

A YEAR OF INFRASTRUCTURE

CITY OF WALLED LAKE



TWO YEAR BUDGET 2022 & 2023





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Walled Lake
Michigan**

For the Biennium Beginning

July 1, 2020

Christopher P. Morill

Executive Director



CITY OF WALLED LAKE

Fiscal Year 2022 and 2023 Budget

CITY COUNCIL

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

CITY OFFICIALS

L. Dennis Whitt, City Manager, MBA, MPA, MSM, MALS
Hana Jaquays, Confidential Assistant, BS
Chelsea Pesta, Finance Director/Assistant City Manager, MPA, CMC, MiPMC II
Paul Shakinas, Chief of Police, MPA, MS
James Coomer, Jr., Fire Chief, BS
Jennifer Stuart, City Clerk, MPA, CMC, MiPMC II
Miranda Gross, Deputy City Clerk, MiPMC I

LEGAL COUNSEL

Vahan C. Vanerian, Esq.

CITY AUDITORS

Pfeffer, Hanniford & Palka
Certified Public Accountants



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

REVISED January 19, 2021

MAYOR AND COUNCIL: 7 MEMBERS – 4 YEAR TERMS

Name	Year of Appointment	Most Recent Appointment	Term Expires
Linda S. Ackley, Mayor	2009	2017	11-01-2021
Casey Ambrose, Mayor Pro Tem	2007	2019	11-01-2023
Mindy Fernandes, Council Member	2020	2020	11-01-2021
Tamra Loch, Council Member	2014	2015	11-01-2023
Bennett Lublin, Council Member	2015	2017	11-01-2021
John Owsinek, Council Member	2009	2017	11-01-2021
Ryan Woods, Council Member	2019	2019	11-01-2023

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Richard Gunther	2013	2021	02-01-2023
Thomas Langan	2011	2021	02-01-2023
Michael Walbridge	2010	2021	02-01-2023

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
David Erickson	2006	2021	02-01-2023
Tim Lynch Jr.	2011	2021	02-01-2023
Michael Walbridge	2010	2021	02-01-2023

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Mayor Linda S. Ackley			
Casey Ambrose (Chair)	2011	2021	02-01-2023
Wendell Allen	2011	2021	02-01-2023
Steve Atwell	2018	2018	04-01-2020
Steve Blair	2012	2021	02-01-2023
Jason Easter	2016	2021	02-01-2023
Bennett Lublin	2009	2021	02-01-2023
Ed Marshall	2009	2021	02-01-2023
Bob Shuman	2008	2021	02-01-2023
Pat Wlodarczyk	2011	2021	02-01-2023
Gerald Millen	2021	2021	02-01-2023

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	2021	02-01-2023
Maureen Langan	2012	2021	02-01-2023
Viola Owsinek	2014	2021	02-01-2023
Margaret Schwartz	2020	2020	02-01-2023
Bob Shuman	2010	2021	02-01-2023

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Reuben Cheney	2011	2021	02-01-2023
Bryan Masi	2021	2021	02-01-2023
Giovanni Johnson	2020	2020	02-01-2023
Melinda (Mindy) Fernandes	2017	2021	02-01-2023
Dennis O'Rourke	2018	2021	02-01-2023
Robert Palmer	1997	2021	02-01-2023
Robert Robertson	2020	2020	02-01-2023

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Ronald McComas	2021	2021	02-01-2023
Dennis O'Rourke	2018	2021	02-01-2023
John Owsinek	2017	2021	02-01-2023
Paul Novak	2010	2021	02-01-2023
Robert Palmer	2010	2021	02-01-2023
Dennis Whitt	2014	2021	02-01-2023
Neal Wolfson	2012	2021	02-01-2023

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Jason Easter (Chair)	2007	2021	02-01-2023
Vacant	2021		
Vacant	2021		
Vacant	2021		
Vacant	2021		

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

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

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Jason Easter (Chair)	2016	2021	02-01-2023
James Arnold	2020	2021	02-01-2023
Mayor Linda S. Ackley (Alternate)	2011	2014	02-01-2017
Vacant			02-01-2023
Richard Gunther	2014	2021	02-01-2023
Dennis O'Rourke (Alternate)	2017	2017	02-01-2020
Philip Rundell	2017	2021	02-01-2023

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Terry Morano	2012	2021	02-01-2023
Margaret Schwartz	2019	2021	02-01-2023

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

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

TABLE OF CONTENTS

DISTINGUISHED BUDGET PRESENTATION AWARD	I.
LIST OF OFFICIALS	II.
BOARDS & COMMISSIONS	III.
TABLE OF CONTENTS	VII.
	1
<hr/> INTRODUCTION AND OVERVIEW	
CITY PROFILE OVERVIEW	2
CITY MAP	3
BUDGET INTRODUCTION	4
CITY MANAGER’S BUDGET MESSAGE	5
BUDGET OVERVIEW	8
STRATEGIC GOALS & LONG-RANGE FINANCIAL PLANS	19
<hr/> FINANCIAL STRUCTURE, POLICIES, AND PROCEDURES	
20	
ORGANIZATIONAL CHART	21
FUND DESCRIPTION AND STRUCTURE	22
DEPARTMENT / FUND RELATIONSHIP	23
BASIS FOR BUDGETING	24
POLICIES – FINANCIAL, ACCOUNTING,	25
BUDGET PROCESS	27
<hr/> FINANCIAL SUMMARIES	
30	
FINANCIAL ORGANIZATIONAL CHART	31
GENERAL FUND	33
SPECIAL REVENUE FUNDS	50
ROADS FUNDS	51
DRUG FORFEITURE FUND	60
TRANSPORTATION FUND	62
ENTERPRISE FUNDS	64
WATER AND SEWER FUND	65
WATER CAPITAL FUND	69
REFUSE FUND	70
COMPONENT UNIT FUNDS	72
DOWNTOWN DEVELOPMENT AUTHORITY (DDA) FUND	73
WALLED LAKE CITY LIBRARY FUND	75

TABLE OF CONTENTS (continued)

<u>DEBT SERVICE FUND & CAPITAL IMPROVEMENT PLAN</u>	<u>78</u>
DEBT SERVICE FUND	79
CAPITAL IMPROVEMENT PLAN (CIP)	81
FIRE DEPARTMENT APPARATUS	85
<u>DEPARTMENTAL INFORMATION</u>	<u>87</u>
FULL-TIME EQUIVALENT POSITION SUMMARY	88
DEPARTMENT DESCRIPTIONS	90
DEPARTMENT GOALS AND OBJECTIVES WITH PERFORMANCE MEASURES	93
<u>STATISTICAL INFORMATION AND SUPPLEMENTAL DATA</u>	<u>94</u>
COMMUNITY PROFILE DATA	95
APPROPRIATIONS RESOLUTION	97
GLOSSARY OF TERMS	101

INTRODUCTION & OVERVIEW

In this section of the budget book the reader will find a city profile, a map of city streets, a budget introduction, the City Manager's budget message, an overview of the budget, as well as strategic goals and long range financial plans.



CITY PROFILE OVERVIEW

Walled Lake is a thriving lakeside community located in Oakland County, Michigan. The city was incorporated in 1954 with a Council-Manager form of government. Approximately 7,000 residents reside here. Walled Lake's 2.4 square miles provide for a small-town feel yet deliver the convenience of being close to fine dining, shopping, entertainment, and major expressways.

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

Downtown is the heart of the city with older and larger homes and several historic structures, including the Foster (Banks Dolbeer) Farmhouse and Stonecrest buildings. The city has been focused on enhancing these attractions with the help of local businesses. These structures reflect the long and fascinating history of the city.

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

Other features that attract residents and visitors include neighborhood parks such as Hiram Sims, Veterans Memorial Park, Riley Park, and Marshall Taylor Park, the quaint Mercer Beach, as well as 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 beach party featuring fireworks hosted by the Walled Lake Civic Fund, summer concerts-in-the-park, and a tree lighting ceremony presenting Santa Claus as the special guest. There is also the popular weekly farmers market from May through October.

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

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

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



BUDGET INTRODUCTION

Citizen's Guide to the Budget Document

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

- **City Manager Budget Message** – The City Manager's message highlights strategic goals and strategies the city will implement in the budget year and beyond, providing priorities and explanations of factors influencing financial decisions.
- **Budget Overview** – The budget overview offers a summary of significant budgetary items and trends. Using tables and graphs, readers can easily understand major fiscal revenue and expenditure histories and trends.
- **Financial Structure, Policies, and Procedures** – This section of the budget document presents an organization chart, fund descriptions and structure, and the relationship between departments and funds. Also provided is the basis of budgeting, accounting, financial, and treasury policies and 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 2022 Budget Message

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

It is my pleasure to submit the proposed Fiscal Year 2022 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 2022 budget workshops, Council reviewed the financial status of all funds and the infrastructure and capital plans proposed for Fiscal Year 2022. After these workshops, Council took the strategic approach of advancing \$3,680,000 of the proposed projects to a Fiscal Year 2021 start date – thus enabling the City to utilize existing bid documents, current construction costs and combine projects for possible savings to the taxpayer.

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

Total revenues managed by the City are estimated at \$8,892,470. Fiscal Year 2022 appropriations requested include \$8,136,802 in operating expenditures and \$100,000 in capital expenditures.

Long-Term Strategic Goals and Strategies

My goal as City Manager and the goal of this budget is to address the real 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 to local government success.

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

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

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

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

Capital and Infrastructure Investments: Walled Lake is a mature city with aging infrastructure and equipment. Long-term planning for capital investments is vital in ensuring financial stability. As noted above Council advanced \$3,680,000 projects to Fiscal Year 2021 to take advantage of possible cost savings – all without external financing costs.

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, 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

COVID-19

The world is still working through its challenges with the COVID-19 pandemic. The infectious disease has brought ambiguity to our economy. As for the city and its budget, questions have been raised regarding the influence on revenues, which ultimately impacts public services we provide our residents. There has been a slight decrease in state revenue sharing and the federal grant money did not completely offset that. Depending on the results of real and anticipated future revenues; decisions to reduce budgeted expenditures through formal resolutions may occur throughout the year.

Pension and OPEB Liability

\$1,076,000 in expenditures for pension and retiree health care costs from \$5,817,867 in General Fund revenues is difficult to manage around. These legacy obligations require an average 19% of our annual general fund revenues and present a challenge to operating the city that growing communities do not have.

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.

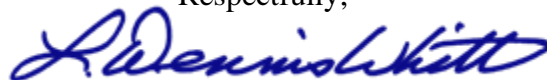
However, Council is only able to reduce pension benefits for future years and is not able to reduce previously promised pension benefits. The cost of these legacy pension commitments continues to rise due to a reduced rate of return on the \$5,160,543 investments, as well as an increase in the life expectancy of retirees.

As of audited fiscal year-end 2020, our outstanding pension liability is \$11,422,019 and our Other Post Employee Benefits (OPEB) is \$1,676,238.

Closing Thoughts

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

Respectfully,



L. Dennis Whitt
City Manager

BUDGET OVERVIEW

City of Walled Lake, Michigan Fiscal Year 2022 and 2023 Budget

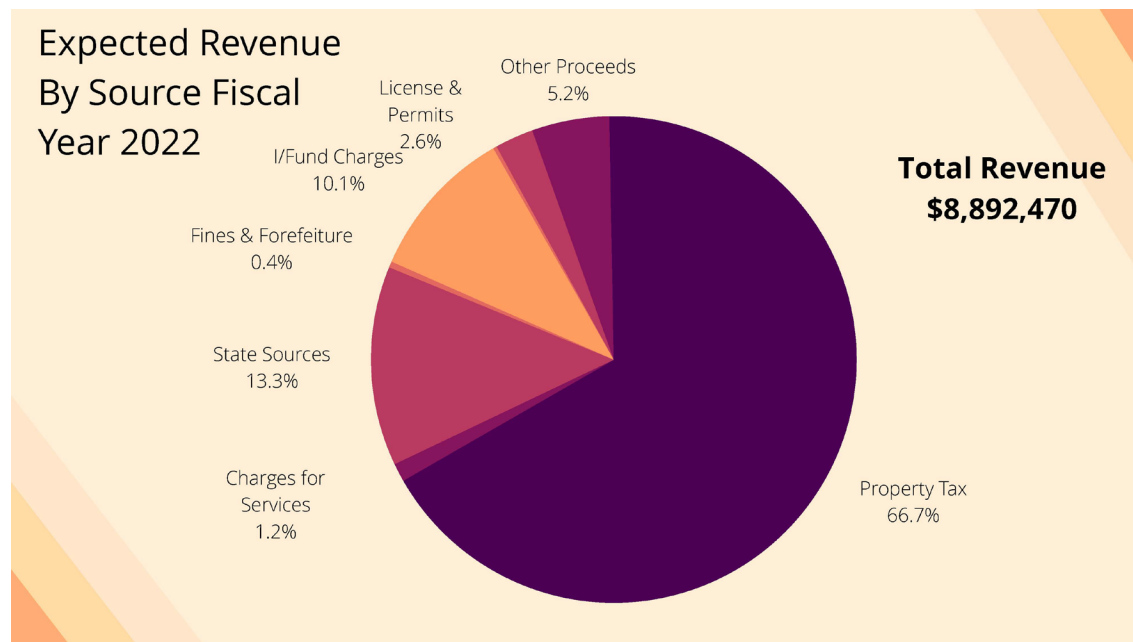
Walled Lake, a year of infrastructure...

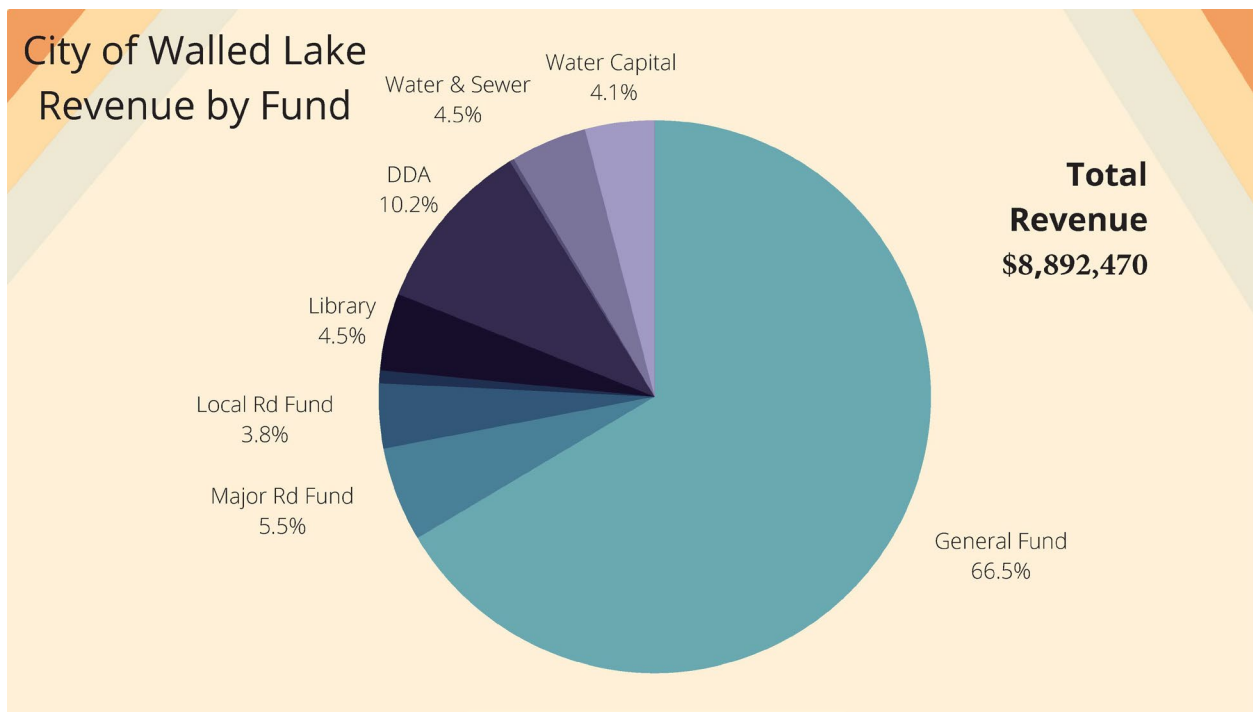
During the Fiscal Year 2022 budget workshops, Council reviewed the financial status of all funds and the infrastructure and capital plans proposed for Fiscal Year 2022. After these workshops, Council took the strategic approach of advancing \$3,680,000 of the proposed projects to a Fiscal Year 2021 start date – thus enabling the City to utilize existing bid documents, current construction costs and combine projects for possible savings to the taxpayer. All projects advanced by Council will be funded using reserves – not external financing.

Total Fiscal Year 2022 revenues are estimated at \$8,892,470. Fiscal Year 2022 total appropriations requested include \$8,136,802 in operating expenditures and \$100,000 in capital expenditures.

Revenue Considerations

The City will manage \$8,892,470 in revenues this year which are broken out in the following two tables.





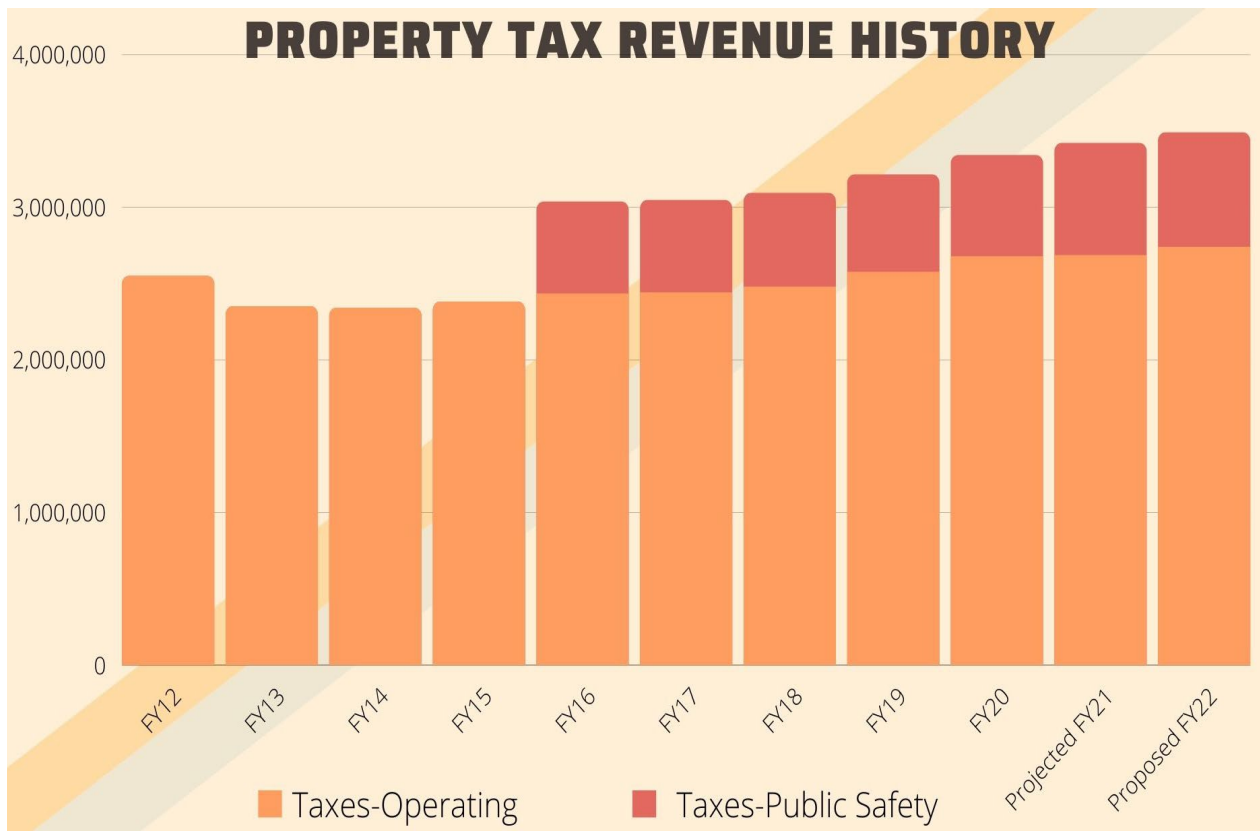
Tax Millages and Tax Revenue

Tax revenues are the largest revenue source for the city. For the two years ending 2022 and 2023 the City Operating Millage will generate tax revenues of \$2,700,000 and \$2,800,000. The Public Safety Millage is expected to generate \$730,000 in 2021 and approximately \$748,000 in 2022. 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 \$338,000 and \$368,000, and the Downtown Development Authority will capture approximately \$780,000 and \$800,000 respectively. Public Act 505 of 2016 has automatically exempted 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. New construction has driven the highest tax revenue increase in recent years. Fiscal Year 2022 estimates result in a \$118,000 or 5.4% increase over last year's tax revenue.

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 1.4%. The below table shows the affect 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>TY13</u>	<u>TY14</u>	<u>TY15</u>	<u>TY16</u>	<u>TY17</u>	<u>TY18</u>	<u>TY19</u>	<u>TY20</u>	<u>TY21</u>
Operating	15.9526	15.9526	15.8185	15.6128	15.3224	15.0925	14.8464	14.5093	14.2408
Public Safety	-	-	3.9168	3.8658	3.7938	3.7369	3.6759	3.8603	3.7888
Library	0.7975	0.7975	0.7908	0.7805	0.7659	0.7544	0.7421	0.7252	0.7117
Library	0.9846	0.9846	0.9763	0.9636	0.9456	0.9314	0.9162	0.8954	0.8788
Total Millage	17.7347	17.7347	21.5024	21.2227	20.8277	20.5152	20.1806	19.9902	19.6201



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 \$693,000 is \$17,000 less than last year. This figure is still below 2002 figures and the COVID impact reduced the slow but upward trend over recent years. This highlights the reduced purchasing power of the city.
- Medical Marijuana Revenue Sharing: a new revenue stream since fiscal year 2021, is estimated to generate \$84,000 in revenue.

- Gasoline Tax: This revenue is allocated to the Local and Major Road Funds by state mandate. Major Roads estimated income for Fiscal Year 2022 and 2023 is \$497,500 and \$502,500 respectively. Local Road estimates are \$193,500 and \$195,433.
- 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 and changes to that 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.

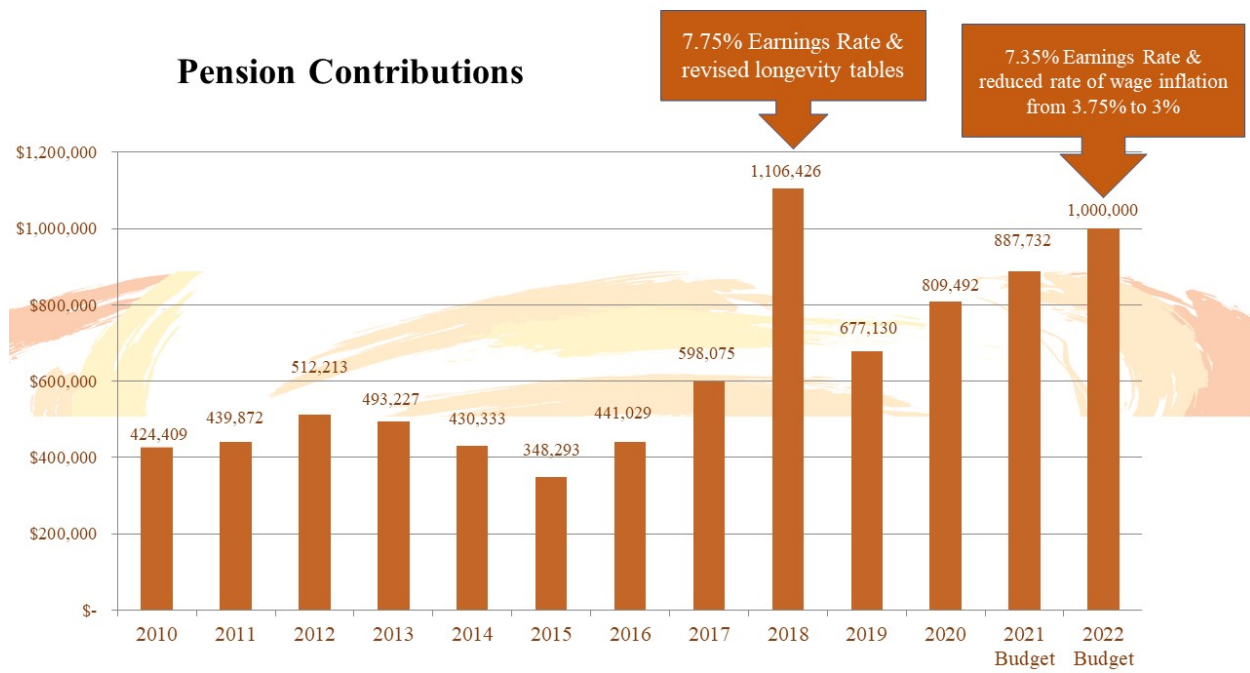
Legacy Funding Issues Remain

Pension and retiree health care debt payments severely restrict the city's spending. These legacy obligations require 19% of our annual general fund revenues. The Fiscal Year 2022 estimated pension and retiree healthcare contributions are \$1,000,000 and \$76,000, respectively.

