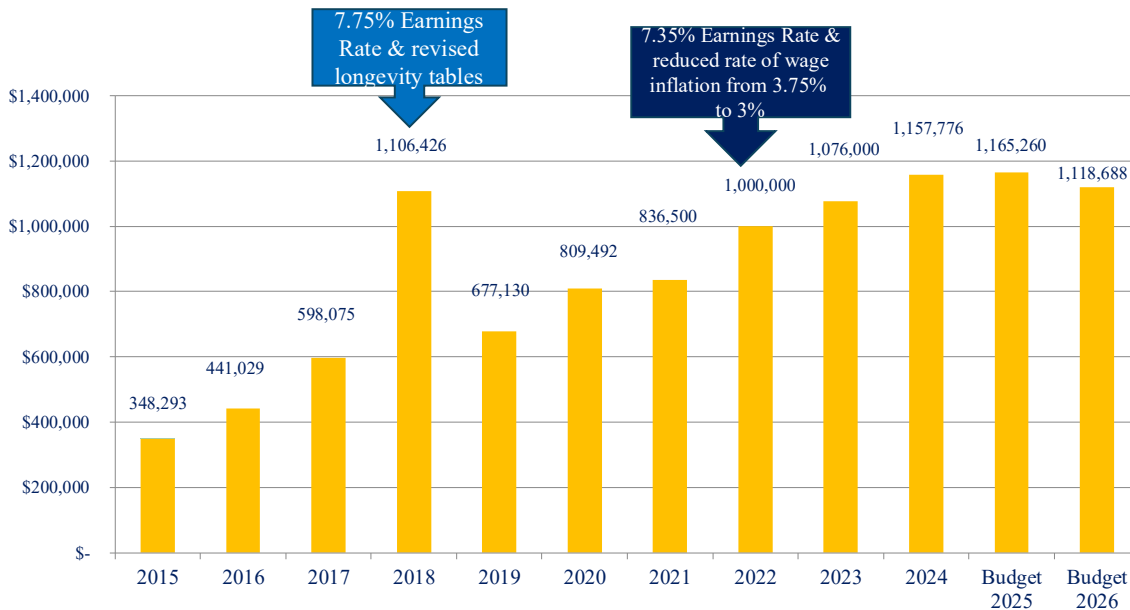
Legacy Funding Issues Remain

Pension and retiree health care debt payments severely restrict the city’s spending. These legacy obligations require 17.4% of our annual general fund revenues. Fiscal Year 2026 estimated pension and retiree healthcare contributions are \$1,234,878 and \$100,000, respectively.

As of audited fiscal year-end 2024, our outstanding pension liability is \$7,248,776 and our Other Post Employee Benefits (OPEB) is \$1,335,528.

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

However, Council is only able to reduce pension benefits for future years and is not able to reduce previously promised pension benefits. The cost of these legacy pension commitments continues to rise due to a reduced rate of return on the \$5,952,358 in investments, as well as an increase in the life expectancy of retirees.



Capital Investment

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

1. Water Infrastructure Condition, Repair and Maintenance

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

2. Sewer System Condition, Repair and Maintenance

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

3. Storm-Water Condition, Repair and Maintenance

The downtown storm water piping has been identified as ‘critical’ condition. An affordable solution has been sought for a number of years. Based on a budget appropriation by the Council, Mercer Beach will see infrastructure improvements. In addition, the storm-water pipe was relocated from the beach and an improved catch basin was added to the system. The project was completed in Fiscal Year 2024.

4. Road Condition, Repair and Maintenance

The Downtown Development Authority's goal is to attract more economic development and is looking to improve walkability. The sidewalk repairs will begin at the first block of downtown from Pontiac Trail to Liberty Street. Work has already begun with surveying the downtown and design services from the consultant engineer.

5. Major Public Safety and Public Works Equipment

The Fire Department will need to replace another vehicle in four years, and Council may again take advantage of savings offered when paying cash for this apparatus. The Fire Department is looking for a new filtration system for the garage.

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

The DPW maintains an inventory of large machinery to provide needed city services. The DPW is looking for a new one-ton dump truck and pickup truck.

6. City Parks

The city recently updated its Parks and Recreation master plan and has committed funds to updating some of the amenities and city events.

Hiram Sims, Riley, and Marshal Taylor Park improvements will continue into 2026.

The Trailway linking Commerce, Walled Lake, and Wixom has been a great addition to the parks list. The paved trailway is open for the public to enjoy. The City installed a pedestrian bridge connecting the trail and the public safety campus property, just west of the current city campus. The bridge has been a great way to connect residents to the city's weekly Market Place event, every Wednesday, May – October.

7. City Buildings and Grounds

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

Recent Strategic Decisions

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

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

Past Strategic Decisions

The following successes have been the hallmark of our 'Building Prosperity, together' out of fiscal crisis and into a stage of progress and development:

- Council was on the forefront of cities implementing a management and zoning plan for medical marijuana licenses.
- Council's decision to enter into an agreement with Oakland County Water Resources Commission for maintenance and operations of the city's portable water system has brought greater field proficiency and skill that serve our water customers more effectively, providing substantial financial savings.
- Council asked citizens for a millage renewal, in February of 2024. The citizens of Walled Lake overwhelmingly voted to renew the Public Safety Millage at 4.2000 mills, providing revenue of approximately \$1,000,000 for fiscal year 2025 and \$1,000,000 for fiscal year 2026. Without this revenue source, public safety undoubtedly would have decreased.
- Restructuring the Police, Fire, Administration, and Public Works divisions to a small core of full-time employees supplemented by a part-time, seasonal, and internship force; this has been a city-wide reorganization. Using part-time, seasonal, and internship staff, the city management team has been able to maintain an elevated level of residential and business services.
- Council asked for a millage renewal, March of 2024. The citizens of Walled Lake voted to renew the Library Millage, 1.000 mills, providing revenue of approximately \$300,000 for fiscal year 2026.
- Emphasizing the affordability requirement of employee wages and benefits in union negotiations.
- Maintaining General Fund operating costs below expected revenues to allocate more money for capital improvements to local roads, sidewalks, city parks, and underground infrastructure repairs.
- Requiring a long-term capital asset improvement plan to be part of the budget.

- Using city reserves for one-time large capital expenditures, whenever possible, to eliminate low dollar financing and debt issuance costs.
- Taking advantage of any State and Federal monies available to expand projects, such as American Rescue Plan Act (ARPA) funds to supplement loss revenue from 2020.
- Reducing pension benefits and other post employee benefits (OPEB) for current employees by developing a Corrective Action Plan (CAP) to lower outstanding liabilities.

General Fund

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

Revenues Specific to the General Fund

a. Cable Easement Fees

The city receives lease payments for cable use of city easements. The expected income is \$24,000 each year.

b. Cell Tower Rental

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

c. Walled Lake Villas

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

d. Ambulance Run Cost Recovery

The Fire services are licensed to transport certain levels of medical emergencies to the hospital; the service cost is submitted to medical insurance companies as claims. Expected cost recovery for this service is \$50,000 - \$55,000 each year. This revenue offsets the ambulance and paramedic expenses.

It requires two fire fighters to transport someone in the ambulance. The city has traditionally had one full time staff person on duty 24 hours a day, so the transport service could only occur if a volunteer fire fighter came to the scene. Walled Lake can transport more quickly than the outside ambulance service. Council's 2016 approval of the fire service's restructuring has enabled two

fire fighters to be on schedule for duty during most of the shifts – a reduction of full-time officers has enabled an increase of ‘scheduled’ vs. ‘on-call’ part-time support for the fire service.

Special Revenue Funds

Major & Local Roads

The estimated revenue for the maintenance, repair, and replacement of the city streets for fiscal year 2026 is \$815,000. Most of this revenue is shared by the state through their collection of the gasoline tax. The city also receives funding from the Metro Bond Authority and participates in the Oakland County PILOT Local Road Improvement Grant.

In November 2019, the city had a Pavement Surface Evaluation and Rating (PASER) completed to identify the streets that require attention and should be updated every 5 years. Council has agreed to a new PASER study for FY2026. Based on this new report, discussions will continue as to how to address the needs while being mindful of the reserves available.

Transportation Fund

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

Enterprise Funds

Water and Sewer Fund –

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

Refuse

Priority Waste is finishing Green for Life recent three-year extension in fiscal year 2024 to be the city’s waste and recycling company, with the contract carrying through June 30, 2027. The goal of the refuse fund is to maintain a reserve balance equal to three months of billing revenue. The city expects expenditures for collection to increase by 4%, per the city’s contract, and an increase in additional tip fees and service expense cost.

Debt Service Fund

The city’s last debt on the books was for 2009 roads bond that was paid off in fiscal year 2024. The city is currently debt free.

Component Unit Funds

Downtown Development Authority (DDA)

The DDA committed its financial support to City projects and is a major financier of the current infrastructure projects in the city- utilizing most of its reserves to move these projects forward. The DDA also approved survey work throughout the downtown to begin improvements to the downtown.

Fiscal Year 2026 the DDA is focused on revitalizing the downtown with new sidewalks along East Walled Lake Drive between N. Pontiac Trail to Liberty Street as phase one. For phase two, the DDA and city council are working on design concepts.

Library

The Walled Lake City Library operations are managed within the limits of the two operating millages, with an annual amount placed in reserves for future capital or one-time outlays. The library board is looking to add a third full-time employee to the team in FY2026. The library is also looking to replace their current sign with a more up-to-date look, new computers, and laptops.

Conclusion

With the unanimous support of the Council, the City Manager continues to successfully implement the Council's strategic goals for beautification and infrastructure repairs in the city. The City Manager's department heads actively pursue continuing education opportunities to enhance their ability to serve and benefit Walled Lake. Legacy costs, revenue constraints, and capital outlays remain the largest financial hurdles facing the city. Council continues to review cost-effective solutions to meet the City's on-going needs.

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



STRATEGIC GOALS & LONG-RANGE FINANCIAL PLANS

City Council Strategic Goals

Goals for the year were derived through a structured and collaborative process that began with several workshops to discuss assessment of past performance, current challenges, and future opportunities for the city. Strategic objectives were aligned with the council's goals and mission, ensuring relevance and focus. Each goal was then broken down into measurable targets, considering resource availability, timelines, and potential impact for the city. The goals for the year will be achieved through strategic planning and continuous monitoring.

At the City Manager's public Budget Workshop, the Walled Lake City Council met to discuss Strategic Goals & Long-Range Financial Plans for Fiscal Year 2026. As in years past, City Council took a conservative approach when developing and prioritizing goals. The goals that were discussed with the public and that guided the City Manager in creating the FY 2026-27 Budget.

Long-Range Operating Financial Plans

The City of Walled Lake has long recognized the need for planning to provide quality services to its residents. This is evident in the work performed by the elected officials, City staff and various committees and boards. The City has conducted parking and traffic studies and has developed plans and procedures that have guided the City in making sound decisions regarding infrastructure and services.

The City has focused on long-term financial planning since 2010 and as a result, continues its strong financial position. Walled Lake continues its responsible fund balances in conformance with GFOA recommended practices and no debt obligations, as well as complying with the City's own fund balance policies.

During the City Manager's Budget Workshop, the Council discussed their strategic goals and planning for the next fiscal year. The city continues to include focuses and investments on the following:

- Investing in roads, sidewalks, and the downtown
- Increasing community engagement (residential, commercial, and neighboring communities)
- Investing in public safety
- Addressing long-term liabilities such as pension and OPEB

The 2025-26 and 2026-27 budgets include the following items:

- \$878K investment in roads, sidewalks and beautification
- \$2.9 million investment in water and sewer infrastructure
- \$77K investment in stormwater and drainage

The City Council's long-range financial plans link to the Council's strategic goals and are in the matrix on the next page:

STRATEGIC GOALS & LONG-RANGE FINANCIAL PLANS

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

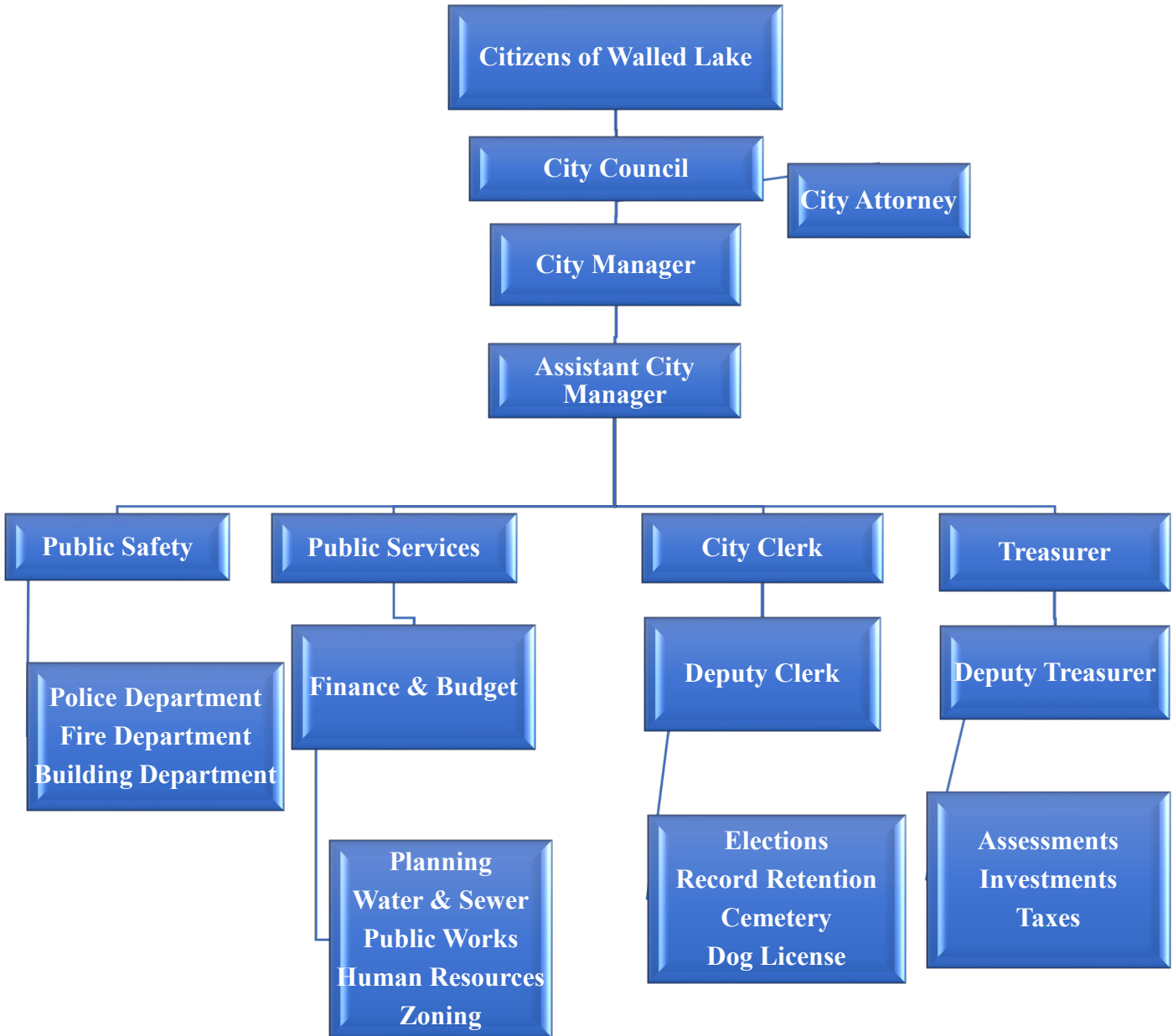
FINANCIAL STRUCTURE POLICIES AND PROCEDURES

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



City of Walled Lake, Michigan Fiscal Year 2026 and 2027 Budget

City Organizational Chart





FUND DESCRIPTIONS

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

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

- 1) Major Road Fund
- 2) Local Road Fund
- 3) Drug Forfeiture Fund
- 4) Transportation Fund
- 5) Grant Fund – American Rescue Plan Act (fund closed as of June 30, 2024)

ENTERPRISE FUNDS

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

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

DEBT SERVICE FUND

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

COMPONENT UNIT FUNDS

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

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



DEPARTMENT/FUND RELATIONSHIP

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

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

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

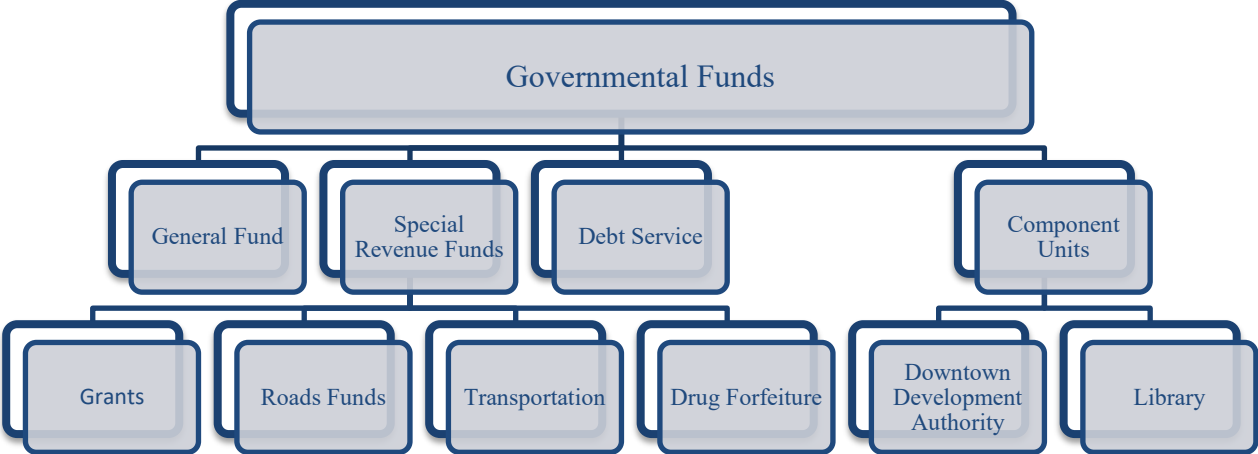


BASIS FOR BUDGETING

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

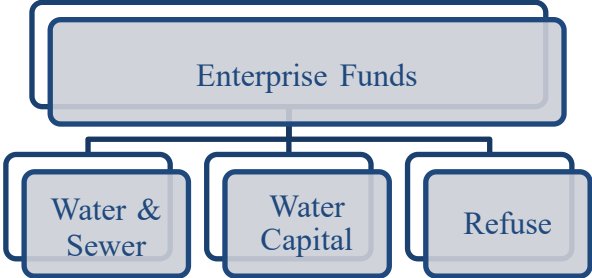
All governmental type funds are prepared on a modified-accrual basis of accounting. Under this method, revenues are recognized when it becomes both measurable and available to finance current operations. Expenditures are recorded when the related fund liabilities are incurred and excepted to be paid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

Modified Accrual Basis of Budgeting



Full accrual basis of accounting is used for all proprietary type funds where revenues are recognized when earned and expenses are recognized and recorded as a liability when incurred. **Basis of Budgeting** is used for planning and projecting financial needs, whereas the **basis of accounting** is used for recording and reporting actual financial results.

