



City of Walled Lake...

A City of Progress



**Two Year Budget
Fiscal Years 2021 & 2022**



CITY OF WALLED LAKE

Fiscal Year 2021 and 2022 Budget

CITY COUNCIL

Linda S. Ackley, Mayor, MPA
Casey Ambrose, Mayor Pro Tem
Gabriel Costanzo, 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
Chelsea Pesta, Assistant City Manager, MPA, CMC, MiPMC II
Sandra Barlass, City Finance Director, MPA, MiCPT
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

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 February 18, 2020

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
Gabriel Costanzo, Council Member	2017	2017	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	2013	02-01-2016
Thomas Langan	2011	2014	02-01-2017
Michael Walbridge	2010	2013	02-01-2016

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

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

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

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Mayor Linda S. Ackley			
Casey Ambrose (Chair)	2011	2011	04-01-2015
Wendell Allen	2011	2011	04-01-2015
Steve Atwell	2018	2018	04-01-2020
Steve Blair	2012	2012	04-01-2016
Jason Easter	2016	2016	04-01-2020
Bennett Lublin	2009	2013	04-01-2017
Ed Marshall	2009	2013	04-01-2017
Bob Shuman	2008	2013	04-01-2016
Pat Wlodarczyk	2011	2011	04-01-2015
Mindy Fernandes	2017	2017	04-01-2019

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

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Gretchen Benyi	2012	2012	02-01-2015
Barbara Garbutt	2012	2012	02-01-2015
Maureen Langan	2012	2012	02-01-2015
Viola Owsinek	2014	2014	02-01-2017
Bob Shuman	2010	2014	02-01-2017

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

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Reuben Cheney	2011	2017	02-01-2020
Kyle Hecht	2017	2017	02-01-2020
Giovanni Johnson	2020	2020	02-01-2023
Tamra Loch	2017	2017	02-01-2020
Dennis O'Rourke	2018	2018	02-01-2019
Robert Palmer	1997	2017	02-01-2019
Robert Robertson	2020	2020	02-01-2023

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Kyle Hecht (Vice Chairman)	2017	2017	02-01-2019
Dennis O'Rourke	2018	2018	02-01-2019
John Owsinek	2017	2017	02-01-2016
Paul Novak	2010	2013	02-01-2016
Robert Palmer	2010	2013	02-01-2016
Dennis Whitt	2014	2013	02-01-2016
Neal Wolfson	2012	2012	02-01-2015

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

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

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

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Linda S. Ackley	2014	2014	02-01-2017
Patricia Holland-Soma (Alternate)	2010	2013	02-01-2016
John Owsinek (Delegate)	2015	2015	02-01-2017

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

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

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Terry Morano	2012	2014	02-01-2015
Margaret Schwartz	2019	2019	02-01-2020

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

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

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

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INTRODUCTION & OVERVIEW

In this section of the budget book the reader will find a city profile, a map of city streets, 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, at which time adopted a Council-Manager form of government. With approximately 7,000 residents, its 2.4 square miles gives a small-town feel, yet provides the convenience of being close to fine dining, shopping, entertainment, and major expressways.

There are many reasons people are attracted to Walled Lake, with the lake itself being at the top of the list. The clean waters and beautiful views are part of what makes the city so inviting. The lake is one of the city's greatest assets, providing recreation opportunities, aesthetic enjoyment, and ecological benefits to the community.

The Downtown is the heart of the city with older and larger homes and a few historic structures, including the Foster (Banks Dolbeer) Farm House and Stonecrest buildings. These structures are important assets of the community and neighborhoods, reflecting 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 is now a flourishing year-round community. It is comprised of homes on both quiet streets and along 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 Memorial Park, Riley Park, and Marshall Taylor Park, the quaint Mercer Beach, as well as the Michigan Airline Trail. The city also hosts a number of community events throughout the year, including a Memorial Day parade, spring egg hunt, annual beach party featuring evening 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 the months of 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 provides space for group meetings. There are many computers with internet access and the children's programs are wildly popular. The staff are always willing 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 schools in the 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 the city, delivering convenience for residents and a destination for visitors.

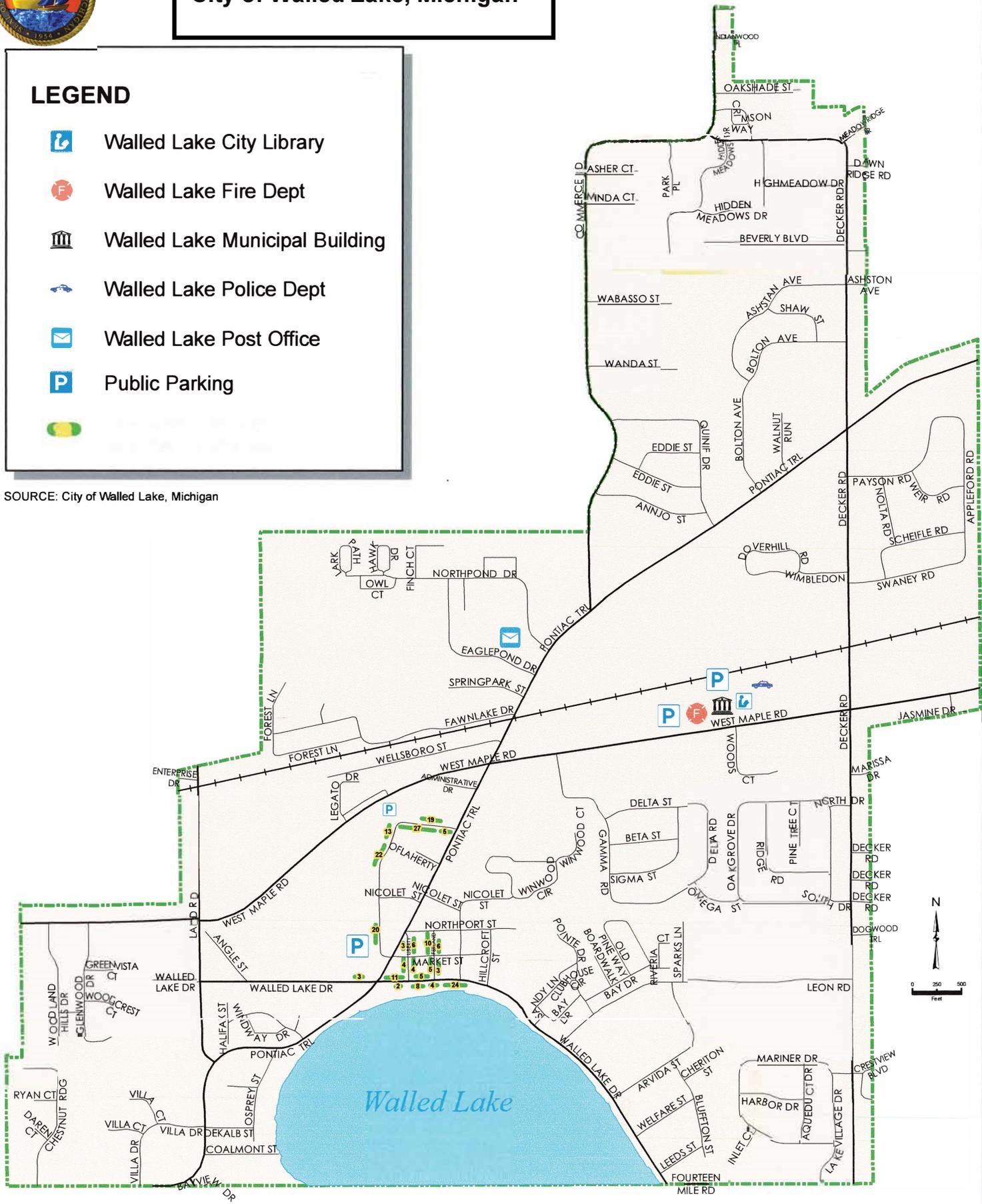


City of Walled Lake, Michigan

LEGEND

-  Walled Lake City Library
-  Walled Lake Fire Dept
-  Walled Lake Municipal Building
-  Walled Lake Police Dept
-  Walled Lake Post Office
-  Public Parking
- 

SOURCE: City of Walled Lake, Michigan



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 to the current factors influencing the financial decisions.
- **Budget Overview** – The budget overview offers a summary of significant budgetary items and trends. With the use of 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 budgets also include 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 2021 Budget Message

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

It is my pleasure to submit the proposed Fiscal Year 2021 Budget. This budget document represents the dedicated efforts of the Mayor and a stalwart majority of City 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 majority resisted the indifference of the minority Council Member and have supported the police and fire departments by developing a strategy of investing in public safety, public services, infrastructure, and various community improvement projects, all in a fiscally responsible way, which will serve our citizens favorably today and into the future.

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 for over ten years 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 considering the city was near financial collapse and facing an Emergency Manager takeover by the State of Michigan when I was appointed ten years ago. The city's finances can be properly gaged by looking at fiscal year 2019's audited governmental fund balance of \$2,619,046 and component fund balance of \$2,159,577. The combined \$4.8 million is a healthy fund reserve that will allow future capital improvements without the use of operating revenues or incurring additional debt. When focusing on the General Fund, one can see it has a 27.2% unassigned fund balance as a percentage of operating expenses. Municipal finance professionals would take note that is 10.5% higher than the Government Finance Officers Association's (GFOA) minimum recommendation and 14.2% higher than the State of Michigan's minimum. I have

delivered as the City's Budget Officer and provided a solid reserve balance which will help guide decision making of the Mayor and Council majority for the future. As I have shown in the past ten years, that strategically planning capital projects with the responsible use of saved dollars is the key to local government success.

Debt: During my ten-year 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, so as to eliminate incurring any debt. This administration policy will continue if possible, conversely it is recognized that it may not always be plausible.

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 has saved hundreds of thousands of dollars and was part of the strategy to reestablish the city's financial stability. City staffing numbers have been reduced from where it was in 2010 by requiring me as 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 has resulted in staff benefits having been reduced, both in pension costs and retiree health care debt. Notwithstanding the cutbacks in personnel, the staff is steadfastly upholding the expected competency requirements. 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 but 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.

Use of 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 significant monies. The following are the recent grants secured by our team:

- Oakland County Federal Aid Grant for +\$1M to rehabilitate Decker Road
- Southeast Michigan Council of (SEMCOG) Grant for \$127,000 and a Michigan DNR Land and Conservation Water Fund Grant (LWCF) for \$63,700, both to be used on the Downtown Storm Sewer & Beautification / Mercer Beach Project
- Oakland County Local Road Grant Program for \$17,000 for improvement to an area of downtown local roads
- Community Development Block Grant (CDBG) funds have been a valuable asset for our citizens, with the recent reprogramming of monies being allocated for firefighter turnout gear in the amount of \$22,800, as well as \$40,862 combined for 2019 and 2020 to be used for assistance in mobile home repair in our Fawn Lake Estates neighborhood

Wisely plan for capital investments: With the city's aging infrastructure and equipment (from water and sewer mains, stormwater pipes, roads and sidewalks, to public safety and DPW apparatus) wisely planning for capital investments is vital in ensuring financial stability. We have

provided for many important needs, but there are many more to address. Thoughtful evaluation each budget year is key to successfully funding the necessary expenditures, 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 Priorities

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

1. Water Infrastructure Condition, Repair and Maintenance

To help fund the aging water system, 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. Four neighborhoods have been identified as the most crucial to be addressed, with the Tri-A Subdivision being vital. With Council's direction, the watermain system was replaced in the subdivision last summer, and when reserves are again available, the next critical area will be addressed.

2. Road Condition, Repair and Maintenance

Decker Road, the gateway to our downtown, will be rehabilitated with the help of the \$1M Oakland County Federal Assistance Grant the city was awarded in 2019. The Downtown Development Authority (DDA) has committed the required matching amount of about \$273,000. Currently, the anticipated funding date is 2022, although the city will be prepared to move this forward if monies become available sooner.

3. Storm-water Condition, Repair and Maintenance

The downtown storm water piping has been identified as 'critical' condition. Council ordered up engineering design reports and the project was put out for bid. With the costs being higher than anticipated, Council voted against the bids and administration is currently looking at ways to reduce the expenditures. There is \$190,700 in grant monies that has been awarded for this project, therefore it is essential the city takes action so not to miss out of this available funding.

4. Sewer System Condition, Repair and Maintenance

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

5. Major Public Safety and Public Works Equipment

One of the major equipment investments needed is a new fire apparatus at an expense of roughly \$700,000. The city has successfully halted the over-borrowing errors of previous administrations since borrowing greatly increases the costs and simply pushes the expense to subsequent generations of taxpayers. With this in mind, grants have been submitted, with no success. The administration continues to look for other grants, as well as is seeking out financing alternatives.

6. City Park Improvements

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.

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. With the Depot Station at Pontiac Trail being demolished, the city is looking to establish a new trailhead location by installing a pedestrian bridge connecting the trail and the public safety property, just west of the city campus. Future plans 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.

Budget Challenges

COVID-19

After the preparation of the ensuing year's budget, the world was sadly afflicted with the COVID-19 pandemic, bringing uncertainty to citizens' health and wellbeing. The infectious disease has also 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. With the full effect currently unknown, the proposed budget for fiscal year 2021 has not been significantly adjusted for the potential revenue loss due to the pandemic. It is understood that close monitoring and altering of expenditure plans during the year will be necessary; however, since this has always been the expectation and responsibility of my administration, no new policies or procedures are warranted. Depending on the results of real and anticipated future revenues, decisions to reduce budgeted expenditures through formal resolutions may occur throughout the year.

Infrastructure Needs

- Downtown stormwater and Mercer Beach improvements
- Sidewalks along E. Walled Lake Drive and Decker Road

- Watermain replacements, most notably in three neighborhoods
- Roads rehabilitation, specifically Decker Road
- Public Safety Memorial and Trailhead development

Capital Needs

- Fire Apparatus: Pumper/Engine to replace current 21-year-old engine

Pension and OPEB Liability Reduction

As of audited fiscal year-end 2019, our outstanding pension liability is funded at 29.8% and our Other Post Employee Benefits (OPEB) is at zero percent. My administration supported by the Mayor and a Council majority has taken significant corrective actions toward reducing the unfunded portion of the defined benefit by Council restricting base wages only reporting, bridging down divisions, lowering multipliers for new hires, and closing divisions with greater benefits. However, with a reduction in the rate of return on investments, as well as a change in the mortality tables, significant progress has not yet come to fruition. In addition to these past actions, in February, Council voted to make more changes to address this legacy issue. OPEB, or the retiree healthcare benefit, has been funded through the general fund the last few years at approximately \$76,000 annually. Based on current circumstance a thorough corrective action plan has been developed and will be presented to Council.

Closing Thoughts

The budget process is a critical and foundational component for the services the city provides. A great deal of thought and consideration has been put forth in developing this presented budget for fiscal year 2021 and beyond. As I stated in my opening remarks, the goal of each budget is to develop it in a fiscally responsible way, which will serve our citizens favorably today and into the future.

Respectfully,



L. Dennis Whitt
City Manager

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

Walled Lake is a city of progress...

Prior to hiring the current City Manager in 2010, the city was in a severe financial crisis. Over the past ten years many strategic financial and operational decisions have made Walled Lake's fiscal position stronger and healthier. The city has been successfully managed through recovery, stability, sustainability, and now continuous improvement.

Past Strategic Decisions

The following successes have been the hallmark of our 'Road to Recovery' out of fiscal crisis and what helps keep us moving forward with continuous progress:

- 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.
- 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 downtown storm water projects planned in the next couple of years.
- Reducing pension benefits and other post employee benefits (OPEB) for current employees by developing a Corrective Action Plan (CAP) to lower outstanding liabilities.

Current Strategic Decisions

Some recent Council and management actions that have impacted the financial position and future improvements of the city are as follows:

- With Council's decision to ask for a millage renewal, in August of 2019 the Citizens of Walled Lake voted to renew the Public Safety Millage at 3.9500 mills, providing revenue of approximately \$875,000 for fiscal year 2021. Without this revenue source, public services undoubtedly would have been reduced.
- City administration applied and was awarded a \$1.09 million grant from the Oakland County Federal Aid Committee to rehabilitate Decker Road, set to be completed in 2022.
- The downtown storm sewer and Mercer Beach project, spearheaded by the Downtown Development Authority (DDA), received two grants to financially support the goal of infrastructure replacement and beautification in the downtown area - 1) Southeast Michigan Council of Governments Grant for \$127,000 and 2) Michigan DNR Land and Conservation Water Fund Grant for \$63,700. The project will be completed in two phases, with phase I expected to begin in the summer of 2020.
- As part of the Oakland County Local Road Grant Program, \$13,000 was provided to address local road repair on Chestnut Ridge and on Eddie Street at S. Commerce Road. The city will continue to utilize this grant program in fiscal year 2021 and forward.
- Council's decision to enter into an agreement with the Water Resources Commissioner 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 16% in water loss.

The combined past and current actions of management and City Council have been critical to the City of Walled Lake's progress of improvement to operations, infrastructure, and financial health of the community. While the future of Walled Lake is optimistic, there are still some challenges that administration will continue to monitor and make necessary adjustments as needed. Most notably are revenue limitations, legacy liabilities, and aging infrastructure.

Revenue Constraints

The impact of the State of Michigan's Proposal A continues to have a significant effect on the City of Walled Lake's property tax revenue. The 1994 proposal limits growth in taxable value on any individual property to the lesser of inflation or 5 percent. Because some properties increase in value by less than inflation, the mathematical result of this is that the total taxable value for the City of Walled Lake will grow less than the rate of inflation. Currently, property tax values are about 87% of what they were 12 years ago in 2008.

Sales tax revenue figures are still below what they were in 2002 by approximately \$83,000, and just now exceeding 2004 revenue levels. This again highlights the reduced purchasing power of the city.

Legacy Funding Issues Remain

Pension and retiree health care debt payments have severely restricted the city's ability to fund infrastructure improvements with existing revenues.

a. Pension Debt

2015 revised actuarial assumptions on the life expectancy and investment earnings rate increased the pension liability by almost \$2 million dollars. Life expectancies were increased, and the average expected return has been reduced from 8% to 7.75%, and is expected to reduce again to 7.35%, impacting 2021 contributions.

The above actuarial changes resulted in larger annual contribution requirements which means a bigger drain on city operating revenues. Fiscal year 2020 will close with 22 years remaining to pay off the more than \$10 million-dollar actuarial computed debt. 20% of the general fund operating millage or \$1.8 million is committed for pension payments for the fiscal years 202 and 2022.

The last actuarial report available is December 2018 which reports that the city plans overall are now 32% funded – down from a high December 31, 2013 funding level of 40%.

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

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

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

b. Retiree Health Care Fund

Council has bought out all post-retirement health care commitments for current employees and instead makes small monthly deposits into individual health care savings accounts. In addition, Council bought out several young retirees. There remains an approximate \$1.65 million-dollar liability for employees that have retired or separated.

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

This budget appropriates estimated expenses of \$76,000 in FY2021 and \$77,520 in FY2022 from the General Fund.

Capital Investment

The city has identified roughly \$15 million in asset and infrastructure improvements over the next five (5) years. However, with operating revenues mirroring those at 2005 levels, the General Fund is severely compromised in attempting to move forward on these failing infrastructure improvements. In addition, capital planning and funding was noticeably deficit in prior decades leaving Council to wrestle with 50-year-old water, sewer, and storm water systems with no reserves set aside for the replacement.

