

THE CASHFLOW BLUEPRINT

**CITY OF WALLED LAKE
TWO YEAR BUDGET**



**FISCAL YEARS
2025 & 2026**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Walled Lake
Michigan**

For the Biennium Beginning

July 01, 2022

Christopher P. Morrill

Executive Director



CITY OF WALLED LAKE

Fiscal Year 2025 and 2026 Budget

CITY COUNCIL

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

CITY OFFICIALS

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

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 November 2023

MAYOR AND COUNCIL: 7 MEMBERS – 4 YEAR TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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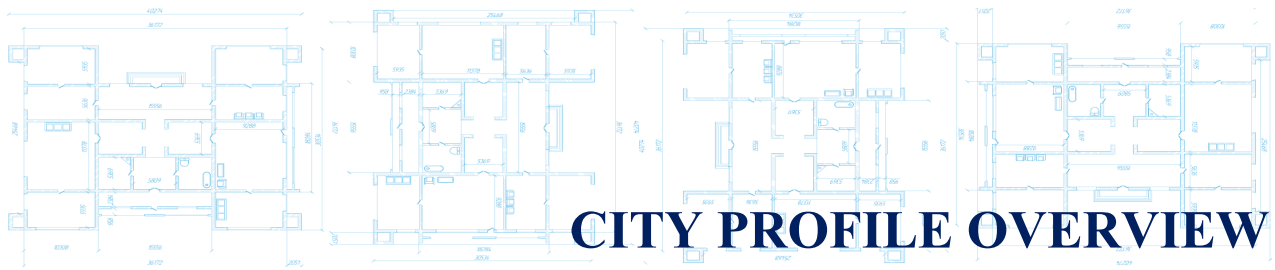
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INTRODUCTION & OVERVIEW

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



Walled Lake is a thriving lakeside community located in Oakland County, Michigan. The city was incorporated in 1954 with a Council-Manager form of government. Approximately 7,250 residents reside here. Walled Lake's 2.4 square miles provide for a small-town feel yet deliver the convenience of being close to fine dining, shopping, entertainment, and major expressways.

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

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

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

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

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








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

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

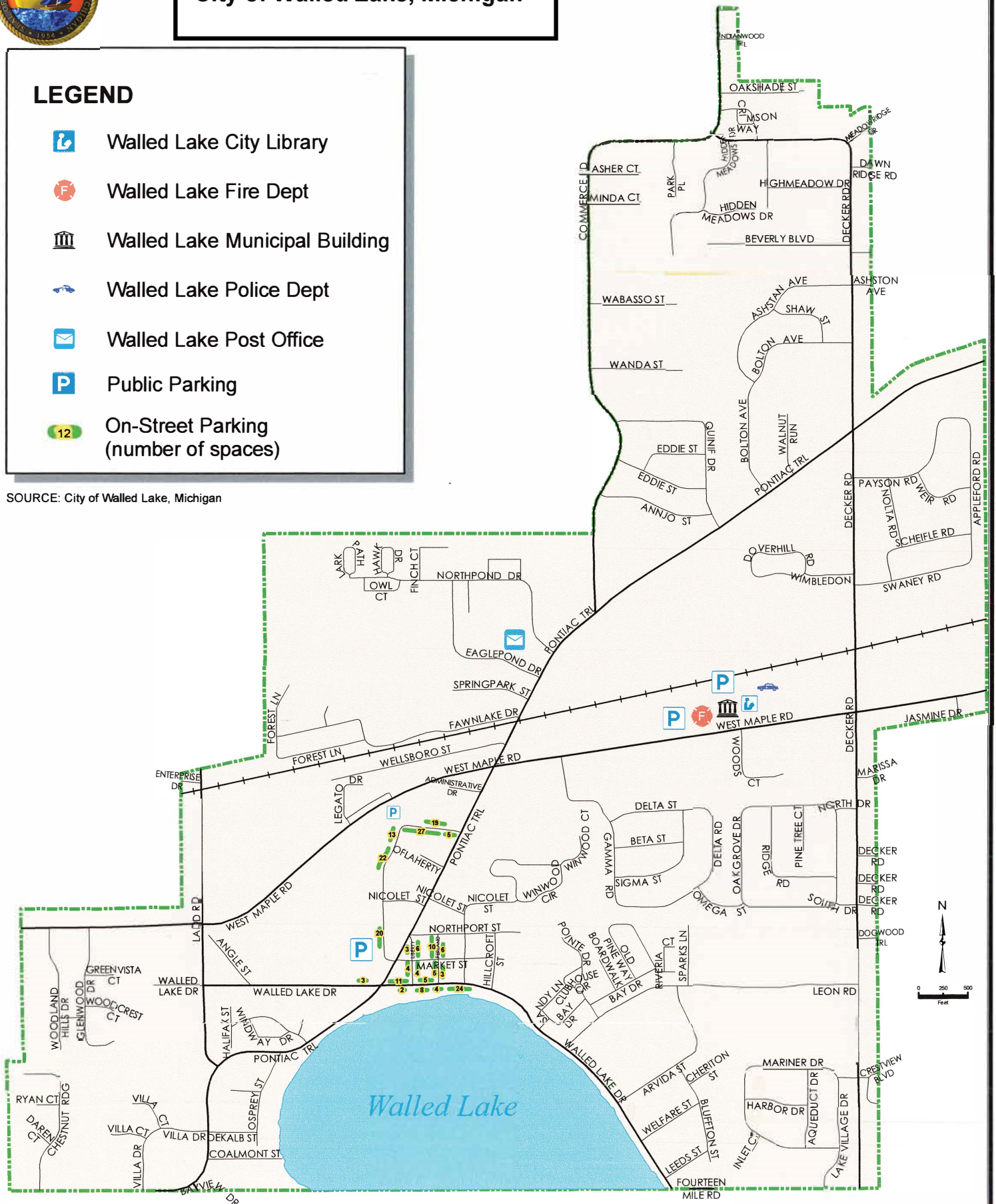


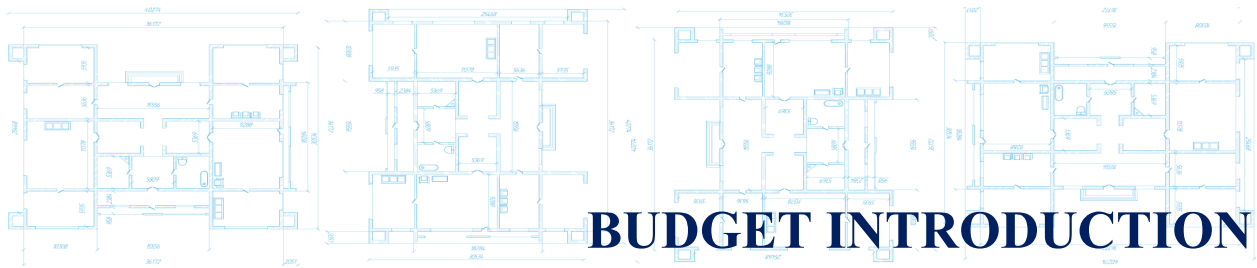
City of Walled Lake, Michigan

LEGEND

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

SOURCE: City of Walled Lake, Michigan

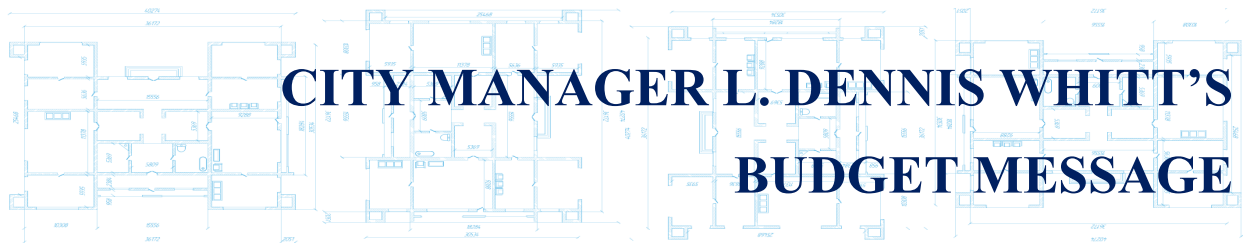




Citizen's Guide to the Budget Document

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

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



OFFICE OF THE CITY MANAGER

**1499 E. WEST MAPLE
WALLED LAKE, MI 48390
(248) 624-4847**

Fiscal Year 2025 Budget Message

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

With pleasure, I submit to you the proposed Fiscal Year 2025 Budget. This budget document represents the dedicated efforts of the Mayor and Council Members, working with the City Manager's Office, Department Heads, and City staff, as well as the several boards and commissions. The Mayor and Council have supported the City Manager in maintaining a small but highly skilled staff. It is this reduced staffing structure that has enabled the City to build reserves for capital and infrastructure requirements.

During the Fiscal Year 2025 budget workshops, which were open to the public, Council reviewed the financial status of all funds, the infrastructure, and capital plans proposed for Fiscal Year 2025. After these workshops, the Council continued to make strides in repairing the city's infrastructure by applying for Oakland County's Local Road Improvement Grant.

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

The City is responsible for overseeing an estimated \$12,633,072 in revenue for all funds. Fiscal Year 2025 appropriations approved for use by departments include \$10,984,735 in operating expenditures, of which \$181,000 has been appropriated to capital expenditures, continuing the Council's investment in improving the City's infrastructure.

Long-Term Strategic Goals and Strategies

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

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

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

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

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

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

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

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

Budget Challenges

Pension and OPEB Liability

An estimated \$1,275,260 in expenditures has been allocated for pension and retiree health care costs. Given that General Fund revenues amount to \$6,821,888, a full 18.7% of our annual general fund revenue is eaten up by these legacy obligations and present a challenge to operating the city.

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

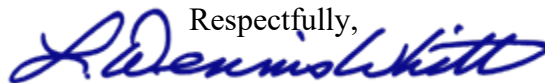
Over the past 10 years, employee costs have been contained through significant benefit reductions such as - restricting pension benefits to base wages, bridging down divisions, lowering multipliers for new hires, and closing divisions with greater benefits.

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

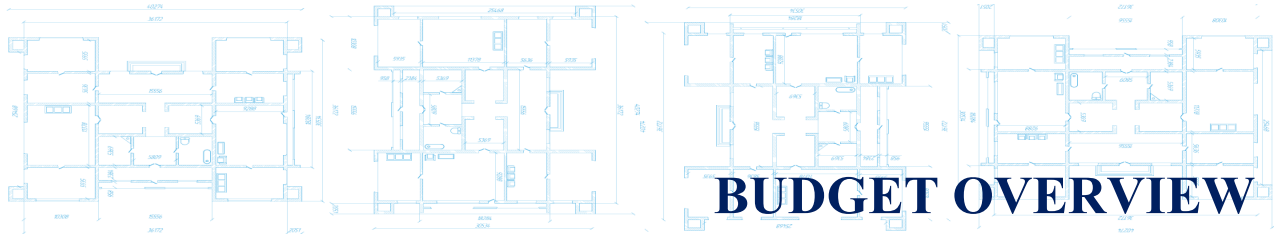
As of audited fiscal year-end 2023, our outstanding pension liability is \$11,889,957 and our Other Post Employee Benefits (OPEB) liability for retiree health care is \$1,394,607.

Closing Thoughts

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

Respectfully,


L. Dennis Whitt
City Manager



City of Walled Lake, Michigan Fiscal Year 2025 and 2026 Budget

Walled Lake, building a better community together

2025 will be a great year for the City. After a decade of efficiency initiatives and saving pennies – the hard work has paid off and Council approved several construction awards for long-planned capital and infrastructure projects. Right sized and right minded, the city is now well out of the financial crisis of the last decade.

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

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

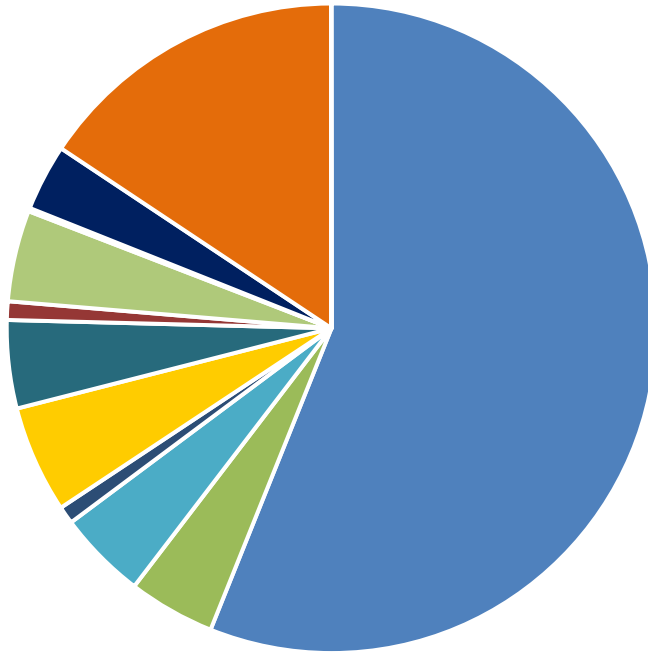
The City Manager held three (3) public budget workshops in preparation for the 2025 budget presentation to Council and is pleased to present a budget that again services the community within available resources and maintains the ‘no new debt’ Council position.

Total Fiscal Year 2025 appropriations approved are \$11,165,735, which includes \$6,249,198 for city operations and \$930,746 for the Downtown Development Authority and the Library.

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

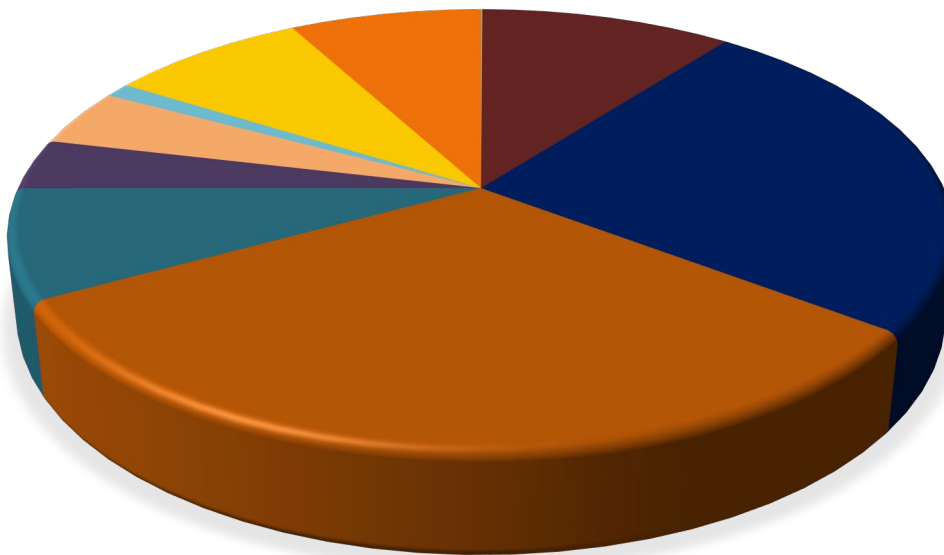
EXPENSE BY FUND

- General Fund
- Major Road Fund
- Local Road Fund
- Drug Forfeiture Fund
- Library Fund
- ARPA Fund
- Debt Service
- DDA Fund
- Transportation Fund
- Refuse Fund
- Water & Sewer Fund
- Water Capital Fund



EXPENSE BY FUNCTION

- | | |
|------------------------------------|------------------------|
| ■ Legislative | ■ City Administration |
| ■ Public Services | ■ Public Safety |
| ■ Capital Outlay | ■ Recreation & Culture |
| ■ Community & Economic Development | ■ Other Functions |
| ■ Water Operations | ■ Sewer Operations |
| ■ Water Capital | |



Revenue Considerations

The city anticipates \$12,633,072 in revenues this year for all funds, which are categorized by type below:



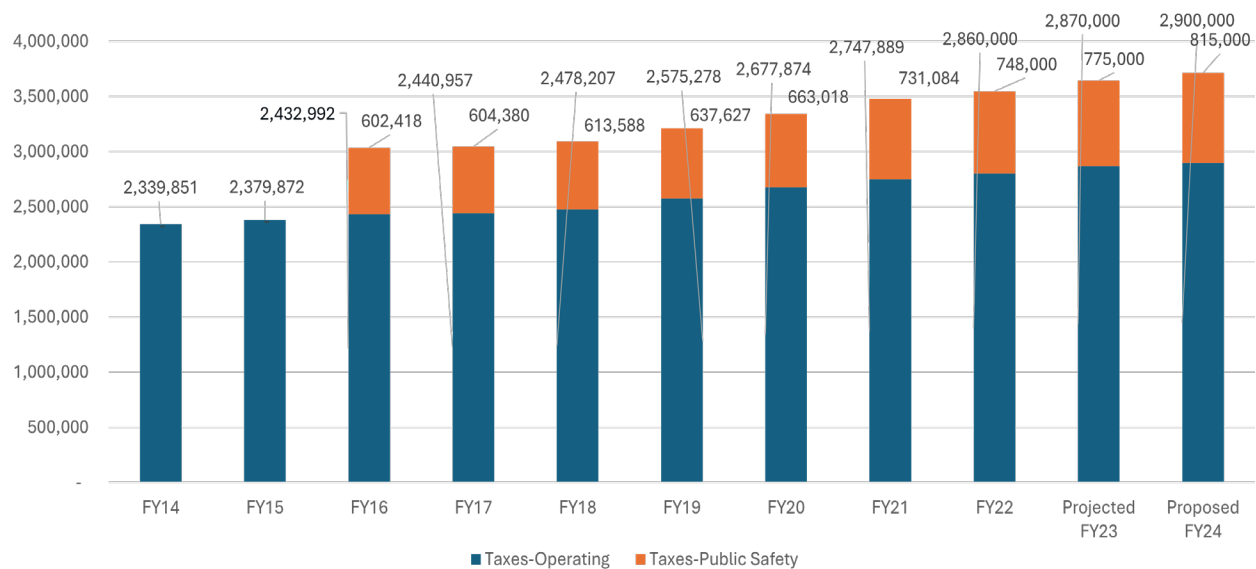
Tax Millages and Tax Revenue

Tax revenues are the largest revenue source for the city. For the two years ending 2024 and 2025 the City Operating Millage will generate tax revenues of approximately \$3,477,000 and \$3,500,000. The Public Safety Millage is expected to generate \$873,000 in 2024 and approximately \$1,000,000 in 2025. Both the operating and public safety millages are part of the General Fund. The two millages for the Walled Lake City Library fund will bring in approximately \$450,000 and \$460,000, and the Downtown Development Authority will capture approximately \$990,000 and \$1,000,000 respectively. Public Act 505 of 2016 has allowed exemption of library millages from capture by the DDA.

Tax revenue increases are the result of a Michigan Department of Treasury published inflation factor, plus new construction and new personal property. Fiscal Year 2025 estimates result in a \$467,789 increase, over last year's tax revenue for all funds.

The inflation limitation is derived from the 1994 State of Michigan's Proposal A, which limits growth in existing taxable value on any individual property to the lesser of inflation or 5 percent. The state inflation factor for this fiscal year is 5.1%. The below table shows the effect of Proposal A on the millage. If tax values increase over inflation, then the millage is reduced to restrict the revenue increase to inflation percentage.

Millage Rates History									
Tax Year	<u>TY15</u>	<u>TY16</u>	<u>TY17</u>	<u>TY18</u>	<u>TY19</u>	<u>TY20</u>	<u>TY21</u>	<u>TY22</u>	<u>TY23</u>
Operating	15.8185	15.6128	15.3224	15.0925	14.8464	14.5093	14.2408	14.0385	14.0385
Public Safety	3.9168	3.8658	3.7938	3.7369	3.6759	3.8603	3.7888	3.7349	3.7349
Library	0.7908	0.7805	0.7659	0.7544	0.7421	0.7252	0.7117	0.7015	0.7015
Library	0.9763	0.9636	0.9456	0.9314	0.9162	0.8954	0.8788	0.8663	0.8663
Total Millage	21.5024	21.2227	20.8277	20.5152	20.1806	19.9902	19.6201	19.3412	19.3412



State Revenue Sharing

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

- Sales Tax: revenue sharing at \$799,000; the increase is primarily driven by the 2020 census count increase over 2010.

- Medical Marijuana Revenue Sharing: a new revenue stream since fiscal year 2022, is already seeing a fluctuation in revenue sharing and estimated to generate \$177,259 in FY 2023.
- Gasoline Tax: This revenue is allocated to the Local and Major Road Funds by state mandate. Major Roads estimated income for Fiscal Year 2025 and 2026 is \$570,000 and \$593,652 respectively. Local Road estimates are \$212,000 and \$224,635.
- Metro Act Revenues: In lieu of a franchise agreement with each specific municipality, the State collects right of way fees from providers and distributes a share of this revenue to the local units. Limited to the wires in the ROW that provide two-way communications.
- Local Community Stabilization Revenues: Provided to municipalities as a method to capture lost personal property tax revenues from small taxpayer exemptions. The State dedicates a portion of their 'use' tax collections for this distribution.

Operating Expenditures

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

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

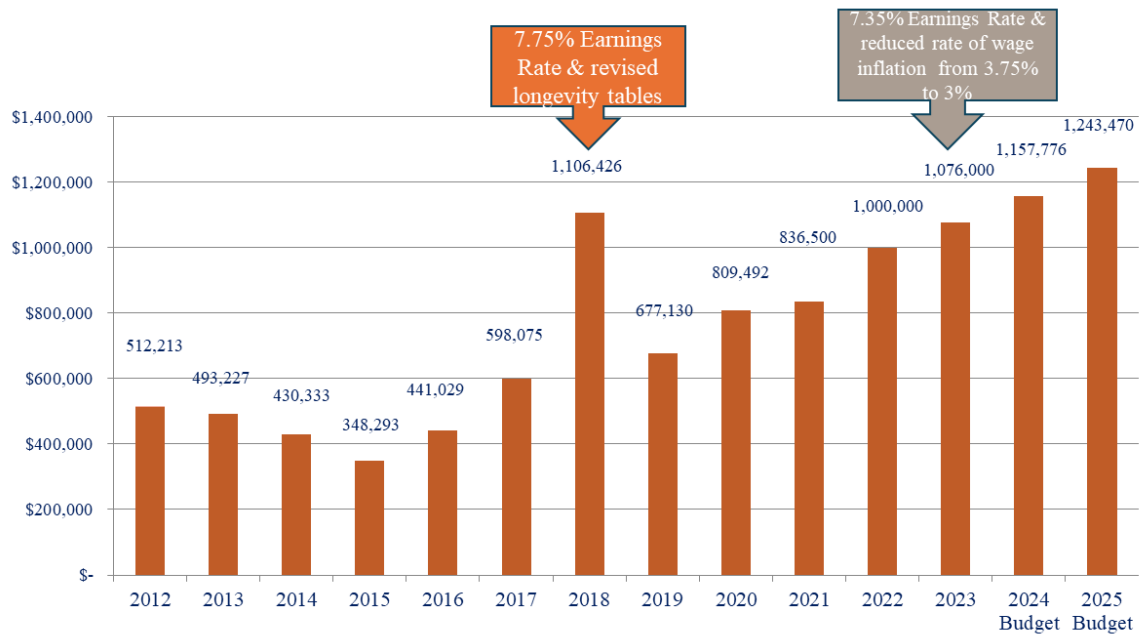
Legacy Funding Issues Remain

Pension and retiree health care debt payments severely restrict the city's spending. These legacy obligations require 17.6% of our annual general fund revenues. Fiscal Year 2025 estimated pension and retiree healthcare contributions are \$1,202,377 and \$110,000, respectively.