As of audited fiscal year-end 2020, our outstanding pension liability is \$11,422,019 and our Other Post Employee Benefits (OPEB) is \$1,676,238.

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 \$5,160,543 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 green infrastructure improvements with the addition of a bioswale to limit the roadway oils and gases from draining onto the beach. In addition, the storm-water pipe will be relocated from the beach and an improved catch basin will be added to the system. Expected completion date is Fiscal Year 2022.

4. Road Condition, Repair and Maintenance

Decker Road, the gateway to downtown, rehabilitation will be completed in Fiscal Year 2022. Funding sources include a \$1M Oakland County Federal Assistance Grant and \$273,000 from the Downtown Development Authority (DDA). In conjunction with the Downtown Development Authority, will be repairing the sidewalks along that stretch of road as well. Estimated completion date is Fiscal Year 2022.

City Council recently awarded a bid to repave and repair some of the City's worse local roads. These repairs will address the City's worse subdivision with new drivable roads in the Tri-A subdivision. The bid also includes repairs to Quinif. Council showed their intent to take advantage of this bid pricing by increasing the budget so to add additional roads to the project. Completion date is Fiscal Year 2022.

5. Major Public Safety and Public Works Equipment

One of the major equipment investments needed is a new \$700,00 fire engine. The city has successfully halted the over-borrowing errors of previous administrations since borrowing greatly increases the costs and pushes the expense to subsequent generations of taxpayers. City Council appropriated a portion of the existing reserves for the full purchase cost of the new fire engine. Delivery to occur within the next 18 months.

6. City Parks

The city recently updated its Parks and Recreation master plan and has committed funds to updating some of the amenities. As mentioned above, a state grant was awarded, and the funds will be used on Mercer Beach as part of the downtown stormwater and beautification project.

Hiram Sims, Riley, and Marshal Taylor park are on the Mayor and City Council's agenda this year and the residents will be seeing some major improvements. The parks are part of the local road bid award and Hiram Sims and Riley Park will be getting repaved. Marshal Taylor Park has been a dirt drive for many years and now will be paved with a trail leading to the park.

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

7. City Buildings and Grounds

Plans for the public safety property include a paved parking lot, a pavilion, public safety 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 farmer's market, and possibly 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:

- Appropriating over \$4 million for major capital and infrastructure projects to begin in Fiscal Year 2021 with a completion date in Fiscal Year 2022.
- Funding all capital projects internally by use of reserves and saving taxpayers external financing costs.

Past Strategic Decisions

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

- Council was on the forefront of cities implementing a management and zoning plan for medical marijuana licenses.
- Council’s decision to enter into an agreement with Oakland County Water Resources Commission for maintenance and operations of the city’s portable water system has brought greater field proficiency and skill that serve our water customers more effectively, providing substantial financial savings; this includes a decrease of approximately 13% in water loss.
- Council asked citizens for a millage renewal, in August of 2019. The Citizens of Walled Lake overwhelmingly voted to renew the Public Safety Millage at 3.9500 mills, providing revenue of approximately \$748,000 for fiscal year 2022. Without this revenue source, public services undoubtably would have been reduced.
- Restructuring the Police, Fire, Administration and Public Works divisions to a small core of full-time employees supplemented by a part-time, seasonal and internship force; this has been a city-wide reorganization. Using part-time, seasonal, and internship staff, the city management team has been able to maintain an elevated level of residential and business services.
- Emphasizing the affordability requirement of employee wages and benefits in union negotiations.
- Maintaining General Fund operating costs below expected revenues to allocate more money for debt reduction and capital improvements to local roads, sidewalks, city parks, and underground infrastructure.

- Requiring a long-term capital asset improvement plan to be part of the budget.
- Using city reserves for one-time large capital expenditures whenever possible to eliminate low dollar financing and debt issuance costs.
- Taking advantage of any State and Federal monies available to expand projects, such as the Decker Road rehabilitation and Mercer Beach green infrastructure enhancements planned for fiscal 2021 and 2022.
- 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.

Summary of Revenue and Expenditure by Type			
	Recurring	Non-Recurring	Total
Revenues	5,605,736		5,605,736
Operating Expenditures	5,494,981	32,354	5,527,335
Capital Expenditures			-
Net Revenues less Expenditures	110,755	(32,354)	78,401

Revenues Specific to the General Fund

a. Cable Easement Fees

The City receives lease payments for cable use of city easements. Expected income is \$180,000 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 is expected to generate approximately \$44,000 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's from the tax roll. Instead, the Villa's are responsible for a 'payment in lieu of taxes' that contributes approximately \$15,000 toward the cost of city services. City services to the Villa's 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 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.

Expenditures

Council forwarded all planned fiscal year 2022 capital projects to launch in fiscal year 2021. Therefore no additional capital projects are budgeted for 2022.

All personnel cost centers are in the General Fund. Staffing changes in 2022 include:

- Police Department:
 - Eliminated one full-time position & expanded hours of coverage by part-time officers.
- Department of Public Works:
 - Eliminated one full-time unfilled position
- Fire Department:
 - Added .5 shift staffed by part-time employees to handle COVID concerns

Due to the recent changes in the finance area an additional \$20,000 in finance transition costs is included in this budget.

Special Revenue Funds

Major & Local Roads

The estimated revenue for the maintenance, repair, and replacement of the city streets for fiscal year 2022 is \$690,000. Most of this revenue is shared from the state through their collection of the gasoline tax. The city also receives funding from the Metro Bond Authority and participates in the Oakland County PILOT Local Road Improvement Grant.

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

Fiscal year 2021 permitted a budget amendment to rehabilitate such areas as Tri-A subdivision and Quinif Street. As well as repaving the parking lots of Hiram Sims, Marshal Taylor, and Riley park.

Transportation Fund

The city's partnership with Suburban Mobility Authority for Regional Transportation (SMART) program allowed the city to become a member of the Western Oakland Transportation Authority (WOTA). The funding changes include the SMART Municipal Credits going directly to the WOTA to administer the program. The few expenditures that are incurred by the city are covered by the SMART Community Credits.

Enterprise Funds

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

• Water operations	Usage-based cost recovery	Break-even
• Sewer operations	Usage-based cost recovery	Break-even
• Water capital	Fixed charge cost recovery	1% of system + planned replacement
• Sewer capital	Fixed charge cost recovery	Direct pass through from WRC
• Sewer industrial	Fixed charge cost recovery	Direct pass through from WRC

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 began in May of 2019. This Council decision continues to bring forth greater field experience and knowledge that will continue to service Walled Lake's water customers more effectively. The rate methodology remains the same under the contract agreement.

Refuse

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

Debt Service Fund

Currently, the city has two outstanding debt bonds. The 2002/2013 building bond will be paid off in this year (fiscal year 2022) and the 2009 roads bond will be paid off in three years (fiscal year 2024).

Component Unit Funds

Downtown Development Authority (DDA)

The DDA has continually committed to financially support a number of projects within the city. With a healthy fund balance of over \$1.1 million, the district provided the match to the Federal

Aid Grant to rehabilitate Decker Road and fund the downtown and Mercer Beach green infrastructure project – both projects scheduled for a fiscal year 2022 completion date.

Library

The Walled Lake City Library expects to ramp up its patron programs now that COVID 19 is somewhat under control. 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.

Summary of Revenue and Expenditure by Type			
	Recurring	Non-Recurring	Total
Revenues	394,500	2,000	396,500
Operating Expenditures	379,790	2,000	381,790
Capital Expenditures			-
Net Revenues less Expenditures	14,710	-	14,710

Conclusion

With the unanimous support of the Council, the City Manager has successfully managed the city out of the day-to-day budgetary crisis and this two-year budget continues the focus on employee competency, retention, and diversity and on rebuilding and replacing the city's failing equipment and infrastructure systems. Legacy costs, revenue constraints, and capital outlays remain the largest financial hurdles facing the city and Council continues to review cost-effective solutions to meet the City's on-going needs.

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

STRATEGIC GOALS & LONG-RANGE FINANCIAL PLANS

	<u>Strategic Goals</u>	<u>Long-Range Financial Plans</u>
E	Ensure a safe place to live & visit	Build a Public Safety training facility for police & fire on the public safety campus property & creating a walkable community with sidewalk infrastructure improvements.
N	New & improved programs for residents & visitors to enjoy	The city's Farmers Market program has expanded in vendors, providing access to and from the trailway, & will offer a recreational/gathering place for all citizens with a paved parking lot for easier access and a nicer appeal.
H	Host recreational events & gathering places for all citizens	Connected access from the trailway to the Public Safety Campus, where citizens can enjoy the Farmers Market, a Public Safety/Veteran Memorial, concerts, plays, & other gathering events.
A	Abate long-term liabilities to provide a stronger financial outlook	Continue to follow & develop corrective action plans (CAP) to reduce outstanding legacy retirement liabilities. OPEB CAP to be presented to Council in Fiscal Year 2022.
N	Necessary repairs to aging roads throughout the city	Roads: PASER recommendations indicate 26 of the city's 81 streets require significant attention. Decker Road, between 14 Mile & Maple Rd. will be addressed in 2022, as well as some local road improvements beginning Fiscal Year 2021.
C	Continue the stability of finances through planned capital improvements	With long range planning & budgeting, invest in capital improvements of water, sewer, and stormwater projects. Three neighborhood water main projects will be addressed as revenues are available, sewer lining & substation improvements are being handled by WRC & are expected to occur over the next five years, and the downtown & Mercer Beach stormwater project is slated for Fiscal 2021 and 2022
E	Evaluate city equipment life expectancy & plan for asset replacement	Equipment purchase of fire apparatus to replace the aged 21-year-old engine pumper. A typical life expectancy of this apparatus is 20 years. Administration is currently looking at options for financing this purchase without putting undo pressure on the budget.

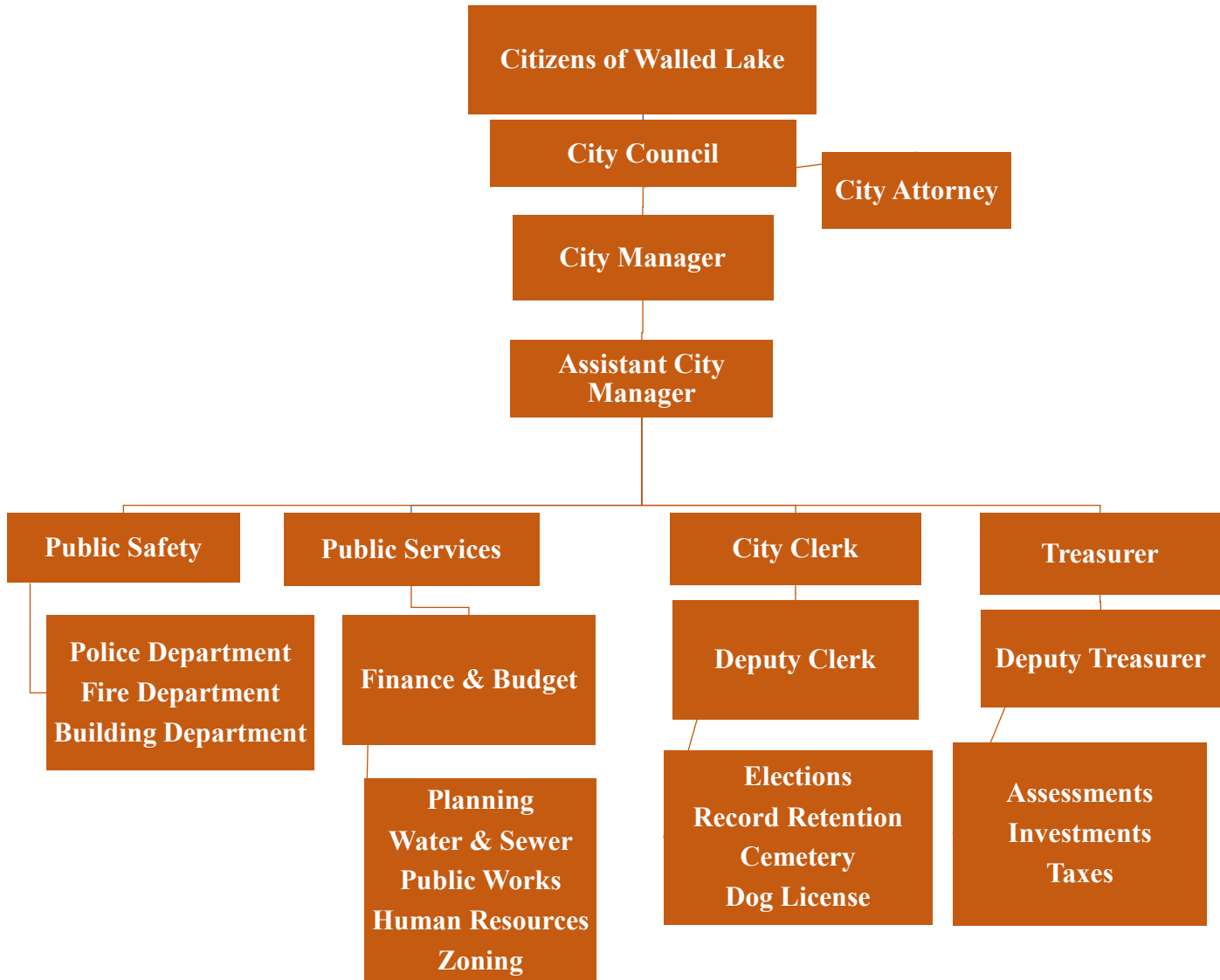
FINANCIAL STRUCTURE POLICIES AND PROCEDURES

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 2022 and 2023 Budget

City Organizational Chart





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

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 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 a 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:

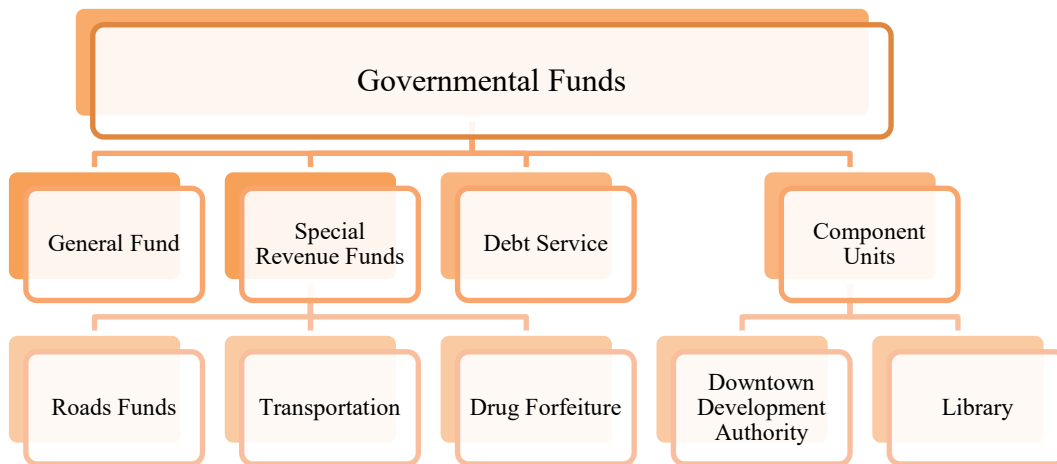
COST CENTERS	GENERAL FUND	ROADS FUND	WATER & SEWER	DDA	LIBRARY	TRANS
CITY MANAGER	X	X	X	X		
ATTORNEY	X					
CLERK	X			X		
FINANCE/TREASURY	X	X	X	X	X	X
POLICE	X			X		
FIRE	X			X		
ADMIN	X			X	X	X
DPW	X	X	X	X	X	

BASIS FOR BUDGETING

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

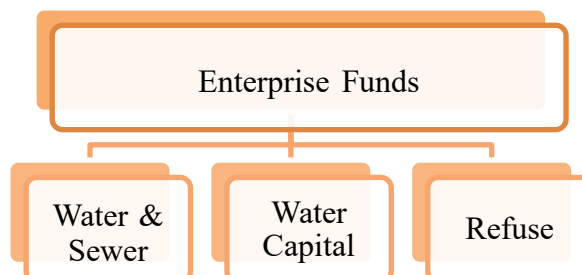
All governmental type funds are prepared on a modified-accrual basis of accounting. Under this method, revenues are recognized when it becomes both measurable and available to finance current operations. Expenditures are recorded when the related fund liabilities are incurred and excepted to be paid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

Modified Accrual Basis of Budgeting



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

Full Accrual Basis of Budgeting





POLICIES

City of Walled Lake, Michigan Fiscal Year 2022 and 2023 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.

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

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

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

Narcotics Buy Monies & Confidential Informant Funds – The purpose of this policy is to support drug enforcement efforts of the police department. \$2,200 shall be maintained in the police department for use of narcotics purchase 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 2022 and 2023 Budget

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

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

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

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

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

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

Council may make additional appropriations during the fiscal year as needed.

Budget Calendar

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



CITY OF WALLED LAKE

FISCAL YEAR 2022

STRATEGIC BUDGET PLANNING

	DATE	TIME
BUDGET WORKSHOP 1 <ul style="list-style-type: none"> • Revenue Projections • Explanation of Walled Lake Funds & Fund Balance • Drug Forfeiture • Transportation • Library • Debt Service Fund 	March 20, 2021	9 – 12pm
BUDGET WORKSHOP 2 <ul style="list-style-type: none"> • Local & Major Roads • Capital Purchases & Projects • Downtown Development Authority Fund • General Fund 	April 10, 2021	9 – 12pm
BUDGET WORKSHOP 3 <ul style="list-style-type: none"> • Enterprise Funds • Refuse 	April 24, 2021	9 – 10am
BUDGET FY2022 PUBLIC HEARING	May 18, 2021	7:30pm
BUDGET FY2022 ADOPTION	June 15, 2021	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 2 3 4 5 6	1 2 3	1	1 2 3 4 5
7 8 9 10 11 12 13	4 5 6 7 8 9 10	2 3 4 5 6 7 8	6 7 8 9 10 11 12
14 15 16 17 18 19 20	11 12 13 14 15 16 17	9 10 11 12 13 14 15	13 14 15 16 17 18 19
21 22 23 24 25 26 27	18 19 20 21 22 23 24	16 17 18 19 20 21 22	20 21 22 23 24 25 26
28 29 30 31	25 26 27 28 29 30	23 24 25 26 27 28 29	27 28 29 30
		30 31	

Charter Requirements

Budget to be submitted to Council on the 3rd Monday in May at a special meeting. May 17th is the 3rd Monday in May.

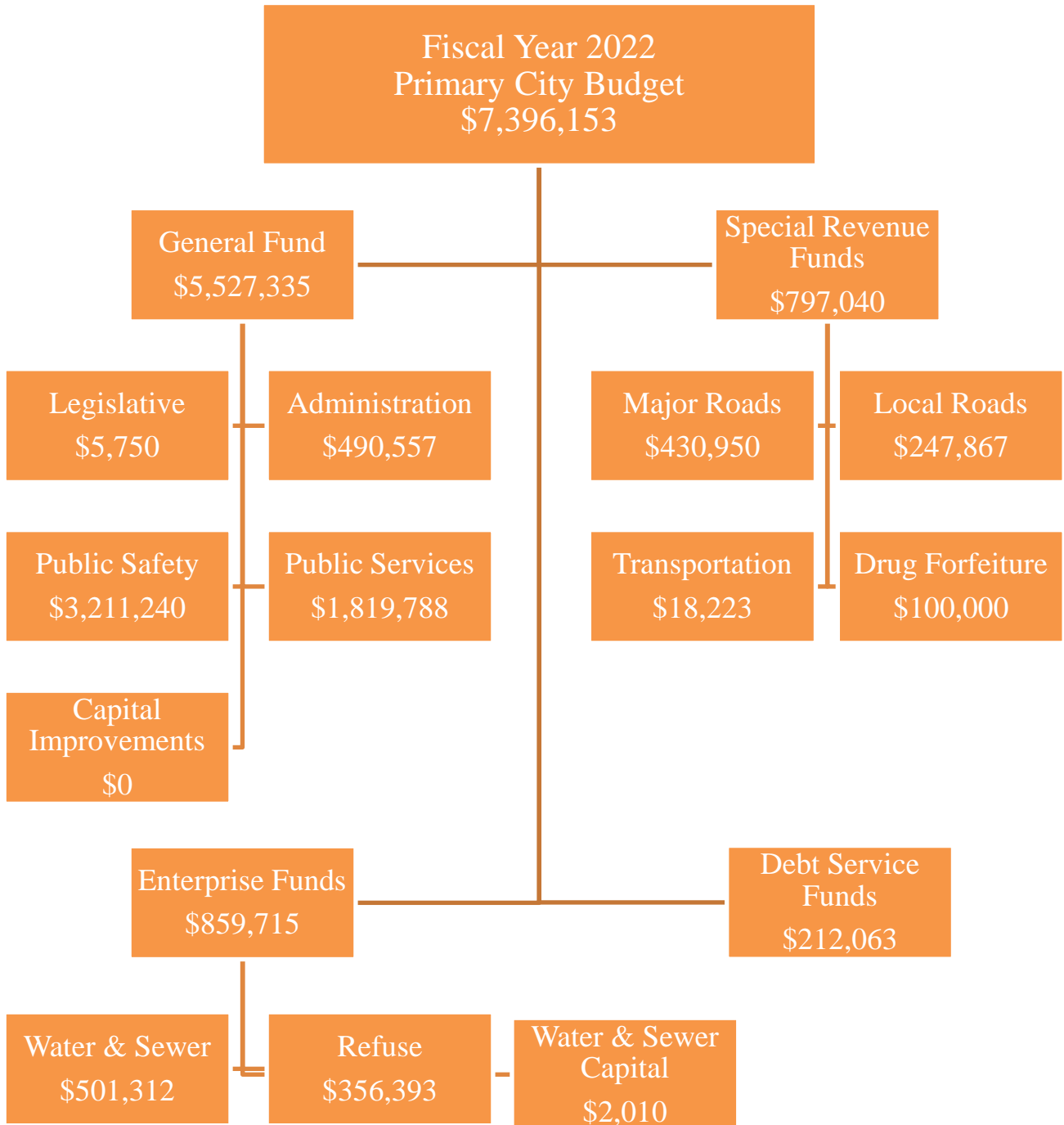
Per resolution 2021-52 Council deferred budget submission to regularly scheduled meeting of May 18, 2021 and budget adoption to the third Monday, to the next regularly scheduled June 15th City Council meeting.

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.