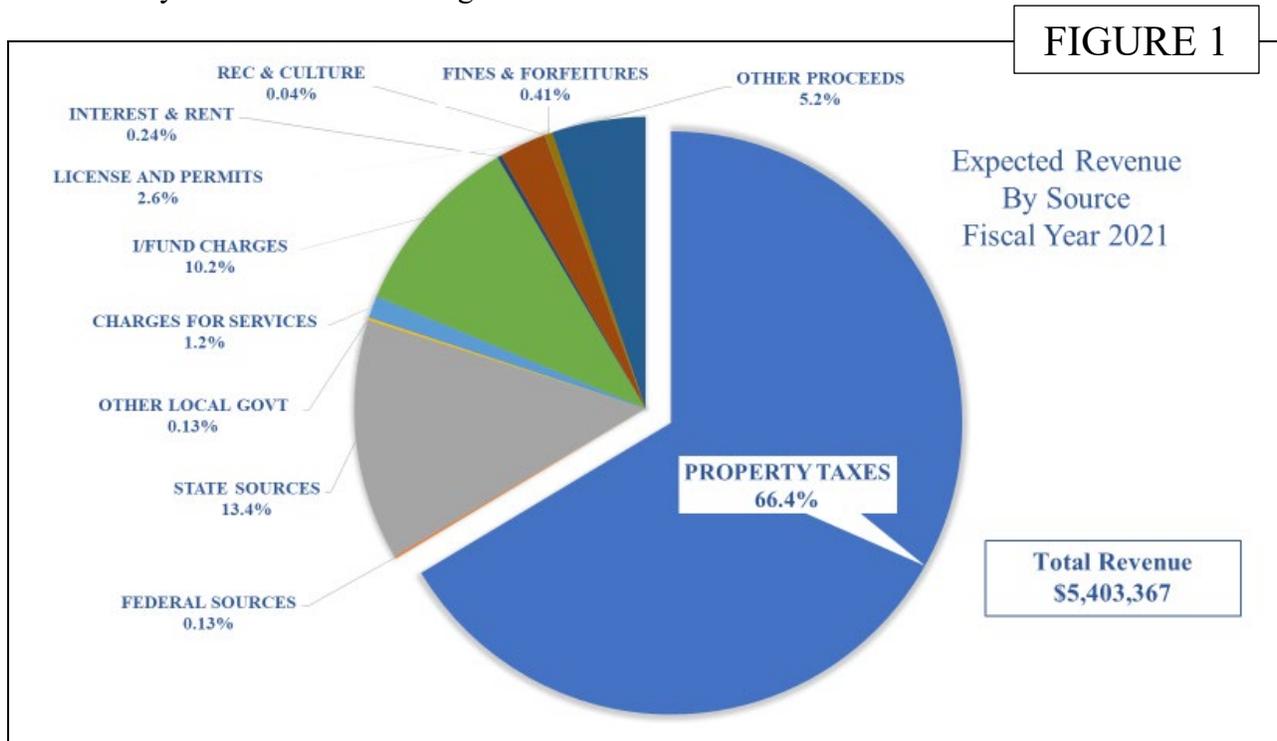
In April of 2018, Council took action and voted to increase the water capital fee in an effort to collect reserves for watermain replacement projects, with the first being completed in 2019 in the Tri-A Subdivision. Also, the DDA has committed funding to make storm water system improvements in the downtown area, as well as providing the Federal Aid grant match of \$273,000 required to rehabilitate Decker Road. These completed or planned capital investments are examples of the progress Walled Lake has made, yet moving forward with other needed capital projects will prove to be challenging.

FISCAL YEAR 2021 BUDGET OVERVIEW

General Fund

Fiscal Year 2021 Expected Revenue by Source

As shown in Figure 1, Property Taxes are the largest source of revenue for the city at 66.4%, followed by State Revenue Sharing at 13.4%.



Tax Millages and Tax Revenue

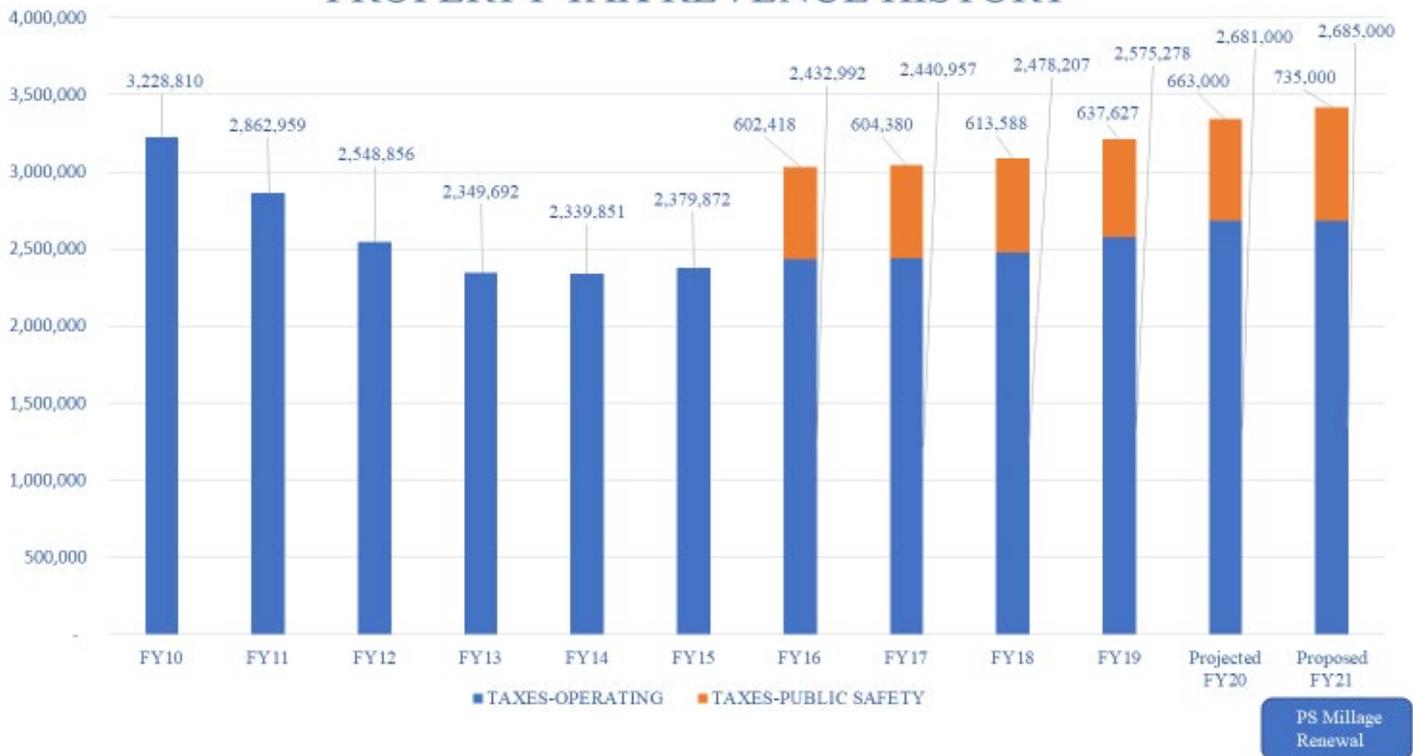
For the two years ending 2021 and 2022 the city Operating Millage will generate tax revenues of \$2,685,000 and \$2,738,700. The Public Safety Millage is expected to generate \$735,000 in 2021 and approximately \$749,700 in 2022. Both the operating and public safety millages are part of the General Fund. The two millages for the Walled Lake City Library fund will bring in approximately \$336,000 and \$342,000, and the Downtown Development Authority will capture approximately \$760,000 and \$775,200 respectively. Public Act 505 of 2016 has automatically exempted library millages from capture by the DDA.

Due to Headlee rollback provisions, this year’s millages have once again been reduced:

Millage Rates History									
Tax Year	<u>TY12</u>	<u>TY13</u>	<u>TY14</u>	<u>TY15</u>	<u>TY16</u>	<u>TY17</u>	<u>TY18</u>	<u>TY19</u>	<u>TY20</u>
Operating	15.9526	15.9526	15.9526	15.8185	15.6128	15.3224	15.0925	14.8464	14.5093
Public Safety	-	-	-	3.9168	3.8658	3.7938	3.7369	3.6759	3.8603
Library	0.7975	0.7975	0.7975	0.7908	0.7805	0.7659	0.7544	0.7421	0.7252
Library	0.9846	0.9846	0.9846	0.9763	0.9636	0.9456	0.9314	0.9162	0.8954
Total Millage	17.7347	17.7347	17.7347	21.5024	21.2227	20.8277	20.5152	20.1806	19.9902

Tax Year 2020	Assessed Value	Tentative Taxable Value (Post MBOR)	Taxable Value TY19	TV % Increase over TY19
Real Property	\$ 291,239,770	\$ 207,868,320	\$ 197,298,810	5.3%
Personal Property	\$ 13,622,490	\$ 13,622,490	\$ 12,867,000	5.8%
Total Value	\$ 304,862,260	\$ 221,490,810	\$ 210,165,810	5.4%

PROPERTY TAX REVENUE HISTORY



Other Revenues

a. Sales Tax Shared Revenue

The State of Michigan distributes a portion of the collected sales tax to local municipalities. For each fiscal year 2021 and 2022 the city anticipates shared revenues of \$710,000 & \$717,100.

b. Cable Easement Fees

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

c. 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.

d. Walled Lake Villas

The city recently negotiated a modified consent judgment with the Walled Lake Villa (Villa) senior housing complex that resulted in a one-time contribution to the General Fund of \$250,000 in 2017

and a new \$20,000 municipal emergency services agreement that will increase annually the same percentage as a typical residential taxpayer's tax bill. The original June 1976 consent judgment exempted the Villa's from the tax roll. Instead the Villa's are responsible for a 'payment in lieu of taxes' that contributes approximately \$15,000 toward the cost of city services. City services to the Villa's are estimated at over \$250,000 per year.

e. Ambulance Run Cost Recovery

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

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

Special Revenue Funds

Major & Local Roads

The estimated revenue for the maintenance, repair, and replacement of the city streets for fiscal year 2021 is \$658,000. The majority 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 begun as to how to address the needs while being mindful of the reserves available.

Transportation Fund

There is a significant change in the transportation fund this year. This is due to the Suburban Mobility Authority for Regional Transportation (SMART) program being contracted through Highland Township. The funding changes include the SMART Municipal Credits going directly to the township 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 beginning in May. This Council decision was to bring in greater field experience and knowledge that will 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 2021. 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 the rate of inflation at 1.9%, per the city’s contract. Since the current fund balance is greater than required, the quarterly rates to our residents will remain unchanged this coming fiscal year.

Debt Service Fund

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

Component Unit Funds

Downtown Development Authority (DDA)

The DDA has committed to financially support a number of projects slated in the near future. With a healthy fund balance of over \$2 million, the district will provide the match to the Federal Aid Grant to rehabilitate Decker Road and fund the downtown and Mercer Beach stormwater project.

Library

The Walled Lake City Library expects to have little change in fiscal year 2021 for revenue and expenditures over this current year. With the popularity of electronic materials, the budget was increased about 7% for those resources, whereas personnel expense and capital decreased.

Conclusion

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

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

STRATEGIC GOALS & LONG-RANGE FINANCIAL PLANS

P	Provide a safe place to live and visit	Build a Public Safety training facility for police and fire on the public safety campus property.
R	Replace or repair aging roads throughout the city	Roads: PACER 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.
O	Offer recreational and gathering places for all citizens	Provide access from the Trailway to a Public Safety Memorial, where citizens can enjoy a pavilion, the Farmers Market, concerts, and other gathering events.
G	Grow & improve programs for residents and visitors to enjoy	The city’s Farmers Market program will be expanded, with additional vendors, as well as having a paved parking lot for a nicer appeal.
R	Reduce long-term liabilities to provide a stronger financial outlook	Continue to follow and develop corrective action plans (CAP) to reduce outstanding legacy retirement liabilities. OPEB CAP to be presented to Council in Fiscal Year 2021.
E	Evaluate city equipment life expectancy and plan for asset replacement	Equipment purchase of a 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.
S	Stability of finances through planned capital improvements	With long range planning and 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 and substation improvements are being handled by WRC and are expected to occur over the next five years, and the downtown and Mercer Beach stormwater project is slated for Fiscal 2021 and 2022.
S	Sustainability of the city’s fund balance reserves	Invest in assets while keeping a watchful eye on operating expenditures, use of one-time revenues on one-time expenditures, continuously seek out grants, and conservatively use of reserves; all to prevent unnecessary debt.

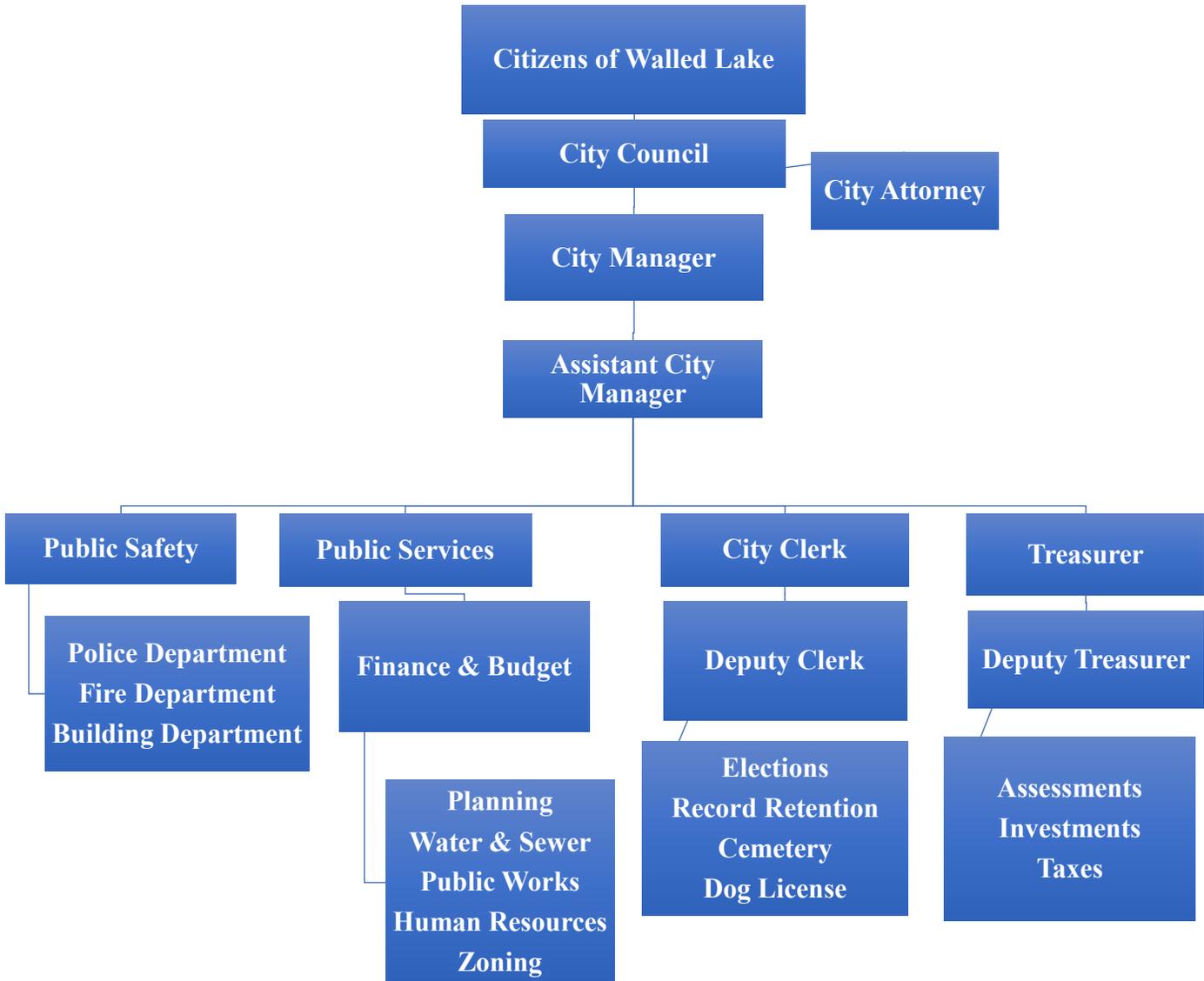
FINANCIAL STRUCTURE POLICIES AND PROCEDURES

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 2021 and 2022 Budget

City Organizational Chart



FUND DESCRIPTIONS

This section of the budget document is meant to give 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 that is the city's primary operating source. It contains the 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 records activities into categories 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 proceeds of 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 FUND

Enterprise Funds are proprietary 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 legally separate 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 department or cost center in the General Fund. Some employees work for several areas of the city and the costs are then allocated between departments/cost centers/funds by means of a single line item (personnel allocation) that reduces the expense in the primary cost center and charges it to another area.

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

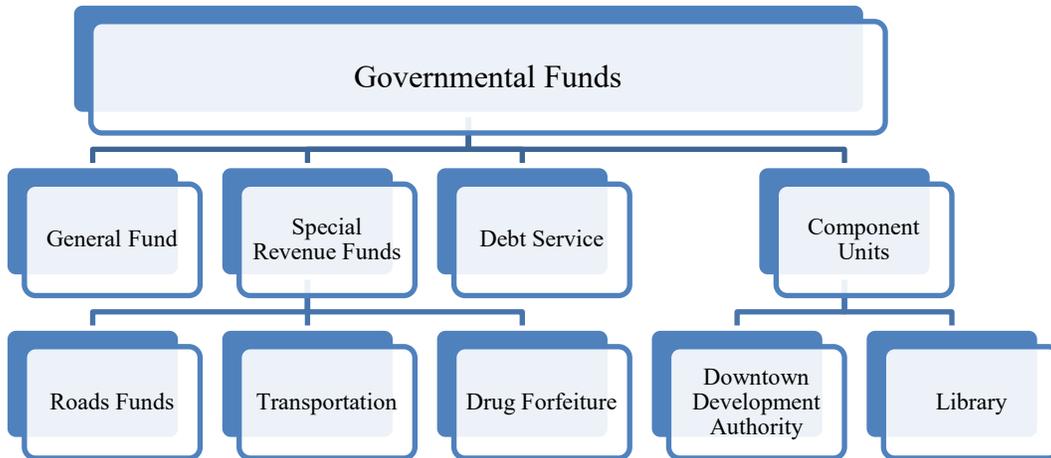
	GENERAL FUND	ROADS FUND	WATER & SEWER	DDA	LIBRARY
CITY MANAGER	X	X	X	X	
ATTORNEY	X				
CLERK	X			X	
FINANCE/TREASURY	X	X	X	X	X
POLICE	X			X	
FIRE	X			X	
ADMIN	X			X	X
DPW	X	X	X	X	X

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).

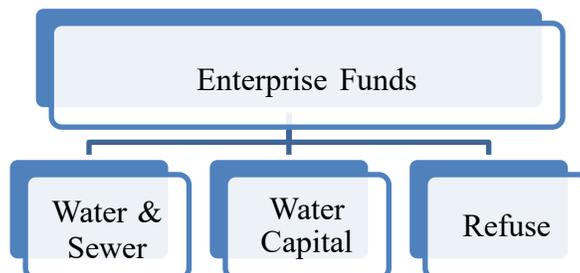
All governmental type funds are prepared on a modified-accrual basis of accounting. Under this method, revenues are recognized when it becomes both measurable and available to finance current operations. Expenditures are recorded when the related fund liabilities are incurred, except general obligation debt principal and interest maturities, as well as compensated absences, which are recorded at the time of payment.

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



City of Walled Lake, Michigan
Fiscal Year 2021 and 2022 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 2021 and 2022 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 with the state statutes 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 for unanticipated expenditures.

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 Council budget workshop sessions
April	Proposed budget formally submitted to City Council
May	Public hearing held on proposed budget Formal adoption of budget

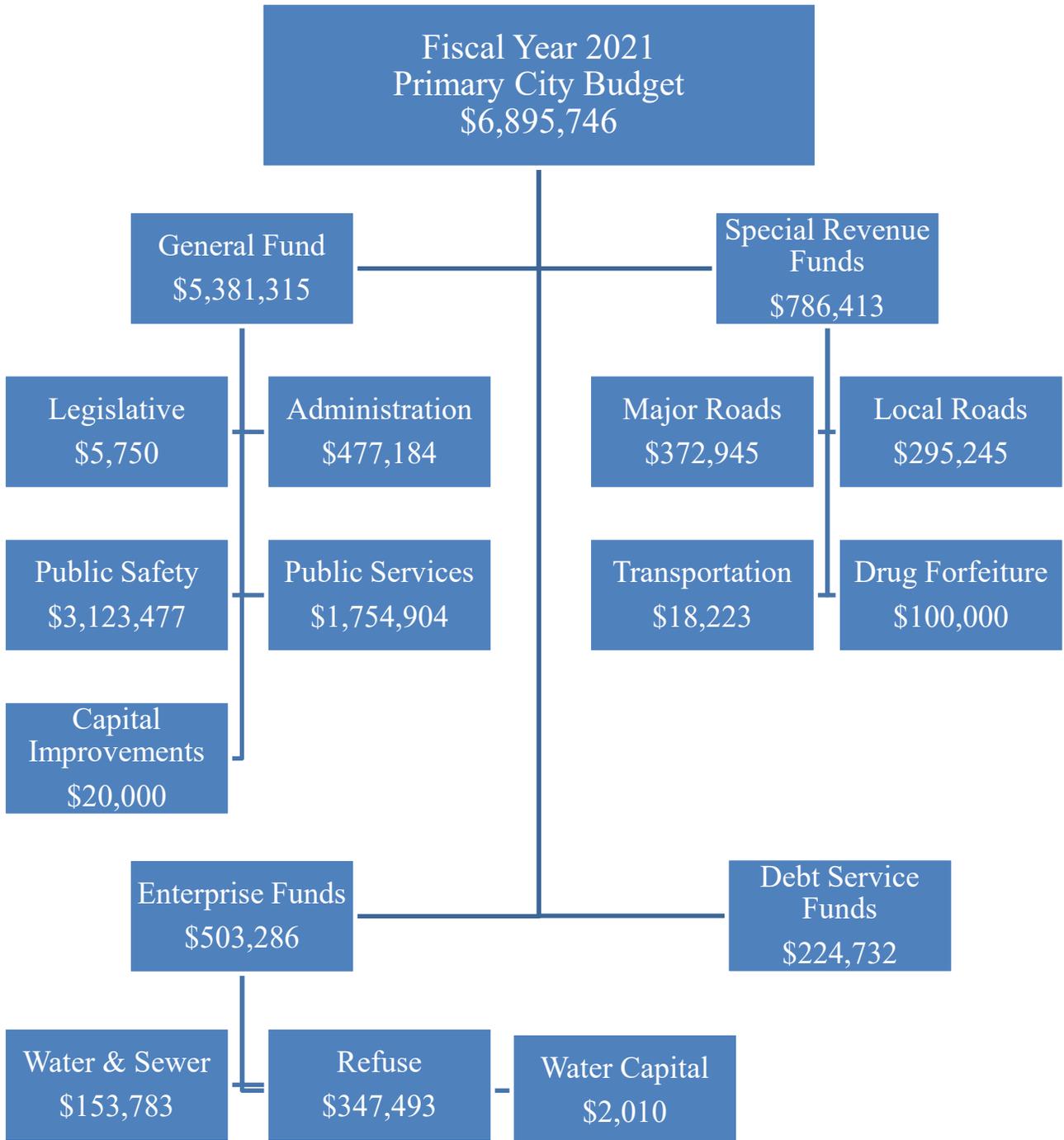
*Fiscal Year 2021 Budget Workshops cancelled due to COVID-19

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.

