City of Walled Lake

2027 - 2028

Two Year Budget

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Walled Lake
Michigan

For the Biennium Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

CITY OF WALLED LAKE

Fiscal Year 2027 and 2028 Budget

CITY COUNCIL

Richard Gunther, Mayor
Dennis O'Rourke, Mayor Pro Tem
Casey R. Ambrose, Council Member
James Arnold, Council Member
Tamra Loch, Council Member
Russ Schinzing, Council Member
Ryan Woods, Council Member

CITY OFFICIALS

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

LEGAL COUNSEL

Vahan C. Vanerian, Esq.

CITY AUDITORS

Pfeffer, Hanniford & Palka
Certified Public Accountants

CITY OF WALLED LAKE

TERMS OF OFFICE

COUNCIL, AUTHORITIES, BOARDS, AND COMMISSIONS

REVISED July 1, 2026

MAYOR AND COUNCIL: 7 MEMBERS – 4 YEAR TERMS

Name	Year of Appointment	Most Recent Appointment	Term Expires
Richard Gunther, Mayor	2025	2025	11-01-2029
Dennis O'Rourke, Mayor Pro Tem	2025	2025	11-01-2029
Casey R. Ambrose, Council Member	2021	2023	11-01-2027
James Arnold, Council Member	2025	2025	11-01-2029
Tamra Loch, Council Member	2014	2023	11-01-2027
Russ Schinzing, Council Member	2025	2025	11-01-2029
Ryan Woods, Council Member	2019	2023	11-01-2027

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Thomas Langan	2011	2023	02-01-2026
Michael Walbridge	2010	2023	02-01-2026
Lori Woods	2026	2026	02-01-2029

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Michael Walbridge	2010	2023	02-01-2026
Vacant			02-01-2026
Vacant			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 Richard Gunther	2025	2025	
Wendell Allen	2011	2023	02-01-2027
Steve Blair (Chair)	2012	2023	02-01-2027
Ron Johnston	2023	2023	02-01-2027
Michael Langan	2026	2026	02-01-2027
Tom Langan	2021	2026	02-01-2027
Bennett Lublin	2009	2023	02-01-2027
Ed Marshall	2009	2023	02-01-2027
Matthew McDonald	2022	2023	02-01-2027
Bryan O'Leary	2022	2026	02-01-2027
Joe Raleigh	2024	2024	02-01-2027

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

*LIBRARY BOARD: 5 MEMBERS – 3 YEAR TERMS

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

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

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

Name	Year of Appointment	Most Recent Appointment	Term Expires
Michelle Arnold	2021	2023	02-01-2026
Ruth Defrense	2023	2026	02-01-2026
Mindy Fernandes	2017	2023	02-01-2026
Giovanni Johnson	2020	2023	02-01-2026
Patrick Linihan	2024	2024	02-01-2026
Dennis O’Rourke	2018	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
Mital Amin	2026	2026	02-01-2029
Linda (Lena) Bashi	2026	2026	02-01-2029
Lauren Martin	2026	2026	02-01-2029
Robert Robertson (Vice Chair)	2021	2023	02-01-2029
Russ Schinzing (Chair)	2026	2026	02-01-2029
Anthony Swiatek	2026	2026	02-01-2029
L. Dennis Whitt	2014	2023	02-01-2026

*TRAFFIC SAFETY BOARD: 5 MEMBERS – 3 YEAR TERMS

Name	Year of Appointment	Most Recent Appointment	Term Expires
Jason Easter	2026	2026	02-01-2029
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**
Richard Gunther	2025	2025	02-01-2026
Vacant			02-01-2026
Vacant (Alternate)			02-01-2026

*Zoning Board of Appeals: 5 Members – 3 Year Term

Name	**Year of Appointment**	**Most Recent Appointment**	**Term Expires**
Jason Easter (Vice Chair)	2016	2023	02-01-2026
Giovanni Johnson	2017	2026	02-01-2026
Andrew Maltese	2014	2026	02-01-2026
Jorey Scrivens	2026	2026	02-01-2026
Vacant			
Vacant (Alternate)			

*Election Commission: 2 Members – 1 Year Term

Name	**Year of Appointment**	**Most Recent Appointment**	**Term Expires**
Terry Morano	2012	2025	02-01-2025
Margaret Schwartz	2019	2025	02-01-2025

*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			

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

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INTRODUCTION & OVERVIEW

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

CITY PROFILE OVERVIEW

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

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

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

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

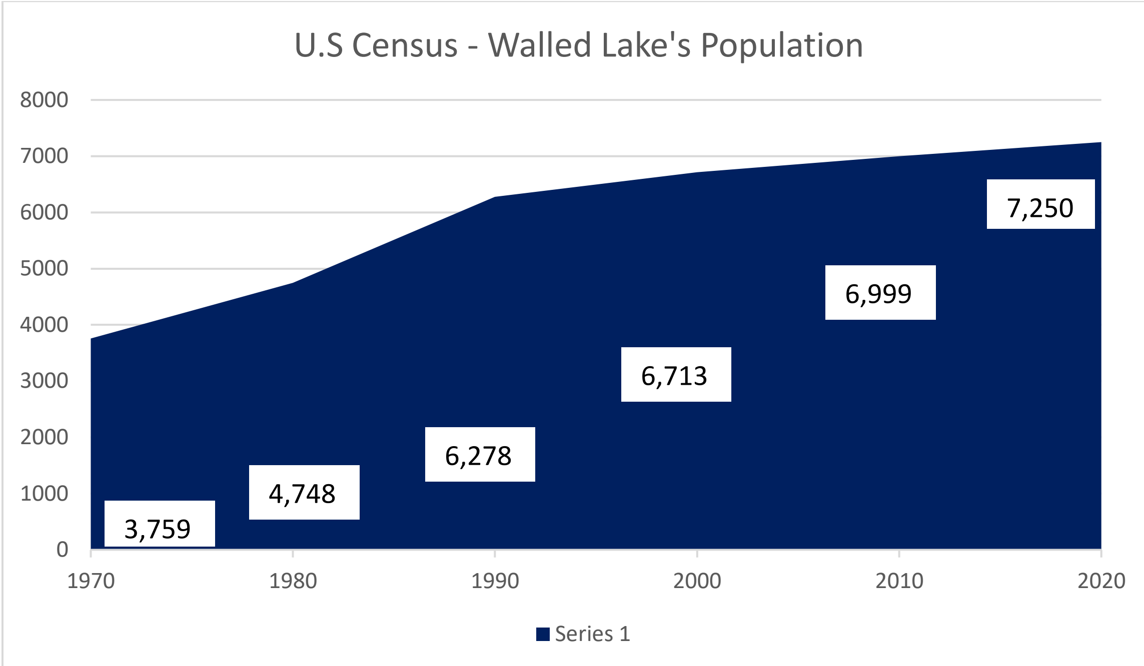
The city hosts a number of community events throughout the year, including a spring egg hunt, Memorial Day parade, summer concerts-in-the-park, and a tree lighting ceremony presenting Santa Claus as the special guest. There is also the Walled Lake Market Place weekly from May through October. The city participates with the local nonprofit, Walled Lake Civic Fund, who puts on the annual fireworks for the city and surrounding municipalities.

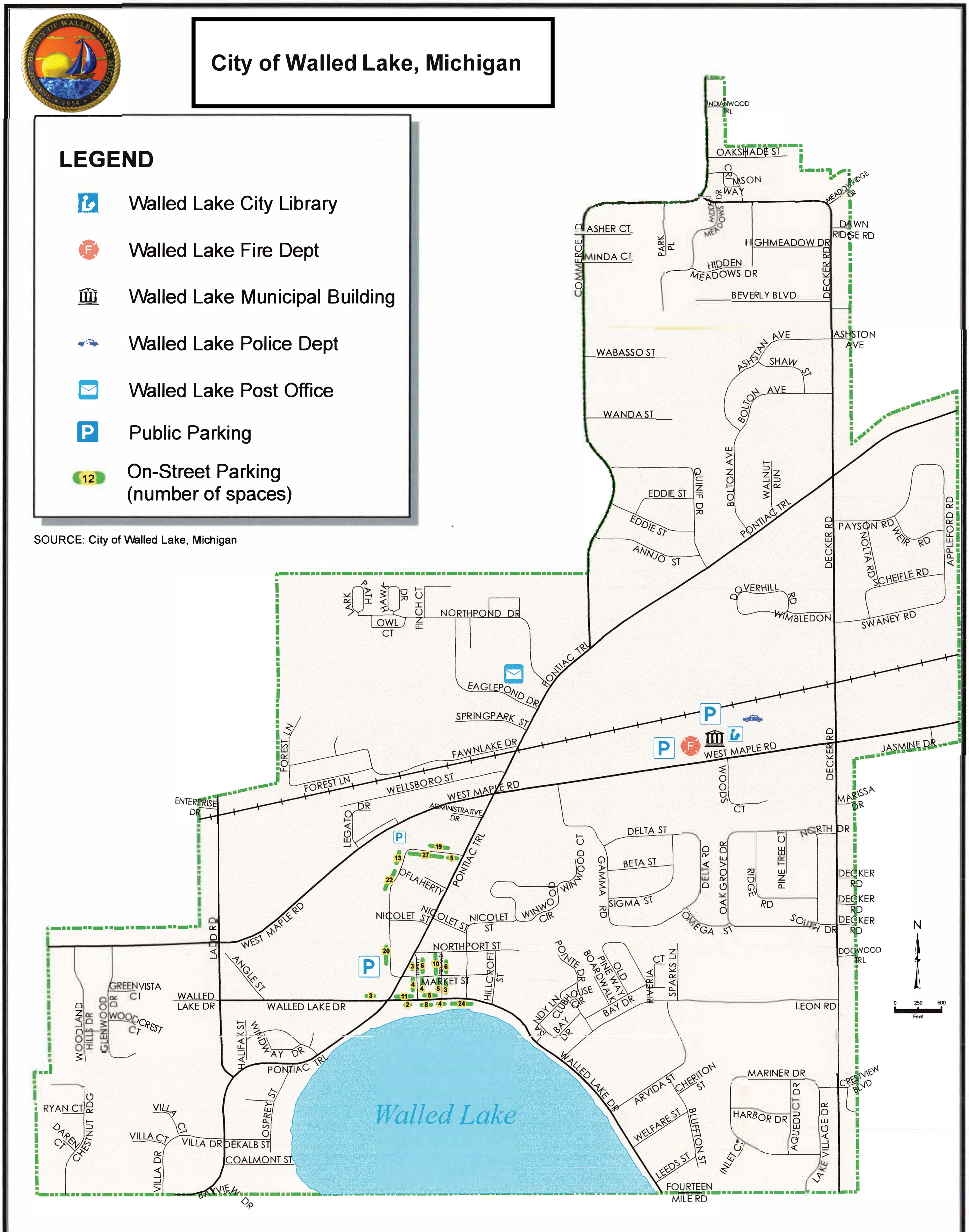
The Walled Lake Library is another gem within the city. The library offers a quiet place to read or study, as well as providing space for group meetings. There are many computers with internet access and the children's programs are wildly popular. The friendly staff are there to help citizens find the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

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

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

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




City of Walled Lake, Michigan
LEGEND
Walled Lake City Library
Walled Lake Fire Dept
Walled Lake Municipal Building
Walled Lake Police Dept
Walled Lake Post Office
Public Parking
On-Street Parking
(number of spaces)
SOURCE: City of Walled Lake, Michigan
Walled Lake
WEST MAPLE RD
PONTIAC TRL
DECKER RD
WALLED LAKE DR
FOURTEEN MILE RD
COMMERCE RD
NORTHPORT ST
MARKET ST
NICOLET ST
LEON RD
JASMINE DR
HIGHMEADOW DR
BEVERLY BLVD
WABASSO ST
WANDA ST
EDDIE ST
ANNJO ST
BOLTON AVE
WIMBLEDON
SWANEY RD
APPLEFORD RD
NORTHPOND DR
EAGLEPOND DR
SPRINGPARK ST
FAWNLAKE DR
WELLSBORO ST
FOREST LN
DELTA ST
BETA ST
SIGMA ST
OMEGA ST
LADD RD
ENTERPRISE DR
MARINER DR
HARBOR DR
COALMONT ST
BAYVIEW DR
N

BUDGET INTRODUCTION

Citizen's Guide to the Budget Document

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

- **City Manager Budget Message** – The City Manager's message highlights strategic goals and strategies the city will implement in the budget year and beyond, providing priorities and explanations of factors influencing financial decisions.