Full Accrual Basis of Budgeting





POLICIES

City of Walled Lake, Michigan Fiscal Year 2026 and 2027 Budget

FINANCIAL, ACCOUNTING, AND TREASURY POLICIES

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

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

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

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

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

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

Multi-Year Capital Planning Policy – The purpose of this policy is to plan for capital outlay financing requirements so to reduce financing costs and, where possible, to reserve funds for future purchases. The bi-annual budget shall include a 5-year capital asset needs list with the first two years of the capital plan linking directly to the bi-annual budget. Financing for the capital shall be considered at the strategic budget workshops.

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

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

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

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

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



BUDGET PROCESS

City of Walled Lake, Michigan Fiscal Year 2026 and 2027 Budget

The City of Walled Lake Charter designates the City Manager as the budget officer of the city. Preparation of the city budget is in accordance with the schedule set by Charter and City Council, and the State of Michigan. The budget is an ongoing process that includes phases of development, adoption, implementation and oversight throughout the year. The City Council provides invaluable guidance to the City Manager and Department Heads during the budget workshop sessions.

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

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

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

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

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

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

Budget Amendment Process

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

If a function must be adjusted, a Budget Amendment Resolution is drafted for City Council's consideration and approval. This resolution first directs the department to provide the coverage from within its department. The Finance Department reviews the resolution and if deemed appropriate a formal budget amendment is presented to the City Council along with a report on the status of the fund balance. It takes a majority vote from the City Council to amend the budget.

Budget Calendar

November	Department Head Budget Meeting with City Manager and Finance Department
December	Department Heads data enter Operating Budgets in BS&A General Ledger (including memberships & dues, workshops & conferences, and CBA salaries) for Finance Department review
January	Department Heads compile Capital Improvement Plan request along with vehicle requests for Finance Department review.
February	Finance Department compiles City Manager Recommended Budget Document for City Manager Review
March	City Manager reviews budget and adjusts as needed
March – April	<ul style="list-style-type: none"> - City Manager recommended budget document provided to City Council for review - City Manager’s Budget Workshop Sessions - City Manager recommended budget document updated by Finance Department to reflect City Council’s input from the Budget Workshop Sessions.
April	Proposed budget formally submitted to City Council
May	<ul style="list-style-type: none"> - Public hearing held on proposed budget - Formal adoption of budget
June	Finance finalizes Adopted Budget Document edits, prints and loads on City website
FY 2025-26 begins July 1, 2025 and ends June 30, 2026	



CITY OF WALLED LAKE

FISCAL YEAR 2026

STRATEGIC BUDGET PLANNING

	DATE	TIME
BUDGET WORKSHOP 1 <ul style="list-style-type: none"> Revenue Projections Drug Forfeiture Debt Service Fund Transportation 	March 29, 2025	10 – 12pm
BUDGET WORKSHOP 2 <ul style="list-style-type: none"> Local & Major Roads Capital Purchases & Projects General Fund 	April 5, 2025	10 – 12pm
BUDGET WORKSHOP 3 <ul style="list-style-type: none"> Downtown Development Authority Enterprise Funds Library Refuse 	April 26, 2025	10 – 11am
PUBLIC HEARING	May 20, 2025	7:30pm
BUDGET ADOPTION	June 17, 2025	7:30pm

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

Charter Requirements

Budget to be submitted to Council on the 3rd Monday in May at a special meeting. May 19th is the 3rd Monday in May.

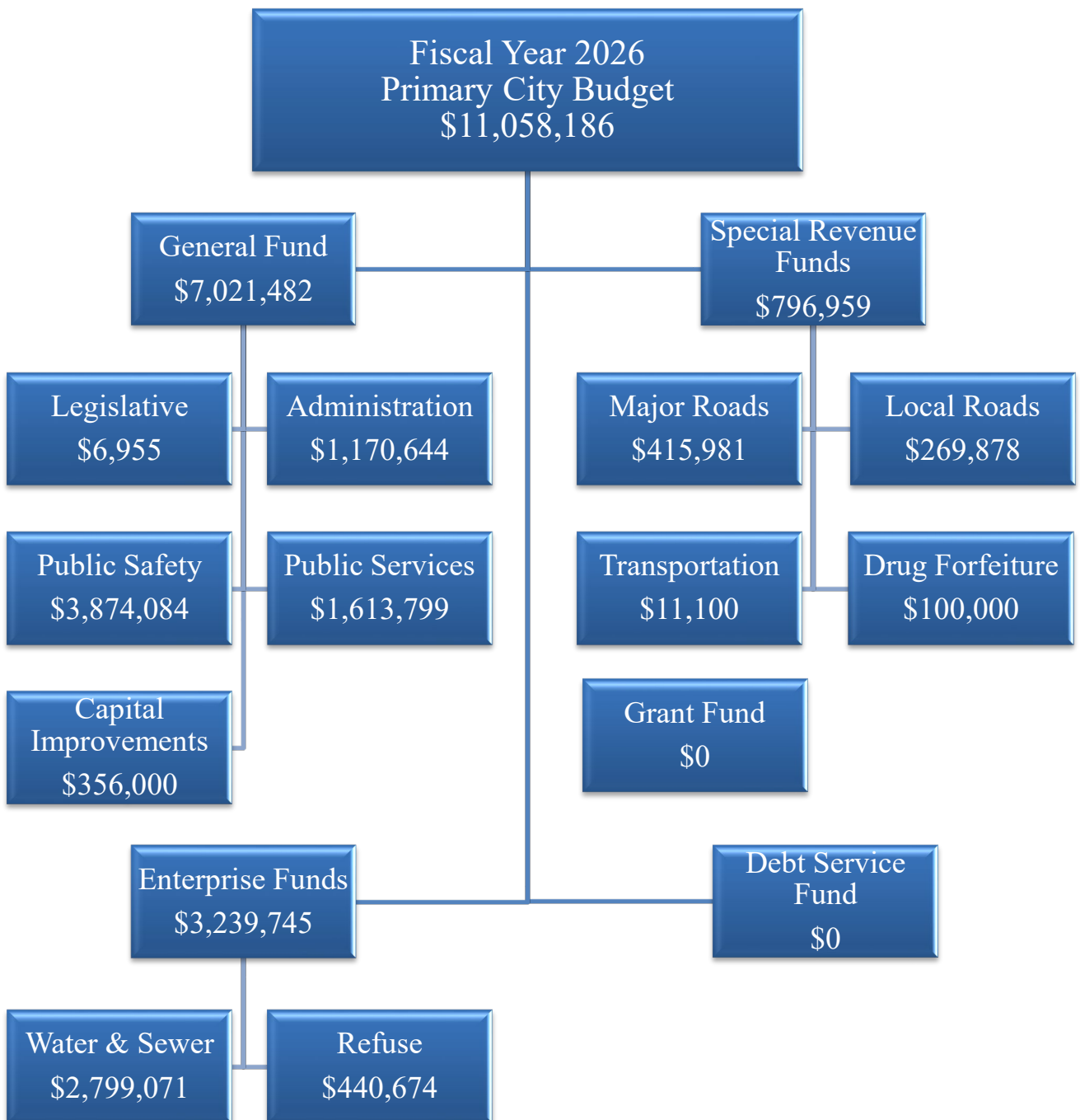
Per resolution 2025-07 Council deferred budget submission to regularly scheduled meeting of May 20, 2025, and budget adoption to the third Monday, to the next regularly scheduled June 17th City Council meeting.

FINANCIAL SUMMARIES

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

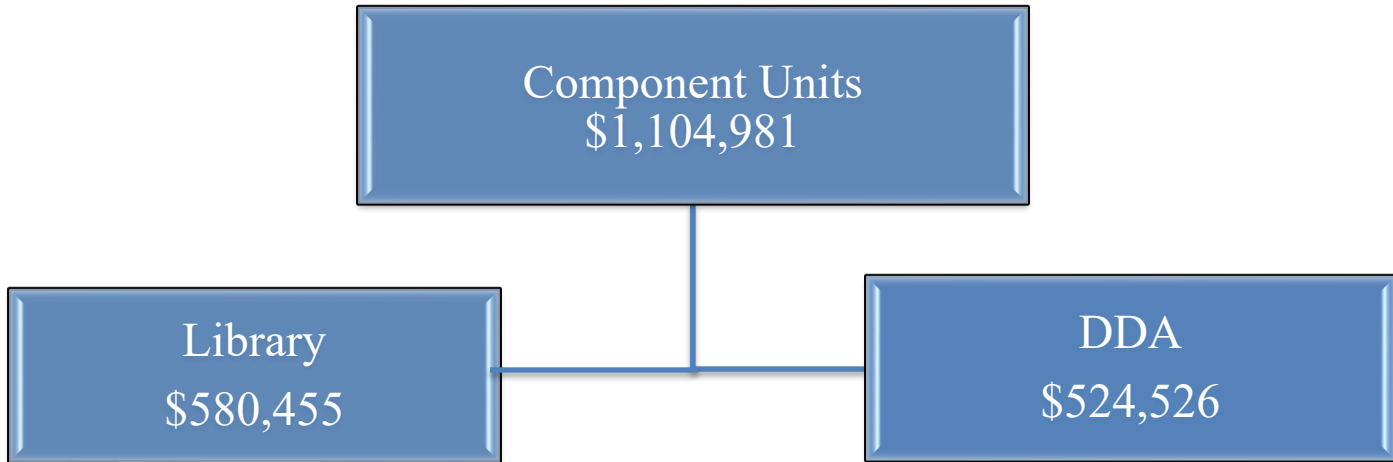
City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

**FINANCIAL ORGANIZATION AND STRUCTURE CHART
2026 APPROPRIATION**



City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

**FINANCIAL ORGANIZATION CHART
2026 APPROPRIATION**



City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

**BUDGET SUMMARY
2026 APPROPRIATION**

	Modified Accrual Basis			Full Accrual Basis	Total	
	General Fund	Special Revenue	Debt Service	Component Unit		Enterprise Funds
Revenue						
Property Taxes	4,579,000			1,500,000		6,079,000
Property Tax Related	192,766			1,600		194,366
ACT 51 Distributions		815,000				815,000
Metro Act		24,000				24,000
Licenses, Fees & Permits	145,850					145,850
Grants & Forfeitures	28,000	16,000		-		44,000
State Shared Revenue	1,077,000	-		17,000		1,094,000
Sales & Service	83,000					83,000
Other Revenue	253,600			7,000		260,600
Fines & Forfeitures	15,100			1,000		16,100
Interest & Rent	250,000	48,000		102,000		400,000
Inter Fund Charges	469,428					469,428
Customer Charges					3,313,346	3,313,346
	7,093,744	903,000	-	1,628,600	3,313,346	12,938,690
Appropriations						
Administration	1,177,599	75,059		301,680		1,554,338
Building	192,428					192,428
Police	2,336,937					2,336,937
Fire	1,344,719					1,344,719
Public Services Other	1,428,568	166,600			2,696,570	4,291,738
Planning & Zoning	185,231					185,231
Debt Service			-			-
Interfund Services		54,200		367,756		421,956
General Operations				326,045		326,045
Roads						-
Capital Outlay Major	356,000	110,000		108,000		574,000
	7,021,482	405,859	-	1,103,481	2,696,570	11,227,392
				525,119		
Transfers In		270,000	-			270,000
Transfers Out	-	270,000				270,000
Addition to Fund Balance	72,262	497,141	-	525,119	616,776	1,711,298
Reduction of Fund Balance	-	-	-	-	-	-
Estimated Beg Fund Balance	5,088,899	2,015,997	-	2,903,632	3,436,402	13,444,930
Ending Fund Balance	5,161,161	2,513,138	-	3,428,751	4,053,178	15,156,228

GENERAL FUND

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

FUND 101: GENERAL FUND SUMMARY REVENUES EXPENDITURES & FUND BALANCE

DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27	CHANGE	
	ACTUAL	ACTUAL	PROJECTED BUDGET	ADOPTED BUDGET	FORECAST BUDGET	FY24 to FY25 DOLLAR	PCT
ESTIMATED REVENUES							
PROPERTY TAXES	4,087,072	4,439,449	4,658,750	4,771,766	4,819,484	219,301	5%
FEDERAL SOURCES	26,280	29,327	28,000	28,000	30,000	(1,327)	-5%
STATE SOURCES	1,040,343	5,328,332	943,686	1,077,000	1,091,000	(4,384,646)	-407%
OTHER LOCAL GOVT	5,494	23,178	20,167	5,000	5,200	(3,011)	-60%
CHARGES FOR SERVICES	118,628	156,320	82,613	83,000	86,300	(73,707)	-89%
I/FUND CHARGES FOR SERVICE	799,766	1,112,908	588,218	469,428	469,428	(524,690)	-112%
INTEREST & RENT	48,301	227,550	234,000	250,000	234,000	6,450	3%
LICENSE AND PERMITS	190,718	205,677	161,370	145,850	158,350	(44,307)	-30%
REC & CULTURE	6,957	11,726	6,500	7,500	7,500	(5,226)	-70%
FINES & FORFEITURES	21,993	35,637	18,741	15,100	17,150	(16,896)	-112%
OTHER PROCEEDS	273,337	290,764	253,078	241,100	246,100	(37,686)	-16%
TOTAL ESTIMATED REVENUES	6,618,889	11,860,868	6,995,123	7,093,744	7,164,512	(4,865,745)	-69%
APPROPRIATIONS							
LEGISLATIVE:							
CITY COUNCIL	6,791	4,188	6,955	6,955	7,055	2,767	39.8%
CITY ADMINISTRATION:							
CITY MANAGER	170,603	1,894,179	445,101	554,646	547,903	(1,449,078)	-261.3%
ATTORNEY	221,552	469,460	237,122	249,732	255,249	(232,338)	-93.0%
LITIGATION	868	66	4,600	4,100	4,100	4,534	110.6%
CITY CLERK	99,694	227,758	75,178	142,765	143,643.76	(152,580)	-106.9%
ELECTIONS	15,074	31,908	43,100	54,100	50,650	11,192	20.7%
CITY TREASURER	114,603	67,800	74,014	63,451	64,903	6,214	9.8%
BOARD OF REVIEW	1,505	1,292	2,200	1,850	1,850	908	49.1%
RETIREE HEALTH CARE	83,288	85,951	110,000	100,000	100,000	24,049	24.0%
PUBLIC SAFETY:							
POLICE	1,980,528	3,119,329	2,297,003	2,328,037	2,397,706	(822,326)	-35.3%
CROSSING GUARDS	5,494	7,453	8,750	8,900	8,900	1,297	14.6%
FIRE	1,189,051	1,650,009	1,322,617	1,344,719	1,392,403	(327,392)	-24.3%
BUILDING & CODE ENFORCEMENT	207,545	197,410	219,933	192,428	196,760	22,523	11.7%
PUBLIC SERVICES:							
FINANCE & BUDGET	7,158	154,524	90,169	98,238	99,324	(64,355)	-65.5%
ASSESSOR	55,757	58,125	72,000	110,000	115,000	13,875	12.6%
GENERAL OPERATIONS	597,376	726,173	358,997	396,047	409,451	(367,176)	-92.7%
CEMETERY	178	53,131	4,225	1,740	1,740	(48,906)	-2810.7%
PARKS AND RECREATION	117,845	147,976	158,216	142,791	138,877	10,240	7.2%
COMMUNITY ACTION	24,023	25,500	25,500	31,158	31,158	-	0.0%
PLANNING	155,277	141,331	115,890	185,231	155,196	(25,441)	-13.7%
ZONING BOARD OF APPEALS	5,297	4,635	9,846	8,892	8,892	5,211	58.6%
PUBLIC WORKS	345,022	1,020,171	352,332	515,035	517,100	(667,839)	-129.7%
DRAINS/LAKE	38,888	26,587	43,785	38,267	39,280	17,198	44.9%
STREET LIGHTING	59,510	67,807	71,000	78,500	78,500	3,193	4.1%
CITY BEAUTIFICATION	4,626	16,459	8,700	7,900	7,900	(7,759)	-98.2%
TRANSFERS OUT	-	0	-	-	-	0	0.0%
CAPITAL OUTLAY:							
CAPITAL OUTLAY - MAJOR	84,571	62,033	181,000	356,000	-	118,967	33.4%
TOTAL APPROPRIATIONS	5,592,124	10,261,255	6,338,233	7,021,482	6,773,540	(3,923,022)	-55.9%
NET OF REVENUES/APPROPRIATIONS	1,026,765	1,599,613	656,890	72,262	390,972	(942,723)	
BEGINNING FUND BALANCE	1,805,631	2,832,396	4,432,009	5,088,899	5,161,161		
ENDING FUND BALANCE	2,832,396	4,432,009	5,088,899	5,161,161	5,552,132		

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FUND 101: REVENUES

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
REVENUES						
<u>PROPERTY TAXES</u>						
101-000-402-000	CURRENT REAL PROPERTY TAXES	3,051,102	3,320,216	3,470,000	3,579,000	3,614,790
101-000-403-000	PUBLIC SAFETY MILLAGE	812,172	883,322	1,000,000	1,000,000	1,010,000
101-000-404-000	MOBILE HOME PARK TAX	787	798	750	766	774
101-000-412-000	DELINQUENT PERSONAL PROPERTY TAXES	23,967	23,859	14,000	15,000	15,150
101-000-432-001	PILOT - WALLED LAKE VILLA	40,617	42,797	38,000	38,000	38,380
101-000-445-000	PENALTIES AND INTEREST ON TAXES	39,133	38,810	20,000	20,000	20,200
101-000-447-000	PROPERTY TAX ADMINISTRATION FEE	119,294	129,647	116,000	119,000	120,190
		4,087,072	4,439,449	4,658,750	4,771,766	4,819,484
<u>FEDERAL SOURCES</u>						
101-000-502-000	FEDERAL GRANTS - GENERAL	-	-	-	-	-
101-000-505-000	FEDERAL GRANTS - PUBLIC SAFETY DOJ	4,317	4,822	5,000	5,000	6,000
101-000-522-002	FEDERAL GRANTS - CDBG	21,963	24,505	23,000	23,000	24,000
		26,280	29,327	28,000	28,000	30,000
<u>STATE SOURCES</u>						
101-000-439-000	Marijuana Tax	157,148	179,613	174,686	170,000	165,000
101-000-543-001	STATE GRANTS - PUB. SAFETY - TRAINING	2,678	30,123	2,000	13,000	15,000
101-000-565-000	STATE GRANTS - FIRE	695	11,947	-	-	-
101-000-569-000	STATE GRANT-RETIREMENT	-	4,207,107	-	-	-
101-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	17,612	18,208	17,000	21,000	21,000
101-000-574-000	STATE GRANTS - REV. SHARING SALES TAX	862,210	881,334	750,000	873,000	890,000
		1,040,343	5,328,332	943,686	1,077,000	1,091,000
<u>OTHER LOCAL GOVT</u>						
101-000-580-000	LOCAL UNIT CONTRIBUTIONS	-	17,214	15,367	-	-
101-000-595-000	LOCAL SCHOOL - CROSSING GUARDS	5,494	5,964	4,800	5,000	5,200
		5,494	23,178	20,167	5,000	5,200
<u>CHARGES FOR SERVICE</u>						
101-000-630-000	CHARGES FOR SERVICE - POLICE	1,620	1,313	1,000	1,000	1,000
101-000-637-000	CHARGES FOR SERVICE - FIRE	11,609	12,058	6,000	6,000	7,000
101-000-638-000	AMBULANCE FEES	76,088	106,168	60,000	65,000	66,300
101-000-646-000	CHARGES FOR SERVICE - CODE ENFORCEMENT	21,295	2,546	1,075	1,000	1,500
101-000-654-000	ORDINANCE FINES & COSTS	-	1,500	-	-	-
101-000-676-000	REIMBURSEMENTS	1,403	1,262	1,000	1,000	1,000
101-000-687-000	REFUNDS / REBATES	3,914	12,073	5,538	1,000	1,000
101-000-644-000	CHARGES FOR SERVICE - CITY CLERK	2,699	19,400	8,000	8,000	8,500
		118,628	156,320	82,613	83,000	86,300
<u>INTRAGOVERNMENTAL CHARGES FOR SERVICE & TRANSFERS</u>						
101-000-677-000	I/GT EQUIPMENT RENTAL	56,583	65,979	52,200	54,200	54,200
101-000-678-000	I/GT SERVICE CHARGES	-	-	55,655	-	-
101-000-678-202	I/GT SERV. CHARGE - MAJ RDS	50,000	20,000	-	-	-
101-000-678-203	I/GT SERV. CHARGE - LOC RDS	20,000	17,000	-	-	-
101-000-678-248	I/GT SERVICE CHARGE - DDA	441,000	442,218	402,891	332,881	332,881