As of audited fiscal year-end 2023, our outstanding pension liability is \$11,889,957 and our Other Post Employee Benefits (OPEB) is \$1,394,607.

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

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



Capital Investment

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

1. Water Infrastructure Condition, Repair and Maintenance

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

2. Sewer System Condition, Repair and Maintenance

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

3. Storm-Water Condition, Repair and Maintenance

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

4. Road Condition, Repair and Maintenance

Decker Road, the gateway to downtown, rehabilitation was completed in Fiscal Year 2023. Funding sources include a \$1M Oakland County Federal Assistance Grant and \$273,000 from the Downtown Development Authority (DDA).

5. Major Public Safety and Public Works Equipment

The Fire Department will need to replace another engine in four years, and Council may again take advantage of savings offered when paying cash for this apparatus that will cost close to \$1 million.

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

The DPW maintains an inventory of large machinery to provide needed city services. The DPW is looking for a new zero-turn lawn mower.

6. City Parks

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

Hiram Sims, Riley, and Marshal Taylor Park improvements will continue into 2025.

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

7. City Buildings and Grounds

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

Recent Strategic Decisions

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

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

Past Strategic Decisions

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

- Council was on the forefront of cities implementing a management and zoning plan for medical marijuana licenses.
- Council’s decision to enter into an agreement with Oakland County Water Resources Commission for maintenance and operations of the city’s portable water system has brought greater field proficiency and skill that serve our water customers more effectively, providing substantial financial savings.
- Council asked citizens for a millage renewal, in February of 2024. The citizens of Walled Lake overwhelmingly voted to renew the Public Safety Millage at 4.2000 mills, providing revenue of approximately \$1,000,000 for fiscal year 2025. Without this revenue source, public services undoubtably would have decreased.
- Restructuring the Police, Fire, Administration, and Public Works divisions to a small core of full-time employees supplemented by a part-time, seasonal, and internship force; this has been a city-wide reorganization. Using part-time, seasonal, and internship staff, the city management team has been able to maintain an elevated level of residential and business services.
- Emphasizing the affordability requirement of employee wages and benefits in union negotiations.
- Maintaining General Fund operating costs below expected revenues to allocate more money for debt reduction and capital improvements to local roads, sidewalks, city parks, and underground infrastructure.
- Requiring a long-term capital asset improvement plan to be part of the budget.
- Using city reserves for one-time large capital expenditures, whenever possible, to eliminate low dollar financing and debt issuance costs.
- Taking advantage of any State and Federal monies available to expand projects, such as American Rescue Plan Act (ARPA) funds to redesign and improve city hall.
- Reducing pension benefits and other post employee benefits (OPEB) for current employees by developing a Corrective Action Plan (CAP) to lower outstanding liabilities.

General Fund

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

Revenues Specific to the General Fund

a. Cable Easement Fees

The city receives lease payments for cable use of city easements. Expected income is \$25,000 each year.

b. Cell Tower Rental

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

c. Walled Lake Villas

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

d. Ambulance Run Cost Recovery

The Fire services are licensed to transport certain levels of medical emergencies to the hospital; the service cost is submitted to medical insurance companies as claims. Expected cost recovery for this service is \$45,000 - \$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 2025 is \$740,000. Most of this revenue is shared from the state through their collection of the gasoline tax. The city also receives funding from the Metro Bond Authority and participates in the Oakland County PILOT Local Road Improvement Grant.

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

Transportation Fund

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

Enterprise Funds

Water and Sewer Fund –

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

Refuse

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

Debt Service Fund

The city's only remaining debt issue, the 2009 roads bond, was paid off in fiscal year 2024.

Component Unit Funds

Downtown Development Authority (DDA)

The DDA committed its financial support to City projects and is a major financier of the current infrastructure projects in the city- utilizing most of its reserves to move these projects forward. Fiscal year 2025 marks a new phase of fund balance rebuilding.

Library

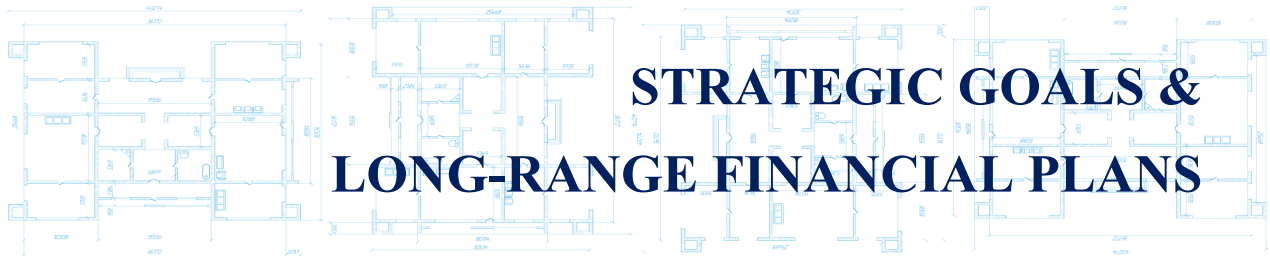
The Walled Lake City Library expects to ramp up its appearance by painting and renovating the inside of the library. Operations are managed within the limits of the two operating millages, with an annual amount placed in reserves for future capital or one-time outlays.

Conclusion

With the unanimous support of the Council, the City Manager has successfully implemented Councils strategic decisions to step up the professionalism of the staff and the beautification and infrastructure repairs in the city. Legacy costs, revenue constraints, and capital outlays remain the

largest financial hurdles facing the city and Council continues to review cost-effective solutions to meet the City's on-going needs.

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



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

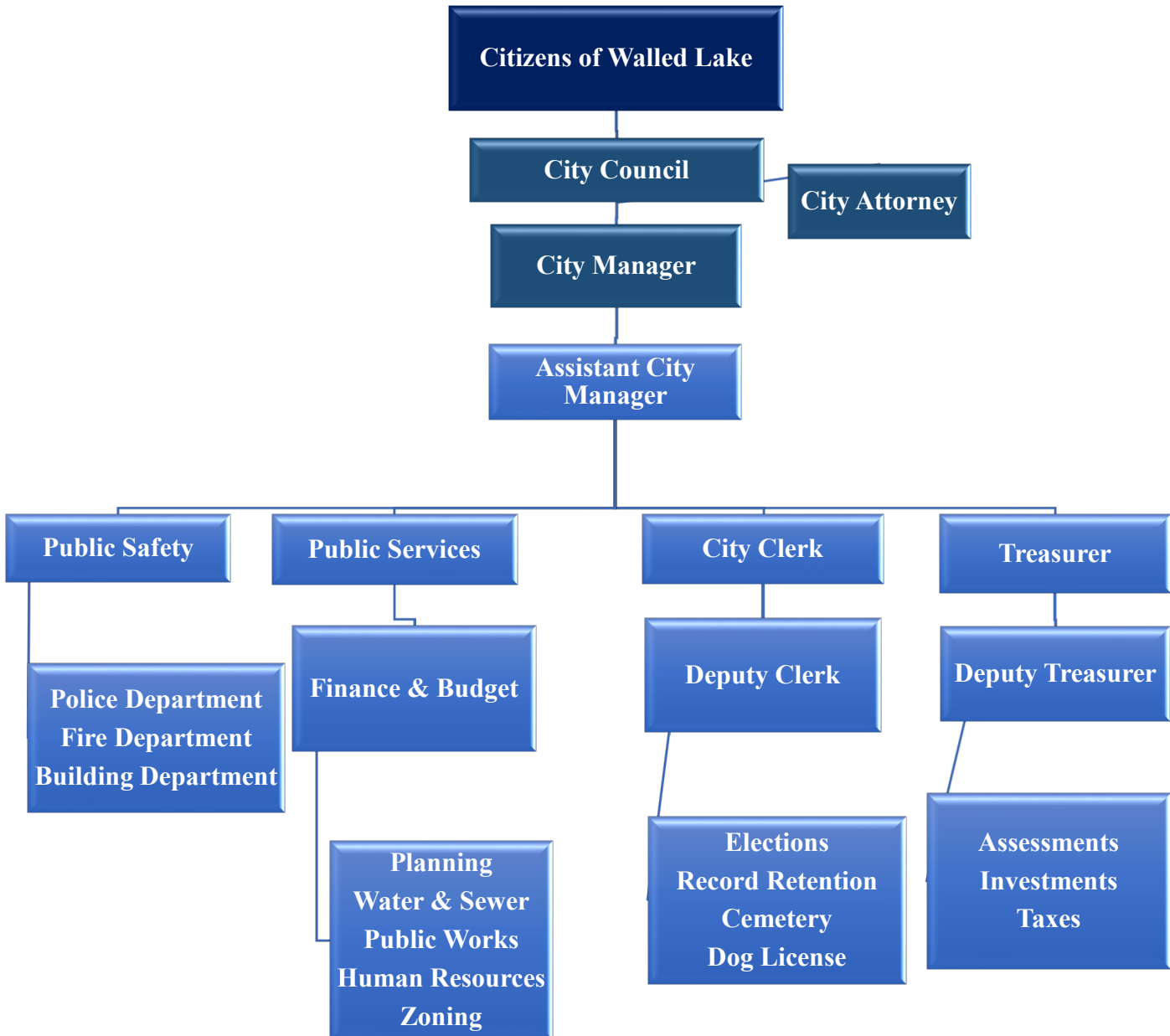
FINANCIAL STRUCTURE POLICIES AND PROCEDURES

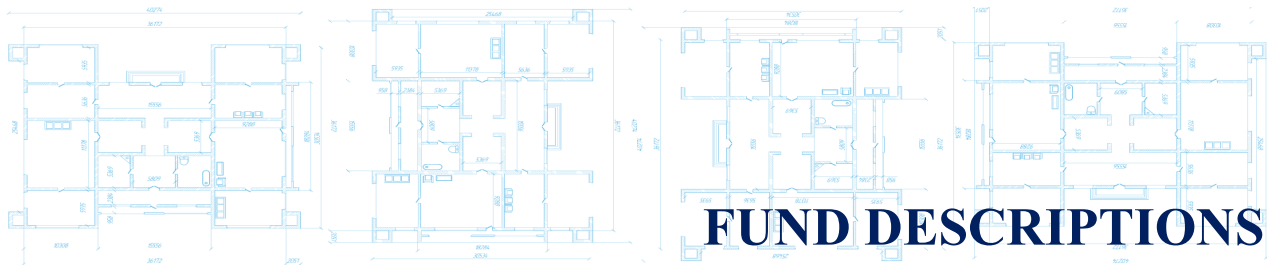
This section of the budget document presents an organization chart, fund descriptions and structure, and the relationship between departments and funds. Also provided is the basis of budgeting, accounting, financial, and treasury policies, and an overview of the budget preparation process.



City of Walled Lake, Michigan Fiscal Year 2025 and 2026 Budget

City Organizational Chart





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

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

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

ENTERPRISE FUNDS

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

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

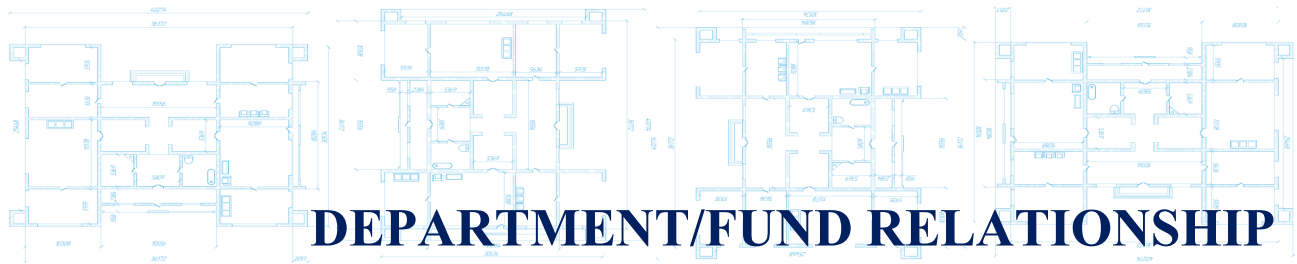
DEBT SERVICE FUND

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

COMPONENT UNIT FUNDS

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

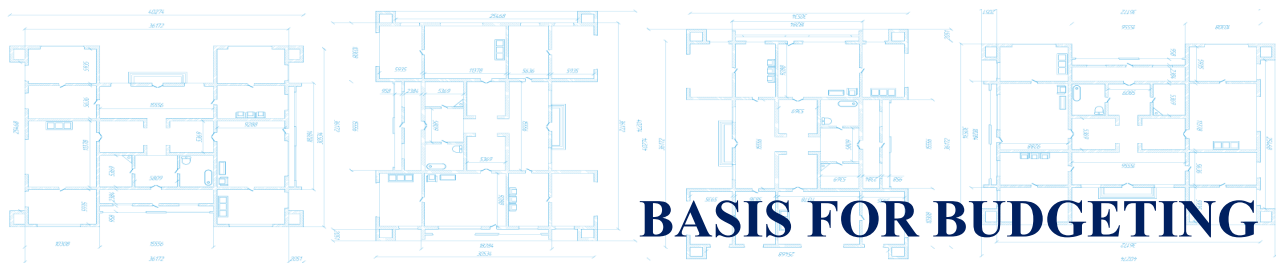
- 1) Downtown Development Authority
- 2) Walled Lake City Library



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

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

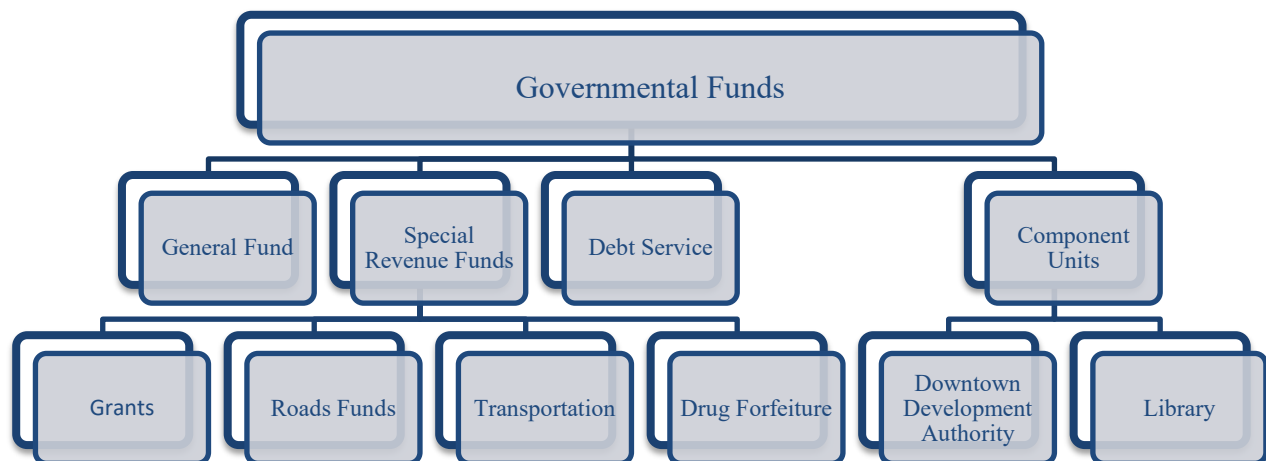
COST CENTERS	GENERAL FUND	ROADS FUND	WATER & SEWER	DDA	LIBRARY	TRANS
CITY MANAGER	X	X	X	X		X
ATTORNEY	X					
CLERK	X					
FINANCE/TREASURY	X	X	X	X	X	X
POLICE	X			X		
FIRE	X			X		
ADMIN	X			X	X	X
DPW	X	X	X	X	X	



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

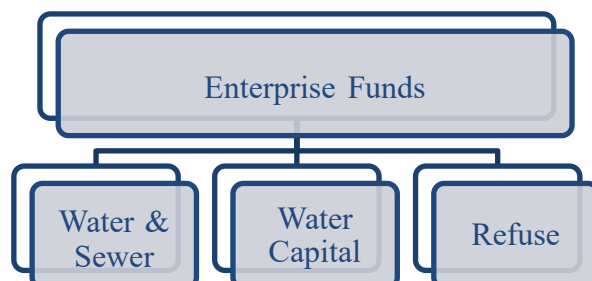
All governmental type funds are prepared on a modified-accrual basis of accounting. Under this method, revenues are recognized when it becomes both measurable and available to finance current operations. Expenditures are recorded when the related fund liabilities are incurred and excepted to be paid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

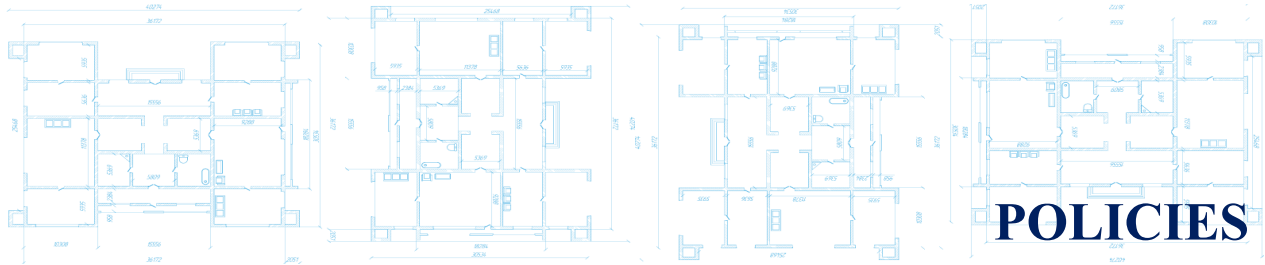
Modified Accrual Basis of Budgeting



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

Full Accrual Basis of Budgeting





City of Walled Lake, Michigan Fiscal Year 2025 and 2026 Budget

FINANCIAL, ACCOUNTING, AND TREASURY POLICIES

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

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

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

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

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

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

Multi-Year Capital Planning Policy – The purpose of this policy is to plan for capital outlay financing requirements so to reduce financing costs and, where possible, to reserve funds for future

purchases. The bi-annual budget shall include a 5-year capital asset needs list with the first two years of the capital plan linking directly to the bi-annual budget. Financing for the capital shall be considered at the strategic budget workshops.

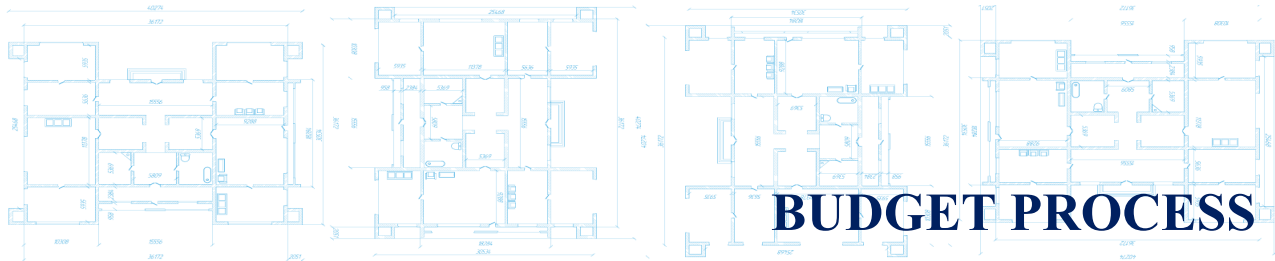
Impact of Capital Budget on the Operating Budget – As new projects and grants are approved; both the capital and operating budgets are impacted. An increase to the City’s yearly pension contributions from the operating has long-term effects on the Capital Improvement Program and what projects are to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

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

Uniform Grant Policy – The purpose of this policy is to ensure compliance with the requirements of the Federal Uniform Grant Guidance regulations, by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the city. Grants are accepted to the extent they advance the goals of the city. All grants must be reviewed by the finance department and submitted to 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 narcotic purchases of confidential informant payments. Each use shall require the use of a police report. Only the Chief of Police and a designed administrative sworn officer have access to the funds.



City of Walled Lake, Michigan Fiscal Year 2025 and 2026 Budget

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

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

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

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

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

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

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

Budget Calendar

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



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

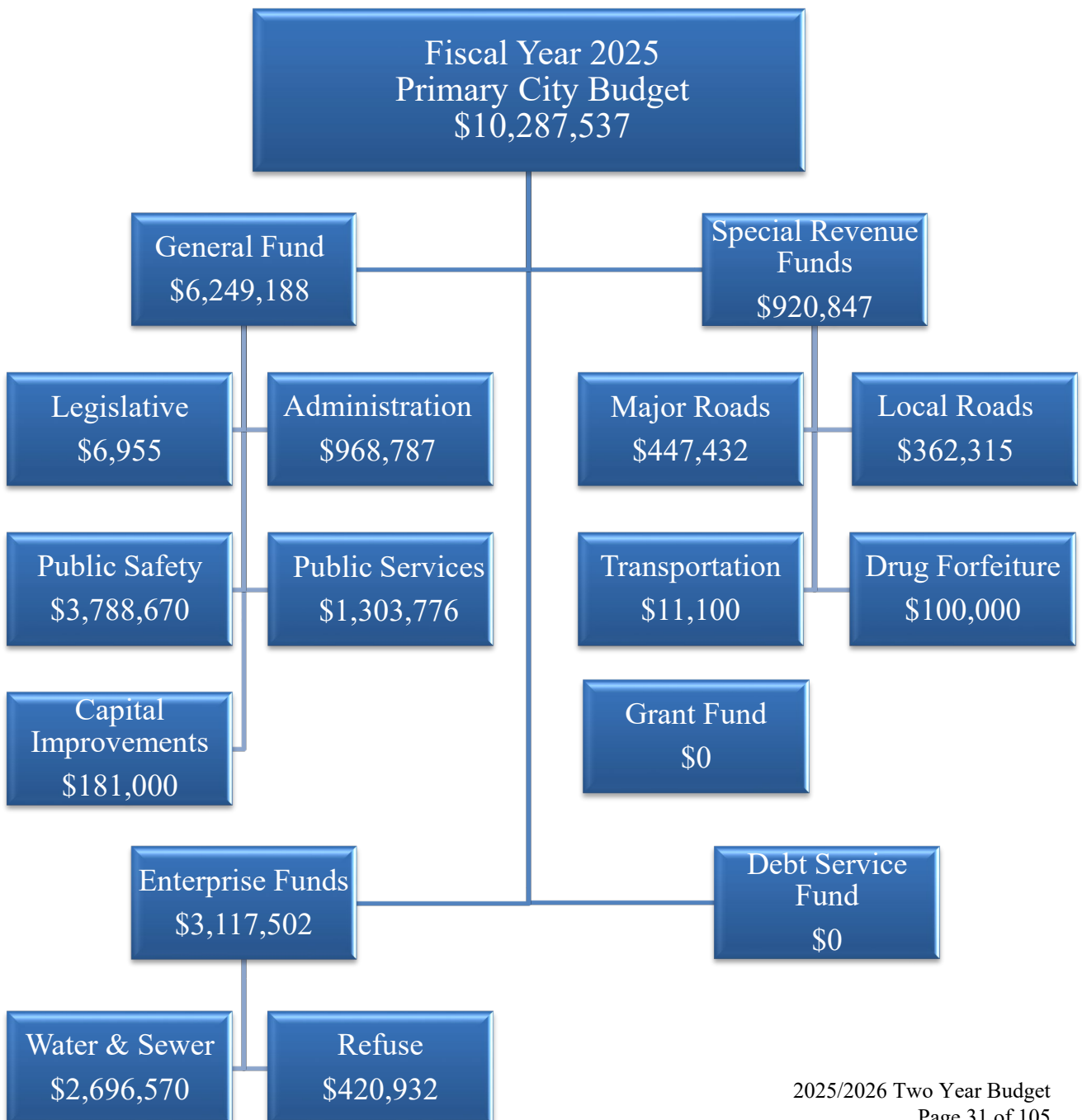
Per resolution 2024-xx Council deferred budget submission to regularly scheduled meeting ~~2025/2026 Two Year Budget~~ and budget adoption to the third Monday, to the next regularly scheduled June 18th City Council meeting. Page 29 of 105

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.