- **Budget Overview –** The budget overview offers a summary of significant budgetary items and trends. Using tables and graphs, readers can easily understand major fiscal revenue and expenditure histories and trends.

- **Financial Structure, Policies, and Procedures –** This section of the budget document presents an organization chart, fund descriptions and structure, and the relationship between departments and funds. Also provided is the basis of budgeting, accounting, financial, and treasury policies, as well as an overview of the budget preparation process.

- **Financial Summaries –** A summary description of each fund's objective is provided before its detailed revenue and appropriations budget planned for the year and a forecast of the following year. The budget includes two years of audited balances, as well as the current year estimated ending totals.

- **Debt Fund and Capital Improvement Plan –** The financial data on the current debt obligations, including the legal debt limits, is located in this area of the document. Additionally, a five-year capital improvement plan (CIP) has been outlined in this section of the budget document, as well as the impact the CIP has on the overall operations of the city.

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

- **Statistical Information and Supplemental Data –** This portion of the budget document gives statistical and supplemental community profile data pertaining to the City of Walled Lake that may be of interest to the reader.

- **Glossary –** The glossary defines terminology used throughout the budget document that may not be easily understood by a lay reader.

CITY MANAGER L. DENNIS WHITT'S BUDGET MESSAGE

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

Fiscal Year 2027 Budget Message

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

With pleasure, I submit to you the proposed Fiscal Year 2027 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 2027 budget workshops, which were open to the public, the Council reviewed the financial status of all funds, the infrastructure, and capital plans proposed for Fiscal Year 2027. After these workshops, the Council continued to make strides in repairing the city's infrastructure by applying for Oakland County's Local Road Improvement Grant and to complete a new PASER on the local roads.

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

The City is responsible for overseeing an estimated $13,692,338 in revenue for all funds. Fiscal Year 2027 appropriations approved for use by departments include $12,660,194 in operating expenditures, of which $447,500 has been appropriated to capital expenditures, continuing the Council's investment in improving the City's infrastructure.

Long-Term Strategic Goals and Strategies

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

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

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

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

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

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

Capital and Infrastructure Investments: As a mature and established city, Walled Lake is focused on maintaining and modernizing its infrastructure and equipment to meet the evolving needs of the community and ensure reliable service for years to come.

We have provided for many important needs, but there are 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 $1,242,160 in expenditures has been allocated for pension and retiree health care costs. Given that General Fund revenues amount to $7,392,410, a full 16.8% of our annual general fund revenue is eaten up by these legacy obligations and presents 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 $11,296,496 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 2025, our outstanding pension liability is $6,530,804 and our Other Post Employee Benefits (OPEB) liability for retiree health care is $1,194,678.

Acknowledgements

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

- **The Finance Department** received the Distinguished Budget Presentation Award from the Government Finance Officer's Association (GFOA) for the FY2024/25 Budget. This is the 8th consecutive year the city has received the award.

- **Fire Department** Community Development Block Grant sponsored by Housing and Urban Development (HUD) to purchase new life saving equipment.

- **Fire Department** is within the top 6% of all fire departments and has achieved a current ISO Property Protection Classification of 3.

- **Walled Lake** was reported as an honored community for eCities 2025 for its commitment to development and growth.

- **Public Services** received Oakland County's local road improvement grant for improving economic development through improvement to the city's local roads.

Closing Thoughts

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

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

Respectfully,

L. Dennis Whitt
City Manager

BUDGET OVERVIEW

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

Walled Lake, working together for success ….

2027 will be an important year for the City as a new Council begins its term and sets priorities for the next chapter. After a decade of efficient initiatives and careful financial management, the City has emerged from the fiscal challenges of the past and is in a better position. The focus ahead will include ordinance amendments to update zoning requirements and ensure they reflect the community's needs, while continuing to build on recent momentum with plans to advance key capital and infrastructure projects that support long-term growth and stability.

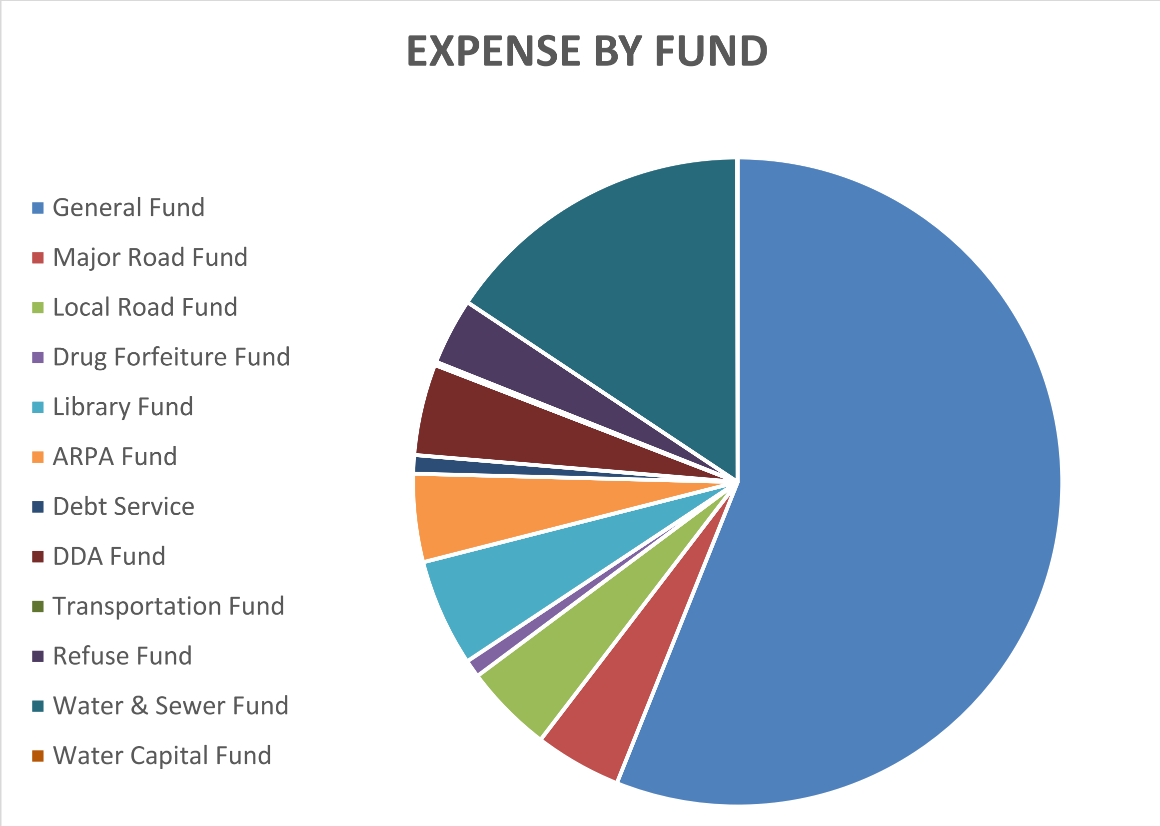
The city reviewed every operation and taxpayer service – eliminating or out-sourcing those that did not achieve a level of excellence. The city re-energized its commitment to the community events and is excited to host the following annual events:

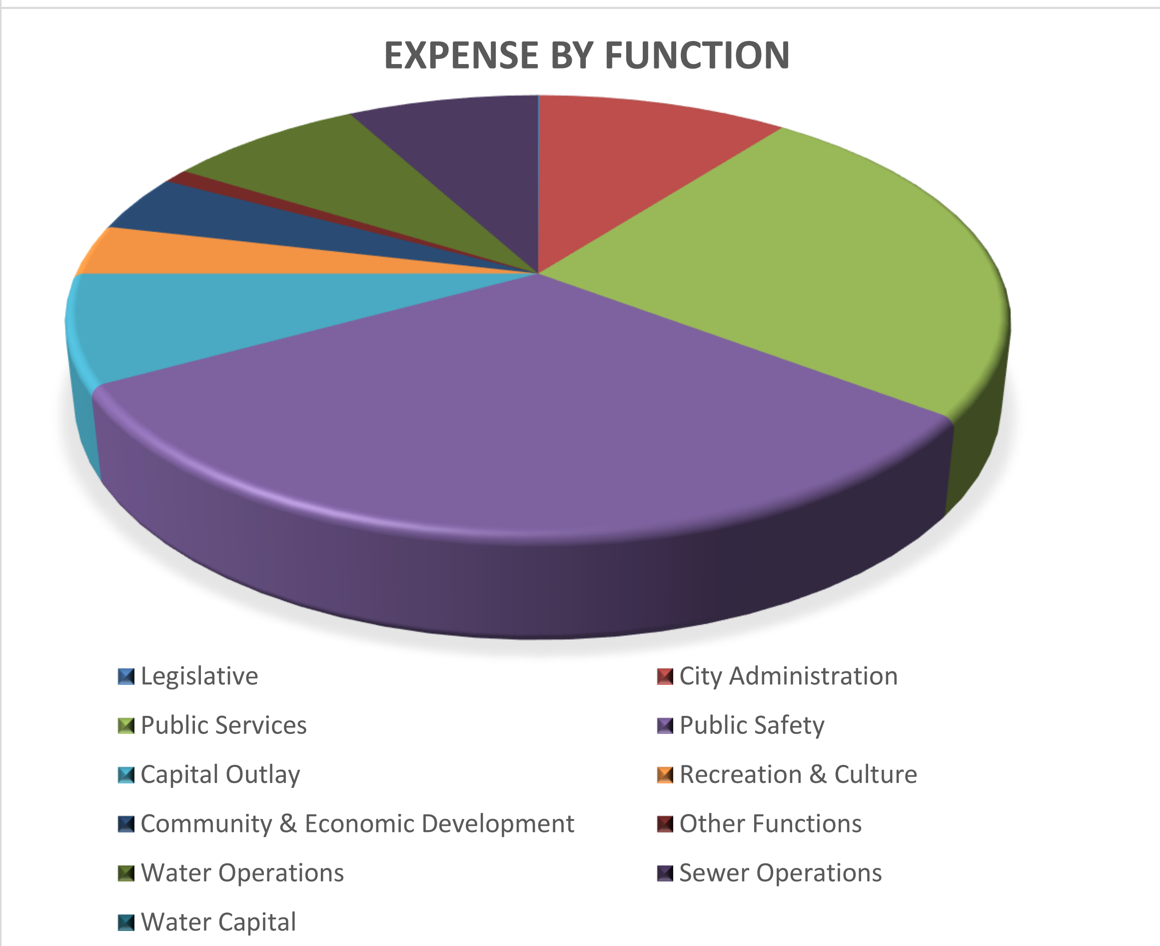
Spring Egg Hunt
Spring, Summer, and Fall Market Place
Summer Walled Lake Civic Fund Fireworks
Summer Concerts
Memorial Day Parade
Winter Tree Lighting Ceremony

The City Manager held three (3) public budget workshops in public session in preparation for the 2027 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 2027 appropriations approved are $12,660,194 which includes $7,218,110 for city operations and $1,175,300 for the Downtown Development Authority and the Library.