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FUND 101: REVENUES

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
101-000-678-271	I/GT SERVICE CHARGE - LIB.	25,234	30,000	30,000	34,875	34,875
101-000-678-570	I/GT SERV. CHARGE - REFUSE	9,618	10,121	-	-	-
101-000-678-588	I/GT SERVICE CHARGE - TRANS	10,000	10,000	10,000	10,000	10,000
101-000-678-592	I/GT SERVICE CHARGE - W/S	187,331	33,247	37,472	37,472	37,472
101-000-699-285	TRANSFER IN - FROM ARPA	-	484,343	-	-	-
101-000-699-570	TRANSFER IN - FROM REFUSE	-	-	-	-	-
		799,766	1,112,908	588,218	469,428	469,428
<u>INTEREST & RENT</u>						
101-000-665-000	Interest	30,275	209,897	234,000	250,000	234,000
101-000-665-001	Interest - Leases	18,026	17,653	-	-	-
101-000-669-000	INVESTMENT GAINS AND LOSSES	-	-	-	-	-
		48,301	227,550	234,000	250,000	234,000
<u>LICENSE & PERMITS</u>						
101-000-481-000	LIQUOR LICENSE FEES	5,479	8,111	5,000	5,000	5,500
101-000-483-000	DISPENSARY LICENSE	55,500	65,500	50,000	50,000	50,000
101-000-497-000	DOG LICENSES	539	385	300	300	300
101-000-498-000	WATERCRAFT REGISTRATION	60	53	70	50	50
		61,578	74,049	55,370	55,350	55,850
<u>LICENSE & PERMIT: BUILDING PLANNING</u>						
101-000-476-000	CONTRACTOR LICENSE	3,233	3,550	2,500	2,500	2,500
101-000-479-000	ZONING APPLICATION FEE	2,400	1,150	2,000	1,000	1,000
101-000-480-000	SITE PLAN REVIEW APPLICATION FEE	4,000	2,750	2,000	2,000	2,000
101-000-493-000	PERMITS - BUILDING	47,903	53,747	45,000	40,000	42,000
101-000-493-001	PERMITS - TRADES	64,910	62,827	50,000	40,000	50,000
101-000-494-000	PERMITS - ZONING	3,869	4,605	3,000	3,000	3,000
101-000-495-000	PERMITS - SOIL EROSION	720	675	500	500	500
101-000-632-000	CHARGES FOR SERVICE - ADMIN.	2,105	2,324	1,000	1,500	1,500
		129,140	131,628	106,000	90,500	102,500
<u>REC & CULTURE</u>						
101-000-667-001	RENT - FARMER'S MARKET	6,957	11,726	6,500	7,500	7,500
		6,957	11,726	6,500	7,500	7,500
<u>FINES & FORFEITURES</u>						
101-000-601-000	COURT RELATED CHARGES - DISTRICT COURT	21,748	25,237	15,000	15,000	17,000
101-000-633-000	PROPERTY TRANSFER TAX PENALTY	-	10,265	3,000	-	-
101-000-645-000	CHARGES FOR SERVICE - CITY TREASURER	245	135	741	100	150
		21,993	35,637	18,741	15,100	17,150
<u>OTHER PROCEEDS</u>						
101-000-477-000	CABLE TV FRANCHISE FEES	152,740	135,803	150,000	135,000	135,000
101-000-478-000	MEDICAL MARIJUANA LICENSE	-	-	-	-	-
101-000-496-000	PERMITS - EVENTS	450	615	100	100	100
101-000-642-001	SALES - CEMETERY LOTS	4,420	4,586	1,000	1,000	1,000
101-000-642-015	SALES - WATER METERS, EQUIP. & SCRAP	459	-	-	-	-
101-000-643-000	CHARGES FOR SERVICE - PUBLIC WORKS	-	136	-	-	-
101-000-666-000	Dividends	23,687	56,075	60,000	60,000	65,000

City of Walled Lake, Michigan
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FUND 101: REVENUES

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
101-000-667-000	RENT	45,912	45,612	40,000	45,000	45,000
101-000-674-000	DONATIONS	2,438	575	-	-	-
101-000-689-000	CASH OVER OR SHORT	(13)	22	(6)	-	-
101-000-693-000	SALE OF CAPITAL ASSETS - GOV. FUNDS	25,830	1,000	-	-	-
101-000-698-000	BOND & INSURANCE RECOVERIES	17,414	46,340	1,984	-	-
		273,337	290,764	253,078	241,100	246,100
TOTALS- REVENUES		6,618,889	11,860,868	6,995,123	7,093,744	7,164,512

City of Walled Lake, Michigan
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FUND 101: LEGISLATIVE

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
<u>Dept 101 - CITY COUNCIL</u>						
101-101-706-000	INTERNS, PER DIEM & ON-CALL	3,905	2,970	3,905	3,905	3,905
101-101-710-000	FICA	262	204	400	400	450
101-101-723-000	WORKER'S COMPENSATION INSURANCE	64	54	150	150	200
101-101-955-000	TRAINING & CONFERENCES	2,560	960	2,500	2,500	2,500
		6,791	4,188	6,955	6,955	7,055
APPROPRIATIONS- LEGISLATIVE		6,791	4,188	6,955	6,955	7,055

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FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
Dept 172 - CITY MANAGER						
101-172-702-000	City Manager	187,553	199,069	201,100	207,000	211,140
101-172-703-000	DEPT. HEAD / DIRECTOR	99,266	99,533	99,000	110,000	112,200
101-172-704-000	FULL TIME WAGES	72,433	85,866	85,000	85,000	85,000
101-172-708-000	OVERTIME	-	-	-	-	-
101-172-709-000	PERSONNEL ALLOCATION	(298,834)	(265,336)	(366,369)	(285,419)	(291,127)
101-172-710-000	FICA	25,163	28,877	27,000	30,000	30,600
101-172-711-000	HEALTH INSURANCE	35,402	37,863	42,000	47,000	50,760
101-172-712-000	EMPLOYER (HSA)	8,750	8,750	9,000	9,000	9,000
101-172-716-000	ACCRUED LEAVE PAYOUT	-	27,162	24,020	20,000	-
101-172-718-000	Life Insurance	3,640	3,816	3,900	4,000	4,080
101-172-719-000	RETIREMENT CONTRIBUTIONS	25,773	1,396,657	30,000	31,500	36,000
101-172-723-000	WORKER'S COMPENSATION INSURANCE	-	873	1,600	1,600	1,600
101-172-732-000	Gas & Oil	3,328	2,582	4,000	3,800	3,800
101-172-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	-	1,600	1,600	1,600
101-172-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	415	258,176	270,000	277,315	280,000
101-172-869-000	MILEAGE & TRANSPORTATION EXPENSES	214	196	250	250	250
101-172-876-000	OPEB LIABILITY PAYMENT	7,500	7,500	8,000	8,000	8,000
101-172-955-000	TRAINING & CONFERENCES	-	2,595	5,000	4,000	5,000
		170,603	1,894,179	445,101	554,646	547,903
Dept 266 - ATTORNEY						
101-266-702-002	CITY ATTORNEY	160,648	171,341	177,000	185,400	190,962
101-266-710-000	FICA	13,236	11,972	13,707	14,118	14,542
101-266-711-000	HEALTH INSURANCE	18,916	17,075	18,000	19,440	20,995
101-266-712-000	EMPLOYER (HSA)	3,500	3,500	3,500	3,500	3,500
101-266-716-000	ACCRUED LEAVE PAYOUT	15,006	7,543	10,000	10,000	10,000
101-266-717-000	ALLOWANCES & STIPENDS	-	-	1,000	1,000	1,000
101-266-718-000	Life Insurance	1,402	1,924	1,800	1,924	1,950
101-266-719-000	RETIREMENT CONTRIBUTIONS	6,677	254,393	8,500	8,500	9,000
101-266-723-000	WORKER'S COMPENSATION INSURANCE	408	308	1,000	1,000	1,000
101-266-785-000	MINOR MACH. & EQUIPMENT PURCHASE	500	-	-	2,600	-
101-266-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	-	1,000	500	500
101-266-937-000	SOFTWARE MAINTENANCE	809	824	1,100	1,100	1,100
101-266-955-000	TRAINING & CONFERENCES	450	580	515	650	700
		221,552	469,460	237,122	249,732	255,249
Dept 267 - LITIGATION						
101-267-810-000	COURT RELATED SERVICES	18	66	100	100	100
101-267-813-000	PROFESSIONAL SERVICES - LEGAL	850	-	4,500	4,000	4,000

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FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
		868	66	4,600	4,100	4,100
<u>Dept 215 - CITY CLERK</u>						
101-215-703-000	DEPT. HEAD / DIRECTOR	100,965	96,677	99,000	110,000	112,200
101-215-703-001	DEPUTY DEPT. HEAD / DIRECTOR	67,626	83,150	85,000	85,000	85,000
101-215-709-000	PERSONNEL ALLOCATION	(136,842)	(175,782)	(175,397)	(121,762)	(124,197)
101-215-710-000	FICA	13,216	15,268	14,500	15,000	15,300
101-215-711-000	HEALTH INSURANCE	17,930	16,400	15,800	15,800	17,064
101-215-711-050	EMPLOYEE HEALTH CONTRIBUTION	(2,648)	(2,648)	(2,648)	(2,648)	(2,648)
101-215-712-000	EMPLOYER (HSA)	5,250	3,500	3,500	3,500	3,500
101-215-716-000	ACCRUED LEAVE PAYOUT	5,938	14,184	5,000	5,000	5,000
101-215-717-000	ALLOWANCES & STIPENDS	-	4,950	6,600	7,200	7,200
101-215-718-000	Life Insurance	2,418	2,541	2,600	3,000	3,000
101-215-719-000	RETIREMENT CONTRIBUTIONS	3,963	158,821	5,000	6,000	6,500
101-215-723-000	WORKER'S COMPENSATION INSURANCE	2,679	46	1,000	850	900
101-215-727-000	Office Supplies	918	7	1,000	750	750
101-215-730-000	POSTAGE	-	500	583	750	750
101-215-731-000	Uniforms	-	306	350	-	-
101-215-780-000	COMPUTER & RELATED HARDWARE	-	786	-	1,000	-
101-215-785-000	MINOR MACH. & EQUIPMENT PURCHASE	-	-	1,600	1,600	1,600
101-215-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,104	875	1,250	1,250	1,250
101-215-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	166	9	90	625	625
101-215-869-000	MILEAGE & TRANSPORTATION EXPENSES	-	115	100	100	100
101-215-876-000	OPEB LIABILITY PAYMENT	4,500	5,375	6,000	6,000	6,000
101-215-900-000	PRINTING & PUBLISHING	-	-	250	250	250
101-215-937-000	SOFTWARE MAINTENANCE	-	-	500	500	500
101-215-955-000	TRAINING & CONFERENCES	12,511	2,678	3,500	3,000	3,000
		99,694	227,758	75,178	142,765	143,644
<u>Dept 262 - ELECTIONS</u>						
101-262-706-000	INTERNS, PER DIEM & ON-CALL	6,334	11,583	15,000	15,000	17,000
101-262-723-000	WORKERS COMPENSATION INSURANCE	-	(3)	-	-	-
101-262-728-000	OPERATING SUPPLIES & MATERIALS	2,067	3,461	5,000	4,000	4,000
101-262-730-000	POSTAGE	247	4,391	4,000	3,500	3,500
101-262-780-000	COMPUTER & RELATED HARWARE PURCHASES	-	417	500	6,500	1,500
101-262-785-000	MINOR MACH. & EQUIPMENT PURCHASE	-	-	-	3,000	-
101-262-811-000	PROFESSIONAL SERVICES - ELECTIONS	-	-	10,000	12,000	15,000
101-262-831-000	PROFESSIONAL SERVICES - COMPUTER & IT	300	-	1,000	2,500	500
101-262-869-000	MILEAGE & TRANSPORTATION EXPENSES	-	76	100	100	150
101-262-900-000	PRINTING & PUBLISHING	4,474	10,331	3,500	5,000	6,000

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FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
101-262-933-000	REPAIR & MAINT. - EQUIPMENT	-	1,652	2,000	2,000	2,500
101-262-936-000	Computer Maintenance	1,652	-	2,000	500	500
		15,074	31,908	43,100	54,100	50,650
<u>Dept 247 - BOARD OF REVIEW</u>						
101-247-706-000	INTERNS, PER DIEM & ON-CALL	1,200	1,200	1,200	1,200	1,200
101-247-710-000	FICA	92	92	150	150	150
101-247-900-000	PRINTING & PUBLISHING	213	-	500	500	500
101-247-955-000	TRAINING & CONFERENCES	-	-	350	-	-
		1,505	1,292	2,200	1,850	1,850
<u>Dept 253 - TREASURER</u>						
101-253-709-000	PERSONNEL ALLOCATION	95,070	54,523	58,314	45,101	46,003
101-253-719-000	RETIREMENT CONTRIBUTIONS	-	-	-	-	-
101-253-723-000	WORKER'S COMPENSATION INSURANCE	-	-	-	-	-
101-253-727-000	Office Supplies	-	12	100	100	100
101-253-729-000	SPECIAL SUPPLIES & MATERIALS	918	28	100	100	100
101-253-730-000	POSTAGE	-	-	250	250	250
101-253-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	456	456	600	650	650
101-253-823-000	INSURANCES	33	-	-	-	-
101-253-831-000	PROFESSIONAL SERVICES - COMPUTER & IT	-	-	1,000	1,000	1,000
101-253-900-000	PRINTING & PUBLISHING	5,875	6,228	7,500	7,000	7,500
101-253-920-000	Telephone/Internet Service	2,292	1,399	2,400	2,000	2,000
101-253-937-000	SOFTWARE MAINTENANCE	700	701	750	750	800
101-253-955-000	TRAINING & CONFERENCES	4,039	2,160	2,500	2,500	2,500
101-253-965-000	SERVICE CHARGES, PENALTIES & LATE FEES	5,220	2,293	500	4,000	4,000
		114,603	67,800	74,014	63,451	64,903
<u>Dept 736 - RETIREE HEALTH INSURANCE</u>						
101-736-711-000	HEALTH INSURANCE	9,334	-	15,000	-	-
101-736-874-000	RETIREE HEALTH INSURANCE	73,954	85,951	95,000	100,000	100,000
		83,288	85,951	110,000	100,000	100,000
APPROPRIATIONS - CITY ADMINISTRATION		707,187	2,778,414	991,315	1,170,644	1,168,298

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GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
<u>Dept 301 - POLICE</u>						
101-301-703-000	DEPT. HEAD / DIRECTOR	119,125	117,715	118,700	123,000	126,690
101-301-703-001	DEPUTY DEPT. HEAD / DIRECTOR	82,546	80,942	90,000	100,000	100,000
101-301-704-000	FULL TIME WAGES	414,597	461,228	489,500	519,500	535,085
101-301-705-000	PART TIME WAGES	254,528	271,665	310,480	338,850	349,016
101-301-708-000	OVERTIME	64,447	58,547	45,000	53,000	55,000
101-301-709-000	PERSONNEL ALLOCATION	24,481	(14,381)	26,624	27,597	28,149
101-301-710-000	FICA	74,454	79,922	79,000	85,300	89,565
101-301-711-000	HEALTH INSURANCE	53,104	62,633	71,000	60,000	64,800
101-301-711-050	EMPLOYEE HEALTH INS. CONTRIBUTION	(713)	(2,648)	(2,649)	(2,648)	(2,648)
101-301-712-000	EMPLOYER CONTRIBUTIONS (HSA)	15,750	14,000	17,500	10,500	10,500
101-301-713-000	PAID MEDICAL LEAVE - P/T EMPLOYEES	2,642	2,012	3,000	-	-
101-301-713-001	ESTA LEAVE- P/T EMPLOYEE LEAVE	-	-	-	14,000	14,000
101-301-714-000	LONGEVITY	8,500	8,500	12,750	12,750	12,750
101-301-716-000	ACCRUED LEAVE PAYOUT	9,763	9,561	11,000	11,000	11,000
101-301-717-000	ALLOWANCES & STIPENDS	28,590	32,505	32,000	39,000	39,000
101-301-718-000	Life Insurance	10,180	10,675	12,000	12,000	12,500
101-301-719-000	RETIREMENT CONTRIBUTIONS	23,588	1,120,734	33,215	36,841	40,500
101-301-723-000	WORKER'S COMPENSATION INSURANCE	11,987	24,279	26,000	29,000	30,740
101-301-727-000	Office Supplies	4,260	7,889	6,500	6,500	6,500
101-301-728-000	OPERATING SUPPLIES & MATERIALS	13,065	13,021	14,000	14,000	14,000
101-301-729-000	SPECIAL SUPPLIES & MATERIALS	4,589	2,557	2,700	2,000	2,500
101-301-730-000	POSTAGE	46	-	583	500	700
101-301-731-000	Uniforms	14,494	14,149	10,000	11,000	11,000
101-301-732-000	Gas & Oil	25,943	20,163	25,000	25,000	25,000
101-301-780-000	COMPUTER & RELATED HARWARE PURCHASES	2,670	1,235	2,300	3,400	3,000
101-301-781-000	MINOR SOFTWARE PURCHASES	165	197	1,600	1,400	1,400
101-301-782-000	FURNISHINGS & FIXTURES	-	-	250	250	250
101-301-785-000	MINOR MACH. & EQUIPMENT PURCHASE	-	406	3,000	2,000	2,000
101-301-787-000	WEAPONS & PROTECTIVE GEAR	2,176	13,865	4,000	4,000	4,000
101-301-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	260	360	500	500	500
101-301-809-000	PROFESSIONAL SERVICES - MEDICAL	6,665	3,122	4,500	3,600	3,600
101-301-814-000	PROFESSIONAL SERVICES - LAW ENFORCE.	2,342	5,620	1,500	1,500	1,500
101-301-828-000	PROFESSIONAL SERVICES - RECORD RETENTION	823	848	893	925	950
101-301-831-000	PROFESSIONAL SERVICES - COMPUTER & IT	20,867	22,370	12,500	21,000	21,000
101-301-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	470,972	479,825	622,032	522,522	540,500
101-301-850-000	DISPATCH - OAKLAND COUNTY	101,645	108,447	110,000	127,000	129,000
101-301-876-000	OPEB LIABILITY PAYMENT	12,084	12,708	13,000	12,900	13,500
101-301-920-000	Telephone/Internet Service	11,588	10,713	13,000	13,500	13,500
101-301-921-000	ELECTRIC SERVICE	13,089	15,458	13,000	15,500	15,500
101-301-933-000	REPAIR & MAINT. - EQUIPMENT	3,805	2,177	3,000	3,000	3,000
101-301-934-000	REPAIR & MAINT. - BUILDINGS & FACILITIES	11,329	11,846	5,000	4,000	4,000
101-301-936-000	Computer Maintenance	10,417	6,460	6,000	7,500	6,500
101-301-939-000	REPAIR & MAINTENANCE - VEHICLES	40,985	20,866	21,000	27,000	27,500
101-301-941-000	RENTALS & LEASES - OFFICE EQUIPMENT	-	2,805	3,000	3,350	3,660
101-301-955-000	TRAINING & CONFERENCES	8,680	4,333	16,000	7,000	7,000
101-301-955-001	POLICE CONTINUING ED	-	-	-	10,000	12,000
101-301-971-000	CAPITAL - EQUIPMENT	-	-	7,025	7,500	7,500