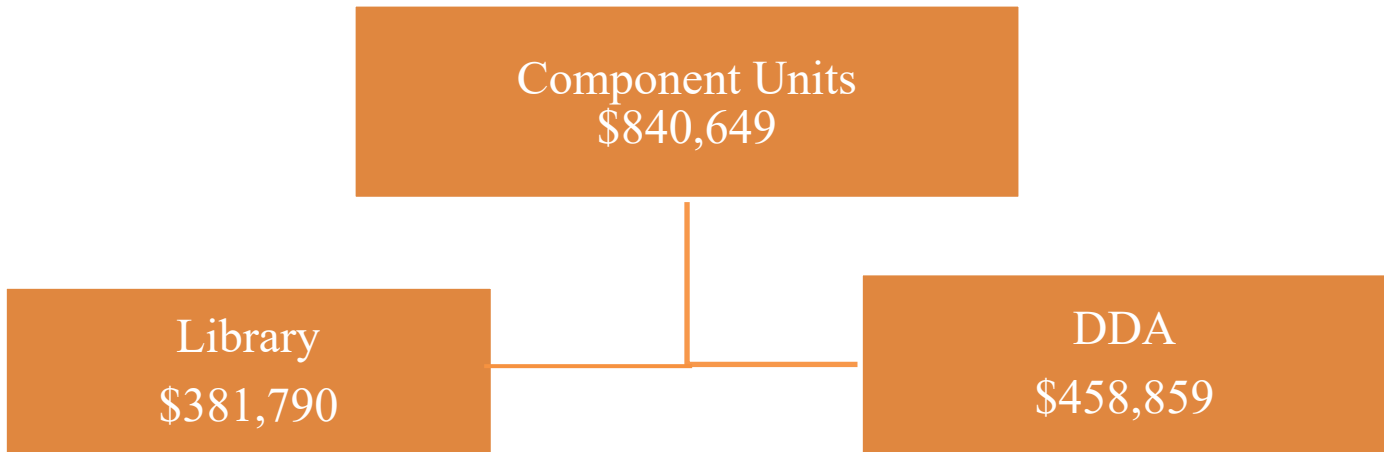
City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FINANCIAL ORGANIZATION AND STRUCTURE CHART
2022 APPROPRIATION



City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

**FINANCIAL ORGANIZATION CHART
2022 APPROPRIATION**



GENERAL FUND



FUND 101: GENERAL FUND

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

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

The fund's largest source of financing is through property taxes, which accounts for about 66.7% of the total General Fund revenue, followed by State revenue sharing at 13.3%, and interfund charges at 10.1%.

1. Property Taxes - property taxes are collected by the City Treasurer.
2. State Revenue Sharing – city received a portion of revenue collected by the state for the following items.
 - a. Sales Taxes - this is commonly referred to as 'Revenue Sharing' since a portion of the sales tax collected by the State of Michigan is 'shared' with local governments.
 - b. Marijuana Regulation and Taxation – this was new in FY2021
 - c. Local Communication Stabilization Act – partial replacement of lost personal property tax
 - d. Metro Act – portion of fees collected for cables running through the City right of way
3. Interfund Charges – the city charges an administrative fee for the work it provides to all other funds.

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

Legislative
City Administration
Public Safety
Public Services
Capital Outlay

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 101: GENERAL FUND SUMMARY REVENUES EXPENDITURES & FUND BALANCE

DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET	CHANGE FY21 to FY22	
						DOLLAR	PCT
ESTIMATED REVENUES							
PROPERTY TAXES	3,365,952	3,540,865	3,592,650	3,722,050	3,796,491	129,400	3.7%
FEDERAL SOURCES	34,195	40,044	274,000	32,000	32,000	(242,000)	-604.3%
STATE SOURCES	691,663	689,984	785,200	791,200	799,112	6,000	0.9%
OTHER LOCAL GOVT	7,048	4,747	4,000	5,000	5,000	1,000	21.1%
CHARGES FOR SERVICES	74,896	77,699	62,800	63,000	63,000	200	0.3%
I/FUND CHARGES FOR SERVICE	562,718	516,345	552,967	552,786	552,786	(181)	0.0%
INTEREST & RENT	13,721	11,883	800	2,000	10,000	1,200	10.1%
LICENSE AND PERMITS	125,323	126,369	231,300	150,200	153,204	(81,100)	-64.2%
REC & CULTURE	7,483	1,879	2,000	2,000	2,000	0	0.0%
FINES & FORFEITURES	25,963	24,997	15,900	11,000	15,000	(4,900)	-19.6%
OTHER PROCEEDS	334,168	313,210	296,250	274,500	274,500	(21,750)	-6.9%
TOTAL ESTIMATED REVENUES	5,243,130	5,348,022	5,817,867	5,605,736	5,703,093	(212,131)	-4.0%
APPROPRIATIONS							
LEGISLATIVE:							
CITY COUNCIL	4,417	2,915	4,800	5,750	5,750	950	32.6%
CITY ADMINISTRATION:							
CITY MANAGER	87,365	224,210	157,019	113,037	113,360	(43,982)	-19.6%
ATTORNEY	89,636	167,023	177,770	187,920	190,944	10,150	6.1%
LITIGATION	65,010	2,401	4,200	4,200	4,200	0	0.0%
CITY CLERK	109,787	98,659	73,207	73,157	73,703	(50)	-0.1%
ELECTIONS	10,701	28,411	18,450	22,300	21,800	3,850	13.6%
CITY TREASURER	7,515	59,982	63,043	87,093	88,835	24,050	40.1%
BOARD OF REVIEW	1,654	1,201	2,950	2,850	2,900	(100)	-8.3%
PUBLIC SAFETY:							
POLICE	1,733,531	1,817,710	1,794,405	1,847,437	1,884,390	53,032	2.9%
CROSSING GUARDS	7,324	5,012	5,670	7,275	7,275	1,605	32.0%
FIRE	936,675	1,110,522	1,148,849	1,153,100	1,176,160	4,251	0.4%
BUILDING & CODE ENFORCEMENT	177,145	170,784	237,628	203,428	203,528	(34,200)	-20.0%
PUBLIC SERVICES:							
FINANCE & BUDGET	27,927	81,167	104,443	104,443	84,996	0	0.0%
ASSESSOR	51,286	51,622	55,000	55,000	56,000	0	0.0%
GENERAL OPERATIONS	507,771	561,434	634,838	712,793	727,050	77,955	13.9%
CEMETERY	1,730	214	4,160	4,200	4,200	40	18.7%
PARKS AND RECREATION	145,692	163,391	138,085	118,085	120,685	(20,000)	-12.2%
COMMUNITY ACTION	28,373	32,664	3,000	22,000	22,000	19,000	58.2%
PLANNING	148,102	119,423	164,777	164,777	166,277	0	0.0%
ZONING BOARD OF APPEALS	12,746	12,383	15,018	2,500	16,000	(12,518)	-101.1%
PUBLIC WORKS	319,660	218,205	371,008	408,038	414,418	37,030	17.0%
DRAINS/LAKE	186,145	45,300	56,398	56,598	106,598	200	0.4%
STREET LIGHTING	44,641	50,940	55,000	55,000	45,000	0	0.0%
CITY BEAUTIFICATION	5,579	18,114	12,000	8,000	8,000	(4,000)	-22.1%
TRANSFERS OUT	37,129	35,113	34,897	32,354	0	(2,543)	-7.2%
RETIREE HEALTH CARE	76,210	74,129	76,000	76,000	77,520	0	0.0%
CAPITAL OUTLAY:							
CAPITAL OUTLAY - MAJOR	519,450	97,831	1,120,000			(1,120,000)	-1144.8%
TOTAL APPROPRIATIONS	5,343,201	5,250,760	6,532,615	5,527,335	5,621,589	(1,005,280)	-19.1%
NET OF REVENUES/APPROPRIATIONS - FUND 101	(100,071)	97,262	(714,748)	78,401	81,504	793,149	
BEGINNING FUND BALANCE	1,559,177	1,458,110	1,555,372	840,624	919,025		
ENDING FUND BALANCE	1,458,110	1,555,372	840,624	919,025	1,000,529		

FUND 101: REVENUES

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
REVENUES						
PROPERTY TAXES						
101-000-403-000	CURRENT YEAR PROPERTY TAXES	2,575,278	2,677,874	2,700,000	2,800,000	2,856,000
101-000-403-001	PUBLIC SAFETY MILLAGE	637,627	663,018	730,000	748,000	762,960
101-000-403-002	MOBILE HOME TAX	779	762	750	750	750
101-000-403-003	PRIOR YEAR(S) TAX ADJUSTMENTS	(18,942)	14,651			
101-000-404-000	WALLED LAKE VILLA PAY-IN-LIEU	37,449	38,085	37,900	38,300	38,683
101-000-445-000	PENALTIES & INTEREST - TAXES	33,244	42,602	21,000	25,000	25,000
101-000-448-000	ADMINISTRATION FEE - TAXES	100,517	103,873	103,000	110,000	111,100
		3,365,952	3,540,865	3,592,650	3,722,050	3,794,493
FEDERAL SOURCES						
101-000-501-000	FED GRANTS MISC	1,750	1,575			
101-000-502-000	DOJ FED GRANTS - OT, ETC	5,797	9,408	12,000	10,000	10,000
101-000-528-000	OTHER FEDERAL GRANTS			240,000		-
101-000-524-000	CDBG	26,648	29,061	22,000	22,000	22,000
		34,195	40,044	274,000	32,000	32,000
STATE SOURCES						
101-000-403-005	STATE REV SHARING-PROPTAX		11			
101-000-439-000	MARIJUANA TAX			56,000	84,000	
101-000-529-000	POLICE TRAINING (PA 302)		2,330	2,200	2,200	2,200
101-000-567-000	MISC STATE GRANTS	1,682	10,767	5,000		
101-000-573-000	STATE - LOCAL COMMUNITY STABILIZATION	11,518	9,879	12,000	12,000	12,000
101-000-574-000	STATE SALES TAX	678,463	666,997	710,000	693,000	699,900
		691,663	689,984	785,200	791,200	714,100
OTHER LOCAL GOVT						
101-000-595-000	CROSSING GUARD REVENUE	7,048	4,747	4,000	5,000	5,000
		7,048	4,747	4,000	5,000	5,000
CHARGES FOR SERVICE						
101-000-529-005	POLICE MISCELLANEOUS INCOME	4,790	2,684	2,000	2,000	2,000
101-000-529-007	FIRE DEPARTMENT FEES	12,549	14,219	9,000	9,000	9,000
101-000-529-008	DPW SERVICE CHARGES					-
101-000-627-000	AMBULANCE RUN INC (ACCUMED BILLS)	54,305	56,177	50,000	50,000	50,000
101-000-630-000	WEED CUTTING	570	2,110			-
101-000-632-000	ENHANCED ACCESS FEE-OAKLAND CO	1,343	1,499	1,000	1,000	1,000
101-000-693-000	COPIES & FOIA	1,339	1,010	800	1,000	1,000
		74,896	77,699	62,800	63,000	63,000
INTERFUND CHARGES FOR SERVICE & TRANSFERS						
101-000-669-000	I/F EQUIPMENT RENTAL	32,338	63,377	50,200	50,200	50,200
101-000-699-000	I/F ADMIN SERVICES - RDS, W&S	87,400	39,564	44,596	44,596	44,596
101-000-699-001	I/F ADMIN SERVICES - LIBRARY	9,250	9,252	9,790	9,790	9,790
101-000-699-004	I/F ADMIN SERVICES - REFUSE	9,000	5,044	9,618	9,618	9,618
101-000-699-005	I/F ADMIN SERVICES - TRANSPORTATION	45,000	19,032	9,723	9,723	9,723
101-000-699-006	I/F ADMIN SERVICES - DDA	379,730	380,076	429,040	428,859	428,859
		562,718	516,345	552,967	552,786	552,786
INTEREST & RENT						
101-000-665-000	INTEREST	13,722	11,881	800	2,000	2,000
101-000-665-050	FMV GAIN/LOSS ON INVEST	(1)	2			-
		13,721	11,883	800	2,000	2,000
LICENSE & PERMITS						
101-000-451-000	LIQUOR LICENSE FEES	4,886	5,394	5,400	4,500	4,500
101-000-453-000	DISPENSARY LICENSE FEE	5,000	20,000	30,000	30,000	30,000
101-000-454-000	WATERCRAFT REGISTRATION	285	75	300	300	300
101-000-477-000	DOG LICENSE COLLECTION FEE	597	316	100	400	400

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 101: REVENUES

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
		10,768	25,785	35,800	35,200	35,200
<u>LICENSE & PERMIT:BUILDING PLANNING</u>						
101-000-457-000	TRADE PERMIT FEES	39,411	36,512	90,000	50,000	50,000
101-000-478-000	BUILDING PERMITS	50,520	41,011	90,000	50,000	50,000
101-000-478-001	FORFEITED PERFORMANCE BONDS	8,500				-
101-000-478-002	ZONING PERMITS	2,345	1,940	3,000	2,500	2,500
101-000-478-003	BLDG/PLANNING ADMIN FEES	4,014	11,760	3,500	3,500	3,500
101-000-478-004	SOIL EROSION PERMITS	720	1,872	1,000	1,000	1,000
101-000-478-050	CONTRACTOR REGISTRATION	2,454	2,464	2,500	2,500	2,500
101-000-479-000	ZONING BOARD OF APPEALS	3,841	2,700	3,000	3,000	3,000
101-000-481-000	PLAN. COMM/SITE PLAN FEE INCOME	2,750	2,325	2,500	2,500	2,500
		114,555	100,584	195,500	115,000	115,000
<u>REC & CULTURE</u>						
101-000-458-000	BEACH PARTY	4,455				
101-000-671-000	FARMERS MARKET	3,028	1,879	2,000	2,000	2,000
		7,483	1,879	2,000	2,000	2,000
<u>FINES & FORFEITURES</u>						
101-000-403-004	TRANSFER PENALTY ON TAX BILL	4,860	5,590	3,900	3,000	3,000
101-000-446-000	NSF CHECK FEES	50	100			-
101-000-601-000	DISTRICT COURT FEES AND FINES	21,053	19,307	12,000	8,000	8,000
		25,963	24,997	15,900	11,000	11,000
<u>OTHER PROCEEDS</u>						
101-000-452-000	CABLE TV FEES	180,173	168,307	180,000	180,000	180,000
101-000-481-002	MEDICAL MARIHUANA APP	8,250	1,250	2,250	500	500
101-000-643-000	CEMETERY LOT SALES	5,610	1,615	7,100		-
101-000-666-000	DIVIDENDS MML/MMRMA/ETC	51,897	54,532	59,800	50,000	50,000
101-000-669-006	CELLULAR TOWER	43,270	44,627	44,000	44,000	44,000
101-000-673-000	SALE OF FIXED ASSETS	8,550	14,500			-
101-000-674-000	DONATIONS	700	6,000			-
101-000-686-000	INSURANCE PROCEEDS	25,559	18,668	3,100		-
101-000-687-000	HEALTH INSURANCE REBATE	8,880	3,151			-
101-000-694-000	CASH OVER AND UNDER	(465)	(333)			-
101-000-695-000	MISCELLANEOUS	1,744	893			-
		334,168	313,210	296,250	274,500	274,500
Totals -REVENUES		5,243,130	5,348,022	5,817,867	5,605,736	5,601,079

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 101: LEGISLATIVE

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
Dept 100-CITY COUNCIL						
101-100-713-000	PER DIEM WAGES	4,052	2,650	3,900	3,900	3,900
101-100-716-000	FICA	275	171	300	300	300
101-100-723-000	WORKER'S COMPENSATION	90	92	100	100	100
101-100-727-000	OFFICE SUPPLIES		2		250	250
101-100-869-000	EXPENSE/MILEAGE				200	200
101-100-957-000	CONFERENCES/WORKSHOPS			500	1,000	1,000
		4,417	2,915	4,800	5,750	5,750
APPROPRIATIONS - LEGISLATIVE		4,417	2,915	4,800	5,750	5,750

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
Dept 172-CITY MANAGER						
101-172-702-000	CITY MANAGER	162,696	166,708	167,112	169,300	169,300
101-172-703-001	DEPUTY	87,951	87,912	87,500	87,500	87,500
101-172-703-002	GENERAL/CONFIDENTIAL		30,712	36,000	48,000	48,000
101-172-703-003	INTERNSHIP	13,978	13,150	15,000		-
101-172-711-000	OVERTIME	109	87			-
101-172-715-006	VACATION PAY OUT	5,553	100,032	51,000		-
101-172-716-000	FICA	16,289	22,005	25,000	22,000	24,000
101-172-717-000	HOSPITALIZATION INSURANCE	29,043	25,826	28,500	33,200	33,200
101-172-717-003	CITY FUNDED DEDUCTIBLE	5,000	7,000	7,000	8,750	8,750
101-172-717-050	EMPLOYEE HEALTH INS COPAY					-
101-172-718-000	LIFE INSURANCE	2,514	2,588	2,620	3,300	3,300
101-172-719-000	PENSION CONTRIBUTION	5,608	5,467	5,000	8,000	8,000
101-172-719-001	PENSION CATCH-UP		-			-
101-172-719-002	OPEB CONTRIBUTION	7,533	6,000	6,000	6,700	6,700
101-172-720-000	CONTINGENCY		-	-	-	-
101-172-723-000	WORKER'S COMPENSATION	935	970	1,400	1,400	1,500
101-172-725-020	PERSONNEL ALLOCATION	(251,940)	(246,924)	(279,013)	(279,013)	(279,013)
101-172-727-000	OFFICE SUPPLIES		60			-
101-172-732-001	GAS AND OIL	1,901	1,767	1,900	1,900	2,000
101-172-806-000	MEMBERSHIP DUES		-	1,000	1,000	1,000
101-172-939-000	R&M VEHICLE					-
101-172-958-000	EDUCATION & TRAINING	195	850	1,000	1,000	1,000
101-172-958-002	TUITION REIMBURSEMENT					-
		87,365	224,210	157,019	113,037	115,237
Dept 210-ATTORNEY						
101-210-817-000	ATTORNEY	51,649	127,915	137,000	145,000	145,000
101-210-716-000	FICA	3,974	9,860	10,000	11,000	11,000
101-210-717-000	HOSPITALIZATION INSURANCE	6,365	18,250	19,000	19,000	19,570
101-210-717-003	CITY FUNDED DEDUCTIBLE	2,888	3,500	3,500	3,500	3,500
101-210-718-000	LIFE INSURANCE	536	1,286	1,300	2,200	2,266
101-210-716-000	DEFINED CONTRIBUTION		5,200	5,200	5,200	5,800
101-210-723-000	WORKER'S COMPENSATION		292	300	300	300
101-210-727-000	OFFICE SUPPLIES		-	250		250
101-210-806-000	MEMBERSHIP DUES	300	720	1,220	1,000	1,000
101-210-817-000	CONSULTANT	23,100				
101-210-936-001	SOFTWARE MAINTENANCE				720	
101-210-980-000	MACH & EQUIP MINOR PURCHASE	824				
		89,636	167,023	177,770	187,920	188,686

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
<u>Dept 211-LITIGATION</u>						
101-211-813-000	CIVIL LITIGATION	7,337				
101-211-813-001	GENERAL COUNSEL FEES	9,071		1,000		
101-211-813-002	BLDG/PLAN ATTORNEY FEES	6,600				
101-211-814-000	CRIMINAL PROSECUTION	30,344				
101-211-814-001	WITNESS FEES	36	36	200	200	200
101-211-815-000	LABOR RELATIONS	8,829	2,094	3,000	3,000	3,000
101-211-817-001	TAX APPEALS EXPENSE	1,861	-	-	1,000	1,000
101-211-869-000	EXPENSE/MILEAGE	932	271			
		65,010	2,401	4,200	4,200	4,200
<u>Dept 219-CITY CLERK</u>						
101-219-703-000	DEPARTMENT HEAD	82,964	87,912	87,500	87,500	87,500
101-219-703-005	DEPUTY/ASSIST	31,316	48,264	48,000	48,000	48,000
101-219-711-000	OVERTIME	1,155				
101-219-715-006	PTO/VAC PAY-OUT	3,292	3,202			
101-219-716-000	FICA	8,594	10,172	10,700	10,700	10,700
101-219-717-000	HOSPITALIZATION INSURANCE	15,311	14,935	16,000	16,000	16,480
101-219-717-003	CITY FUNDED DEDUCTIBLE	3,750	5,250	5,250	5,250	5,250
101-219-717-050	EMPLOYEE HEALTH INS COPAY	(2,648)	(2,485)			
101-219-718-000	LIFE INSURANCE	1,717	2,148	2,150	2,200	2,266
101-219-719-000	PENSION CONTRIBUTION	1,999	3,003	3,000	3,700	3,700
101-219-719-002	OPEB CONTRIBUTION	3,614	4,500	4,500	3,700	3,700
101-219-723-000	WORKER'S COMPENSATION	236	881	1,000	1,000	1,000
101-219-725-020	PERSONNEL ALLOCATION	(60,216)	(90,432)	(120,793)	(120,793)	(120,793)
101-219-727-000	OFFICE SUPPLIES	57	514	500	500	500
101-219-727-001	POSTAGE	11	(1,582)	500	500	500
101-219-729-000	MISCELLANEOUS	6	-	1,000	1,000	1,000
101-219-806-000	MEMBERSHIP DUES	795	780	850	850	850
101-219-869-000	EXPENSE/MILEAGE		-	100	100	100
101-219-900-000	PRINTING/PUBLISHING/PUBLICITY	371	-	250	250	250
101-219-936-001	SOFTWARE MAINTENANCE	1,199	700	700	700	700
101-219-958-000	EDUCATION & TRAINING	10,216	10,897	12,000	12,000	12,000
101-219-958-001	TUITION	6,048				
		109,787	98,659	73,207	73,157	73,703
<u>Dept 262-ELECTIONS</u>						
101-262-713-000	PER DIEM WAGES	3,945	5,714	8,000	10,000	10,000
101-262-727-001	POSTAGE	239	2,063	1,400	1,500	1,500
101-262-728-000	OPERATING SUPPLIES	2,532	4,793	4,000	4,000	4,000
101-262-850-000	OAKLAND COUNTY-OTHER		311		500	
101-262-869-000	EXPENSE/MILEAGE	91	115			-
101-262-900-000	PRINTING/PUBLISHING/PUBLICITY	3,894	6,376	4,000	4,000	4,000
101-262-933-000	EQUIPMENT MAINTENANCE					-
101-262-936-000	COMPUTER MAINTENANCE		400	650	1,800	1,800
101-262-980-000	MACH & EQUIP MINOR PURCHASE		8,239			-
101-262-980-001	COMPUTER & RELATED HARDWARE		400	400	500	500

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
		10,701	28,411	18,450	22,300	21,800
Dept 253-TREASURER						
101-253-703-000	DEPARTMENT HEAD	33,095				
101-253-710-000	PART TIME	9,958	1,167		25,000	25,000
101-253-716-000	FICA	3,173	89		1,950	1,950
101-253-717-000	HOSPITALIZATION INSURANCE	7,534				
101-253-717-003	CITY FUNDED DEDUCTIBLE					
101-253-717-050	EMPLOYEE COPAY					
101-253-718-000	LIFE INSURANCE	532				
101-253-719-000	PENSION CONTRIBUTION	2,115				
101-253-719-001	PENSION LIAB CATCH-UP					
101-253-719-002	OPEB CONTRIBUTION	1,250				
101-253-723-000	WORKER'S COMPENSATION	311	(235)		500	500
101-253-724-000	UNEMPLOYMENT COMPENSATION		626			
101-253-725-020	PERSONNEL ALLOCATION	(61,812)	48,672	48,343	48,343	48,343
101-253-727-000	OFFICE SUPPLIES	99		250	250	300
101-253-727-001	POSTAGE			250	250	300
101-253-727-002	TAX BILL EXPENSE	911	924	2,500	500	500
101-253-729-000	MISCELLANEOUS					
101-253-738-000	BANK SERVICE CHARGE	(15)	525	1,500	100	100
101-253-806-000	MEMBERSHIP DUES	365	295	500	500	500
101-253-869-000	EXPENSE/MILEAGE			100	100	100
101-253-900-000	PRINTING/PUBLISHING/PUBLICITY	3,623	3,758	4,000	4,000	4,000
101-253-829-000	OUTSIDE SERVICE-OTHER		27			
101-253-902-000	OAKLAND COUNTY SERVICE	748	748	800	800	950
101-253-920-000	TELEPHONE/INTERNET SERVICE	1,739	2,263	2,300	2,300	2,300
101-253-936-001	SOFTWARE MAINTENANCE					
101-253-958-000	EDUCATION & TRAINING	1,891	1,123	2,500	2,500	2,500
101-253-958-002	TUITION REIMBURSEMENT	1,998				
		7,515	59,982	63,043	87,093	87,343
Dept 247-BOARD OF REVIEW						
101-247-713-000	PER DIEM	1,400	1,000	1,500	1,500	1,500
101-247-716-000	FICA	107	77	150	150	200
101-247-900-000	PRINTING/PUBLISHING/PUBLICITY	107	124	1,300	1,000	1,000
101-247-958-000	EDUCATION & TRAINING	40			200	200
		1,654	1,201	2,950	2,850	2,900
APPROPRIATIONS - CITY ADMINISTRATION		371,668	581,887	496,639	490,557	493,869