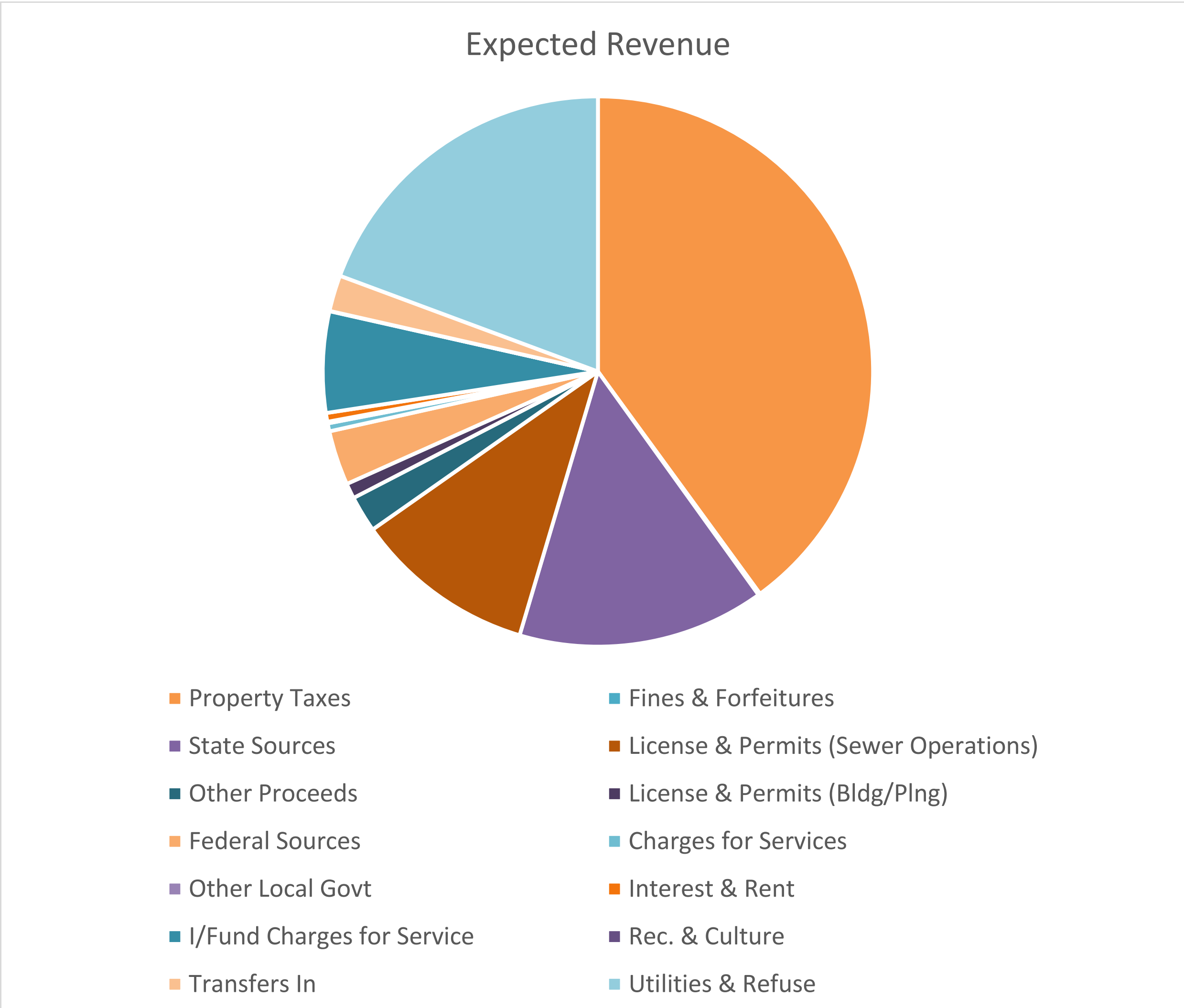
A breakdown by Fund and by Function of these appropriations are highlighted in the following tables:


EXPENSE BY FUND
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 $13,692,338 in revenues this year for all funds, which are categorized by type below:



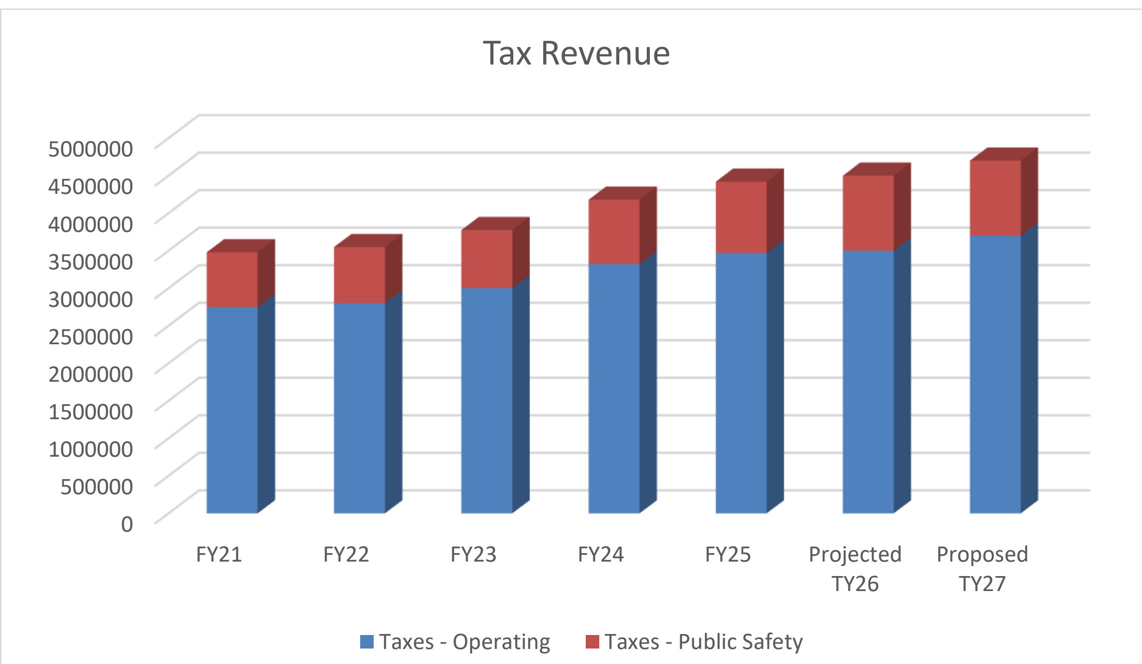
Tax Millages and Tax Revenue

Tax revenues are the largest revenue source for the city. For the two fiscal years ending 2026 and 2027 the City Operating Millage will generate tax revenues of approximately $3,579,000 and $3,730,000. The Public Safety Millage is expected to generate $1,000,000 in 2026 and approximately $1,109,000 in 2027. 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 $500,000 and $530,000, and the Downtown Development Authority will capture approximately $1,000,000 and $1,100,284 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 2027 estimates result in a $260,000 increase, over last year's tax revenue for all funds.

The inflation limitation is derived from the 1994 State of Michigan's Proposal A, which limits growth in existing taxable value on any individual property to the lesser of inflation or 5 percent. The state inflation factor for this fiscal year is 2.7%. The tables below show the effect of Proposal A on the millage. If tax values increase over inflation, then the millage is reduced to restrict the revenue increase to inflation percentage.

Millage Rates History									
Tax Year	TY18	TY19	TY20	TY21	TY22	TY23	TY24	TY25	TY26
Operating	15.0925	14.8464	14.5093	14.2408	14.0385	14.0385	13.8644	13.7160	13.5363
Public Safety	3.7369	3.6759	3.8603	3.7888	3.7349	3.7349	4.1479	4.1035	4.0497
Library	0.7544	0.7421	0.7252	0.7117	0.7015	0.7015	0.6928	0.6853	0.6763
Library	0.9314	0.9162	0.8954	0.8788	0.8663	0.8663	0.8555	0.9893	0.9763
Total Millage	20.5152	20.1806	19.9902	19.6201	19.3412	19.3412	19.5606	19.4941	19.2386



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 $863,400; total revenue sharing down 1% from FY25 to FY26.

- Medical Marijuana Revenue Sharing: a new revenue stream since fiscal year 2022, is already seeing a fluctuation in revenue sharing and estimated to generate $160,051 in FY 2025.

- Gasoline Tax: This revenue is allocated to the Local and Major Road Funds by state mandate. Major Roads estimated income for Fiscal Year 2027 and 2028 is $602,000 and $615,500 respectively. Local Road estimates are $227,000 and $233,000.

- 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 16.8% of our annual general fund revenues. Fiscal Year 2027 estimated pension and retiree healthcare contributions are $1,142,160 and $100,000, respectively.

As of audited fiscal year-end 2025, our outstanding pension liability is $6,530,804 and our Other Post Employee Benefits (OPEB) is $1,194,678.

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 $11,296,496 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. The sewer treatment plant needs updates and has put a 5-year capital plan together for these improvements. Over the next five to ten years, several sewer pipes will be lined and pump stations will receive upgrades, eliminating antiquated technology.

3. Storm-Water Condition, Repair and Maintenance

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

4. Road Condition, Repair and Maintenance

   The Downtown Development Authority's goal is to attract more economic development and is looking to improve walkability. The sidewalk repairs has slowed down at the first block of downtown from Pontiac Trail to Liberty Street. However, work has already been completed with surveying the downtown and design services from the consultant engineer.

5. Major Public Safety and Public Works Equipment

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

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

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

6. City Parks

   The city is working on updating its Parks and Recreation master plan. Hiram Sims, Riley, and Marshal Taylor Park improvements will continue into 2027.

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

7. City Buildings and Grounds

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

Recent Strategic Decisions

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

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

Past Strategic Decisions

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

- Council was on the forefront of cities implementing a management and zoning plan for medical marijuana licenses.

- Council's decision to enter into an agreement with Oakland County Water Resources Commission for maintenance and operations of the city's portable water system has brought greater field proficiency and skill that serve our water customers more effectively, providing substantial financial savings.

- Public Safety Millage renewal, in February of 2024. The citizens of Walled Lake overwhelmingly voted to renew the Public Safety Millage at 4.2000 mills, providing revenue of approximately $1,000,000 for fiscal year 2025 and $1,000,000 for fiscal year 2026. Without this revenue source, public safety undoubtedly would have decreased.

- Restructuring the Police, Fire, Administration, and Public Works divisions to a small core of full-time employees supplemented by a part-time, seasonal, and internship force; this has been a city-wide reorganization. Using part-time, seasonal, and internship staff, the city management team has been able to maintain an elevated level of residential and business services.

- Library Millage renewal, in March of 2024. The citizens of Walled Lake voted to renew the Library Millage, 1.000 mills, providing revenue of approximately $300,000 for fiscal year 2026.

- Emphasizing the importance of maintaining affordable employee wages and benefits during union negotiations.

- Maintaining General Fund operating costs below expected revenues to allocate more money for capital improvements to local roads, sidewalks, city parks, and underground infrastructure repairs.

- Requiring a long-term capital asset improvement plan to be part of the budget.

- Using city reserves for one-time large capital expenditures, whenever possible, to eliminate low dollar financing and debt issuance costs.

- Taking advantage of any State and Federal monies available to expand projects, such as American Rescue Plan Act (ARPA) funds to supplement loss revenue from 2020.

- Reducing pension benefits and other post employee benefits (OPEB) for current employees by developing a Corrective Action Plan (CAP) to lower outstanding liabilities.