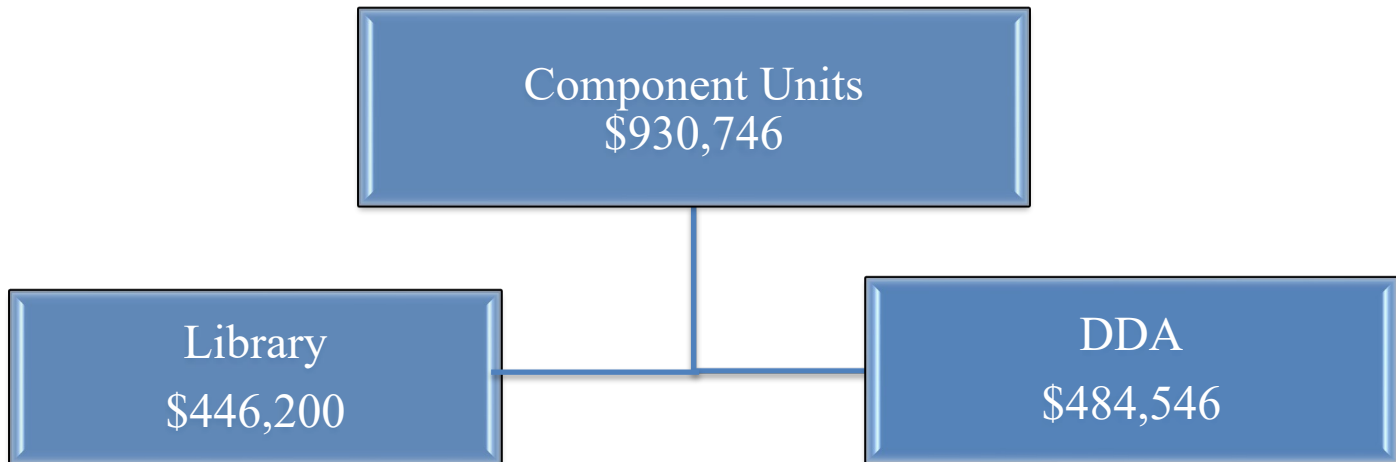
City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

**FINANCIAL ORGANIZATION AND STRUCTURE CHART
2025 APPROPRIATION**



City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

**FINANCIAL ORGANIZATION CHART
2025 APPROPRIATION**



City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

**BUDGET SUMMARY
2025 APPROPRIATION**

	Modified Accrual Basis				Full Accrual Basis	
	General Fund	Special Revenue	Debt Service	Component Unit	Enterprise Funds	Total
Revenue						
Property Taxes	4,470,000			1,440,000		5,910,000
Property Tax Related	188,750			9,100		197,850
ACT 51 Distributions		782,000				782,000
Metro Act		27,000				27,000
Licenses, Fees & Permits	161,370					161,370
Grants & Forfeitures	28,000	100,000		-		128,000
State Shared Revenue	929,000	-		19,200		948,200
Sales & Service	77,600					77,600
Other Revenue	260,900			4,800		265,700
Fines & Forfeitures	18,050			2,000		20,050
Interest & Rent	100,000			50,000		150,000
Inter Fund Charges	588,218					588,218
Customer Charges					2,862,260	2,862,260
	6,821,888	909,000	-	1,525,100	2,862,260	12,118,248
Appropriations						
Administration	968,797	150,000		240,900		1,359,697
Building	219,211					219,211
Police	2,280,127					2,280,127
Fire	1,280,582					1,280,582
Public Services Other	1,178,040	76,500			1,803,764	3,058,304
Planning & Zoning	125,736					125,736
Debt Service			105,000			105,000
Interfund Services		55,700		488,546		544,246
General Operations				171,550		171,550
Roads						-
Capital Outlay Major	181,000	32,000		10,000		223,000
	6,233,493	314,200	105,000	910,996	1,803,764	9,367,453
				614,104		
Transfers In		275,000	105,000			380,000
Transfers Out	-	105,000				105,000
Addition to Fund Balance	151,265	62,900	-	614,104	1,058,496	1,886,765
Reduction of Fund Balance	-	-	-	-	-	-
Estimated Beg Fund Balance	2,995,285	1,460,875	-	1,635,699	3,567,156	9,659,015
Ending Fund Balance	3,146,550	1,523,775	-	2,249,803	4,625,652	11,545,780

GENERAL FUND

City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

FUND 101: GENERAL FUND SUMMARY REVENUES EXPENDITURES & FUND BALANCE

DESCRIPTION	2021-22	2022-23	2023-24	2024-25	2025-26	CHANGE	
	ACTUAL	ACTUAL	PROJECTED BUDGET	ADOPTED BUDGET	FORECAST BUDGET	FY24 to FY25 DOLLAR	PCT
ESTIMATED REVENUES							
PROPERTY TAXES	3,828,321	4,087,072	4,144,717	4,658,750	4,679,766	514,033	11%
FEDERAL SOURCES	29,328	26,280	27,000	28,000	28,000	1,000	4%
STATE SOURCES	1,043,423	1,040,343	977,314	929,000	925,100	(48,314)	-5%
OTHER LOCAL GOVT	2,433	5,494	21,664	4,800	4,800	(16,864)	-351%
CHARGES FOR SERVICES	86,295	118,628	82,550	77,600	79,600	(4,950)	-6%
I/FUND CHARGES FOR SERVICE	544,190	799,766	1,255,105	588,218	593,218	(666,887)	-113%
INTEREST & RENT	19,145	48,301	32,000	100,000	100,000	68,000	68%
LICENSE AND PERMITS	234,460	190,718	162,450	161,370	158,370	(1,080)	-1%
REC & CULTURE	4,330	6,957	4,000	5,000	5,000	1,000	20%
FINES & FORFEITURES	14,859	21,993	18,050	18,050	18,050	0	0%
OTHER PROCEEDS	264,094	273,337	318,014	251,100	251,100	(66,914)	-27%
TOTAL ESTIMATED REVENUES	6,070,878	6,618,889	7,042,864	6,821,888	6,843,004	(220,976)	-3%
APPROPRIATIONS							
LEGISLATIVE:							
CITY COUNCIL	3,058	6,791	6,325	6,955	6,955	630	9.1%
CITY ADMINISTRATION:							
CITY MANAGER	144,711	170,603	766,756	421,081	427,114	(345,675)	-82.1%
ATTORNEY	192,561	221,552	233,675	237,107	241,958	3,432	1.4%
LITIGATION	6,195	868	5,216	4,600	4,600	(616)	-13.4%
CITY CLERK	84,513	99,694	131,435	78,195	78,011.06	(53,240)	-68.1%
ELECTIONS	11,945	15,074	43,184	41,600	42,100	(1,584)	-3.8%
CITY TREASURER	61,282	114,603	19,445	74,014	75,114	54,569	73.7%
BOARD OF REVIEW	1,184	1,505	2,500	2,200	2,250	(300)	-13.6%
RETIREE HEALTH CARE	80,953	83,288	102,820	110,000	115,000	7,180	6.5%
PUBLIC SAFETY:							
POLICE	1,874,600	1,980,528	2,162,246	2,280,127	2,324,386	117,881	5.2%
CROSSING GUARDS	5,755	5,494	7,300	8,750	8,750	1,450	16.6%
FIRE	1,224,030	1,189,051	1,248,573	1,280,582	1,316,139	32,009	2.5%
BUILDING & CODE ENFORCEMENT	194,266	207,545	205,252	219,211	219,511	13,959	6.4%
PUBLIC SERVICES:							
FINANCE & BUDGET	22,991	7,158	121,910	89,644	88,144	(32,266)	-36.0%
ASSESSOR	53,375	55,757	65,000	72,000	75,000	7,000	9.7%
GENERAL OPERATIONS	634,465	597,376	655,421	352,718	359,718	(302,703)	-85.8%
CEMETERY	178	178	52,689	4,225	4,225	(48,464)	-1147.1%
PARKS AND RECREATION	115,085	117,845	69,756	158,164	154,994	88,408	55.9%
COMMUNITY ACTION	23,527	24,023	25,500	25,500	25,500	-	0.0%
PLANNING	157,662	155,277	40,750	115,890	117,918	75,140	64.8%
ZONING BOARD OF APPEALS	(258)	5,297	2,500	9,846	9,846	7,346	74.6%
PUBLIC WORKS	354,697	345,022	555,977	352,304	353,814	(203,673)	-57.8%
DRAINS/LAKE	37,456	38,888	14,000	43,785	43,785	29,785	68.0%
STREET LIGHTING	55,576	59,510	58,900	71,000	67,500	12,100	17.0%
CITY BEAUTIFICATION	6,085	4,626	18,384	8,700	8,900	(9,684)	-111.3%
TRANSFERS OUT	32,354	-	15,000	-	-	(15,000)	#DIV/0!
CAPITAL OUTLAY:							
CAPITAL OUTLAY - MAJOR	452,158	84,571	111,923	181,000	190,000	69,077	38.2%
TOTAL APPROPRIATIONS	5,830,404	5,592,124	6,742,437	6,249,198	6,361,232	(493,239)	-7.9%
NET OF REVENUES/APPROPRIATIONS	240,474	1,026,765	300,427	572,690	481,772	272,263	
BEGINNING FUND BALANCE	1,565,157	1,805,631	2,832,396	3,132,823	3,705,513		
ENDING FUND BALANCE	1,805,631	2,832,396	3,132,823	3,705,513	4,187,285		

City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

FUND 101: REVENUES

GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
<u>REVENUES</u>						
<u>PROPERTY TAXES</u>						
101-000-402-000	CURRENT REAL PROPERTY TAXES	2,859,197	3,051,102	3,110,000	3,470,000	3,500,000
101-000-403-000	PUBLIC SAFETY MILLAGE	760,685	812,172	830,000	1,000,000	990,000
101-000-404-000	MOBILE HOME PARK TAX	769	787	750	750	766
101-000-412-000	DELINQUENT PERSONAL PROPERTY TAXES	3,841	23,967	13,932	14,000	15,000
101-000-432-001	PILOT - WALLED LAKE VILLA	40,126	40,617	38,885	38,000	38,000
101-000-445-000	PENALTIES AND INTEREST ON TAXES	49,765	39,133	35,000	20,000	20,000
101-000-447-000	PROPERTY TAX ADMINISTRATION FEE	113,938	119,294	116,150	116,000	116,000
		3,828,321	4,087,072	4,144,717	4,658,750	4,679,766
<u>FEDERAL SOURCES</u>						
101-000-502-000	FEDERAL GRANTS - GENERAL	1,410	-	-	-	-
101-000-505-000	FEDERAL GRANTS - PUBLIC SAFETY DOJ	6,822	4,317	5,000	5,000	5,000
101-000-522-002	FEDERAL GRANTS - CDBG	21,096	21,963	22,000	23,000	23,000
		29,328	26,280	27,000	28,000	28,000
<u>STATE SOURCES</u>						
101-000-439-000	Marijuana Tax	169,360	157,148	177,259	160,000	157,000
101-000-543-001	STATE GRANTS - PUB. SAFETY - TRAINING	1,653	2,678	1,800	2,000	2,100
101-000-565-000	STATE GRANTS - FIRE	-	695	2,255	-	-
101-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	16,446	17,612	16,000	17,000	16,000
101-000-574-000	STATE GRANTS - REV. SHARING SALES TAX	855,964	862,210	780,000	750,000	750,000
		1,043,423	1,040,343	977,314	929,000	925,100
<u>OTHER LOCAL GOVT</u>						
101-000-580-000	LOCAL UNIT CONTRIBUTIONS	-	-	17,214	-	-
101-000-595-000	LOCAL SCHOOL - CROSSING GUARDS	2,433	5,494	4,450	4,800	4,800
		2,433	5,494	21,664	4,800	4,800
<u>CHARGES FOR SERVICE</u>						
101-000-630-000	CHARGES FOR SERVICE - POLICE	955	1,620	1,300	1,000	1,000
101-000-637-000	CHARGES FOR SERVICE - FIRE	10,764	11,609	10,000	6,000	6,000
101-000-638-000	AMBULANCE FEES	58,903	76,088	60,000	60,000	62,000
101-000-646-000	CHARGES FOR SERVICE - CODE ENFORCEMENT	450	21,295	500	600	600
101-000-676-000	REIMBURSEMENTS	1,003	1,403	1,000	1,000	1,000
101-000-687-000	REFUNDS / REBATES	1,211	3,914	1,000	1,000	1,000
101-000-644-000	CHARGES FOR SERVICE - CITY CLERK	13,009	2,699	8,750	8,000	8,000
		86,295	118,628	82,550	77,600	79,600
<u>INTRAGOVERNMENTAL CHARGES FOR SERVICE & TRANSFERS</u>						
101-000-677-000	I/GT EQUIPMENT RENTAL	41,606	56,583	42,600	52,200	52,200
101-000-678-000	I/GT SERVICE CHARGES	54,315	-	-	55,655	55,655
101-000-678-202	I/GT SERV. CHARGE - MAJ RDS	-	50,000	94,842	-	-
101-000-678-203	I/GT SERV. CHARGE - LOC RDS	-	20,000	84,801	-	-
101-000-678-248	I/GT SERVICE CHARGE - DDA	428,859	441,000	442,218	402,891	402,891

City of Walled Lake, Michigan
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FUND 101: REVENUES

GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
101-000-678-271	I/GT SERVICE CHARGE - LIB.	9,792	25,234	30,000	30,000	35,000
101-000-678-570	I/GT SERV. CHARGE - REFUSE	-	9,618	10,121	-	-
101-000-678-588	I/GT SERVICE CHARGE - TRANS	-	10,000	10,000	10,000	10,000
101-000-678-592	I/GT SERVICE CHARGE - W/S	-	187,331	56,180	37,472	37,472
101-000-699-285	TRANSFER IN - FROM ARPA	-	-	484,343	-	-
101-000-699-570	TRANSFER IN - FROM REFUSE	9,618	-	-	-	-
		544,190	799,766	1,255,105	588,218	593,218
<u>INTEREST & RENT</u>						
101-000-665-000	Interest	764	30,275	32,000	100,000	100,000
101-000-665-001	Interest - Leases	18,381	18,026	-	-	-
101-000-669-000	INVESTMENT GAINS AND LOSSES	-	-	-	-	-
		19,145	48,301	32,000	100,000	100,000
<u>LICENSE & PERMITS</u>						
101-000-481-000	LIQUOR LICENSE FEES	5,986	5,479	5,500	5,000	5,000
101-000-483-000	DISPENSARY LICENSE	50,000	55,500	55,000	50,000	50,000
101-000-497-000	DOG LICENSES	369	539	350	300	300
101-000-498-000	WATERCRAFT REGISTRATION	68	60	100	70	70
		56,423	61,578	60,950	55,370	55,370
<u>LICENSE & PERMIT: BUILDING PLANNING</u>						
101-000-476-000	CONTRACTOR LICENSE	2,871	3,233	2,500	2,500	2,500
101-000-479-000	ZONING APPLICATION FEE	2,200	2,400	2,500	2,000	2,000
101-000-480-000	SITE PLAN REVIEW APPLICATION FEE	4,250	4,000	2,000	2,000	2,000
101-000-493-000	PERMITS - BUILDING	66,236	47,903	40,000	45,000	40,000
101-000-493-001	PERMITS - TRADES	87,939	64,910	50,000	50,000	52,000
101-000-494-000	PERMITS - ZONING	3,535	3,869	3,000	3,000	3,000
101-000-495-000	PERMITS - SOIL EROSION	708	720	500	500	500
101-000-632-000	CHARGES FOR SERVICE - ADMIN.	10,298	2,105	1,000	1,000	1,000
		178,037	129,140	101,500	106,000	103,000
<u>REC & CULTURE</u>						
101-000-667-001	RENT - FARMER'S MARKET	4,230	6,957	4,000	5,000	5,000
101-000-667-002	INACTIVE	100	-	-	-	-
		4,330	6,957	4,000	5,000	5,000
<u>FINES & FORFEITURES</u>						
101-000-601-000	COURT RELATED CHARGES - DISTRICT COURT	11,019	21,748	15,000	15,000	15,000
101-000-633-000	PROPERTY TRANSFER TAX PENALTY	3,740	-	3,000	3,000	3,000
101-000-645-000	CHARGES FOR SERVICE - CITY TREASURER	100	245	50	50	50
		14,859	21,993	18,050	18,050	18,050
<u>OTHER PROCEEDS</u>						
101-000-477-000	CABLE TV FRANCHISE FEES	162,299	152,740	170,000	150,000	150,000
101-000-478-000	MEDICAL MARIJUANA LICENSE	1,250	-	-	-	-
101-000-496-000	PERMITS - EVENTS	-	450	160	100	100
101-000-642-001	SALES - CEMETERY LOTS	765	4,420	700	1,000	1,000

City of Walled Lake, Michigan
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FUND 101: REVENUES

GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
101-000-642-015	SALES - WATER METERS, EQUIP. & SCRAP	-	459	-	-	-
101-000-643-000	CHARGES FOR SERVICE - PUBLIC WORKS	-	-	136	-	-
101-000-666-000	Dividends	45,915	23,687	80,000	60,000	60,000
101-000-667-000	Rent	45,328	45,912	45,000	40,000	40,000
101-000-674-000	Donations	-	2,438	-	-	-
101-000-689-000	CASH OVER OR SHORT	37	(13)	-	-	-
101-000-693-000	SALE OF CAPITAL ASSETS - GOV. FUNDS	7,500	25,830	-	-	-
101-000-698-000	BOND & INSURANCE RECOVERIES	1,000	17,414	22,018	-	-
		264,094	273,337	318,014	251,100	251,100
TOTALS- REVENUES		6,070,878	6,618,889	7,042,864	6,821,888	6,843,004

City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

FUND 101: LEGISLATIVE

		2021-22	2022-23	2023-24	2024-25	2025-26
GL NUMBER	DESCRIPTION	ACTUAL	ACTUAL	PROJECTED BUDGET	ADOPTED BUDGET	FORECAST BUDGET
<u>Dept 101 - CITY COUNCIL</u>						
101-101-706-000	INTERNS, PER DIEM & ON-CALL	2,232	3,905	3,900	3,905	3,905
101-101-710-000	FICA	146	262	300	400	400
101-101-723-000	WORKER'S COMPENSATION INSURANCE	120	64	125	150	150
101-101-955-000	TRAINING & CONFERENCES	560	2,560	2,000	2,500	2,500
		3,058	6,791	6,325	6,955	6,955
APPROPRIATIONS- LEGISLATIVE		3,058	6,791	6,325	6,955	6,955

City of Walled Lake, Michigan
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FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
<u>Dept 172 - CITY MANAGER</u>						
101-172-702-000	City Manager	174,861	187,553	195,000	201,100	201,100
101-172-703-000	DEPT. HEAD / DIRECTOR	92,128	99,266	99,000	99,000	99,000
101-172-704-000	FULL TIME WAGES	59,622	72,433	85,000	85,000	85,000
101-172-706-000	INTERNS, PER DIEM & ON-CALL	3,363	-	-	-	-
101-172-708-000	OVERTIME	-	-	-	-	-
101-172-709-000	PERSONNEL ALLOCATION	(279,012)	(298,834)	-	(366,369)	(373,696)
101-172-710-000	FICA	19,936	25,163	27,000	27,000	30,000
101-172-711-000	HEALTH INSURANCE	32,568	35,402	39,000	42,000	45,360
101-172-712-000	EMPLOYER (HSA)	8,750	8,750	9,000	9,000	9,000
101-172-716-000	ACCRUED LEAVE PAYOUT	-	-	1,904	-	-
101-172-718-000	Life Insurance	3,356	3,640	3,900	3,900	3,900
101-172-719-000	RETIREMENT CONTRIBUTIONS	8,436	25,773	30,000	30,000	34,500
101-172-723-000	WORKER'S COMPENSATION INSURANCE	1,100	-	1,600	1,600	1,600
101-172-732-000	Gas & Oil	8,821	3,328	4,000	4,000	4,000
101-172-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	-	-	1,600	1,600
101-172-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	32	415	258,156	270,000	275,000
101-172-869-000	MILEAGE & TRANSPORTATION EXPENSES	-	214	196	250	250
101-172-876-000	OPEB LIABILITY PAYMENT	7,500	7,500	8,000	8,000	8,000
101-172-955-000	TRAINING & CONFERENCES	3,250	-	5,000	5,000	2,500
		144,711	170,603	766,756	421,081	427,114
<u>Dept 266 - ATTORNEY</u>						
101-266-702-002	CITY ATTORNEY	149,776	160,648	173,125	177,000	180,000
101-266-710-000	FICA	11,950	13,236	13,707	13,707	14,118
101-266-711-000	HEALTH INSURANCE	18,676	18,916	20,000	18,000	19,440
101-266-712-000	EMPLOYER (HSA)	3,500	3,500	4,000	3,500	3,500
101-266-716-000	ACCRUED LEAVE PAYOUT	-	15,006	7,543	10,000	10,000
101-266-717-000	ALLOWANCES & STIPENDS	(360)	-	1,000	1,000	1,000
101-266-718-000	Life Insurance	1,286	1,402	2,000	1,800	1,800
101-266-719-000	RETIREMENT CONTRIBUTIONS	5,200	6,677	8,500	8,500	8,500
101-266-723-000	WORKER'S COMPENSATION INSURANCE	769	408	1,000	1,000	1,000
101-266-728-000	OPERATING SUPPLIES & MATERIALS	21	-	-	-	-
101-266-785-000	MINOR MACH. & EQUIPMENT PURCHASE	-	500	-	-	-
101-266-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	350	-	1,000	1,000	1,000
101-266-937-000	SOFTWARE MAINTENANCE	1,263	809	1,300	1,100	1,100
101-266-955-000	TRAINING & CONFERENCES	130	450	500	500	500
		192,561	221,552	233,675	237,107	241,958
<u>Dept 267 - LITIGATION</u>						
101-267-810-000	COURT RELATED SERVICES	56	18	66	100	100
101-267-813-000	PROFESSIONAL SERVICES - LEGAL	6,139	850	5,150	4,500	4,500
		6,195	868	5,216	4,600	4,600