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 101: PUBLIC SAFETY

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
Dept 300-POLICE						
101-300-703-000	DEPART HEAD/ DIRECTOR	99,277	99,544	99,000	99,000	99,000
101-300-703-001	DEPUTY		59,232	75,000	80,000	80,000
101-300-704-003	COMMAND OFFICERS PART TIME	119,979	11,287		65,000	65,000
101-300-704-004	RECORDS ASSISTANT/DISPATCH	39,553	38,673	40,000	40,000	40,000
101-300-707-000	FULL TIME OFFICERS	313,399	333,818	290,000	295,000	295,000
101-300-707-001	PART TIME OFFICERS	265,891	312,524	330,000	275,000	275,000
101-300-711-000	OVERTIME	51,604	49,071	40,000	30,000	30,000
101-300-715-004	LONGEVITY	17,000	21,250	12,750	12,750	12,750
101-300-715-006	PTO/VACATION OR COMP PAY-OUT	2,599	9,116			
101-300-715-008	COMP PAY-OUT		1,460			
101-300-715-009	MPMLA SICK PAY		2,114			
101-300-716-000	FICA	69,636	72,114	69,900	68,000	68,700
101-300-717-000	HOSPITALIZATION INSURANCE	62,522	59,096	60,000	56,000	57,680
101-300-717-003	CITY FUNDED DEDUCTIBLE	11,638	21,476	19,250	19,250	19,250
101-300-717-008	HEALTH CARE STIPEND	11,050	13,250	13,800	13,800	13,800
101-300-717-050	EMPLOYEE \$25 OPEB COPAY	(2,654)	(815)			
101-300-718-000	LIFE INSURANCE	10,053	10,728	11,000	12,000	12,360
101-300-719-000	PENSION CONTRIBUTION	5,568	2,976	4,000	9,000	9,000
101-300-719-001	PENSION LIAB CATCH-UP	308,727	362,790	433,740	478,000	478,000
101-300-719-002	OPEB CONTRIBUTION	9,396	11,896	12,240	15,750	15,750
101-300-723-000	WORKER'S COMPENSATION	31,239	33,046	35,000	35,000	35,000
101-300-724-001	OAKLAND COUNTY DISPATCH POLICE	84,639	88,616	88,000	88,000	88,000
101-300-725-020	PERSONNEL ALLOCATION	29,220	23,100	16,576	8,787	8,787
101-300-727-000	OFFICE SUPPLIES	6,313	6,074	3,950	5,000	5,000
101-300-727-001	POSTAGE	11	4			
101-300-728-000	OPERATING SUPPLIES	11,070	10,265	6,600	10,000	10,000
101-300-729-000	MISCELLANEOUS	360	107	500	500	500
101-300-731-000	UNIFORMS	8,142	17,641	11,000	11,000	11,000
101-300-732-000	GAS AND OIL	29,247	31,302	23,000	23,000	23,000
101-300-806-000	MEMBERSHIP DUES	395	295	500	500	500
101-300-807-000	RESERVE POLICE SUPPLIES	340	830	1,500	1,000	1,000
101-300-808-000	CRIME PREVENTION	7,250	1,511	1,250	1,200	1,200
101-300-814-001	PRISONER LOCK UP	2,325	2,779	2,750	3,000	3,000
101-300-817-000	CONSULTANT					-
101-300-829-000	OUTSIDE SERVICES - OTHER PROFESSIONAL	7,614	10,038	5,200	7,000	7,000
101-300-829-003	CRIMINAL HISTORY SEARCH	470	380	150	500	500
101-300-850-000	LIENS/CLEMIS	20,359	20,359	21,000	21,000	21,420
101-300-869-000	EXPENSE/MILEAGE	115	121		150	150
101-300-920-000	TELEPHONE/INTERNET SERVICE	9,787	5,120	5,000	3,000	3,000
101-300-921-000	ELECTRIC	9,790	11,154	10,000	10,000	10,000
101-300-932-000	CUSTODIAL MAINTENANCE SERVICE		451		500	500
101-300-933-000	EQUIPMENT MAINTENANCE	3,502	3,200	2,500	2,500	2,500
101-300-934-000	BUILDING/FACILITY MAINTENANCE	2,870	3,587	4,000	4,000	4,000
101-300-936-000	COMPUTER MAINTENANCE	3,177	3,247	4,500	2,500	2,500
101-300-939-000	VEHICLE MAINTENANCE	25,597	18,732	22,000	21,000	21,000
101-300-941-000	EQUIPMENT RENTAL	1,198	319			
101-300-956-000	CIVIL DEFENSE					-
101-300-958-000	EDUCATION & TRAINING	17,094	21,996	5,000	5,000	5,000
101-300-958-001	P.A. 302 TRAINING	2,561	3,400	3,500	3,500	3,500
101-300-958-002	TUITION REIMBURSEMENT	6,842		3,000	3,000	3,000
101-300-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA	6,839	690	3,000	3,000	4,000
101-300-980-001	COMPUTER & RELATED HARWARE PURCHASES	4,498	6,413	1,400	1,400	3,400
101-300-980-004	RECORD RETENTION	687	834	849	850	850
101-300-981-000	M&E>5000	1,830				
101-300-983-000	WEAPONS	2,912	499	2,000	3,000	4,500
		1,733,531	1,817,710	1,794,405	1,847,437	1,855,097

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 101: PUBLIC SAFETY

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
Dept 302-CROSSING GUARDS						
101-302-710-000	CROSSING GUARDS	6,548	4,409	5,000	6,500	6,500
101-302-716-000	FICA	501	337	400	500	500
101-302-723-000	WORKER'S COMPENSATION	275	266	270	275	275
		7,324	5,012	5,670	7,275	7,275
Dept 335-FIRE						
101-335-703-000	DEPART HEAD/ DIRECTOR	94,945	99,544	99,000	99,000	99,000
101-335-703-001	FIRE MARSHAL	65,648	70,775	72,177	72,200	72,200
101-335-703-003	INTERNSHIP WAGES	5,069	5,241	4,000		-
101-335-707-000	FULL TIME OFFICERS	40,703	113,907	142,924	143,000	143,000
101-335-710-000	RESERVES	257,084	227,319	225,000	298,000	298,000
101-335-710-002	POC FIREFIGHTERS	79,565	66,195	80,000	50,000	50,000
101-335-710-005	COVID-19 WAGES		41,155	20,000		
101-335-711-000	OVERTIME	20,207	51,122	40,000	30,000	30,000
101-335-715-004	LONGEVITY	5,025	7,500	8,500	8,500	8,500
101-335-715-005	EDUCATION BONUS	1,500	2,000	2,000	2,000	2,000
101-335-715-006	PTO/VAC PAY-OUT	4,554				
101-335-716-000	FICA	43,331	52,061	50,000	52,000	53,800
101-335-717-000	HOSPITALIZATION INSURANCE	50,606	59,769	62,000	65,000	65,000
101-335-717-003	CITY FUNDED DEDUCTIBLE	10,000	14,000	14,000	14,000	14,000
101-335-717-008	STIPENDS					
101-335-717-050	EMPLOYEE HEALTH INS COPAY	(707)	(2,587)		(2,600)	
101-335-718-000	LIFE INSURANCE	10,093	11,052	13,000	13,000	13,390
101-335-719-000	PENSION CONTRIBUTION	3,990	1,478	2,000	2,000	2,000
101-335-719-001	PENSION LIAB CATCH-UP	2,859	12,325	17,772	22,000	22,000
101-335-719-002	OPEB CONTRIBUTION	5,808	6,744	6,800	7,500	7,500
101-335-723-000	WORKER'S COMPENSATION	27,316	42,711	42,000	43,000	43,000
101-335-724-001	OAKLAND COUNTY DISPATCH POLICE	28,213	27,616	31,000	33,000	33,000
101-335-725-020	PERSONNEL ALLOCATION	19,476	19,620	16,576		-
101-335-727-000	OFFICE SUPPLIES	1,514	1,939	1,500	1,500	1,500
101-335-727-001	POSTAGE	11	32	150	150	150
101-335-728-000	OPERATING SUPPLIES	8,845	6,411	9,000	9,000	9,000
101-335-728-000.CC	OPERATING SUPPLIES		2,688			
101-335-729-000	MISCELLANEOUS	312	448	500	500	500
101-335-729-003	FIRE PREVENTION EDUCATION	2,247	1,189	2,000	2,000	2,000
101-335-729-005	MONTHLY PAID ON-CALL TRAINING SESSION	148		500	500	500
101-335-729-006	FIRE EXPLORERS	346	485	500	500	500
101-335-731-000	UNIFORMS	6,646	4,886	9,000	9,000	9,000
101-335-732-000	GAS AND OIL	7,164	8,352	15,000	15,000	15,000
101-335-733-000	AMBULANCE COLLECTIONS EXP	4,277	5,314	4,200	8,000	8,000
101-335-806-000	MEMBERSHIP DUES	4,969	4,613	4,500	4,500	4,500
101-335-829-000	OUTSIDE SERVICES - OTHER PROFESSIONAL	13,879	16,031	16,000	16,000	16,000
101-335-850-000	OAKLAND COUNTY FIRE SERVICES- OTHER	4,364	4,702	7,500	7,500	7,500
101-335-851-000	RADIO SERVICE	3,829	3,049	4,000	4,000	4,000
101-335-900-000	PRINTING/PUBLISHING/PUBLICITY	95	325	250	250	250
101-335-920-000	TELEPHONE/INTERNET SERVICE	3,727	4,501	2,500		2,500
101-335-921-000	ELECTRIC	8,624	9,235	8,000	8,000	8,000
101-335-922-000	HEAT	5,926	4,877	6,000	6,000	6,000
101-335-923-000	WATER	5,807	10,131	8,000	8,000	8,000
101-335-931-000	GROUNDS MAINTENANCE SERVICE	1,430		2,500	2,500	2,500
101-335-932-000	CUSTODIAL MAINTENANCE SERVICE	215				
101-335-933-000	EQUIPMENT MAINTENANCE	6,740	10,769	10,000	12,000	12,000

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 101: PUBLIC SAFETY

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
101-335-934-000	BUILDING/FACILITY MAINTENANCE	15,321	6,500	10,000	10,000	10,000
101-335-936-000	COMPUTER MAINTENANCE	96	1,626	1,000	1,000	1,000
101-335-936-001	SOFTWARE MAINTENANCE		78	1,000	100	100
101-335-939-000	VEHICLE MAINTENANCE	14,539	39,542	25,000	25,000	25,000
101-335-958-000	EDUCATION & TRAINING	10,110	9,449	13,000	13,000	13,000
101-335-958-002	TUITION REIMBURSEMENT	5,943	2,190	5,000	5,000	5,000
101-335-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA	18,416	17,900	20,000	22,000	24,200
101-335-980-001	COMPUTER & RELATED HARWARE PURCHASES			1,000	1,000	1,800
101-335-980-002	SOFTWARE PURCHASES		3,713	1,500	1,500	1,500
101-335-983-000	WEAPONS & PROTECTIVE GEAR	3,725		8,000	8,000	8,000
101-335-985-000	BUILDING ADDITIONS/IMPROVEMENTS	2,125		3,000		
		936,675	1,110,522	1,148,849	1,153,100	1,163,390
Dept 371-BUILDING INSPECTION DEPT						
101-371-708-001	CODE ENFORCEMENT OFFICER	18,110	21,197	20,000	20,000	20,000
101-371-708-002	BUILDING OFFICIAL	15,300	13,875	18,000	20,000	20,000
101-371-710-000	PART-TIME INSPECTORS					
101-371-716-000	FICA	1,282	1,622	3,000	3,000	3,100
101-371-723-000	WORKER'S COMPENSATION	10,853	7,012	7,000	7,000	7,000
101-371-725-020	PERSONNEL ALLOCATION	98,592	93,324	107,228	107,228	107,228
101-371-727-000	OFFICE SUPPLIES	148		500		-
101-371-727-001	POSTAGE			300		-
101-371-728-000	OPERATING SUPPLIES	520	216	500	600	600
101-371-728-000	UNIFORMS	231				
101-371-732-000	GAS AND OIL	1,275	490	1,000	1,000	1,000
101-371-804-000	WEED CUTTING	3,215	675	2,000	2,000	2,000
101-371-806-000	MEMBERSHIP DUES	700	700	700	700	700
101-371-828-000	TRADE INSPECTION OUTSIDE SERVICES	21,758	24,833	70,000	35,000	35,000
101-371-900-000	PRINTING/PUBLISHING/PUBLICITY					
101-371-920-000	TELEPHONE/INTERNET SERVICE	3,906	5,658	5,700	5,700	5,700
101-371-936-001	SOFTWARE MAINTENANCE	1,160	1,182	1,200	1,200	1,200
101-371-939-000	VEHICLE MAINTENANCE					
101-371-958-000	EDUCATION & TRAINING	95		500		-
		177,145	170,784	237,628	203,428	203,528
APPROPRIATIONS - PUBLIC SAFETY		2,854,675	3,104,028	3,186,552	3,211,240	3,229,290

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 101: PUBLIC SERVICES

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
Dept 212-FINANCE & BUDGET						
101-212-704-000	DEPART HEAD/ DIRECTOR	73,258	87,912	87,500	87,500	87,500
101-212-715-006	PTO/VAC PAY-OUT	2,861	1,683			
101-212-716-000	FICA	5,603	6,553	6,700	6,700	6,700
101-212-717-000	HOSPITALIZATION INSURANCE	14,425	16,176	17,000	17,000	17,510
101-212-717-003	CITY FUNDED DEDUCTIBLE	2,600	3,500	3,500	3,500	3,500
101-212-717-050	EMPLOYEE HEALTH INS COPAY					
101-212-718-000	LIFE INSURANCE	1,122	1,403	1,425	1,425	1,468
101-212-719-000	PENSION CONTRIBUTION	4,504	5,467	5,000	5,000	5,000
101-212-719-001	PENSION LIAB CATCH-UP					
101-212-719-002	OPEB CONTRIBUTION	2,750	3,000	3,000	3,000	3,000
101-212-723-000	WORKER'S COMPENSATION	621	646	600	600	600
101-212-725-020	PERSONNEL ALLOCATION	(85,500)	(45,720)	(43,232)	(43,232)	(43,232)
101-212-728-000	OPERATING SUPPLIES	362	265	250	250	250
101-212-806-000	MEMBERSHIP DUES		120	500	500	500
101-212-829-000	OUTSIDE SERVICES-OTHER PROFESSIONAL			20,000	20,000	
101-212-900-000	PRINTING/PUBLISHING/PUBLICITY	629	42	200	200	200
101-212-936-001	SOFTWARE MAINTENANCE					
101-212-958-000	EDUCATION & TRAINING	642	120	2,000	2,000	2,000
101-212-958-002	TUITION REIMBURSEMENT	4,050				
		27,927	81,167	104,443	104,443	84,996
Dept 209-ASSESSOR						
101-209-902-000	OAKLAND COUNTY SERVICE	51,286	51,622	55,000	55,000	56,000
		51,286	51,622	55,000	55,000	56,000
Dept 218-GENERAL OPERATIONS						
101-218-703-003	INTERNSHIP WAGES	11,562				
101-218-708-000	FT DPW/CLERICAL	32,435				
101-218-710-000	PART-TIME			20,000	30,000	30,000
101-218-711-000	OVERTIME	4,745				
101-218-715-004	LONGEVITY	1,840				
101-218-715-005	EDUCATION BONUS	600				
101-218-716-000	FICA	3,841		1,725	2,300	2,300
101-218-717-000	HOSPITALIZATION INSURANCE	12,541	3,812			
101-218-717-003	CITY FUNDED DEDUCTIBLE					
101-218-717-050	EMPLOYEE HEALTH INS COPAY					
101-218-718-000	LIFE INSURANCE	705	(235)			
101-218-719-000	PENSION CONTRIBUTION	1,541				
101-218-719-001	PENSION LIAB CATCH-UP	293,249	354,318	358,620	414,000	414,000
101-218-719-002	OPEB CONTRIBUTION	988				
101-218-720-000	CONTINGENCY			10,000	20,000	20,000
101-218-723-000	WORKERS COMPENSATION	311	(179)	250	250	250
101-218-724-000	UNEMPLOYMENT COMPENSATION					
101-218-725-020	PERSONNEL ALLOCATION	(38,592)	16,908	36,913	36,913	36,913
101-218-727-000	OFFICE SUPPLIES	6,520	5,345	6,500	6,500	6,500
101-218-727-001	POSTAGE	5,486	5,623	6,000	6,000	6,200
101-218-728-000	OPERATING SUPPLIES	1,332	1,924	2,000	2,000	2,200
101-218-729-000	MISCELLANEOUS	525	35	500	500	500
101-218-806-000	MEMBERSHIP DUES	6,665	4,690	5,500	5,500	5,500
101-218-812-000	AUDIT	11,792	17,102	16,200	16,200	16,200
101-218-820-000	ENGINEERING					
101-218-823-000	INSURANCE AND BONDS	59,482	64,990	66,940	66,940	67,000
101-218-829-000	OUTSIDE SERVICES - OTHER PROFESSIONAL	592	874			
101-218-900-000	PRINTING/PUBLISHING/PUBLICITY	1,835	3,149	4,500	3,000	3,000
101-218-920-000	TELEPHONE/INTERNET SERVICE	4,728	5,658	5,640	5,640	5,640
101-218-921-000	ELECTRIC	4,301	4,519	4,500	4,500	5,000

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 101: PUBLIC SERVICES

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
101-218-922-000	HEAT	7,192	6,493	6,900	6,900	6,900
101-218-923-000	WATER	1,128	1,316	1,600	1,600	1,600
101-218-932-000	CUSTODIAL MAINTENANCE SERVICE	5,138	3,960	1,500	5,000	5,000
101-218-933-000	EQUIPMENT MAINTENANCE	1,333		4,000	4,000	4,000
101-218-934-000	BUILDING/FACILITY MAINTENANCE	6,749	8,704	25,250	25,250	25,250
101-218-934-001	HVAC CONTRACT	12,891	4,678	8,000	8,000	8,000
101-218-936-000	COMPUTER MAINTENANCE	26,285	18,747	15,000	15,000	15,000
101-218-936-001	SOFTWARE MAINTENANCE	11,435	23,026	18,000	18,000	18,000
101-218-941-000	EQUIPMENT RENTAL	6,225	5,055	6,000	6,000	6,000
101-218-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA					
101-218-980-001	COMPUTER & RELATED HARWARE PURCHASES	371	922	1,800	1,800	1,800
101-218-980-003	FURNISHINGS AND FIXTURES			1,000	1,000	1,000
		507,771	561,434	634,838	712,793	713,753
Dept 276-CEMETERY						
101-276-921-000	ELECTRIC	164	162	160	200	200
101-276-931-000	GROUNDS MAINTENANCE	1,566	52	4,000	4,000	4,000
101-276-936-001	SOFTWARE MAINTENANCE					
		1,730	214	4,160	4,200	4,200
Dept 747-COMMUNITY ACTION PROGRAMS						
101-747-883-000	LAKE AREA YOUTH ASSISTANCE	3,000	3,000	3,000	3,000	3,000
101-747-969-001	CDBG-PUBLIC SERVICES	7,859	1,101		19,000	
101-747-969-002	CDBG-COMMUNITY BENEFIT	9,435				
101-747-975-004	SR. CITIZEN NUTRITION PROGRAM					
101-747-975-007	CDBG- FIRE EQUIPMENT		24,544			
101-747-969-003	CDBG-WIXOM SENIOR CENTER	8,079	4,019			
		28,373	32,664	3,000	22,000	3,000
Dept 690-PARKS AND RECREATION						
101-690-725-020	PERSONNEL ALLOCATION	74,784	73,020	81,985	81,985	81,985
101-690-727-000	OFFICE SUPPLIES		22			
101-690-727-001	POSTAGE		32			-
101-690-728-000	OPERATING SUPPLIES	2,320	1,853	2,000	2,000	2,000
101-690-729-000	UNIFORMS	72				
101-690-817-000	CONSULTANT	5,238				
101-690-820-000	ENGINEERING		625	5,000	500	500
101-690-886-000	CONCERTS & MOVIES	3,800	2,650	3,500	6,000	6,000
101-690-886-001	ASCAP LICENSE	357	363	400	400	500
101-690-890-000	MARKET DAYS					
101-690-891-000	TREE LIGHTING	762	1,357	2,000	2,000	2,000
101-690-891-050	CHRISTMAS DECORATIONS					
101-690-892-000	EGG HUNT	3,226	1,795	2,500	2,500	2,500
101-690-893-000	MEMORIAL DAY	327	1,566	500	500	500
101-690-894-000	HOLIDAY EVENTS AND SUPPLIES	580	46	2,000	2,000	2,000
101-690-895-000	FARMERS MARKET	1,983	507	8,000	2,000	2,000
101-690-898-000	BEACH PARTY	3,098		5,000	5,000	5,000
101-690-900-000	PRINTING PUBLICATION	1,005	687	1,000	1,000	1,500
101-690-921-000	ELECTRIC	1,101	1,078	1,000	1,000	1,000
101-690-923-000	WATER-FOSTER FARM HOUSE	194	290	200	200	200
101-690-937-000	PARK IMP./REPAIR/MAINTENANCE	7,621	21,427	10,000	8,000	9,000
101-690-937-001	TRAILWAY OPERATIONS	37,001	53,332	10,000		
101-690-948-000	PORTA JONS	2,223	2,741	3,000	3,000	4,000
		145,692	163,391	138,085	118,085	120,685