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GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
		1,980,528	3,119,329	2,297,003	2,328,037	2,397,706
Dept 302 - CROSSING GUARDS						
101-302-705-000	PART TIME WAGES	5,104	6,619	7,800	8,000	8,000
101-302-710-000	FICA	390	506	600	650	650
101-302-723-000	WORKER'S COMPENSATION INSURANCE	0	328	350	250	250
		5,494	7,453	8,750	8,900	8,900
Dept 336 - FIRE						
101-336-703-000	DEPT. HEAD / DIRECTOR	105,140	36,700	90,000	100,000	100,000
101-336-703-001	DEPUTY DEPT. HEAD / DIRECTOR	70,667	74,738	15,195	-	-
101-336-704-000	FULL TIME WAGES	136,584	119,246	152,500	157,075	161,787
101-336-705-000	PART TIME WAGES	306,768	424,582	385,000	408,100	432,586
101-336-706-000	INTERNS, PER DIEM & ON-CALL	61,778	-	75,000	75,000	77,250
101-336-708-000	OVERTIME	36,682	60,498	45,000	55,000	65,000
101-336-709-000	PERSONNEL ALLOCATION	11,892	8,353	26,624	13,799	14,075
101-336-710-000	FICA	54,865	56,326	61,395	59,000	61,950
101-336-710-005	COVID-19 WAGES	286	-	-	-	-
101-336-711-000	HEALTH INSURANCE	70,243	57,281	69,000	73,140	77,528
101-336-711-050	EMPLOYEE HEALTH INS. CONTRIBUTION	(2,648)	(2,648)	(2,648)	(2,648)	(2,648)
101-336-712-000	EMPLOYER CONTRIBUTIONS (HSA)	14,000	7,000	14,000	10,500	10,500
101-336-713-001	ESTA LEAVE- P/T EMPLOYEE LEAVE	-	-	-	8,000	8,000
101-336-714-000	LONGEVITY	8,500	12,170	8,220	7,500	3,250
101-336-715-000	EDUCATION BONUS	2,500	3,000	2,000	2,500	2,500
101-336-716-000	ACCRUED LEAVE PAYOUT	1,063	6,388	6,388	5,000	5,000
101-336-717-000	ALLOWANCES & STIPENDS	605	440	-	3,500	3,500
101-336-717-001	TUITION REIMBURSEMENT	-	-	8,162	10,000	2,000
101-336-718-000	LIFE INSURANCE	9,256	7,975	13,000	8,000	8,640
101-336-719-000	RETIREMENT CONTRIBUTIONS	8,768	426,228	13,500	11,000	14,000
101-336-723-000	WORKER'S COMPENSATION INSURANCE	22,786	41,128	57,000	60,420	60,420
101-336-727-000	Office Supplies	1,492	1,177	1,200	1,200	1,200
101-336-728-000	OPERATING SUPPLIES & MATERIALS	15,702	12,191	9,000	9,000	9,000
101-336-729-000	SPECIAL SUPPLIES & MATERIALS	4,409	2,188	1,500	2,300	2,500
101-336-730-000	POSTAGE	-	100	583	583	600
101-336-731-000	Uniforms	16,222	10,536	13,000	11,500	12,000
101-336-732-000	Gas & Oil	18,832	19,602	20,000	20,000	20,000
101-336-780-000	COMPUTER & HARWARE PURCHASES	725	983	1,549	1,500	1,500
101-336-782-000	FURNISHINGS & FIXTURES	-	-	3,270	1,000	1,000
101-336-785-000	MINOR MACH. & EQUIPMENT PURCHASE	10,737	25,493	22,000	18,000	20,000
101-336-787-000	WEAPONS & PROTECTIVE GEAR	7,172	4,647	7,500	7,000	7,000
101-336-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	4,764	5,326	6,662	7,000	7,000
101-336-809-000	PROFESSIONAL SERVICES - MEDICAL	9,068	14,966	14,000	14,000	15,000
101-336-809-001	PROFESSIONAL SRVS. - AMBULANCE BILLING	10,566	11,905	9,000	9,000	9,000
101-336-831-000	PROFESSIONAL SERVICES - COMPUTER & IT	2,423	1,340	3,472	3,500	3,500
101-336-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	22,683	20,172	24,000	22,300	23,415
101-336-850-000	DISPATCH - OAKLAND COUNTY	33,882	36,149	41,500	43,000	45,000
101-336-851-000	COMMUNICATIONS - RADIO EQUIPMENT	4,126	1,789	5,000	4,500	5,000
101-336-876-000	OPEB LIABILITY PAYMENT	6,744	4,078	6,800	7,000	7,000
101-336-880-000	COMMUNITY EVENTS	218	-	-	-	-

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GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
101-336-900-000	PRINTING & PUBLISHING	254	204	250	250	250
101-336-920-000	Telephone/Internet Service	7,143	10,120	6,800	7,500	7,000
101-336-921-000	ELECTRIC SERVICE	10,037	10,912	9,000	11,000	11,000
101-336-922-000	NATURAL GAS SERVICE	7,078	5,899	7,500	7,500	7,600
101-336-923-000	WATER SERVICE	9,683	7,809	8,800	8,800	9,000
101-336-933-000	REPAIR & MAINT. - EQUIPMENT	11,910	14,421	13,000	13,500	13,500
101-336-934-000	REPAIR & MAINT. - BUILDINGS & FACILITIES	16,653	21,469	12,500	12,000	12,000
101-336-936-000	Computer Maintenance	2,584	5,282	3,500	3,500	3,500
101-336-937-000	SOFTWARE MAINTENANCE	78	-	-	-	-
101-336-939-000	REPAIR & MAINTENANCE - VEHICLES	24,794	25,501	20,000	20,000	20,000
101-336-941-000	RENTALS & LEASES - OFFICE EQUIPMENT	-	788	895	2,400	2,500
101-336-955-000	TRAINING & CONFERENCES	9,337	7,935	11,000	11,000	11,000
101-336-965-000	SERVICE CHARGES, PENALTIES	-	2,119	-	-	-
101-336-971-000	CAPITAL - EQUIPMENT	-	25,503	-	-	-
		1,189,051	1,650,009	1,322,617	1,344,719	1,392,403
Dept 371 - BUILDING INSPECTION DEPT						
101-371-702-006	CODE ENFORCEMENT OFFICER	22,613	23,923	22,613	22,613	25,000
101-371-709-000	PERSONNEL ALLOCATION	102,948	106,316	102,048	84,732	86,427
101-371-710-000	FICA	1,730	1,830	3,200	3,500	3,600
101-371-723-000	WORKER'S COMPENSATION INSURANCE	5,282	(28)	9,000	9,000	9,000
101-371-728-000	OPERATING SUPPLIES & MATERIALS	89	1,055	750	750	800
101-371-730-000	POSTAGE	-	-	583	583	583
101-371-732-000	Gas & Oil	1,952	761	1,650	1,500	1,500
101-371-804-000	TREE & LANDSCAPE EXPENSE	1,875	2,025	1,500	800	900
101-371-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	190	-	200	200
101-371-817-000	PROFESSIONAL SERVICES - PLANNING	-	225	-	-	-
101-371-818-000	PROFESSIONAL SERVICES - TRADE INSPECTION	46,594	38,843	55,000	45,000	45,000
101-371-819-000	PROFESSIONAL SERVICES - BLDG. INSPECTION	17,363	19,478	20,000	20,000	20,000
101-371-900-000	PRINTING & PUBLISHING	31	-	139	800	800
101-371-920-000	Telephone/Internet Service	5,731	1,387	2,000	1,500	1,500
101-371-937-000	SOFTWARE MAINTENANCE	1,337	1,405	1,450	1,450	1,450
		207,545	197,410	219,933	192,428	196,760
APPROPRIATIONS - PUBLIC SAFETY		3,382,618	4,974,201	3,848,303	3,874,084	3,995,769

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GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
Dept 212 - FINANCE & BUDGET						
101-212-703-000	DEPT. HEAD / DIRECTOR	2,404	62,502	-	-	-
101-212-709-000	PERSONNEL ALLOCATION	(10,531)	36,629	47,644	52,793	53,849
101-212-710-000	FICA	-	5,891	-	-	-
101-212-711-000	HEALTH INSURANCE	-	15,584	-	-	-
101-212-711-050	EMPLOYEE HEALTH CONTRIBUTION	-	(1,375)	-	-	-
101-212-712-000	EMPLOYER CONTRIBUTIONS (HSA)	-	-	-	-	-
101-212-716-000	ACCRUED LEAVE PAYOUT	4,808	8,414	-	-	-
101-212-718-000	Life Insurance	-	636	-	-	-
101-212-719-000	RETIREMENT CONTRIBUTIONS	-	-	-	-	-
101-212-723-000	WORKER'S COMPENSATION INSURANCE	-	286	335	335	350
101-212-728-000	OPERATING SUPPLIES & MATERIALS	176	72	300	300	300
101-212-780-000	COMPUTER & RELATED HARDWARE	-	786	-	-	-
101-212-785-000	MINOR MACH. & EQUIPMENT PURCHASE	-	-	1,600	1,500	1,500
101-212-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	345	100	690	710	725
101-212-816-000	PROFESSIONAL SERVICES - FINANCE	9,875	24,956	35,000	38,000	38,000
101-212-876-000	OPEB LIABILITY PAYMENT	-	-	3,000	3,000	3,000
101-212-900-000	PRINTING & PUBLISHING	81	43	100	100	100
101-212-936-000	Computer Maintenance	-	-	500	500	500
101-212-955-000	TRAINING & CONFERENCES	-	-	1,000	1,000	1,000
		7,158	154,524	90,169	98,238	99,324
Dept 218 - GENERAL SERVICES						
101-218-709-000	PERSONNEL ALLOCATION	35,399	60,753	46,693	53,800	54,876
101-218-719-000	RETIREMENT CONTRIBUTIONS	330	373,731	12,000	10,000	12,000
101-218-723-000	WORKER'S COMPENSATION INSURANCE	-	177	325	325	375
101-218-724-000	UNEMPLOYMENT COMPENSATION INSURANC	360	353	-	-	-
101-218-727-000	Office Supplies	4,669	5,280	4,500	3,000	5,000
101-218-728-000	OPERATING SUPPLIES & MATERIALS	5,562	6,101	8,500	8,500	8,500
101-218-729-000	SPECIAL SUPPLIES & MATERIALS	500	-	1,000	1,000	-
101-218-730-000	POSTAGE	967	9,307	3,600	3,600	3,600
101-218-782-000	FURNISHINGS AND FIXTURES	918	-	-	-	-
101-218-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	5,002	8,979	6,000	6,000	6,000
101-218-812-000	PROFESSIONAL SERVICES - AUDIT	15,322	18,222	18,000	18,522	20,000
101-218-820-000	PROFESSIONAL SERVICES - ENGINEERING	-	-	-	-	-
101-218-823-000	INSURANCES	76,340	83,706	90,344	94,000	94,000
101-218-826-000	PROFESSIONAL SERVICES - MULTI-MEDIA	10,004	3,904	6,000	5,000	5,000
101-218-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	373,554	77,676	80,000	104,000	106,000
101-218-880-000	COMMUNITY EVENTS	-	-	825	-	-
101-218-900-000	PRINTING & PUBLISHING	2,607	2,465	3,500	3,500	4,000
101-218-920-000	Telephone/Internet Service	5,731	4,551	6,000	6,000	6,000
101-218-921-000	ELECTRIC SERVICE	3,638	2,670	5,000	5,000	5,000
101-218-922-000	NATURAL GAS SERVICE	12,172	8,240	11,000	11,000	11,000
101-218-923-000	WATER SERVICE	8,436	10,961	5,000	8,200	8,500
101-218-932-000	MAINTENANCE AGREEMENTS - HVAC	-	-	6,000	5,000	5,000
101-218-933-000	REPAIR & MAINT. - EQUIPMENT	-	40	2,000	2,000	2,000
101-218-934-000	REPAIR & MAINT. - BUILDINGS & FACILITIES	7,888	11,260	10,000	10,000	10,000
101-218-936-000	Computer Maintenance	7,191	7,415	10,000	10,000	10,000
101-218-937-000	SOFTWARE MAINTENANCE	14,998	15,750	16,000	21,000	26,000

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GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
101-218-941-000	RENTALS & LEASES - OFFICE EQUIPMENT	5,788	4,555	6,600	6,600	6,600
101-218-964-000	REFUNDS AND REBATES	-	10,077	110	-	-
		597,376	726,173	358,997	396,047	409,451
Dept 257 - ASSESSOR						
101-257-730-000	POSTAGE	1,709	-	-	-	-
101-257-822-000	PROFESSIONAL SERVICES - ASSESSMENT	54,048	58,125	72,000	110,000	115,000
		55,757	58,125	72,000	110,000	115,000
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
101-441-704-000	FULL TIME WAGES	200,801	265,237	261,215	265,000	268,975
101-441-705-000	PART TIME WAGES	-	40,640	42,000	38,000	38,570
101-441-706-000	INTERNS, PER DIEM & ON-CALL	7,760	-	-	-	-
101-441-708-000	OVERTIME	12,188	6,329	25,000	22,000	22,000
101-441-709-000	PERSONNEL ALLOCATION	(180,343)	(161,010)	(298,918)	(143,531)	(146,402)
101-441-710-000	FICA	17,042	24,598	25,000	25,000	25,000
101-441-711-000	HEALTH INSURANCE	32,544	36,750	42,000	45,360	46,267
101-441-712-000	EMPLOYER HEALTH PLAN CONTRIBUTIONS (H	10,500	10,500	11,500	11,500	11,500
101-441-713-001	ESTA LEAVE- P/T EMPLOYEE LEAVE	-	-	-	1,000	1,000
101-441-714-000	LONGEVITY	4,250	4,250	5,030	5,030	5,030
101-441-716-000	ACCRUED LEAVE PAYOUT	-	4,616	-	-	-
101-441-717-000	ALLOWANCES & STIPENDS	925	800	1,500	1,500	1,500
101-441-718-000	Life Insurance	2,987	3,226	3,300	3,564	3,564
101-441-719-000	RETIREMENT CONTRIBUTIONS	17,409	593,564	17,500	12,000	13,500
101-441-723-000	WORKER'S COMPENSATION INSURANCE	7,997	10,746	10,942	11,817	12,000
101-441-727-000	Office Supplies	632	463	500	500	500
101-441-728-000	OPERATING SUPPLIES & MATERIALS	3,904	6,521	5,000	5,000	5,000
101-441-729-000	SPECIAL SUPPLIES & MATERIALS	200	-	1,000	1,000	1,000
101-441-731-000	UNIFORMS	-	953	1,000	1,000	1,000
101-441-732-000	Gas & Oil	15,049	14,146	17,000	16,000	17,500
101-441-785-000	MINOR MACH. & EQUIPMENT PURCHASE	3,669	2,362	3,700	3,700	3,700
101-441-803-000	MISS DIG SERVICES	1,906	2,112	3,000	3,000	3,200
101-441-804-000	TREE & LANDSCAPE EXPENSE	6,358	620	6,000	5,000	5,000
101-441-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	240	360	500	500	500
101-441-809-000	PROFESSIONAL SERVICES - MEDICAL	1,114	384	2,000	1,600	1,600
101-441-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	58,217	79,931	80,540	86,000	90,000
101-441-876-000	OPEB LIABILITY PAYMENT	5,340	5,496	5,548	5,520	5,520
101-441-920-000	Telephone/Internet Service	3,439	3,152	3,400	3,400	3,500
101-441-921-000	ELECTRIC SERVICE	436	487	675	675	675
101-441-922-000	NATURAL GAS SERVICE	14,562	9,503	15,000	15,000	15,000
101-441-923-000	WATER SERVICE	3,413	3,456	4,900	4,900	4,900
101-441-930-000	REPAIR & MAINT. - INFRASTRUCTURE	-	-	1,500	1,500	1,500
101-441-931-000	REPAIR & MAINT. - GROUNDS	35,759	19,118	15,000	15,000	15,000
101-441-933-000	REPAIR & MAINT. - EQUIPMENT	16,510	6,098	12,500	10,500	10,500
101-441-934-000	REPAIR & MAINT. - BUILDINGS & FACILITIES	24,880	2,802	5,000	14,000	5,500
101-441-938-000	REPAIR & MAINTENANCE - STREETS	-	-	2,000	2,000	2,000
101-441-939-000	REPAIR & MAINTENANCE - VEHICLES	3,913	7,388	10,000	9,500	10,000
101-441-945-000	INTRAGOVERNMENTAL EQUIPMENT RENTAL	11,421	14,213	10,000	11,000	11,000
101-441-955-000	TRAINING & CONFERENCES	-	360	500	500	500
101-441-971-000	CAPITAL - EQUIPMENT	-	-	-	-	-