City of Walled Lake, Michigan
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FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
Dept 215 - CITY CLERK						
101-215-703-000	DEPT. HEAD / DIRECTOR	93,167	100,965	99,000	99,000	99,000
101-215-703-001	DEPUTY DEPT. HEAD / DIRECTOR	53,963	67,626	85,000	85,000	85,000
101-215-709-000	PERSONNEL ALLOCATION	(120,792)	(136,842)	(136,842)	(175,397)	(178,905)
101-215-710-000	FICA	11,041	13,216	14,500	14,500	15,000
101-215-711-000	HEALTH INSURANCE	16,346	17,930	20,000	15,800	17,064
101-215-711-050	EMPLOYEE HEALTH CONTRIBUTION	(2,648)	(2,648)	(2,648)	(2,648)	(2,648)
101-215-712-000	EMPLOYER (HSA)	5,250	5,250	5,250	6,600	6,600
101-215-716-000	ACCRUED LEAVE PAYOUT	7,644	5,938	7,500	5,000	5,000
101-215-717-000	ALLOWANCES & STIPENDS	-	-	5,000	6,600	6,600
101-215-718-000	Life Insurance	2,176	2,418	2,600	2,600	3,000
101-215-719-000	RETIREMENT CONTRIBUTIONS	2,976	3,963	16,000	5,000	6,000
101-215-723-000	WORKER'S COMPENSATION INSURANCE	715	2,679	1,000	1,000	1,000
101-215-727-000	Office Supplies	1,349	918	2,000	1,000	1,000
101-215-730-000	POSTAGE	-	-	500	500	500
101-215-731-000	Uniforms	-	-	306	350	350
101-215-785-000	MINOR MACH. & EQUIPMENT PURCHASE	-	-	-	1,600	1,600
101-215-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	855	1,104	1,104	1,250	1,250
101-215-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	-	166	115	90	200
101-215-869-000	MILEAGE & TRANSPORTATION EXPENSES	311	-	100	100	150
101-215-876-000	OPEB LIABILITY PAYMENT	4,500	4,500	4,500	6,000	6,000
101-215-900-000	PRINTING & PUBLISHING	-	-	250	250	250
101-215-937-000	SOFTWARE MAINTENANCE	700	-	700	500	500
101-215-955-000	TRAINING & CONFERENCES	6,960	12,511	5,500	3,500	3,500
		84,513	99,694	131,435	78,195	78,011
Dept 262 - ELECTIONS						
101-262-706-000	INTERNS, PER DIEM & ON-CALL	2,899	6,334	21,000	15,000	17,000
101-262-728-000	OPERATING SUPPLIES & MATERIALS	746	2,067	3,500	5,000	4,000
101-262-730-000	POSTAGE	2,106	247	6,800	4,000	3,500
101-262-780-000	COMPUTER & RELATED HARWARE PURCHASES	-	-	250	500	-
101-262-831-000	PROFESSIONAL SERVICES - COMPUTER & IT	-	300	1,260	1,000	1,500
101-262-869-000	MILEAGE & TRANSPORTATION EXPENSES	-	-	100	100	100
101-262-900-000	PRINTING & PUBLISHING	4,507	4,474	8,274	12,000	12,000
101-262-933-000	REPAIR & MAINT. - EQUIPMENT	-	-	-	2,000	2,000
101-262-936-000	Computer Maintenance	1,687	1,652	2,000	2,000	2,000
		11,945	15,074	43,184	41,600	42,100
Dept 247 - BOARD OF REVIEW						
101-247-706-000	INTERNS, PER DIEM & ON-CALL	1,100	1,200	1,500	1,200	1,200
101-247-710-000	FICA	84	92	150	150	200
101-247-900-000	PRINTING & PUBLISHING	-	213	500	500	500
101-247-955-000	TRAINING & CONFERENCES	-	-	350	350	350
		1,184	1,505	2,500	2,200	2,250

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FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
<u>Dept 253 - TREASURER</u>						
101-253-709-000	PERSONNEL ALLOCATION	48,348	95,070	-	58,314	58,314
101-253-719-000	RETIREMENT CONTRIBUTIONS	-	-	-	-	-
101-253-723-000	WORKER'S COMPENSATION INSURANCE	418	-	-	-	-
101-253-727-000	Office Supplies	-	-	250	100	100
101-253-729-000	SPECIAL SUPPLIES & MATERIALS	-	918	30	100	100
101-253-730-000	POSTAGE	-	-	250	250	250
101-253-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	234	456	500	600	600
101-253-823-000	INSURANCES	-	33	-	-	-
101-253-831-000	PROFESSIONAL SERVICES - COMPUTER & IT	-	-	2,000	1,000	1,000
101-253-900-000	PRINTING & PUBLISHING	5,171	5,875	9,500	7,500	8,000
101-253-920-000	Telephone/Internet Service	2,271	2,292	2,300	2,400	2,500
101-253-937-000	SOFTWARE MAINTENANCE	701	700	715	750	750
101-253-955-000	TRAINING & CONFERENCES	2,690	4,039	2,500	2,500	2,500
101-253-965-000	SERVICE CHARGES, PENALTIES & LATE FEES	1,449	5,220	1,400	500	1,000
		61,282	114,603	19,445	74,014	75,114
<u>Dept 736 - RETIREE HEALTH INSURANCE</u>						
101-736-711-000	HEALTH INSURANCE	9,073	9,334	14,820	15,000	15,000
101-736-874-000	RETIREE HEALTH INSURANCE	71,880	73,954	88,000	95,000	100,000
		80,953	83,288	102,820	110,000	115,000
APPROPRIATIONS - CITY ADMINISTRATION		583,344	707,187	1,305,031	968,797	986,147

City of Walled Lake, Michigan
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FUND 101: PUBLIC SAFETY

GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
Dept 301 - POLICE						
101-301-703-000	DEPT. HEAD / DIRECTOR	107,773	119,125	115,000	118,700	124,635
101-301-703-001	DEPUTY DEPT. HEAD / DIRECTOR	78,346	82,546	90,000	90,000	90,000
101-301-704-000	FULL TIME WAGES	330,228	414,597	484,300	489,500	504,185
101-301-705-000	PART TIME WAGES	344,459	254,528	385,045	310,480	319,794
101-301-708-000	OVERTIME	37,969	64,447	35,000	45,000	45,000
101-301-709-000	PERSONNEL ALLOCATION	8,790	24,481	25,000	26,624	26,624
101-301-710-000	FICA	70,628	74,454	78,282	79,000	83,000
101-301-711-000	HEALTH INSURANCE	52,485	53,104	71,700	71,000	75,260
101-301-711-050	EMPLOYEE HEALTH INS. CONTRIBUTION	-	(713)	(1,223)	(2,649)	(2,649)
101-301-712-000	EMPLOYER CONTRIBUTIONS (HSA)	12,250	15,750	15,750	17,500	17,500
101-301-713-000	PAID MEDICAL LEAVE - P/T EMPLOYEES	1,432	2,642	3,000	3,000	3,000
101-301-714-000	LONGEVITY	12,750	8,500	12,750	12,750	12,750
101-301-716-000	ACCRUED LEAVE PAYOUT	17,877	9,763	11,000	11,000	11,000
101-301-717-000	ALLOWANCES & STIPENDS	18,185	28,590	27,540	32,000	32,000
101-301-718-000	Life Insurance	10,102	10,180	10,800	12,000	12,720
101-301-719-000	RETIREMENT CONTRIBUTIONS	7,718	23,588	16,000	33,215	35,000
101-301-723-000	WORKER'S COMPENSATION INSURANCE	31,652	11,987	31,652	26,000	27,560
101-301-727-000	Office Supplies	8,333	4,260	7,500	6,500	6,500
101-301-728-000	OPERATING SUPPLIES & MATERIALS	15,104	13,065	12,000	14,000	14,000
101-301-729-000	SPECIAL SUPPLIES & MATERIALS	2,551	4,589	2,700	2,700	2,700
101-301-730-000	POSTAGE	-	46	-	-	-
101-301-731-000	Uniforms	12,389	14,494	9,000	10,000	10,000
101-301-732-000	Gas & Oil	27,309	25,943	25,000	25,000	25,000
101-301-780-000	COMPUTER & RELATED HARWARE PURCHASES	2,207	2,670	2,300	2,300	2,300
101-301-781-000	MINOR SOFTWARE PURCHASES	-	165	1,600	1,600	1,600
101-301-785-000	MINOR MACH. & EQUIPMENT PURCHASE	-	-	3,000	3,000	3,000
101-301-787-000	WEAPONS & PROTECTIVE GEAR	-	2,176	3,000	4,000	4,000
101-301-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	511	260	500	500	500
101-301-809-000	PROFESSIONAL SERVICES - MEDICAL	5,676	6,665	6,000	4,500	4,500
101-301-814-000	PROFESSIONAL SERVICES - LAW ENFORCE.	2,760	2,342	1,500	1,500	1,500
101-301-828-000	PROFESSIONAL SERVICES - RECORD RETENTION	1,974	823	850	875	875
101-301-831-000	PROFESSIONAL SERVICES - COMPUTER & IT	21,687	20,867	21,000	12,500	12,500
101-301-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	477,821	470,972	487,000	622,032	622,032
101-301-850-000	DISPATCH - OAKLAND COUNTY	89,833	101,645	92,000	110,000	110,000
101-301-876-000	OPEB LIABILITY PAYMENT	10,992	12,084	13,200	13,000	13,500
101-301-920-000	Telephone/Internet Service	4,252	11,588	5,000	13,000	13,500
101-301-921-000	ELECTRIC SERVICE	11,972	13,089	12,000	13,000	13,000
101-301-933-000	REPAIR & MAINT. - EQUIPMENT	6,242	3,805	3,000	3,000	3,000
101-301-934-000	REPAIR & MAINT. - BUILDINGS & FACILITIES	3,950	11,329	5,000	5,000	5,000
101-301-936-000	Computer Maintenance	7,154	10,417	9,000	6,000	6,000
101-301-939-000	REPAIR & MAINTENANCE - VEHICLES	12,556	40,985	21,000	21,000	22,000
101-301-941-000	RENTALS & LEASES - OFFICE EQUIPMENT	1,000	-	500	3,000	3,000
101-301-955-000	TRAINING & CONFERENCES	5,683	8,680	7,000	7,000	7,000
		1,874,600	1,980,528	2,162,246	2,280,127	2,324,386
Dept 302 - CROSSING GUARDS						
101-302-705-000	PART TIME WAGES	5,230	5,104	6,500	7,800	7,800
101-302-710-000	FICA	400	390	500	600	600
101-302-723-000	WORKER'S COMPENSATION INSURANCE	125	0	300	350	350
		5,755	5,494	7,300	8,750	8,750

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GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
Dept 336 - FIRE						
101-336-703-000	DEPT. HEAD / DIRECTOR	103,189	105,140	41,100	90,000	90,000
101-336-703-001	DEPUTY DEPT. HEAD / DIRECTOR	72,371	70,667	72,177	76,941	80,788
101-336-704-000	FULL TIME WAGES	141,376	136,584	142,924	152,500	160,125
101-336-705-000	PART TIME WAGES	294,464	306,768	329,813	385,000	396,550
101-336-706-000	INTERNS, PER DIEM & ON-CALL	65,852	61,778	70,000	-	-
101-336-708-000	OVERTIME	34,697	36,682	35,000	38,000	40,000
101-336-709-000	PERSONNEL ALLOCATION	-	11,892	26,624	26,624	26,624
101-336-710-000	FICA	54,445	54,865	54,348	61,395	62,000
101-336-710-005	COVID-19 WAGES	-	286	-	-	-
101-336-711-000	HEALTH INSURANCE	65,178	70,243	71,058	69,000	73,140
101-336-711-050	EMPLOYEE HEALTH INS. CONTRIBUTION	(2,648)	(2,648)	(2,648)	(2,648)	(2,648)
101-336-712-000	EMPLOYER CONTRIBUTIONS (HSA)	14,000	14,000	14,000	14,000	14,000
101-336-714-000	LONGEVITY	8,500	8,500	8,500	8,220	8,500
101-336-715-000	EDUCATION BONUS	1,000	2,500	2,000	2,000	2,000
101-336-716-000	ACCRUED LEAVE PAYOUT	-	1,063	1,063	-	-
101-336-717-000	ALLOWANCES & STIPENDS	-	605	660	-	-
101-336-717-001	TUITION REIMBURSEMENT	5,441	-	-	-	-
101-336-718-000	LIFE INSURANCE	10,732	9,256	14,000	13,000	13,780
101-336-719-000	RETIREMENT CONTRIBUTIONS	2,640	8,768	12,000	13,500	14,310
101-336-723-000	WORKER'S COMPENSATION INSURANCE	58,618	22,786	56,182	57,000	60,420
101-336-724-000	UNEMPLOYMENT COMPENSATION INS	-	-	-	-	-
101-336-727-000	Office Supplies	1,541	1,492	1,000	1,200	1,200
101-336-728-000	OPERATING SUPPLIES & MATERIALS	8,306	15,702	9,000	9,000	9,000
101-336-729-000	SPECIAL SUPPLIES & MATERIALS	1,197	4,409	1,500	1,500	1,500
101-336-730-000	POSTAGE	-	-	-	-	-
101-336-731-000	Uniforms	7,516	16,222	15,000	13,000	13,000
101-336-732-000	Gas & Oil	18,956	18,832	20,000	20,000	20,000
101-336-780-000	COMPUTER & HARWARE PURCHASES	35	725	1,000	1,500	1,500
101-336-781-000	MINOR SOFTWARE PURCHASES	-	-	-	-	-
101-336-785-000	MINOR MACH. & EQUIPMENT PURCHASE	7,733	10,737	22,000	22,000	22,000
101-336-787-000	WEAPONS & PROTECTIVE GEAR	17,500	7,172	8,000	7,500	7,500
101-336-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,317	4,764	4,700	4,700	4,700
101-336-809-000	PROFESSIONAL SERVICES - MEDICAL	12,788	9,068	13,000	14,000	14,000
101-336-809-001	PROFESSIONAL SRVS. - AMBULANCE BILLING	2,967	10,566	11,000	9,000	9,000
101-336-831-000	PROFESSIONAL SERVICES - COMPUTER & IT	-	2,423	3,000	3,000	3,000
101-336-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	23,172	22,683	30,000	24,000	26,000
101-336-850-000	DISPATCH - OAKLAND COUNTY	29,944	33,882	38,000	41,500	41,500
101-336-851-000	COMMUNICATIONS - RADIO EQUIPMENT	3,798	4,126	5,000	5,000	5,000
101-336-876-000	OPEB LIABILITY PAYMENT	6,744	6,744	6,800	6,800	7,000
101-336-880-000	COMMUNITY EVENTS	-	218	-	-	-
101-336-900-000	PRINTING & PUBLISHING	1,105	254	250	250	250
101-336-920-000	Telephone/Internet Service	6,274	7,143	6,300	6,800	7,000
101-336-921-000	ELECTRIC SERVICE	9,985	10,037	9,000	9,000	9,000
101-336-922-000	NATURAL GAS SERVICE	8,591	7,078	8,000	7,500	7,600
101-336-923-000	WATER SERVICE	8,468	9,683	8,600	8,800	8,800
101-336-933-000	REPAIR & MAINT. - EQUIPMENT	19,615	11,910	12,000	13,000	13,000
101-336-934-000	REPAIR & MAINT. - BUILDINGS & FACILITIES	14,260	16,653	10,000	12,500	12,500
101-336-936-000	Computer Maintenance	1,253	2,584	2,000	3,500	3,500
101-336-937-000	SOFTWARE MAINTENANCE	3,499	78	-	-	-
101-336-939-000	REPAIR & MAINTENANCE - VEHICLES	31,918	24,794	20,000	20,000	20,000
101-336-955-000	TRAINING & CONFERENCES	12,164	9,337	7,000	11,000	9,000
101-336-965-000	SERVICE CHARGES, PENALTIES	-	-	2,119	-	-

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GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
101-336-971-000	CAPITAL - EQUIPMENT	25,021	-	25,503	-	-
101-336-975-000	CAPITAL - BUILDING IMPROVEMENTS	8,508	-	-	-	-
		1,224,030	1,189,051	1,248,573	1,280,582	1,316,139
Dept 371 - BUILDING INSPECTION DEPT						
101-371-702-006	CODE ENFORCEMENT OFFICER	18,866	22,613	21,600	22,613	22,613
101-371-709-000	PERSONNEL ALLOCATION	107,226	102,948	100,000	102,048	102,048
101-371-710-000	FICA	1,443	1,730	3,152	3,200	3,200
101-371-723-000	WORKER'S COMPENSATION INSURANCE	8,031	5,282	9,000	9,000	9,000
101-371-728-000	OPERATING SUPPLIES & MATERIALS	990	89	600	750	750
101-371-732-000	Gas & Oil	1,395	1,952	1,500	1,650	1,650
101-371-804-000	TREE & LANDSCAPE EXPENSE	1,325	1,875	1,500	1,500	1,600
101-371-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	-	200	-	200
101-371-818-000	PROFESSIONAL SERVICES - TRADE INSPECTION	34,050	46,594	40,000	55,000	55,000
101-371-819-000	PROFESSIONAL SERVICES - BLDG. INSPECTION	14,025	17,363	20,600	20,000	20,000
101-371-900-000	PRINTING & PUBLISHING	-	31	-	-	-
101-371-920-000	Telephone/Internet Service	5,676	5,731	5,750	2,000	2,000
101-371-937-000	SOFTWARE MAINTENANCE	1,239	1,337	1,350	1,450	1,450
		194,266	207,545	205,252	219,211	219,511
APPROPRIATIONS - PUBLIC SAFETY		3,298,651	3,382,618	3,623,371	3,788,670	3,868,786

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FUND 101: PUBLIC SERVICES

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Dept 212 - FINANCE & BUDGET						
101-212-703-000	DEPT. HEAD / DIRECTOR	13,269	2,404	64,906	-	-
101-212-709-000	PERSONNEL ALLOCATION	(21,615)	(10,531)	-	47,644	47,644
101-212-710-000	FICA	992	-	5,891	-	-
101-212-711-000	HEALTH INSURANCE	4,390	-	15,708	-	-
101-212-711-050	EMPLOYEE HEALTH CONTRIBUTION	(306)	-	(1,375)	-	-
101-212-712-000	EMPLOYER CONTRIBUTIONS (HSA)	-	-	-	-	-
101-212-716-000	ACCRUED LEAVE PAYOUT	-	4,808	13,222	-	-
101-212-718-000	Life Insurance	214	-	636	-	-
101-212-719-000	RETIREMENT CONTRIBUTIONS	-	-	-	-	-
101-212-723-000	WORKER'S COMPENSATION INSURANCE	289	-	286	-	-
101-212-728-000	OPERATING SUPPLIES & MATERIALS	574	176	250	300	300
101-212-780-000	COMPUTER & RELATED HARDWARE	-	-	786	-	-
101-212-785-000	MINOR MACH. & EQUIPMENT PURCHASE	-	-	-	1,600	1,600
101-212-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	150	345	500	500	500
101-212-816-000	PROFESSIONAL SERVICES - FINANCE	24,960	9,875	18,000	35,000	35,000
101-212-876-000	OPEB LIABILITY PAYMENT	-	-	3,000	3,000	3,000
101-212-900-000	PRINTING & PUBLISHING	74	81	100	100	100
101-212-936-000	Computer Maintenance	-	-	-	500	-
101-212-955-000	TRAINING & CONFERENCES	-	-	-	1,000	-
		22,991	7,158	121,910	89,644	88,144
Dept 218 - GENERAL SERVICES						
101-218-709-000	PERSONNEL ALLOCATION	36,912	35,399	-	46,693	46,693
101-218-719-000	RETIREMENT CONTRIBUTIONS	-	330	40,000	12,000	15,000
101-218-723-000	WORKER'S COMPENSATION INSURANCE	323	-	325	325	325
101-218-724-000	UNEMPLOYMENT COMPENSATION INSURANC	-	360	-	-	-
101-218-727-000	Office Supplies	3,798	4,669	4,500	4,500	4,500
101-218-728-000	OPERATING SUPPLIES & MATERIALS	8,312	5,562	8,500	8,500	8,500
101-218-729-000	SPECIAL SUPPLIES & MATERIALS	611	500	500	1,000	1,000
101-218-730-000	POSTAGE	944	967	3,000	3,600	3,600
101-218-782-000	FURNISHINGS AND FIXTURES	-	918	-	-	-
101-218-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	4,832	5,002	6,000	6,000	6,000
101-218-812-000	PROFESSIONAL SERVICES - AUDIT	16,200	15,322	17,850	18,000	18,000
101-218-820-000	PROFESSIONAL SERVICES - ENGINEERING	425	-	-	-	-
101-218-823-000	INSURANCES	74,125	76,340	83,706	85,000	85,000
101-218-826-000	PROFESSIONAL SERVICES - MULTI-MEDIA	9,679	10,004	6,000	6,000	6,000
101-218-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	403,036	373,554	396,500	80,000	84,000
101-218-900-000	PRINTING & PUBLISHING	3,479	2,607	3,500	3,500	3,500
101-218-920-000	Telephone/Internet Service	5,676	5,731	6,000	6,000	6,000
101-218-921-000	ELECTRIC SERVICE	4,032	3,638	5,000	5,000	5,000
101-218-922-000	NATURAL GAS SERVICE	10,107	12,172	11,000	11,000	11,000
101-218-923-000	WATER SERVICE	4,863	8,436	5,000	5,000	5,000
101-218-932-000	MAINTENANCE AGREEMENTS - HVAC	5,249	-	6,000	6,000	6,000
101-218-933-000	REPAIR & MAINT. - EQUIPMENT	-	-	40	2,000	2,000
101-218-934-000	REPAIR & MAINT. - BUILDINGS & FACILITIES	12,672	7,888	20,000	10,000	10,000
101-218-936-000	Computer Maintenance	8,387	7,191	10,000	10,000	10,000
101-218-937-000	SOFTWARE MAINTENANCE	14,641	14,998	16,000	16,000	16,000
101-218-941-000	RENTALS & LEASES - OFFICE EQUIPMENT	5,662	5,788	6,000	6,600	6,600