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 101: PUBLIC SERVICES

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
Dept 801-PLANNING						
101-801-725-020	PERSONNEL ALLOCATION	93,720	88,080	124,277	124,277	124,277
101-801-727-001	POSTAGE		288	1,000	1,000	
101-801-806-000	MEMBERSHIP DUES	1,325	675			
101-801-817-000	CONSULTANT	18,490	13,138	15,000	15,000	15,000
101-801-818-000	SITE PLAN REVIEW					
101-801-820-000	ENGINEERING	32,415	16,004	20,000	20,000	20,000
101-801-821-000	SPECIAL STUDIES					
101-801-834-000	ZONING ORDINANCE	255	298	1,000	1,000	1,000
101-801-900-000	PRINTING/PUBLISHING/PUBLICITY	1,897	940	3,500	3,500	4,000
		148,102	119,423	164,777	164,777	164,277
Dept 809-ZONING BOARD OF APPEALS						
101-809-725-020	PERSONNEL ALLOCATION	11,112	10,260	12,518	-	-
101-809-900-000	PRINTING/PUBLISHING/PUBLICITY	1,634	1,911	1,500	1,500	1,500
101-809-901-000	BOARD OF APPEALS-MISC.		212	1,000	1,000	1,000
101-809-958-000	EDUCATION AND TRAINING					
		12,746	12,383	15,018	2,500	2,500
Dept 441-PUBLIC WORKS						
101-441-703-001	DEPUTY/ASSIST					
101-441-703-003	INTERNSHIP WAGES	24,082	14,980	23,400	23,400	23,400
101-441-707-000	FT WAGES					
101-441-708-000	DPW CREW	199,578	145,733	221,110	153,000	153,000
101-441-710-000	PART-TIME	28,175	8,883	20,000	20,000	20,000
101-441-711-000	OVERTIME	12,298	17,114	20,000	20,000	20,000
101-441-715-004	LONGEVITY	7,360	5,520	1,840	2,000	2,000
101-441-715-005	EDUCATION BONUS	1,800				
101-441-715-006	PTO/VAC PAY-OUT		5,581			
101-441-715-007	PERSONAL BANK PAY OUT		909			
101-441-716-000	FICA	21,203	15,242	20,000	23,000	23,000
101-441-717-000	HOSPITALIZATION INSURANCE	42,272	31,104	37,000	42,500	43,775
101-441-717-003	CITY FUNDED DEDUCTIBLE	8,750	12,462	12,250	12,250	12,250
101-441-717-008	STIPENDS	1,200	800	1,200	1,200	1,200
101-441-717-050	EMPLOYEE HEALTH INS COPAY					
101-441-718-000	LIFE INSURANCE	3,038	2,986	3,500	3,500	3,605
101-441-719-000	PENSION CONTRIBUTION	7,482	5,476	8,115	9,600	9,600
101-441-719-001	PENSION LIAB CATCH-UP	32,864	25,552	45,085	50,000	50,000
101-441-719-002	OPEB CONTRIBUTION	4,660	5,600	6,120	7,500	7,500
101-441-723-000	WORKER'S COMPENSATION	(621)	13,169	8,500	8,500	8,500
101-441-725-020	PERSONNEL ALLOCATION	(181,158)	(177,960)	(143,812)	(56,312)	(56,312)
101-441-727-000	OFFICE SUPPLIES	318	336	400	400	400
101-441-728-000	OPERATING SUPPLIES	2,986	4,084	5,000	6,500	6,500
101-441-729-000	MISCELLANEOUS			500	500	500
101-441-731-000	UNIFORMS	1,267	201	2,000	2,000	2,000
101-441-732-000	GAS AND OIL	11,996	6,821	10,000	10,000	10,000
101-441-803-000	MISS DIG		2,234	2,300	2,300	2,300
101-441-805-000	TREE REMOVAL/MAINTENANCE	2,700	225	2,000	2,000	2,000
101-441-806-000	MEMBERSHIP DUES	210	225	300	300	300
101-441-829-000	OUTSIDE SERVICES - OTHER PROFESSIONAL	198	203	1,000	200	200
101-441-920-000	TELEPHONE/INTERNET SERVICE	3,677	3,395	3,600	3,600	3,600
101-441-921-000	ELECTRIC	566	619	600	600	600
101-441-922-000	HEAT	8,377	7,423	6,800	6,800	6,800
101-441-923-000	WATER	3,976	3,724	3,500	3,500	3,500

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 101: PUBLIC SERVICES

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
101-441-931-000	GROUNDS MAINTENANCE	24,427	18,177	10,000	10,000	10,000
101-441-932-000	CUSTODIAL MAINTENANCE SERVICE					
101-441-933-000	EQUIPMENT MAINTENANCE	10,032	10,111	10,000	10,000	10,000
101-441-934-000	BUILDING/FACILITY MAINTENANCE	1,029	6,302	6,000	6,000	6,000
101-441-939-000	VEHICLE MAINTENANCE	9,172	6,264	8,000	8,000	8,000
101-441-941-000	EQUIPMENT RENTAL		857	1,200	1,200	1,200
101-441-941-020	I/F EQUIP RENTAL	25,746	13,758	10,000	10,000	10,000
101-441-958-000	EDUCATION & TRAINING		95	500	1,000	1,000
101-441-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA			3,000	3,000	8,000
		319,660	218,205	371,008	408,038	414,418
Dept 445-DRAINS/LAKE - PUBLIC BENEFIT						
101-445-725-020	PERSONNEL ALLOCATION	46,200	27,540	27,348	27,348	27,348
101-445-734-000	INFRASTRUCTURE R&M - MINOR	119,207				50,000
101-445-806-000	MEMBERSHIP DUES	3,449	2,942	3,500	3,500	3,500
101-445-820-000	ENGINEERING	12,592	10,270	20,000	20,000	20,000
101-445-900-000	PRINTING/PUBLICATION	113		250	250	250
101-445-930-000	STORM WTR LAKE LEVEL MAINT	1,034	1,046	2,500	2,500	2,500
101-445-975-005	GREENAWAY TAYLOR LADD DRAIN	3,550	3,502	2,800	3,000	3,000
101-445-988-000	CONSTRUCTION - MATERIALS					
		186,145	45,300	56,398	56,598	106,598
Dept 448-STREET LIGHTING						
101-448-921-000	ELECTRIC	39,710	50,235	50,000	50,000	50,000
101-448-924-000	ELECTRIC - DDA DISTRICT ST LIGHTS		619			
101-448-933-000	EQUIPMENT MAINTENANCE	4,931	86	5,000	5,000	5,000
		44,641	50,940	55,000	55,000	55,000
Dept 732-CITY BEAUTIFICATION						
101-732-894-000	HOLIDAY EVENTS AND SUPPLIES	24	15,464	5,000	2,000	2,000
101-732-921-000	CITY WELCOME SIGNS	1,347	1,345	2,000	2,000	2,000
101-732-931-000	GROUNDS MAINTENANCE	4,208	1,305	5,000	4,000	4,000
101-732-933-000	EQUIPMENT MAINTENANCE					
		5,579	18,114	12,000	8,000	8,000
Dept 736-RETIREE HEALTHCARE						
101-736-717-000	HEALTH INSURANCE	10,935	9,204	11,000	11,000	11,220
101-736-717-006	RETIREE REIMBURSEMENTS	65,275	64,925	65,000	65,000	66,300
101-736-719-002	OPEB/PAYOUT					
		76,210	74,129	76,000	76,000	77,520
Dept 965-TRANSFER OUT						
101-965-999-003	TRANSFER TO DEBT SERVICE	35,829	35,113	34,897	32,354	32,031
101-965-999-590	TRANSFER TO REFUSE	1,300				
		37,129	35,113	34,897	32,354	32,031
APPROPRIATIONS - PUBLIC SERVICES		1,592,991	1,464,099	1,724,624	1,819,788	1,842,978

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 101: CAPITAL OUTLAY

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
<u>Dept 900-CAPITAL OUTLAY - MAJOR</u>						
101-900-980-001	COMPUTER & RELATED HARDWARE		1,903			
101-900-980-002	SOFTWARE PURCHASES	5,295				
101-900-980-003	FURNISHINGS AND FIXTURES		1,657			
101-900-981-000	MACH & EQUIP - NEW 5000 AND >		20,792			
101-900-981-001	VEHICLE PURCHASE	251,685		1,000,000		
101-900-985-000	BUILDING IMPROVEMENTS					
101-900-988-000	CONSTRUCTION - CAPITAL OUTLAY	2,500				
101-900-990-001.20	LAND IMPROVEMENTS		65,000	20,000		
101-900-990-001	LAND IMPROVEMENTS	259,970	8,479	100,000		
		519,450	97,831	1,120,000	-	-
APPROPRIATIONS - CAPITAL OUTLAY		519,450	97,831	1,120,000	-	-
TOTAL					5,527,335	

SPECIAL REVENUE FUNDS



FUND 202: MAJOR ROADS

FUND 203: LOCAL ROADS

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

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

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

Having limited revenue, Council has focused their spending on Pedestrian Safety over the last decade including new and upgraded sidewalk enhancements to Pontiac Trail and Decker Road, as well as along Ladd Road. Fiscal Year 2022 will see further improvements to walkways in the downtown. The American with Disabilities Act has specific standards for non-motorized walkways.

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

12.75 miles of Local Roads (70.5%)

Regular maintenance and the 2009 roads bond debt service payment account for most of the local road expenditures leaving little resources for additional road work. The state allows a portion of the Major Roads gas tax allocation to be transferred to Local Roads and Council has transferred money every year to increase the reserves in the Local Road Fund. The city now has sufficient reserves to repave several city roads without incurring debt for future generations to manage. The roadwork will be completed in Fiscal Year 2022 and includes portions of the Tri-A subdivision and Quinif Road.

5.34 miles of Major Roads (29.5%)

Leveraging a Federal Aid Grant and contributions from the Downtown Development Authority; Decker Road between Maple and 14 Mile will be repaved in Fiscal Years 2021-2022. Improvements to the sidewalks in that section will also be completed.



Engineers • Surveyors • Planners • Landscape Architects

November 22, 2019

Ms. Chelsea Pesta, Assistant City Manager
City of Walled Lake
1499 E. West Maple Road
Walled Lake, Michigan 48390

Re: Pavement Evaluation for the City of Walled Lake Street Network

Dear Ms. Pesta,

Thank you for the opportunity to provide this evaluation. The overall health of the City's major and local streets is very good with some exceptions noted below.

Local Streets:

The City is to be commended for local street reconstruction and maintenance. Over the last ten years, thirty streets totaling nearly five miles of pavement were reconstructed. Nearly nine miles of local streets were crack sealed during the early part of this decade followed by recurring crack sealing for major and local streets of approximately ½ to one mile scheduled on an annual or biennial basis.

Major Streets:

During the last decade, there have been several additional road projects completed in the City. In 2012 the Road Commission for Oakland County reconstructed the Pontiac Trail/West Maple Road intersection. In 2013, Decker Road was reconstructed from E. West Maple Road to South Commerce Road. This federal aid project was largely accomplished with federal road funds and was a joint effort between the City, County and State. In 2013 the City paid for repaving of Pontiac Trail at the Decker Road intersection. Additionally, the Road Commission for Oakland County has recently completed intersection improvements at West Maple and Pontiac Trail and repaved significant portions of both E. West Maple and Pontiac Trail within the City limits. Decker Road between 14 Mile Road and West Maple has been approved by the Federal Aid Committee and is anticipated to be repaved by Year 2022.

As requested we have completed our evaluation of the existing asphalt pavement for all City streets utilizing the PASER (Pavement Surface and Evaluation Rating) rating system developed by the University of Wisconsin. This evaluation relies on a visual inspection of the pavement and results in a rating of between 1 and 10 with 10 being a brand-new pavement and 1 being a completely failed pavement. The evaluation system relies heavily on observation of the cracking that has occurred in the pavement. The

frequency and type of cracking are strong indicators of the pavement condition and remaining life. For example, transverse cracking (edge to edge at consistent intervals along the road) is an indication of aging but not failure. Once block or "alligator" cracking begins that is a sign of pavement failure and remedial action such as removal and patching of the failed area should be done to limit the extent of the failure. we have utilized this rating system successfully on driveways, parking lots and roads.

In July of 2019 I drove all of the public streets within the City. The attached table indicates all roads and their PASER rating. Once the PASER rating for a street drops below a 6 the street requires significant attention meaning resurfacing or reconstruction. As you will note there are a few subdivisions within the City that were in this category in the 2014 evaluation and continue to be in the current evaluation.

As a result of this evaluation, following are our recommendations:

- The City Council should consider establishing or increasing an annual line item budget amount of \$20,000 per year for overband crack sealing and selective patching to extend the useful life of all recently repaved streets. This preventative maintenance will pay big dividends by extending the longevity of the streets repaved within the last ten years.
- Reconstruction of approximately 100 lineal feet of Ladd Road at the Pontiac Trail intersection. The estimated cost of engineering, construction and quality control is \$40,000.
- Mill and Overlay of Wellsboro east (between CVS Pharmacy and Pontiac Trail). The estimated cost of engineering, construction and quality control is \$35,000.
- Reconstruction of the streets within the Payson, Quinif, Gamma, Oakshade, Chestnut, Woodland Hills, Springpark and Woods Subdivisions. The Gamma Subdivision will require drainage improvements in conjunction with the street reconstruction otherwise the pavement life will be significantly diminished. Following is an approximation of costs for these subdivisions based on milling of the existing asphalt pavement and placing 4" of new asphalt:

Payson Subdivision (Payson, Swaney, Scheifle, Nolta, Weir and Appleford)-\$390,000.

Quinif Subdivision (Quinif, Eddie, North Eddie and Annjo)-\$275,000

Gamma Subdivision (Gamma, Delta, Beta and Sigma)-\$350,000 for paving only.

Oakshade Subdivision (Oakshade)-\$48,000.

Chestnut Subdivision (Chestnut, Daren and Ryan)-\$95,000.

Woodland Hills Subdivision (Woodland Hills, Woodcrest, Woodcrest Court, Glenwood and Green Vista)-\$215,000.

Springpark Subdivision (Springpark)-\$47,000.

Woods Subdivision (Woods)-\$55,000.

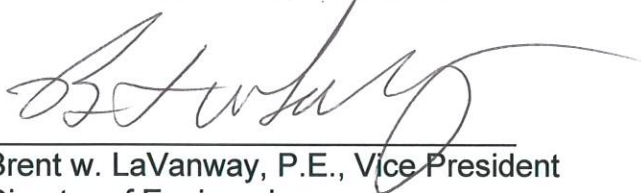
Total of the subdivisions above: \$1,475,000 (construction costs)

Costs do not include engineering services and quality control

We appreciate the opportunity to provide this report and would be pleased to answer any questions you may have.

Respectfully submitted,

BOSS ENGINEERING COMPANY

A handwritten signature in black ink, appearing to read 'Brent w. LaVanway', is written over a horizontal line.

Brent w. LaVanway, P.E., Vice President
Director of Engineering

BwL/bwl

cc: k:\docs\19-280cityofwalledlakeFinal.doc

G:\19-280\19-280cityofwalledlakeFinal.doc

**PASER Evaluation
August, 2019**

<u>Street Name</u>	<u>PASER Pavement Rating</u>
Angle	8
Annjo	3
Appleford	4
Arvida	7
Asher	8
Ashstan	7
Beta	4
Beverly	8
Bluffton	7
Bolton	7
Cheriton	8
Chestnut Ridge	4
Coalmont	7
Common	7
Conway	7
Daren	5
Dawn Ridge	7
Decker (14 Mile Rd. to West Maple)	4
Decker (West Maple to Pontiac Tr.)	8
Decker (Pontiac Tr. To South Commerce)	8
Dekalb	6
Delta	3
Eddie	4
Ferland	7
Gamma	3
Glenwood	5
Glenwood Ct	6
Green Vista	6
Greenmeadow	8
Halifax	7
Hidden Meadows	7
Highmeadow	8
Hillcroft	7
Ladd (West Maple N. to City Limits)	4
Ladd (Pontiac Tr. To West Maple)	6
Leeds	7
Leon	7
Liberty	7
Market	7

**PASER Evaluation
August, 2019**

<u>Street Name</u>	<u>PASER Pavement Rating</u>
Meadow Ridge (South entrance)	7
Meadow Ridge (North entrance)	7
Minda	8
North Eddie	4
Nicolet	7
Nolta	3
North	7
Northport	7
Oak Grove	7
Oakshade	6
Omega	7
Osprey	6
Payson	3
Pine Tree Court	6
Quinif	4
Ridge	7
Rosebud	7
Rosebud Ct	7
Ryan	5
Scheifle	3
Shaw	7
Sigma	3
South	4
Sparks	4
Springpark	5
Swaney	3
Villa	6
Wabasso	7
Walled Lake (West of Ladd)	7
Walled Lake (Ladd to Pontiac Tr.)	7
Walled Lake (Pontiac Tr. To 14 Mile)	6
Walnut Run	6
Wanda	7
Weir	3
Welfare	7
Wellsboro	8
Wellsboro East	4
Witherall	7
Woodcrest	6
Woodcrest Ct	6
Woodland Hills	5
Woods	5

PASER Analysis for Walled Lake Major & Local Roads

- The Michigan Transportation Asset Management Council (TAMC) adopted a universal road rating system for all Michigan roads.
- The Pavement Surface Evaluation and Rating (PASER) is a visual survey method used to evaluate the surface distress of roads. PASER uses 10 separate ratings which are assigned based on the pavement material and types of deterioration present.
- Rating results are between 1 and 10, with 10 being a brand-new pavement and 1 being a completely failed pavement.

- PASER Rating for the City of Walled Lake was completed in November 2019.
- 81 streets were evaluated:
 - 26 were below a rating of 6, or 32% of all roads require significant attention

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

Recommendations & Estimated Costs

Street or Neighborhood	Project & Cost	Street Ratings
Reconstruct 100' of Ladd at Pontiac Trail	Engineering Construction, & Quality Control: \$60,000	-
Mill & Overlay of Wellsboro East	Engineering Construction, & Quality Control: \$52,500	4
Neighborhoods: \$1.475M	Milling of existing asphalt pavement and placing 4" of new – does not include engineering services	
A-O Subdivision	\$585,000 minus Quinif	3
Penny Lake Shores #2 Subdivision	\$412,500	4
Finish Tri-A Subdivision	\$525,000 (paving only) minus Gamma & Sigma	3/4
Clarence Subdivision (Oakshade St.)	\$72,000	6
Chestnut Hills West Subdivision	\$142,500	4/5
Glenwood Hills Subdivision	\$322,500	5/6
Schoolcrest Manor (Spring Park)	\$70,500	5
Tamarack Woods (Woods Ct.)	\$82,500	5

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

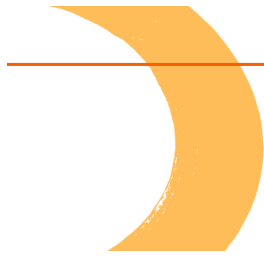
FUND 202: MAJOR ROADS

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
REVENUES						
202-000-546-000	ACT 51 FUNDS	427,677	446,751	450,000	497,500	502,500
202-000-265-000	INTEREST	764	1,814			
TOTAL ESTIMATED REVENUES		428,441	448,565	450,000	497,500	502,500
APPROPRIATIONS						
Dept 451-CONSTRUCTION - STREETS & STRUCTURES						
202-451-734-000	INFRASTRUCTURE R&M-MINOR		10,500			
202-451-820-000	ENGINEERING	103,950	14,500	50,000	-	
202-451-988-050	SIDEWALKS		8,000			
202-451-988-000	CONSTRUCTION - CAPITAL OUTLAY	31,843	(110)	490,000		
		135,793	32,890	540,000	-	-
Dept 462-PRESERVATION - STREETS & STRUCTURES						
202-462-725-020	PERSONNEL ALLOCATION	35,916	41,604	42,319	50,000	50,000
202-462-734-000	INFRASTRUCTURE R&M - MINOR	12,246	9,707	10,000	10,000	10,000
202-462-941-020	I/F EQUIP RENTAL	8,132	27,892	15,000	15,000	15,000
		56,294	79,203	67,319	75,000	75,000
Dept 474-TRAFFIC SERVICES						
202-474-736-000	TRAFFIC SIGN MATERIAL		66	2,500	2,500	3,000
202-474-802-000	SIGNAL MAINTENANCE PROGRAM	21,055	19,004	24,000	24,000	25,000
202-474-831-000	STREET SWEEPING	4,145	4,095	5,000	5,000	6,500
202-474-902-000	OAKLAND COUNTY SERVICE		-	1,000	1,000	1,000
202-474-941-020	I/F EQUIP RENTAL	(11,502)	600	500	500	600
202-474-967-010	STRIPING	7,970	-	14,000	13,000	15,000
		21,668	23,765	47,000	46,000	51,100
Dept 478-WINTER MAINT - STREETS & STRUCTURES						
202-478-735-000	SNOW AND ICE MATERIAL	9,278	7,250	8,000	10,000	10,000
202-478-941-020	I/F EQUIP RENTAL	33,337	13,742	8,700	8,700	8,900
		42,615	20,992	16,700	18,700	18,900
Dept 482-ACT 51 ADMINISTRATIVE						
202-482-725-020	PERSONNEL ALLOCATION	20,184	23,400	23,804	24,000	24,000
202-482-812-000	AUDIT	1,638	1,995	2,000	2,000	2,000
202-482-955-000	I/F ADMIN SERVICES - GEN ADMIN	13,000	12,060	16,122	16,500	16,500
202-482-955-001	ALLOCATED ACT 51 TO LOCAL RDS.	100,000	100,000	335,000	248,750	100,000
		134,822	137,455	376,926	291,250	142,500
TOTAL APPROPRIATIONS		391,192	294,305	1,047,945	430,950	287,500
NET OF REVENUES/APPROPRIATIONS - FUND 202						
		37,249	154,260	(597,945)	66,550	215,000
BEGINNING FUND BALANCE		407,269	444,518	598,778	833	67,383
ENDING FUND BALANCE		444,518	598,778	833	67,383	282,383

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 203: LOCAL ROADS

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
REVENUES						
203-000-546-000	ACT 51 FUNDS	162,357	169,566	175,000	193,500	195,435
203-000-548-000	METRO BOND AUTHORITY	19,724	21,794	20,000	20,000	21,000
203-000-574-000	OTHER STATE REVENUE	69,309				
203-000-578-000	PILOT LOCAL RD IMPROVEMENT	13,556	13,138	16,700	-	-
203-000-665-000	INTEREST	85	362			
203-000-669-004	XFR FROM MAJOR ROADS FUND 202	100,000	100,000	335,000	248,750	100,000
TOTAL ESTIMATED REVENUES		365,031	304,860	546,700	462,250	316,435
APPROPRIATIONS						
Dept 451-CONSTRUCTION - STREETS & STRUCTURES						
203-451-988-000	CONSTRUCTION -MATERIALS & C/S		19,058	685,000	-	50,000
203-451-988-000-20	CAPITAL OUTLAY-LOCAL RDS		40,935			
203-451-988-050	SIDEWALKS	15,488	-			
		15,488	59,993	685,000	-	50,000
Dept 462-PRESERVATION - STREETS & STRUCTURES						
203-462-725-020	PERSONNEL ALLOCATION	56,856	41,604	42,319	42,319	42,500
203-462-734-000	INFRASTRUCTURE R&M - MINOR	3,255	4,085	16,000	10,000	10,000
203-462-941-020	I/F EQUIP RENTAL	10,819	12,901	8,000	8,000	9,000
		70,930	58,590	66,319	60,319	61,500
Dept 474-TRAFFIC SERVICES						
203-474-736-000	TRAFFIC SIGN MATERIAL	(1,525)	965	1,000	1,500	2,000
203-474-941-000	EQUIPMENT RENTAL		308			
203-474-967-010	STRIPING		-	3,500	3,500	
		(1,525)	1,273	4,500	5,000	2,000
Dept 478-WINTER MAINT - STREETS & STRUCTURES						
203-478-735-000	SNOW AND ICE MATERIAL	15,788	16,917	15,000	18,000	25,000
203-478-941-020	I/F EQUIP RENTAL	12,311	6,148	8,000	8,000	9,000
		28,099	23,065	23,000	26,000	34,000
Dept 482-ACT 51 ADMINISTRATIVE						
203-482-725-020	PERSONNEL ALLOCATION	25,404	23,400	23,804	23,804	24,000
203-482-812-000	AUDIT	1,638	1,995	2,000	2,000	2,000
203-482-955-000	I/F ADMIN SERVICES - GEN ADMIN	6,400	12,060	16,122	15,744	16,500
		33,442	37,455	41,926	41,548	42,500
Dept 965-TRANSFER OUT						
203-965-999-003	TRANSFER TO DEBT SERVICE	102,525	98,925	120,000	115,000	110,000
		102,525	98,925	120,000	115,000	110,000
TOTAL APPROPRIATIONS		248,959	279,301	940,745	247,867	300,000
NET OF REVENUES/APPROPRIATIONS - FUND 203						
		116,072	25,559	(394,045)	214,383	16,435
BEGINNING FUND BALANCE		82,803	198,875	224,434	(169,611)	44,772
ENDING FUND BALANCE		198,875	224,434	(169,611)	44,772	61,207



FUND 265: DRUG FORFEITURE

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

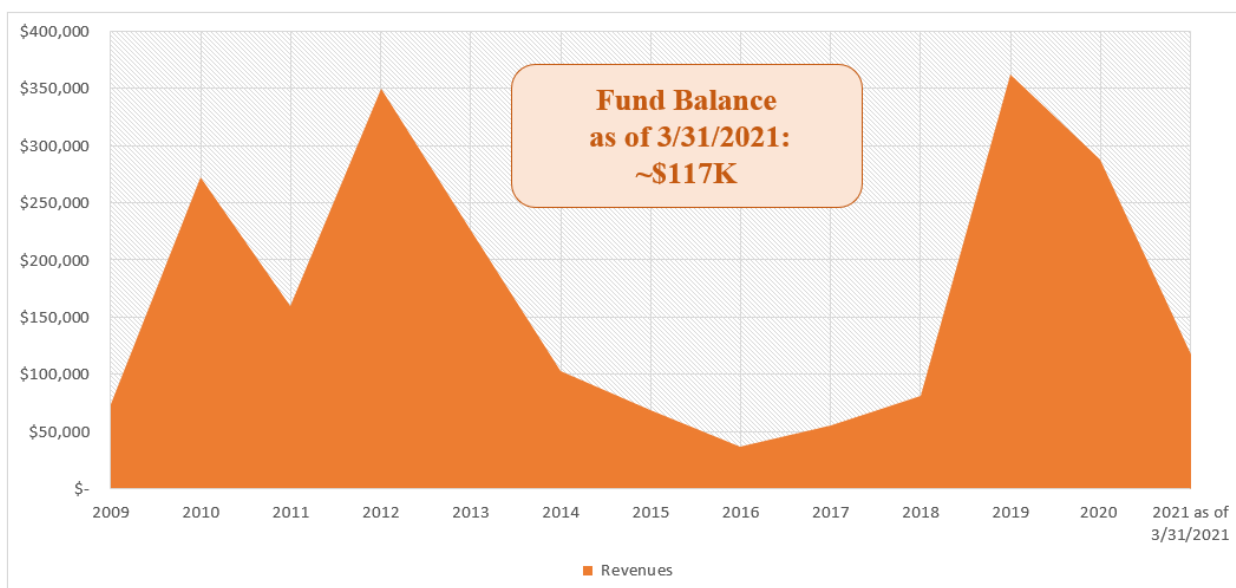
Fund 265 holds all state and federal drug forfeiture activities for the Walled Lake Police Department. There are strict guidelines as to when and how this money should be spent.