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

FUND 101: PUBLIC SERVICES

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
		345,022	1,020,171	352,332	515,035	517,100
<u>Dept 445 - STORMWATER/DRAINS/LAKES</u>						
101-445-709-000	PERSONNEL ALLOCATION	34,712	19,237	23,985	18,167	18,530
101-445-805-000	PROFESSIONAL SERVICES - STREETS	-	-	8,400	8,500	8,500
101-445-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	2,991	4,039	4,300	4,500	4,800
101-445-820-000	PROFESSIONAL SERVICES - ENGINEERING	225	-	3,000	3,000	3,200
101-445-900-000	PRINTING & PUBLISHING	-	-	-	-	-
101-445-960-000	WALLED LAKE SPECIAL ASSESS. DISTRICT	960	3,114	1,100	1,100	1,250
101-445-962-000	TAXES & SPECIAL ASSESSMENTS	-	197	3,000	3,000	3,000
		38,888	26,587	43,785	38,267	39,280
<u>Dept 448 - STREET LIGHTING</u>						
101-448-921-000	ELECTRIC SERVICE	59,465	67,011	61,000	72,000	72,000
101-448-933-000	REPAIR & MAINT. - EQUIPMENT	45	796	10,000	6,500	6,500
		59,510	67,807	71,000	78,500	78,500
<u>Dept 567 - CEMETERY</u>						
101-567-921-000	ELECTRIC SERVICE	178	196	225	240	240
101-567-931-000	REPAIR & MAINT. - GROUNDS	-	446	4,000	1,500	1,500
101-567-931-001	REPAIR & MAINT. - CEMETERY	-	52,489	-	-	-
		178	53,131	4,225	1,740	1,740
<u>Dept 701 - PLANNING & ZONING</u>						
101-701-709-000	PERSONNEL ALLOCATION	119,955	106,968	76,390	98,231	100,196
101-701-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	725	725	1,000	1,000	1,000
101-701-817-000	PROFESSIONAL SERVICES - PLANNING	16,250	20,325	17,000	60,000	23,000
101-701-820-000	PROFESSIONAL SERVICES - ENGINEERING	15,975	12,578	20,000	25,000	30,000
101-701-900-000	PRINTING & PUBLISHING	2,372	735	1,500	1,000	1,000
101-701-955-000	TRAINING & CONFERENCES	-	-	-	-	-
		155,277	141,331	115,890	185,231	155,196
<u>Dept 709 - ZONING BOARD OF APPEALS</u>						
101-709-709-000	PERSONNEL ALLOCATION	4,204	4,080	6,846	7,392	7,392
101-709-821-000	PROFESSIONAL SERVICES - ACCESSIBILITY	-	-	1,000	-	-
101-709-900-000	PRINTING & PUBLISHING	1,093	555	2,000	1,500	1,500
		5,297	4,635	9,846	8,892	8,892
<u>Dept 720 - COMMUNITY ACTION PROGRAMS</u>						
101-720-729-000	SPECIAL SUPPLIES & MATERIALS	-	-	-	28,158	28,158
101-720-787-000	WEAPONS & PROTECTIVE GEAR	-	22,500	22,500	-	-
101-720-836-000	EMERGENCY PUBLIC WELFARE SERVICES	21,023	-	-	-	-
101-720-839-000	LAKE AREA YOUTH ASSISTANCE	3,000	3,000	3,000	3,000	3,000
		24,023	25,500	25,500	31,158	31,158
<u>Dept 732 - CITY BEAUTIFICATION</u>						
101-732-880-000	COMMUNITY EVENTS	2,760	30	3,000	2,700	2,700
101-732-921-000	ELECTRIC SERVICE	1,343	1,485	2,200	2,200	2,200
101-732-931-000	REPAIR & MAINT. - GROUNDS	523	14,944	3,500	3,000	3,000

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

FUND 101: PUBLIC SERVICES

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
		4,626	16,459	8,700	7,900	7,900
<u>Dept 751 - PARKS AND RECREATION</u>						
101-751-709-000	PERSONNEL ALLOCATION	76,092	84,178	89,014	74,041	75,522
101-751-723-000	WORKER'S COMPENSATION INSURANCE	-	-	52	-	-
101-751-728-000	OPERATING SUPPLIES & MATERIALS	3,393	3,634	4,000	4,000	4,000
101-751-731-000	UNIFORMS	-	426	-	-	-
101-751-785-000	MINOR MACH. & EQUIP. PURCHASE	-	4,625	6,000	6,000	-
101-751-813-000	PROFESSIONAL SERVICES - LEGAL	-	30	-	-	-
101-751-817-000	PROFESSIONAL SERVICES - PLANNING	-	-	-	-	-
101-751-880-000	COMMUNITY EVENTS	19,598	31,623	36,000	35,000	35,000
101-751-900-000	PRINTING & PUBLISHING	285	250	500	500	500
101-751-921-000	ELECTRIC SERVICE	902	1,846	1,650	1,750	1,855
101-751-933-000	REPAIR & MAINT - EQUIPMENT	-	17	-	-	-
101-751-935-000	REPAIR & MAINT. - PARKS	6,717	5,498	10,000	10,000	10,000
101-751-938-001	REPAIR & MAINT. - TRAILWAY	30	9,918	1,000	1,000	1,000
101-751-939-000	REPAIR & MAINTENANCE - VEHICLES	-	-	-	-	-
101-751-940-000	RENTALS & LEASES - GENERALLY	10,828	5,931	10,000	10,500	11,000
		117,845	147,976	158,216	142,791	138,877
APPROPRIATIONS - PUBLIC SERVICES		1,410,957	2,442,419	1,310,660	1,613,799	1,602,417

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

FUND 101: CAPITAL OUTLAY

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
<u>Dept 900 - CAPITAL OUTLAY - MAJOR</u>						
101-900-780-000	COMPUTER & RELATED HARWARE PURCHASE	-	16,110	-	-	-
101-900-971-000	CAPITAL - EQUIPMENT	-	45,923	66,000	36,000	60,000
101-900-974-000	CAPITAL - PROPERTY IMPROVEMENTS	84,571	-	-	25,000	-
101-900-976-000	CAPITAL - VEHICLES	-	-	115,000	295,000	115,000
		84,571	62,033	181,000	356,000	175,000
TOTAL APPROPRIATIONS		84,571	62,033	181,000	356,000	175,000

SPECIAL REVENUE FUNDS



FUND 202: MAJOR ROADS

FUND 203: LOCAL ROADS

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

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

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

Having limited revenue, Council has focused their spending on Pedestrian Safety over the last decade, including new and upgraded sidewalk enhancements along Maple Road. Fiscal Year 2024 will see further improvements to walkways in the city. The American with Disabilities Act has specific standards for non-motorized walkways.

In 2019, Council contracted for a Pavement Surface and Evaluation Rating (PASER) of the city's eighty-one (81) roads. The results revealed that twenty-six streets (26), or thirty-two percent, of all roads have a rating of six (6) or below, indicating they require significant attention. Management and Council decisions on how to confront the road infrastructure challenges were part of the Fiscal Year 2023 budget discussions and projects were executed.

12.75 miles of Local Roads (70.5%)

Regular maintenance and the 2009 roads bond debt service payment account for most of the local road expenditures, leaving little resources for additional road work. The state allows a portion of the Major Roads gas tax allocation to be transferred to Local Roads and Council has transferred money every year to increase the reserves in the Local Road Fund. In Fiscal Year 2024 the local road that was repaired included Annjo Street .

5.34 miles of Major Roads (29.5%)

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

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

FUND 202: MAJOR ROADS

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
REVENUES						
202-000-546-000	ST. GRANTS - HIGHWAYS & STREETS	554,257	568,212	570,000	595,000	616,420
202-000-665-000	INTEREST	-	24,197	30,000	30,000	30,000
TOTAL ESTIMATED REVENUES		554,257	592,409	600,000	625,000	646,420
APPROPRIATIONS						
Dept 451 - CONSTRUCTION - STREETS & STRUCTURES						
202-451-805-000	PROFESSIONAL SERVICES - STREETS	183	-	-	-	-
202-451-820-000	PROFESSIONAL SERVICES - ENGINEERING	19,148	-	20,000	20,000	10,000
202-451-973-000	CAPITAL - BIKE LANES, SIDEWALKS & PATHS	-	-	-	-	-
202-451-977-000	CAPITAL - GENERAL	-	-	-	-	0
		19,331	-	20,000	20,000	10,000
Dept 462 - PRESERVATION - STREETS & STRUCTURES						
202-462-709-000	PERSONNEL ALLOCATION	-	-	62,009	24,856	25,353
202-462-805-000	PROFESSIONAL SERVICES - STREETS	485	18,886	-	17,000	15,000
202-462-930-000	REPAIR & MAINT. - INFRASTRUCTURE	-	4,501	5,000	8,000	5,000
202-462-945-000	I/GT EQUIPMENT RENTAL	23,820	24,871	25,000	25,000	25,000
		24,305	48,258	92,009	74,856	70,353
Dept 474 - TRAFFIC SERVICES						
202-474-736-000	Traffic Sign Materials	2,141	1,908	2,500	2,000	2,000
202-474-802-000	TRAFFIC CONTROL & SIGNAL MAINT. SERVICE	22,203	3,794	25,000	14,400	14,400
202-474-805-000	PROFESSIONAL SERVICES - STREETS	-	-	5,000	3,000	3,000
202-474-938-000	REPAIR & MAINTENANCE - STREETS	-	161	6,000	3,000	3,000
202-474-945-000	I/GT EQUIPMENT RENTAL	1,188	357	2,000	1,000	1,000
		25,532	6,220	40,500	23,400	23,400
Dept 478 - WINTER MAINT - STREETS & STRUCTURES						
202-478-735-000	Snow and Ice Materials	7,119	5,539	10,000	10,000	10,000
202-478-945-000	I/GT EQUIPMENT RENTAL	5,827	8,519	8,000	8,500	8,500
		12,946	14,058	18,000	18,500	18,500
Dept 482 - ACT 51 ADMINISTRATIVE						
202-482-709-000	PERSONNEL ALLOCATION	58,520	52,297	2,723	4,525	4,525
202-482-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,289	-	1,700	1,700	1,800
202-482-812-000	PROFESSIONAL SERVICES - AUDIT	2,103	2,103	2,500	3,000	3,100
202-482-956-000	I/GT SERVICES EXPENSE	50,000	20,000	-	-	-
202-482-995-203	TRANSFER OUT TO LOCAL ROADS FUND	270,000	275,000	270,000	270,000	270,000
		381,912	349,400	276,923	279,225	279,425
TOTAL APPROPRIATIONS		464,026	417,936	447,432	415,981	401,678
NET OF REVENUES/APPROPRIATIONS - FUND 202		90,231	174,473	152,568	209,019	244,742
BEGINNING FUND BALANCE		605,328	695,559	870,032	1,022,600	1,231,619
ENDING FUND BALANCE		695,559	870,032	1,022,600	1,231,619	1,476,361

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

FUND 203: LOCAL ROADS

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
REVENUES						
203-000-546-000	ST. GRANTS - HIGHWAYS & STREETS	209,587	215,009	212,000	220,000	227,920
203-000-546-001	ST. PILOT - LOCAL ROAD IMPROV. PROGR	15,743	16,563	15,957	16,000	15,000
203-000-548-000	ST. GRANTS - METRO MAINT. FUNDS	25,532	24,366	27,000	24,000	25,000
203-000-643-000	CHARGES FOR SERVICE - PUBLIC WORKS	344	-	-	-	-
203-000-665-000	INTEREST	-	13,044	18,000	18,000	18,000
203-000-699-202	TRANSFER IN - FROM MAJOR ROADS	270,000	275,000	270,000	270,000	270,000
TOTAL ESTIMATED REVENUES		521,206	543,982	542,957	548,000	555,920
APPROPRIATIONS						
Dept 451 - CONSTRUCTION - STREETS & STRUCTURES						
203-451-805-000	PROFESSIONAL SERVICES-STREET	-	300	-	-	-
203-451-973-000	CAPITAL- BIKE LANE/SIDEWALKS	-	11,117	12,000	20,000	14,000
203-451-978-000	CAPITAL - STREETS	45,650	119,724	200,000	110,000	100,000
		45,650	131,141	212,000	130,000	114,000
Dept 462 - PRESERVATION - STREETS & STRUCTURES						
203-462-709-000	PERSONNEL ALLOCATION	-	-	62,009	41,153	41,976
203-462-930-000	REPAIR & MAINT. - INFRASTRUCTURE	4,634	33,395	20,000	25,000	20,000
203-462-945-000	I/GT EQUIPMENT RENTAL	12,041	11,714	12,000	12,000	12,500
		16,675	45,109	94,009	78,153	74,476
Dept 474 - TRAFFIC SERVICES						
203-474-736-000	Traffic Sign Materials	16,877	2,135	5,000	5,000	5,000
203-474-805-000	PROFESSIONAL SERVICES - STREETS	-	-	10,000	5,000	5,000
203-474-945-000	I/GT EQUIPMENT RENTAL	1,065	-	1,200	1,200	1,300
		17,942	2,135	16,200	11,200	11,300
Dept 478 - WINTER MAINT - STREETS & STRUCTURES						
203-478-735-000	Snow and Ice Materials	18,738	27,578	20,000	23,000	25,000
203-478-945-000	I/GT EQUIPMENT RENTAL	1,221	6,305	6,500	6,500	7,000
		19,959	33,883	26,500	29,500	32,000
Dept 482 - ACT 51 ADMINISTRATIVE						
203-482-709-000	PERSONNEL ALLOCATION	58,520	56,358	6,806	4,525	4,525
203-482-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,289	-	1,500	1,500	1,500
203-482-812-000	PROFESSIONAL SERVICES - AUDIT	2,103	2,103	2,454	3,000	3,100
203-482-956-000	I/GT SERVICES EXPENSE	20,000	17,000	20,000	12,000	12,000
		81,912	75,461	30,760	21,025	21,125
Dept 965 - TRANSFER OUT						
203-965-995-301	TRANSFER OUT TO DEBT SERVICE	110,250	105,250	-	-	-
		110,250	105,250	-	-	-
TOTAL APPROPRIATIONS		292,388	392,979	379,469	269,878	252,901
NET OF REVENUES/APPROPRIATIONS - FUND 203		228,818	151,003	163,488	278,122	303,019
BEGINNING FUND BALANCE		330,294	559,112	710,115	873,603	1,151,725
ENDING FUND BALANCE		559,112	710,115	873,603	1,151,725	1,454,744



FUND 265: DRUG FORFEITURE

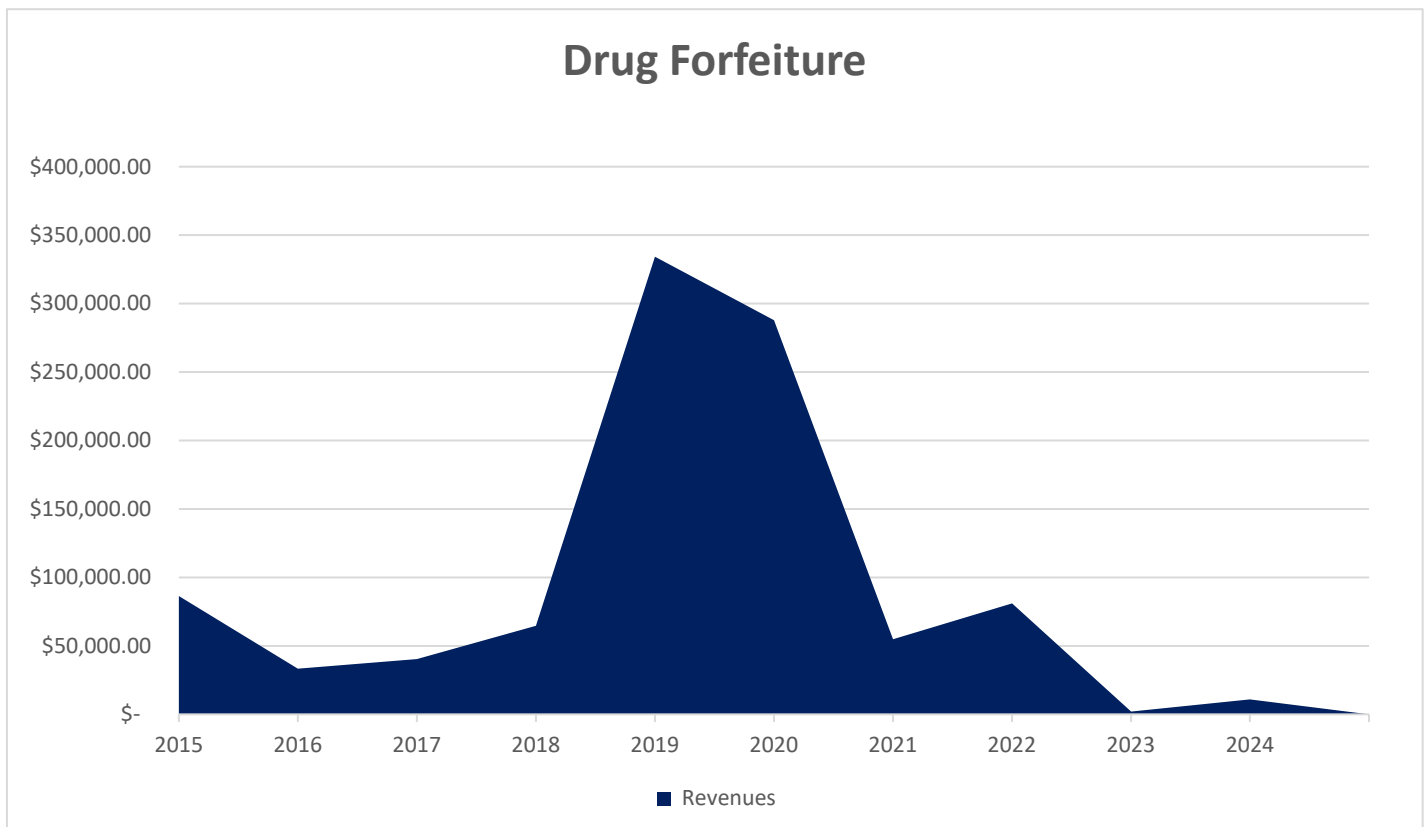
City of Walled Lake, Michigan Fiscal Year 2026 and 2027 Budget

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

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

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

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



City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

FUND 265: FORFEITURE FUND

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACUTAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
REVENUES						
265-000-505-001	FEDERAL GRANTS - PUB. SAFETY FORFEIT.	62,667	8,046	-	-	
265-000-543-000	STATE GRANTS - PUB. SAFETY	-	22,431	100,000	100,000	100,000
265-000-665-000	INTEREST	413	1,092	-	-	-
265-000-687-000	REFUNDS/REBATES	-	4,995	-	-	-
265-000-693-000	SALE OF CAPITAL ASSETS - GOV. FUNDS	17,700	6,500	-	-	-
265-000-693-001	SALE OF CAPITAL ASSETS - FED. FORFEIT.	-	24,660	-	-	-
TOTAL ESTIMATED REVENUES		80,780	67,724	100,000	100,000	100,000
APPROPRIATIONS						
Dept 308-FEDERAL FORFEITURE						
265-308-728-000	OPERATING SUPPLIES & MATERIALS	-	3,400	-	-	-
265-308-729-000	SPECIAL SUPPLIES & MATERIALS	6,100	-	-	-	-
265-308-731-000	Uniforms	-	-	-	-	-
265-308-780-000	COMPUTER & RELATED HARWARE PURCHASES	2,634	-	-	-	-
265-308-781-000	MINOR SOFTWARE PURCHASES	1,600	-	-	-	-
265-308-785-000	MINOR MACH. & EQUIPMENT PURCHASE	12,605	-	-	-	-
265-308-787-000	WEAPONS & PROTECTIVE GEAR	-	-	-	-	-
265-308-810-001	OPEN	-	-	-	-	-
265-308-814-000	PROFESSIONAL SERVICES - LAW ENFORCE.	-	-	-	-	-
265-308-934-000	REPAIR & MAINT. - BUILDINGS & FACILITIES	-	-	-	-	-
265-308-939-000	REPAIR & MAINTENANCE - VEHICLES	1,955	-	-	-	-
265-308-955-000	TRAINING & CONFERENCES	-	-	-	-	-
265-308-965-000	SERVICE CHARGES, PENALTIES & LATE FEES	240	240	-	-	-
265-308-971-000	CAPITAL - EQUIPMENT	16,472	-	-	-	-
265-308-975-000	CAPITAL - BUILDING IMPROVEMENTS	6,855	-	-	-	-
265-308-976-000	CAPITAL - VEHICLES	110,348	35,153	-	-	-
		158,809	38,793	-	-	-
Dept 309-STATE FORFEITURE						
265-309-728-000	OPERATING SUPPLIES & MATERIALS	-	-	-	-	-
265-309-729-000	SPECIAL SUPPLIES & MATERIALS	-	-	-	-	-
265-309-731-000	Uniforms	-	-	-	-	-
265-309-785-000	MINOR MACH. & EQUIPMENT PURCHASE	-	-	-	-	-
265-309-920-000	Telephone/Internet Service	-	83	-	-	-
265-309-939-000	REPAIR & MAINTENANCE - VEHICLES	-	-	-	-	-
265-309-955-000	TRAINING & CONFERENCES	1,800	-	-	-	-
265-309-971-000	CAPITAL- EQUIPMENT	-	11,830	-	-	-
265-309-976-000	CAPITAL - VEHICLES	-	7,257	-	-	-
		1,800	19,170	-	-	-
Dept 900-CAPITAL OUTLAY - MAJOR						
265-900-971-000	CAPITAL - EQUIPMENT	-	-	100,000	100,000	100,000
TOTAL APPROPRIATIONS		160,609	57,963	100,000	100,000	100,000
NET OF REVENUES/APPROPRIATIONS - FUND 265		(79,829)	9,761	-	-	-
BEGINNING FUND BALANCE		81,001	1,172	10,933	10,933	10,933
ENDING FUND BALANCE		1,172	10,933	10,933	10,933	10,933



FUND 588: TRANSPORTATION

City of Walled Lake, Michigan Fiscal Year 2026 and 2027 Budget

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

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

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

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

The transportation service provides wheelchair lifts to help accommodate the disabled who require a lift to enter the vehicle. The purpose of WOTA is to secure rides to necessary, as well as enjoyable, destinations for our residents. WOTA operates fixed bus routes and calls for service five (5) days a week, Monday through Friday, from 8:00am until 4:00pm. In 2024, WOTA added Saturday hours 8:00am – 4:00pm and Sunday 7:30am – 3:30pm.