General Fund

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

<u>Revenues Specific to the General Fund</u>

a. Cable Easement Fees

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

b. Cell Tower Rental

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

c. Walled Lake Villas

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

d. Ambulance Run Cost Recovery

The Fire services are licensed to transport certain levels of medical emergencies to the hospital; the service cost is submitted to medical insurance companies as claims. Expected cost recovery for this service is $55,000 - $85,000 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 2027 is $835,000. Most of this revenue is shared by the state through their collection of the gasoline tax. The city also receives funding from the Metro Bond Authority and participates in the Oakland County PILOT Local Road Improvement Grant.

There is a new funding source for neighborhood roads, however, funding will be delayed into late fiscal year 2026 and may extend into fiscal year 2027. These delays stem from the timing of dedicated tax collections and the subsequent distribution process from the state to local governments.

In November 2019, the city had a Pavement Surface Evaluation and Rating (PASER) completed to identify the streets that require attention and should be updated every 5 years. Council has agreed to a new PASER study for FY2027. Based on this new report, discussions will continue as to how to address the needs while being mindful of the reserves available.

Transportation Fund

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

Enterprise Funds

Water and Sewer Fund –

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

Refuse

Priority Waste is finishing Green for Life recent three-year extension in fiscal year 2024 to be the city's waste and recycling company, with the contract carrying through June 30, 2027. The city expects expenditures for collection to increase by 4%, per the city's contract, and an increase in additional tip fees and service expense cost. The city council has the option to go out to make a request for proposals (RFPs) for new refuse bids or another 3-year extension with Priority Waste.

Debt Service Fund

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

Component Unit Funds

Downtown Development Authority (DDA)

The DDA committed its financial support to City projects and is a major financer of the current infrastructure downtown projects in the city- utilizing most of its reserves to move these projects forward.

Fiscal Year 2026 the DDA purchased the vacant lots across from Mercer Beach. The DDA Board's goal is to control the future of downtown growth, reducing risk for investors, and turning underused property into assets that bring people, businesses, and activity back to the downtown.

Fiscal Year 2027 the DDA is focused on revitalizing the downtown with new sidewalks along East Walled Lake Drive between N. Pontiac Trail to Liberty Street as phase one. For phase two, the DDA and city council are working on finalizing the design so they can begin with the construction engineering plans.

Library

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

Conclusion

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

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

STRATEGIC GOALS & LONG-RANGE FINANCIAL PLANS

City Council Strategic Goals

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

At the City Manager's public Budget Workshops, the Walled Lake City Council met to discuss Strategic Goals & Long-Range Financial Plans for Fiscal Year 2027. As in years past, City Council took a conservative approach when developing and prioritizing goals. The goals that were discussed with the public and that guided the City Manager in creating the FY 2026-27 Budget.

Long-Range Operating Financial Plans

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

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

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

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

The 2026-27 and 2027-28 budgets include the following items:

• $1.2 million investment in roads, sidewalks and beautification
• $5.9 million investment in water and sewer infrastructure
• $74K investment in stormwater and drainage

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

STRATEGIC GOALS & LONG-RANGE FINANCIAL PLANS

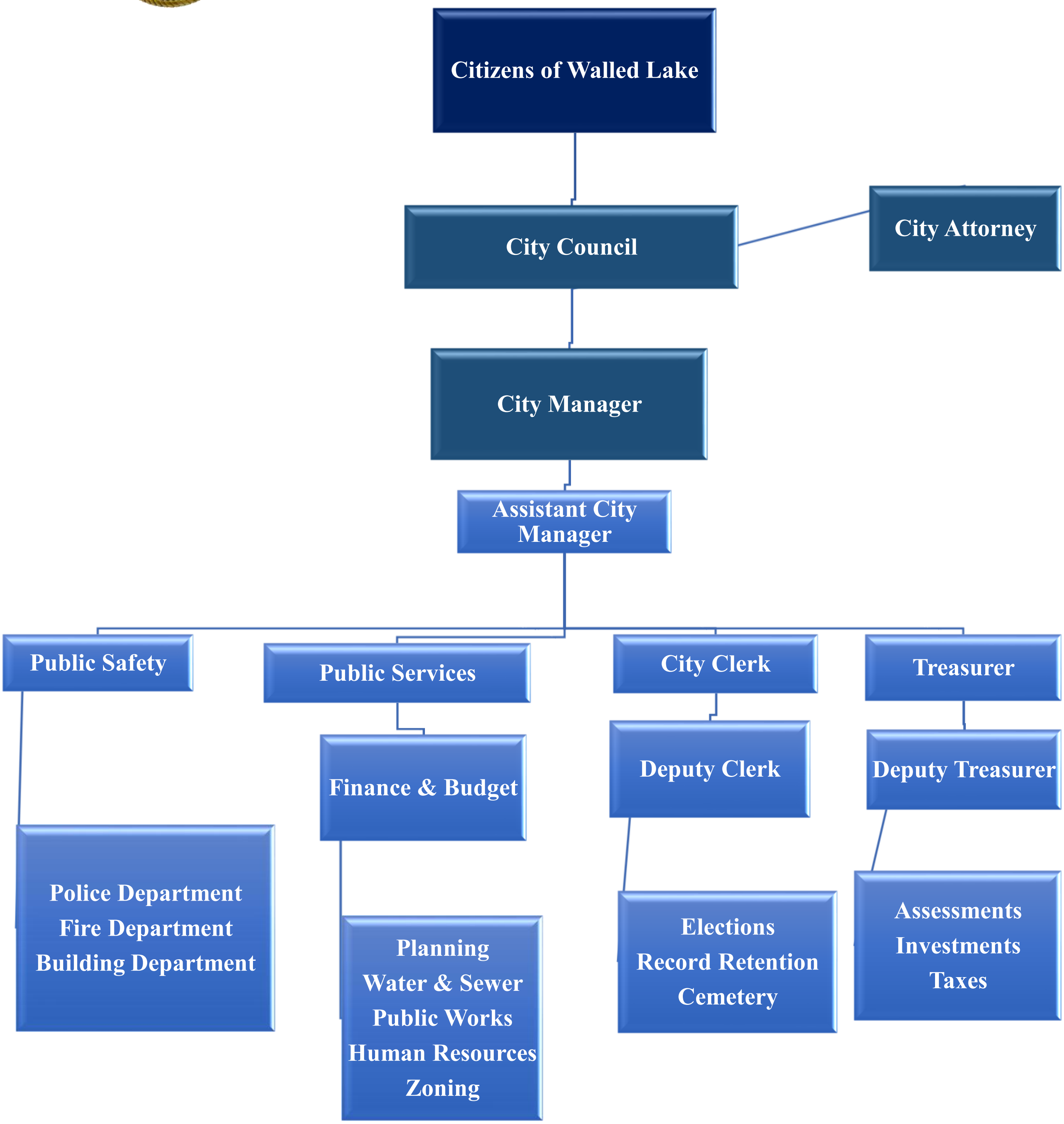
	Strategic Goals	**Long-Range Financial Plans**
L	**L**ead current & future council into making sound financial decisions.	Develop a plan that gives city council yearly options for infrastructure projects. Design Capital Improvement Plan projects that can be funded without creating new debt.
A	**A**bate 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	**K**eep encouraging economic development in the downtown.	Continue to improve the downtown by applying for infrastructure grants. Revitalize the downtown and create vibrant spaces where people will want to live in Walled Lake. Encourage quality events to attract people to Walled Lake.
E	**E**nsure a safe place to live & visit.	Update and replace aging public safety equipment, ensuring an ongoing budget allocation for first responder vehicles. Strengthen the paid-on-call program with qualified and experienced hires. Maintain an Insurance Services Office (ISO) rating of Class 1 or 2 for the fire department to optimize community fire defense and lower insurance premiums for residents.

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 2027 and 2028 Budget

City Organizational Chart



FUND DESCRIPTIONS

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

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

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

ENTERPRISE FUNDS

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

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

DEBT SERVICE FUND

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

COMPONENT UNIT FUNDS

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

1) Downtown Development Authority
2) Walled Lake City Library

DEPARTMENT/FUND RELATIONSHIP

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

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

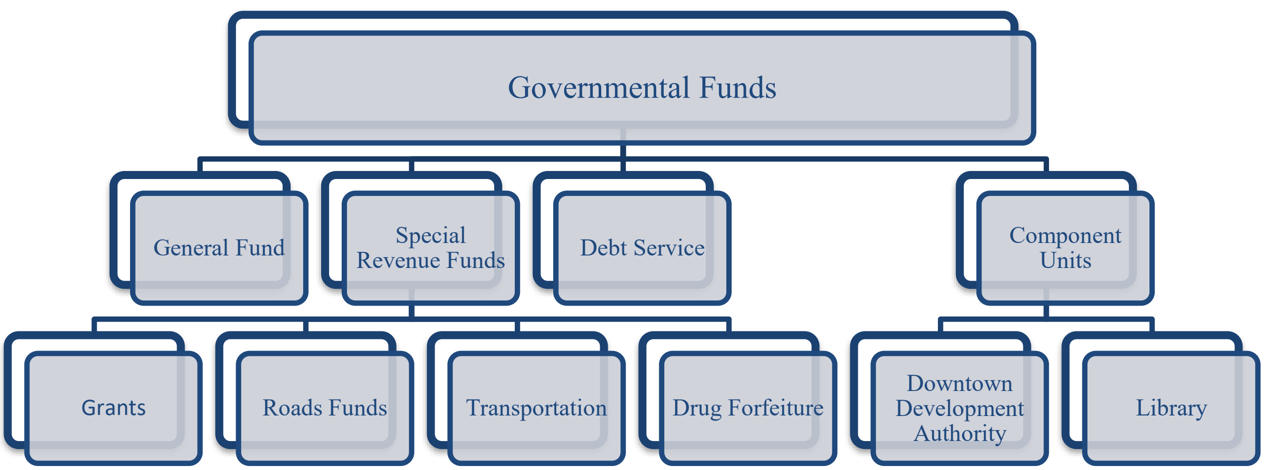
COST CENTERS	GENERAL FUND	ROADS FUND	WATER & SEWER	DDA	LIBRARY	TRANS
CITY MANAGER	X	X	X	X		X
ATTORNEY	X					
CLERK	X					
FINANCE/TREASURY	X	X	X	X	X	X
POLICE	X			X		
FIRE	X			X		
ADMIN	X			X	X	X
DPW	X	X	X	X	X	

BASIS FOR BUDGETING

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

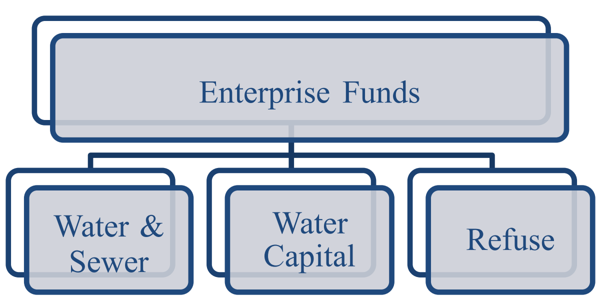
All governmental type funds are prepared on a modified-accrual basis of accounting. Under this method, revenues are recognized when it becomes both measurable and available to finance current operations. Expenditures are recorded when the related fund liabilities are incurred and excepted to be paid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

Modified Accrual Basis of Budgeting



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

Full Accrual Basis of Budgeting



POLICIES

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

FINANCIAL, ACCOUNTING, AND TREASURY POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET PROCESS

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

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

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

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

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

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

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

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

Budget Amendment Process

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

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

Budget Calendar

November	Department Head Budget Meeting with City Manager and Finance Department
December	Department Heads data enter Operating Budgets in BS&A General Ledger (including memberships & dues, workshops & conferences, and CBA salaries) for Finance Department review
January	Department Heads compile Capital Improvement Plan request along with vehicle requests for Finance Department review.
February	Finance Department compiles City Manager Recommended Budget Document for City Manager Review
March	City Manager reviews budget and adjusts as needed
March – April	- City Manager recommended budget document provided to City Council for review - City Manager's Budget Workshop Sessions - City Manager recommended budget document updated by Finance Department to reflect City Council's input from the Budget Workshop Sessions.
April	Proposed budget formally submitted to City Council
May	- Public hearing held on proposed budget - Formal adoption of budget
June	Finance finalizes Adopted Budget Document edits, prints and loads on City website
	FY 2026-27 begins July 1, 2026 and ends June 30, 2027