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101-218-964-000	REFUNDS AND REBATES	500	-	-	-	-
		634,465	597,376	655,421	352,718	359,718
Dept 257 - ASSESSOR						
101-257-730-000	POSTAGE	-	1,709	-	-	-
101-257-822-000	PROFESSIONAL SERVICES - ASSESSMENT	53,375	54,048	65,000	72,000	75,000
		53,375	55,757	65,000	72,000	75,000
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
101-441-704-000	FULL TIME WAGES	172,998	200,801	205,000	261,215	261,215
101-441-705-000	PART TIME WAGES	-	-	35,000	42,000	42,000
101-441-706-000	INTERNS, PER DIEM & ON-CALL	15,528	7,760	-	-	-
101-441-708-000	OVERTIME	25,528	12,188	25,000	25,000	25,000
101-441-709-000	PERSONNEL ALLOCATION	(165,429)	(180,343)	-	(298,918)	(301,907)
101-441-710-000	FICA	16,771	17,042	23,712	25,000	25,000
101-441-711-000	HEALTH INSURANCE	34,622	32,544	38,000	42,000	45,360
101-441-712-000	EMPLOYER HEALTH PLAN CONTRIBUTIONS (H	8,750	10,500	10,500	11,500	11,500
101-441-714-000	LONGEVITY	4,250	4,250	4,250	5,030	5,030
101-441-716-000	ACCRUED LEAVE PAYOUT	-	-	-	-	-
101-441-717-000	ALLOWANCES & STIPENDS	1,630	925	2,200	1,500	1,500
101-441-718-000	Life Insurance	3,095	2,987	3,300	3,300	3,564
101-441-719-000	RETIREMENT CONTRIBUTIONS	14,846	17,409	9,000	17,500	17,500
101-441-723-000	WORKER'S COMPENSATION INSURANCE	3,604	7,997	10,942	10,942	11,817
101-441-727-000	Office Supplies	348	632	400	500	500
101-441-728-000	OPERATING SUPPLIES & MATERIALS	3,878	3,904	5,000	5,000	5,000
101-441-729-000	SPECIAL SUPPLIES & MATERIALS	-	200	-	1,000	1,000
101-441-731-000	UNIFORMS	-	-	-	1,000	1,000
101-441-732-000	Gas & Oil	16,606	15,049	15,000	17,000	17,000
101-441-785-000	MINOR MACH. & EQUIPMENT PURCHASE	3,469	3,669	3,700	3,700	3,700
101-441-803-000	MISS DIG SERVICES	2,523	1,906	3,000	3,000	3,000
101-441-804-000	TREE & LANDSCAPE EXPENSE	2,450	6,358	2,000	6,000	6,000
101-441-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	240	240	300	500	500
101-441-809-000	PROFESSIONAL SERVICES - MEDICAL	53,928	1,114	8,000	2,000	2,000
101-441-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	67,030	58,217	67,248	80,540	80,540
101-441-876-000	OPEB LIABILITY PAYMENT	5,808	5,340	6,250	5,520	5,520
101-441-920-000	Telephone/Internet Service	3,406	3,439	3,600	3,400	3,400
101-441-921-000	ELECTRIC SERVICE	465	436	675	675	675
101-441-922-000	NATURAL GAS SERVICE	11,343	14,562	15,000	15,000	15,000
101-441-923-000	WATER SERVICE	3,842	3,413	4,900	4,900	4,900
101-441-930-000	REPAIR & MAINT. - INFRASTRUCTURE	-	-	-	1,500	1,500
101-441-931-000	REPAIR & MAINT. - GROUNDS	12,804	35,759	15,000	15,000	15,000
101-441-933-000	REPAIR & MAINT. - EQUIPMENT	6,090	16,510	12,500	12,500	12,500
101-441-934-000	REPAIR & MAINT. - BUILDINGS & FACILITIES	5,084	24,880	6,000	5,000	5,000
101-441-938-000	REPAIR & MAINTENANCE - STREETS	-	-	-	2,000	2,000
101-441-939-000	REPAIR & MAINTENANCE - VEHICLES	10,825	3,913	10,000	10,000	10,000
101-441-945-000	INTRAGOVERNMENTAL EQUIPMENT RENTAL	7,748	11,421	10,000	10,000	10,000
101-441-955-000	TRAINING & CONFERENCES	207	-	500	500	500
101-441-971-000	CAPITAL - EQUIPMENT	410	-	-	-	-
		354,697	345,022	555,977	352,304	353,814

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Dept 445 - STORMWATER/DRAINS/LAKES						
101-445-709-000	PERSONNEL ALLOCATION	27,348	34,712	-	23,985	23,985
101-445-805-000	PROFESSIONAL SERVICES - STREETS	295	-	1,000	8,400	8,400
101-445-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	4,015	2,991	4,000	4,300	4,300
101-445-820-000	PROFESSIONAL SERVICES - ENGINEERING	2,097	225	5,000	3,000	3,000
101-445-900-000	PRINTING & PUBLISHING	-	-	-	-	-
101-445-960-000	WALLED LAKE SPECIAL ASSESS. DISTRICT	900	960	1,000	1,100	1,100
101-445-962-000	TAXES & SPECIAL ASSESSMENTS	2,801	-	3,000	3,000	3,000
		37,456	38,888	14,000	43,785	43,785
Dept 448 - STREET LIGHTING						
101-448-921-000	ELECTRIC SERVICE	52,953	59,465	55,400	61,000	61,000
101-448-933-000	REPAIR & MAINT. - EQUIPMENT	2,623	45	3,500	10,000	6,500
		55,576	59,510	58,900	71,000	67,500
Dept 567 - CEMETERY						
101-567-921-000	ELECTRIC SERVICE	178	178	200	225	225
101-567-931-000	REPAIR & MAINT. - GROUNDS	-	-	-	4,000	4,000
101-567-931-001	REPAIR & MAINT. - CEMETARY	-	-	52,489	-	-
		178	178	52,689	4,225	4,225
Dept 701 - PLANNING & ZONING						
101-701-709-000	PERSONNEL ALLOCATION	124,278	119,955	-	76,390	77,918
101-701-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	675	725	1,000	1,000	1,000
101-701-817-000	PROFESSIONAL SERVICES - PLANNING	15,000	16,250	17,250	17,000	17,000
101-701-820-000	PROFESSIONAL SERVICES - ENGINEERING	15,450	15,975	20,000	20,000	20,000
101-701-900-000	PRINTING & PUBLISHING	2,021	2,372	2,500	1,500	2,000
101-701-955-000	TRAINING & CONFERENCES	238	-	-	-	-
		157,662	155,277	40,750	115,890	117,918
Dept 709 - ZONING BOARD OF APPEALS						
101-709-709-000	PERSONNEL ALLOCATION	-	4,204	-	6,846	6,846
101-709-821-000	PROFESSIONAL SERVICES - ACCESSIBILITY	-	-	1,000	1,000	1,000
101-709-900-000	PRINTING & PUBLISHING	(258)	1,093	1,500	2,000	2,000
		(258)	5,297	2,500	9,846	9,846
Dept 720 - COMMUNITY ACTION PROGRAMS						
101-720-787-000	WEAPONS & PROTECTIVE GEAR	20,527	-	22,500	22,500	22,500
101-720-836-000	EMERGENCY PUBLIC WELFARE SERVICES	-	21,023	-	-	-
101-720-839-000	LAKE AREA YOUTH ASSISTANCE	3,000	3,000	3,000	3,000	3,000
		23,527	24,023	25,500	25,500	25,500
Dept 732 - CITY BEAUTIFICATION						
101-732-880-000	COMMUNITY EVENTS	2,198	2,760	3,000	3,000	3,000
101-732-921-000	ELECTRIC SERVICE	2,103	1,343	2,200	2,200	2,400
101-732-931-000	REPAIR & MAINT. - GROUNDS	1,784	523	13,184	3,500	3,500
		6,085	4,626	18,384	8,700	8,900
Dept 751 - PARKS AND RECREATION						

City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

FUND 101: PUBLIC SERVICES

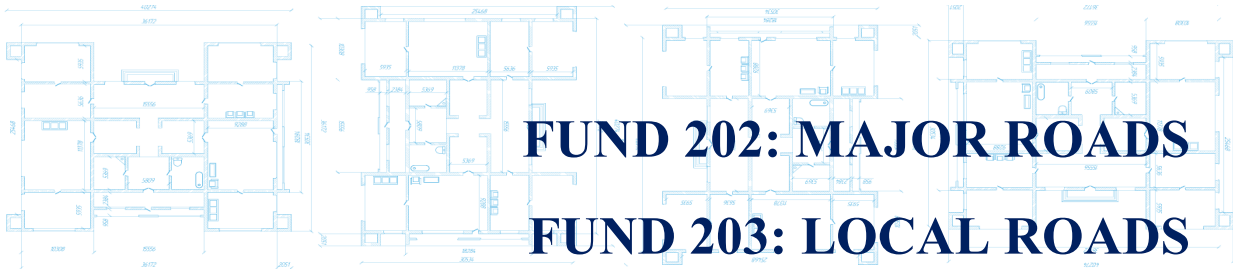
GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
101-751-709-000	PERSONNEL ALLOCATION	81,984	76,092	-	89,014	90,794
101-751-728-000	OPERATING SUPPLIES & MATERIALS	4,737	3,393	4,000	4,000	4,000
101-751-731-000	UNIFORMS	-	-	426	-	-
101-751-785-000	MINOR MACH. & EQUIP. PURCHASE	-	-	-	6,000	-
101-751-813-000	PROFESSIONAL SERVICES - LEGAL	-	-	30	-	-
101-751-817-000	PROFESSIONAL SERVICES - PLANNING	-	-	-	-	-
101-751-880-000	COMMUNITY EVENTS	19,227	19,598	32,800	36,000	36,000
101-751-900-000	PRINTING & PUBLISHING	160	285	1,000	500	500
101-751-921-000	ELECTRIC SERVICE	723	902	1,500	1,650	1,700
101-751-935-000	REPAIR & MAINT. - PARKS	3,602	6,717	25,000	10,000	10,000
101-751-938-001	REPAIR & MAINT. - TRAILWAY	-	30	-	1,000	-
101-751-939-000	REPAIR & MAINTENANCE - VEHICLES	-	-	-	-	-
101-751-940-000	RENTALS & LEASES - GENERALLY	4,652	10,828	5,000	10,000	12,000
		115,085	117,845	69,756	158,164	154,994
Dept 965 - TRANSFER OUT						
101-965-995-301	TRANSFER OUT TO DEBT SERVICE FUND	32,354	-	15,000	-	-
		32,354	-	15,000	-	-
APPROPRIATIONS - PUBLIC SERVICES		1,493,193	1,410,957	1,695,787	1,303,776	1,309,344

City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

FUND 101: CAPITAL OUTLAY

GL NUMBER	DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
<u>Dept 900 - CAPITAL OUTLAY - MAJOR</u>							
101-900-780-000	COMPUTER & RELATED HARWARE PURCHASE	-	-	-	21,000	-	-
101-900-971-000	CAPITAL - EQUIPMENT	565,000	151,576	-	45,923	66,000	75,000
101-900-974-000	CAPITAL - PROPERTY IMPROVEMENTS	39,239	265,973	84,571	45,000	-	-
101-900-976-000	CAPITAL - VEHICLES	-	34,609	-	-	115,000	115,000
		604,239	452,158	84,571	111,923	181,000	190,000
TOTAL APPROPRIATIONS		604,239	452,158	84,571	111,923	181,000	190,000

SPECIAL REVENUE FUNDS



City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

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

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

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

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

12.75 miles of Local Roads (70.5%)

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

5.34 miles of Major Roads (29.5%)

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

PASER Analysis for Walled Lake Major & Local Roads

- The Michigan Transportation Asset Management Council (TAMC) adopted a universal road rating system for all Michigan roads.
- The Pavement Surface Evaluation and Rating (PASER) is a visual survey method used to evaluate the surface distress of roads. PASER uses 10 separate ratings, which are assigned based on the pavement material and types of deterioration present.
- Rating results are between 1 and 10, with 10 being a brand-new pavement and 1 being a completely failed pavement.
- PASER Rating for the City of Walled Lake was completed in November 2019.
- 81 streets were evaluated:
 - 26 were below a rating of 6, or 32% of all roads require significant attention

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

Recommendations & Estimated Costs

Street or Neighborhood	Project & Cost	Street Ratings
Reconstruct 100' of Ladd at Pontiac Trail	Engineering Construction, & Quality Control: \$60,000	-
Mill & Overlay of Wellsboro East	Engineering Construction, & Quality Control: \$52,500	4
Neighborhoods: \$1.475M	Milling of existing asphalt pavement and placing 4" of new – does not include engineering services	
A-O Subdivision	\$585,000	3
Penny Lake Shores #2 Subdivision	\$315,500	4
Finish Tri-A Subdivision	\$525,000 (paving only)	3/4
Clarence Subdivision (Oakshade St.)	\$72,000	6
Chestnut Hills West Subdivision	\$142,500	4/5
Glenwood Hills Subdivision	\$322,500	5/6
Tamarack Woods (Woods Ct.)	\$82,500	5

City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

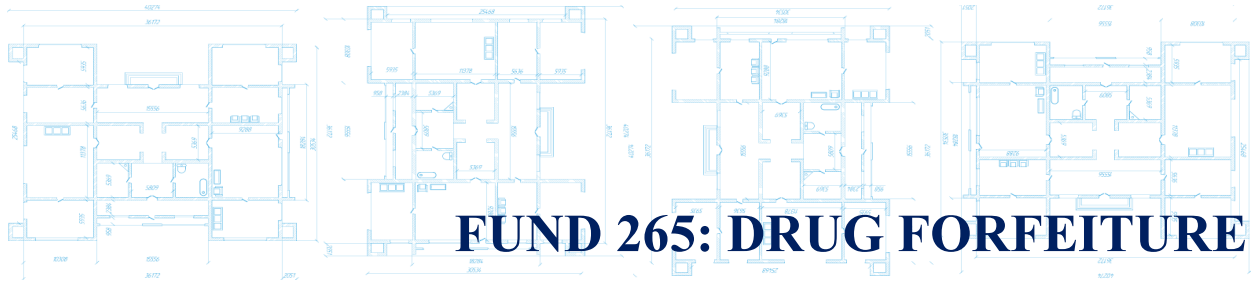
FUND 202: MAJOR ROADS

GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
REVENUES						
202-000-546-000	ST. GRANTS - HIGHWAYS & STREETS	531,036	554,257	555,000	570,000	593,652
202-000-665-000	INTEREST	-	-	10,000	10,000	10,000
TOTAL ESTIMATED REVENUES		531,036	554,257	565,000	580,000	603,652
APPROPRIATIONS						
Dept 451 - CONSTRUCTION - STREETS & STRUCTURES						
202-451-805-000	PROFESSIONAL SERVICES - STREETS	-	183	-	-	-
202-451-820-000	PROFESSIONAL SERVICES - ENGINEERING	146,185	19,148	25,000	20,000	20,000
202-451-973-000	CAPITAL - BIKE LANES, SIDEWALKS & PATHS	-	-	-	-	-
202-451-977-000	CAPITAL - GENERAL	108,532	-	-	-	-
		254,717	19,331	25,000	20,000	20,000
Dept 462 - PRESERVATION - STREETS & STRUCTURES						
202-462-709-000	PERSONNEL ALLOCATION	49,998	-	50,000	62,009	62,009
202-462-805-000	PROFESSIONAL SERVICES - STREETS	1,764	485	10,000	-	-
202-462-930-000	REPAIR & MAINT. - INFRASTRUCTURE		-	4,217	5,000	-
202-462-945-000	I/GT EQUIPMENT RENTAL	16,807	23,820	18,000	25,000	25,000
		68,569	24,305	82,217	92,009	87,009
Dept 474 - TRAFFIC SERVICES						
202-474-736-000	Traffic Sign Materials	681	2,141	2,900	2,500	2,500
202-474-802-000	TRAFFIC CONTROL & SIGNAL MAINT. SERVICE	20,481	22,203	27,000	25,000	25,000
202-474-805-000	PROFESSIONAL SERVICES - STREETS	-	-	5,000	5,000	5,000
202-474-938-000	REPAIR & MAINTENANCE - STREETS	10,974	-	11,000	6,000	6,000
202-474-945-000	I/GT EQUIPMENT RENTAL	-	1,188	600	2,000	2,000
		32,136	25,532	46,500	40,500	40,500
Dept 478 - WINTER MAINT - STREETS & STRUCTURES						
202-478-735-000	Snow and Ice Materials	7,565	7,119	12,000	10,000	10,000
202-478-945-000	I/GT EQUIPMENT RENTAL	6,804	5,827	7,000	8,000	8,000
		14,369	12,946	19,000	18,000	18,000
Dept 482 - ACT 51 ADMINISTRATIVE						
202-482-709-000	PERSONNEL ALLOCATION	24,000	58,520	25,000	2,723	2,723
202-482-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,103	1,289	1,500	1,700	1,700
202-482-812-000	PROFESSIONAL SERVICES - AUDIT	1,830	2,103	2,500	2,500	2,500
202-482-956-000	I/GT SERVICES EXPENSE	16,500	50,000	20,000	-	-
202-482-995-203	TRANSFER OUT TO LOCAL ROADS FUND	248,750	270,000	275,000	270,000	270,000
		292,183	381,912	324,000	276,923	276,923
TOTAL APPROPRIATIONS		661,974	464,026	496,717	447,432	442,432
NET OF REVENUES/APPROPRIATIONS - FUND 202		(130,938)	90,231	68,283	132,568	161,220
BEGINNING FUND BALANCE		736,266	605,328	695,559	763,842	896,410
ENDING FUND BALANCE		605,328	695,559	763,842	896,410	1,057,630

City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

FUND 203: LOCAL ROADS

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 PROJECTED ACTIVITY	2024-25 FINANCE BUDGET	2025-26 PROJECTED BUDGET
REVENUES						
203-000-546-000	ST. GRANTS - HIGHWAYS & STREETS	200,989	209,587	208,000	212,000	224,635
203-000-546-001	ST. PILOT - LOCAL ROAD IMPROV. PROGR	15,388	15,743	16,563	15,957	16,000
203-000-548-000	ST. GRANTS - METRO MAINT. FUNDS	23,945	25,532	26,500	27,000	27,000
203-000-643-000	CHARGES FOR SERVICE - PUBLIC WORKS	-	344	-	-	-
203-000-665-000	INTEREST	-	-	6,500	6,500	6,500
203-000-699-202	TRANSFER IN - FROM MAJOR ROADS	248,750	270,000	275,000	270,000	270,000
TOTAL ESTIMATED REVENUES		489,072	521,206	532,563	531,457	544,135
APPROPRIATIONS						
Dept 451 - CONSTRUCTION - STREETS & STRUCTURES						
203-451-805-000	PROFESSIONAL SERVICES-STREET	-	-	300	-	-
203-451-973-000	CAPITAL- BIKE LANE/SIDEWALKS	-	-	11,117	12,000	12,000
203-451-978-000	CAPITAL - STREETS	262,729	45,650	250,000	200,000	200,000
		262,729	45,650	261,417	212,000	212,000
Dept 462 - PRESERVATION - STREETS & STRUCTURES						
203-462-709-000	PERSONNEL ALLOCATION	42,318	-	43,000	62,009	62,009
203-462-930-000	REPAIR & MAINT. - INFRASTRUCTURE	3,274	4,634	10,000	20,000	20,000
203-462-945-000	I/GT EQUIPMENT RENTAL	6,785	12,041	7,000	12,000	12,000
		52,377	16,675	60,000	94,009	94,009
Dept 474 - TRAFFIC SERVICES						
203-474-736-000	Traffic Sign Materials	99	16,877	6,000	8,000	8,000
203-474-805-000	PROFESSIONAL SERVICES - STREETS	-	-	12,000	10,000	10,000
203-474-945-000	I/GT EQUIPMENT RENTAL	-	1,065	-	1,200	1,200
		99	17,942	18,000	19,200	19,200
Dept 478 - WINTER MAINT - STREETS & STRUCTURES						
203-478-735-000	Snow and Ice Materials	16,918	18,738	20,000	20,000	23,000
203-478-945-000	I/GT EQUIPMENT RENTAL	3,462	1,221	5,000	6,500	6,500
		20,380	19,959	25,000	26,500	29,500
Dept 482 - ACT 51 ADMINISTRATIVE						
203-482-709-000	PERSONNEL ALLOCATION	23,802	58,520	25,000	6,806	6,806
203-482-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	1,103	1,289	1,300	1,500	1,500
203-482-812-000	PROFESSIONAL SERVICES - AUDIT	1,830	2,103	2,200	2,300	2,300
203-482-956-000	I/GT SERVICES EXPENSE	15,744	20,000	17,000	-	-
		42,479	81,912	45,500	10,606	10,606
Dept 965 - TRANSFER OUT						
203-965-995-301	TRANSFER OUT TO DEBT SERVICE	107,625	110,250	105,000	-	-
		107,625	110,250	105,000	-	-
TOTAL APPROPRIATIONS		485,689	292,388	514,917	362,315	365,315
NET OF REVENUES/APPROPRIATIONS - FUND 203						
		3,383	228,818	17,646	169,142	178,820
BEGINNING FUND BALANCE		326,911	330,294	559,112	576,758	745,900
ENDING FUND BALANCE		330,294	559,112	576,758	745,900	924,720