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

FUND 588: TRANSPORTATION FUND

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
REVENUES						
588-000-590-000	LOCAL CONTRIBS - SMART	-	-	-	-	-
588-000-665-000	INTEREST	-	1,513	2,000	2,000	2,000
588-000-687-000	REFUNDS/REBATES	-	2,403	-	-	-
TOTAL ESTIMATED REVENUES		-	3,916	2,000	2,000	2,000
APPROPRIATIONS						
588-596-709-000	PERSONNEL ALLOCATION	4,757	3,884	-	-	-
588-596-812-000	PROFESSIONAL SERVICES - AUDIT	1,052	1,052	1,052	1,100	1,250
588-596-823-000	INSURANCES	7,340	18,929	-	-	-
588-596-956-002	I/GT TREASURY EXPENSE	10,000	10,000	10,000	10,000	10,000
TOTAL APPROPRIATIONS		23,149	33,865	11,052	11,100	11,250
NET OF REVENUES/APPROPRIATIONS - FUND 588		(23,149)	(29,949)	(9,052)	(9,100)	(9,250)
BEGINNING FUND BALANCE		171,011	147,862	117,913	108,861	99,761
ENDING FUND BALANCE		147,862	117,913	108,861	99,761	90,511



FUND 285: GRANT: AMERICAN RESCUE PLANT ACT

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

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

The budget assumes full use of the funds for capital and executive staffing purposes. The remainder of the grant funds were used for lost revenue and was transferred out to the general fund in Fiscal Year 2025.

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

FUND 285: GRANT FUND - ARPA

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
REVENUES						
285-000-502-000	FEDERAL GRANTS	158,587	492,108	-	-	-
TOTAL ESTIMATED REVENUES		158,587	492,108	-	-	-
APPROPRIATIONS						
285-212-703-000	DEPT. HEAD/ DIRECTOR	118,003	-			
285-212-710-000	FICA	8,824	364			
285-212-711-000	HEALTH INSURANCE	29,560	2,618			
285-212-711-050	EMPLOYEE INSURANCE CONTRIBUTION	(2,648)	(153)			
285-212-712-000	EMPLOYER (HSA) CONTRIBUTION	3,500	-			
285-212-716-000	ACCRUED LEAVE PAYOUT	-	4,808			
285-212-718-000	LIFE INSURANCE	1,348	128			
285-212-995-101	TRANSFER OUT TO GF		484,343			
285-900-975-000	CAPITAL OUTLAY	-	-	-	-	-
TOTAL APPROPRIATIONS		158,587	492,108	-	-	-
NET OF REVENUES/APPROPRIATIONS - FUND 401		-	(0)	-	-	-
BEGINNING FUND BALANCE		-	-	(0)	(0)	(0)
ENDING FUND BALANCE		-	(0)	(0)	(0)	(0)

ENTERPRISE FUNDS

FUND 592: WATER & SEWER

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

Financial & Operational Information

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

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

Water & Sewer Infrastructure History

WATER

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

SEWER

- September 1966 - Contracted to create the Walled Lake Arm of Huron-Rouge SDS (with amendments in 1969 and 1970)
- August 1971 - Walled Lake-Novi 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 an SDS asset management plan; funding will be provided by the grant and reserves
- September 2018 – The City of Walled Lake and the City of Novi amended its contract with WRC to separate the WWTP/interceptor costs from the respective city's operation and maintenance costs; thereby keeping expenditures for O&M incurred independent of each other
- As part of the amended contract that took place in September of 2018, Walled Lake and OCWRC switched the WWTP sewage treatment charges from REU based to metered flow

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

FUND 592: WATER AND SEWER

GL NUMBER	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
WATER OPERATIONS & MAINTENANCE					
Operating Revenues					
Operating Rate Revenue	1,321,455	1,301,037	1,401,590	1,456,500	1,512,040
Operating Non-Rate Revenue	55,674	69,448	57,310	66,720	66,720
City Revenue Requirement	187,331	33,247	37,472	38,221.44	38,986
Operating Revenues	1,564,460	1,403,732	1,496,372	1,561,441	1,617,746
Operating Expenses					
Water Purchases	861,082	888,772	935,850	983,680	1,023,030
Water Maintenance Unit	337,614	310,894	317,110	316,330	325,820
Water Systems Engineering	33,620	40,808	36,750	50,250	51,760
Pump Maintenance Unit	22,360	19,011	23,270	21,870	22,530
Systems Control Unit	1,921	1,648	2,310	1,840	1,900
Plan Review and Permitting	2,556	16,470	10,800	9,350	9,630
Inspection	-	-	-	-	-
Laboratory	-	-	-	-	-
Mapping Unit	11,940	7,914	17,290	15,760	16,230
Miss Dig	14,798	18,410	14,550	16,400	16,890
Billing Services Unit	24,963	24,973	27,210	28,470	29,320
General and Administrative	69,949	73,602	73,760	79,270	81,650
City Operations	187,331	33,247	37,472	38,221	38,986
Total Operating Expenses	1,568,136	1,435,748	1,496,372	1,561,441	1,617,746
Net Income	(3,675)	(32,016)	-	-	-
Reserves					
Non-Operating Revenue	-	-	-	-	-
Non-Operating Expense	-	-	-	-	-
Major Maintenance Reserve Revenue	262,758	257,902	257,900	257,900	257,900
Major Maintenance Reserve Expense	(81,867)	(114,190)	(102,920)	(219,810)	(226,400)
Emergency Reserve Revenue	-	-	-	-	-
Emergency Reserve Expense	-	-	-	-	-
Capital Reserve Revenue	262,709	345,656	325,000	450,000	450,000
Capital Reserve Expense	-	-	(9,900)	(7,420)	(7,640)
Change in Net Assets	439,925	457,352	470,080	480,670	473,860
Rate Revenue					
Revenue Requirements:					
Operating Expense	1,380,805	1,392,469	1,458,900	1,523,220	1,578,760
Non-Operating	-	-	-	-	-
Major Maintenance	262,758	257,902	257,900	257,900	257,900
Emergency Maintenance	-	-	-	-	-
Capital	262,709	345,656	325,000	450,000	450,000
Total Revenue Requirements	1,906,272	1,996,028	2,041,800	2,231,120	2,286,660
Non-Rate Revenue	(55,674)	(69,448)	(57,310)	(66,720)	(66,720)
Rate Required Revenue	1,850,598	1,926,580	1,984,490	2,164,400	2,219,940
O&M Non-Rate Revenue:					
Non-Rate Revenue	(55,674)	(69,448)	(57,310)	(66,720)	(66,720)
Non-Rate Revenue Major Maint	-	-	-	-	-
Total O&M Non-Rate Revenue	(55,674)	(69,448)	(57,310)	(66,720)	(66,720)

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

FUND 592: WATER AND SEWER

GL NUMBER	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
Revenue Requirements:					
Water Purchases	861,082	888,772	935,850	983,680	1,023,030
Operating Expense	519,723	513,729	523,050	577,761	594,716
Non-Operating	-	-	-	-	-
Major Maintenance	262,758	257,902	257,900	257,900	257,900
Emergency Maintenance	-	-	-	-	-
Capital	262,709	350,000	325,000	450,000	450,000
Total Revenue Requirements	1,906,272	2,010,404	2,041,800	2,269,341	2,325,646
Non-Rate Revenue	(55,674)	(69,448)	(57,310)	(66,720)	(66,720)
Rate Required Revenue	1,850,598	1,940,956	1,984,490	2,202,621	2,258,926

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

FUND 592: WATER AND SEWER

GL NUMBER	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
SEWER OPERATIONS & MAINTENANCE					
Operating Revenues					
Operating Rate Revenue	1,073,718	1,084,758	1,163,700	1,186,040	1,340,830
Operating Non-Rate Revenue	41,667	55,979	35,970	51,590	51,590
Operating Revenues	<u>1,115,385</u>	<u>1,140,737</u>	<u>1,199,670</u>	<u>1,237,630</u>	<u>1,392,420</u>
Operating Expenses					
Sewage Treatment	860,383	898,285	962,250	983,280	1,130,440
Sewer System Maintenance	27,252	44,895	32,210	37,380	38,500
Sewer System Engineering	7,430	16,694	13,260	14,380	14,810
Water Purchases	-	-	-	-	-
Water Maintenance Unit	-	-	-	-	-
Water Systems Engineering	-	-	-	-	-
Pump Maintenance Unit	51,614	57,532	55,340	63,100	64,990
Systems Control Unit	34,523	26,931	33,600	31,590	32,540
Plan Review and Permitting	538	744	1,110	920	950
Inspection	295	1,169	900	740	760
IPP	-	-	-	-	-
Laboratory	-	-	-	-	-
Mapping Unit	3,931	1,742	2,870	2,520	2,600
Miss Dig	35	29	110	50	50
Billing Services Unit	23,089	23,050	25,170	26,280	27,070
General and Administrative	69,466	72,271	72,850	77,390	79,710
Total Operating Expenses	<u>1,078,557</u>	<u>1,143,343</u>	<u>1,199,670</u>	<u>1,237,630</u>	<u>1,392,420</u>
Net Income	<u>36,828</u>	<u>(2,606)</u>	<u>(2,710)</u>	<u>(2,819)</u>	<u>(2,931)</u>
Reserves					
Non-Operating Revenue	-	-	-	-	-
Non-Operating Expense	-	-	-	-	-
Major Maintenance Reserve Revenue	54,971	54,734	51,500	80,000	85,600
Major Maintenance Reserve Expense	(51,322)	(62,471)	(177,210)	(178,040)	(177,250)
Emergency Reserve Revenue	21,134	21,282	20,000	20,000	20,000
Emergency Reserve Expense	-	-	-	-	-
Capital Reserve Revenue	192,357	181,265	130,000	160,000	176,000
Capital Reserve Expense	(208,326)	(57,125)	(254,000)	(220,000)	(280,000)
Change in Net Assets	<u>45,643</u>	<u>135,080</u>	<u>(229,710)</u>	<u>(138,040)</u>	<u>(178,581)</u>
Rate Revenue					
Revenue Requirements:					
Operating Expense	1,078,557	1,143,343	1,199,670	1,237,630	1,392,420
Non-Operating	-	-	-	-	-
Major Maintenance	54,971	54,734	51,500	80,000	85,600
Emergency Maintenance	21,134	21,282	20,000	20,000	20,000
Capital	192,357	181,265	130,000	160,000	176,000
Total Revenue Requirements	<u>1,347,020</u>	<u>1,400,625</u>	<u>1,401,170</u>	<u>1,497,630</u>	<u>1,674,020</u>
Non-Rate Revenue	(41,667)	(527,460)	(35,970)	(51,590)	(51,590)
Rate Required Revenue	<u>1,305,353</u>	<u>873,165</u>	<u>1,365,200</u>	<u>1,446,040</u>	<u>1,622,430</u>
O&M Non-Rate Revenue:					
Non-Rate Revenue	(41,667)	(527,460)	(35,970)	(51,590)	-

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

FUND 592: WATER AND SEWER

GL NUMBER	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
Non-Rate Revenue Non-Operating	-	-	-	-	-
Non-Rate Revenue Major Maint	-	-	-	-	-
Non-Rate Revenue Emergency	-	-	-	-	-
Non-Rate Revenue Capital	-	500,000	-	-	-
Total O&M Non-Rate Revenue	(28,720)	(27,460)	(35,970)	(51,590)	-
Revenue Requirements:					
Sewage Treatment	860,383	898,285	962,250	983,280	1,130,440
Water Purchases	-	-	-	-	-
Operating Expense	218,174	245,057	237,420	254,350	261,980
Non-Operating	-	-	-	-	-
Major Maintenance	54,971	54,734	51,500	80,000	85,600
Emergency Maintenance	21,134	21,282	20,000	20,000	20,000
Capital	192,357	181,265	130,000	160,000	176,000
Total Revenue Requirements	1,347,020	1,400,625	1,401,170	1,497,630	1,674,020
Non-Rate Revenue	(41,667)	(527,460)	(35,970)	(51,590)	-
Rate Required Revenue	1,305,353	873,165	1,365,200	1,446,040	1,674,020



FUND 590: REFUSE

City of Walled Lake, Michigan Fiscal Year 2026 and 2027 Budget

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

The city has extended a 3-year agreement (July 1, 2024 – June 30, 2027) for curbside trash and recycling with Green for Life (GFL), now operating under Priority Waste Service after a 2024 acquisition. Priority Waste will honor the contract’s annual rate increases—capped at 4% and no less than 2%, based on the lesser of CPI or 4%—plus a fuel adjustment every six months.

There have been changes in the State legislature in regard to disposal of refuse and TIP (Transfer, Infrastructure, and Processing) fees have begun to customers. TIP fees are charges that cover the cost of processing and disposing of your waste after it’s picked up. This includes transporting the trash to a facility, sorting or processing it, and ensuring it’s disposed of safely according to environmental regulations. These fees helps keep the system running efficiently and sustainably.

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

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

Description	Quarterly Fee	Annual Fee
Curbside Pickup	\$47.79	\$191.16
Recycling	\$3.93	\$15.72
Administrative Service	\$1.80	\$7.20
Total Cost Per Customer	\$53.52	\$214.08

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

FUND 570: REFUSE

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
REVENUES						
570-000-636-000	USER FEES - SOLID WASTE	377,052	377,141	420,857	448,816	466,769
TOTAL ESTIMATED REVENUES		377,052	377,141	420,857	448,816	466,769
APPROPRIATIONS						
570-528-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	9,063	9,788	10,150	22,000	29,870
570-528-812-000	PROFESSIONAL SERVICES - AUDIT	2,103	2,103	2,454	-	-
570-528-827-000	REFUSE, RECYCLING & WASTE SERVICES	341,250	361,419	396,552	418,674	435,421
570-528-956-000	INTRAGOVERNMENTAL SERVICES EXPENSE	9,618	10,121	-	-	-
570-528-995-101	TRANSFER OUT TO GENERAL FUND	-	-	-	-	-
TOTAL APPROPRIATIONS		362,034	383,431	409,156	440,674	465,291
NET OF REVENUES/APPROPRIATIONS - FUND 570		15,018	(6,290)	11,701	8,142	1,478
BEGINNING FUND BALANCE		66,283	81,301	75,011	86,712	94,854
ENDING FUND BALANCE		81,301	75,011	86,712	94,854	96,332

COMPONENT UNITS



FUND 494:
DOWNTOWN DEVELOPMENT AUTHORITY

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

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

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

To manage infrastructure and capital plans without external financing requires long term planning and the ability to save funds for multiple years. The results of these actions are the survey of the entire downtown area and phase one of sidewalk improvements from N. Pontiac Trail and Liberty Street. The Board awaits engineering for design services and landscaping plans.

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

FUND 248: DOWNTOWN DEVELOPMENT FUND

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
REVENUES						
248-000-402-000	CURRENT REAL PROPERTY TAXES	893,525	952,828	990,000	1,000,000	1,050,000
248-000-412-000	DELINQUENT PERSONAL PROPERTY TAXES	7,893	1,657	4,175	-	-
248-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	5,369	7,165	5,500	6,000	6,000
248-000-576-000	STATE GRANTS - DEVELOPMENT	15,672	-	-	-	-
248-000-665-000	INTEREST	-	98,074	90,000	90,000	95,000
248-000-674-000	Donations	4,158	-	-	-	-
248-000-698-000	BOND & INSURANCE RECOVERIES	-	-	-	-	-
TOTAL ESTIMATED REVENUES		926,617	1,059,724	1,089,675	1,096,000	1,151,000
APPROPRIATIONS						
248-729-730-000	POSTAGE	-	-	600	-	-
248-729-785-000	MINOR MACH. & EQUIPMENT PURCHASE	9,768	-	-	7,500	-
248-729-812-000	PROFESSIONAL SERVICES - AUDIT	7,362	7,362	7,712	8,100	8,700
248-729-816-000	PROFESSIONAL SERVICE - FINANCE	-	36	42	45	45
248-729-820-000	PROFESSIONAL SERVICES - ENGINEERING	-	441	90,000	50,000	20,000
248-729-880-000	COMMUNITY EVENTS	459	3,573	5,000	6,000	6,000
248-729-900-000	PRINTING & PUBLISHING	-	488	1,000	500	500
248-729-921-000	ELECTRIC SERVICE	3,850	4,897	6,000	6,000	6,000
248-729-930-000	REPAIR & MAINT. - INFRASTRUCTURE	-	-	-	1,000	-
248-729-933-000	REPAIR & MAINT. - EQUIPMENT	-	12	1,500	1,000	1,000
248-729-937-000	SOFTWARE MAINTENANCE	-	68	-	19,500	19,500
248-729-956-000	I/GT SERVICES EXPENSE	63,000	80,218	55,655	68,993	68,993
248-729-956-002	I/GT SERVICES EXPENSE TREAS	25,000	24,000	20,419	22,625	22,625
248-729-956-003	I/GT SERVICES EXPENSE DPW	99,000	86,000	92,654	54,665	54,665
248-729-956-004	I/GT SERVICES EXPENSE PD	202,000	200,000	197,567	107,216	107,216
248-729-956-005	I/GT SERVICES EXPENSE FIRE	52,000	52,000	92,251	79,382	79,382
248-729-967-000	PROJECT EXPENSES - NOT CAPITAL	-	-	-	4,000	5,000
248-900-971-000	CAPITAL - EQUIPMENT	10,092	14,100	-	-	-
248-900-972-000	CAPITAL-LAND/ROW ACQUISITION	-	-	-	8,000	-
248-900-973-000	CAPITAL - BIKE LANES, SIDEWALKS & PATHS	-	-	-	50,000	25,000
248-900-974-000	CAPITAL - PROPERTY IMPROVEMENTS	-	66,003	205,000	10,000	10,000
248-900-977-000	CAPITAL - GENERAL	65,945	-	-	20,000	-
248-900-988-000	CAPITAL - STORMWATER	-	-	-	-	10,000
TOTAL APPROPRIATIONS		538,476	539,198	775,400	524,526	444,626
NET OF REVENUES/APPROPRIATIONS - FUND 248		388,141	520,526	314,275	571,474	706,374
BEGINNING FUND BALANCE		1,349,061	1,737,202	2,257,728	2,572,003	3,143,477
ENDING FUND BALANCE		1,737,202	2,257,728	2,572,003	3,143,477	3,849,851



FUND 271: LIBRARY

City of Walled Lake, Michigan Fiscal Year 2026 and 2027 Budget

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

During the economic downturn, the library transitioned to a part-time staff managed by one full-time director. The board hired a new director and together they succeeded in bringing a modern vision and enthusiasm to the library. The Library Board was able to focus its efforts on purchasing more library materials, increasing the number of programs offered to the public, and investing in significant capital improvements. The Library Board voted to spend \$45,000 to redesign the library sign and replace computers and laptops.