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 \$1.5M 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.

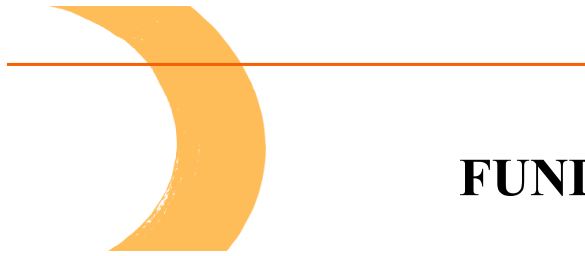
Drug Forfeiture



City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 265: FORFEITURE FUND

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
REVENUES						
265-000-529-005	MISCELLANEOUS	1,301				
265-000-656-100	DEPT OF JUSTICE FORFEITURE SHARING	344,069	27,732			
265-000-656-200	STATE OF MI	1,966	14,047	100,000	100,000	100,000
265-000-656-200	INTEREST INCOME DOJ	634	1,299			
265-000-673-000	SALE OF STATE SEIZED ASSETS	5,701				
265-000-673-001	SALE OF FED ASSETS	7,100				
265-000-673-002	SALE OF FORFEITURE ASSETS		14,439			
265-000-695-000	DRUG REVENUES MISCELLANEOUS	1,669	3,957			
TOTAL ESTIMATED REVENUES		362,441	61,474	100,000	100,000	100,000
APPROPRIATIONS						
Dept 399-FEDERAL FORFEITURE						
265-399-728-000	OPERATING SUPPLIES	2,376	8,163			
265-399-731-000	UNIFORMS	1,186	4,249			
265-399-808-001	NARCOTICS DRUG ENFORCEMENT	400	7,230			
265-399-814-001	PRISONER LOCK UP	750	1,092			
265-399-933-000	EQUIPMENT MAINTENANCE		2,225			
265-399-934-000	BUILDING/FACILITY MAINTENANCE		998			
265-399-939-000	VEHICLE MAINTENANCE	3,823	14,563			
265-399-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA	11,853				
265-399-980-001	COMPUTER & RELATED HARWARE PURCHASES	5,871	4,401			
265-399-936-000	COMPUTER MAINTENANCE		1,375			
265-399-955-000	EDUCATION & TRAINING		3,790			
265-399-981-000	MACH & EQUIP - NEW 5000 AND >	3,350	8,839			
265-399-981-001	VEHICLE PURCHASE	51,002	29,781			
265-399-985-000	BUILDING ADDITIONS/IMPROVEMENTS		1,845			
265-399-983-000	WEAPONS & PROTECTIVE GEAR	5,175	4,242			
		85,787	92,793	-	-	-
Dept 400-STATE FORFEITURE						
265-400-728-000	OPERATING SUPPLIES	1,146	656			
265-400-814-001	PRISONER LOCKUP		840			
265-400-731-000	UNIFORMS	2,310				
265-400-920-000	TELEPHONE/INTERNET SERVICE	2,293	7,688			
265-400-939-000	VEHICLE MAINTENANCE	400	3,719			
265-400-980-000	MACH & EQUIP MINOR \$500 - \$4999 EA	819	2,115			
		6,968	15,018	-	-	-
Dept 900-CAPITAL OUTLAY - MAJOR						
265-900-981-000	MACH & EQUIP - NEW 5000 AND >			425,000	100,000	100,000
		-	-	425,000	100,000	100,000
TOTAL APPROPRIATIONS		92,754	107,811	425,000	100,000	100,000
NET OF REVENUES/APPROPRIATIONS - FUND 265		269,686	(46,337)	(325,000)	-	-
BEGINNING FUND BALANCE		64,574	334,260	287,923	(37,077)	(37,077)
ENDING FUND BALANCE		334,260	287,923	(37,077)	(37,077)	(37,077)



FUND 588: TRANSPORTATION

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 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. The transportation service is supported by the community through a dedicated 1.00 millage which was approved by Oakland County voters in August 2014. The millage was again approved by voters in August 2018 for an additional four years, expiring in 2021.

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

In October of 2018, the City of Walled Lake and Highland Township signed an inter-local agreement which involves Highland's dispatch services, as well as administrative reporting to SMART on the city's behalf. 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.

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. Highland Township operates fixed bus routes and calls for service five (5) days a week, Monday through Friday from 7:00am until 5:00pm.

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 588: TRANSPORTATION FUND

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
REVENUES						
588-000-600-000	BUS FARE	4,763				
588-000-634-000	SMART MUNICIPAL CREDITS	1,720	1,422			
588-000-634-050	SMART COMMUNITY CREDITS	49,230	21,056	21,056	23,861	23,861
588-000-665-000	INTEREST	279	518			
TOTAL ESTIMATED REVENUES		55,992	22,996	21,056	23,861	23,861
APPROPRIATIONS						
588-689-701-000	I/F SERVICES-DPW	12,500	4,308			
588-689-701-001	I/F SERVICES-TREASURER	20,400	3,444	9,723	9,723	9,800
588-689-703-003	INTERNSHIP WAGES					
588-689-710-000	PART-TIME	12,245				
588-689-716-000	FICA	895				
588-689-723-000	WORKER'S COMPENSATION	1,555	(238)			
588-689-725-020	PERSONNEL ALLOCATION	5,856				
588-689-728-000	OPERATING SUPPLIES					
588-689-732-000	GAS AND OIL	2,801				
588-689-801-000	I/F SERVICES - GEN ADMIN	12,100	11,280			
588-689-812-000	AUDIT	1,638	998	1,000	1,000	1,500
588-689-823-000	INSURANCE AND BONDS	5,719	6,249	6,500	6,500	7,000
588-689-829-000	OUTSIDE SERVICES - HIGHLAND TWP					
588-689-900-000	PRINTING/PUBLISHING/PUBLICITY					
588-689-920-000	TELEPHONE/INTERNET SERVICE	5,614				
588-689-939-000	VEHICLE MAINTENANCE	435	298	1,000	1,000	1,500
588-900-988-000	CONSTRUCTION-CAPITAL OUTLAY			180,000		
TOTAL APPROPRIATIONS		81,758	26,339	198,223	18,223	19,800
NET OF REVENUES/APPROPRIATIONS - FUND 588		(25,766)	(3,343)	(177,167)	5,638	4,061
BEGINNING FUND BALANCE		209,050	183,284	179,941	2,774	8,412
ENDING FUND BALANCE		183,284	179,941	2,774	8,412	12,473

ENTERPRISE FUNDS



FUND 591: WATER & SEWER

FUND 597: WATER & SEWER CAPITAL

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

Financial & Operational Information

The Water and Sewer Funds were in financial distress over a decade due to several factors, including the previous absence of an asset management plan for replacing old equipment, an excessive water loss rate, as well as a need for greater field experience and knowledge. City Council has implemented a corrective action plan to improve the situation in the following ways:

1. Based on the results of a water capital replacement and water reliability engineering study requested by Council, an asset management plan was developed by the city's engineers. Reviewing the age of the assets and the criticality of the system; the engineers determined the water fund reserves were grossly underfunded for current and future water replacement costs. To resolve this problem 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 will significantly reduce 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 14%. This is largely due to WRC inspecting the system, correcting leaks, and replacing broken meters. A meter replacement program has been analyzed and discussed as a possible further reduction in water loss. If implemented, the program will take place over a period of time to eliminate a heavy cost burden on the users.
4. A cost analysis of moving from monthly billing to quarterly billing resulted in a savings of approximately \$100,000 annually (\$50,890 water & \$49,530 sewer). In May 2019 City Council approved the billing frequency change, which allows revenues to be used for improvements in the system without additional increases in user rates.

Water & Sewer Infrastructure History

WATER

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

SEWER

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

- The size and length are as follows:
 - 15" (G)/233.5'
 - 12" (G)/3,619.4'
 - 10" (G)/7,306.1'
 - 8" (G)/111,209.6'
 - 12" (NG)/91.1'
 - 10" (NG)/2,859.5'
 - 8" (NG)/13.2'
 - 6" (NG)/2,623.8'
- 1977 and 1993 - District enlarged to include parts of Commerce Township and Wolverine Lake
- Currently provide service to all of Walled Lake, sporadic parts of Commerce Township (1200 W. West Maple, 1885 N Pontiac Trail, 1475 and 1505 Oakshade, and 2045, 2065, 2085, and 2300 E. West Maple), and 1403 S. Commerce in Wolverine Lake
- Less than 10 Walled Lake customers are on septic
- 2014 - OCWRC, on behalf of the city, applied for and was awarded a SAW grant by the MDEQ for creating an SDS asset management plan; funding will be provided by the grant and reserves
- September 2018 – The City of Walled Lake and the City of Novi amended its contract with WRC to separate the WWTP/interceptor costs from the respective city's operation and maintenance costs; thereby keeping expenditures for O&M incurred independent of each other
- As part of the amended contract that took place in September of 2018, Walled Lake and OCWRC switched the WWTP sewage treatment charges from REU based to metered flow

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 591: WATER AND SEWER

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-2022 PROPOSED BUDGET	2021-2023 FORECAST BUDGET
WATER OPERATIONS & MAINTENANCE						
REVENUES						
591-265-657-000	CUSTOMER INTEREST/PENALTY	60,064	-	-		
591-000-665-000	INTEREST	3,109	2,092			
591-265-448-000	TAXES-ADMINISTRATION FEE		140			
591-533-453-000	WATER PERMITS FEE	150				
591-265-446-000	NSF CHECK FEES	715				
591-533-529-008	DPW SERVICE REVENUE	(66)				
591-533-610-000	WATER BILLING	726,641	91,457	81,160	81,160	82,783
591-533-610-006	HYDRANT WATER USE	11,471				-
591-533-615-000	OTHER WATER AND SEWER FEES	12,490	7,369	-	-	-
591-534-620-000	SEWER BILLING REVENUE	479,518	10,654	10,400	10,400	10,608
591-535-610-002	IPP BILLING	20,395				
591-536-610-003	WATER INFRASTRUCTURE REVENUE	10,657				
591-536-614-000	WATER METER FEE	2,288	25,155			-
591-537-607-000	SEWER TAP FEES	10,493	84,144			-
591-537-620-001	SEWER CIP REVENUE	240,800				
591-000-669-000	I/F EQUIPMENT RENTAL	46,598	11,971	-		-
TOTAL ESTIMATED		1,625,323	232,983	91,560	91,560	93,391
APPROPRIATIONS						
591-265-806-000	MEMBERSHIP DUES	330	340	2,000	2,000	2,000
591-265-812-000	AUDIT	11,464	4,988	11,300	11,300	11,500
591-265-820-000	ENGINEERING	1,543	700	-	-	-
591-533-820-000	ENGINEERING	6,325	800		-	-
591-265-823-000	INSURANCE AND BONDS	44,612	48,742	45,000	45,000	45,900
591-265-921-000	ELECTRIC	1,340	-	-	-	-
591-265-936-001	SOFTWARE MAINTENANCE	1,477	1,505	-	1,550	1,600
591-265-955-000	I/F CITY ADMINISTRATIVE SERVICES	68,000	15,444	12,352	12,352	12,600
591-265-732-000	GAS AND OIL	118				
591-265-920-000	TELEPHONE/INTERNET SERVICE	4,445				
591-265-900-000	PRINTING/PUBLISHING/PUBLICITY	11,244	915	-	-	-
591-265-725-020	PERSONNEL ALLOCATION	161,898	30,504	11,846	11,846	12,100
591-294-941-020	I/F EQUIP RENTAL	94				
591-533-728-000	OPERATING SUPPLIES	140				
591-533-803-000	MISS DIG	1,906				
591-533-806-000	MEMBERSHIP/ANNUAL DUES	3,868				
591-533-850-000	OAKLAND COUNTY	172,445				
591-533-900-000	PRINTING/PUBLISHING/PUBLICITY	1,329		1,350	1,350	1,400
591-533-921-000	ELECTRIC		736		780	780
591-533-928-000	DETROIT SERVICE VARIABLE	302,454				
591-533-928-001	DETROIT SERVICE-FIXED	419,400				
591-533-929-000	WATER TESTING	304				
591-533-980-000	MACH & EQUIP MINOR PURCH \$500-\$499	1,290				
591-534-921-000	ELECTRIC		419		425	425
591-534-925-000	SEWER TREATMENT OPERATIONS	730,965				
591-535-925-001	IPP CHARGE	21,635				
591-536-972-000	METER PURCHASES	4,690				
591-537-925-002	SEWER SERVICE - CAPITAL	248,236				
591-965-999-003	TRANSFER TO DEBT SERVICE	72,743	71,289	69,935	64,709	-
591-536-942.000	DEPRECIATION	308,714	308,712	350,000	350,000	357,000
TOTAL WATER OPERATIONS & MAINTENANCE APPROPRIATIONS		2,603,009	485,094	503,783	501,312	445,305
TOTAL NET REVENUE/APPROPRIATIONS FUND 597						
		(977,686)	(252,111)	(412,223)	(409,752)	(351,914)
BEGINNING FUND BALANCE		3,047,012	3,047,012	2,794,901	2,382,678	1,972,926
ENDING FUND BALANCE		2,069,326	2,794,901	2,382,678	1,972,926	1,621,012

FUND 597: PROPOSED WATER & SEWER CAPITAL IMPROVEMENT

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
REVENUES						
597-000-665-000	INTEREST	532	201	-		
597-000-699-591	TRANSFER IN					
597-265-657-000	CUSTOMER INTEREST/PENALTY	10,996				
597-536-607-000	WATER TAP-IN FEES	13,007				
597-537-607-000	SEWER TAP-IN FEES					
597-536-610-003	WATER INFRASTRUCTURE REVENUE	476,861	328,704	330,000	330,000	336,600
TOTAL ESTIMATED REVENUES		501,396	328,905	330,000	330,000	336,600
EXPENDITURES						
597-536-734-000	INFRASTRUCTURE R&M- MINOR	4,872				
597-536-812-000	AUDIT		3,991	2,010	2,010	3,000
597-536-820-000	ENGINEERING					
597-536-942-000	DEPRECIATION		1,628		-	-
597-536-952-002	CAPITAL IMPROVEMENT-OUTSIDE SERVICES		-	-		
597-536-981-000	MACH & EQUIP - NEW 5000 AND >	62,000				
597-536-986-000	INFRASTRUCTURE R&M - MAJOR	13,406				
597-536-988-000	CONSTRUCTION-CAPITAL OUTLAY		-	-		
TOTAL APPROPRIATIONS		80,278	5,618	2,010	2,010	3,000
TOTAL NET REVENUE/APPROPRIATIONS FUND 597		421,118	323,286	327,990	327,990	333,600
BEGINNING FUND BALANCE		160,153	581,271	904,558	1,232,548	1,560,538
ENDING FUND BALANCE		581,271	904,558	1,232,548	1,560,538	1,894,138



FUND 590: REFUSE

City of Walled Lake, Michigan Fiscal Year 2022 and 2023 Budget

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

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

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

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

Beginning in January 2019, the City of Walled Lake contracted with Oakland County Water Resources Commissioner (WRC) to maintain and operate the city's water system. In doing so, WRC took over the customer billing which includes the refuse fees as well. In an effort to save significant costs, in April 2019 Council passed Resolution 2019-18, amending the utility billing from monthly to quarterly.

Using Council Resolution 2014-29 methodology, the refuse fee for Fiscal Year 2022 will increase for the first time in three years.

Description	Quarterly Fee	Annual Fee
Curbside Pickup	\$ 39.23	\$ 156.92
Recycling	1.16	4.64
Administrative Service	1.37	5.48
Use of Fund Balance*	(1.10)	(4.40)
Total Cost Per Customer	\$ 40.66	\$ 162.64
Current Fund Balance exceeds three (3) months of revenue from customer billings, therefore, per Resolution 2014-29, rate adjustments are to be made with the use of reserves.		

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 590: REFUSE

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
REVENUES						
590-000-610-000	SOLID WASTE FEE	329,040	329,750	330,000	357,000	371,280
590-000-611-000	RRRASOC RECYCLING SHARING					
590-000-657-000	CUSTOMER INTEREST/PENALTY	9,043				
590-000-665-000	INTEREST	58	68			
590-000-699-101	TRANSFER IN FROM GENERAL FUND	1,300				
TOTAL ESTIMATED REVENUES		339,441	329,818	330,000	357,000	371,280
APPROPRIATIONS						
590-538-812-000	AUDIT	1,310	1,995	1,995	1,995	2,000
590-538-827-000	REFUSE COLLECTION	311,382	317,645	324,000	330,200	336,804
590-538-827-003	RRRASOC	8,749	8,749	9,580	9,580	9,580
590-538-827-005	HAZARDOUS MATERIALS	1,987	1,301	2,300	5,000	5,000
590-538-827-006	YARD WASTE	245	735			
590-538-999-101	I/F CITY ADMINISTRATION	9,000	5,044	9,618	9,618	9,810
TOTAL APPROPRIATIONS		332,673	335,469	347,493	356,393	363,194
NET OF REVENUES/APPROPRIATIONS - FUND 590		6,769	(5,651)	(17,493)	607	8,086
BEGINNING FUND BALANCE		108,293	115,061	109,410	91,917	92,524
ENDING FUND BALANCE		115,061	109,410	91,917	92,524	100,610

COMPONENT UNITS



FUND 494: DOWNTOWN DEVELOPMENT AUTHORITY

City of Walled Lake, Michigan Fiscal Year 2022 and 2023 Budget



By concerted effort, the DDA board, with City Council backing, has increased its reserves by over \$1.75M since 2011 and is expected to have above \$2M available for projects and activities at fiscal year-end 2020. Revenues decreased by sixty percent since 2010 so Council stepped in to assist with the cost containment and appointed the City Manager as Executive Director. The city continues to assist with other DDA administrative tasks since the recession.

The DDA received an approximate \$100K annual income boost from the Public Safety Millage beginning in 2015 under the authority of Public Act 197 of 1975. With the renewal of the millage in 2019, the DDA expects to increase that annual amount with income over \$116K for the next five years. Public Act 505 of 2016 gives libraries the right to opt out of having their millage captured by DDAs and the Walled Lake City Library exercised this option in 2017 reducing the DDA revenues by approximately \$20,000.

With the DDA's improved budgeting and increased reserves, the board is reviewing capital projects that both coordinate with the Council's city-wide agenda and fulfill its mission of enhancing and promoting the downtown district.

In 2019, the DDA Board voted unanimously to financially support the grants awarded from SEMCOG and Michigan DNR and Conservation Water Fund grant for improvements to the city's downtown Mercer Beach. The grants and infrastructure improvements in the downtown is focused on environmentally green solutions and beautification to the downtown.

Additionally, in March of 2019 the DDA board voted unanimously to provide the matching funds required by the Federal Aid Grant for the rehabilitation of Decker Road, including sidewalks, between Maple Road and 14 Mile. This strategic plan to improve public safety and contribute to the downtown's thoroughway infrastructure plan, was supported and approved by City Council in April 2021. Also, to capture a projected cost savings of approximately \$10,000 annually, the DDA board approved the purchase of energy efficient LED light bulbs to replace the current high-pressure sodium light bulbs in all of the DDA streetlights.

As an effort to aid in the economic growth of the downtown district, the board appropriated funds toward personnel costs required to maintain the district effectively.

The DDA is again capitalizing on the positive impact on the community by working with citizen committees, who in the interest of continual cost saving methods, chose to combine the Beach Party and Market Day for one large party for the community to celebrate together. The annual combined event continually is a success.