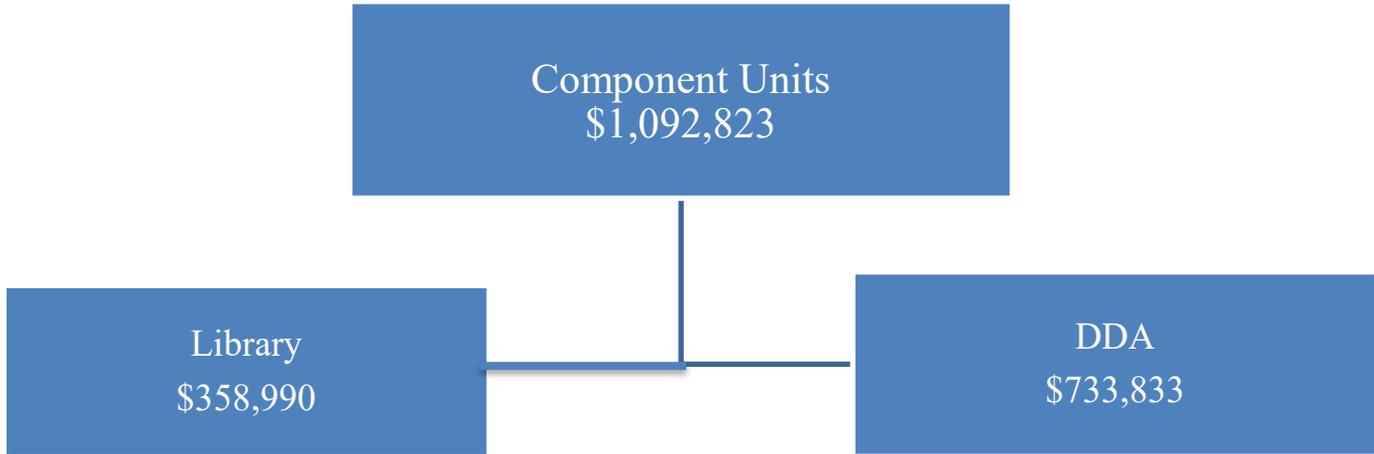
City of Walled Lake, Michigan
 Fiscal Year 2021 and 2022 Budget

**FINANCIAL ORGANIZATION AND STRUCTURE CHART
 2021 APPROPRIATION**



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

**FINANCIAL ORGANIZATION CHART
2021 APPROPRIATION**



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

**BUDGET SUMMARY
2021 APPROPRIATION**

	Modified Accrual Basis			Full Accrual Basis	Total
	General Fund	Special Revenue	Debt Service	Enterprise Funds	
Revenue					
Property Taxes	3,420,000			1,096,000	4,516,000
Property Tax Related	167,650			22,500	190,150
ACT 51 Distributions		625,000			625,000
Metro Act		20,000			20,000
Licenses, Fees & Permits	140,300				140,300
Grants & Forfeitures	7,000	113,000		49,000	169,000
State Shared Revenue	723,700	21,056		19,000	763,756
Sales & Service	82,750				82,750
Other Revenue	274,000			1,500	275,500
Fines & Forfeitures	22,000			6,000	28,000
Interest & Rent	13,000				13,000
Inter Fund Charges	552,967				552,967
Customer Charges				1,023,160	1,023,160
	5,403,367	779,056	-	1,194,000	8,399,583
Appropriations					
Administration	482,934	144,746		210,093	837,773
Building	192,628				192,628
Police	1,817,000				1,817,000
Fire	1,113,849				1,113,849
Public Services Other	1,528,712	239,500		166,900	2,346,493
Planning & Zoning	181,295				181,295
Debt Service			224,732		224,732
Interfund Services	10,000	82,167		438,830	552,967
General Operations					-
Roads					-
Capital Outlay Major	20,000	100,000		277,000	397,000
	5,346,418	566,413	224,732	1,092,823	7,663,737
Transfers In		100,000	224,732		324,732
Transfers Out	34,897	220,000		69,935	324,832
Addition to Fund Balance	22,052	92,643	-	101,177	735,746
Reduction of Fund Balance	-	-	-	-	-
Estimated Beg Fund Balance	1,374,625	1,269,658	-	2,295,545	8,192,136
Ending Fund Balance	1,396,677	1,362,301	-	2,396,722	8,927,882



Spendable Fund Balance

	General	DDA	Drug	Roads	Water & Sewer	Total
June 30 2019 Audit						
Spendable Fund Balance	\$ 1,458,110	\$ 1,951,953	\$ 334,260	\$ 643,396	\$ 3,628,283	\$ 8,016,002
June 30 2020 Budget						
Net Operations	\$ 1,035,924	\$ 240,565	\$ -	\$ 257,117	\$ 388,130	\$ 1,921,736
Debt	(954,405)	-	-	(98,925)	(71,289)	(1,124,619)
Pension	(803,092)					\$ (803,092)
OPEB	(116,200)					\$ (116,200)
Other Debt	(35,113)			(98,925)	(71,289)	\$ (205,327)
Infrastructure	(65,000)	(107,000)	-	(50,000)	(1,000,000)	(1,222,000)
Equipment	(100,000)	-	(84,575)	-	-	(184,575)
Spendable Fund Balance	\$ 1,374,629	\$ 2,085,518	\$ 249,685	\$ 751,588	\$ 2,945,124	\$ 7,406,544

Fund Balance: How Much is Enough?

- Context matters in determining Fund Balance for each community
- Consideration for unexpected revenue shortfalls or unanticipated emergencies and/or capital investment opportunities
- The Government Finance Officers Association (GFOA) recommends at least 16.7% or 2 months of operating expenditures
- State of Michigan recommends a minimum of 13%

The City of Walled Lake's General Fund unrestricted fund balance is currently at 27.2% as a percentage of fiscal year 2020 budgeted operating expenses

Walled Lake
27.2% or
3+ months

GENERAL FUND

FUND 101: GENERAL FUND

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

The General Fund is the main operating fund for the city. For simplicity, a 'fund' can be thought of as a company. The city manages eleven (11) funds. Every fund other than the General Fund was created to account for a specific activity; for example, the 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 66.4% of the total General Fund revenue, followed by State revenue sharing at 13.4%, and interfund charges at 10.2%. These two primary sources of revenue were further detailed above under the budget overview section of this budget document:

Property Taxes - property taxes are collected by the City Treasurer.

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

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

- Legislative
- City Administration
- Public Safety
- Public Services
- Capital Outlay

Further explanation of these cost centers is provided under the Departmental Information section of this budget document.

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

FUND 101: GENERAL FUND SUMMARY REVENUES EXPENDITURES & FUND BALANCE

DESCRIPTION	2017-18	2018-19	2019-20	2020-21	2021-22	CHANGE	
	ACTUAL	ACTUAL	PROJECTED BUDGET	ADOPTED BUDGET	FORECAST BUDGET	DOLLAR	PCT
ESTIMATED REVENUES							
PROPERTY TAXES	3,265,020	3,365,952	3,511,800	3,587,650	3,657,379	75,850	2.2%
FEDERAL SOURCES	20,764	34,195	34,700	7,000	7,000	(27,700)	-79.8%
STATE SOURCES	680,246	691,663	692,500	723,700	730,800	31,200	4.5%
OTHER LOCAL GOVT	8,413	7,048	11,900	7,000	7,000	(4,900)	-41.2%
CHARGES FOR SERVICES	60,037	74,896	46,750	66,750	66,750	20,000	42.8%
I/FUND CHARGES FOR SERVICE	521,414	562,718	528,060	552,967	552,967	24,907	4.7%
INTEREST & RENT	12,082	13,721	9,500	13,000	13,000	3,500	36.8%
LICENSE AND PERMITS	145,628	133,573	143,300	140,300	140,300	(3,000)	-2.1%
REC & CULTURE	7,175	7,483	2,000	2,000	2,000	0	0.0%
FINES & FORFEITURES	28,802	25,963	25,500	22,000	22,000	(3,500)	-13.7%
OTHER PROCEEDS	307,977	325,918	270,260	281,000	281,000	10,740	4.0%
TOTAL ESTIMATED REVENUES	5,057,557	5,243,130	5,276,270	5,403,367	5,480,196	127,097	2.4%
APPROPRIATIONS							
LEGISLATIVE:							
CITY COUNCIL	6,497	4,417	6,675	5,750	5,750	(925)	-13.9%
CITY ADMINISTRATION:							
CITY MANAGER	238,146	87,365	91,926	121,669	122,631	29,743	32.4%
ATTORNEY	39,600	89,636	169,220	170,715	171,324	1,495	0.9%
LITIGATION	124,638	65,010	8,500	4,200	4,200	(4,300)	-50.6%
CITY CLERK	73,873	109,787	76,350	73,207	73,752	(3,143)	-4.1%
ELECTIONS	6,045	10,701	28,500	18,450	18,450	(10,050)	-35.3%
CITY TREASURER	103,702	7,515	84,359	87,093	87,093	2,734	3.2%
BOARD OF REVIEW	1,233	1,654	1,850	1,850	1,900	0	0.0%
PUBLIC SAFETY:							
POLICE	2,186,243	1,733,531	1,749,499	1,809,725	1,819,898	60,226	3.4%
CROSSING GUARDS	8,506	7,324	12,400	7,275	7,275	(5,125)	-41.3%
FIRE	955,203	936,675	1,024,174	1,113,849	1,115,367	89,675	8.8%
BUILDING & CODE ENFORCEMENT	173,275	177,145	176,374	192,628	192,628	16,254	9.2%
PUBLIC SERVICES:							
FINANCE & BUDGET	51,835	27,927	77,783	84,443	84,996	6,660	8.6%
ASSESSOR	52,208	51,286	63,000	55,000	56,000	(8,000)	-12.7%
GENERAL OPERATIONS	605,432	507,771	648,655	654,338	654,338	5,683	0.9%
CEMETERY	3,254	1,730	4,160	4,160	4,160	0	0.0%
PARKS AND RECREATION	141,273	145,692	115,766	118,085	118,085	2,319	2.0%
COMMUNITY ACTION	11,088	28,373	30,700	3,000	3,000	(27,700)	-90.2%
PLANNING	93,002	148,102	129,089	166,277	162,277	37,188	28.8%
ZONING BOARD OF APPEALS	1,536	12,746	11,509	15,018	15,018	3,509	30.5%
PUBLIC WORKS	366,387	319,660	447,878	441,088	450,218	(6,790)	-1.5%
DRAINS/LAKE	66,839	186,145	77,271	56,598	106,598	(20,673)	-26.8%
STREET LIGHTING	65,776	44,641	35,000	42,000	42,000	7,000	20.0%
CITY BEAUTIFICATION	4,717	5,579	6,000	4,000	4,000	(2,000)	-33.3%
TRANSFERS OUT	39,431	37,129	36,313	34,897	32,031	(1,416)	-3.9%
RETIREE HEALTH CARE	201,739	76,210	81,800	76,000	77,520	(5,800)	-7.1%
CAPITAL OUTLAY:							
CAPITAL OUTLAY - MAJOR	694,723	519,450	165,000	20,000	20,000	(145,000)	-87.9%
TOTAL APPROPRIATIONS	6,316,204	5,343,201	5,359,751	5,381,315	5,450,508	21,564	0.4%
NET OF REVENUES/APPROPRIATIONS - FUND 101	(1,258,648)	(100,071)	(83,481)	22,052	29,688	105,533	
BEGINNING FUND BALANCE	2,816,825	1,558,177	1,458,106	1,374,625	1,396,677		
ENDING FUND BALANCE	1,558,177	1,458,106	1,374,625	1,396,677	1,426,365		

City of Walled Lake, Michigan
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FUND 101: REVENUES

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
REVENUES						
PROPERTY TAXES						
101-000-403-000	CURRENT YEAR PROPERTY TAXES	2,478,207	2,575,278	2,681,000	2,685,000	2,738,700
101-000-403-001	PUBLIC SAFETY MILLAGE	613,588	637,627	663,000	735,000	749,700
101-000-403-002	MOBILE HOME TAX	770	779	800	750	750
101-000-403-003	PRIOR YEAR(S) TAX ADJUSTMENTS	7,873	(18,942)			
101-000-404-000	WALLED LAKE VILLA PAY-IN-LIEU	35,957	37,449	37,000	37,900	38,279
101-000-445-000	PENALTIES & INTEREST - TAXES	32,031	33,244	35,000	34,000	34,000
101-000-448-000	ADMINISTRATION FEE - TAXES	96,593	100,517	95,000	95,000	95,950
		3,265,020	3,365,952	3,511,800	3,587,650	3,657,379
FEDERAL SOURCES						
101-000-501-000	FED GRANTS MISC		1,750			
101-000-502-000	DOJ FED GRANTS - OT, ETC	7,426	5,797	7,000	7,000	7,000
101-000-565-000	FIRE GRANTS	5,250				
101-000-524-000	CDBG	8,088	26,648	27,700		
		20,764	34,195	34,700	7,000	7,000
STATE SOURCES						
101-000-529-000	POLICE TRAINING (PA 302)	2,507		2,200	2,200	2,200
101-000-567-000	MISC STATE GRANTS	938	1,682			
101-000-573-000	STATE - LOCAL COMMUNITY STABILIZATION	24,688	11,518	20,000	11,500	11,500
101-000-574-000	STATE SALES TAX	652,113	678,463	670,300	710,000	717,100
		680,246	691,663	692,500	723,700	730,800
OTHER LOCAL GOV'T						
101-000-595-000	CROSSING GUARD REVENUE	8,413	7,048	11,900	7,000	7,000
		8,413	7,048	11,900	7,000	7,000
CHARGES FOR SERVICE						
101-000-529-005	POLICE MISCELLANEOUS INCOME	3,509	4,790	4,000	3,500	3,500
101-000-529-007	FIRE DEPARTMENT FEES	12,815	12,549	11,000	11,000	11,000
101-000-529-008	DPW SERVICE CHARGES	60				
101-000-627-000	AMBULANCE RUN INC (ACCUMED BILLS)	37,587	54,305	30,000	50,000	50,000
101-000-630-000	WEED CUTTING	3,276	570			
101-000-632-000	ENHANCED ACCESS FEE-OAKLAND CO	1,526	1,343	500	1,000	1,000
101-000-693-000	COPIES & FOIA	1,266	1,339	1,250	1,250	1,250
		60,037	74,896	46,750	66,750	66,750
INTERFUND CHARGES FOR SERVICE & TRANSFERS						
101-000-669-000	I/F EQUIPMENT RENTAL	29,977	32,338	30,000	50,200	50,200
101-000-699-000	I/F ADMIN SERVICES - RDS, W&S	44,400	87,400	55,021	44,596	44,596
101-000-699-001	I/F ADMIN SERVICES - LIBRARY	6,250	9,250	9,250	9,790	9,790
101-000-699-004	I/F ADMIN SERVICES - REFUSE	19,468	9,000	9,449	9,618	9,618
101-000-699-005	I/F ADMIN SERVICES - TRANSPORTATION	51,440	45,000	19,043	9,723	9,723
101-000-699-006	I/F ADMIN SERVICES - DDA	369,880	379,730	405,297	429,040	429,040
		521,414	562,718	528,060	552,967	552,967
INTEREST & RENT						
101-000-665-000	INTEREST	13,632	13,722	9,500	13,000	13,000
101-000-665-050	FMV GAIN/LOSS ON INVEST	(1,550)	(1)			
		12,082	13,721	9,500	13,000	13,000
LICENSE & PERMITS						
101-000-451-000	LIQUOR LICENSE FEES	5,052	4,886	4,500	4,500	4,500
101-000-453-000	DISPENSARY LICENSE FEE		5,000	5,000	20,000	20,000
101-000-454-000	WATERCRAFT REGISTRATION	338	285	300	300	300
101-000-477-000	DOG LICENSE COLLECTION FEE	651	597	500	500	500
101-000-481-002	MEDICAL MARIHUANA APP	10,750	8,250			
		16,791	19,018	10,300	25,300	25,300

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FUND 101: REVENUES

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
<u>LICENSE & PERMIT:BUILDING PLANNING</u>						
101-000-457-000	TRADE PERMIT FEES	53,397	39,411	55,000	50,000	50,000
101-000-478-000	BUILDING PERMITS	58,286	50,520	58,000	50,000	50,000
101-000-478-001	FORFEITED PERFORMANCE BONDS		8,500			
101-000-478-002	ZONING PERMITS	3,085	2,345	3,000	2,500	2,500
101-000-478-003	BLDG/PLANNING ADMIN FEES	3,273	4,014	4,000	3,500	3,500
101-000-478-004	SOIL EROSION PERMITS	840	720	1,000	1,000	1,000
101-000-478-050	CONTRACTOR REGISTRATION	3,552	2,454	4,000	2,500	2,500
101-000-479-000	ZONING BOARD OF APPEALS	2,950	3,841	3,000	3,000	3,000
101-000-481-000	PLAN. COMM/SITE PLAN FEE INCOME	3,455	2,750	5,000	2,500	2,500
		128,838	114,555	133,000	115,000	115,000
<u>REC & CULTURE</u>						
101-000-458-000	BEACH PARTY	5,150	4,455			
101-000-671-000	FARMERS MARKET	2,025	3,028	2,000	2,000	2,000
		7,175	7,483	2,000	2,000	2,000
<u>FINES & FORFEITURES</u>						
101-000-403-004	TRANSFER PENALTY ON TAX BILL	9,740	4,860	7,500	4,000	4,000
101-000-446-000	NSF CHECK FEES	70	50			
101-000-601-000	DISTRICT COURT FEES AND FINES	18,992	21,053	18,000	18,000	18,000
		28,802	25,963	25,500	22,000	22,000
<u>OTHER PROCEEDS</u>						
101-000-452-000	CABLE TV FEES	181,071	180,173	180,000	180,000	180,000
101-000-643-000	CEMETERY LOT SALES	2,975	5,610	2,000	2,000	2,000
101-000-666-000	DIVIDENDS MML/MMRMA/ETC	37,527	51,897	40,000	50,000	50,000
101-000-669-006	CELLULAR TOWER	42,501	43,270	43,260	44,000	44,000
101-000-673-000	SALE OF FIXED ASSETS	27,724	8,550	5,000	5,000	5,000
101-000-674-000	DONATIONS	300	700			
101-000-686-000	INSURANCE PROCEEDS	15,182	25,559			
101-000-687-000	HEALTH INSURANCE REBATE		8,880			
101-000-694-000	CASH OVER AND UNDER	(359)	(465)			
101-000-695-000	MISCELLANEOUS	1,056	1,744			
		307,977	325,918	270,260	281,000	281,000
Totals -REVENUES		5,057,557	5,243,130	5,276,270	5,403,367	5,480,196

City of Walled Lake, Michigan
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FUND 101: LEGISLATIVE