Having successfully tackled these critical projects, the Library Board believed it was time to address staff retention and succession planning. With the library losing three key staff members for better financial opportunities over a period of 16 months, and with the library's budget being able to support an additional full-time staff member, the Library Board budgeted for an additional full-time Assistant Library Director. The library board recently approved another full-time librarian to start in FY2026.

Expenditures remain fairly consistent, with expenditure increases allocated to the services that bring the patrons to the library, including alluring and educational programming for patrons of all ages, computers and tablets for public use, books and periodicals, audio/visual materials, electronic access to eBooks, online databases, digital audio books and downloadable magazines.

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

FUND 271: WALLED LAKE CITY LIBRARY

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
REVENUES						
271-000-402-000	CURRENT REAL PROPERTY TAXES	397,758	431,213	450,000	500,000	505,000
271-000-412-000	DELINQUENT PERSONAL PROPERTY TAXES	2,055	1,910	100	-	-
271-000-432-001	PILOT - WALLED LAKE VILLA	1,640	1,678	1,600	1,600	1,600
271-000-502-000	FEDERAL GRANTS - GENERAL	-	-	-	-	-
271-000-568-000	STATE GRANTS - LIBRARY AID	7,352	8,999	7,200	7,500	7,500
271-000-569-000	STATE GRANT-RETIREMENT CONTRIBUTION	-	158,017	-	-	-
271-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	2,546	3,208	2,000	1,000	1,000
271-000-656-000	TRAFFIC VIOLATION FINES (PENAL)	9,725	9,959	10,000	9,500	9,500
271-000-659-000	FINES - LIBRARY	3,528	2,001	2,000	1,000	1,000
271-000-665-000	Interest	1	5,789	12,000	12,000	12,000
271-000-674-000	Donations	2,881	2,213	1,075	-	-
271-000-687-000	REFUNDS / REBATES	-	358	-	-	-
TOTAL ESTIMATED REVENUES		427,486	625,345	485,975	532,600	537,600
APPROPRIATIONS						
PERSONNEL						
271-790-703-000	DEPT. HEAD / DIRECTOR	66,425	67,024	69,500	72,280	75,171
271-790-703-001	DEPUTY DEPT. HEAD / DIRECTOR	41,053	45,641	45,000	46,000	47,840
271-790-704-000	FULL TIME WAGES	-	-	-	48,000	48,000
271-790-705-000	PART TIME WAGES	71,805	73,371	78,000	60,000	63,000
271-790-709-000	PERSONNEL ALLOCATION	-	-	-	-	-
271-790-710-000	FICA	14,528	14,625	14,500	20,000	20,800
271-790-711-000	HEALTH INSURANCE	1,693	5,883	6,000	20,000	21,600
271-790-711-050	EMPLOYEE HEALTH INSURANCE CONTRIBUTION	-	-	-	-	-
271-790-712-000	EMPLOYER HEALTH PLAN CONTRIBUTIONS (HSA)	-	1,750	1,750	6,500	6,500
271-790-713-001	ESTA P/T EMPLOYEE LEAVE	-	-	-	2,000	2,000
271-790-716-000	ACCRUED LEAVE PAYOUT	-	-	-	-	-
271-790-717-000	ALLOWANCES & STIPENDS	11,490	6,540	14,000	7,500	-
271-790-718-000	Life Insurance	1,629	1,567	2,000	2,200	2,500
271-790-719-000	RETIREMENT CONTRIBUTIONS	3,867	162,415	5,850	5,000	6,000
271-790-723-000	WORKER'S COMPENSATION INSURANCE	439	291	1,400	1,500	1,500
271-790-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	159	7	150	200	200
271-790-876-000	OPEB LIABILITY PAYMENT	2,708	3,000	3,000	3,000	3,000
271-790-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	771	770	1,500	2,500	2,500
271-790-955-000	TRAINING & CONFERENCES	1,173	2,151	2,000	5,000	3,000
		217,740	385,035	244,650	301,680	303,611
OPERATIONS						
271-790-727-000	Office Supplies	1,835	2,586	2,000	3,000	3,000
271-790-728-000	OPERATING SUPPLIES & MATERIALS	8,265	11,122	12,000	15,000	12,000
271-790-730-000	POSTAGE	2,367	3,290	4,500	5,000	5,000
271-790-737-000	PROGRAM EXPENSES	7,187	8,500	10,000	10,000	10,000
271-790-823-000	INSURANCES	5,872	6,439	9,273	12,600	13,000

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

FUND 271: WALLED LAKE CITY LIBRARY

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 FORECAST BUDGET
271-790-869-000	MILEAGE AND TRANSPORTATION EXPENSES	857	1,474	1,500	1,200	1,500
271-790-880-000	COMMUNITY EVENTS	-	-	3,898	-	-
271-790-900-000	PRINTING & PUBLISHING	5,732	4,007	5,000	6,000	5,000
271-790-920-000	Telephone/Internet Service	1,146	2,983	2,000	3,200	3,200
271-790-921-000	ELECTRIC SERVICE	2,904	2,982	3,000	3,500	3,500
271-790-922-000	NATURAL GAS SERVICE	1,118	860	1,200	1,200	1,200
271-790-923-000	WATER SERVICE	1,879	1,696	2,000	3,000	3,000
271-790-965-000	SERVICE CHARGES, PENALTIES & LATE FEES	-	-	-	-	-
		39,162	45,939	56,371	63,700	60,400
<u>LEGAL AND PROFESSIONAL</u>						
271-790-812-000	PROFESSIONAL SERVICES - AUDIT	2,103	2,103	2,500	3,600	3,960
		2,103	2,103	2,500	3,600	3,960
<u>BUILDING AND GROUNDS</u>						
271-790-780-000	COMPUTER & RELATED HARWARE PURCHASES	64	871	1,000	25,000	1,500
271-790-785-000	MINOR MACH. & EQUIPMENT PURCHASE	-	30	500	-	-
271-790-931-000	REPAIR & MAINT. - GROUNDS	-	-	-	-	-
271-790-932-000	MAINTENANCE AGREEMENTS - HVAC	-	-	1,500	1,500	1,500
271-790-933-000	REPAIR & MAINT. - EQUIPMENT	29	50	100	100	100
271-790-934-000	REPAIR & MAINT. - BUILDINGS & FACILITIES	1,395	567	1,500	1,500	1,500
271-790-936-000	Computer Maintenance	36,202	35,122	38,000	40,000	40,000
271-790-937-000	SOFTWARE MAINTENANCE	1,376	2,199	4,115	5,000	5,000
271-790-941-000	RENTALS & LEASES - OFFICE EQUIPMENT	3,783	2,845	4,000	4,000	4,000
		42,849	41,684	50,715	77,100	53,600
<u>PRINTED AND NON-PRINTED MATERIALS</u>						
271-790-783-000	LIBRARY MEDIA	51,455	48,741	60,000	75,000	70,000
271-790-831-000	PROFESSIONAL SERVICES - (TLN)	3,495	3,617	4,500	4,500	5,000
		54,950	52,358	64,500	79,500	75,000
<u>INTER-FUND CITY CHARGES</u>						
271-790-956-000	I/GT SERVICES EXPENSE	25,234	30,000	30,000	34,875	35,573
		25,234	30,000	30,000	34,875	35,573
<u>CAPITAL</u>						
271-900-780-000	COMPUTER & RELATED HARWARE PURCHASES	1,587	-	-	-	-
271-900-782-000	FURNISHINGS AND FIXTURES	-	154,752	10,000	20,000	-
		1,587	154,752	10,000	20,000	-
TOTAL APPROPRIATIONS		383,625	711,871	458,736	580,455	532,144
NET OF REVENUES/APPROPRIATIONS - FUND 271		43,861	(86,526)	27,239	(47,855)	5,456
BEGINNING FUND BALANCE		347,055	390,916	304,390	331,629	283,774
ENDING FUND BALANCE		390,916	304,390	331,629	283,774	289,230

DEBT SERVICE FUND & CAPITAL IMPROVEMENT PLAN

The financial data on the current debt obligations, including the legal debt limits, is located in this area of the document, noting that the debt service has been paid off. The capital expenditures for 2024 is included in the section.



FUND 401: DEBT SERVICE

City of Walled Lake, Michigan
Fiscal Year 2026 and 2027 Budget

City of Walled Lake has no new debt

The city made its final payment for the 2009 bond in FY2024. Paying off debt service is a critical aspect of fiscal management that directly impacts the financial health and stability of the city. City administration ensured the city met their financial obligations and allocated resources effectively for public services and infrastructure development. Additionally, transparency and accountability in financial reporting are paramount to instill confidence among taxpayers and creditors, fostering responsible fiscal stewardship in the city.

The last installment marked the successful conclusion of the city's financial commitment, reflecting strong fiscal management and long-term planning. The bond, which supported the reconstruction and expansion of key transportation corridors, has greatly improved traffic flow, safety, and infrastructure longevity. With the debt fully retired, the city can now reallocate resources to new priorities while celebrating the lasting impact of this investment on residents and local businesses alike. Any future improvements will likely require assistance from the general fund.

City of Walled Lake, Michigan
 Fiscal Year 2026 and 2027 Budget

FUND 301: DEBT SERVICE

GL NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED BUDGET	2025-26 PROPOSED BUDGET	2026-27 FORECAST BUDGET
REVENUES						
301-000-699-203	TRANSFER IN - LOCAL ROADS	-	105,250	-	-	-
301-000-699-591	TRANSFER IN - WATER & SEWER FUND	110,250	-	-	-	-
TOTAL ESTIMATED REVENUES		110,250	105,250	-	-	-
APPROPRIATIONS						
301-218-965-000	CHARGES, PENALTIES & LATE FEES	250	250	-	-	-
301-218-991-006	PRIN 2002 - DPW BLDG	-	-	-	-	-
301-218-991-007	PRIN 2009 - LOCAL ROADS	100,000	100,000	-	-	-
301-218-993-006	INTEREST 2002 BLDG AUTH	-	-	-	-	-
301-218-993-007	INTEREST 2009 LOCAL RDS	10,000	5,000	-	-	-
TOTAL APPROPRIATIONS		110,250	105,250	-	-	-
NET OF REVENUES/APPROPRIATIONS - FUND 301		-	-	-	-	-
BEGINNING FUND BALANCE		-	-	-	-	-
ENDING FUND BALANCE		-	-	-	-	-



FIVE YEAR CAPITAL IMPROVEMENT PLAN THREE YEAR MINOR ASSET PURCHASE PLAN

City of Walled Lake, Michigan Fiscal Year 2026 and 2027 Budget

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

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

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

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

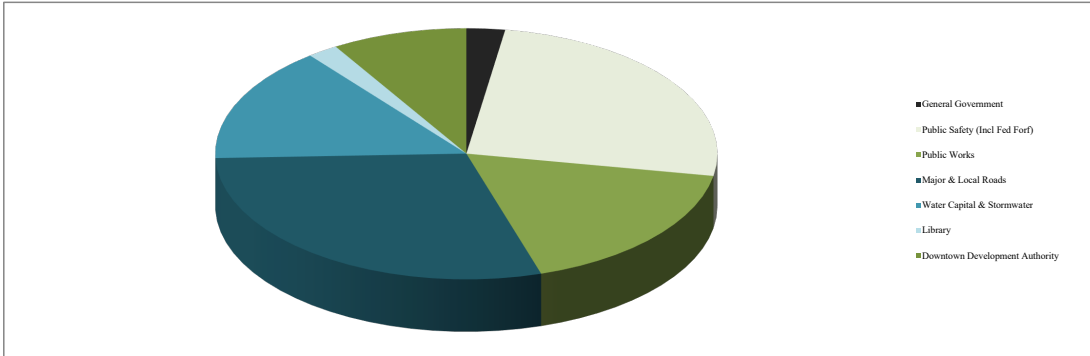
Capital assets below the capitalization thresholds are categorized as minor asset purchases and are paid through operating revenue in the year incurred. A 3-year CIP for minor purchases is also included in this budget document.

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

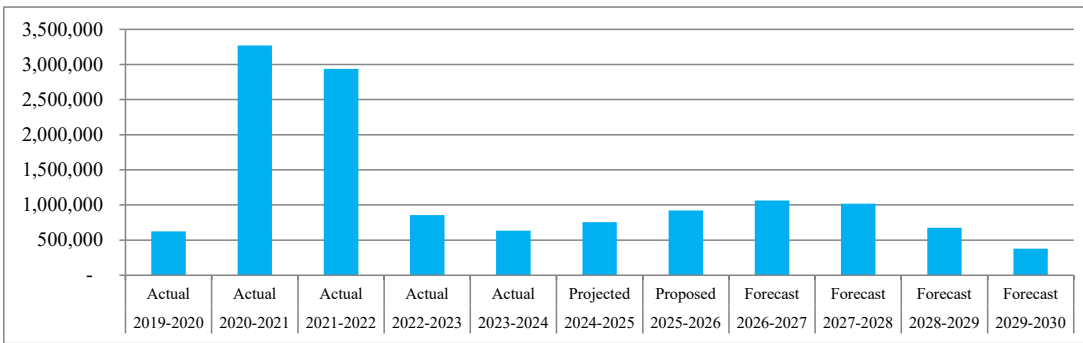
Public Act 33 of 2008 (MCL 125.3865), commonly referred to as the “Planning Enabling Act,” requires local governments to prepare an annual capital improvement plan. The City of Walled Lake’s 5 Year CIP exceeds the requirements of the act. The Planning Commission was designated by the act as the group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

City of Walled Lake, Michigan
Fiscal Year 2026-2027 and 2027-2028 Budget

MAJOR CAPITAL IMPROVEMENT SUMMARY BY CATEGORY & YEAR



Capital Improvement Category	FY 2026-2027 Appropriation	Percent of Total
General Government	\$ 25,000	2.5%
Public Safety (Incl Fed For)	256,000	25.4%
Public Works	175,000	17.3%
Major & Local Roads	295,000	29.2%
Water Capital & Stormwater	150,000	14.9%
Library	20,000	2.0%
Downtown Development Authority	88,000	8.7%
\$	1,009,000	100.0%



Fiscal Year	Budget
2015-2016	Actual 281,269
2016-2017	Actual 610,926
2017-2018	Actual 1,542,451
2018-2019	Actual 1,424,821
2019-2020	Actual 625,845
2020-2021	Actual 3,272,112
2021-2022	Actual 2,936,428
2022-2023	Actual 855,280
2023-2024	Actual 635,908
2024-2025	Projected 755,250
2025-2026	Proposed 921,000
2026-2027	Forecast 1,063,000
2027-2028	Forecast 1,018,000
2028-2029	Forecast 675,000
2029-2030	Forecast 378,000

**City of Walled Lake, Michigan
Fiscal Year 2026-2027 and 2027-2028 Budget**

CAPITAL IMPROVEMENT PLAN

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

Description	Reason	Objective	Dept	Funding	Actual	Actual	Projected	Budget	Forecast	Forecast	Forecast	Forecast	Total
					2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	
LAND IMPROVEMENTS (989 000)													
Parks	B	Multiple Projects	DPW	Gen Fund	110,000	-	-	-	-	-	-	50,000	300,000
Cemetery Roads	B	Replace cracking roads	DPW	Gen Fund		100,000							100,000
Campus Parking Lot seal & stripe	B	Maintenance to uphold parking lot	Gen Govt	Gen Fund				25,000				30,000	55,000
Public Safety Campus	B & C	Trailhead / Memorial & Public Safety Training Center	Public Safety	Drug Forfeiture/ DDA/Gen Fund	194,000	-							1,914,248
MAJOR COMPUTER/SOFTWARE PURCHASE (780 000)													
Audio Room	B	Record Council meetings	Gen Govt	Gen Fund		40,908							40,908
Server	A	Replace EOL server	Gen Govt	Gen Fund		21,000						28,000	49,000
MACHINERY AND EQUIPMENT (971 000)													
Boiler	A	Public Safety replacement equipment & control panel	Police	General			45,000						45,000
Police vehicle in-car cameras	A	Update in-car cameras	Police	Police/Drug Forfeiture					45,000	45,000			90,000
Zero-turn mower	A	Replace 2005 & 2007 zero-turn mower in order to maintain City-owned greenways and parks	Roads	Gen Fund		-	15,000						15,000
Landscaping trailer	A	Replace current trailer that transports mowers	DPW	Gen Fund		-			18,000	18,000			36,000
Kubota Tractor (large) & (small) (10 year life)	A	Replace Kubota tractor used for smaller projects, plowing City sidewalks, and raking beach. Smaller used for salting sweeping sidewalks	Roads	Gen Fund		-			80,000				80,000
One-ton dump/plow truck (3 total, 12 year life)	A	Dump/plow one ton truck in order to maintain road clearing and maintenance	Roads	Gen Fund				115,000					225,000
A/C Fire unit	A	2002 unit end of life	Fire	Gen Fund			5,250						5,250
Power Load Stretcher	A	Fire Equipment	Fire	Gen Fund/Grant		24,000							24,000
VEHICLE PURCHASE (976 000)													
ATV	A	Reduce Maintenance Costs	Police	Gen Fund					15,000				15,000
Patrol Boat	A	Reduce Maintenance Costs	Police	Gen Fund						25,000			25,000
Police Patrol Vehicle	A	Reduce Maintenance Costs	Police	Gen Fund		55,000	55,000	180,000	125,000	125,000			540,000
Utility Pick-Up (14 year life)	A	Hauls backup personnel and tools.	Fire	Gen Fund	-		60,000						60,000
Mini Pumper truck	A	Primary Fire Fighting vehicle	Fire	Gen Fund	-			-	-	375,000			940,000
Ambulance	A	Transport patients. 8 year life	Fire	Gen Fund								200,000	200,000
Pick-up truck	A	DPW for routine driving	DPW	Gen Fund				-	60,000				94,609
BUILDING ADDITIONS/IMPROVMENTS (782 000) (974 000)													
Library Renovation	B	Renovations	Library	Library		175,000		20,000					195,000
Fire Dept Garage filtration upgrade	B	Garage filtration upgrade to replace hoses	Fire	Gen Fund				36,000					36,000
Building Improvements	B	Renovations as needed	Gen	Gen Fund								15,000	15,000
WATER & STORMWATER INFRASTRUCTURE (989 000)													
Sanitary	B		Water	Water		-	-	150,000	300,000				450,000
MOTORIZED/NON MOTORIZED CONSTRUCTION (978 000)													
Decker Rd	B	Rehabilitate from Maple to 14 Mile	DDA	DDA/Grant	200,000								788,500
E. Walled Lake Dr. sidewalk improvements	B	Repair sidewalk Phase I	DDA	DDA/Gen Fund				-					-
Major Roads	B	Major Road Projects	Roads	Roads	-	-	175,000	120,000	120,000	130,000	130,000		1,165,000
Local Roads	B	Local Road Projects	Roads	Roads	241,280	120,000	300,000	175,000	200,000	200,000	200,000	200,000	2,158,364
NEIGHBORHOODS													
Road, Water and Stormwater Infrastructure			Gen/Water	Roads/Water/Gen	-	-	-	-	-	-	-	-	1,140,176
CONTINGENCY (971 000)													
Police	A	Purchase assets as needed from forfeiture sharing, & other	FedFor	Forfeiture	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,083,654
TOTAL CAPITAL EXPENDITURES					855,280	635,908	755,250	921,000	1,063,000	1,018,000	675,000	378,000	12,509,978