CITY OF WALLED LAKE
FISCAL YEAR 2027
STRATEGIC BUDGET PLANNING

	DATE	TIME
BUDGET WORKSHOP 1 • Revenue Projections • Drug Forfeiture • Debt Service Fund • Transportation	**March 21, 2026**	**9– 11am**
BUDGET WORKSHOP 2 • Local & Major Roads • Capital Purchases & Projects • General Fund	**March 28, 2026**	**9 – 11am**
BUDGET WORKSHOP 3 • Downtown Development Authority • Enterprise Funds • Library • Refuse	**April 11, 2026**	**9 – 11am**
PUBLIC HEARING	**May 19, 2026**	**7:30pm**
BUDGET ADOPTION	**June 16, 2026**	**7:30pm**

MARCH

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

APRIL

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

MAY

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

JUNE

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

Charter Requirements

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

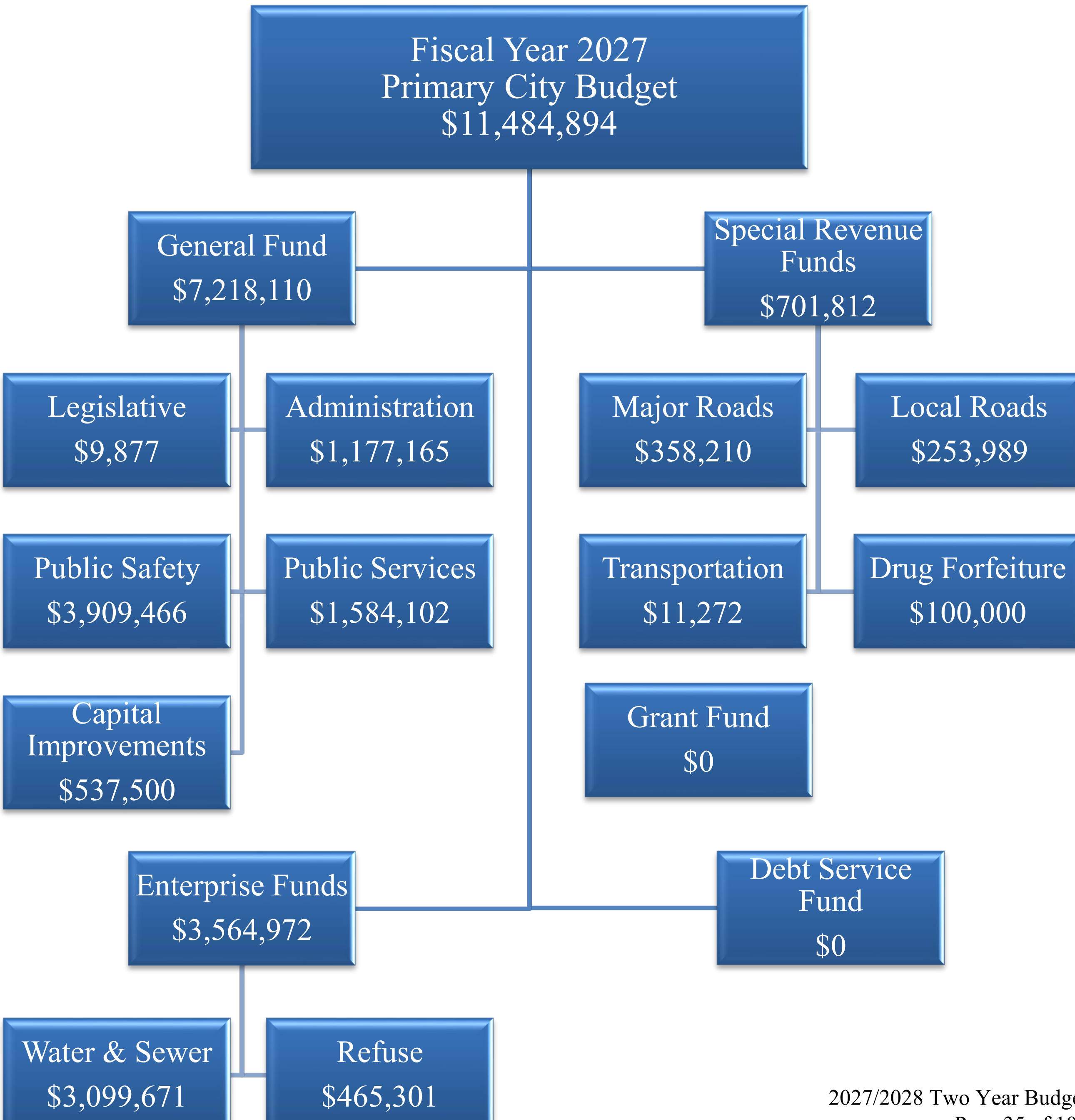
Per resolution 2026-14 Council deferred budget submission to regularly scheduled meeting of May 19, 2026, and budget adoption to the third Monday, to the next regularly scheduled June 16th City Council meeting.

FINANCIAL SUMMARIES

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

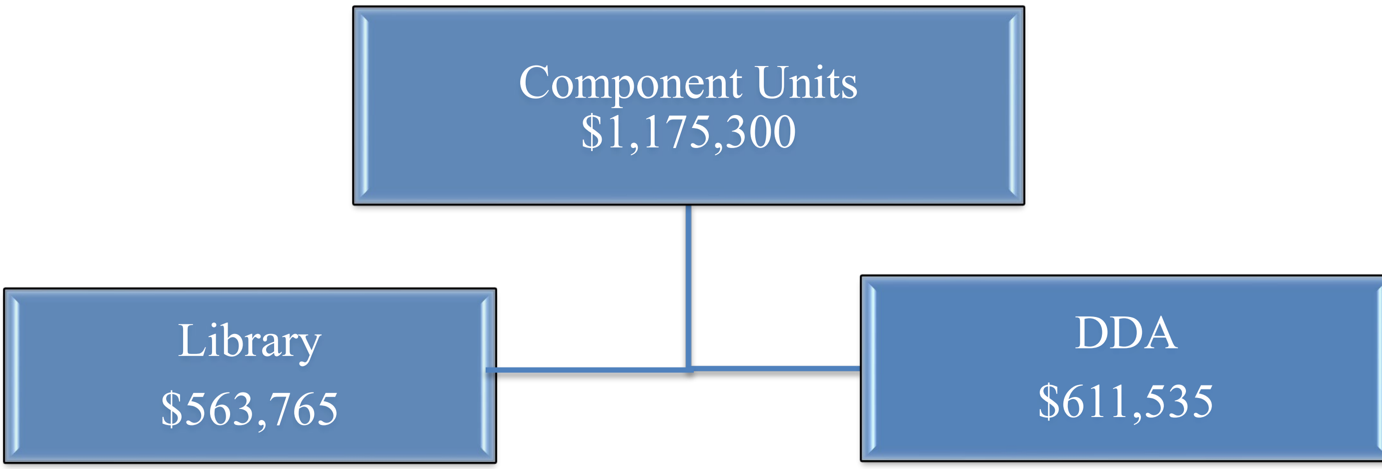
City of Walled Lake, Michigan
Fiscal Year 2027 and 2028 Budget

FINANCIAL ORGANIZATION AND STRUCTURE CHART
2027 APPROPRIATION



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

FINANCIAL ORGANIZATION CHART
2027 APPROPRIATION



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

BUDGET SUMMARY
2027 APPROPRIATION

	Modified Accrual Basis				Full Accrual Basis	
	General Fund	Special Revenue	Debt Service	Component Unit	Enterprise Funds	Total
Revenue						
Property Taxes	4,839,000			1,630,284		6,469,284
Property Tax Related	202,686			1,600		204,286
ACT 51 Distributions		835,584				835,584
Metro Act		24,000				24,000
Licenses, Fees & Permits	160,550					160,550
Grants & Forfeitures	19,000	15,000		-		34,000
State Shared Revenue	1,064,000	-		17,000		1,081,000
Sales & Service	7,500					7,500
Other Revenue	231,300	155,000		13,700	120,000	520,000
Fines & Forfeitures	18,100	100,000		1,000		119,100
Interest & Rent	234,000	52,000		108,000	71,000	465,000
Inter Fund Charges	490,110					490,110
Customer Charges	100,164				3,181,760	3,281,924
	7,366,410	1,181,584	-	1,771,584	3,372,760	13,692,338
Appropriations						
City Council	9,877					9,877
Administration	1,177,165	85,415		310,400		1,572,980
Building	166,353			69,500		235,853
Police	2,383,408					2,383,408
Fire	1,359,705					1,359,705
Public Services Other	1,415,702				3,078,012	4,493,714
Planning & Zoning	168,400	266,200				434,600
Debt Service			-			-
Interfund Services		155,800		373,410		529,210
General Operations		8,056		341,990	465,301	815,347
Roads		78,000				78,000
Capital Outlay Major	537,500	130,000		80,000		747,500
	7,218,110	723,471	-	1,175,300	3,543,313	12,650,317
Transfers In		155,000	-			155,000
Transfers Out	-	155,000				155,000
Addition to Fund Balance	148,300	458,113	-	596,284	-	1,202,697
Reduction of Fund Balance	-	-	-	-	(170,553)	(170,553)
Estimated Beg Fund Balance	5,624,889	2,910,114	-	3,212,562	2,052,872	13,800,437
Ending Fund Balance	5,773,189	3,368,227	-	3,808,846	1,882,319	14,832,581