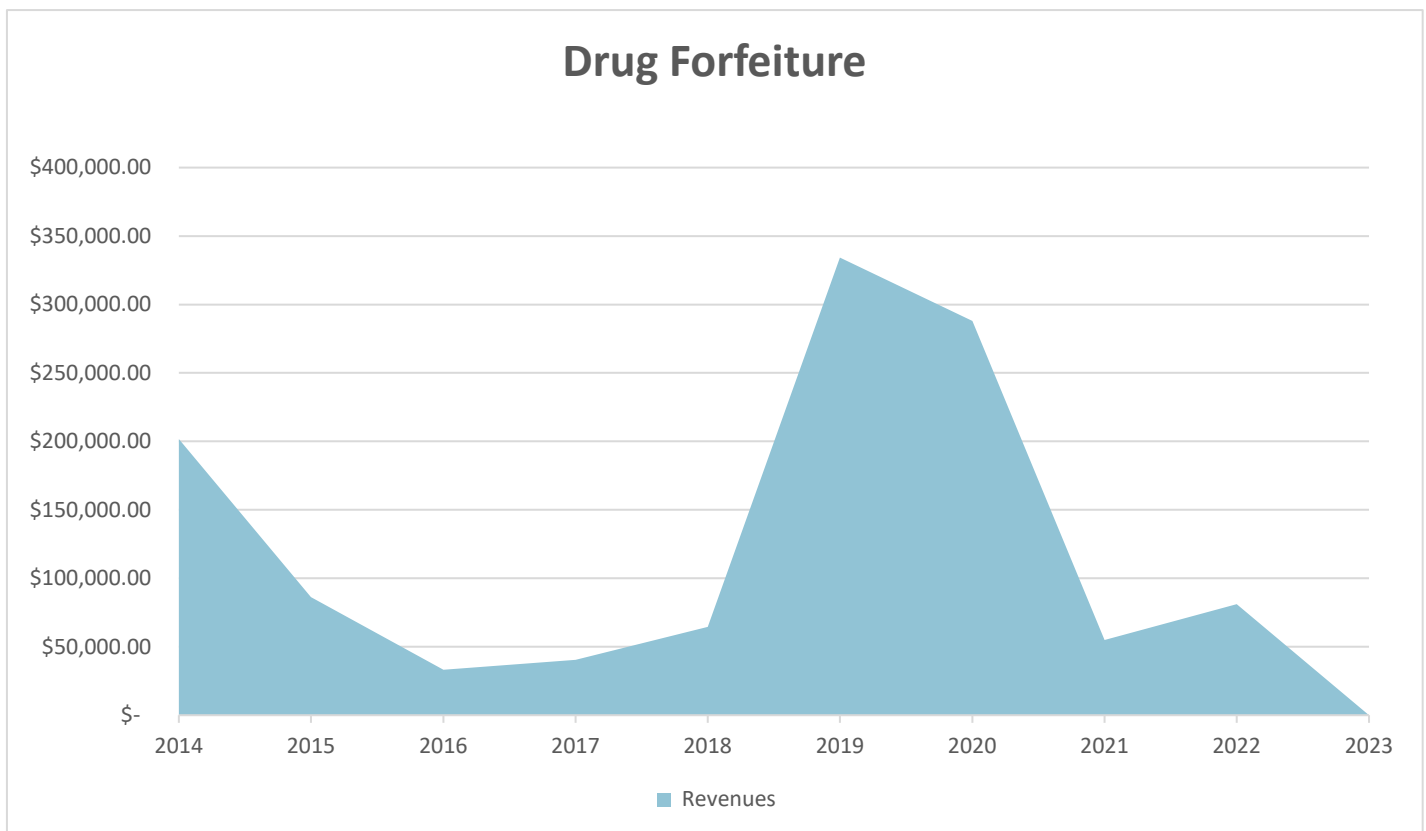
City of Walled Lake, Michigan Fiscal Year 2025 and 2026 Budget

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

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

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

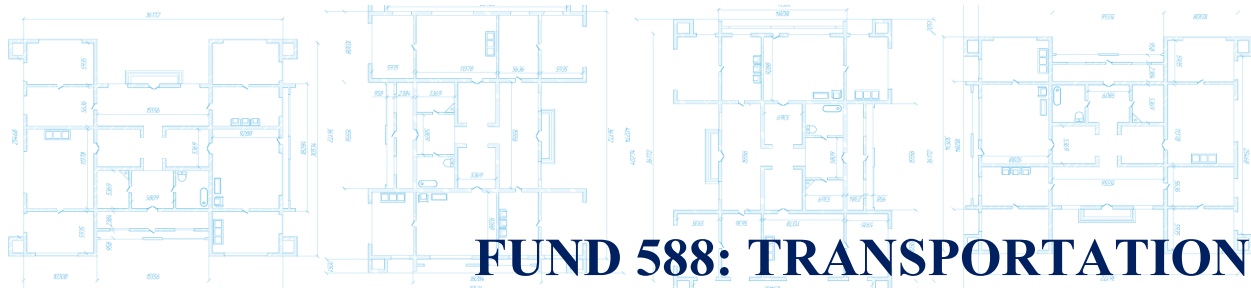
Governments are not permitted to 'plan' for the collection of forfeiture funds; therefore, *initial* budgeted income and expenditure amounts in this fund do not reflect any projected activities but are simply here to allow your police department the ability to draw on the revenues as needed.



City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

FUND 265: FORFEITURE FUND

GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
REVENUES						
265-000-505-001	FEDERAL GRANTS - PUB. SAFETY FORFEIT.	124,431	62,667	-	-	-
265-000-543-000	STATE GRANTS - PUB. SAFETY	32,349	-	100,000	100,000	100,000
265-000-642-015	SALES - WATER METERS, EQUIP. & SCRAP	-	-	-	-	-
265-000-665-000	Interest	6	413	-	-	-
265-000-693-000	SALE OF CAPITAL ASSETS - GOV. FUNDS	-	17,700	-	-	-
265-000-693-001	SALE OF CAPITAL ASSETS - FED. FORFEIT.	-	-	-	-	-
TOTAL ESTIMATED REVENUES		156,786	80,780	100,000	100,000	100,000
APPROPRIATIONS						
Dept 308-FEDERAL FORFEITURE						
265-308-728-000	OPERATING SUPPLIES & MATERIALS	4,782	-	-	-	-
265-308-729-000	SPECIAL SUPPLIES & MATERIALS	-	6,100	-	-	-
265-308-731-000	Uniforms	875	-	-	-	-
265-308-780-000	COMPUTER & RELATED HARWARE PURCHASES	5,222	2,634	-	-	-
265-308-781-000	MINOR SOFTWARE PURCHASES	-	1,600	-	-	-
265-308-785-000	MINOR MACH. & EQUIPMENT PURCHASE	4,996	12,605	-	-	-
265-308-787-000	WEAPONS & PROTECTIVE GEAR	-	-	-	-	-
265-308-810-001	OPEN	-	-	-	-	-
265-308-814-000	PROFESSIONAL SERVICES - LAW ENFORCE.	618	-	-	-	-
265-308-934-000	REPAIR & MAINT. - BUILDINGS & FACILITIES	1,998	-	-	-	-
265-308-939-000	REPAIR & MAINTENANCE - VEHICLES	816	1,955	-	-	-
265-308-955-000	TRAINING & CONFERENCES	-	-	-	-	-
265-308-965-000	SERVICE CHARGES, PENALTIES & LATE FEES	240	240	-	-	-
265-308-971-000	CAPITAL - EQUIPMENT	-	16,472	-	-	-
265-308-975-000	CAPITAL - BUILDING IMPROVEMENTS	-	6,855	-	-	-
265-308-976-000	CAPITAL - VEHICLES	74,465	110,348	-	-	-
		94,012	158,809	-	-	-
Dept 309-STATE FORFEITURE						
265-309-728-000	OPERATING SUPPLIES & MATERIALS	1,763	-	-	-	-
265-309-729-000	SPECIAL SUPPLIES & MATERIALS	7,280	-	-	-	-
265-309-731-000	Uniforms	2,115	-	-	-	-
265-309-785-000	MINOR MACH. & EQUIPMENT PURCHASE	-	-	-	-	-
265-309-920-000	Telephone/Internet Service	6,866	-	-	-	-
265-309-939-000	REPAIR & MAINTENANCE - VEHICLES	16,702	-	-	-	-
265-309-955-000	TRAINING & CONFERENCES	1,995	1,800	-	-	-
		36,721	1,800	-	-	-
Dept 900-CAPITAL OUTLAY - MAJOR						
265-900-971-000	CAPITAL - EQUIPMENT	-	-	100,000	100,000	100,000
TOTAL APPROPRIATIONS		130,733	160,609	100,000	100,000	100,000
NET OF REVENUES/APPROPRIATIONS - FUND 265						
		26,053	(79,829)	-	-	-
BEGINNING FUND BALANCE		54,948	81,001	1,172	1,172	1,172
ENDING FUND BALANCE		81,001	1,172	1,172	1,172	1,172



City of Walled Lake, Michigan Fiscal Year 2025 and 2026 Budget

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

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

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

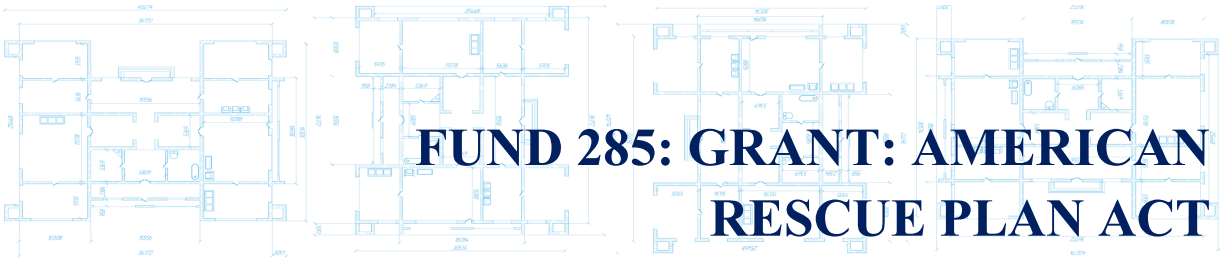
A shopping loop, two days a week, has been incorporated into the program, which has contributed to the increased ridership. Also, the program destinations have expanded for medical and employment purposes, reaching Pontiac, Clarkston, Waterford, White Lake, Highland, and Milford. If ridership continues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

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

City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

FUND 588: TRANSPORTATION FUND

GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
<u>REVENUES</u>						
588-000-590-000	LOCAL CONTRIBS - SMART	2,350	-	-	-	-
588-000-665-000	INTEREST	-	-	2,000	2,000	2,000
588-000-687-000	REFUNDS/REBATES	-	-	2,403	-	-
TOTAL ESTIMATED REVENUES		2,350	-	4,403	2,000	2,000
<u>APPROPRIATIONS</u>						
588-596-709-000	PERSONNEL ALLOCATION	-	4,757	-	-	-
588-596-812-000	PROFESSIONAL SERVICES - AUDIT	915	1,052	1,052	1,100	1,100
588-596-823-000	INSURANCES	7,354	7,340	18,929	-	-
588-596-956-002	I/GT TREASURY EXPENSE	9,723	10,000	10,000	10,000	10,000
TOTAL APPROPRIATIONS		17,992	23,149	29,981	11,100	11,100
NET OF REVENUES/APPROPRIATIONS - FUND 588		(15,642)	(23,149)	(25,578)	(9,100)	(9,100)
BEGINNING FUND BALANCE		186,653	171,011	147,862	122,284	113,184
ENDING FUND BALANCE		171,011	147,862	122,284	113,184	104,084



City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

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

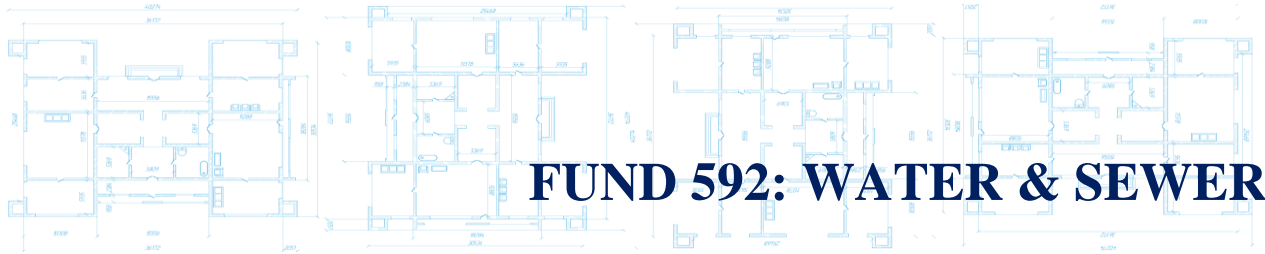
The budget assumes full use of the funds for capital and executive staffing purposes. The remainder of the grant funds will be used for lost revenue and transferred out to the general fund.

City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

FUND 285: GRANT FUND - ARPA

GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2024-26 FORECAST BUDGET
REVENUES						
285-000-502-000	FEDERAL GRANTS	99,009	158,587	492,108		
TOTAL ESTIMATED REVENUES		99,009	158,587	492,108	-	-
APPROPRIATIONS						
285-212-703-000	DEPT. HEAD/ DIRECTOR	74,883	118,003	-		
285-212-710-000	FICA	5,597	8,824	364		
285-212-711-000	HEALTH INSURANCE	16,016	29,560	2,618		
285-212-711-050	EMPLOYEE INSURANCE CONTRIBUTION	(1,630)	(2,648)	(153)		
285-212-712-000	EMPLOYER (HSA) CONTRIBUTION	3,500	3,500	-		
285-212-716-000	ACCRUED LEAVE PAYOUT	-	-	4,808		
285-212-718-000	LIFE INSURANCE	643	1,348	128		
285-212-995-101	TRANSFER OUT TO GF			484,343		
285-900-975-000	CAPITAL OUTLAY	-	-	-	-	-
TOTAL APPROPRIATIONS		99,009	158,587	492,108	-	-
NET OF REVENUES/APPROPRIATIONS - FUND 401						
		-	-	(0)	-	-
BEGINNING FUND BALANCE		-	-	-	(0)	(0)
ENDING FUND BALANCE		-	-	(0)	(0)	(0)

ENTERPRISE FUNDS



FUND 592: WATER & SEWER

City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

Financial & Operational Information

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

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

Water & Sewer Infrastructure History

WATER

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

SEWER

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

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

City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

FUND 592: WATER AND SEWER

GL NUMBER	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
WATER OPERATIONS & MAINTENANCE					
Operating Revenues					
Operating Rate Revenue	1,283,256	1,321,455	1,347,110	1,401,590	1,450,646
Operating Non-Rate Revenue	43,653	55,674	50,840	57,310.00	-
City Revenue Requirement	164,680	187,331	28,720	38,000	-
Operating Revenues	1,491,589	1,564,460	1,426,670	1,496,900	1,450,646
Operating Expenses					
Water Purchases	835,312	861,082	905,590	935,850	968,605
Water Maintenance Unit	361,557	337,614	289,060	317,110	328,209
Water Systems Engineering	38,747	33,620	42,420	36,750	38,036
Pump Maintenance Unit	14,298	22,360	12,820	23,270	24,201
Systems Control Unit	526	1,921	2,000	2,310	2,402
Plan Review and Permitting	19,050	2,556	16,470	10,800	11,232
Inspection	-	-	-	-	-
Laboratory	-	-	-	-	-
Mapping Unit	27,819	11,940	20,410	17,290	17,982
Miss Dig	15,980	14,798	14,730	14,550	15,132
Billing Services Unit	24,388	24,963	26,830	27,210	28,298
General and Administrative	102,192	69,949	67,620	73,760	76,710
City Operations	164,680	187,331	28,720	38,000	-
Total Operating Expenses	1,604,549	1,568,136	1,426,670	1,496,900	1,510,807
Net Income	(112,959)	(3,675)	-	-	(60,162)
Reserves					
Non-Operating Revenue	-	-	-	-	-
Non-Operating Expense	-	-	-	-	-
Major Maintenance Reserve Revenue	91,296	262,758	257,900	257,900	266,927
Major Maintenance Reserve Expense	(106,025)	(81,867)	(468,770)	(102,920)	-
Emergency Reserve Revenue	-	-	-	-	-
Emergency Reserve Expense	-	-	-	-	-
Capital Reserve Revenue	243,156	262,709	350,000	325,000	336,375
Capital Reserve Expense	(8,724)	-	(25,610)	(9,900)	-
Change in Net Assets	31,829	439,925	113,520	470,080	603,302
Rate Revenue					
Revenue Requirements:					
Operating Expense	1,439,469	1,380,805	1,397,950	1,458,900	1,510,807
Non-Operating	-	-	-	-	-
Major Maintenance	91,296	262,758	257,900	257,900	266,927
Emergency Maintenance	-	-	-	-	-
Capital	243,156	262,709	350,000	325,000	336,375
Total Revenue Requirements	1,773,920	1,906,272	2,005,850	2,041,800	2,114,109
Non-Rate Revenue	(43,653)	(55,674)	(50,840)	(57,310)	-
Rate Required Revenue	1,730,267	1,850,598	1,955,010	1,984,490	2,114,109
O&M Non-Rate Revenue:					
Non-Rate Revenue	(43,653)	(55,674)	(50,840)	(57,310)	-
Non-Rate Revenue Major Maint	-	-	-	-	-
Total O&M Non-Rate Revenue	(43,653)	(55,674)	(50,840)	(57,310)	-

City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

FUND 592: WATER AND SEWER

GL NUMBER	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
Revenue Requirements:					
Water Purchases	835,312	861,082	905,590	935,850	968,605
Operating Expense	604,156	519,723	492,360	523,050	542,203
Non-Operating	-	-	-	-	-
Major Maintenance	91,296	262,758	257,900	257,900	266,927
Emergency Maintenance		-	-	-	-
Capital	243,156	262,709	350,000	325,000	336,375
Total Revenue Requirements	1,773,920	1,906,272	2,005,850	2,041,800	2,114,109
Non-Rate Revenue	(43,653)	(55,674)	(50,840)	(57,310)	-
Rate Required Revenue	1,730,267	1,850,598	1,955,010	1,984,490	2,114,109

City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

FUND 592: WATER AND SEWER

GL NUMBER	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
SEWER OPERATIONS & MAINTENANCE					
Operating Revenues					
Operating Rate Revenue	1,062,563	1,073,718	1,078,130	1,163,700	1,204,430
Operating Non-Rate Revenue	26,684	41,667	27,460	35,970	-
Operating Revenues	1,089,247	1,115,385	1,105,590	1,199,670	1,204,430
Operating Expenses					
Sewage Treatment	836,625	860,383	876,960	962,250	1,010,363
Sewer System Maintenance	36,813	27,252	36,210	32,210	33,821
Sewer System Engineering	19,018	7,430	10,470	13,260	13,923
Water Purchases	-	-	-	-	-
Water Maintenance Unit	-	-	-	-	-
Water Systems Engineering	-	-	-	-	-
Pump Maintenance Unit	52,505	51,614	53,310	55,340	58,107
Systems Control Unit	25,039	34,523	28,710	33,600	35,280
Plan Review and Permitting	1,486	538	1,180	1,110	1,166
Inspection	748	295	800	900	945
IPP	-	-	-	-	-
Laboratory	-	-	-	-	-
Mapping Unit	1,913	3,931	2,320	2,870	3,014
Miss Dig	103	35	260	110	116
Billing Services Unit	22,473	23,089	24,720	25,170	26,429
General and Administrative	67,209	69,466	70,650	72,850	76,493
Total Operating Expenses	1,063,931	1,078,557	1,105,590	1,199,670	1,259,654
Net Income	25,316	36,828	-	-	-
Reserves					
Non-Operating Revenue	-	-	-	-	-
Non-Operating Expense	-	-	-	-	-
Major Maintenance Reserve Revenue	52,921	54,971	51,500	51,500	53,560
Major Maintenance Reserve Expense	(62,298)	(51,322)	(101,880)	(177,210)	(184,298)
Emergency Reserve Revenue	20,277	21,134	20,000	20,000	20,800
Emergency Reserve Expense	-	-	-	-	-
Capital Reserve Revenue	185,010	192,357	680,250	130,000	135,200
Capital Reserve Expense	(126,211)	(208,326)	(625,000)	(254,000)	(264,160)
Change in Net Assets	95,014	45,643	24,870	(229,710)	(238,898)
Rate Revenue					
Revenue Requirements:					
Operating Expense	1,063,931	1,078,557	1,105,590	1,199,670	1,259,654
Non-Operating	-	-	-	-	-
Major Maintenance	52,921	54,971	51,500	51,500	53,560
Emergency Maintenance	20,277	21,134	20,000	20,000	20,800
Capital	185,010	192,357	680,250	130,000	135,200
Total Revenue Requirements	1,322,139	1,347,020	1,857,340	1,401,170	1,469,214
Non-Rate Revenue	(26,684)	(41,667)	(527,460)	(35,970)	-
Rate Required Revenue	1,295,455	1,305,353	1,329,880	1,365,200	1,469,214
O&M Non-Rate Revenue:					
Non-Rate Revenue	(26,684)	(41,667)	(527,460)	(35,970)	-
Non-Rate Revenue Non-Operating	-	-	-	-	-
Non-Rate Revenue Major Maint	-	-	-	-	-
Non-Rate Revenue Emergency	-	-	-	-	-

City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

FUND 592: WATER AND SEWER

GL NUMBER	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
Non-Rate Revenue Capital	-	-	500,000	-	-
Total O&M Non-Rate Revenue	(36,530)	(28,720)	(27,460)	(35,970)	-
Revenue Requirements:					
Sewage Treatment	836,625	860,383	876,960	962,250	1,010,363
Water Purchases	-	-	-	-	-
Operating Expense	227,306	218,174	228,630	237,420	249,291
Non-Operating	-	-	-	-	-
Major Maintenance	52,921	54,971	51,500	51,500	53,560
Emergency Maintenance	20,277	21,134	20,000	20,000	20,800
Capital	185,010	192,357	680,250	130,000	135,200
Total Revenue Requirements	1,322,138	1,347,020	1,857,340	1,401,170	1,469,214
Non-Rate Revenue	(26,684)	(41,667)	(527,460)	(35,970)	-
Rate Required Revenue	1,295,454	1,305,353	1,329,880	1,365,200	1,469,214



City of Walled Lake, Michigan Fiscal Year 2025 and 2026 Budget

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

The city has signed and extended a three (3) year agreement (July 1, 2024, to June 30, 2027) 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 4%. The price adjustment shall not exceed 4% or be less than 2%; along with every six months there shall be a fuel adjustment included.

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.

Using Council Resolution 2014-29 methodology, the refuse fee increased in fiscal year 2023, which was the first increase in four years.

Description	Quarterly Fee	Annual Fee
Curbside Pickup	\$46.50	\$186.00
Recycling	\$1.23	\$4.92
Administrative Service	\$1.63	\$6.52
Total Cost Per Customer	\$49.36	\$197.44

Current Fund Balance is less than three (3) months of revenue from customer billings, therefore, per Resolution

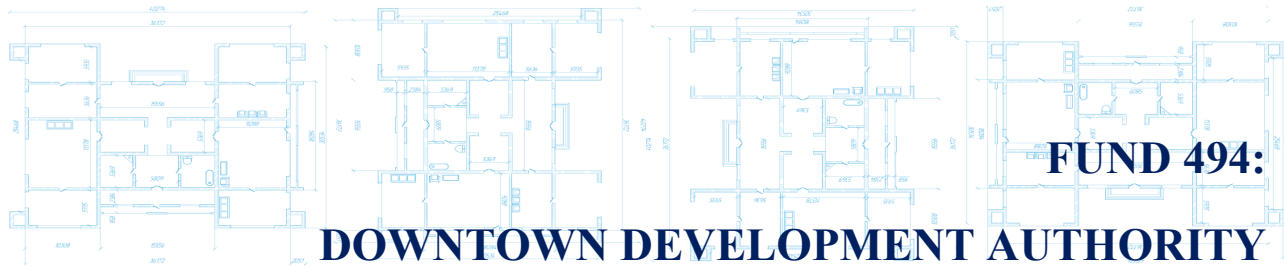
2014-29, future rate adjustments will be made to add to these reserves.