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
<u>Dept 100-CITY COUNCIL</u>						
101-100-713-000	PER DIEM WAGES	5,318	4,052	3,900	3,900	3,900
101-100-716-000	FICA	371	275	300	300	300
101-100-723-000	WORKER'S COMPENSATION	48	90	25	100	100
101-100-727-000	OFFICE SUPPLIES	285		250	250	250
101-100-869-000	EXPENSE/MILEAGE			200	200	200
101-100-957-000	CONFERENCES/WORKSHOPS	475		2,000	1,000	1,000
		6,497	4,417	6,675	5,750	5,750
APPROPRIATIONS - LEGISLATIVE		6,497	4,417	6,675	5,750	5,750

City of Walled Lake, Michigan
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FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
Dept 172-CITY MANAGER						
101-172-702-000	CITY MANAGER	160,431	162,696	160,000	167,112	167,112
101-172-703-001	DEPUTY	82,722	87,951	82,500	87,500	87,500
101-172-703-002	GENERAL/CONFIDENTIAL				36,000	36,000
101-172-703-003	INTERNSHIP	4,293	13,978	14,400	24,000	24,000
101-172-711-000	OVERTIME		109			
101-172-715-006	VACATION PAY OUT	171,259	5,553			
101-172-716-000	FICA	21,858	16,289	19,700	21,400	21,400
101-172-717-000	HOSPITALIZATION INSURANCE	39,924	29,043	27,000	28,500	29,355
101-172-717-003	CITY FUNDED DEDUCTIBLE	4,800	5,000	5,000	7,000	7,000
101-172-717-050	EMPLOYEE HEALTH INS COPAY	(2,914)				
101-172-718-000	LIFE INSURANCE	2,707	2,514	2,400	2,620	2,699
101-172-719-000	PENSION CONTRIBUTION	6,383	5,608	5,200	5,000	5,000
101-172-719-001	PENSION CATCH-UP	6,160		500		
101-172-719-002	OPEB CONTRIBUTION	4,612	7,533	6,000	6,000	6,000
101-172-720-000	CONTINGENCY			10,000	10,000	10,000
101-172-723-000	WORKER'S COMPENSATION	(381)	935	2,400	1,400	1,428
101-172-725-020	PERSONNEL ALLOCATION	(272,504)	(251,940)	(246,924)	(279,013)	(279,013)
101-172-727-000	OFFICE SUPPLIES	26		250	250	250
101-172-732-001	GAS AND OIL	1,500	1,901	1,500	1,900	1,900
101-172-806-000	MEMBERSHIP DUES	60		1,000	1,000	1,000
101-172-939-000	R&M VEHICLE	56				
101-172-958-000	EDUCATION & TRAINING	2,564	195	1,000	1,000	1,000
101-172-958-002	TUITION REIMBURSEMENT	4,591				
		238,146	87,365	91,926	121,669	122,631
Dept 210-ATTORNEY						
101-210-817-000	ATTORNEY	39,600	51,649	130,000	130,000	130,000
101-210-716-000	FICA		3,974	9,600	9,945	9,945
101-210-717-000	HOSPITALIZATION INSURANCE		6,365	18,700	19,000	19,570
101-210-717-003	CITY FUNDED DEDUCTIBLE		2,888	2,500	3,500	3,500
101-210-718-000	LIFE INSURANCE		536	1,500	1,300	1,339
101-210-716-000	DEFINED CONTRIBUTION			5,200	5,200	5,200
101-210-723-000	WORKER'S COMPENSATION			250	300	300
101-210-727-000	OFFICE SUPPLIES			250	250	250
101-210-806-000	MEMBERSHIP DUES		300	1,220	1,220	1,220
101-210-817-000	CONSULTANT		23,100			
101-210-980-000	MACH & EQUIP MINOR PURCHASE		824			
		39,600	89,636	169,220	170,715	171,324

City of Walled Lake, Michigan
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FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
Dept 211-LITIGATION						
101-211-813-000	CIVIL LITIGATION	35,298	7,337			
101-211-813-001	GENERAL COUNSEL FEES	13,563	9,071			
101-211-813-002	BLDG/PLAN ATTORNEY FEES	7,667	6,600			
101-211-814-000	CRIMINAL PROSECUTION	51,315	30,344			
101-211-814-001	WITNESS FEES	5,401	36	500	200	200
101-211-815-000	LABOR RELATIONS	5,850	8,829		3,000	3,000
101-211-817-001	TAX APPEALS EXPENSE	2,424	1,861	8,000	1,000	1,000
101-211-869-000	EXPENSE/MILEAGE	3,120	932			
		124,638	65,010	8,500	4,200	4,200
Dept 219-CITY CLERK						
101-219-703-000	DEPARTMENT HEAD	82,722	82,964	82,500	87,500	87,500
101-219-703-005	DEPUTY/ASSIST		31,316	35,984	48,000	48,000
101-219-711-000	OVERTIME		1,155	1,000		
101-219-715-006	PTO/VAC PAY-OUT		3,292			
101-219-716-000	FICA	6,188	8,594	9,200	10,700	10,700
101-219-717-000	HOSPITALIZATION INSURANCE	14,035	15,311	15,300	16,000	16,480
101-219-717-003	CITY FUNDED DEDUCTIBLE	2,400	3,750	3,750	5,250	5,250
101-219-717-050	EMPLOYEE HEALTH INS COPAY	(1,684)	(2,648)			
101-219-718-000	LIFE INSURANCE	1,124	1,717	1,900	2,150	2,215
101-219-719-000	PENSION CONTRIBUTION		1,999	2,300	3,000	3,000
101-219-719-002	OPEB CONTRIBUTION	3,000	3,614	3,700	4,500	4,500
101-219-723-000	WORKER'S COMPENSATION	291	236	500	1,000	1,000
101-219-725-020	PERSONNEL ALLOCATION	(44,496)	(60,216)	(90,434)	(120,793)	(120,793)
101-219-727-000	OFFICE SUPPLIES	672	57	500	500	500
101-219-727-001	POSTAGE		11	500	500	500
101-219-729-000	MISCELLANEOUS		6	1,000	1,000	1,000
101-219-806-000	MEMBERSHIP DUES	515	795	500	850	850
101-219-869-000	EXPENSE/MILEAGE			100	100	100
101-219-900-000	PRINTING/PUBLISHING/PUBLICITY	239	371	250	250	250
101-219-936-001	SOFTWARE MAINTENANCE	499	1,199	2,000	700	700
101-219-958-000	EDUCATION & TRAINING	2,484	10,216	1,800	12,000	12,000
101-219-958-001	TUITION	5,886	6,048	4,000		
		73,873	109,787	76,350	73,207	73,752
Dept 262-ELECTIONS						
101-262-713-000	PER DIEM WAGES	1,520	3,945	7,500	8,000	8,000
101-262-727-001	POSTAGE	35	239	1,400	1,400	1,400
101-262-728-000	OPERATING SUPPLIES	1,641	2,532	4,000	4,000	4,000
101-262-869-000	EXPENSE/MILEAGE	56	91			
101-262-900-000	PRINTING/PUBLISHING/PUBLICITY	2,657	3,894	7,800	4,000	4,000
101-262-933-000	EQUIPMENT MAINTENANCE	135		1,000		
101-262-936-000	COMPUTER MAINTENANCE				650	650
101-262-980-000	MACH & EQUIP MINOR PURCHASE			6,800		
101-262-980-001	COMPUTER & RELATED HARDWARE				400	400
		6,045	10,701	28,500	18,450	18,450

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FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
Dept 253-TREASURER						
101-253-703-000	DEPARTMENT HEAD	82,722	33,095			
101-253-710-000	PART TIME		9,958	21,840	25,000	25,000
101-253-716-000	FICA	6,227	3,173	1,700	1,950	1,950
101-253-717-000	HOSPITALIZATION INSURANCE	19,611	7,534			
101-253-717-003	CITY FUNDED DEDUCTIBLE	2,400				
101-253-717-050	EMPLOYEE COPAY	(971)				
101-253-718-000	LIFE INSURANCE	1,074	532			
101-253-719-000	PENSION CONTRIBUTION	5,021	2,115			
101-253-719-001	PENSION LIAB CATCH-UP	4,470				
101-253-719-002	OPEB CONTRIBUTION	3,292	1,250			
101-253-723-000	WORKER'S COMPENSATION	646	311	100	500	500
101-253-725-020	PERSONNEL ALLOCATION	(41,100)	(61,812)	48,669	48,343	48,343
101-253-727-000	OFFICE SUPPLIES	26	99	250	250	250
101-253-727-001	POSTAGE			250	250	250
101-253-727-002	TAX BILL EXPENSE	895	911	1,000	500	500
101-253-729-000	MISCELLANEOUS			250		
101-253-738-000	BANK SERVICE CHARGE	247	(15)	200	100	100
101-253-806-000	MEMBERSHIP DUES	525	365	500	500	500
101-253-869-000	EXPENSE/MILEAGE	186		100	100	100
101-253-900-000	PRINTING/PUBLISHING/PUBLICITY	3,521	3,623	4,000	4,000	4,000
101-253-902-000	OAKLAND COUNTY SERVICE		748	1,200	800	800
101-253-920-000	TELEPHONE/INTERNET SERVICE	7,257	1,739	1,800	2,300	2,300
101-253-936-001	SOFTWARE MAINTENANCE	800				
101-253-958-000	EDUCATION & TRAINING	933	1,891	2,500	2,500	2,500
101-253-958-002	TUITION REIMBURSEMENT	5,921	1,998			
		103,702	7,515	84,359	87,093	87,093
Dept 247-BOARD OF REVIEW						
101-247-713-000	PER DIEM	900	1,400	1,500	1,500	1,500
101-247-716-000	FICA	69	107	200	150	200
101-247-900-000	PRINTING/PUBLISHING/PUBLICITY	264	107			
101-247-958-000	EDUCATION & TRAINING		40	150	200	200
		1,233	1,654	1,850	1,850	1,900
APPROPRIATIONS - CITY ADMINISTRATION		587,237	371,668	460,705	477,184	479,349

City of Walled Lake, Michigan
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FUND 101: PUBLIC SAFETY

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
Dept 300-POLICE						
101-300-703-000	DEPART HEAD/ DIRECTOR	99,266	99,277	99,000	99,000	99,000
101-300-703-001	COMMAND OFFICERS				75,000	75,000
101-300-704-003	COMMAND OFFICERS PART TIME	116,828	119,979	110,000		
101-300-704-004	RECORDS ASSISTANT/DISPATCH	39,405	39,553	40,000	40,000	40,000
101-300-707-000	FULL TIME OFFICERS	319,892	313,399	336,300	336,300	336,300
101-300-707-001	PART TIME OFFICERS	301,161	265,891	272,555	292,500	292,500
101-300-711-000	OVERTIME	47,985	51,604	38,000	44,000	44,000
101-300-715-004	LONGEVITY	12,275	17,000	17,000	17,000	17,000
101-300-715-006	PTO/VACATION OR COMP PAY-OUT	571	2,599		2,000	
101-300-716-000	FICA	71,650	69,636	69,900	69,900	69,200
101-300-717-000	HOSPITALIZATION INSURANCE	71,717	62,522	60,000	62,000	63,860
101-300-717-003	CITY FUNDED DEDUCTIBLE	10,800	11,638	11,250	19,250	19,250
101-300-717-008	HEALTH CARE STIPEND	7,200	11,050	13,800	13,800	13,800
101-300-717-050	EMPLOYEE \$25 OPEB COPAY	(5,569)	(2,654)			
101-300-718-000	LIFE INSURANCE	10,482	10,053	10,300	11,100	11,433
101-300-719-000	PENSION CONTRIBUTION	8,603	5,568	10,000	4,000	4,000
101-300-719-001	PENSION LIAB CATCH-UP	763,948	308,727	367,000	433,740	437,500
101-300-719-002	OPEB CONTRIBUTION	8,616	9,396	9,900	12,240	12,240
101-300-723-000	WORKER'S COMPENSATION	19,068	31,239	25,000	35,000	35,000
101-300-724-001	OAKLAND COUNTY DISPATCH POLICE	81,608	84,639	85,000	88,000	88,000
101-300-725-020	PERSONNEL ALLOCATION	20,400	29,220	23,094	16,576	16,576
101-300-727-000	OFFICE SUPPLIES	4,233	6,313	3,750	3,950	3,950
101-300-727-001	POSTAGE		11	100		
101-300-728-000	OPERATING SUPPLIES	11,369	11,070	6,600	6,600	6,600
101-300-729-000	MISCELLANEOUS		360	500	500	500
101-300-731-000	UNIFORMS	14,662	8,142	11,000	11,000	11,000
101-300-732-000	GAS AND OIL	25,975	29,247	23,000	23,000	23,000
101-300-806-000	MEMBERSHIP DUES	495	395	750	500	500
101-300-807-000	RESERVE POLICE SUPPLIES	415	340	2,000	1,500	1,500
101-300-808-000	CRIME PREVENTION	2,045	7,250	1,250	1,250	1,250
101-300-814-001	PRISONER LOCK UP	3,525	2,325	4,000	2,750	2,750
101-300-817-000	CONSULTANT			1,500	1,000	1,000
101-300-829-000	OUTSIDE SERVICES - OTHER PROFESSIONAL	5,762	7,614	5,000	5,000	5,000
101-300-829-003	CRIMINAL HISTORY SEARCH		470		150	150
101-300-850-000	LIENS/CLEMIS	20,191	20,359	21,000	21,000	21,420
101-300-869-000	EXPENSE/MILEAGE		115		150	150
101-300-920-000	TELEPHONE/INTERNET SERVICE	19,217	9,787	3,000	3,000	3,000
101-300-921-000	ELECTRIC	9,854	9,790	7,500	7,500	7,500
101-300-932-000	CUSTODIAL MAINTENANCE SERVICE			250	120	120
101-300-933-000	EQUIPMENT MAINTENANCE	3,636	3,502	5,000	2,500	2,500
101-300-934-000	BUILDING/FACILITY MAINTENANCE	6,761	2,870	8,000	4,000	4,000
101-300-936-000	COMPUTER MAINTENANCE		3,177	3,500	2,500	2,500
101-300-939-000	VEHICLE MAINTENANCE	27,004	25,597	21,000	21,000	21,000
101-300-941-000	EQUIPMENT RENTAL	1,078	1,198			
101-300-956-000	CIVIL DEFENSE			100	100	100
101-300-958-000	EDUCATION & TRAINING	5,455	17,094	4,500	4,500	4,500
101-300-958-001	P.A. 302 TRAINING	4,750	2,561	3,500	3,500	3,500
101-300-958-002	TUITION REIMBURSEMENT	7,792	6,842	3,000	3,000	3,000
101-300-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA	2,199	6,839	3,000	3,000	4,000
101-300-980-001	COMPUTER & RELATED HARWARE PURCHASES		4,498	1,800	1,400	3,400
101-300-980-004	RECORD RETENTION	620	687	800	849	849
101-300-981-000	M&E>5000		1,830			
101-300-983-000	WEAPONS	3,301	2,912	6,000	3,000	6,500
		2,186,243	1,733,531	1,749,499	1,809,725	1,819,898

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GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
Dept 302-CROSSING GUARDS						
101-302-707-002	CROSSING GUARDS	7,815	6,548	11,000	6,500	6,500
101-302-716-000	FICA	598	501	900	500	500
101-302-723-000	WORKER'S COMPENSATION	93	275	500	275	275
		8,506	7,324	12,400	7,275	7,275
Dept 335-FIRE						
101-335-703-000	DEPART HEAD/ DIRECTOR	94,253	94,945	94,000	99,000	99,000
101-335-703-001	FIRE MARSHAL	65,290	65,648	66,243	72,177	72,177
101-335-703-003	INTERNSHIP WAGES	1,139	5,069	3,000	4,000	4,000
101-335-707-000	FULL TIME OFFICERS	64,622	40,703	130,730	142,924	142,924
101-335-710-000	RESERVES	225,421	257,084	200,000	225,000	225,000
101-335-710-002	POC FIREFIGHTERS	73,935	79,565	70,000	80,000	80,000
101-335-711-000	OVERTIME	28,007	20,207	25,000	25,000	25,000
101-335-715-004	LONGEVITY	6,125	5,025	6,125	7,500	7,500
101-335-715-005	EDUCATION BONUS	1,000	1,500	1,500	2,000	2,000
101-335-715-006	PTO/VAC PAY-OUT		4,554			
101-335-716-000	FICA	42,254	43,331	45,700	50,000	50,400
101-335-717-000	HOSPITALIZATION INSURANCE	57,587	50,606	58,000	62,000	62,000
101-335-717-003	CITY FUNDED DEDUCTIBLE	7,200	10,000	10,000	14,000	14,000
101-335-717-008	STIPENDS	495				
101-335-717-050	EMPLOYEE HEALTH INS COPAY	(2,914)	(707)			
101-335-718-000	LIFE INSURANCE	9,724	10,093	13,000	13,000	13,390
101-335-719-000	PENSION CONTRIBUTION	4,444	3,990	7,000	2,000	2,000
101-335-719-001	PENSION LIAB CATCH-UP	6,595	2,859	10,000	17,772	20,000
101-335-719-002	OPEB CONTRIBUTION	5,496	5,808	6,800	6,800	6,800
101-335-723-000	WORKER'S COMPENSATION	49,907	27,316	40,000	43,000	43,000
101-335-724-001	OAKLAND COUNTY DISPATCH POLICE	27,203	28,213	30,450	31,000	31,000
101-335-725-020	PERSONNEL ALLOCATION	20,400	19,476	19,626	16,576	16,576
101-335-727-000	OFFICE SUPPLIES	981	1,514	1,200	1,500	1,500
101-335-727-001	POSTAGE		11	150	150	150
101-335-728-000	OPERATING SUPPLIES	8,661	8,845	6,500	9,000	9,000
101-335-729-000	MISCELLANEOUS	173	312	500	500	500
101-335-729-003	FIRE PREVENTION EDUCATION	1,896	2,247	1,800	2,000	2,000
101-335-729-005	MONTHLY PAID ON-CALL TRAINING SESSION	62	148	500	500	500
101-335-729-006	FIRE EXPLORERS	265	346	500	500	500
101-335-731-000	UNIFORMS	10,221	6,646	9,000	9,000	9,000
101-335-732-000	GAS AND OIL	7,537	7,164	15,000	15,000	15,000
101-335-733-000	AMBULANCE COLLECTIONS EXP	7,056	4,277	4,000	4,200	4,200
101-335-806-000	MEMBERSHIP DUES	3,999	4,969	4,500	4,500	4,500
101-335-829-000	OUTSIDE SERVICES - OTHER PROFESSIONAL	5,532	13,879	16,000	16,000	16,000
101-335-850-000	OAKLAND COUNTY FIRE SERVICES- OTHER	4,649	4,364	7,100	7,500	7,500
101-335-851-000	RADIO SERVICE	2,511	3,829	4,000	4,000	4,000
101-335-900-000	PRINTING/PUBLISHING/PUBLICITY	162	95	250	250	250
101-335-920-000	TELEPHONE/INTERNET SERVICE	7,786	3,727	3,000	2,500	2,500
101-335-921-000	ELECTRIC	8,386	8,624	8,000	8,000	8,000
101-335-922-000	HEAT	5,402	5,926	6,000	6,000	6,000
101-335-923-000	WATER	7,556	5,807	4,000	8,000	8,000
101-335-931-000	GROUNDS MAINTENANCE SERVICE	129	1,430	2,500	2,500	2,500
101-335-932-000	CUSTODIAL MAINTENANCE SERVICE	129	215			
101-335-933-000	EQUIPMENT MAINTENANCE	8,989	6,740	10,000	10,000	10,000
101-335-934-000	BUILDING/FACILITY MAINTENANCE	11,541	15,321	10,000	10,000	10,000
101-335-936-000	COMPUTER MAINTENANCE	47	96	1,000	1,000	1,000
101-335-936-001	SOFTWARE MAINTENANCE	545		500	1,000	1,000
101-335-939-000	VEHICLE MAINTENANCE	15,282	14,539	20,000	25,000	25,000