City of Walled Lake, Michigan
Fiscal Year 2021 and 2022 Budget

FUND 494: DOWNTOWN DEVELOPMENT FUND

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
REVENUES						
494-000-403-000	CURRENT YEAR PROPERTY TAXES	703,714	728,961	780,000	800,000	816,000
494-000-403-003	PRIOR YEAR(S) TAX ADJUSTMENTS	(19,992)	19,645			
494-000-567-000	STATE GRANTS					
494-000-573-000	LOCAL COMMUNITY STABILIZATION	18,495	30,451	16,800	16,000	16,000
494-000-665-000	INTEREST	3,460	6,644			
494-000-6986-000	INSURANCE PROCEEDS		14,328			
494-000-695-000	MISCELLANEOUS		39			
494-000-695-003	DDA PROJECTS	5,775				
TOTAL ESTIMATED REVENUES		711,452	800,068	796,800	816,000	832,000
APPROPRIATIONS						
494-895-701-001	I/F CITY TREASURY SERVICES	30,090	30,024	24,176	24,000	24,000
494-895-701-003	I/F CITY DPW SERVICES	101,455	101,868	99,845	99,840	99,840
494-895-701-004	I/F CITY POLICE SERVICES	198,138	198,132	200,000	200,000	200,000
494-895-701-005	I/F CITY FIRE SERVICES	50,047	50,052	52,000	52,000	52,000
494-895-955-000	I/F ADMINISTRATIVE SERVICES			53,019	53,019	53,019
494-895-708-000	DDA DPW		22,976		-	-
494-895-710-000	PART-TIME		1,584			
494-895-711-000	OVERTIME		288		-	-
494-895-716-000	FICA		1,901		-	-
494-895-725-020	PERSONNEL ALLOCATION					
494-895-734-000	INFRASTRUCTURE R&M -MINOR	750	90			
494-895-801-001	PLANNING SERVICES	425				
494-895-812-000	AUDIT	1,638	1,995	7,000	2,000	2,000
494-895-820-000	ENGINEERING	3,475	5,586	10,000	10,000	10,000
494-895-829-000	OUTSIDE SERVICES	2,029	7,190			
494-895-900-000	PRINTING/PUBLISHING/PUBLICITY	119	881	1,500	1,000	1,000
494-895-921-000	ELECTRIC	16,947	4,527	5,000	5,000	5,000
494-895-933-000	R&M - EQUIPMENT	186	958	1,000	1,000	1,000
494-895-934-000	R&M BUILDING/FACILITY		608			
494-895-936-001	SOFTWARE MAINTENANCE		476			
494-895-967-009	FACADE & SIGN GRANTS		500	5,000	5,000	5,000
494-895-974-010	BEACH PARTY	5,475		5,000	5,000	5,000
494-895-974-020	TRUNK OR TREAT		800	1,000	1,000	1,000
494-895-980-000	MACH & EQUIP MINOR PURCHASE		597	-		
494-900-981-000	MACH & EQUIP-NEW 5000 AND >		20,741			
494-900-984-000	CAPITAL OUTLAY-STORMWATER		88,917	250,000		
494-900-988-000	CONSTRUCTION-CAPITAL OUTLAY		3,500	1,300,000		
494-900-990.001	LAND IMPROVEMENTS	14,081		25,000	-	
494-900-999-002	MACHINERY AND EQUIPMENT					
494-900-984-000	STORMWATER SYSTEM			-	-	-
494-900-988-000	CONSTRUCTION - DECKER RD GRANT MATCH					272,300
TOTAL APPROPRIATIONS		424,855	544,191	2,039,540	458,859	731,159
NET OF REVENUES/APPROPRIATIONS - FUND 494						
		286,597	255,877	(1,242,740)	357,141	100,841
BEGINNING FUND BALANCE		1,665,357	1,951,954	2,207,831	965,091	1,322,232
ENDING FUND BALANCE		1,951,954	2,207,831	965,091	1,322,232	1,423,073



FUND 271: LIBRARY

City of Walled Lake, Michigan Fiscal Year 2022 and 2023 Budget

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

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

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

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

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 271: WALLED LAKE CITY LIBRARY

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
REVENUES						
271-000-403-000	CURRENT YEAR PROPERTY TAXES	333,503	346,419	336,000	366,000	371,000
271-000-403-003	PRIOR YEAR(S) TAX ADJUSTMENTS	(1,426)	988			
271-000-404-000	WALLED LAKE VILLA PAY-IN-LIEU	1,508	1,546	1,500	1,500	1,500
271-000-502-000	FEDERAL GRANTS (INTERNET)	2,490	2,483	2,500	2,500	2,500
271-000-573-000	LOCAL COMMUNITY STABILIZATION	1,002	4,528	1,000	4,000	2,500
271-000-577-000	STATE AID TO LIBRARIES	5,610	5,603	5,000	5,500	5,500
271-000-581-000	U of M LITTLE LIBRARIES PROGRAM		2,000		2,000	
271-000-655-000	LIBRARY FINES AND FEES	6,257	6,871	6,000	2,000	2,000
271-000-656-000	AREA PENAL FINES	14,949	12,054	14,000	12,000	14,000
271-000-665-000	INTEREST	495	894			
271-000-675-000	GIFTS AND DONATIONS	4,513	3,806	1,500	1,000	1,500
TOTAL REVENUES		368,900	387,192	367,500	396,500	400,500
APPROPRIATIONS						
PERSONNEL						
271-738-703-000	DEPART HEAD/ DIRECTOR	65,214	47,603	56,100	62,000	62,000
271-738-703-001	DEPUTY/ASSISTANT DIRECTOR	38,506	52,489	37,500	40,000	40,000
271-738-710-000	PART-TIME	61,831	61,418	68,000	70,000	70,000
271-738-715-007	PERSONAL BANK PAY OUT		7,005			
271-738-716-000	FICA	13,074	13,288	12,500	14,000	14,000
271-738-717-000	HOSPITALIZATION INSURANCE	5,682	6,325	10,000	12,000	12,000
271-738-717-003	CITY FUNDED DEDUCTIBLE	1,250	1,750	3,500	1,750	1,750
271-738-717-008	STIPENDS-HEALTH, TELEPHONE	6,540	6,540	6,600	6,600	6,600
271-738-717-050	EMPLOYEE HEALTH INS COPAY		(550)			
271-738-718-000	LIFE INSURANCE	1,656	1,478	2,000	2,000	2,000
271-738-719-000	PENSION CONTRIBUTION	6,624	6,100	5,400	7,000	7,000
271-738-719-001	PENSION LIAB CATCH-UP					
271-738-719-002	OPEB CONTRIBUTION	2,748	2,456	2,500	4,250	4,250
271-738-723-000	WORKER'S COMPENSATION	376	641	700	1,000	1,000
271-738-725-000	BENEFIT PLAN CHARGES	500	250	500		
271-738-806-000	MEMBERSHIPS	85	1,024	600	500	500
271-738-958-000	EDUCATION & TRAINING	1,400	345	1,000	500	500
		205,486	208,162	206,900	221,600	221,600
OPERATIONS						
271-738-727-000	OFFICE SUPPLIES	2,409	1,870	2,500	2,500	2,500
271-738-727-001	POSTAGE	3,929	1,913	2,000	1,000	2,000
271-738-728-000	OPERATING SUPPLIES	1,206	2,315	1,500	2,500	1,500
271-738-729-000	MISCELLANEOUS			500	500	500
271-738-737-000	PROGRAMMING	5,756	4,570	6,000	6,000	6,000
271-738-737-000.CO\	PROGRAMMING		370		500	
271-738-823-000	INSURANCE AND BONDS	4,576	4,999	5,500	5,500	5,500
271-738-869-000	EXPENSE/MILEAGE	701	260	500	250	250
271-738-900-000	PRINTING/PUBLISHING/PUBLICITY	6,146	4,731	6,500	5,000	5,000
271-738-920-000	TELEPHONE/INTERNET SERVICE	3,290	4,760	6,500	5,000	5,000
271-738-921-000	ELECTRIC	4,133	2,662	5,000	4,000	5,200
271-738-922-000	HEAT	609	478	750	750	1,000
271-738-923-000	WATER	1,745	2,153	2,250	2,250	2,250
271-738-960-000	U OF M LITTLE LIBRARIES		617		2,000	2,000
271-738-941-000	EQUIPMENT RENTAL	3,845	3,783	3,800	3,800	3,800

FUND 271: WALLED LAKE CITY LIBRARY

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECAST BUDGET
		38,345	35,481	43,300	41,550	42,500
<u>LEGAL AND PROFESSIONAL</u>						
271-738-829-000	OUTSIDE SERVICES				100	
271-738-812-000	AUDIT	1,638	1,995	2,000	2,000	2,000
		1,638	1,995	2,000	2,100	2,000
<u>BUILDINGS AND GROUNDS</u>						
271-738-931-000	GROUNDS MAINTENANCE					
271-738-932-000	CUSTODIAL MAINTENANCE SERVICE	4,601	6,665	6,000	6,000	6,000
271-738-933-000	EQUIPMENT MAINTENANCE	10	278		500	500
271-738-934-000	BUILDING/FACILITY MAINTENANCE	1,544	2,912	4,000	4,000	4,000
271-738-934-001	HVAC CONTRACT	1,199	578		750	750
271-738-936-000	COMPUTER MAINTENANCE	30,982	27,017	25,000	25,000	25,000
271-738-936-001	SOFTWARE MAINTENANCE	761	3,081	4,000	4,000	4,000
271-738-980-000	MACH & EQUIP MINOR PURCH \$		3,160		2,000	
271-738-980-001	COMPUTER & RELATED HARDWARE		160		500	
		39,097	43,851	39,000	42,750	40,250
<u>PRINTED AND NON-PRINTED MATERIALS</u>						
271-738-982-000	PRINT MATERIALS	34,442	27,971	26,000	32,000	32,000
271-738-982-002	AV MATERIALS	10,650	8,956	12,000	12,000	12,000
271-738-982-003	ELECTRONIC MATERIALS	5,899	8,100	14,000	14,000	14,000
271-738-833-000	THE LIBRARY NETWORK (TLN)	3,555	3,859	4,000	4,000	4,000
		54,545	48,886	56,000	62,000	62,000
<u>INTER-FUND CITY CHARGES</u>						
271-738-955-000	I/F ADMIN SERVICES - GEN ADMIN	9,250	9,252	9,790	9,790	9,790
		9,250	9,252	9,790	9,790	9,790
<u>CAPITAL</u>						
271-900-980-001	COMPUTER RELATED PURCHASES	552		2,000	2,000	2,000
271-900-981-000	MACHINERY EQUIPMENT NEW		1,235			
271-900-980-003	FURNISHINGS & FIXTURES					
		552	1,235	2,000	2,000	2,000
TOTAL APPROPRIATIONS		348,914	348,862	358,990	381,790	380,140
NET OF REVENUES/APPROPRIATIONS-FUND 271		19,987	38,330	8,510	14,710	20,360
BEGINNING FUND BALANCE		187,637	207,624	245,954	254,464	269,174
ENDING FUND BALANCE		207,624	245,954	254,464	269,174	289,534

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. 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.



FUND 401: DEBT SERVICE

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

Outstanding Principal and Interest July 1, 2021

	Original Issue	Remaining Principal	Interest	Years Remaining
2002/2013 Building	\$1,400,000	\$195,000	\$ 6,295	1
2009 Roads	\$995,000	\$400,000	\$ 50,000	3
Total	\$2,395,000	\$595,000	\$ 56,295	

The city's legal debt limit is 10% of the State Equalized Value, for fiscal year beginning July 1, 2021 that debt limit is \$30,486,226. With only \$595,000 of outstanding principal, the city is far below its borrowing limits.

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

The building debt service is allocated between the general fund and water and sewer, with the debt being paid in full in Fiscal Year 2022.

FY22 Sources of Revenue for Debt Service Requirements

	General Fund	Water & Sewer Fund	Local Roads Fund	Total
2013 Building Refunding	\$ 32,354	\$ 64,709		\$97,063
2009 Roads			\$115,000	\$115,000
Total	\$ 32,354	\$ 64,709	\$115,000	\$212,063

FY23 Sources of Revenue for Debt Service Requirements

	General Fund	Water & Sewer Fund	Local Roads Fund	Total
2013 Building Refunding	\$ 0	\$ 0		\$ 0
2009 Roads			\$110,000	\$110,000
Total	\$ 0	\$ 0	\$110,000	\$110,000

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

FUND 401: DEBT SERVICE FUND

GL NUMBER	DESCRIPTION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 PROJECTED BUDGET	2021-22 PROPOSED BUDGET	2022-23 FORECASTED BUDGET
REVENUES						
401-000-699-004	TRANSFER IN FROM OTHER FUNDS	211,097	205,327	224,732	212,063	212,563
TOTAL ESTIMATED REVENUES		211,097	205,327	224,732	212,063	212,563
APPROPRIATIONS						
401-218-738-000	BANK SERVICE CHARGE	250	250	-	-	-
401-218-991-006	2002 BLDG AUTHORITY PRINCIPAL CAP ONE	100,000	100,000	100,000	95,000	-
401-218-991-007	2009 LOCAL ROADS PRIN HUNTINGTON	75,000	75,000	100,000	100,000	100,000
401-218-995-006	2002 BLDG AUTH INTEREST CAPITAL ONE	8,572	6,402	4,232	2,063	-
401-218-995-007	2009 LOCAL ROADS INTEREST HUNTINGTON	27,275	23,675	20,000	15,000	10,000
TOTAL APPROPRIATIONS		211,097	205,327	224,232	212,063	110,000
NET OF REVENUES/APPROPRIATIONS - FUND 401		-	-		-	102,563
BEGINNING FUND BALANCE		-	-		-	-
ENDING FUND BALANCE		-	-		-	102,563

FIVE YEAR CAPITAL IMPROVEMENT PLAN THREE YEAR MINOR ASSET PURCHASE PLAN

City of Walled Lake, Michigan Fiscal Year 2022 and 2023 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.

Capital Assets have initial lives extending beyond a single reporting period. Capital assets may be either intangible (e.g., easements, water rights) or tangible (e.g., land, buildings, building improvements, vehicles, machinery, equipment and infrastructure). Only capital assets meeting the city's dollar threshold are capitalized.

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

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

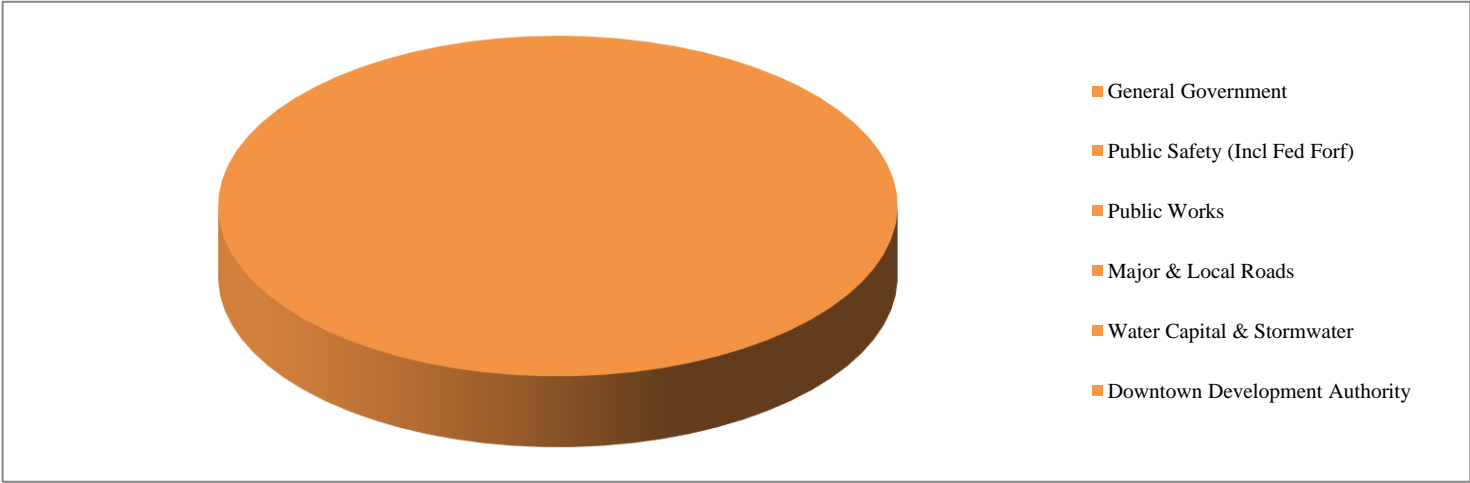
Capital assets below the capitalization thresholds are categorized as minor asset purchases and paid through operating revenue in the year incurred. A 3 year CIP for minor purchases is also included in this budget document.

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

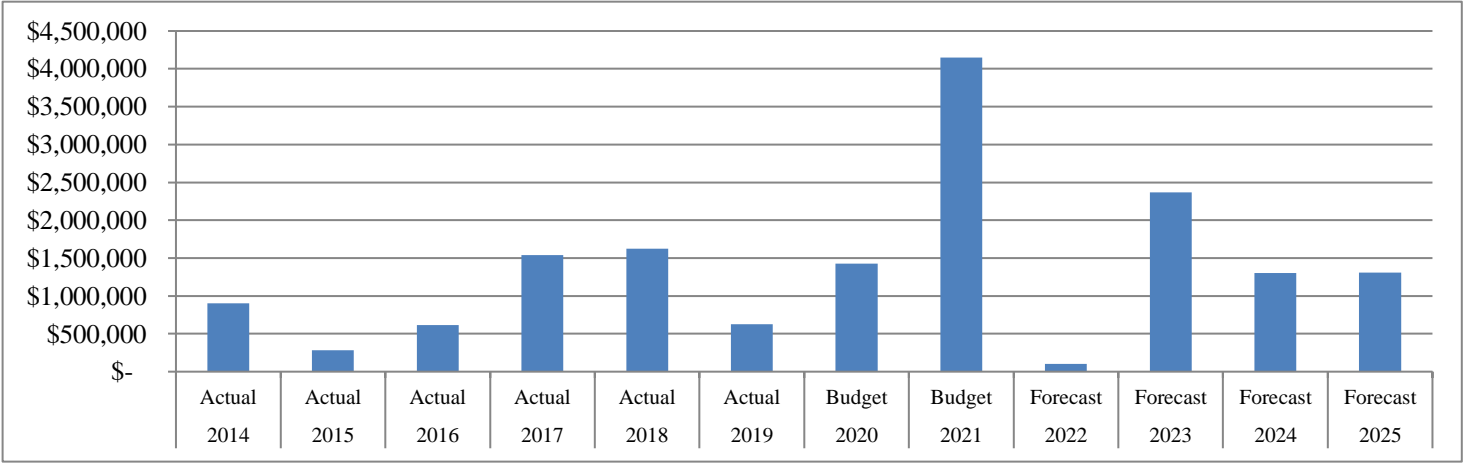
Public Act 33 of 2008 (MCL 125.3865), commonly referred to as the “Planning Enabling Act” requires local governments to prepare an annual capital improvement plan. The City of Walled Lake’s 5 Year CIP exceeds the requirements of the act. The Planning Commission was designated by the act as the group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

City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget

MAJOR CAPITAL IMPROVEMENT SUMMARY BY CATEGORY & YEAR



Capital Improvement Category		FY 2022 Appropriation	Percent of Total
General Government	\$	-	0.0%
Public Safety (Incl Fed Forf)		100,000	100.0%
Public Works		-	0.0%
Major & Local Roads		-	
Water Capital & Stormwater		-	0.0%
Downtown Development Authority		-	0.0%
	\$	100,000	100.0%



Fiscal Year		Budget
2014	Actual	\$ 904,965
2015	Actual	281,269
2016	Actual	615,326
2017	Actual	1,542,451
2018	Actual	1,624,821
2019	Actual	625,845
2020	Budget	1,428,800
2021	Budget	4,150,000
2022	Forecast	100,000
2023	Forecast	2,369,300
2024	Forecast	1,302,800
2025	Forecast	1,310,000

**City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 Budget**

CAPITAL IMPROVEMENT PLAN

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

Description	Reason	Objective	Dept	Funding	Projected	Budget	Forecast	Forecast	Forecast	Total	
					2021	2022	2023	2024	2025		
LAND IMPROVEMENTS (990 001)											
Parks	B	Multiple Projects	DPW	Gen Fund	100,000			100,000		250,000	
Cemetary Roads	B	Replace cracking roads	DPW	Gen Fund			100,000			100,000	
Public Safety Campus	B & C	Trailhead / Memorial & Public Safety Training Center	Public Safety	Drug Forfeiture/ DDA/Gen Fund	680,000	-	200,000			895,000	
MAJOR COMPUTER/SOFTWARE PURCHASE (980 002)											
Server	A		Gen Govt	Gen Fund					40,000	40,000	
MACHINERY AND EQUIPMENT (981 000)											
Copier	A	Existing at end of life	Various	Gen Fund				8,000	8,000	16,000	
Zero-turn mower	A	Replace 2005 & 2007 zero-turn mower in order to maintain City-owned greenways and parks	Roads	Gen Fund			12,000		15,000	27,000	
Landscaping trailer	A	Replace current trailer that transports mowers	DPW	Gen Fund			8,000			8,000	
Cold Patch Trailer	C	To heat the road patching for better adherence and to prevent back injuries	Roads	Gen Fund						20,000	
Kubota Tractor (large) & (small) (10 year life)	A	Replace Kubota tractor used for smaller projects, plowing City sidewalks, and raking beach. Smaller used for salting sweeping sidewalks	Roads	Gen Fund	80,000		35,000			115,000	
One-ton dump/plow truck (3 total. 12 year life)	A	Dump/plow one ton truck in order to maintain road clearing and maintainance	Roads	Gen Fund	80,000				65,000	145,000	
Clerk	A	Voting Equipment	Clerk	Gen fund				10,000		16,800	
Air Packs	A	Primary Fire Fighting equipment	Fire	Gen Fund			46,800	46,800		93,600	
VEHICLE PURCHASE (981 001) (981 002)											
ATV	A	Reduce Maintenance Costs	Police	Gen Fund			14,000			14,000	
Patrol Boat	A	Reduce Maintenance Costs	Police	Gen Fund			22,000			22,000	
Police Patrol Vehicle	A	Reduce Maintenance Costs	Police	Gen Fund			31,500	63,000	32,000	156,500	
Utility Pick-Up (14 year life)	A	Hauls backup personnel and tools.	Fire	Gen Fund						-	
Fire Engine Pumper (2 total. 20 year life)	A	Primary Fire Fighting vehicle	Fire	Gen Fund	700,000					700,000	
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	68,000			25,000		93,000	
BUILDING ADDITIONS/IMPROVMENTS (985 000) (978 000)											
Building Approvements	B	Renovations as needed	Gen	Gen Fund						-	
WATER & STORMWATER INFRASTRUCTURE (986 000)											
Stormwater	A		DDA	Gen/DDA/Grants	600,000	-				600,000	
Water Main Repair & Upgrade	B & C		Water	Water			1,000,000			1,000,000	
MOTORIZED/NON MOTORIZED CONSTRUCTION (988 000)											
Decker Rd	B	Rehabilitate from Maple to 14 Mile	DDA	DDA/Grant	273,000	-				273,000	
Major Roads	B	Major Road Projects	Roads	Roads	450,000					450,000	
Local Roads	B	Local Road Projects	Roads	Roads	19,000	-		450,000	350,000	819,000	
Decker Rd Sidewalks	B	Maple to 14 Mile	Roads	TBD	300,000		300,000			600,000	
NEIGHBORHOODS											
Road, Water and Stormwater Infrastructure			Gen/Water	Roads/Water/Gen	700,000	-	500,000	500,000	500,000	2,200,000	
CONTINGENCY (981 000)											
Police	A	Purchase assets as needed from forfeiture sharing, & other	FedFor	Forfeiture	100,000	100,000	100,000	100,000	100,000	500,000	
TOTAL CAPITAL EXPENDITURES						4,150,000	100,000	2,369,300	1,302,800	1,310,000	9,232,100

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

**City of Walled Lake, Michigan
Fiscal Year 2022 and 2023 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
			2021	2022	2023	2024	2025	2026
MACHINERY & EQUIPMENT (980 000)			26,000	22,500	30,200	30,200	30,200	30,200
Chainsaw	C	DPW	1,500	1,000	1,000	1,000	1,000	1,000
Weedwhips/ Leaf Collection	A	DPW	1,500	1,000	1,000	1,000	1,000	1,000
800 MHz Radios	C	Fire	3,000	3,000	3,000	3,000	3,000	3,000
AutoPulse Batteries	A	Fire	3,000	3,000	3,000	3,000	3,000	3,000
Saw(s)	A	Fire	-	-	1,200	1,200	1,200	1,200
Large Diameter Hose	A	Fire	3,000	3,000	3,000	3,000	3,000	3,000
Nozzle	A	Fire	-	-	-	-	-	-
Portable Radios	C	Fire	3,000	3,000	3,000	3,000	3,000	3,000
SCBA Bottles	B	Fire	6,000	6,000	6,000	6,000	6,000	6,000
Training Room Projector	A	Fire	-	-	-	-	-	-
AED Difibulator	A	Fire	2,000	2,000	2,000	2,000	2,000	2,000
AED Difibulator	A	Police	-	-	-	-	-	-
Other		Various	3,000	500	7,000	7,000	7,000	7,000
Radio	A	Police	-	-	-	-	-	-
WEAPONS & PROTECTIVE GEAR (983 000)			10,000	11,000	12,500	12,500	12,500	12,500
Weapons - Misc	A	Police	1,000	-	1,500	1,500	1,500	1,500
Taser	A	Police	2,000	1,000	2,000	2,000	2,000	2,000
Duty Pistols	A	Police	1,000	1,000	2,000	2,000	2,000	2,000
Body Armor	A	Police	2,000	1,000	1,000	1,000	1,000	1,000
Turnout (Bunker) Gear	A	Fire	4,000	8,000	6,000	6,000	6,000	6,000
COMPUTER PURCHASES (980 001)			6,600	7,200	9,600	8,800	8,800	8,800
IPADS	A	Fire		-	800	800	800	800
IPADS	A	Police	-	-	1,600	1,600	1,600	1,600
Desktop Computer	A	Fire	1,000	1,000	1,000	1,800	1,800	1,800
Desktop Computer	A	General Govt	1,800	1,800	1,800	1,800	1,800	1,800
Desktop Computer	A	Police	1,400	1,400	3,400	1,800	1,800	1,800
Desktop Computer	A	Library	2,000	2,500	-	-	-	-
Printer	A	Various	-	-	1,000	1,000	1,000	1,000
Other		Various	400	500	-	-	-	-
CONTINGENCY (720 000)			10,000	20,000	15,000	15,000	15,000	15,000
Contingency	A	General	10,000	20,000	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
TOTAL MINOR ASSET EXPENDITURES			52,600	60,700	67,300	66,500	66,500	66,500

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



FIRE DEPARTMENT APPARATUS

City of Walled Lake, Michigan
Fiscal year 2022 and 2023 Budget

Fire Department provides twenty-four-hour emergency services for all hazards. Fire service vehicles are generically referred to as “Apparatus” which, transport first responders and equipment to the emergency. Fire stations house different equipment/apparatus that directly relate to their specialties and services they provide. Fire apparatus is categorized by what function it can carry out.