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

City of Walled Lake, Michigan
Fiscal Year 2026-2027 and 2027-2028 Budget

MINOR ASSET PURCHASE PLAN

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

Item Description	Reason	Dept	Projected	Budget	Forecast	Forecast	Forecast	Forecast
			2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
MACHINERY & EQUIPMENT (980 000)			10,000	10,000	10,000	10,000		10,000
Chainsaw	C	DPW	1,500	1,500	1,500	1,500	1,500	1,500
Weedwhips/ Leaf Collection	A	DPW	1,500	1,500	1,500	1,500	1,500	1,500
800 MHz Radios	C	Fire	-	-	-	-	-	-
Saw(s)	A	Fire	-	-	-	-	-	-
Large Diameter Hose	A	Fire	-	-	-	-	-	-
Nozzle	A	Fire	-	-	-	-	-	-
Portable Radios	C	Fire	-	-	-	-	-	-
Training Room Projector	A	Fire	-	-	-	-	-	-
AED Difibulator	A	Fire	-	-	-	-	-	-
AED Difibulator	A	Police	-	-	-	-	-	-
Other		Various	7,000	7,000	7,000	7,000	-	7,000
Radio	A	Police	-	-	-	-	-	-
WEAPONS & PROTECTIVE GEAR (983 000)			6,500	6,500	6,000	5,500	6,000	6,000
Weapons - Misc	A	Police	1,500	1,500	1,000	1,000	1,500	1,500
Taser	A	Police	2,000	2,000	2,000	1,500	1,500	1,500
Duty Pistols	A	Police	2,000	2,000	2,000	2,000	2,000	2,000
Body Armor	A	Police	1,000	1,000	1,000	1,000	1,000	1,000
Turnout (Bunker) Gear	A	Fire	-	-	-	-	-	-
COMPUTER PURCHASES (980 001)			7,000	12,600	6,400	6,400	6,400	6,400
IPADS	A	Fire	800	800	800	800	800	800
IPADS	A	Police	1,600	1,000	1,000	1,000	1,000	1,000
Desktop Computer	A	Fire	-	1,800	-	-	-	-
Desktop Computer	A	General Gov	1,800	2,000	1,800	1,800	1,800	1,800
Desktop Computer	A	Police	1,800	2,000	1,800	1,800	1,800	1,800
Desktop Computer	A	Library	-	4,000	-	-	-	-
Printer	A	Various	1,000	1,000	1,000	1,000	1,000	1,000
Other		Various	-	-	-	-	-	-
CONTINGENCY (720 000)			15,000	15,000	15,000	15,000	15,000	15,000
Contingency	A	General	10,000	10,000	10,000	10,000	10,000	10,000
Contingency	A	Fire	-	-	-	-	-	-
Contingency	A	Police	-	-	-	-	-	-
Contingency	A	DPW	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL MINOR ASSET EXPENDITURES			38,500	44,100	37,400	36,900	27,400	37,400

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

DEPARTMENTAL INFORMATION

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

FULL TIME EQUIVALENT POSITION SUMMARY

City of Walled Lake, Michigan Fiscal Year 2026 and 2027 Budget

	Actual FY23	Actual FY24	Estimated FY25	Budget FY26	Forecast FY27
<u>CITY ADMINISTRATION</u>					
<u>City Manager</u>					
City Manager	1.00	1.00	1.00	1.00	1.00
Asst City Manager	2.00	1.00	1.00	1.00	1.00
Assistant	0.00	0.00	0.00	0.00	0.00
Total	3.00	2.00	2.00	2.00	2.00
<u>Attorney</u>					
City Attorney	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00
<u>Clerk</u>					
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00
<u>Treasurer</u>					
City Treasurer					
Interns	0.00	0.00	0.50	0.50	0.50
Total	-	-	0.50	0.50	0.50
<u>PUBLIC SERVICES</u>					
<u>Finance</u>					
Finance Director	1.00	1.00	0.50	1.00	1.00
Total	1.00	1.00	0.50	1.00	1.00
<u>General Services</u>					
Administrative Clerk	-	-	-	0.50	0.50
Interns	0.50	0.00	0.00	0.00	0.00
Total	0.50	-	-	0.50	0.50
<u>Public Works</u>					
Crew - FT	4.00	4.00	4.00	4.00	4.00
Crew - PT	0.80	0.80	0.00	0.00	0.00
Total	4.80	4.80	4.00	4.00	4.00

City of Walled Lake, Michigan

Fiscal Year 2026 and 2027 Budget

	Actual FY23	Actual FY24	Estimated FY25	Budget FY26	Forecast FY27
<u>PUBLIC SAFETY</u>					
<u>Police</u>					
Chief	1.00	1.00	1.00	1.00	1.00
Command Officers	1.00	1.00	1.00	1.00	1.00
Detective - FT	1.00	1.00	1.00	1.00	1.00
Task Force Officer -FT	1.00	1.00	1.00	1.00	1.00
Patrol Officers-FT	4.00	4.00	4.00	4.00	4.00
Officers - PT	6.50	7.00	8.00	8.00	8.00
Crossing Guards -PT	0.20	0.20	0.20	0.20	0.20
Administrative Staff	1.50	1.50	1.50	1.00	1.00
Total	16.20	16.70	17.70	17.20	17.20
<u>Fire</u>					
Chief -FT	1.00	0.00	0.50	0.50	1.00
Fire Marshall - FT	1.00	1.00	0.50	0.50	1.00
Captains - FT	2.00	1.50	1.00	1.00	2.00
Reserve FF - PT	5.90	6.00	5.90	6.00	6.00
On Call FF - PT	2.00	2.00	2.00	2.00	2.00
Total	11.90	10.50	9.90	10.00	12.00
<u>Building & Planning</u>					
Code Enforcement	0.55	0.45	0.45	0.45	0.45
Total	0.55	0.45	0.45	0.45	0.45
Total	-	-	-	-	
<u>LIBRARY</u>					
Director	1.00	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	1.00	1.00
Staff - FT	0.00	0.00	0.00	1.00	1.00
Staff -PT	1.55	1.75	1.83	0.85	0.85
Total	3.55	3.75	3.83	3.85	3.85
Total FTE	44.50	42.20	41.88	42.50	44.50
Percent Change from PY	4%	-5%	-1%	1%	5%

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



DEPARTMENTAL DESCRIPTIONS

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

Legislative Function

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

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

Performance Description, Goals, and Objectives

Objectives

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

Strategic Goals

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

City Administration

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

Performance Description, Goals, and Objectives

Short-term Objectives

- Continue to implement the City Council's strategic goals.
- Explore further collaboration and joint opportunities with our neighboring jurisdictions to better serve the residents.

Long-term Objectives

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

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

- **City Clerk** – The City Clerk is an administrative officer of the city and the Clerk's Office is the information center of the city and is responsible for all records of the city. As the City's "Official Record keeper", the Clerk's office is responsible for document storage and retrieval of contracts, agreements, leases, bids, deeds, easements, City Code amendments and minutes of City Council and all Boards and Commissions. The Clerk's Office is responsible for administering all elections in accordance with State and Federal law. The City Clerk and Deputy Clerks are certified as a Michigan Professional Municipal Clerk, Level II in accordance with the standards set by the Michigan Municipal Clerks Association.

Short-term Objectives

- Continue to perform complex municipal duties professionally and competently.
- Continue to assist the building department by answering all contractors and residents' questions on all related permits and city zoning ordinances.

Long-term Objectives

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

- **City Treasurer** – The City Treasurer is an administrative officer of the city and the Treasurer’s Office has custody of all money of the city and all evidence of indebtedness belonging to or held by the city. The Treasurer’s Department is responsible for all monetary collections on behalf of the City of Walled Lake. Treasury oversees the billing, collection and distribution of City, County, School and State Education taxes and prepares the delinquent tax rolls. The Department prepares all special bills and rolls, collects City receivables, conducts daily banking, and issues dog licenses on behalf of Oakland County.

Performance Description, Goals, and Objectives

Short-term Objectives

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

Long-term Objectives

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

Public Safety

- **Police Department** - The city police department shall be responsible for maintaining the public peace and good order, as well as enforcing all ordinances and regulations of the city in addition to all laws of the state within the city. The police department also oversees the school crossing guard program.
- **Fire Department** – The Walled Lake Fire Department is a combination Department, staffed by full-time, paid-on-call members. The Fire Department responds to all fire, medical emergencies, hazardous material, and service incidents in Walled Lake. The Fire Department also participates with mutual aid requests from the surrounding communities.
- **Building & Code Enforcement** – The building and code enforcement are responsible for the safe construction and repair of buildings, plumbing, electrical and mechanical installations and for the proper enforcement of the city’s code of ordinance. City administration works in partnership with other Departments throughout the City and County to assure seamless and efficient support for all projects toward the shared goal of a desirable, diverse, and attractive community.

Public Services

- **Department of Finance & Budget** – This department is charged with the duties of finance, budget and audit as prescribed by Chapter 8 of the city charter. The Finance Department provides high quality operational services including accounting, budgeting, debt administration, grant reporting, accounts receivable, payroll, accounts payable, and purchasing. The budget function provides financial planning, evaluation, forecasting and management examination skills in support of City daily operations. The Finance Department maintains the City’s financial records in accordance with City Charter, State law, and generally accepted accounting principles (GAAP) by providing the highest quality, most competent and cost-effective accounting function. An annual comprehensive financial report is prepared each year in connection with the City’s annual audit. The Finance Department also provides financial support for initiatives led by the City Manager’s Office that promote fiscally responsible governance.
- **Department of Public Works** - DPW staff members are committed to responding to and efficiently fulfilling service requests while maintaining the high quality of service that City of Walled Lake residents expect. DPW’s top priority is to provide a safe and healthy environment for the residents and business owners of the community. DPW staff maintain all of the city owned parks and cemetery.

Performance Description, Goals, and Objectives

Short-term Objectives

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

Long-term Objectives

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

STATISTICAL INFORMATION

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



COMMUNITY PROFILE DATA

City of Walled Lake Profile Data

Census 2020 Population: 7,250

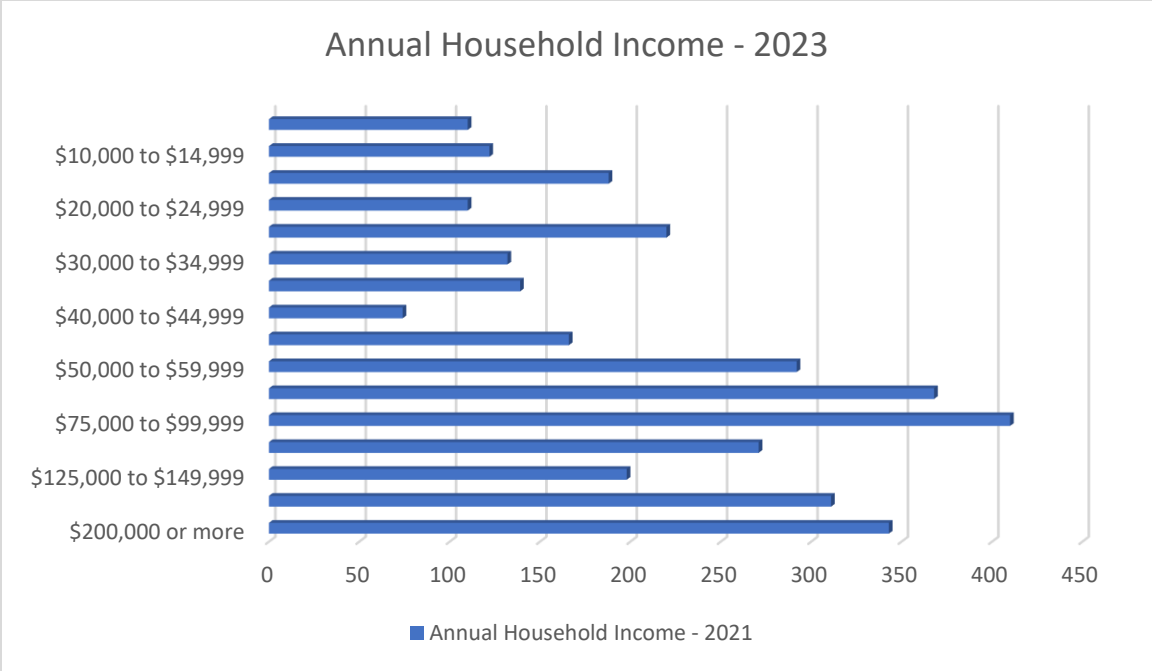
Area: 2.4 square miles

Population and Households	SEMCOG July 2024	SEMCOG 2050
Total Population	7,137	7,734
Group Quarters Population	8	8
Household Population	7,129	7,726
Housing Units	3,844	-
Households (Occupied Units)	3,716	3,816
Residential Vacancy Rate	3.3%	-
Average Household Size	1.92	2.02

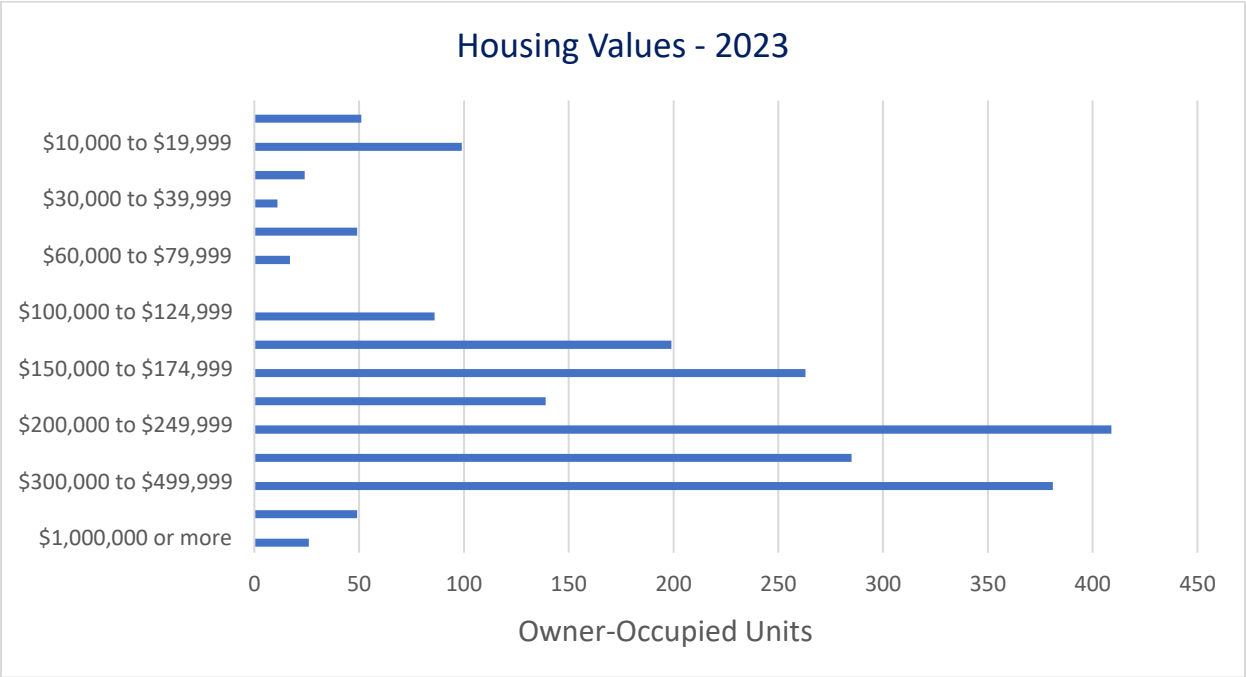
Source: [U.S. Census Bureau, SEMCOG Population and Household Estimates](#), and [SEMCOG 2045 Regional Development Forecast](#)

Housing Type	ACS 2023	Housing Tenure	ACS 2023
Single Unit	1,311	Owner occupied	2,088
Multi-Unit	2,181	Renter occupied	1,366
Mobile Homes or Other	91	Vacant	129
Total	3,583	Seasonal/migrant	0
		Other vacant units	129
		Total Housing Units	3,583

Source: [2014-2018 American Community Survey 5-Year Estimates](#)



Source: [U.S. Census Bureau, 2014-2018 American Community Survey 5-Year Estimates](#)



Source: [U.S. Census Bureau, 2014-2018 American Community Survey 5-Year Estimates](#)



GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND: an independent fiscal entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities, obligations, reserves and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in

accordance with special regulations, restrictions or limitations. Funds are categorized for budgeting purposes as General, Special Revenue, Debt Service, Enterprise, and Component Unit. Funds are defined in the Uniform Chart of Accounts for Counties and Local Units of Government in Michigan.

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

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

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

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

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

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

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

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

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

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

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

operating funds to debt retirement funds to retire debt related to the operations of the transferring fund.

INTRAGOVERNMENTAL SERVICE CHARGE: (I/GT) to transfer funds between different departments of government.

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

LONG-RANGE FINANCIAL PLANNING: the process of budgeting for operations and growth and renewal for buildings, infrastructure and land.

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

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

MIOSHA: abbreviation for *Michigan Occupational Safety and Health Administration*.

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

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

OPEB: abbreviation for *Other Post-Employment Benefits*.

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

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

PASER: abbreviation for *Pavement Surface Evaluation and Rating System*.

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

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

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

PROPOSAL "A": is a State Constitutional Amendment approved by the electorate in 1994 that limits increases in Taxable Value of individual parcels to the Consumer Price Index or 5%, whichever is lower. This applies to all parcels that do not transfer ownership. Properties that change ownership or where new additions or construction takes place can be assessed at 50% of Fair Market Value.

QUANTIFIABLE: able to be expressed as an amount, quantity, or numerical value: capable of being quantified.

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

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

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

RCOC: abbreviation for the Road Commission for Oakland County.

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

SEV: abbreviation for State Equalized Value.

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

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

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

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

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

TRANSFERS OUT: See Interfund Transfers.

TREND ANALYSIS: a statistical method that examines data to identify patterns and changes over time. It is a technique used to predict future trends on current and historical data.

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

WOCCCA: abbreviation for *Western Oakland Cable Communications Authority*.

WOTA: abbreviation for *West Oakland Transportation Authority*.

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