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GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
101-335-958-000	EDUCATION & TRAINING	15,178	10,110	13,000	13,000	13,000
101-335-958-002	TUITION REIMBURSEMENT	4,025	5,943	5,000	5,000	5,000
101-335-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA	22,073	18,416	20,000	20,000	24,200
101-335-980-001	COMPUTER & RELATED HARWARE PURCHASES			1,000	1,000	1,800
101-335-980-002	SOFTWARE PURCHASES			4,000	1,500	
101-335-983-000	WEAPONS & PROTECTIVE GEAR	6,249	3,725	8,000	8,000	6,000
101-335-985-000	BUILDING ADDITIONS/IMPROVEMENTS		2,125		3,000	
		955,203	936,675	1,024,174	1,113,849	1,115,367
Dept 371-BUILDING INSPECTION DEPT						
101-371-708-001	CODE ENFORCEMENT OFFICER	33,390	18,110	15,000	20,000	20,000
101-371-708-002	BUILDING OFFICIAL	28,800	15,300	16,200	18,000	18,000
101-371-710-000	PART-TIME INSPECTORS			10,000		
101-371-716-000	FICA	2,554	1,282	3,200	3,000	3,000
101-371-723-000	WORKER'S COMPENSATION	(2,041)	10,853	3,000	7,000	7,000
101-371-725-020	PERSONNEL ALLOCATION	55,296	98,592	93,324	107,228	107,228
101-371-727-000	OFFICE SUPPLIES	165	148	1,000	500	500
101-371-727-001	POSTAGE			300	300	300
101-371-728-000	OPERATING SUPPLIES	83	520		500	500
101-371-728-000	UNIFORMS		231			
101-371-732-000	GAS AND OIL	762	1,275		1,000	1,000
101-371-804-000	WEED CUTTING	5,210	3,215	5,000	2,000	2,000
101-371-806-000	MEMBERSHIP DUES	700	700	700	700	700
101-371-828-000	TRADE INSPECTION OUTSIDE SERVICES	19,360	21,758	20,000	25,000	25,000
101-371-900-000	PRINTING/PUBLISHING/PUBLICITY	149		250		
101-371-920-000	TELEPHONE/INTERNET SERVICE	27,216	3,906	5,700	5,700	5,700
101-371-936-001	SOFTWARE MAINTENANCE	1,133	1,160	1,200	1,200	1,200
101-371-939-000	VEHICLE MAINTENANCE			1,000		
101-371-958-000	EDUCATION & TRAINING	500	95	500	500	500
		173,275	177,145	176,374	192,628	192,628
APPROPRIATIONS - PUBLIC SAFETY		3,323,228	2,854,675	2,962,447	3,123,477	3,135,168

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Dept 212-FINANCE & BUDGET						
101-212-704-000	DEPART HEAD/ DIRECTOR	99,266	73,258	82,500	87,500	87,500
101-212-715-006	PTO/VAC PAY-OUT		2,861			
101-212-716-000	FICA	7,544	5,603	6,400	6,700	6,700
101-212-717-000	HOSPITALIZATION INSURANCE	20,384	14,425	17,000	17,000	17,510
101-212-717-003	CITY FUNDED DEDUCTIBLE	2,400	2,600	3,000	3,500	3,500
101-212-717-050	EMPLOYEE HEALTH INS COPAY	(971)				
101-212-718-000	LIFE INSURANCE	1,255	1,122	1,500	1,425	1,468
101-212-719-000	PENSION CONTRIBUTION	6,025	4,504	6,000	5,000	5,000
101-212-719-001	PENSION LIAB CATCH-UP	5,364		500		
101-212-719-002	OPEB CONTRIBUTION	3,000	2,750	3,000	3,000	3,000
101-212-723-000	WORKER'S COMPENSATION	26	621	600	600	600
101-212-725-020	PERSONNEL ALLOCATION	(94,896)	(85,500)	(45,717)	(43,232)	(43,232)
101-212-728-000	OPERATING SUPPLIES	127	362	250	250	250
101-212-806-000	MEMBERSHIP DUES	680		750	500	500
101-212-900-000	PRINTING/PUBLISHING/PUBLICITY	367	629		200	200
101-212-936-001	SOFTWARE MAINTENANCE	205				
101-212-958-000	EDUCATION & TRAINING	1,059	642	2,000	2,000	2,000
101-212-958-002	TUITION REIMBURSEMENT		4,050			
		51,835	27,927	77,783	84,443	84,996
Dept 209-ASSESSOR						
101-209-902-000	OAKLAND COUNTY SERVICE	52,208	51,286	63,000	55,000	56,000
		52,208	51,286	63,000	55,000	56,000
Dept 218-GENERAL OPERATIONS						
101-218-703-003	INTERNSHIP WAGES	41,006	11,562	19,500		
101-218-708-000	FT DPW/CLERICAL	41,924	32,435			
101-218-710-000	PART-TIME			19,500	20,000	20,000
101-218-711-000	OVERTIME	5,014	4,745	5,000	2,500	2,500
101-218-715-004	LONGEVITY	1,310	1,840			
101-218-715-005	EDUCATION BONUS	600	600			
101-218-716-000	FICA	6,749	3,841	3,400	1,725	1,725
101-218-717-000	HOSPITALIZATION INSURANCE	24,694	12,541			
101-218-717-003	CITY FUNDED DEDUCTIBLE	3,600				
101-218-717-050	EMPLOYEE HEALTH INS COPAY	(971)				
101-218-718-000	LIFE INSURANCE	692	705			
101-218-719-000	PENSION CONTRIBUTION	1,948	1,541			
101-218-719-001	PENSION LIAB CATCH-UP	245,240	293,249	347,592	358,620	358,620
101-218-719-002	OPEB CONTRIBUTION	1,352	988			
101-218-720-000	CONTINGENCY			10,000	10,000	10,000
101-218-723-000	WORKERS COMPENSATION	197	311	500	250	250
101-218-724-000	UNEMPLOYMENT COMPENSATION					
101-218-725-020	PERSONNEL ALLOCATION	(5,796)	(38,592)	16,913	36,913	36,913
101-218-727-000	OFFICE SUPPLIES	6,729	6,520	6,500	6,500	6,500
101-218-727-001	POSTAGE	4,697	5,486	4,000	6,000	6,000
101-218-728-000	OPERATING SUPPLIES	1,733	1,332	2,000	2,000	2,000
101-218-729-000	MISCELLANEOUS	382	525	500	500	500
101-218-806-000	MEMBERSHIP DUES	6,670	6,665	7,100	5,500	5,500
101-218-812-000	AUDIT	11,612	11,792	15,000	16,200	16,200
101-218-820-000	ENGINEERING	5,725				
101-218-823-000	INSURANCE AND BONDS	56,913	59,482	60,000	66,940	66,940
101-218-829-000	OUTSIDE SERVICES - OTHER PROFESSIONAL	2,037	592			
101-218-900-000	PRINTING/PUBLISHING/PUBLICITY	5,112	1,835	5,000	3,000	3,000
101-218-920-000	TELEPHONE/INTERNET SERVICE	27,216	4,728	4,000	5,640	5,640
101-218-921-000	ELECTRIC	4,106	4,301	6,600	4,500	4,500
101-218-922-000	HEAT	6,184	7,192	6,900	6,900	6,900

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101-218-923-000	WATER	5,292	1,128	1,600	1,600	1,600
101-218-932-000	CUSTODIAL MAINTENANCE SERVICE	5,907	5,138	5,000	5,000	5,000
101-218-933-000	EQUIPMENT MAINTENANCE	3,013	1,333	9,000	4,000	4,000
101-218-934-000	BUILDING/FACILITY MAINTENANCE	21,274	6,749	25,250	25,250	25,250
101-218-934-001	HVAC CONTRACT	4,678	12,891	8,000	8,000	8,000
101-218-936-000	COMPUTER MAINTENANCE	23,325	26,285	30,000	30,000	30,000
101-218-936-001	SOFTWARE MAINTENANCE	18,354	11,435	18,000	18,000	18,000
101-218-941-000	EQUIPMENT RENTAL	6,419	6,225	6,000	6,000	6,000
101-218-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA	9,042		3,000		
101-218-980-001	COMPUTER & RELATED HARWARE PURCHASES		371	1,800	1,800	1,800
101-218-980-003	FURNISHINGS AND FIXTURES	1,453		1,000	1,000	1,000
		605,432	507,771	648,655	654,338	654,338
<u>Dept 276-CEMETERY</u>						
101-276-921-000	ELECTRIC	161	164	160	160	160
101-276-931-000	GROUNDS MAINTENANCE	2,610	1,566	4,000	4,000	4,000
101-276-936-001	SOFTWARE MAINTENANCE	483				
		3,254	1,730	4,160	4,160	4,160
<u>Dept 747-COMMUNITY ACTION PROGRAMS</u>						
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	1,540	7,859	3,500		
101-747-969-002	CDBG-COMMUNITY BENEFIT		9,435	19,200		
101-747-975-004	SR. CITIZEN NUTRITION PROGRAM					
101-747-975-006	OLHSA					
101-747-969-003	CDBG-WIXOM SENIOR CENTER	6,548	8,079	5,000		
		11,088	28,373	30,700	3,000	3,000
<u>Dept 690-PARKS AND RECREATION</u>						
101-690-725-020	PERSONNEL ALLOCATION	48,254	74,784	73,016	81,985	81,985
101-690-727-000	OFFICE SUPPLIES	627				
101-690-727-001	POSTAGE	850		750	2,000	2,000
101-690-728-000	OPERATING SUPPLIES	1,327	2,320	500		
101-690-729-000	UNIFORMS	110	72	250		
101-690-817-000	CONSULTANT	9,546	5,238			
101-690-820-000	ENGINEERING	7,625		5,000	500	500
101-690-886-000	CONCERTS & MOVIES	5,000	3,800	6,000	6,000	6,000
101-690-886-001	ASCAP LICENSE	348	357	400	400	400
101-690-890-000	MARKET DAYS	161				
101-690-891-000	TREE LIGHTING	4,062	762	5,000	2,000	2,000
101-690-891-050	CHRISTMAS DECORATIONS	105				
101-690-892-000	EGG HUNT	2,388	3,226	3,000	2,500	2,500
101-690-893-000	MEMORIAL DAY	487	327		500	500
101-690-894-000	HOLIDAY EVENTS AND SUPPLIES	706	580	2,000	2,000	2,000
101-690-895-000	FARMERS MARKET	7	1,983	500	2,000	2,000
101-690-898-000	BEACH PARTY	10,821	3,098	7,000	5,000	5,000
101-690-900-000	PRINTING PUBLICATION	856	1,005	750	1,000	1,000
101-690-921-000	ELECTRIC	637	1,101	600	1,000	1,000
101-690-923-000	WATER-FOSTER FARM HOUSE		194		200	200
101-690-937-000	PARK IMP./REPAIR/MAINTENANCE	5,850	7,621	8,000	8,000	8,000
101-690-937-001	TRAILWAY OPERATIONS	37,571	37,001			
101-690-948-000	PORTA JONS	3,935	2,223	3,000	3,000	3,000
		141,273	145,692	115,766	118,085	118,085

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GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
Dept 801-PLANNING						
101-801-725-020	PERSONNEL ALLOCATION	55,296	93,720	88,089	124,277	124,277
101-801-727-001	POSTAGE				1,000	1,000
101-801-806-000	MEMBERSHIP DUES		1,325			
101-801-817-000	CONSULTANT	17,480	18,490	15,000	15,000	15,000
101-801-818-000	SITE PLAN REVIEW	43				
101-801-820-000	ENGINEERING	14,850	32,415	20,000	20,000	20,000
101-801-821-000	SPECIAL STUDIES	2,295				
101-801-834-000	ZONING ORDINANCE	914	255	5,000	5,000	1,000
101-801-900-000	PRINTING/PUBLISHING/PUBLICITY	2,125	1,897	1,000	1,000	1,000
		93,002	148,102	129,089	166,277	162,277
Dept 809-ZONING BOARD OF APPEALS						
101-809-725-020	PERSONNEL ALLOCATION		11,112	10,259	12,518	12,518
101-809-900-000	PRINTING/PUBLISHING/PUBLICITY	1,486	1,634		1,500	1,500
101-809-901-000	BOARD OF APPEALS-MISC.			1,250	1,000	1,000
101-809-958-000	EDUCATION AND TRAINING	50				
		1,536	12,746	11,509	15,018	15,018
Dept 441-PUBLIC WORKS						
101-441-703-001	DEPUTY/ASSIST	10,684		68,000	68,000	68,000
101-441-703-003	INTERNSHIP WAGES	16,938	24,082	23,400	23,400	23,400
101-441-707-000	FT WAGES	858				
101-441-708-000	DPW CREW	197,811	199,578	212,288	221,110	221,110
101-441-710-000	PART-TIME	33,583	28,175	37,440	20,000	20,000
101-441-711-000	OVERTIME	29,347	12,298	20,000	20,000	20,000
101-441-715-004	LONGEVITY	5,240	7,360	7,360	5,520	5,520
101-441-715-005	EDUCATION BONUS	1,800	1,800	1800	1,200	1,200
101-441-716-000	FICA	22,121	21,203	28,300	22,000	22,000
101-441-717-000	HOSPITALIZATION INSURANCE	53,051	42,272	40,000	37,000	38,110
101-441-717-003	CITY FUNDED DEDUCTIBLE	9,600	8,750	8,750	12,250	12,250
101-441-717-008	STIPENDS	1,200	1,200	1,200	1,200	1,200
101-441-717-050	EMPLOYEE HEALTH INS COPAY	(3,885)				
101-441-718-000	LIFE INSURANCE	3,155	3,038	4,000	3,500	3,605
101-441-719-000	PENSION CONTRIBUTION	7,994	7,482	10,000	8,115	8,115
101-441-719-001	PENSION LIAB CATCH-UP	26,241	32,864	37,000	45,085	48,000
101-441-719-002	OPEB CONTRIBUTION	4,368	4,660	5,000	6,120	6,120
101-441-723-000	WORKER'S COMPENSATION	7,052	(621)	16,000	8,500	8,500
101-441-725-020	PERSONNEL ALLOCATION	(152,384)	(181,158)	(177,960)	(143,812)	(143,812)
101-441-727-000	OFFICE SUPPLIES	50	318	300	400	400
101-441-728-000	OPERATING SUPPLIES	9,623	2,986	6,500	6,500	6,500
101-441-729-000	MISCELLANEOUS	121		500	500	500
101-441-731-000	UNIFORMS	1,201	1,267	2,000	2,000	2,000
101-441-732-000	GAS AND OIL	9,608	11,996	10,000	10,000	10,000
101-441-803-000	MISS DIG				2,300	2,300
101-441-805-000	TREE REMOVAL/MAINTENANCE	1,255	2,700	2,000	2,000	2,000
101-441-806-000	MEMBERSHIP DUES	285	210	300	300	300
101-441-829-000	OUTSIDE SERVICES - OTHER PROFESSIONAL	468	198		200	200
101-441-920-000	TELEPHONE/INTERNET SERVICE	9,072	3,677	3,600	3,600	3,600
101-441-921-000	ELECTRIC	510	566	600	600	600
101-441-922-000	HEAT	7,052	8,377	6,800	6,800	6,800
101-441-923-000	WATER	3,586	3,976	3,500	3,500	3,500
101-441-931-000	GROUNDS MAINTENANCE	1,682	24,427	6,000	10,000	10,000
101-441-932-000	CUSTODIAL MAINTENANCE SERVICE	179				
101-441-933-000	EQUIPMENT MAINTENANCE	3,909	10,032	7,500	7,500	7,500

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

FUND 101: PUBLIC SERVICES

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
101-441-934-000	BUILDING/FACILITY MAINTENANCE	2,895	1,029	3,000	3,000	3,000
101-441-939-000	VEHICLE MAINTENANCE	5,082	9,172	8,000	8,000	8,000
101-441-941-000	EQUIPMENT RENTAL	375		1,200	1,200	1,200
101-441-941-020	I/F EQUIP RENTAL	32,208	25,746	40,000	10,000	10,000
101-441-958-000	EDUCATION & TRAINING	130		500	500	500
101-441-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA	2,323		3,000	3,000	8,000
		366,387	319,660	447,878	441,088	450,218
Dept 445-DRAINS/LAKE - PUBLIC BENEFIT						
101-445-725-020	PERSONNEL ALLOCATION		46,200	27,521	27,348	27,348
101-445-734-000	INFRASTRUCTURE R&M - MINOR	425	119,207			50,000
101-445-806-000	MEMBERSHIP DUES	3,431	3,449	3,500	3,500	3,500
101-445-820-000	ENGINEERING	56,454	12,592	30,000	20,000	20,000
101-445-920-000	PRINTING/PUBLICATION	314	113	250	250	250
101-445-930-000	STORM WTR LAKE LEVEL MAINT	26	1,034	10,000	2,500	2,500
101-445-975-005	GREENAWAY TAYLOR LADD DRAIN	4,389	3,550	6,000	3,000	3,000
101-445-988-000	CONSTRUCTION - MATERIALS	1,800				
		66,839	186,145	77,271	56,598	106,598
Dept 448-STREET LIGHTING						
101-448-921-000	ELECTRIC	43,014	39,710		40,000	40,000
101-448-924-000	ELECTRIC - DDA DISTRICT ST LIGHTS	15,141		35,000		
101-448-933-000	EQUIPMENT MAINTENANCE	7,622	4,931		2,000	2,000
		65,776	44,641	35,000	42,000	42,000
Dept 732-CITY BEAUTIFICATION						
101-732-894-000	HOLIDAY EVENTS AND SUPPLIES	210	24			
101-732-921-000	CITY WELCOME SIGNS	1,257	1,347	1,000	1,000	1,000
101-732-931-000	GROUNDS MAINTENANCE	3,234	4,208	5,000	3,000	3,000
101-732-933-000	EQUIPMENT MAINTENANCE	16				
		4,717	5,579	6,000	4,000	4,000
Dept 736-RETIREE HEALTHCARE						
101-736-717-000	HEALTH INSURANCE	17,022	10,935	10,800	11,000	11,220
101-736-717-006	RETIREE REIMBURSEMENTS	71,454	65,275	71,000	65,000	66,300
101-736-719-002	OPEB/PAYOUT	113,264				
		201,739	76,210	81,800	76,000	77,520
Dept 965-TRANSFER OUT						
101-965-999-003	TRANSFER TO DEBT SERVICE	38,231	35,829	35,113	34,897	32,031
101-965-999-590	TRANSFER TO REFUSE	1,200	1,300	1,200		
		39,431	37,129	36,313	34,897	32,031
APPROPRIATIONS - PUBLIC SERVICES		1,704,519	1,592,991	1,764,924	1,754,904	1,810,241

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

FUND 101: CAPITAL OUTLAY

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
Dept 900-CAPITAL OUTLAY - MAJOR						
101-900-980-002	SOFTWARE PURCHASES	2,863	5,295			
101-900-980-003	FURNISHINGS AND FIXTURES	2,575				
101-900-981-000	MACH & EQUIP - NEW 5000 AND >	187,192		20,000		
101-900-981-001	VEHICLE PURCHASE	92,678	251,685	30,000		
101-900-985-000	BUILDING IMPROVEMENTS	8,796		50,000		
101-900-988-000	CONSTRUCTION - CAPITAL OUTLAY	16,215	2,500			
101-900-990-001	LAND IMPROVEMENTS	384,404	259,970	65,000	20,000	20,000
		694,723	519,450	165,000	20,000	20,000
APPROPRIATIONS - CAPITAL OUTLAY		694,723	519,450	165,000	20,000	20,000

SPECIAL REVENUE FUNDS

FUND 202: MAJOR ROADS FUND 203: LOCAL ROADS

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

Over the last seven (7) years the city has focused a significant amount of resources on repairing and upgrading the city roads. With additional funding from the State of Michigan in fiscal year 2019 of approximately \$68,000, and a combined expected amount of \$115,600 in fiscal years 2020 and 2021, the city will continue to invest in the improvement of the roads.

Over the past five years, City Council authorized non-motorized improvements for the city; approving both new and upgraded sidewalk enhancements to Pontiac Trail and Decker Road, as well as along Ladd Road. Also, in 2019, the 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 will be part of the upcoming fiscal years' budget discussions.

12.75 miles of Local Roads (70.5%)

Regular maintenance and the 2009 roads bond debt service payment comprise the activity in Local Roads. City engineers are recommending total reconstruction for four local neighborhood road systems, as well as other smaller projects that were revealed as part of the PACER report. The timeline and financing discussions are part of the city-wide infrastructure analysis. With additional funding from the state, reserves are expected to increase, however not at a level required to implement these significant capital improvements without additional financing.

5.34 miles of Major Roads (29.5%)

Engineering recommended plans for Decker Road between Maple and 14 Mile, as well as Ladd Road west of Pontiac Trail. City Council instructed the engineer to submit project plans to the County, along with a request for both County and Federal matching funds. The city was awarded a Federal Aid Grant for Decker Road to be completed in 2022. The match of approximately \$275,000 will be funded by the Downtown Development Authority (DDA), which will help the road fund reserves continue to increase for other needed road investments. As of April 2020, the Ladd Road project has not been selected to receive grant funding.



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)

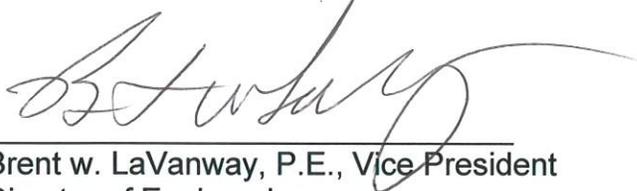
Costs do not include engineering services and quality control

Ms. Chelsea Pesta
City of Walled Lake
11/22/2019
Page 3 of 3

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

Respectfully submitted,

BOSS ENGINEERING COMPANY



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

BwL/bwl

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**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

PACER 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.