Examples of apparatus functions include:

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

Examples of fire station services include:

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

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

Apparatus Categories:

Pumpers (aka Engines). The basic fire vehicle whose primary purpose is to combat structural and associated fires. Engines are custom designed to the community needs. The key components of an engine are the pump, water tank, ground ladders and compartments to secure firefighting equipment. Insurance Service Office (ISO) determines community risk and insurance rates for homes and businesses. Fire Pumpers are a key factor in rating a community insurance risk.

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

The quint is required to have an aerial device with a fixed waterway. In addition, the ground ladder complement was defined as a minimum of 85 feet of ground ladders, one extension ladder, one roof ladder, and one folding ladder. The minimum size fire pump on a quint is 1000 GPM, which is enough to feed the waterway. Also, a quint is required to provide 2,500 pounds for loose equipment as opposed to a pumper, which is 2,000 pounds.

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

Utility Truck. Any small vehicle whose primary purpose is hauling backup personnel and equipment. Utility vehicles stand by on scenes to wait for DTE, Consumers power or Fire Investigators and free up the larger apparatus for the next emergency.

Ambulance. Transportation of sick or injured people to four local hospital emergency rooms. The Nation-wide decrease in EMS workforce has affected private ambulance staffing, creating a shortage of private ambulances available for emergencies in communities including ours. Ambulance transports have increased 28 percent annually, which makes this apparatus a critical part of our fleet.

Walled Lake Apparatus:

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

2021 Engine (Pumper). City Council unanimously voted by resolution to amend and appropriate funds for Fiscal Year 2021 for the operation, capital, and Downtown Development Authority to address public safety capital purchases for equipment. This resolution appropriated funds to replace the 22-year-old engine.

2018 Rescue. (20-year life) Estimated replacement 2038.

2006 Utility. (13-year life) Estimated replacement 2022 (3 years past life expectancy) for \$35,000. Ford F150 4x4 truck.

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

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 2022 and 2023 Budget

	Actual FY19	Actual FY20	Estimated FY21	Budget FY22	Forecast FY23
<u>CITY ADMINISTRATION</u>					
<u>City Manager</u>					
City Manager	1.00	1.00	1.00	1.00	1.00
Asst City Manager	1.00	1.00	1.00	1.00	1.00
Assistant	-	0.90	0.90	1.00	1.00
Total	2.00	2.90	2.90	3.00	3.00
<u>Attorney</u>					
City Attorney	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00
<u>Clerk</u>					
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00
<u>Treasurer</u>					
Interns	0.30	0.15	0.50	0.50	0.50
Total	-	0.15	0.50	0.50	0.50
<u>PUBLIC SERVICES</u>					
<u>Finance</u>					
Finance Director	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00
<u>General Services</u>					
Administrative Clerk	0.20	-	-	-	-
Interns	0.60	0.50	0.50	0.50	0.50
Total	0.80	0.50	0.50	0.50	0.50
<u>Public Works</u>					
Crew - FT	4.00	4.00	4.00	4.00	4.00
Crew - PT	1.25	0.80	1.00	1.00	1.00
Total	5.25	4.80	5.00	5.00	5.00

City of Walled Lake, Michigan

Fiscal Year 2022 and 2023 Budget

	Actual FY19	Actual FY20	Estimated FY21	Budget FY22	Forecast FY23
<u>PUBLIC SAFETY</u>					
<u>Police</u>					
Chief	1.00	1.00	1.00	1.00	1.00
Command Officers	1.80	1.00	1.00	1.00	1.00
Detective - FT	1.00	2.00	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	3.00	3.00
Officers - PT	6.02	7.15	7.00	7.00	7.00
Crossing Guards -PT	0.20	0.20	0.20	0.20	0.20
Administrative Staff	0.90	0.90	0.90	0.90	0.90
Total	15.92	17.25	16.10	15.10	15.10
<u>Fire</u>					
Chief -FT	1.00	1.00	1.00	1.00	1.00
Fire Marshall - FT	1.00	1.00	1.00	1.00	1.00
Captains - FT	2.00	2.00	2.00	2.00	2.00
Reserve FF - PT	5.90	5.90	5.90	6.40	6.40
On Call FF - PT	1.80	2.30	2.00	2.00	2.00
Total	11.70	12.20	11.90	12.40	12.40
<u>Building & Planning</u>					
Code Enforcement	0.40	0.55	0.55	0.55	0.55
Total	0.40	0.55	0.55	0.55	0.55
<u>TRANSPORTATION</u>					
Drivers - PT	0.40	-	-	-	-
Total	0.40	-	-	-	-
<u>DOWNTOWN DEVELOPMENT AUTHORITY</u>					
Crew - FT	1.00	1.00	-	-	-
Total	1.00	1.00	-	-	-
<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 -PT	1.35	1.55	1.55	1.55	1.55
Total	3.35	3.55	3.55	3.55	3.55
Total FTE	44.82	46.90	45.00	44.60	44.60
Percent Change from PY	2%	5%	-4%	-1%	0%

The figures under Part Time workers represent Full Time Equivalents and not actual positions.

Full time equivalents equalizes part time hours to that of a full time worker in a like position.

For example, a part time worker who works 30 hours in an office
that normally works 40 hours would be recorded at .75 FTE



DEPARTMENTAL DESCRIPTIONS

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.

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

The City Attorney shall call to the attention of the Council all matters of law, and changes or developments therein, affecting the city.

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

Public Safety

- Police Department - The city police department shall be responsible for maintaining the public peace and good order, as well as enforcing all ordinances and regulations of the city in addition to all laws of the state within the city. The police department also oversees the school crossing guard program.
- Fire Department – The city fire department is charged with the duty of protecting persons and property within the city from fire. The fire department shall consist of a chief, fire marshal, and such other officers and employees as may be necessary for the effective operation of the department. In addition, the fire department shall make use of volunteers.
- Building & Code Enforcement – The building and code enforcement are responsible for the safe construction and repair of buildings, plumbing, electrical and mechanical installations and for the proper enforcement of the city’s code of ordinance.

Public Services

- Department of Finance & Budget – This department is charged with the duties of finance, budget and audit as prescribed by Chapter 8 of the city charter.
- Assessor – The assessor function is contracted with Oakland County and is responsible for establishing the valuations on the city property.
- Cemetery – The city maintains a small local cemetery.
- Parks and Recreation – The parks and recreation commission assist with oversight of seven city park and trails and hosts several community wide events each year including concerts in the park, an annual egg hunt, a Memorial Day parade, and a tree lighting ceremony.
- Community Action – The city gives financial support to multiple community action services for its residents.

- Planning & Zoning – Planning and zoning are the hub of recommending proper land use.
- Public Works, Drains, Street Lighting, City Beautification – The maintenance and operation of the physical aspects of the city – streets, lights, forestry and landscaping, and storm-water drains, are the responsibility of the public works laborers.
- General Operations and Transfers – This is the cost center for the operational expenses (e.g. copier supplies, utility costs) of the administrative staff.
- Retiree Health Care – Health care payments for retired employees are recorded here.

Capital Outlay

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

DEPARTMENTAL GOALS & OBJECTIVES

Department	Goals & Objectives	Performance Measures
City Manager	<ol style="list-style-type: none"> 1) Obtain grants for parks & infrastructure 2) Continued investment in staff competency through education and credentials 	<ol style="list-style-type: none"> 1) Apply for available grants to financially support improvements in our parks and infrastructure 2) Offer tuition reimbursement to encourage staff to further their education
City Clerk	<ol style="list-style-type: none"> 1) Update and republish City Charter & Ordinances 2) Election voter education 	<ol style="list-style-type: none"> 1) Publish updates/post to website on a continual basis 2) Voter turnout
Finance & Budget	<ol style="list-style-type: none"> 1) Reduce retiree liabilities 2) Update Uniform Chart of Accounts 	<ol style="list-style-type: none"> 1) Create a Corrective Action Plan for OPEB 2) Using new Michigan Uniform Chart of Accounts, update BS&A GL and financials
Building & Planning	<ol style="list-style-type: none"> 1) Encourage redevelopment for businesses and residential 2) Encourage development of Community Education Center (CEC) Site 	<ol style="list-style-type: none"> 1) Provide assistance with obstacles to redevelop property 2) Work with developer to enhance 6.45 acres that meet the vision of City Council
Public Safety	<ol style="list-style-type: none"> 1) Increased training for staff 2) Purchase new fire apparatus 	<ol style="list-style-type: none"> 1) Develop a public safety training facility on Public Safety property 2) Secure funding and Council approval
DPW	<ol style="list-style-type: none"> 1) Maintain trailway as linear park 2) Increase training 	<ol style="list-style-type: none"> 1) Purchase equipment needed and hire part-time staff 2) Train employees to become team lead for the department
Parks & Recreation	<ol style="list-style-type: none"> 1) Improve Farmers Market 2) Provide a public safety and veterans memorial 3) Improve Riley Park 4) Rehabilitate Foster Farm House 	<ol style="list-style-type: none"> 1) Employee certification of as a Market Manager through the MIFMA program; Pave parking lot 2) Committee to research and recommend memorials 3) New parking lot & playground equipment 4) Restore Foster Farmhouse with the help of local business owner's donation

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 the approved appropriation resolution for fiscal year 2021 and a glossary that defines terminology used throughout the budget document.



COMMUNITY PROFILE DATA

City of Walled Lake Profile Data

Census 2010 Population: 6,999

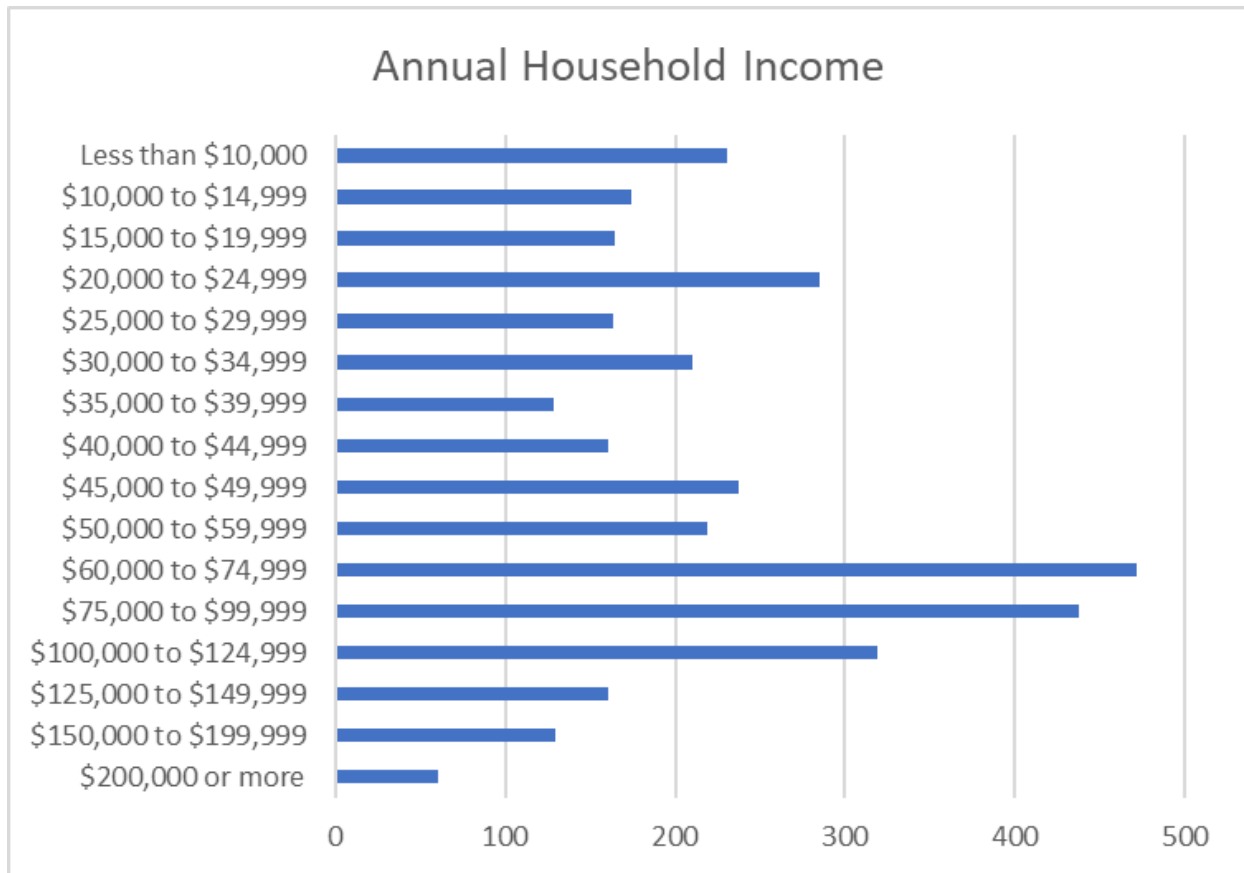
Area: 2.4 square miles

Population and Households	SEMCOG Jul 2019	SEMCOG 2045
Total Population	7,057	7,860
Group Quarters Population	15	18
Household Population	7,042	7,842
Housing Units	3,584	-
Households (Occupied Units)	3,300	3,559
Residential Vacancy Rate	7.9%	-
Average Household Size	2.13	2.20

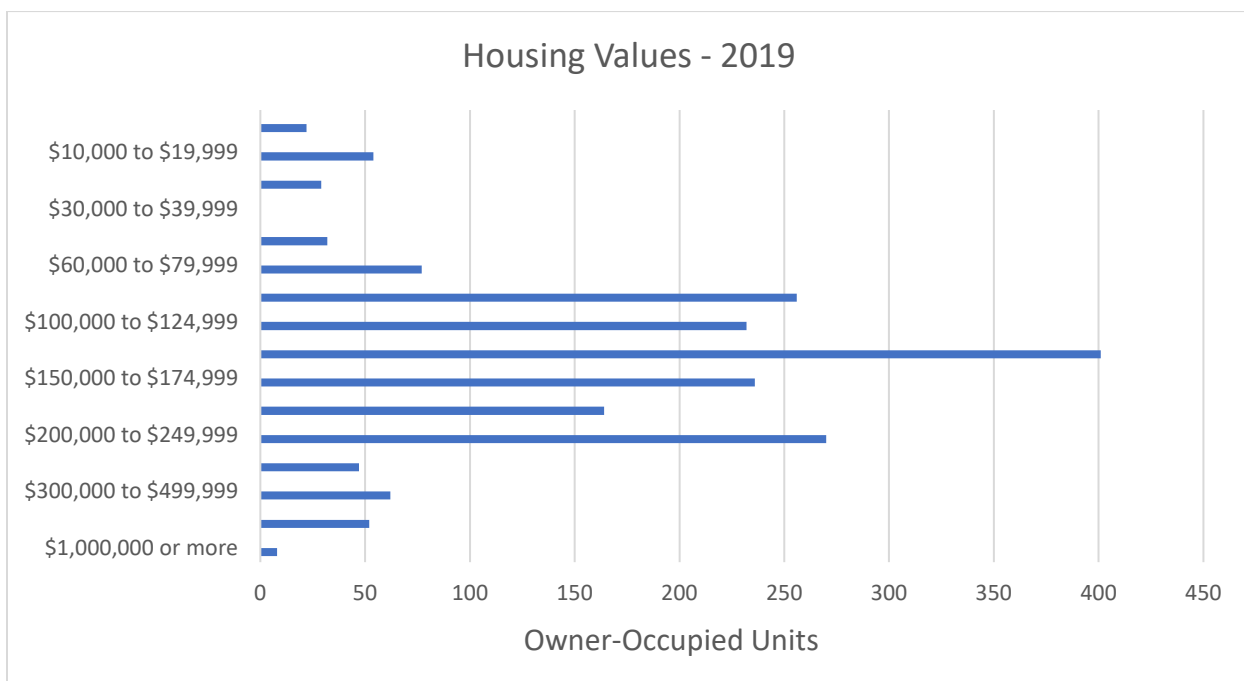
Source: [U.S. Census Bureau](#), [SEMCOG Population and Household Estimates](#), and [SEMCOG 2045 Regional Development Forecast](#)

Housing Type	ACS 2019	Housing Tenure	ACS 2019
Single Unit	1,164	Owner occupied	1,931
Multi-Unit	2,360	Renter occupied	1,595
Mobile Homes or Other	189	Vacant	187
Total	3,713	Seasonal/migrant	24
		Other vacant units	163
		Total Housing Units	3,900

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](#)

STATE OF MICHIGAN
COUNTY OF OAKLAND
CITY OF WALLED LAKE

A RESOLUTION ADOPTING THE OPERATING AND
CAPITAL BUDGET APPROPRIATION OF FUNDS AND
LEVY OF TAXES FOR FISCAL YEAR JULY 1, 2021 –
JUNE 30, 2022

RESOLUTION 2021-71

At a Regular Meeting of the City Council of the City of Walled Lake, Oakland County, Michigan, held electronically on the 15th day of June 2021 at 7:30 p.m.

WHEREAS, in compliance with the Act 2 of 1968, Uniform Budgeting and Accounting Act of the State of Michigan, (hereafter “the Act”) the appropriate City Officers have submitted to the City Manager an itemized estimate of expenditures for Fiscal Year End 2022 for their respective departments, divisions, and/or activities; and

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

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

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

WHEREAS, by Resolution 2021-52 Council deferred the budget hearing to the regularly scheduled Council meeting of Tuesday, May 18, 2021; and

WHEREAS, pursuant to Chapter 8, Section 8.2 of the City Charter, a Public Hearing was held on the proposed budget for the Fiscal Year 2020-2021 on Tuesday, May 18, 2021; and

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

WHEREAS, by Resolution 2021-52 Council deferred the budget adoption to the regularly scheduled Council meeting of Tuesday, June 15, 2021; and

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

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

Section 1. For budget year 2021-2022 Council retains a policy of providing a maximum full-time staff size as determined in Resolution 2013-23 as follows:

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

Section 2. For budget year 2021-2022 Council directs the maximum full-time staff size as follows:

Public Safety. Staff levels will allow the maximum employment of three (3) full-time fire fighters, six (6) full-time patrol officers and a Fire Chief and Chief of Police. Shifts will be supplemented with professional on-call and part-time as needed.

General Government. Staff levels will allow the maximum employment of (2) full-time employees to staff the office during the hours of 7:00 a.m. to 5:30 p.m. Monday through Thursday.

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

Section 3. That this general appropriations act provides for the expenses of the City government and its activities for the fiscal year, beginning July 1, 2021 and ending June 30, 2022, and the following amounts are hereby appropriated:

Out of the General Fund the following appropriations by function:

Legislative	\$5,750
City Administration	\$490,557
Public Safety	\$3,211,240
Public Services	\$1,819,788
Capital Outlay	\$0

for a total appropriation of \$5,527,335 which includes transfers to other funds of \$32,354, for which the City of Walled Lake shall levy 14.2408 Operating mills and 3.7888 Public Safety mills on ad valorem tax of all real and personal property taxable value that is subject to taxation

in the City of Walled Lake for general operating purposes, with estimated tax collections of \$3,548,000.

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

Out of the Major Streets Fund the amount of \$430,950 which includes a levy of zero (0) mills for operating purposes and is funded by a proportion of revenues collected by the State of Michigan under Public Act 51 of 1951, and as needed, transfers from the General Fund and Special Assessments.

Out of the Local Streets Fund the amount of \$247,867 which includes a levy of zero (0) mills for operating purposes and is funded by a proportion of revenues collected by the State of Michigan under Public Act 51 of 1951, and as needed, transfers from the Major Streets Fund and General Fund and Special Assessments.

Out of the Debt Service Fund the amount of \$212,063 which includes a levy of zero (0) mills and is fully funded by transfers in from other funds.

Out of the Transportation Fund, the amount of \$18,223 which includes a levy of zero (0) mills and is funded by an allocation from the Suburban Mobility Authority for Regional Transportation (SMART).

Out of the Water/Sewer Fund the amount of \$501,312 which includes a levy of zero (0) mills for operating purposes and is funded by user fees.

Out of the Water Capital Fund the amount of \$2,010 which includes a levy of zero (0) mills for operating purposes and is funded by user fees.

Out of the Refuse Fund the amount of \$356,393 which includes a levy of zero (0) mills for operating purposes and is funded by user fees.

Out of the Library Fund the amount of \$381,790 for which a levy of 1.5905 mills on ad valorem tax of all real and personal property taxable value which is subject to taxation for the Walled Lake City Library operating purposes, with estimated tax collections of \$366,000.

Out of the Downtown Development Fund, the amount of \$458,859 which includes a total levy of zero (0) mills for operating purposes and is funded by the capture of certain taxes levied by the City of Walled Lake for General and Public Safety, SMART Operations, Oakland County (OC) General Operations, OC Parks and Recreation, OC HCMA and Oakland Community College.

For Fiscal Year 2021-2022 a total appropriation from all funds in the amount of \$8,236,802 and a total levy of 19.6201 mills.

Section 4. That pursuant to the Act and in pursuit of the objectives of the City Council the City Manager, as the Chief Administrative Officer, is authorized to execute transfers of each appropriation to any other appropriation within budgetary centers and among each fund and budgetary center within the total appropriation limit as authorized in the general appropriations act and its amendments.

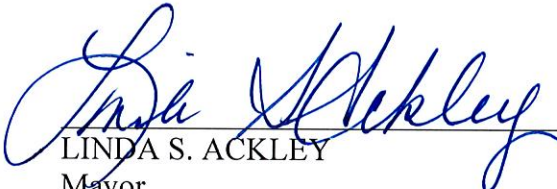
Motion to approve Resolution was offered by Owsinek and seconded by Ambrose.

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

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN)
) SS
COUNTY OF OAKLAND)


JENNIFER A. STUART
City Clerk


LINDA S. ACKLEY
Mayor



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.

CAPITAL IMPROVEMENT PLAN (CIP): 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.

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.

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

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

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

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

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

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

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

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

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.

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

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

OPEB: abbreviation for Other Post-Employment Benefits.

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

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

PASER: abbreviation for Pavement Surface Evaluation and Rating System.

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

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

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

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

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

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

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

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

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

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

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

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

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

TRANSFERS OUT: See Interfund Transfers.

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

WOCCCA: abbreviation for Western Oakland Cable Communications Authority.