GENERAL FUND

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

FUND 101: GENERAL FUND SUMMARY REVENUES EXPENDITURES & FUND BALANCE

DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET	CHANGE FY26 to FY27 DOLLAR	PCT
ESTIMATED REVENUES							
PROPERTY TAXES	4,439,449	4,793,518	4,786,756	5,041,686	5,092,096	254,930	5%
FEDERAL SOURCES	29,327	39,086	34,894	19,000	19,500	(15,894)	-46%
STATE SOURCES	5,328,332	1,099,858	1,095,297	1,064,000	1,066,000	(31,297)	-3%
OTHER LOCAL GOVT	23,178	24,107	65,355	5,200	5,200	(60,155)	-92%
CHARGES FOR SERVICES	156,320	118,897	102,441	100,164	102,800	(2,277)	-2%
I/FUND CHARGES FOR SERVICE	1,112,908	516,120	481,428	490,110	495,935	8,682	2%
INTEREST & RENT	227,550	340,065	250,000	234,000	245,000	(16,000)	-6%
LICENSE AND PERMITS	205,677	176,582	152,136	160,550	156,050	8,414	6%
REC & CULTURE	11,726	11,026	7,500	7,500	8,500	0	0%
FINES & FORFEITURES	35,637	41,683	17,697	18,100	19,100	403	2%
OTHER PROCEEDS	290,764	229,586	290,833	226,100	211,100	(64,733)	-22%
TOTAL ESTIMATED REVENUES	11,860,868	7,390,528	7,284,337	7,366,410	7,421,281	82,073	1%
APPROPRIATIONS							
LEGISLATIVE:							
CITY COUNCIL	4,188	3,346	10,534	9,877	9,877	(657)	-6.2%
CITY ADMINISTRATION:							
CITY MANAGER	1,894,179	524,593	764,860	542,456	553,600	(222,404)	-29.1%
ATTORNEY	469,460	240,740	248,732	251,039	253,765	2,307	0.9%
LITIGATION	66	194	4,100	4,100	4,100	0	0.0%
CITY CLERK	227,758	101,981	148,663	171,619	172,800.00	22,956	15.4%
ELECTIONS	31,908	23,065	54,100	36,600	53,150	(17,500)	-32.3%
CITY TREASURER	67,800	76,302	63,451	69,251	65,800	5,800	9.1%
BOARD OF REVIEW	1,292	1,695	1,850	2,100	2,100	250	13.5%
RETIREE HEALTH CARE	85,951	78,532	100,000	100,000	100,000	0	0.0%
PUBLIC SAFETY:							
POLICE	3,119,329	2,331,225	2,328,037	2,372,258	2,434,944	44,221	1.9%
CROSSING GUARDS	7,453	9,503	8,900	11,150	11,150	2,250	25.3%
FIRE	1,650,009	1,241,031	1,344,719	1,359,705	1,400,611	14,986	1.1%
BUILDING & CODE ENFORCEMENT	197,410	164,177	172,054	166,353	164,610	(5,701)	-3.3%
PUBLIC SERVICES:							
FINANCE & BUDGET	154,524	63,334	98,238	88,030	89,161	(10,208)	-10.4%
ASSESSOR	58,125	73,854	110,000	78,200	80,200	(31,800)	-28.9%
GENERAL OPERATIONS	726,173	335,406	386,080	394,743	404,985	8,663	2.2%
CEMETERY	53,131	230	1,740	1,752	1,780	12	0.7%
PARKS AND RECREATION	147,976	132,064	142,791	125,130	128,175	(17,661)	-12.4%
COMMUNITY ACTION	25,500	24,880	31,158	28,000	28,000	(3,158)	-10.1%
PLANNING	141,331	104,776	185,231	168,400	137,225	(16,831)	-9.1%
ZONING BOARD OF APPEALS	4,635	7,117	8,892	8,894	9,000	2	0.0%
PUBLIC WORKS	1,020,171	393,592	528,833	569,753	563,590	40,920	7.7%
DRAINS/LAKE	26,587	38,692	38,267	32,600	41,250	(5,667)	-14.8%
STREET LIGHTING	67,807	73,377	78,500	81,900	85,000	3,400	4.3%
CITY BEAUTIFICATION	16,459	3,730	7,900	6,700	6,700	(1,200)	-15.2%
TRANSFERS OUT	-	-	-	-	-	-	0.0%
CAPITAL OUTLAY:							
CAPITAL OUTLAY - MAJOR	62,033	181,000	353,000	537,500	190,000	184,500	52.3%
TOTAL APPROPRIATIONS	10,261,255	6,228,436	7,220,630	7,218,110	6,991,573	(2,520)	0.0%
NET OF REVENUES/APPROPRIATIONS	1,599,613	1,162,092	63,707	148,300	429,708	84,593	
BEGINNING FUND BALANCE	2,832,396	4,432,009	5,594,101	5,657,808	5,806,108	6,235,817	
ENDING FUND BALANCE	4,432,009	5,594,101	5,657,808	5,806,108	6,235,817	6,320,410	

FUND 101: REVENUES

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
REVENUES						
PROPERTY TAXES						
101-000-402-000	CURRENT REAL PROPERTY TAXES	3,320,216	3,504,474	3,579,000	3,730,000	3,767,300
101-000-403-000	PUBLIC SAFETY MILLAGE	883,322	1,048,445	1,000,000	1,109,000	1,120,090
101-000-404-000	MOBILE HOME PARK TAX	798	718	756	766	766
101-000-412-000	DELINQUENT PERSONAL PROPERTY TAXES	23,859	7,412	15,000	8,000	8,080
101-000-432-001	PILOT - WALLED LAKE VILLA	42,797	45,728	38,000	38,380	38,764
101-000-445-000	PENALTIES AND INTEREST ON TAXES	38,810	44,451	35,000	35,350	35,704
101-000-447-000	PROPERTY TAX ADMINISTRATION FEE	129,647	142,290	119,000	120,190	121,392
		4,439,449	4,793,518	4,786,756	5,041,686	5,092,096
FEDERAL SOURCES						
101-000-502-000	FEDERAL GRANTS - GENERAL	-	-	-	-	-
101-000-505-000	FEDERAL GRANTS - PUBLIC SAFETY DOJ	4,822	17,203	11,894	12,000	12,500
101-000-522-002	FEDERAL GRANTS - CDBG	24,505	21,883	23,000	7,000	7,000
		29,327	39,086	34,894	19,000	19,500
STATE SOURCES						
101-000-439-000	MARIJUANA TAX	179,613	176,026	170,000	165,000	165,000
101-000-543-001	STATE GRANTS - PUB. SAFETY - TRAINING	30,123	16,031	14,528	11,000	11,000
101-000-565-000	STATE GRANTS - FIRE	11,947	-	2,000	-	
101-000-569-000	STATE GRANT-RETIREMENT	4,207,107	-	-	-	
101-000-572-000	STATE GRANTS - GENERAL	-	45	14,769	5,000	5,000
101-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	18,208	26,472	21,000	14,000	16,000
101-000-574-000	STATE GRANTS - REV. SHARING SALES TAX	881,334	881,284	873,000	869,000	869,000
		5,328,332	1,099,858	1,095,297	1,064,000	1,066,000
OTHER LOCAL GOVT						
101-000-580-000	LOCAL UNIT CONTRIBUTIONS	17,214	15,367	60,355	-	-
101-000-595-000	LOCAL SCHOOL - CROSSING GUARDS	5,964	8,740	5,000	5,200	5,200
		23,178	24,107	65,355	5,200	5,200
CHARGES FOR SERVICE						
101-000-630-000	CHARGES FOR SERVICE - POLICE	1,313	1,433	1,000	1,000	1,000
101-000-637-000	CHARGES FOR SERVICE - FIRE	12,058	12,368	6,000	7,000	7,800
101-000-638-000	AMBULANCE FEES	106,168	79,381	82,341	83,164	83,000
101-000-646-000	CHARGES FOR SERVICE - CODE ENFORCEMENT	2,546	7,378	1,000	1,500	1,500
101-000-654-000	ORDINANCE FINES & COSTS	1,500	-	-	-	
101-000-676-000	REIMBURSEMENTS	1,262	1,201	1,000	1,000	-
101-000-687-000	REFUNDS / REBATES	12,073	6,776	3,100	1,500	1,500
101-000-644-000	CHARGES FOR SERVICE - CITY CLERK	19,400	10,360	8,000	5,000	8,000
		156,320	118,897	102,441	100,164	102,800
INTRAGOVERNMENTAL CHARGES FOR SERVICE & TRANSFERS						
101-000-677-000	I/GT EQUIPMENT RENTAL	65,979	36,229	54,200	54,200	57,500
101-000-678-000	I/GT SERVICE CHARGES	-	-	-	-	-
101-000-678-202	I/GT SERV. CHARGE - MAJ RDS	20,000	17,000	-	-	-
101-000-678-203	I/GT SERV. CHARGE - LOC RDS	17,000	20,000	12,000	15,000	15,000

FUND 101: REVENUES

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
101-000-678-248	I/GT SERVICE CHARGE - DDA	442,218	402,891	332,881	338,535	338,535
101-000-678-271	I/GT SERVICE CHARGE - LIB.	30,000	30,000	34,875	34,875	36,900
101-000-678-570	I/GT SERV. CHARGE - REFUSE	10,121	-	-	-	-
101-000-678-588	I/GT SERVICE CHARGE - TRANS	10,000	10,000	10,000	10,000	10,000
101-000-678-592	I/GT SERVICE CHARGE - W/S	33,247	-	37,472	37,500	38,000
101-000-699-285	TRANSFER IN - FROM ARPA	484,343	-	-	-	-
101-000-699-570	TRANSFER IN - FROM REFUSE	-	-	-	-	-
		1,112,908	516,120	481,428	490,110	495,935
INTEREST & RENT						
101-000-665-000	INTEREST	209,897	317,147	250,000	234,000	245,000
101-000-665-001	INTEREST - LEASES	17,653	22,918	-	-	-
101-000-669-000	INVESTMENT GAINS AND LOSSES	-	-	-	-	-
		227,550	340,065	250,000	234,000	245,000
LICENSE & PERMITS						
101-000-481-000	LIQUOR LICENSE FEES	8,111	3,384	5,000	5,000	4,500
101-000-483-000	DISPENSARY LICENSE	65,500	55,000	50,000	50,000	50,000
101-000-497-000	DOG LICENSES	385	338	300	-	-
101-000-498-000	WATERCRAFT REGISTRATION	53	90	50	50	50
		74,049	58,812	55,350	55,050	54,550
LICENSE & PERMIT: BUILDING PLANNING						
101-000-476-000	CONTRACTOR LICENSE	3,550	2,057	2,500	2,500	2,000
101-000-479-000	ZONING APPLICATION FEE	1,150	1,050	1,850	1,000	1,000
101-000-480-000	SITE PLAN REVIEW APPLICATION FEE	2,750	1,750	2,250	2,000	1,800
101-000-493-000	PERMITS - BUILDING	53,747	51,751	45,186	45,000	42,000
101-000-493-001	PERMITS - TRADES	62,827	54,749	40,000	50,000	50,000
101-000-494-000	PERMITS - ZONING	4,605	2,795	3,000	3,000	2,700
101-000-495-000	PERMITS - SOIL EROSION	675	1,080	500	500	500
101-000-632-000	CHARGES FOR SERVICE - ADMIN.	2,324	2,538	1,500	1,500	1,500
		131,628	117,770	96,786	105,500	101,500
REC & CULTURE						
101-000-667-001	RENT - FARMER'S MARKET	11,726	11,026	7,500	7,500	8,500
		11,726	11,026	7,500	7,500	8,500
FINES & FORFEITURES						
101-000-601-000	COURT RELATED CHARGES - DISTRICT COURT	25,237	29,467	15,000	18,000	19,000
101-000-633-000	PROPERTY TRANSFER TAX PENALTY	10,265	11,400	2,597	-	-
101-000-645-000	CHARGES FOR SERVICE - CITY TREASURER	135	816	100	100	100
		35,637	41,683	17,697	18,100	19,100
OTHER PROCEEDS						
101-000-477-000	CABLE TV FRANCHISE FEES	135,803	119,818	135,000	120,000	120,000
101-000-478-000	MEDICAL MARIJUANA LICENSE	-	-	-	-	-
101-000-496-000	PERMITS - EVENTS	615	40	100	100	100
101-000-642-001	SALES - CEMETERY LOTS	4,586	1,590	3,825	1,000	1,000
101-000-642-015	SALES - WATER METERS, EQUIP. & SCRAP	-	-	-	-	-
101-000-643-000	CHARGES FOR SERVICE - PUBLIC WORKS	136	85	-	-	-

FUND 101: REVENUES

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
101-000-666-000	DIVIDENDS	56,075	58,969	84,731	65,000	50,000
101-000-667-000	RENT	45,612	40,972	45,000	40,000	40,000
101-000-674-000	DONATIONS	575	1,300	-	-	-
101-000-689-000	CASH OVER OR SHORT	22	(24)	6	-	-
101-000-693-000	SALE OF CAPITAL ASSETS - GOV. FUNDS	1,000	-	-	-	-
101-000-698-000	BOND & INSURANCE RECOVERIES	46,340	6,836	22,171	-	-
		290,764	229,586	290,833	226,100	211,100
TOTALS- REVENUES		**11,860,868**	**7,390,528**	**7,284,337**	**7,366,410**	**7,421,281**