➤ PACER 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: \$40,000	-
Mill & Overlay of Wellsboro East	Engineering Construction, & Quality Control: \$35,000	4
Neighborhoods: \$1.475M	Milling of existing asphalt pavement and placing 4" of new – does not include engineering services	
A-O Subdivision	\$390,000	3
Penny Lake Shores #2 Subdivision	\$275,000	4
Tri-A Subdivision	\$350,000 (paving only)	3/4
Clarence Subdivision (Oakshade St.)	\$48,000	6
Chestnut Hills West Subdivision	\$95,000	4/5
Glenwood Hills Subdivision	\$215,000	5/6
Schoolcrest Manor (Spring Park)	\$47,000	5
Tamarack Woods (Woods Ct.)	\$55,000	5

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

FUND 202: MAJOR ROADS

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
REVENUES						
202-000-546-000	ACT 51 FUNDS	400,934	427,677	400,000	450,000	475,000
202-000-265-000	INTEREST	220	764			
TOTAL ESTIMATED REVENUES		401,154	428,441	400,000	450,000	475,000
APPROPRIATIONS						
Dept 451-CONSTRUCTION - STREETS & STRUCTURES						
202-451-820-000	ENGINEERING		103,950	100,000	50,000	
202-451-988-000	CONSTRUCTION - CAPITAL OUTLAY		31,843	50,000	40,000	
		-	135,793	150,000	90,000	-
Dept 462-PRESERVATION - STREETS & STRUCTURES						
202-462-725-020	PERSONNEL ALLOCATION	35,916	35,916	41,604	42,319	42,320
202-462-734-000	INFRASTRUCTURE R&M - MINOR	5,994	12,246	7,000	10,000	10,000
202-462-941-020	I/F EQUIP RENTAL	7,751	8,132	12,000	15,000	15,000
		49,661	56,294	60,604	67,319	67,320
Dept 474-TRAFFIC SERVICES						
202-474-736-000	TRAFFIC SIGN MATERIAL	4,344		3,500	2,500	2,500
202-474-802-000	SIGNAL MAINTENANCE PROGRAM	16,215	21,055	25,000	25,000	25,000
202-474-831-000	STREET SWEEPING	4,114	4,145	5,100	5,000	5,000
202-474-902-000	OAKLAND COUNTY SERVICE			1,000	1,000	1,000
202-474-941-020	I/F EQUIP RENTAL	188	(11,502)	300	500	500
202-474-967-010	STRIPING	9,850	7,970	14,000	14,000	
		34,711	21,668	48,900	48,000	34,000
Dept 478-WINTER MAINT - STREETS & STRUCTURES						
202-478-735-000	SNOW AND ICE MATERIAL	12,647	9,278	17,000	17,000	17,000
202-478-941-020	I/F EQUIP RENTAL	14,616	33,337	8,700	8,700	8,700
		27,263	42,615	25,700	25,700	25,700
Dept 482-ACT 51 ADMINISTRATIVE						
202-482-725-020	PERSONNEL ALLOCATION	20,196	20,184	23,403	23,804	23,825
202-482-812-000	AUDIT	1,613	1,638	1,550	2,000	2,000
202-482-955-000	I/F ADMIN SERVICES - GEN ADMIN	13,000	13,000	12,066	16,122	16,500
202-482-955-001	ALLOCATED ACT 51 TO LOCAL RDS.	100,000	100,000	100,000	100,000	100,000
		134,809	134,822	137,019	141,926	142,325
TOTAL APPROPRIATIONS		246,444	391,192	422,223	372,945	269,345
NET OF REVENUES/APPROPRIATIONS - FUND 202		154,710	37,249	(22,223)	77,055	205,655
BEGINNING FUND BALANCE		252,559	407,269	444,518	422,295	499,350
ENDING FUND BALANCE		407,269	444,518	422,295	499,350	705,005

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

FUND 203: LOCAL ROADS

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
REVENUES						
203-000-546-000	ACT 51 FUNDS	192,690	162,357	256,000	175,000	185,000
203-000-548-000	METRO BOND AUTHORITY	20,185	19,724	15,000	20,000	20,000
203-000-574-000	OTHER STATE REVENUE		69,309			
203-000-578-000	PILOT LOCAL RD IMPROVEMENT		13,556		13,000	13,000
203-000-665-000	INTEREST	23	85			
203-000-669-004	XFR FROM MAJOR ROADS FUND 202	100,000	100,000	100,000	100,000	100,000
TOTAL ESTIMATED REVENUES		312,898	365,031	371,000	308,000	318,000
APPROPRIATIONS						
Dept 451-CONSTRUCTION - STREETS & STRUCTURES						
203-451-988-000	CONSTRUCTION -MATERIALS & C/S	22,875			35,000	50,000
203-451-988-050	SIDEWALKS	58,710	15,488	11,513		
		81,585	15,488	11,513	35,000	50,000
Dept 462-PRESERVATION - STREETS & STRUCTURES						
203-462-725-020	PERSONNEL ALLOCATION	56,850	56,856	41,604	42,319	42,500
203-462-734-000	INFRASTRUCTURE R&M - MINOR	3,040	3,255	3,500	10,000	10,000
203-462-941-020	I/F EQUIP RENTAL	7,265	10,819	1,000	8,000	8,000
		67,155	70,930	46,104	60,319	60,500
Dept 474-TRAFFIC SERVICES						
203-474-736-000	TRAFFIC SIGN MATERIAL	(975)	(1,525)	3,500	1,500	1,500
203-474-967-010	STRIPING	3,650		3,500	3,500	
		2,675	(1,525)	7,000	5,000	1,500
Dept 478-WINTER MAINT - STREETS & STRUCTURES						
203-478-735-000	SNOW AND ICE MATERIAL	32,791	15,788	32,000	25,000	25,000
203-478-941-020	I/F EQUIP RENTAL	8,663	12,311	8,000	8,000	8,000
		41,454	28,099	40,000	33,000	33,000
Dept 482-ACT 51 ADMINISTRATIVE						
203-482-725-020	PERSONNEL ALLOCATION	25,398	25,404	23,403	23,804	24,000
203-482-812-000	AUDIT	1,613	1,638	1,575	2,000	2,000
203-482-955-000	I/F ADMIN SERVICES - GEN ADMIN	6,400	6,400	12,066	16,122	16,500
		33,411	33,442	37,044	41,926	42,500
Dept 965-TRANSFER OUT						
203-965-999-003	TRANSFER TO DEBT SERVICE	106,050	102,525	98,925	120,000	115,000
		106,050	102,525	98,925	120,000	115,000
TOTAL APPROPRIATIONS		332,330	248,959	240,586	295,245	302,500
NET OF REVENUES/APPROPRIATIONS - FUND 203		(19,431)	116,072	130,414	12,755	15,500
BEGINNING FUND BALANCE		102,234	82,803	198,875	329,289	342,044
ENDING FUND BALANCE		82,803	198,875	329,289	342,044	357,544

FUND 265: DRUG FORFEITURE

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

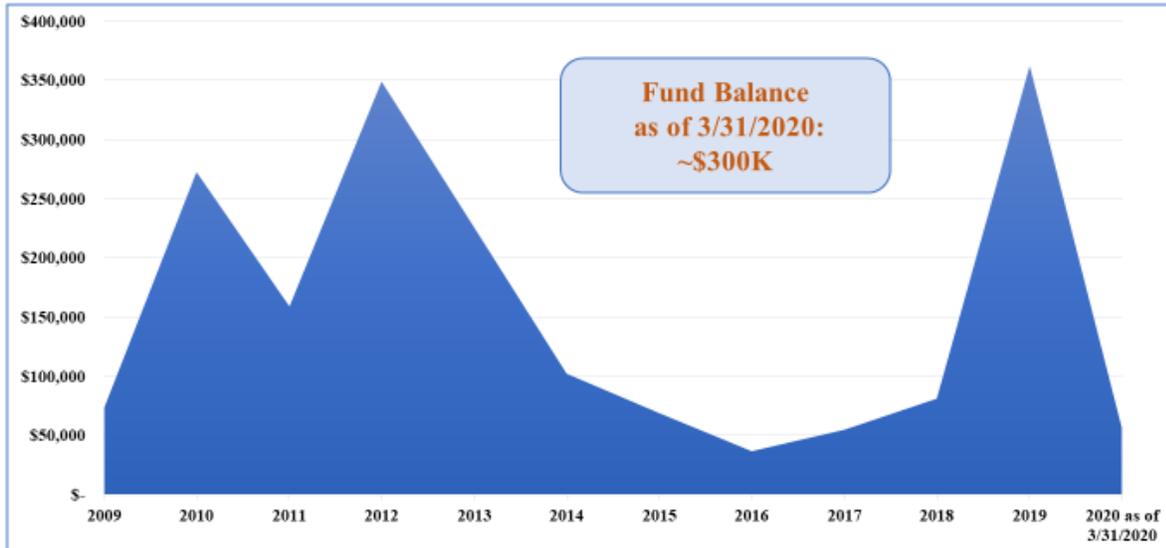
Fund 265 holds all state and federal drug forfeiture activities for the Walled Lake Police Department. There are strict guidelines as to when and how this money should be spent.

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 Revenues



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

FUND 265: FORFEITURE FUND

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
REVENUES						
265-000-529-005	MISCELLANEOUS		1,301			
265-000-656-100	DEPT OF JUSTICE FORFEITURE SHARING	62,990	344,069			
265-000-656-200	STATE OF MI	10,914	1,966	100,000	100,000	100,000
265-000-656-200	INTEREST INCOME DOJ	177	634			
265-000-673-000	SALE OF STATE SEIZED ASSETS	1,428	5,701			
265-000-673-001	SALE OF FED ASSETS	5,666	7,100			
265-000-695-000	DRUG REVENUES MISCELLANEOUS		1,669			
TOTAL ESTIMATED REVENUES		81,175	362,441	100,000	100,000	100,000
APPROPRIATIONS						
Dept 399-FEDERAL FORFEITURE						
265-399-728-000	OPERATING SUPPLIES	1,487	2,376			
265-399-731-000	UNIFORMS		1,186			
265-399-808-001	NARCOTICS DRUG ENFORCEMENT		400			
265-399-814-001	PRISONER LOCK UP		750			
265-399-933-000	EQUIPMENT MAINTENANCE	515				
265-399-934-000	BUILDING/FACILITY MAINTENANCE	950				
265-399-939-000	VEHICLE MAINTENANCE		3,823			
265-399-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA	2,768	11,853			
265-399-980-001	COMPUTER & RELATED HARWARE PURCHASES		5,871			
265-399-981-000	MACH & EQUIP - NEW 5000 AND >		3,350			
265-399-981-001	VEHICLE PURCHASE	32,403	51,002			
265-399-983-000	WEAPONS & PROTECTIVE GEAR		5,175			
		38,122	85,787	-	-	-
Dept 400-STATE FORFEITURE						
265-400-728-000	OPERATING SUPPLIES		1,146			
265-400-731-000	UNIFORMS		2,310			
265-400-808-001	NARCOTICS DRUG ENFORCEMENT	5,270				
265-400-920-000	TELEPHONE/INTERNET SERVICE	2,082	2,293			
265-400-934-000	BUILDING/FACILITY MAINTENANCE	4,500				
265-400-936-000	COMPUTER MAINTENANCE	982				
265-400-939-000	VEHICLE MAINTENANCE	2,517	400			
265-400-980-000	MACH & EQUIP MINOR \$500 - \$4999 EA	3,492	819			
		18,843	6,968	-	-	-
Dept 900-CAPITAL OUTLAY - MAJOR						
265-900-981-000	MACH & EQUIP - NEW 5000 AND >			100,000	100,000	100,000
		-	-	100,000	100,000	100,000
TOTAL APPROPRIATIONS		56,966	92,754	100,000	100,000	100,000
NET OF REVENUES/APPROPRIATIONS - FUND 265		24,209	269,686	-	-	-
BEGINNING FUND BALANCE		40,364	64,574	334,260	334,260	334,260
ENDING FUND BALANCE		64,574	334,260	334,260	334,260	334,260

FUND 588: TRANSPORTATION

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

The goal of the transportation fund 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.

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 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 2021 and 2022 Budget

FUND 588: TRANSPORTATION FUND

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
REVENUES						
588-000-600-000	BUS FARE	4,534	4,763	5,000		
588-000-634-000	SMART MUNICIPAL CREDITS	217,049	1,720	151,024		
588-000-634-050	SMART COMMUNITY CREDITS		49,230		21,056	21,056
588-000-665-000	INTEREST	91	279			
TOTAL ESTIMATED REVENUES		221,674	55,992	156,024	21,056	21,056
APPROPRIATIONS						
588-689-701-000	I/F SERVICES-DPW	12,500	12,500	4,312		
588-689-701-001	I/F SERVICES-TREASURER	26,840	20,400	3,446	9,723	9,723
588-689-703-003	INTERNSHIP WAGES	120				
588-689-710-000	PART-TIME	39,857	12,245			
588-689-716-000	FICA	3,058	895			
588-689-723-000	WORKER'S COMPENSATION	1,340	1,555			
588-689-725-020	PERSONNEL ALLOCATION	5,856	5,856			
588-689-728-000	OPERATING SUPPLIES	29				
588-689-732-000	GAS AND OIL	7,390	2,801			
588-689-801-000	I/F SERVICES - GEN ADMIN	12,100	12,100	11,286		
588-689-812-000	AUDIT	1,613	1,638	1,650	1,000	1,000
588-689-823-000	INSURANCE AND BONDS	5,472	5,719	5,750	6,500	6,500
588-689-829-000	OUTSIDE SERVICES - HIGHLAND TWP	268		126,550		
588-689-900-000	PRINTING/PUBLISHING/PUBLICITY			500		
588-689-920-000	TELEPHONE/INTERNET SERVICE	55,413	5,614	1,000		
588-689-939-000	VEHICLE MAINTENANCE	2,266	435	1,000	1,000	1,000
TOTAL APPROPRIATIONS		174,122	81,758	155,494	18,223	18,223
NET OF REVENUES/APPROPRIATIONS - FUND 588		47,552	(25,766)	530	2,833	2,833
BEGINNING FUND BALANCE		161,498	209,050	183,284	183,814	186,647
ENDING FUND BALANCE		209,050	183,284	183,814	186,647	189,480

ENTERPRISE FUNDS

FUND 591: WATER & SEWER FUND 597: WATER CAPITAL

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

Financial & Operational Information

The Water and Sewer Funds have been in financial distress for a number of years as a result of 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. However, 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. By reviewing the age of the assets and the criticality of the system, it was determined that the water fund reserves were grossly underfunded to address the current and future water main replacement costs. As a result, Council approved an increase to the water capital infrastructure rates that went into effect in April 2018. With the goal of avoiding any debt service burden, the increased capital rate methodology is for planned annual water infrastructure maintenance, plus 1% of the system replacement value for use in critical repairs and maintenance.
2. Beginning 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 system. With this agreement comes greater field experience and knowledge that will service Walled Lake's water customers more effectively. In May of 2019, WRC also began the billing and collections of the water and sewer fees.
3. With WRC's expertise, improvements were made in the water loss rate the city had been experiencing, down from a high of 26% to its current 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 could allow other 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

SEWER

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

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

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

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

FUND 591: WATER AND SEWER

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-2022 FORECAST BUDGET
WATER OPERATIONS & MAINTENANCE						
REVENUES						
591-265-657-000	CUSTOMER INTEREST/PENALTY	32,951	30,032	30,000		
591-533-453-000	WATER PERMITS FEE	600	150			
591-533-529-008	DPW SERVICE REVENUE	3,294	(66)			
591-533-610-000	WATER BILLING	1,208,403	726,641	1,324,471	81,160	81,160
591-533-610-006	HYDRANT WATER USE		11,471			
591-533-615-000	OTHER WATER AND SEWER FEES	2,725	12,490	9,000		
591-536-607-000	WATER TAP FEES				61,740	
591-000-669-000	I/F EQUIPMENT RENTAL	43,208	46,598			
TOTAL ESTIMATED WATER OPERATIONS & MAINTENANCE REVENUES		1,291,181	827,317	1,363,471	142,900	81,160
APPROPRIATIONS						
591-533-728-000	OPERATING SUPPLIES	3,182	140			
591-533-734-000	INFRASTRUCTURE R&M - MINOR	11,913				
591-533-803-000	MISS DIG	1,461	1,906			
591-533-806-000	MEMBERSHIP/ANNUAL DUES	3,278	3,868	2,000	2,000	2,000
591-533-820-000	ENGINEERING	2,925	6,325			
591-533-829-000	OUTSIDE SERVICES	328				
591-533-850-000	OAKLAND COUNTY	8,851	172,445	388,530		
591-533-900-000	PRINTING/PUBLISHING/PUBLICITY	2,109	1,329		1,350	1,350
591-533-928-000	DETROIT SERVICE - Variable Charges	394,123	302,454	326,000		
591-533-928-001	DETROIT SERVICE - Fixed Charges	547,200	419,400	489,000		
591-533-929-000	WATER TESTING	497	304			
591-533-933-000	EQUIPMENT MAINTENANCE	942				
591-533-941-000	EQUIPMENT RENTAL	92				
591-533-980-000	MACH & EQUIP MINOR PURCH \$500 - \$4999 EA	631	1,290			
591-265-725-020	PERSONNEL ALLOCATION	200,485	121,423	22,883	8,884	8,884
591-265-823-000	INSURANCE AND BONDS	32,014	33,459	33,750	33,750	33,750
591-294-941-020	I/F EQUIP RENTAL	2,494	94			
591-965-999-003	TRANSFER TO DEBT SERVICE	77,619	72,743	71,289	69,935	69,935
591-965-999-597	TRANSFER TO WATER CAPITAL			200,000		
See detail below	SHARED NET OPERATING W&S	42,415	48,068	22,145	11,826	11,826
TOTAL WATER OPERATIONS & MAINTENANCE APPROPRIATIONS		1,332,557	1,185,248	1,555,597	127,745	127,745
NET OF REVENUES/APPROPRIATIONS - WATER O&M		(41,376)	(357,931)	(192,126)	15,155	(46,585)
WATER CAPITAL IMPROVEMENTS						
REVENUES						
591-536-610-003	WATER CAPITAL INFRASTRUCTURE	59,566	10,657			
591-536-614-000	METER SALES	3,246	2,288			
ESTIMATED WATER CAPITAL REVENUES		62,811	12,945			
APPROPRIATIONS						
591-536-734-000	INFRASTRUCTURE R&M-MINOR	2,443				
591-536-942-000	DEPRECIATION	60,786	60,787			
591-536-972-000	METER PURCHASES	18,571	4,690			
591-536-986-000	WATER INFRASTRUCTURE CAPITAL REPAIRS	34,325				
591-536-986-050	HYDRANT REPLACEMENT	58,787				
TOTAL WATER CAPITAL APPROPRIATIONS		174,911	65,476		-	-
NET OF REVENUES/APPROPRIATIONS - WATER CAPITAL		(112,100)	(52,531)		-	-
NET REVENUES/APPROPRIATIONS - WATER PORTION OF FUND 591		(153,476)	(410,462)	(192,126)	15,155	(46,585)