City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

FUND 570: REFUSE

GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
REVENUES						
570-000-636-000	USER FEES - SOLID WASTE	335,091	377,052	377,052	420,857	440,315
TOTAL ESTIMATED REVENUES		335,091	377,052	377,052	420,857	440,315
APPROPRIATIONS						
570-528-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	9,099	9,063	9,788	10,500	12,000
570-528-812-000	PROFESSIONAL SERVICES - AUDIT	1,830	2,103	2,103	-	-
570-528-827-000	REFUSE, RECYCLING & WASTE SERVICES	335,247	341,250	356,506	396,552	412,414
570-528-956-000	INTRAGOVERNMENTAL SERVICES EXPENSE	-	9,618	10,121	-	-
570-528-995-101	TRANSFER OUT TO GENERAL FUND	9,618	-	-	-	-
TOTAL APPROPRIATIONS		355,794	362,034	378,518	407,052	424,414
NET OF REVENUES/APPROPRIATIONS - FUND 570		(20,703)	15,018	(1,466)	13,805	15,901
BEGINNING FUND BALANCE		86,986	66,283	81,301	79,835	93,640
ENDING FUND BALANCE		66,283	81,301	79,835	93,640	109,541

COMPONENT UNITS



City of Walled Lake, Michigan Fiscal Year 2025 and 2026 Budget

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

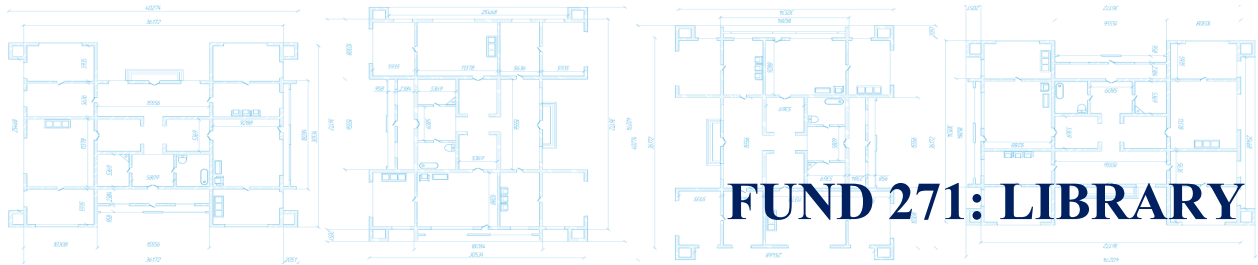
City staff handles the administrative tasks for the DDA, including overseeing events, such as the annual summer festival, farmers market, and Trunk-or-Treat. By having city staff assist the board, the DDA has been able to save a significant amount of money in administrative costs.

To manage infrastructure and capital plans without external financing requires long term planning and the ability to save funds for multiple years. The results of these actions are the rehabilitation of Decker Road and Stormwater Environmental improvements at Mercer Beach. The DDA Board continues to support economic development and improvements within the DDA district.

City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

FUND 248: DOWNTOWN DEVELOPMENT FUND

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
REVENUES						
248-000-402-000	CURRENT REAL PROPERTY TAXES	838,791	893,525	890,000	990,000	1,000,000
248-000-412-000	DELINQUENT PERSONAL PROPERTY TAXES	4,850	7,893	3,362	-	-
248-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	4,188	5,369	7,165	5,500	5,500
248-000-576-000	STATE GRANTS - DEVELOPMENT	102,002	15,672	-	-	-
248-000-665-000	INTEREST	-	-	66,075	50,000	50,000
248-000-674-000	Donations	-	4,158	-	-	-
248-000-698-000	BOND & INSURANCE RECOVERIES	19,448	-	-	-	-
TOTAL ESTIMATED REVENUES		969,279	926,617	966,602	1,045,500	1,055,500
APPROPRIATIONS						
248-729-785-000	MINOR MACH. & EQUIPMENT PURCHASE	-	9,768	-	-	-
248-729-812-000	PROFESSIONAL SERVICES - AUDIT	6,405	7,362	7,500	7,500	7,500
248-729-820-000	PROFESSIONAL SERVICES - ENGINEERING	-	-	5,000	5,000	5,000
248-729-880-000	COMMUNITY EVENTS	1,901	459	6,000	5,000	5,000
248-729-900-000	PRINTING & PUBLISHING	179	-	1,000	1,000	1,500
248-729-921-000	ELECTRIC SERVICE	4,323	3,850	5,000	6,000	6,000
248-729-930-000	REPAIR & MAINT. - INFRASTRUCTURE	-	-	-	-	-
248-729-933-000	REPAIR & MAINT. - EQUIPMENT	1,880	-	1,000	1,500	1,500
248-729-937-000	SOFTWARE MAINTENANCE	62	-	-	-	-
248-729-956-000	I/GT SERVICES EXPENSE	53,019	63,000	80,218	55,655	55,655
248-729-956-002	I/GT SERVICES EXPENSE TREAS	24,000	25,000	24,000	20,419	20,419
248-729-956-003	I/GT SERVICES EXPENSE DPW	99,840	99,000	86,000	92,654	92,654
248-729-956-004	I/GT SERVICES EXPENSE PD	200,004	202,000	200,000	197,567	197,567
248-729-956-005	I/GT SERVICES EXPENSE FIRE	51,996	52,000	52,000	92,251	92,251
248-729-967-000	PROJECT EXPENSES - NOT CAPITAL	-	-	-	-	-
248-900-971-000	CAPITAL - EQUIPMENT	14,511	10,092	-	-	-
248-900-973-000	CAPITAL - BIKE LANES, SIDEWALKS & PATHS	363,319	-	-	-	-
248-900-974-000	CAPITAL - PROPERTY IMPROVEMENTS	(442,946)	-	50,000	-	-
248-900-977-000	CAPITAL - GENERAL	220,862	65,945	-	-	-
248-900-988-000	CAPITAL - STORMWATER	393,418	-	-	-	-
TOTAL APPROPRIATIONS		992,773	538,476	517,718	484,546	485,046
NET OF REVENUES/APPROPRIATIONS - FUND 248		(23,494)	388,141	448,884	560,954	570,454
BEGINNING FUND BALANCE		1,372,555	1,349,061	1,737,202	2,186,086	2,747,040
ENDING FUND BALANCE		1,349,061	1,737,202	2,186,086	2,747,040	3,317,494



FUND 271: LIBRARY

City of Walled Lake, Michigan Fiscal Year 2025 and 2026 Budget

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

During the economic downturn, the library transitioned to a part-time staff managed by one full-time director. The board hired a new director and together they succeeded in bringing a modern vision and enthusiasm to the library. The Library Board was able to focus its efforts on purchasing more library materials, increasing the number of programs offered to the public, and investing in significant capital improvements. This last fiscal year the Board voted to spend \$175,000 to renovate the library with new shelving, mural, and carpet.

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.

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

City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

FUND 271: WALLED LAKE CITY LIBRARY

GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
REVENUES						
271-000-402-000	CURRENT REAL PROPERTY TAXES	372,470	397,758	406,000	450,000	460,000
271-000-412-000	DELINQUENT PERSONAL PROPERTY TAXES	597	2,055	1,109	-	-
271-000-432-001	PILOT - WALLED LAKE VILLA	1,659	1,640	1,800	1,600	1,600
271-000-502-000	FEDERAL GRANTS - GENERAL	2,334	-	-	-	-
271-000-568-000	STATE GRANTS - LIBRARY AID	9,602	7,352	7,200	7,200	5,000
271-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	1,712	2,546	2,178	2,000	2,000
271-000-581-000	LOCAL CONTRIBS - U OF M - LITTLE LIBRARY	-	-	-	-	-
271-000-656-000	TRAFFIC VIOLATION FINES (PENAL)	10,833	9,725	12,000	10,000	10,000
271-000-659-000	FINES - LIBRARY	3,023	3,528	766	2,000	500
271-000-665-000	Interest	1	1	-	-	-
271-000-674-000	Donations	1,136	2,881	1,800	-	-
271-000-687-000	REFUNDS / REBATES	315		315	-	-
TOTAL ESTIMATED REVENUES		403,682	427,486	433,168	472,800	479,100
APPROPRIATIONS						
PERSONNEL						
271-790-703-000	DEPT. HEAD / DIRECTOR	62,593	66,425	66,650	69,500	69,500
271-790-703-001	DEPUTY DEPT. HEAD / DIRECTOR	29,955	41,053	45,150	45,000	45,000
271-790-705-000	PART TIME WAGES	65,637	71,805	75,000	78,000	78,000
271-790-709-000	PERSONNEL ALLOCATION	-	-	-	-	-
271-790-710-000	FICA	13,104	14,528	14,290	14,500	15,000
271-790-711-000	HEALTH INSURANCE	2,369	1,693	3,000	4,000	4,500
271-790-711-050	EMPLOYEE HEALTH INSURANCE CONTRIBUTION	(102)	-	-	-	-
271-790-712-000	EMPLOYER HEALTH PLAN CONTRIBUTIONS (HSA)	-	-	-	-	-
271-790-716-000	ACCRUED LEAVE PAYOUT	119	-	-	-	-
271-790-717-000	ALLOWANCES & STIPENDS	10,940	11,490	14,000	14,000	14,000
271-790-718-000	Life Insurance	1,315	1,629	2,000	2,000	2,200
271-790-719-000	RETIREMENT CONTRIBUTIONS	3,533	3,867	4,000	5,850	5,850
271-790-723-000	WORKER'S COMPENSATION INSURANCE	561	439	1,300	1,400	1,500
271-790-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	(70)	159	166	150	200
271-790-876-000	OPEB LIABILITY PAYMENT	1,352	2,708	5,000	3,000	3,000
271-790-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	566	771	1,500	1,500	1,500
271-790-955-000	TRAINING & CONFERENCES	252	1,173	2,000	2,000	2,000
		192,124	217,740	234,056	240,900	242,250
OPERATIONS						
271-790-727-000	Office Supplies	1,665	1,835	3,000	2,000	2,500
271-790-728-000	OPERATING SUPPLIES & MATERIALS	9,287	8,265	9,500	12,000	10,000
271-790-730-000	POSTAGE	1,101	2,367	2,500	4,500	4,500
271-790-737-000	PROGRAM EXPENSES	9,019	7,187	10,000	10,000	10,000
271-790-823-000	INSURANCES	5,702	5,872	6,300	6,500	6,500
271-790-869-000	MILEAGE AND TRANSPORTATION EXPENSES	141	857	1,000	1,500	1,500
271-790-880-000	COMMUNITY EVENTS	11	-	-	-	-

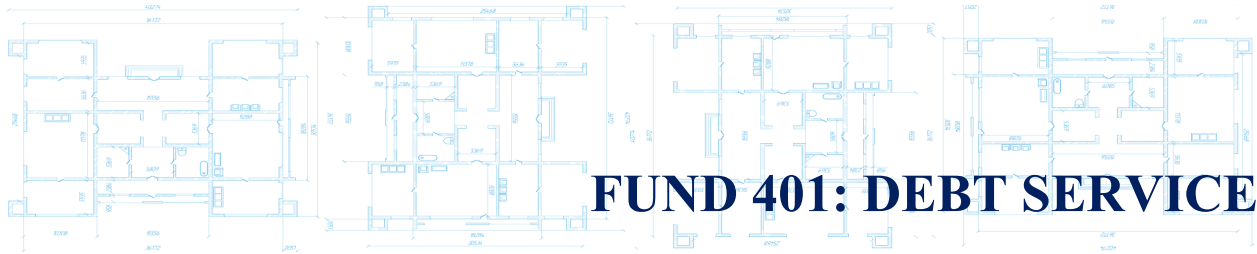
City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

FUND 271: WALLED LAKE CITY LIBRARY

GL NUMBER	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 PROJECTED BUDGET	2024-25 ADOPTED BUDGET	2025-26 FORECAST BUDGET
271-790-900-000	PRINTING & PUBLISHING	4,114	5,732	6,000	5,000	6,000
271-790-920-000	Telephone/Internet Service	1,135	1,146	2,000	2,000	2,000
271-790-921-000	ELECTRIC SERVICE	2,961	2,904	3,500	3,000	3,000
271-790-922-000	NATURAL GAS SERVICE	958	1,118	1,500	1,200	1,200
271-790-923-000	WATER SERVICE	2,878	1,879	3,000	2,000	2,000
271-790-965-000	SERVICE CHARGES, PENALTIES & LATE FEES	-	-	-	-	-
		38,972	39,162	48,300	49,700	49,200
<u>LEGAL AND PROFESSIONAL</u>						
271-790-812-000	PROFESSIONAL SERVICES - AUDIT	1,830	2,103	2,400	2,500	2,500
		1,830	2,103	2,400	2,500	2,500
<u>BUILDING AND GROUNDS</u>						
271-790-780-000	COMPUTER & RELATED HARWARE PURCHASES	179	64	250	1,000	1,000
271-790-785-000	MINOR MACH. & EQUIPMENT PURCHASE	305	-	500	500	500
271-790-931-000	REPAIR & MAINT. - GROUNDS	45	-	-	-	-
271-790-932-000	MAINTENANCE AGREEMENTS - HVAC	1,402	-	1,500	1,500	1,600
271-790-933-000	REPAIR & MAINT. - EQUIPMENT	18	29	100	100	100
271-790-934-000	REPAIR & MAINT. - BUILDINGS & FACILITIES	1,353	1,395	3,000	1,500	1,600
271-790-936-000	Computer Maintenance	31,684	36,202	38,000	38,000	38,000
271-790-937-000	SOFTWARE MAINTENANCE	2,282	1,376	4,000	2,000	2,000
271-790-941-000	RENTALS & LEASES - OFFICE EQUIPMENT	3,952	3,783	4,000	4,000	4,200
		41,220	42,849	51,350	48,600	49,000
<u>PRINTED AND NON-PRINTED MATERIALS</u>						
271-790-783-000	LIBRARY MEDIA	51,801	51,455	60,959	60,000	60,000
271-790-831-000	PROFESSIONAL SERVICES - (TLN)	3,610	3,495	6,000	4,500	5,000
		55,411	54,950	66,959	64,500	65,000
<u>INTER-FUND CITY CHARGES</u>						
271-790-956-000	I/GT SERVICES EXPENSE	9,792	25,234	30,000	30,000	35,000
		9,792	25,234	30,000	30,000	35,000
<u>CAPITAL</u>						
271-900-780-000	COMPUTER & RELATED HARWARE PURCHASES	12,115	1,587	2,000	-	-
271-900-782-000	FURNISHINGS AND FIXTURES	9,250	-	175,000	10,000	-
		21,365	1,587	177,000	10,000	-
TOTAL APPROPRIATIONS						
		360,714	383,625	610,065	446,200	442,950
NET OF REVENUES/APPROPRIATIONS - FUND 271						
		42,968	43,861	(176,897)	26,600	36,150
BEGINNING FUND BALANCE						
		304,087	347,055	390,916	214,019	240,619
ENDING FUND BALANCE						
		347,055	390,916	214,019	240,619	276,769

DEBT SERVICE FUND & CAPITAL IMPROVEMENT PLAN

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



FUND 401: DEBT SERVICE

City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

Outstanding Principal and Interest July 1, 2024

	Original Issue	Remaining Principal	Interest	Years Remaining
2009 Roads	\$995,000	\$100,000	\$5,000	0

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

The 2009 bond issue debt service was paid in full by the local roads fund and the payment was 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.

City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget

FUND 301: DEBT SERVICE

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 PROJECTED BUDGET	2024-25 PROPOSED BUDGET	2025-26 FORECAST BUDGET
REVENUES						
301-000-699-203	TRANSFER IN - LOCAL ROADS	-	-	105,250	-	-
301-000-699-591	TRANSFER IN - WATER & SEWER FUND	212,312	110,250	-	-	-
TOTAL ESTIMATED REVENUES		212,312	110,250	105,250	-	-
APPROPRIATIONS						
301-218-965-000	CHARGES, PENALTIES & LATE FEES	250	250	250	-	-
301-218-991-006	PRIN 2002 - DPW BLDG	95,000	-	-	-	-
301-218-991-007	PRIN 2009 - LOCAL ROADS	100,000	100,000	100,000	-	-
301-218-993-006	INTEREST 2002 BLDG AUTH	2,062	-	-	-	-
301-218-993-007	INTEREST 2009 LOCAL RDS	15,000	10,000	5,000	-	-
TOTAL APPROPRIATIONS		212,312	110,250	105,250	-	-
NET OF REVENUES/APPROPRIATIONS - FUND 301					-	-
BEGINNING FUND BALANCE		-	-	-	-	-
ENDING FUND BALANCE		-	-	-	-	-

FIVE YEAR CAPITAL IMPROVEMENT PLAN THREE YEAR MINOR ASSET PURCHASE PLAN

**City of Walled Lake, Michigan
Fiscal Year 2025 and 2026 Budget**

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

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

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

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

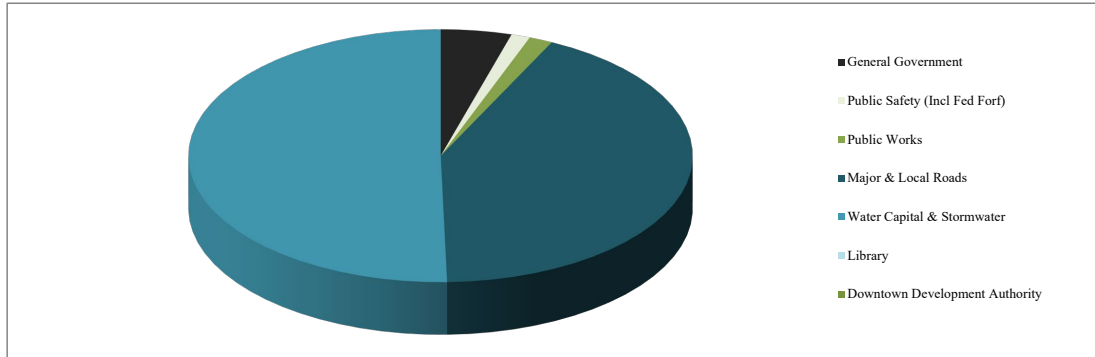
Capital assets below the capitalization thresholds are categorized as minor asset purchases and are paid through operating revenue in the year incurred. A 3-year CIP for minor purchases is also included in this budget document.

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

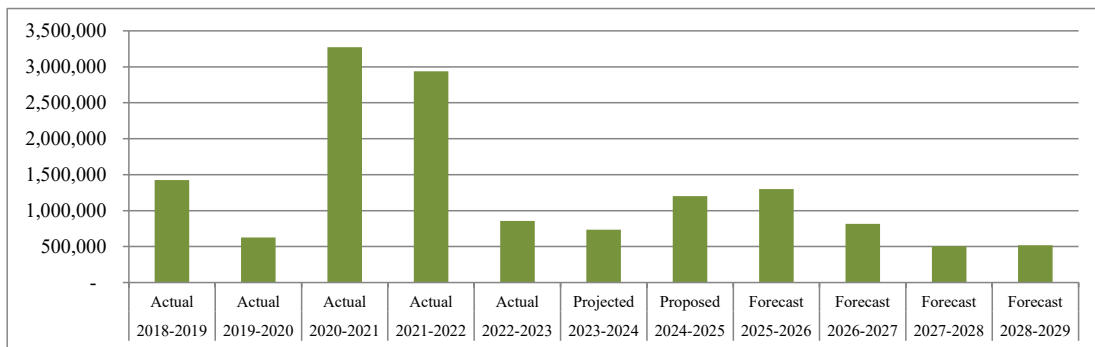
Public Act 33 of 2008 (MCL 125.3865), commonly referred to as the "Planning Enabling Act," requires local governments to prepare an annual capital improvement plan. The City of Walled Lake's 5 Year CIP exceeds the requirements of the act. The Planning Commission was designated by the act as the group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

City of Walled Lake, Michigan
Fiscal Year 2024-2025 and 2025-2026 Budget

MAJOR CAPITAL IMPROVEMENT SUMMARY BY CATEGORY & YEAR



Capital Improvement Category	FY 2024-2025 Appropriation	Percent of Total
General Government	\$ 45,000	4.5%
Public Safety (Incl Fed Forf)	12,025	1.2%
Public Works	15,000	1.5%
Major & Local Roads	420,000	42.3%
Water Capital & Stormwater	500,000	50.4%
Library	-	0.0%
Downtown Development Authority	-	0.0%
Total	\$ 992,025	100.0%



Fiscal Year	Budget
2015-2016	Actual 281,269
2016-2017	Actual 610,926
2017-2018	Actual 1,542,451
2018-2019	Actual 1,424,821
2019-2020	Actual 625,845
2020-2021	Actual 3,272,112
2021-2022	Actual 2,936,428
2022-2023	Actual 855,280
2023-2024	Projected 735,908
2024-2025	Proposed 1,200,250
2025-2026	Forecast 1,300,000
2026-2027	Forecast 815,000
2027-2028	Forecast 505,000
2028-2029	Forecast 518,000

**City of Walled Lake, Michigan
Fiscal Year 2024-2025 and 2025-2026 Budget**

CAPITAL IMPROVEMENT PLAN

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

Description	Reason	Objective	Dept	Funding	Actual	Actual	Projected	Budget	Forecast	Forecast	Forecast	Forecast	Total
					2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	
LAND IMPROVEMENTS (989 000)													
Parks	B	Multiple Projects	DPW	Gen Fund	140,000	110,000	-		100,000				350,000
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	450,000	194,000	-						1,914,248
MAJOR COMPUTER/SOFTWARE PURCHASE (780 000)													
Audio Room	B	Record Council meetings					40,908						40,908
Server	A		Gen Govt	Gen Fund			21,000		40,000				61,000
MACHINERY AND EQUIPMENT (971 000)													
Copier	A	Existing at end of life	Various	Gen Fund			-						-
Boiler	A	Public Safety replacement equipment & control panel	Police	General				45,000					45,000
Zero-turn mower	A	Replace 2005 & 2007 zero-turn mower in order to maintain City-owned greenways and parks	Roads	Gen Fund			-	15,000					15,000
Landscaping trailer	A	Replace current trailer that transports mowers	DPW	Gen Fund			-					18,000	18,000
Kubota Tractor (large) & (small) (10 year life)	A	Replace Kubota tractor used for smaller projects, plowing City sidewalks, and raking beach. Smaller used for salting sweeping sidewalks	Roads	Gen Fund			-			80,000			80,000
Jaws of Life	A	Replace 2009 equipment	Fire	Gen Fund					25,000				25,000
Zoll Life Pack	C	Equipment for life saving measures	Fire	Gen/Fund					25,000				25,000
One-ton dump/plow truck (3 total. 12 year life)	A	Dump/plow one ton truck in order to maintain road clearing and maintenance	Roads	Gen Fund	110,000				115,000				225,000
A/C Fire Unit	A	2002 unit end of life	Fire	Gen Fund				5,250					5,250
Power Load Stretcher	A	Fire Equipment	Fire	Gen Fund/Grant			24,000						24,000
Clerk	A	Voting Equipment	Clerk	Gen fund		10,000							10,000
VEHICLE PURCHASE (976 000)													
ATV	A	Reduce Maintenance Costs	Police	Gen Fund						15,000			15,000
Patrol Boat	A	Reduce Maintenance Costs	Police	Gen Fund							25,000		25,000
Police Patrol Vehicle	A	Reduce Maintenance Costs	Police	Gen Fund			55,000	55,000	40,000			40,000	190,000
Utility Pick-Up (14 year life)	A	Hauls backup personnel and tools.	Fire	Gen Fund		-		60,000					60,000
Mini Pumper truck	A	Primary Fire Fighting vehicle	Fire	Gen Fund		-			375,000				940,000
Ambulance	A	Transport patients. 8 year life	Fire	Gen Fund						200,000			200,000
Pick-up truck	A	DPW for routine driving	DPW	Gen Fund	34,609				60,000				94,609
BUILDING ADDITIONS/IMPROVMENTS (782 000) (974 000)													
Library Renovation	B	Renovations	Library	Library			175,000						175,000
Cold Storage	B	Renovation to pole barn	DPW									15,000	15,000
Building Improvements	B	Renovations as needed	Gen	Gen Fund								15,000	15,000
WATER & STORMWATER INFRASTRUCTURE (989 000)													
Stormwater	A		DDA	Gen/DDA/Grants	250,000	-							250,950
Sanitary	B		Water	Water			-	500,000					500,000
Water Main Repair & Upgrade	B & C		Water	Water									-
MOTORIZED/NON MOTORIZED CONSTRUCTION (977 000)													
Decker Rd	B	Rehabilitate from Maple to 14 Mile	DDA	DDA/Grant	588,500	200,000							788,500
Major Roads	B	Major Road Projects	Roads	Roads	490,000	-	120,000	120,000	120,000	120,000	130,000	130,000	1,230,000
Local Roads	B	Local Road Projects	Roads	Roads	35,000	241,280	100,000	300,000	300,000	300,000	250,000	200,000	2,213,364
Decker Rd Sidewalks	B	Maple to 14 Mile	Roads	DDA	363,319								363,319
NEIGHBORHOODS													
Road, Water and Stormwater Infrastructure			Gen/Water	Roads/Water/Gen	375,000	-	-	-	-				1,140,176
CONTINGENCY (971 000)													
Police	A	Purchase assets as needed from forfeiture sharing, & other	FedFor	Forfeiture	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	983,654
TOTAL CAPITAL EXPENDITURES					2,936,428	855,280	735,908	1,200,250	1,300,000	815,000	505,000	518,000	12,137,978