FUND 101: LEGISLATIVE

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
Dept 101 - CITY COUNCIL						
101-101-706-000	INTERNS, PER DIEM & ON-CALL	2,970	2,535	3,905	7,380	7,380
101-101-710-000	FICA	204	163	300	597	597
101-101-723-000	WORKER'S COMPENSATION INSURANCE	54	8	150	200	200
101-101-780-000	COMPUTER & RELATED HARWARE PURCH/	-	-	2,479	-	-
101-101-955-000	TRAINING & CONFERENCES	960	640	3,700	1,700	1,700
		4,188	3,346	10,534	9,877	9,877
APPROPRIATIONS- LEGISLATIVE		**4,188**	**3,346**	**10,534**	**9,877**	**9,877**

FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
Dept 172 - CITY MANAGER						
101-172-702-000	CITY MANAGER	199,069	204,121	207,000	207,000	207,000
101-172-703-000	DEPT. HEAD / DIRECTOR	99,533	113,729	110,000	118,000	118,000
101-172-704-000	FULL TIME WAGES	85,866	83,991	85,000	-	-
101-172-708-000	OVERTIME	-	-	-	-	-
101-172-709-000	PERSONNEL ALLOCATION	(265,336)	(276,522)	(252,205)	(217,440)	(220,350)
101-172-710-000	FICA	28,877	28,469	30,000	24,000	26,000
101-172-711-000	HEALTH INSURANCE	37,863	40,751	47,000	48,500	49,000
101-172-712-000	EMPLOYER (HSA)	8,750	8,750	9,000	7,000	7,000
101-172-716-000	ACCRUED LEAVE PAYOUT	27,162	4,971	197,000	25,000	25,000
101-172-718-000	LIFE INSURANCE	3,816	3,815	4,000	2,700	3,000
101-172-719-000	RETIREMENT CONTRIBUTIONS	1,396,657	29,405	31,500	25,400	32,500
101-172-723-000	WORKER'S COMPENSATION INSURANCE	873	1,020	1,600	1,600	1,600
101-172-732-000	GAS & OIL	2,582	2,064	3,800	3,500	3,500
101-172-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	1,155	1,600	1,600	1,600
101-172-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	258,176	268,815	277,315	285,346	289,500
101-172-869-000	MILEAGE & TRANSPORTATION EXPENSES	196	165	250	250	250
101-172-876-000	OPEB LIABILITY PAYMENT	7,500	7,500	8,000	6,000	6,000
101-172-955-000	TRAINING & CONFERENCES	2,595	2,394	4,000	4,000	4,000
		1,894,179	524,593	764,860	542,456	553,600
Dept 266 - ATTORNEY						
101-266-702-002	CITY ATTORNEY	171,341	174,011	185,400	179,500	181,000
101-266-710-000	FICA	11,972	13,565	14,118	14,489	14,924
101-266-711-000	HEALTH INSURANCE	17,075	18,260	19,440	25,200	27,216
101-266-712-000	EMPLOYER (HSA)	3,500	3,500	3,500	3,500	3,500
101-266-716-000	ACCRUED LEAVE PAYOUT	7,543	20,373	10,000	11,500	12,500
101-266-717-000	ALLOWANCES & STIPENDS	-	-	1,000	1,000	1,000
101-266-718-000	LIFE INSURANCE	1,924	1,748	1,924	2,000	2,025
101-266-719-000	RETIREMENT CONTRIBUTIONS	254,393	7,062	7,500	8,000	8,300
101-266-723-000	WORKER'S COMPENSATION INSURANCE	308	426	1,000	1,000	1,000
101-266-785-000	MINOR MACH. & EQUIPMENT PURCHASE	-	-	2,600	2,600	-
101-266-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	-	500	500	500
101-266-937-000	SOFTWARE MAINTENANCE	824	1,280	1,100	1,100	1,100
101-266-955-000	TRAINING & CONFERENCES	580	515	650	650	700
		469,460	240,740	248,732	251,039	253,765
Dept 267 - LITIGATION						
101-267-810-000	COURT RELATED SERVICES	66	(6)	100	100	100
101-267-813-000	PROFESSIONAL SERVICES - LEGAL	-	200	4,000	4,000	4,000

FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
		66	194	4,100	4,100	4,100
Dept 215 - CITY CLERK						
101-215-703-000	DEPT. HEAD / DIRECTOR	96,677	112,746	110,000	118,000	118,000
101-215-703-001	DEPUTY DEPT. HEAD / DIRECTOR	83,150	80,292	85,000	110,000	110,000
101-215-709-000	PERSONNEL ALLOCATION	(175,782)	(163,398)	(121,762)	(136,000)	(136,000)
101-215-710-000	FICA	15,268	15,684	15,000	16,500	17,000
101-215-711-000	HEALTH INSURANCE	16,400	15,730	15,800	17,500	18,000
101-215-711-050	EMPLOYEE HEALTH CONTRIBUTION	(2,648)	(2,546)	-	-	-
101-215-712-000	EMPLOYER (HSA)	3,500	3,500	3,500	3,500	3,500
101-215-716-000	ACCRUED LEAVE PAYOUT	14,184	16,246	8,250	10,000	10,000
101-215-717-000	ALLOWANCES & STIPENDS	4,950	6,950	7,200	7,200	7,200
101-215-718-000	LIFE INSURANCE	2,541	2,541	3,000	3,000	3,000
101-215-719-000	RETIREMENT CONTRIBUTIONS	158,821	4,610	6,000	5,226	6,000
101-215-723-000	WORKER'S COMPENSATION INSURANCE	46	465	850	900	950
101-215-727-000	OFFICE SUPPLIES	7	49	750	750	750
101-215-730-000	POSTAGE	500	583	750	750	750
101-215-731-000	UNIFORMS	306	-	-	-	-
101-215-780-000	COMPUTER & RELATED HARDWARE	786	-	1,000	2,600	1,000
101-215-785-000	MINOR MACH. & EQUIPMENT PURCHASE	-	-	1,600	-	-
101-215-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	875	1,401	1,250	1,250	1,250
101-215-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	9	83	625	1,093	2,050
101-215-869-000	MILEAGE & TRANSPORTATION EXPENSES	115	31	100	100	100
101-215-876-000	OPEB LIABILITY PAYMENT	5,375	6,000	6,000	6,000	6,000
101-215-900-000	PRINTING & PUBLISHING	-	-	250	250	250
101-215-937-000	SOFTWARE MAINTENANCE	-	342	500	500	500
101-215-955-000	TRAINING & CONFERENCES	2,678	672	3,000	2,500	2,500
		227,758	101,981	148,663	171,619	172,800
Dept 262 - ELECTIONS						
101-262-706-000	INTERNS, PER DIEM & ON-CALL	11,583	11,894	15,000	10,000	15,000
101-262-723-000	WORKERS COMPENSATION INSURANCE	(3)	-	-	-	-
101-262-728-000	OPERATING SUPPLIES & MATERIALS	3,461	3,201	4,000	3,000	4,000
101-262-730-000	POSTAGE	4,391	2,741	3,500	3,500	3,500
101-262-780-000	COMPUTER & RELATED HARWARE PURCHASES	417	-	6,500	1,000	1,000
101-262-785-000	MINOR MACH. & EQUIPMENT PURCHASE	-	-	3,000	2,000	3,000
101-262-811-000	PROFESSIONAL SERVICES - ELECTIONS	-	2,409	12,000	8,000	15,000
101-262-831-000	PROFESSIONAL SERVICES - COMPUTER & IT	-	-	2,500	500	1,500
101-262-869-000	MILEAGE & TRANSPORTATION EXPENSES	76	-	100	100	150
101-262-900-000	PRINTING & PUBLISHING	10,331	2,583	5,000	4,000	5,000

FUND 101: CITY ADMINISTRATION

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
101-262-933-000	REPAIR & MAINT. - EQUIPMENT	1,652	-	2,000	4,000	4,500
101-262-936-000	COMPUTER MAINTENANCE	-	237	500	500	500
		31,908	23,065	54,100	36,600	53,150
Dept 247 - BOARD OF REVIEW						
101-247-706-000	INTERNS, PER DIEM & ON-CALL	1,200	1,400	1,200	1,400	1,400
101-247-710-000	FICA	92	107	150	200	200
101-247-900-000	PRINTING & PUBLISHING	-	188	500	500	500
		1,292	1,695	1,850	2,100	2,100
Dept 253 - TREASURER						
101-253-709-000	PERSONNEL ALLOCATION	54,523	58,314	45,101	43,401	44,400
101-253-719-000	RETIREMENT CONTRIBUTIONS	-	-	-	-	-
101-253-723-000	WORKER'S COMPENSATION INSURANCE	-	-	-	-	-
101-253-727-000	OFFICE SUPPLIES	12	16	100	100	100
101-253-729-000	SPECIAL SUPPLIES & MATERIALS	28	-	100	100	100
101-253-730-000	POSTAGE	-	-	250	250	250
101-253-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	456	600	650	650	650
101-253-823-000	INSURANCES	-	-	-	-	-
101-253-831-000	PROFESSIONAL SERVICES - COMPUTER & IT	-	702	1,000	6,000	1,000
101-253-900-000	PRINTING & PUBLISHING	6,228	5,760	7,000	7,000	7,000
101-253-920-000	TELEPHONE/INTERNET SERVICE	1,399	1,056	2,000	2,000	2,000
101-253-937-000	SOFTWARE MAINTENANCE	701	342	750	750	800
101-253-955-000	TRAINING & CONFERENCES	2,160	2,159	2,500	2,500	3,000
101-253-965-000	SERVICE CHARGES, PENALTIES & LATE FEES	2,293	7,353	4,000	6,500	6,500
		67,800	76,302	63,451	69,251	65,800
Dept 736 - RETIREE HEALTH INSURANCE						
101-736-711-000	HEALTH INSURANCE	-	-	-	-	-
101-736-874-000	RETIREE HEALTH INSURANCE	85,951	78,532	100,000	100,000	100,000
		85,951	78,532	100,000	100,000	100,000
APPROPRIATIONS - CITY ADMINISTRATION		**2,778,414**	**1,047,102**	**1,385,756**	**1,177,165**	**1,205,315**