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

FUND 591: WATER AND SEWER

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-2022 FORECAST BUDGET
SEWER OPERATIONS & MAINTENANCE						
REVENUES						
591-534-620-000	SEWER BILLING REVENUE	779,649	479,518	859,378	10,400	10,400
591-265-657-000	CUSTOMER INTEREST/PENALTY	32,951	30,032	30,000		
TOTAL ESTIMATED SEWER OPERATIONS & MAINTENANCE REVENUES		812,600	509,550	889,378	10,400	10,400
APPROPRIATIONS						
591-534-734-000	INFRASTRUCTURE R&M-MINOR	800				
591-534-850-000	OAKLAND COUNTY			142,090		
591-534-925-000	SEWER TREATMENT CHARGE	705,561	730,965	795,910		
591-265-823-000	INSURANCE AND BONDS	10,671	11,153	11,250	11,250	11,250
591-265-725-020	PERSONNEL ALLOCATION	66,829	40,475	7,628	2,962	2,962
See details below	SHARED OPERATING W&S	42,415	48,068	22,145	11,826	11,826
TOTAL SEWER OPERATIONS & MAINTENANCE APPROPRIATIONS		826,276	830,661	979,023	26,038	26,038
NET OF REVENUES/APPROPRIATIONS - SEWER O&M		(13,674)	(321,111)	(89,645)	(15,638)	(15,638)
SEWER CAPITAL IMPROVEMENTS						
REVENUES						
591-537-607-000	SEWER TAP FEES	41,972	10,493		209,860	
591-537-620-001	SEWER CAPITAL REPLACEMENT	372,141	240,800	339,300		
ESTIMATED SEWER CAPITAL REVENUES		414,113	251,293	339,300	209,860	-
APPROPRIATIONS						
591-537-925-002	SEWER TREATMENT CHARGE	396,878	248,236	250,000		-
591-536-942-000	DEPRECIATION	247,928	247,928			
TOTAL SEWER CAPITAL APPROPRIATIONS		644,806	496,164	250,000	-	-
NET OF REVENUES/APPROPRIATIONS - SEWER CAPITAL		(230,692)	(244,872)	89,300	209,860	-
INDUSTRIAL PRE-TREATMENT						
REVENUES						
591-535-610-002	IPP BILLING	29,483	20,395	29,243		
ESTIMATED INDUSTRIAL PRE-TREATMENT REVENUES		29,483	20,395	29,243	-	-
APPROPRIATIONS						
591-535-925-001	IPP CHARGE	28,647	21,635	29,243		
TOTAL INDUSTRIAL PRE-TREATMENT APPROPRIATIONS		28,647	21,635	29,243	-	-
NET REVENUE/APPROPRIATIONS INDUSTRIAL PRE-TREATMENT		836	(1,240)	-	-	-
NET REVENUE/APPROPRIATIONS SEWER PORTION OF FUND 591		(243,531)	(567,222)	(345)	194,222	(15,638)
TOTAL NET REVENUE/APPROPRIATIONS FUND 591		(397,009)	(977,685)	(192,471)	209,377	(62,223)
BEGINNING FUND BALANCE		4,421,707	4,024,697	3,047,013	3,047,013	3,256,390
ENDING FUND BALANCE		4,024,697	3,047,013	2,854,542	3,256,390	3,194,167

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

FUND 591: WATER AND SEWER

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-2022 FORECAST BUDGET
SUPPLEMENTARY INFORMATION						
Shared between Water Operations & Sewer Operations						
REVENUES						
591-265-446-000	NSF FEES	725	715			
591-265-657-000	CUSTOMER INTEREST/PENALTY	65,903	60,064	60,000		
591-265-665-000	INTEREST	2,092	3,109			
591-265-693-000	COPIES & FOIA	1	-			
591-265-695-000	MISCELLANEOUS INCOME	-	-			
APPROPRIATIONS						
591-265-725-020	PERSONNEL ALLOCATION	267,314	161,898	30,511	11,847	11,847
591-265-727-000	OFFICE SUPPLIES	40				
591-265-728-000	OPERATING SUPPLIES	901				
591-265-732-000	GAS AND OIL	2,006	118			
591-265-806-000	MEMBERSHIP DUES	750	330			
591-265-812-000	AUDIT	11,289	11,464	11,300	11,300	11,300
591-265-820-000	ENGINEERING	1,250	1,543			
591-265-823-000	INSURANCE AND BONDS	42,685	44,612	45,000	45,000	45,000
591-265-900-000	PRINTING/PUBLISHING/PUBLICITY	12,608	11,244			
591-265-920-000	TELEPHONE/INTERNET SERVICE	29,992	4,445	2,100		
591-265-921-000	ELECTRIC	1,113	1,340			
591-265-936-001	SOFTWARE MAINTENANCE	1,442	1,477			
591-265-939-000	VEHICLE MAINTENANCE	1,257				
591-265-955-000	I/F ADMIN SERVICES - GEN ADMIN	25,000	68,000	30,890	12,352	12,352
	TOTAL ALL SHARED	(328,926)	(242,582)	(59,801)	(80,499)	(80,499)

FUND 597: WATER CAPITAL IMPROVEMENT

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
REVENUES						
597-000-665-000	INTEREST		532			
597-000-699-591	TRANSFER IN			200,000		
597-265-657-000	CUSTOMER INTEREST/PENALTY	447	10,996			
597-536-607-000	TAP-IN FEES	15,435	13,007			
597-536-610-003	WATER INFRASTRUCTURE REVENUE	144,271	476,861	579,960	330,000	330,000
TOTAL ESTIMATED REVENUES		160,153	501,396	779,960	330,000	330,000
EXPENDIUTRES						
597-536-734-000	INFRASTRUCTURE R&M- MINOR		4,872			
597-536-812-000	AUDIT				2,010	2,010
597-536-820-000	ENGINEERING					
597-536-952-002	CAPITAL IMPROVEMENT-OUTSIDE SERVICES			270,648		
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			1,000,000		
TOTAL APPROPRIATIONS			80,278	1,270,648	2,010	2,010
TOTAL NET REVENUE/APPROPRIATIONS FUND 597		160,153	421,118	(490,688)	327,990	327,990
BEGINNING FUND BALANCE			160,153	581,271	90,583	418,573
ENDING FUND BALANCE		160,153	581,271	90,583	418,573	746,563

FUND 590: REFUSE

City of Walled Lake, Michigan Fiscal Year 2021 and 2022 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 a three (3) year agreement (July 1, 2018 to June 30, 2021) with Green For Life (GFL) for curb-side trash and recycling pick up. The GFL contract restricts annual 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 2021 will remain unchanged for the third year consecutively:

Description	Quarterly Fee	Annual Fee
Curbside Pickup	\$ 38.46	\$ 153.84
Recycling	1.14	4.56
Administrative Service	1.14	4.56
Use of Fund Balance*	<u>(1.47)</u>	<u>(5.88)</u>
Total Cost Per Customer	\$ 39.27	\$ 157.08

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 2021 and 2022 Budget

FUND 590: REFUSE

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-2022 FORECAST BUDGET
REVENUES						
590-000-610-000	SOLID WASTE FEE	322,839	329,040	330,000	330,000	339,000
590-000-611-000	RRRASOC RECYCLING SHARING	745		1,500		
590-000-657-000	CUSTOMER INTEREST/PENALTY	10,749	9,043	9,400		
590-000-665-000	INTEREST	27	58			
590-000-699-101	TRANSFER IN FROM GENERAL FUND	1,200	1,300			
TOTAL ESTIMATED REVENUES		335,561	339,441	340,900	330,000	339,000
APPROPRIATIONS						
590-538-812-000	AUDIT	1,290	1,310	1,300	1,995	1,995
590-538-827-000	REFUSE COLLECTION	305,320	311,382	319,000	324,000	330,200
590-538-827-003	RRRASOC	8,749	8,749	9,300	9,580	9,580
590-538-827-005	HAZARDOUS MATERIALS	2,274	1,987	2,200	2,300	2,300
590-538-827-006	YARD WASTE	245	245			
590-538-999-101	TRANSFER TO GENERAL FUND (<i>% of p/u cost</i>)	10,800	9,000	9,449	9,618	9,618
TOTAL APPROPRIATIONS		328,678	332,673	341,249	347,493	353,693
NET OF REVENUES/APPROPRIATIONS - FUND 590		6,883	6,769	(349)	(17,493)	(14,693)
BEGINNING FUND BALANCE		101,410	108,293	115,061	114,712	97,219
ENDING FUND BALANCE		108,293	115,061	114,712	97,219	82,526

COMPONENT UNITS

FUND 494: DOWNTOWN DEVELOPMENT AUTHORITY

City of Walled Lake, Michigan Fiscal Year 2021 and 2022 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. Along with the improvements to Mercer Beach the DDA Board approved to fix the crumbling storm sewer system in front of the beach along E. Walled Lake Drive and Ferland. 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 throughway infrastructure plan, was supported and approved by City Council in April 2019. 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, as well as approved funding for personnel costs to upgrade the city's and DDA's social media presence.

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	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
REVENUES						
494-000-403-000	CURRENT YEAR PROPERTY TAXES	674,131	703,714	700,000	760,000	775,200
494-000-403-003	PRIOR YEAR(S) TAX ADJUSTMENTS	2,622	(19,992)	(5,000)		
494-000-567-000	STATE GRANTS				46,500	63,700
494-000-573-000	LOCAL COMMUNITY STABILIZATION	19,635	18,495	20,000	20,000	20,000
494-000-665-000	INTEREST	1,191	3,460			
494-000-695-003	DDA PROJECTS		5,775			
TOTAL ESTIMATED REVENUES		697,579	711,452	715,000	826,500	858,900
APPROPRIATIONS						
494-895-701-001	I/F CITY TREASURY SERVICES	30,090	30,090	30,030	24,176	24,176
494-895-701-003	I/F CITY DPW SERVICES	91,605	101,455	134,470	99,845	99,845
494-895-701-004	I/F CITY POLICE SERVICES	198,138	198,138	198,138	200,000	200,000
494-895-701-005	I/F CITY FIRE SERVICES	50,047	50,047	50,047	52,000	52,000
494-895-955-000	I/F ADMINISTRATIVE SERVICES			41,600	53,019	53,019
494-895-708-000	DDA DPW				26,000	26,000
494-895-711-000	OVERTIME				800	800
494-895-716-000	FICA				2,000	2,000
494-895-725-020	PERSONNEL ALLOCATION				(29,007)	(29,007)
494-895-734-000	INFRASTRUCTURE R&M -MINOR		750			
494-895-801-001	PLANNING SERVICES	255	425			
494-895-812-000	AUDIT	1,613	1,638	1,650	2,000	2,000
494-895-820-000	ENGINEERING	2,240	3,475		10,000	10,000
494-895-829-000	OUTSIDE SERVICES		2,029			
494-895-900-000	PRINTING/PUBLISHING/PUBLICITY		119	1,000	1,000	1,000
494-895-921-000	ELECTRIC		16,947		5,000	5,000
494-895-933-000	R&M - EQUIPMENT		186		1,000	1,000
494-895-967-009	FACADE & SIGN GRANTS	1,500		10,000	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				1,000	1,000
494-895-980-000	MACH & EQUIP MINOR PURCHASE			2,500		
494-900-990.001	LAND IMPROVEMENTS	14,006	14,081	20,000	25,000	
494-900-999-002	MACHINERY AND EQUIPMENT					
494-900-984-000	STORMWATER SYSTEM	26,011		87,000	250,000	400,000
494-900-988-000	CONSTRUCTION - DECKER RD GRANT MATCH					272,300
TOTAL APPROPRIATIONS		415,505	424,855	581,435	733,833	1,131,133
NET OF REVENUES/APPROPRIATIONS - FUND 494		282,074	286,597	133,565	92,667	(272,233)
BEGINNING FUND BALANCE		1,383,283	1,665,357	1,951,954	2,085,519	2,178,186
ENDING FUND BALANCE		1,665,357	1,951,954	2,085,519	2,178,186	1,905,953

FUND 271: LIBRARY

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

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 2021 and 2022 Budget

FUND 271: WALLED LAKE CITY LIBRARY

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
REVENUES						
271-000-403-000	CURRENT YEAR PROPERTY TAXES	320,909	333,503	335,000	336,000	342,000
271-000-403-003	PRIOR YEAR(S) TAX ADJUSTMENTS	1,016	(1,426)			
271-000-404-000	WALLED LAKE VILLA PAY-IN-LIEU	1,393	1,508	1,500	1,500	1,500
271-000-502-000	FEDERAL GRANTS (INTERNET)	2,436	2,490	2,500	2,500	2,500
271-000-573-000	LOCAL COMMUNITY STABILIZATION	2,743	1,002	2,500	1,000	2,500
271-000-577-000	STATE AID TO LIBRARIES	5,133	5,610	5,000	5,000	5,000
271-000-581-000	U of M LITTLE LIBRARIES PROGRAM					
271-000-655-000	LIBRARY FINES AND FEES	7,689	6,257	6,000	6,000	6,000
271-000-656-000	AREA PENAL FINES	14,636	14,949	14,000	14,000	14,000
271-000-665-000	INTEREST	198	495			
271-000-675-000	GIFTS AND DONATIONS	3,950	4,513	1,500	1,500	1,500
TOTAL REVENUES		360,103	368,900	368,000	367,500	375,000
APPROPRIATIONS						
PERSONNEL						
271-738-703-000	DEPART HEAD/ DIRECTOR	65,175	65,214	66,300	56,100	57,222
271-738-703-001	DEPUTY/ASSISTANT DIRECTOR	438	38,506	41,000	37,500	38,250
271-738-710-000	PART-TIME	82,293	61,831	61,000	68,000	68,000
271-738-715-007	PERSONAL BANK PAY OUT	2,750				
271-738-716-000	FICA	11,424	13,074	12,600	12,500	12,600
271-738-717-000	HOSPITALIZATION INSURANCE	5,771	5,682	7,000	10,000	10,300
271-738-717-003	CITY FUNDED DEDUCTIBLE	1,200	1,250		3,500	3,500
271-738-717-008	STIPENDS-HEALTH, TELEPHONE		6,540	6,600	6,600	6,600
271-738-717-050	EMPLOYEE HEALTH INS COPAY	(971)				
271-738-718-000	LIFE INSURANCE	944	1,656	2,000	2,000	2,060
271-738-719-000	PENSION CONTRIBUTION	3,984	6,624	6,400	5,400	5,500
271-738-719-001	PENSION LIAB CATCH-UP	4,006				
271-738-719-002	OPEB CONTRIBUTION	1,500	2,748	2,748	2,500	2,500
271-738-723-000	WORKER'S COMPENSATION	317	376	700	700	700
271-738-725-000	BENEFIT PLAN CHARGES	500	500	500	500	500
271-738-958-000	EDUCATION & TRAINING		1,400	1,000	1,000	1,000
		179,331	205,401	207,848	206,300	208,732
OPERATIONS						
271-738-727-000	OFFICE SUPPLIES	4,819	2,409	2,500	2,500	2,500
271-738-727-001	POSTAGE	1,646	3,929	1,600	2,000	2,000
271-738-728-000	OPERATING SUPPLIES	1,499	1,206	1,500	1,500	1,500
271-738-729-000	MISCELLANEOUS	189		500	500	500
271-738-737-000	PROGRAMMING	5,544	5,756	6,000	6,000	6,000
271-738-806-000	MEMBERSHIPS	463	85	550	600	600
271-738-823-000	INSURANCE AND BONDS	4,378	4,576	4,500	5,500	5,610
271-738-869-000	EXPENSE/MILEAGE	145	701	500	500	500
271-738-900-000	PRINTING/PUBLISHING/PUBLICITY	5,102	6,146	6,000	6,500	6,500
271-738-920-000	TELEPHONE/INTERNET SERVICE	5,443	3,290	6,500	6,500	6,500
271-738-921-000	ELECTRIC	4,094	4,133	5,200	5,000	5,200
271-738-922-000	HEAT	546	609	1,000	750	1,000
271-738-923-000	WATER	1,581	1,745	1,800	2,250	2,250
271-738-941-000	EQUIPMENT RENTAL	3,219	3,845	2,000	3,800	3,800
		38,668	38,430	40,150	43,900	44,460

FUND 271: WALLED LAKE CITY LIBRARY

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FORECAST BUDGET
<u>LEGAL AND PROFESSIONAL</u>						
271-738-812-000	AUDIT	1,613	1,638	1,650	2,000	2,000
		1,613	1,638	1,650	2,000	2,000
<u>BUILDINGS AND GROUNDS</u>						
271-738-931-000	GROUNDS MAINTENANCE	26				
271-738-932-000	CUSTODIAL MAINTENANCE SERVICE	6,040	4,601	6,000	6,000	6,000
271-738-933-000	EQUIPMENT MAINTENANCE	675	10			
271-738-934-000	BUILDING/FACILITY MAINTENANCE	3,493	1,544	3,500	4,000	4,000
271-738-934-001	HVAC CONTRACT	578	1,199			
271-738-936-000	COMPUTER MAINTENANCE	33,799	30,982	24,000	25,000	25,000
271-738-936-001	SOFTWARE MAINTENANCE	3,541	761	3,500	4,000	4,000
271-738-980-000	MACH & EQUP MINOR PURCH \$	1,626				
		49,778	39,097	37,000	39,000	39,000
<u>PRINTED AND NON-PRINTED MATERIALS</u>						
271-738-982-000	PRINT MATERIALS	32,420	34,442	25,000	26,000	26,000
271-738-982-002	AV MATERIALS	10,303	10,650	11,000	12,000	12,000
271-738-982-003	ELECTRONIC MATERIALS	4,638	5,899	8,100	14,000	14,000
271-738-833-000	THE LIBRARY NETWORK (TLN)	3,038	3,555	3,600	4,000	4,000
		50,399	54,545	47,700	56,000	56,000
<u>INTER-FUND CITY CHARGES</u>						
271-738-955-000	I/F ADMIN SERVICES - GEN ADMIN	6,250	9,250	9,250	9,790	9,790
		6,250	9,250	9,250	9,790	9,790
<u>CAPITAL</u>						
271-900-980-001	COMPUTER RELATED PURCHASES	4,635	552	2,000	2,000	2,000
271-900-980-003	FURNISHINGS & FIXTURES	2,155		20,000		
		6,790	552	22,000	2,000	2,000
TOTAL APPROPRIATIONS		332,829	348,914	365,598	358,990	361,982
NET OF REVENUES/APPROPRIATIONS-FUND 271		27,274	19,987	2,402	8,510	13,018
BEGINNING FUND BALANCE		160,360	187,637	207,624	210,026	218,536
ENDING FUND BALANCE		187,637	207,624	210,026	218,536	231,554

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 2021 and 2022 Budget

Outstanding Principal and Interest July 1, 2020

	Original Issue	Principal	Interest	Years Remaining
2002/2013 Building	\$1,400,000	\$195,000	\$ 6,295	2
2009 Roads	\$995,000	\$400,000	\$ 50,000	4
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, 2020 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.

FY21 Sources of Revenue for Debt Service Requirements

	General Fund	Water & Sewer Fund	Local Roads Fund	Total
2013 Building Refunding	\$ 34,397	\$ 69,935		\$104,232
2009 Roads			\$120,000	\$120,000
Total	\$ 34,397	\$ 69,935	\$120,000	\$224,232

FY22 Sources of Revenue for Debt Service Requirements

	General Fund	Water & Sewer Fund	Local Roads Fund	Total
2013 Building Refunding	\$ 32,031	\$ 65,032		\$97,063
2009 Roads			\$115,000	\$115,000
Total	\$ 32,031	\$ 65,032	\$115,000	\$212,063

City of Walled Lake, Michigan
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FUND 401: DEBT SERVICE FUND

GL NUMBER	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED BUDGET	2020-21 PROPOSED BUDGET	2021-2022 FORECASTED BUDGET
REVENUES						
401-000-699-004	TRANSFER IN FROM OTHER FUNDS	221,900	211,097	205,577	224,732	212,563
TOTAL ESTIMATED REVENUES		221,900	211,097	205,577	224,732	212,563
APPROPRIATIONS						
401-218-738-000	BANK SERVICE CHARGE	250	250	500	500	500
401-218-991-006	2002 BLDG AUTHORITY PRINCIPAL CAP ONE	105,000	100,000	100,000	100,000	95,000
401-218-991-007	2009 LOCAL ROADS PRIN HUNTINGTON	75,000	75,000	75,000	100,000	100,000
401-218-995-006	2002 BLDG AUTH INTEREST CAPITAL ONE	10,850	8,572	6,402	4,232	2,063
401-218-995-007	2009 LOCAL ROADS INTEREST HUNTINGTON	30,800	27,275	23,675	20,000	15,000
TOTAL APPROPRIATIONS		221,900	211,097	205,577	224,732	212,563
NET OF REVENUES/APPROPRIATIONS - FUND 401		-	-	-	-	-
BEGINNING FUND BALANCE		-	-	-	-	-
ENDING FUND BALANCE		-	-	-	-	-

FIVE YEAR CAPITAL IMPROVEMENT PLAN THREE YEAR MINOR ASSET PURCHASE PLAN

City of Walled Lake, Michigan Fiscal Year 2021 and 2022 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

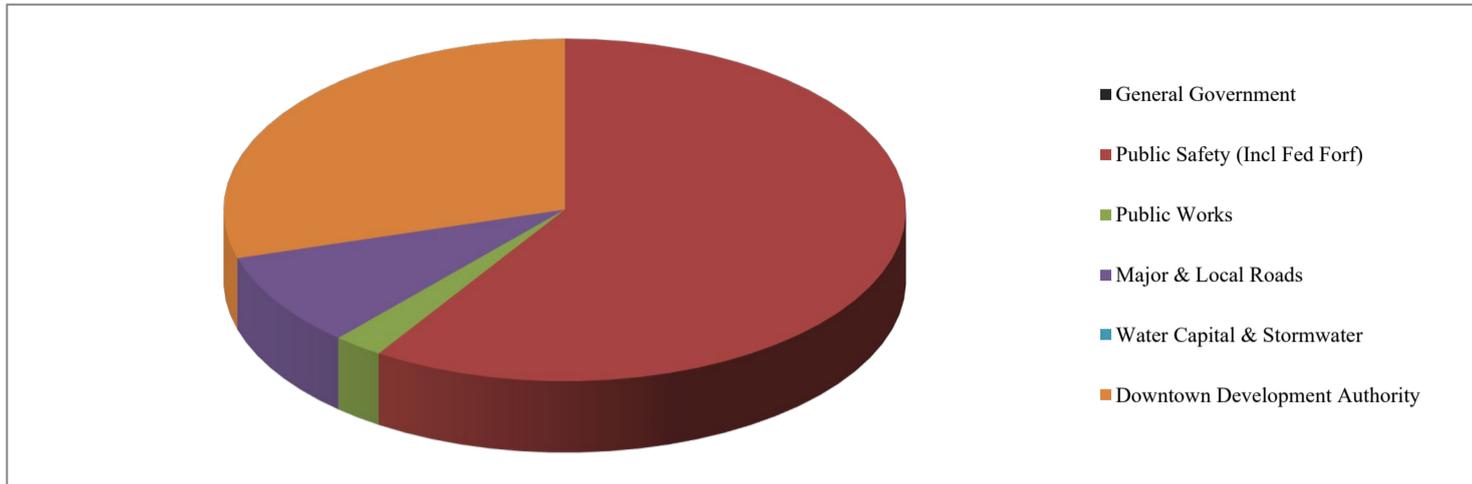
Capital assets below the capitalization thresholds are categorized as minor asset purchases and paid through operating revenue in the year incurred. A 3 year CIP for minor purchases is also included in this budget document.