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

City of Walled Lake, Michigan
Fiscal Year 2024-2025 and 2025-2026 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
			2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
MACHINERY & EQUIPMENT (980 000)			21,000	10,000	10,000	10,000	10,000	10,000
Chainsaw	C	DPW	1,500	1,500	1,500	1,500	1,500	1,500
Weedwhips/ Leaf Collection	A	DPW	1,500	1,500	1,500	1,500	1,500	1,500
800 MHz Radios	C	Fire	3,000	-	-	-	-	-
AutoPulse Batteries	A	Fire	3,000	-	-	-	-	-
Saw(s)	A	Fire	-	-	-	-	-	-
Large Diameter Hose	A	Fire	-	-	-	-	-	-
Nozzle	A	Fire	-	-	-	-	-	-
Portable Radios	C	Fire	3,000	-	-	-	-	-
SCBA Bottles	B	Fire	-	-	-	-	-	-
Training Room Projector	A	Fire	-	-	-	-	-	-
AED Difibulator	A	Fire	2,000	-	-	-	-	-
AED Difibulator	A	Police	-	-	-	-	-	-
Other		Various	7,000	7,000	7,000	7,000	7,000	7,000
Radio	A	Police	-	-	-	-	-	-
WEAPONS & PROTECTIVE GEAR (983 000)			6,500	6,500	6,500	6,000	6,000	6,000
Weapons - Misc	A	Police	1,500	1,500	1,500	1,000	1,000	1,000
Taser	A	Police	2,000	2,000	2,000	2,000	2,000	2,000
Duty Pistols	A	Police	2,000	2,000	2,000	2,000	2,000	2,000
Body Armor	A	Police	1,000	1,000	1,000	1,000	1,000	1,000
Turnout (Bunker) Gear	A	Fire	-	-	-	-	-	-
COMPUTER PURCHASES (980 001)			8,600	7,000	7,000	6,400	6,400	6,400
IPADS	A	Fire	800	800	800	800	800	800
IPADS	A	Police	1,600	1,600	1,600	1,000	1,000	1,000
Desktop Computer	A	Fire	-	-	-	-	-	-
Desktop Computer	A	General Gov	1,800	1,800	1,800	1,800	1,800	1,800
Desktop Computer	A	Police	3,400	1,800	1,800	1,800	1,800	1,800
Desktop Computer	A	Library	-	-	-	-	-	-
Printer	A	Various	1,000	1,000	1,000	1,000	1,000	1,000
Other		Various	-	-	-	-	-	-
CONTINGENCY (720 000)			15,000	15,000	15,000	15,000	15,000	15,000
Contingency	A	General	10,000	10,000	10,000	10,000	10,000	10,000
Contingency	A	Fire	-	-	-	-	-	-
Contingency	A	Police	-	-	-	-	-	-
Contingency	A	DPW	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL MINOR ASSET EXPENDITURES			51,100	38,500	38,500	37,400	37,400	37,400

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

DEPARTMENTAL INFORMATION

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

FULL TIME EQUIVALENT POSITION SUMMARY

City of Walled Lake, Michigan Fiscal Year 2025 and 2026 Budget

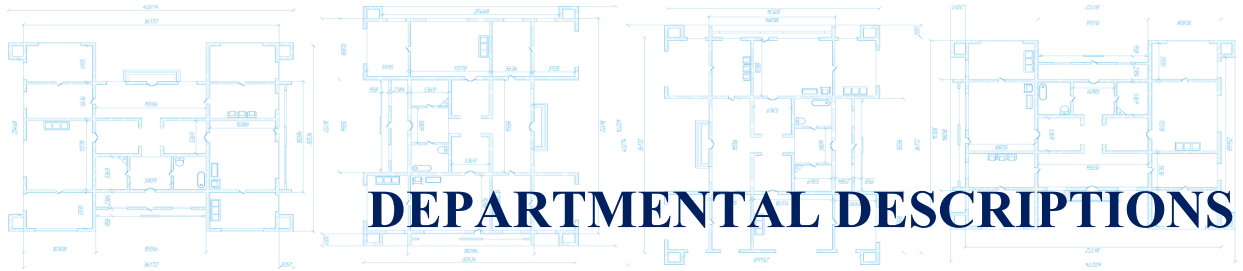
	Actual FY22	Actual FY23	Estimated FY24	Budget FY25	Forecast FY26
<u>CITY ADMINISTRATION</u>					
<u>City Manager</u>					
City Manager	1.00	1.00	1.00	1.00	1.00
Asst City Manager	1.83	2.00	1.00	1.00	1.00
Assistant	1.00	0.00	0.00	0.00	0.00
Total	3.83	3.00	2.00	2.00	2.00
<u>Attorney</u>					
City Attorney	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00
<u>Clerk</u>					
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00
<u>Treasurer</u>					
City Treasurer	-				
Interns	0.10	0.00	0.00	0.50	0.50
Total	0.10	-	-	0.50	0.50
<u>PUBLIC SERVICES</u>					
<u>Finance</u>					
Finance Director	1.00	1.00	1.00	0.50	1.00
Total	1.00	1.00	1.00	0.50	1.00
<u>General Services</u>					
Administrative Clerk	-	-	0.50	0.50	0.50
Interns	0.50	0.50	0.00	0.00	0.00
Total	0.50	0.50	0.50	0.50	0.50
<u>Public Works</u>					
Crew - FT	3.00	4.00	4.00	4.00	4.00
Crew - PT	0.43	0.80	0.00	0.80	0.80
Total	3.43	4.80	4.00	4.80	4.80

City of Walled Lake, Michigan

Fiscal Year 2025 and 2026 Budget

	Actual FY22	Actual FY23	Estimated FY24	Budget FY25	Forecast FY26
<u>PUBLIC SAFETY</u>					
<u>Police</u>					
Chief	1.00	1.00	1.00	1.00	1.00
Command Officers	1.00	1.00	1.00	1.00	1.00
Detective - FT	1.00	1.00	1.00	1.00	1.00
Task Force Officer -FT	1.00	1.00	1.00	1.00	1.00
Patrol Officers-FT	3.00	4.00	4.00	4.00	4.00
Officers - PT	6.00	6.50	7.00	8.00	8.00
Crossing Guards -PT	0.20	0.20	0.20	0.20	0.20
Administrative Staff	1.50	1.50	1.50	1.50	1.00
Total	14.70	16.20	16.70	17.70	17.20
<u>Fire</u>					
Chief -FT	1.00	1.00	1.00	1.00	1.00
Fire Marshall - FT	1.00	1.00	1.00	1.00	1.00
Captains - FT	2.00	2.00	2.00	2.00	2.00
Reserve FF - PT	6.00	5.90	6.00	6.00	6.00
On Call FF - PT	2.00	2.00	2.00	2.00	2.00
Total	12.00	11.90	12.00	12.00	12.00
<u>Building & Planning</u>					
Code Enforcement	0.55	0.55	0.55	0.55	0.55
Total	0.55	0.55	0.55	0.55	0.55
<u>DOWNTOWN DEVELOPMENT AUTHORITY</u>					
Crew - FT	-	-	-	-	-
Total	-	-	-	-	-
<u>LIBRARY</u>					
Director	1.00	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	1.00	1.00
Staff -PT	1.55	1.55	1.55	1.55	1.55
Total	3.55	3.55	3.55	3.55	3.55
Total FTE	42.66	44.50	43.30	45.10	45.10
Percent Change from PY	3%	4%	-3%	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



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

Legislative Function

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

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

Performance Measures, Goals, and Objectives

Objectives

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

Strategic Goals

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

City Administration

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

Performance Measures, Goals, and Objectives

Short-term Objectives

- Continue to implement the City Council's strategic goals.

Long-term Objectives

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

Performance Measures

FY 2021-22

- DONE: Cap two of the oldest and worse subdivisions local roads with new asphalt.
- DONE: Replace asphalt sidewalk with concrete sidewalk along Decker Road between 14 Mile Road and Maple Road.
- DONE: Improve public safety campus vacant lot for Farmers Market and City events.
- DONE: Replace deteriorating playground equipment at Riley Park.
- DONE: Relocate pipe out of Mercer Beach and improve drainage and parking downtown.

FY 2022-23

- DONE: Repave Decker Road between 14 Mile to Maple Road.
- DONE: Repave Pontiac Trail between Maple Road and West Road.

FY 2023-24

- IN PROGRESS: Applied for Oakland County Park Capital Grant for pickleball courts at Riley Park.
- IN PROGRESS: Applied for Protecting MI Pension Grant.

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

- **City Clerk** – The City Clerk is an administrative officer of the city and the Clerk’s Office is the information center of the city and is responsible for all records of the city. The Clerk’s Office also administers all city elections.

Short-term Objectives

- Continue to perform complex municipal duties professionally and competently.

Long-term Objectives

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

- **City Treasurer** – The City Treasurer is an administrative officer of the city and the Treasurer’s Office has custody of all money of the city and all evidence of indebtedness belonging to or held by the city. The Treasurer shall call all moneys of the city not provided elsewhere by charter or ordinance.

Performance Measures, Goals, and Objectives

Short-term Objectives

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

Long-term Objectives

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

Performance Measures

FY 2021-22

- DONE: Begin accepting credit card payments for tax collections.

FY 2023-24

- Review of banking relationship with current vendors to ensure all existing services are necessary and related fees are reasonable.

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.

Performance Measures, Goals, and Objectives

Short-term Objectives

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

Long-term Objectives

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

Performance Measures

FY 2021-22

- DONE: Develop a plan to improve the public safety vacant lot for public safety training and open the pedestrian bridge.

FY 2022-23

- DONE: Clean up city parks of debris and install fence at Mercer Beach.

FY 2023-24

- DONE: Update downtown trash receptacles and lighting fixtures in the DDA District for beautification improvements.

FY 2024-25

- Review implementing credit card payments for building and license renewals.
- Revise Capital Asset Plan

- 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 a trail 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 stormwater 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.

STATISTICAL INFORMATION

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



City of Walled Lake Profile Data

Census 2020 Population: 7,250

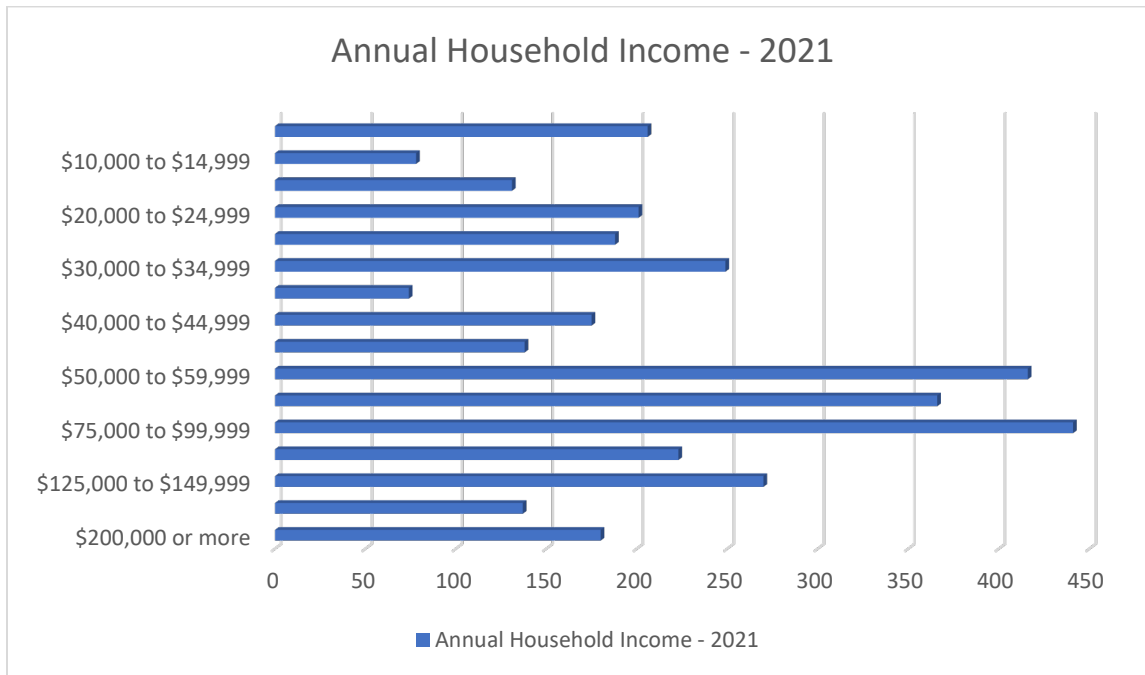
Area: 2.4 square miles

Population and Households	SEMCOG July 2023	SEMCOG 2050
Total Population	7,174	7,734
Group Quarters Population	8	8
Household Population	7,166	7,726
Housing Units	3,829	-
Households (Occupied Units)	3,658	3,816
Residential Vacancy Rate	4.5%	-
Average Household Size	1.96	2.02

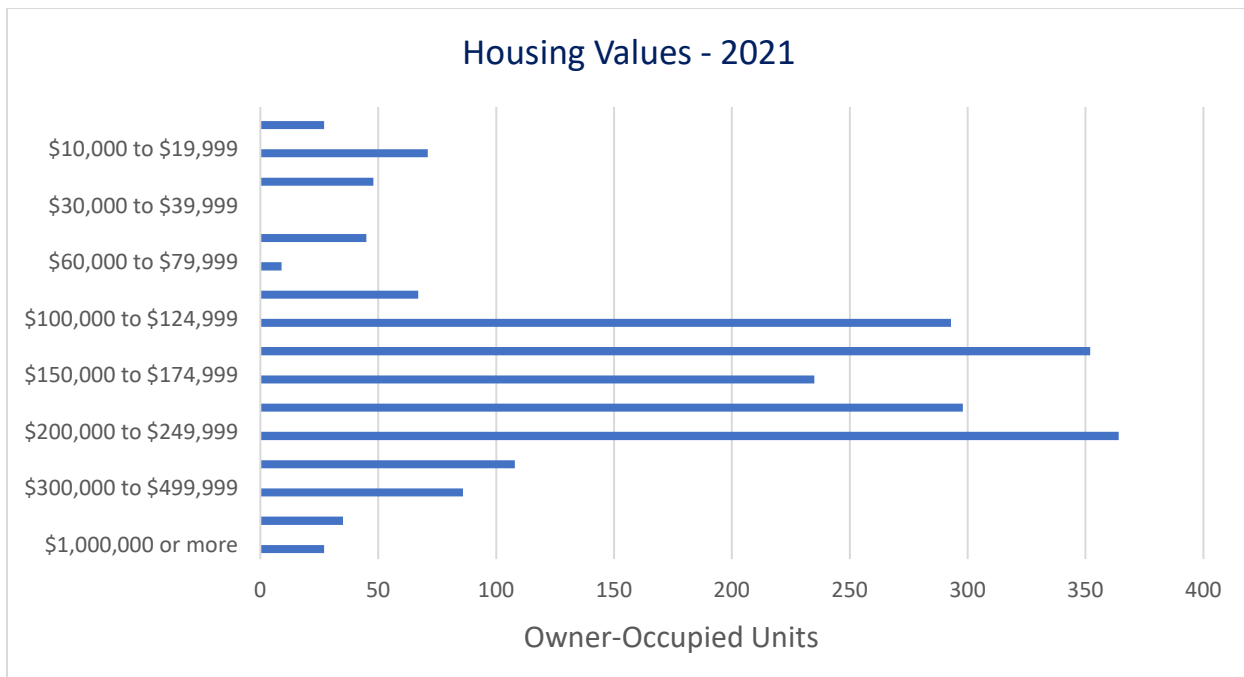
Source: [U.S. Census Bureau](#), [SEMCOG Population and Household Estimates](#), and [SEMCOG 2045 Regional Development Forecast](#)

Housing Type	ACS 2021	Housing Tenure	ACS 2021
Single Unit	1,276	Owner occupied	2,065
Multi-Unit	2,176	Renter occupied	1,408
Mobile Homes or Other	125	Vacant	104
Total	3,577	Seasonal/migrant	0
		Other vacant units	104
		Total Housing Units	3,577

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, 2024 –
JUNE 30, 2025

RESOLUTION 2024-15

At a Regular Meeting of the City Council of the City of Walled Lake, Oakland County, Michigan, held in the Council Chambers at 1499 E. West Maple Road, Walled Lake, Michigan 48390, on the 21st day of May 2024 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 2025 for their respective departments, divisions, and/or activities; and

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

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

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

WHEREAS, by Resolution 2024-05 Council deferred the budget hearing to the regularly scheduled Council meeting of Tuesday, May 21, 2024; 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 2024-2025 on Tuesday, May 21, 2024; and

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

WHEREAS, by Resolution 2024-05 Council deferred the budget adoption no later than the regularly scheduled Council meeting of Tuesday, June 18, 2024; 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 Mayor and Council of the City of Walled Lake, County of Oakland, State of Michigan that:

Section 1. For budget year 2024-2025 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 2024-2025 Council directs the maximum full-time staff size as follows:

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

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

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

Section 3. That this general appropriations act provides for the expenses of the City government and its activities for the fiscal year, beginning July 1, 2024 and ending June 30, 2025, and the following amounts are hereby appropriated:

Out of the General Fund the following appropriations by function:

Legislative	\$6,955
City Administration	\$968,797
Public Safety	\$3,788,670
Public Services	\$1,303,776
Capital Outlay	\$181,000

for a total appropriation of \$6,249,198 which includes transfers to other funds of \$0, for which the City of Walled Lake shall levy 13.8644 Operating mills and 4.1479 Public Safety mills on ad valorem tax of all real and personal property taxable value that is subject to taxation in the City of Walled Lake for general operating purposes, with estimated tax collections of \$4,470,000.

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 \$447,432 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 \$362,815 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 Transportation Fund, the amount of \$11,100 includes a levy of zero (0) mills and is funded by an allocation from the Oakland Transit millage.

Out of the Water/Sewer Fund the amount of \$3,442,970 includes a levy of zero (0) mills for operating purposes and is funded by user fees.

Out of the Refuse Fund the amount of \$407,052 includes a levy of zero (0) mills for operating purposes and is funded by user fees.

Out of the Library Fund the amount of \$446,200 for which a levy of 1.5483 mills on ad valorem tax of all real and personal property taxable value which is subject to taxation for the Walled Lake City Library operating purposes, with estimated tax collections of \$450,000.

Out of the Downtown Development Fund, the amount of \$484,546 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, Oakland County (OC) General Operations, OC Transit, OC Parks and Recreation, OC HCMA and Oakland Community College.

For Fiscal Year 2024-2025 a total appropriation from all funds in the amount of \$11,266,235 and a total levy of 19.5606 mills.

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

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

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

RESOLUTION DECLARED ADOPTED.

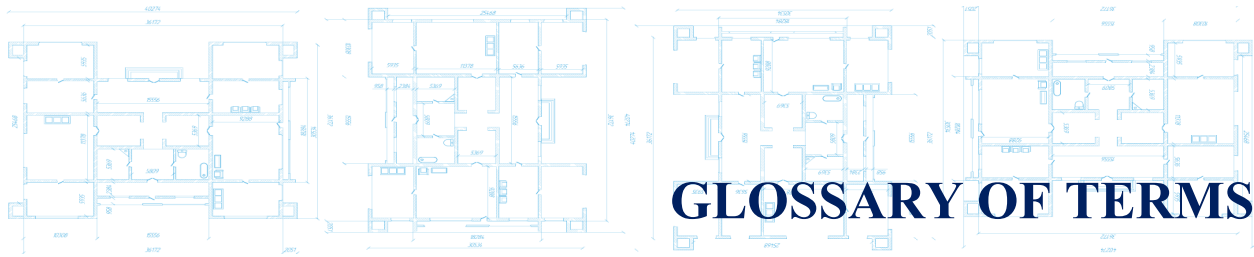
STATE OF MICHIGAN)
) SS
COUNTY OF OAKLAND)



JENNIFER A. STUART
City Clerk



LINDA S. ACKLEY
Mayor



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND: an independent fiscal entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities, obligations, reserves and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Funds are categorized for budgeting purposes as General, Special Revenue, Debt Service, Enterprise, and Component Unit. Funds are defined in the Uniform Chart of Accounts for Counties and Local Units of Government in Michigan.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MIOSHA: abbreviation for Michigan Occupational Safety and Health Administration.

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

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

OPEB: abbreviation for Other Post-Employment Benefits.

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

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

PASER: abbreviation for Pavement Surface Evaluation and Rating System.

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

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

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

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

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

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

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

RCOC: abbreviation for the Road Commission for Oakland County.

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

SEV: abbreviation for State Equalized Value.

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

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

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

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

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

TRANSFERS OUT: See Interfund Transfers.

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

WOCCCA: abbreviation for Western Oakland Cable Communications Authority.

WOTA: abbreviation for West Oakland Transportation Authority.

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