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

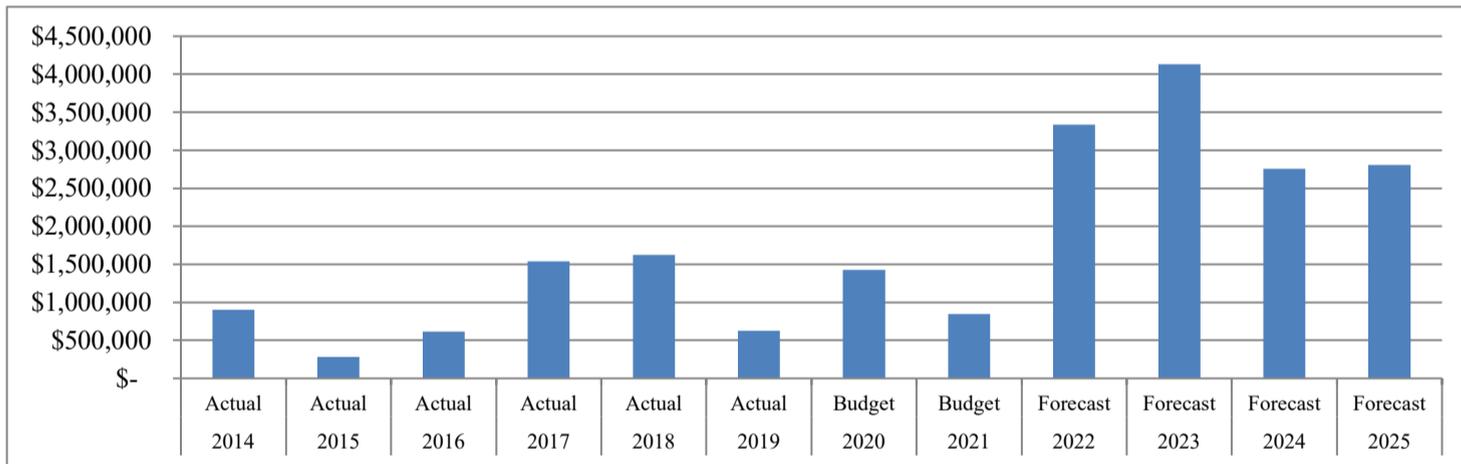
Public Act 33 of 2008 (MCL 125.3865), commonly referred to as the “Planning Enabling Act” requires local governments to prepare an annual capital improvement plan. The City of Walled Lake’s 5 Year CIP exceeds the requirements of the act. The Planning Commission was designated by the act as the group 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 2021 and 2022 Budget

MAJOR CAPITAL IMPROVEMENT SUMMARY BY CATEGORY & YEAR



Capital Improvement Category	FY 2021 Appropriation	Percent of Total
General Government	\$ -	0.0%
Public Safety (Incl Fed Forf)	500,000	59.2%
Public Works	20,000	2.4%
Major & Local Roads	75,000	
Water Capital & Stormwater	-	0.0%
Downtown Development Authority	250,000	29.6%
\$	845,000	91.1%



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 845,000
2022	Forecast 3,337,300
2023	Forecast 4,132,500
2024	Forecast 2,756,000
2025	Forecast 2,810,000

**City of Walled Lake, Michigan
Fiscal Year 2021 and 2022 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	Forecast	Total
					2020	2021	2022	2023	2024	2025	
LAND IMPROVEMENTS (990 001)											
Parks	B	Multiple Projects	DPW	Gen Fund	50,000	20,000	20,000		100,000		190,000
Cemetery 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	15,000	400,000	100,000	50,000			565,000
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						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			60,000	35,000			95,000
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				60,000		65,000	125,000
Clerk	A	Voting Equipment	Clerk	Gen fund	6,800				10,000		16,800
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	30,000			31,500	63,000	32,000	156,500
Utility Pick-Up (14 year life)	A	Hauls backup personnel and tools.	Fire	Gen Fund			35,000				35,000
Fire Engine Pumper (2 total. 20 year life)	A	Primary Fire Fighting vehicle	Fire	Gen Fund			300,000	400,000			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					25,000		25,000
BUILDING ADDITIONS/IMPROVMENTS (985 000) (978 000)											
Library Renovation	B	Upgrade childrens area etc	Library	Library	20,000						20,000
Building Approvements	B	Renovations as needed	Gen	Gen Fund	50,000						50,000
WATER & STORMWATER INFRASTRUCTURE (986 000)											
Stormwater	A		DDA	Gen/DDA/Grants	87,000	250,000	400,000				737,000
Water Main Repair & Upgrade	B & C		Water	Water	1,000,000			1,000,000			2,000,000
MOTORIZED/NON MOTORIZED CONSTRUCTION (988 000)											
Decker Rd	B	Rehabilitate from Maple to 14 Mile	DDA	DDA/Grant			272,300				272,300
Major Roads	B	Major Road Projects	Roads	Roads	50,000	40,000					90,000
Local Roads	B	Local Road Projects	Roads	Roads		35,000	50,000		450,000	350,000	885,000
Decker Rd Sidewalks	B	Maple to 14 Mile	Roads	TBD				300,000			300,000
NEIGHBORHOODS											
Road, Water and Stormwater Infrastructure			Gen/Water	Roads/Water/Gen			2,000,000	2,000,000	2,000,000	2,000,000	8,000,000
CONTINGENCY (981 000)											
Police	A	Purchase assets as needed from forfeiture sharing, & other	FedFor	Forfeiture	100,000	100,000	100,000	100,000	100,000	100,000	600,000
TOTAL CAPITAL EXPENDITURES					1,428,800	845,000	3,337,300	4,132,500	2,756,000	2,810,000	15,309,600

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

**City of Walled Lake, Michigan
Fiscal Year 2021 and 2022 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
			2020	2021	2022	2023	2024	2025
MACHINERY & EQUIPMENT (980 000)			26,000	26,000	31,200	31,200	31,200	31,200
Chainsaw	C	DPW	1,500	1,500	1,500	1,500	1,500	1,500
Weedwhips/ Leaf Collection	A	DPW	1,500	1,500	1,500	1,500	1,500	1,500
800 MHz Radios	C	Fire	3,000	3,000	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	3,000	7,000	7,000	7,000	7,000
Radio	A	Police	-	-	-	-	-	-
WEAPONS & PROTECTIVE GEAR (983 000)			14,000	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	8,000	8,000	6,000	6,000	6,000	6,000
COMPUTER PURCHASES (980 001)			12,600	7,000	9,600	8,800	8,800	8,800
IPADS	A	Fire	-	800	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	1,800	1,400	3,400	1,800	1,800	1,800
Desktop Computer	A	Library	4,000	-	-	-	-	-
Printer	A	Various	-	1,000	1,000	1,000	1,000	1,000
Other		Various	4,000	1,000	-	-	-	-
CONTINGENCY (720 000)			10,000	10,000	15,000	15,000	15,000	15,000
Contingency	A	General	10,000	10,000	10,000	10,000	10,000	10,000
Contingency	A	Fire	-	-	-	-	-	-
Contingency	A	Police	-	-	-	-	-	-
Contingency	A	DPW	-	-	5,000	5,000	5,000	5,000
TOTAL MINOR ASSET EXPENDITURES			62,600	54,000	68,300	67,500	67,500	67,500

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

FIRE DEPARTMENT APPARATUS

City of Walled Lake, Michigan Fiscal year 2021 and 2022 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.

1999 Engine (Pumper). (21-year life) Estimated replacement 2022 (3 years past life expectancy) for \$700,000. Type I. 750-gallon tank capacity. Pumps 1750 gallons/minute. This Engine is first due, and its reliability is decreasing with escalating maintenance cost. Construction of a new engine take approximately twelve months.

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 2021 and 2022 Budget

	Actual FY18	Actual FY19	Estimated FY20	Budget FY21	Forecast FY22
<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
Part Time Assistant	-	-	0.90	0.90	0.90
Total	2.00	2.00	2.90	2.90	2.90
<u>Attorney</u>					
City Attorney	-	1.00	1.00	1.00	1.00
Total	-	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
Total	-	-	0.15	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	1.00	0.20	-	-	-
Interns	0.45	0.60	0.50	0.50	0.50
Total	1.45	0.80	0.50	0.50	0.50
<u>Public Works</u>					
Crew - FT	4.00	4.00	4.00	4.00	4.00
Crew - PT	0.90	1.25	0.80	1.00	1.00
Total	4.90	5.25	4.80	5.00	5.00

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

	Actual FY18	Actual FY19	Estimated FY20	Budget FY21	Forecast FY22
<u>PUBLIC SAFETY</u>					
<u>Police</u>					
Chief	1.00	1.00	1.00	1.00	1.00
Command Officers	1.85	1.80	1.00	1.00	1.00
Detective - FT	1.00	1.00	2.00	1.00	1.00
Task Force Officer -FT	1.00	1.00	1.00	1.00	1.00
Patrol Officers-FT	4.00	4.00	4.00	4.00	4.00
Officers - PT	7.50	6.02	7.15	7.00	7.00
Crossing Guards -PT	0.25	0.20	0.20	0.20	0.20
Administrative Staff	0.90	0.90	0.90	0.90	0.90
Total	17.50	15.92	17.25	16.10	16.10
<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	1.00	2.00	2.00	2.00	2.00
Reserve FF - PT	5.50	5.90	5.90	5.90	5.90
On Call FF - PT	1.60	1.80	2.30	2.00	2.00
Total	10.10	11.70	12.20	11.90	11.90
<u>Building & Planning</u>					
Code Enforcement	0.70	0.40	0.55	0.55	0.55
Total	0.70	0.40	0.55	0.55	0.55
<u>TRANSPORTATION</u>					
Drivers - PT	1.25	0.40	-	-	-
Total	1.25	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
Staff -PT	1.95	1.35	1.55	1.55	1.55
Total	2.95	3.35	3.55	3.55	3.55
Total FTE	43.85	44.82	46.90	45.00	45.00
Percent Change from PY	4%	2%	5%	-4%	0%

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

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

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

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 evidences of indebtedness belonging to or held by the city. The Treasurer shall call all moneys of the city not provided for elsewhere by charter or ordinance.

Public Safety

- Police Department - The city police department shall be responsible for maintaining the public peace and good order, 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

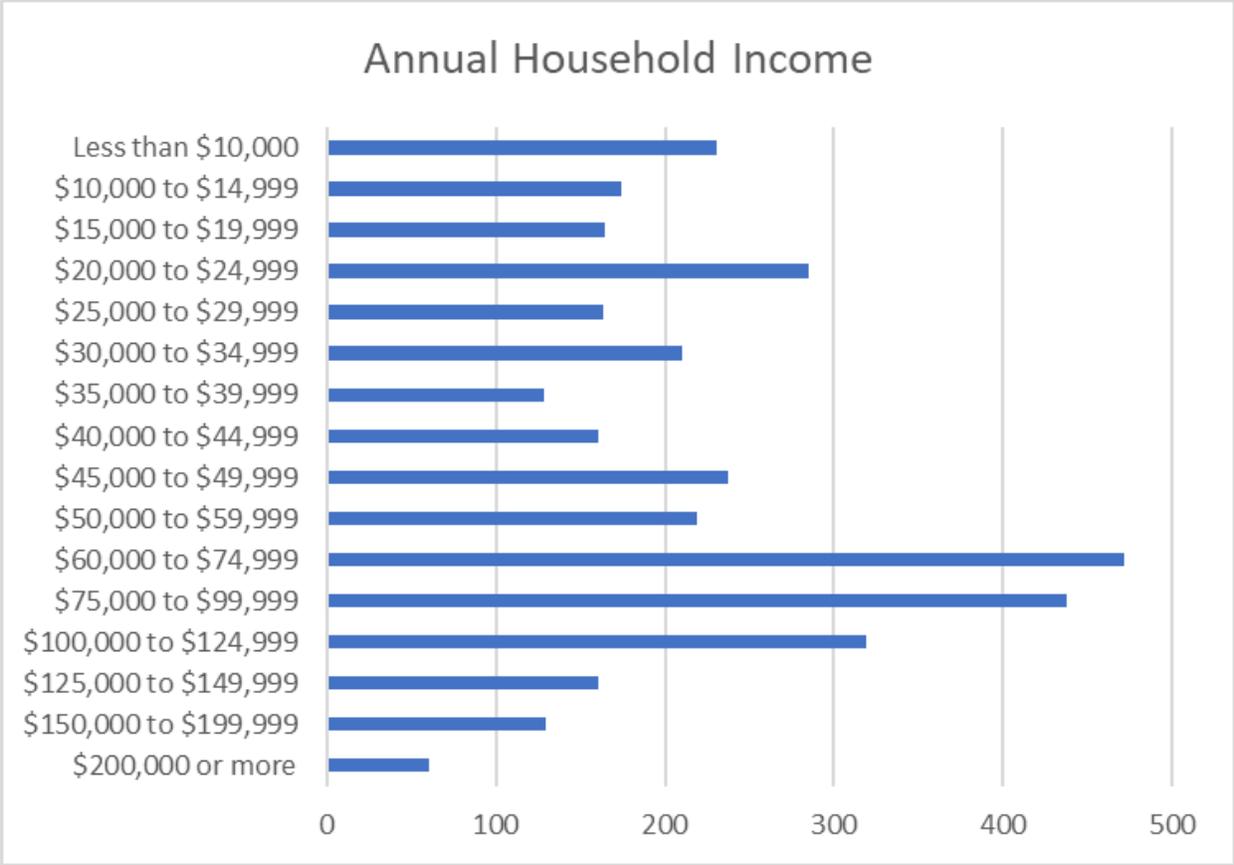
Area: 2.4 square miles

Population and Households	SEMCOG Jul 2019	SEMCOG 2045
Total Population	6,861	7,860
Group Quarters Population	15	18
Household Population	6,846	7,842
Housing Units	3,575	-
Households (Occupied Units)	3,222	3,559
Residential Vacancy Rate	9.9%	-
Average Household Size	2.12	2.20

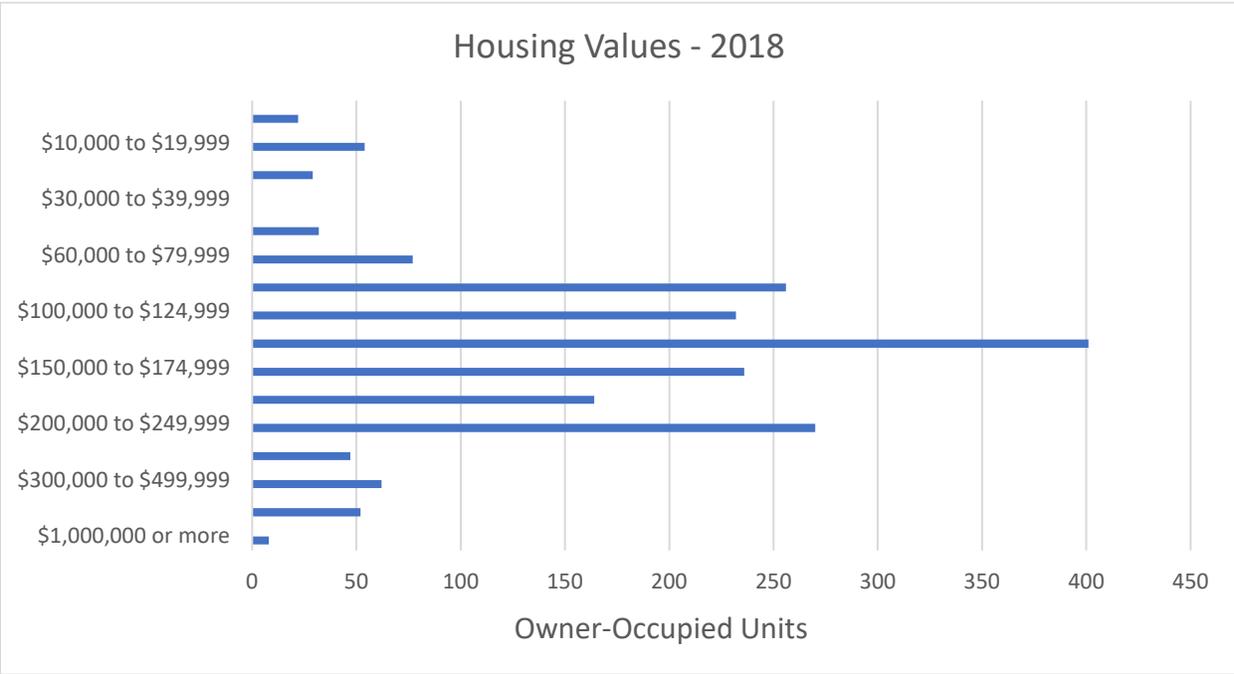
Source: [U.S. Census Bureau, SEMCOG Population and Household Estimates](#), and [SEMCOG 2045 Regional Development Forecast](#)

Housing Type	ACS 2018	Housing Tenure	ACS 2018
Single Unit	1,219	Owner occupied	1,942
Multi-Unit	2,301	Renter occupied	1,612
Mobile Homes or Other	167	Vacant	133
Total	3,687	Seasonal/migrant	19
		Other vacant units	114
		Total Housing Units	3,687

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, 2020 –
JUNE 30, 2021

RESOLUTION 2020-20

At its Regular Meeting of the City Council of the City of Walled Lake, Oakland County, Michigan, held electronically pursuant to Governor Gretchen Whitmer's Executive Order 2020-75, on the 19th day of May 2020 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 2021 for their respective departments, divisions, and/or activities; and

WHEREAS, the City Manager and Finance & Budget Director have prepared a complete itemized budget proposal for Fiscal Year End 2021 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 2020-09 Council deferred the budget submission to the regularly scheduled Council meeting of Tuesday, May 19, 2020; 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, 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 19, 2020; 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 2020-2021 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 2020-2021 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. Any reduction caused by contracting out of services, retirement, resignations or other form of attrition will not be filled and work will be supplemented with part-time and seasonal employees, interns and managerial personnel.

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

Section 3. That this general appropriations act provides for the expenses of the City government and its activities for the fiscal year, beginning July 1, 2020 and ending June 30, 2021, and the following amounts are hereby appropriated:

Out of the General Fund the following appropriations by function:

Legislative	\$5,750
City Administration	\$477,184
Public Safety	\$3,123,477
Public Services	\$1,754,904
Capital Outlay	\$20,000

for a total appropriation of \$5,381,315 which includes transfers to other funds of \$34,897, for which the City of Walled Lake shall levy 14.5093 Operating mills and 3.9500 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 FY 2020-2021 for general operating purposes, with estimated tax collections of \$3,420,000.

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 \$372,945 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 \$295,245 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 \$224,732 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 \$153,783 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 \$347,493 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 \$358,990 for which a levy of 1.6206 mills on ad valorem tax of all real and personal property taxable value which is subject to taxation for FY 2020-2021 for the Walled Lake City Library operating purposes, with estimated tax collections of \$336,000.

Out of the Downtown Development Fund, the amount of \$733,833 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 2020-2021 a total appropriation from all funds in the amount of \$7,988,569 and a total levy of 20.0799 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

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.

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.

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.

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.

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.