FUND 101: PUBLIC SAFETY

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
Dept 301 - POLICE						
101-301-703-000	DEPT. HEAD / DIRECTOR	117,715	122,579	123,000	125,500	126,690
101-301-703-001	DEPUTY DEPT. HEAD / DIRECTOR	80,942	99,750	100,000	100,000	100,000
101-301-704-000	FULL TIME WAGES	461,228	482,904	519,500	535,085	551,138
101-301-705-000	PART TIME WAGES	271,665	292,893	338,850	350,300	360,809
101-301-708-000	OVERTIME	58,547	70,340	53,000	55,500	61,000
101-301-709-000	PERSONNEL ALLOCATION	(14,381)	26,624	27,597	26,000	25,000
101-301-710-000	FICA	79,922	85,404	85,300	89,565	90,350
101-301-711-000	HEALTH INSURANCE	62,633	62,621	60,000	57,000	61,000
101-301-711-050	EMPLOYEE HEALTH INS. CONTRIBUTION	(2,648)	(2,648)	(2,648)	-	(2,648)
101-301-712-000	EMPLOYER CONTRIBUTIONS (HSA)	14,000	10,500	10,500	12,250	8,750
101-301-713-000	PAID MEDICAL LEAVE - P/T EMPLOYEES	2,012	834	-	-	-
101-301-713-001	ESTA LEAVE- P/T EMPLOYEE LEAVE	-	2,045	14,000	14,000	14,000
101-301-714-000	LONGEVITY	8,500	8,500	12,750	8,500	8,500
101-301-716-000	ACCRUED LEAVE PAYOUT	9,561	10,114	11,000	11,000	11,000
101-301-717-000	ALLOWANCES & STIPENDS	32,505	38,835	39,000	39,000	39,000
101-301-718-000	LIFE INSURANCE	10,675	11,468	12,000	12,500	12,500
101-301-719-000	RETIREMENT CONTRIBUTIONS	1,120,734	29,492	36,841	40,500	42,450
101-301-723-000	WORKER'S COMPENSATION INSURANCE	24,279	23,766	29,000	34,000	35,000
101-301-727-000	OFFICE SUPPLIES	7,889	5,172	6,500	5,500	5,500
101-301-728-000	OPERATING SUPPLIES & MATERIALS	13,021	13,973	14,000	14,000	14,000
101-301-729-000	SPECIAL SUPPLIES & MATERIALS	2,557	1,067	2,000	-	-
101-301-730-000	POSTAGE	-	583	500	550	550
101-301-731-000	UNIFORMS	14,149	14,593	11,000	12,500	13,000
101-301-732-000	GAS & OIL	20,163	22,186	25,000	25,000	30,000
101-301-780-000	COMPUTER & RELATED HARWARE PURCHASES	1,235	2,258	3,400	3,000	3,000
101-301-781-000	MINOR SOFTWARE PURCHASES	197	2,365	1,400	1,800	2,000
101-301-782-000	FURNISHINGS & FIXTURES	-	-	250	-	-
101-301-785-000	MINOR MACH. & EQUIPMENT PURCHASE	406	2,239	2,000	1,000	1,000
101-301-787-000	WEAPONS & PROTECTIVE GEAR	13,865	1,764	4,000	3,000	4,000
101-301-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	360	500	500	700	850
101-301-809-000	PROFESSIONAL SERVICES - MEDICAL	3,122	2,242	3,600	3,600	3,600
101-301-814-000	PROFESSIONAL SERVICES - LAW ENFORCE.	5,620	1,306	1,500	2,000	2,000
101-301-828-000	PROFESSIONAL SERVICES - RECORD RETENTION	848	893	925	975	975
101-301-831-000	PROFESSIONAL SERVICES - COMPUTER & IT	22,370	21,954	21,000	22,500	25,000
101-301-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	479,825	622,084	522,522	526,633	529,800
101-301-850-000	DISPATCH - OAKLAND COUNTY	108,447	123,318	127,000	131,500	135,000
101-301-876-000	OPEB LIABILITY PAYMENT	12,708	12,864	12,900	12,240	13,000
101-301-920-000	TELEPHONE/INTERNET SERVICE	10,713	13,334	13,500	14,150	14,980
101-301-921-000	ELECTRIC SERVICE	15,458	15,424	15,500	16,750	17,150
101-301-933-000	REPAIR & MAINT. - EQUIPMENT	2,177	6,589	3,000	4,000	4,000
101-301-934-000	REPAIR & MAINT. - BUILDINGS & FACILITIES	11,846	4,743	4,000	3,000	3,000
101-301-936-000	COMPUTER MAINTENANCE	6,460	6,000	7,500	7,500	7,500
101-301-939-000	REPAIR & MAINTENANCE - VEHICLES	20,866	29,428	27,000	30,000	33,000
101-301-941-000	RENTALS & LEASES - OFFICE EQUIPMENT	2,805	3,126	3,350	3,660	4,000
101-301-955-000	TRAINING & CONFERENCES	4,333	18,174	7,000	6,000	6,000
101-301-955-001	POLICE CONTINUING ED	-	-	10,000	10,000	10,000
101-301-971-000	CAPITAL - EQUIPMENT	-	7,025	7,500	-	7,500

FUND 101: PUBLIC SAFETY

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
		3,119,329	2,331,225	2,328,037	2,372,258	2,434,944
Dept 302 - CROSSING GUARDS						
101-302-705-000	PART TIME WAGES	6,619	8,728	8,000	10,000	10,000
101-302-710-000	FICA	506	668	650	850	850
101-302-723-000	WORKER'S COMPENSATION INSURANCE	328	107	250	300	300
		7,453	9,503	8,900	11,150	11,150
Dept 336 - FIRE						
101-336-703-000	DEPT. HEAD / DIRECTOR	36,700	116,267	100,000	110,000	110,000
101-336-703-001	DEPUTY DEPT. HEAD / DIRECTOR	74,738	10,338	-	-	-
101-336-704-000	FULL TIME WAGES	119,246	77,221	157,075	148,075	150,000
101-336-705-000	PART TIME WAGES	424,582	410,540	408,100	422,856	431,313
101-336-706-000	INTERNS, PER DIEM & ON-CALL	-	79,834	75,000	76,000	79,300
101-336-708-000	OVERTIME	60,498	52,236	55,000	55,000	58,000
101-336-709-000	PERSONNEL ALLOCATION	8,353	26,624	13,799	14,880	15,446
101-336-710-000	FICA	56,326	57,949	59,000	62,000	64,000
101-336-711-000	HEALTH INSURANCE	57,281	41,333	73,140	45,000	47,250
101-336-711-050	EMPLOYEE HEALTH INS. CONTRIBUTION	(2,648)	(2,648)	(2,648)	-	(2,648)
101-336-712-000	EMPLOYER CONTRIBUTIONS (HSA)	7,000	7,000	10,500	7,000	7,000
101-336-713-001	ESTA LEAVE- P/T EMPLOYEE LEAVE	-	562	8,000	8,000	8,000
101-336-714-000	LONGEVITY	12,170	8,220	7,500	3,250	3,250
101-336-715-000	EDUCATION BONUS	3,000	2,500	2,500	1,000	1,000
101-336-716-000	ACCRUED LEAVE PAYOUT	6,388	20,780	5,000	13,000	13,000
101-336-717-000	ALLOWANCES & STIPENDS	440	4,150	3,500	16,000	16,000
101-336-717-001	TUITION REIMBURSEMENT	-	7,968	10,000	-	-
101-336-718-000	LIFE INSURANCE	7,975	6,118	8,000	8,400	8,800
101-336-719-000	RETIREMENT CONTRIBUTIONS	426,228	10,392	11,000	11,000	11,000
101-336-723-000	WORKER'S COMPENSATION INSURANCE	41,128	33,648	60,420	60,420	61,000
101-336-727-000	OFFICE SUPPLIES	1,177	1,200	1,200	1,000	1,000
101-336-728-000	OPERATING SUPPLIES & MATERIALS	12,191	8,940	9,000	9,000	9,000
101-336-729-000	SPECIAL SUPPLIES & MATERIALS	2,188	1,500	2,300	2,000	2,500
101-336-730-000	POSTAGE	100	-	583	600	600
101-336-731-000	UNIFORMS	10,536	7,938	11,500	10,000	11,000
101-336-732-000	GAS & OIL	19,602	15,095	20,000	18,000	19,000
101-336-780-000	COMPUTER & HARWARE PURCHASES	983	1,439	1,500	1,500	1,500
101-336-782-000	FURNISHINGS & FIXTURES	-	3,270	1,000	1,000	1,000
101-336-785-000	MINOR MACH. & EQUIPMENT PURCHASE	25,493	22,000	18,000	18,000	20,000
101-336-787-000	WEAPONS & PROTECTIVE GEAR	4,647	7,273	7,000	7,000	8,000
101-336-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	5,326	4,587	7,000	7,000	7,400
101-336-809-000	PROFESSIONAL SERVICES - MEDICAL	14,966	12,971	14,000	15,000	15,000
101-336-809-001	PROFESSIONAL SRVS. - AMBULANCE BILLING	11,905	8,499	9,000	11,000	11,000
101-336-831-000	PROFESSIONAL SERVICES - COMPUTER & IT	1,340	2,240	3,500	3,000	3,500
101-336-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	20,172	21,720	22,300	33,474	38,500
101-336-850-000	DISPATCH - OAKLAND COUNTY	36,149	41,106	43,000	45,000	48,000
101-336-851-000	COMMUNICATIONS - RADIO EQUIPMENT	1,789	3,612	4,500	4,500	5,000
101-336-876-000	OPEB LIABILITY PAYMENT	4,078	2,496	7,000	4,500	4,500
101-336-900-000	PRINTING & PUBLISHING	204	-	250	-	-
101-336-920-000	TELEPHONE/INTERNET SERVICE	10,120	9,273	7,500	7,700	7,900

FUND 101: PUBLIC SAFETY

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
101-336-921-000	ELECTRIC SERVICE	10,912	11,130	11,000	12,500	13,500
101-336-922-000	NATURAL GAS SERVICE	5,899	7,763	7,500	7,900	8,100
101-336-923-000	WATER SERVICE	7,809	7,673	8,800	8,800	9,000
101-336-933-000	REPAIR & MAINT. - EQUIPMENT	14,421	13,000	13,500	14,950	15,500
101-336-934-000	REPAIR & MAINT. - BUILDINGS & FACILITIES	21,469	12,500	12,000	10,000	10,000
101-336-936-000	COMPUTER MAINTENANCE	5,282	3,500	3,500	5,000	5,000
101-336-937-000	SOFTWARE MAINTENANCE	-	-	-	-	-
101-336-939-000	REPAIR & MAINTENANCE - VEHICLES	25,501	28,547	20,000	26,000	30,000
101-336-941-000	RENTALS & LEASES - OFFICE EQUIPMENT	788	1,297	2,400	2,400	2,400
101-336-955-000	TRAINING & CONFERENCES	7,935	9,430	11,000	11,000	11,000
101-336-965-000	SERVICE CHARGES, PENALTIES	2,119	-	-	-	-
101-336-971-000	CAPITAL - EQUIPMENT	25,503	-	-	-	-
		1,650,009	1,241,031	1,344,719	1,359,705	1,400,611
Dept 371 - BUILDING INSPECTION DEPT						
101-371-702-006	CODE ENFORCEMENT OFFICER	23,923	19,537	22,613	24,000	26,000
101-371-709-000	PERSONNEL ALLOCATION	106,316	88,805	64,358	57,618	59,000
101-371-710-000	FICA	1,830	1,494	3,500	3,500	3,600
101-371-723-000	WORKER'S COMPENSATION INSURANCE	(28)	(491)	9,000	9,000	9,100
101-371-728-000	OPERATING SUPPLIES & MATERIALS	1,055	171	750	750	700
101-371-730-000	POSTAGE	-	583	583	625	650
101-371-732-000	GAS & OIL	761	786	1,500	1,100	1,100
101-371-804-000	TREE & LANDSCAPE EXPENSE	2,025	475	800	800	800
101-371-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	190	-	200	210	210
101-371-817-000	PROFESSIONAL SERVICES - PLANNING	225	-	-	-	-
101-371-818-000	PROFESSIONAL SERVICES - TRADE INSPECTION	38,843	36,196	45,000	45,000	40,000
101-371-819-000	PROFESSIONAL SERVICES - BLDG. INSPECTION	19,478	13,496	20,000	20,000	20,000
101-371-900-000	PRINTING & PUBLISHING	-	278	800	800	500
101-371-920-000	TELEPHONE/INTERNET SERVICE	1,387	1,056	1,500	1,500	1,500
101-371-937-000	SOFTWARE MAINTENANCE	1,405	1,791	1,450	1,450	1,450
		197,410	164,177	172,054	166,353	164,610
APPROPRIATIONS - PUBLIC SAFETY		**4,974,201**	**3,745,936**	**3,853,710**	**3,909,466**	**4,011,315**

FUND 101: PUBLIC SERVICES

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
Dept 212 - FINANCE & BUDGET						
101-212-703-000	DEPT. HEAD / DIRECTOR	62,502	-	-	-	-
101-212-709-000	PERSONNEL ALLOCATION	36,629	47,644	52,793	56,100	56,661
101-212-710-000	FICA	5,891	-	-	-	-
101-212-711-000	HEALTH INSURANCE	15,584	-	-	-	-
101-212-711-050	EMPLOYEE HEALTH CONTRIBUTION	(1,375)	-	-	-	-
101-212-712-000	EMPLOYER CONTRIBUTIONS (HSA)	-	-	-	-	-
101-212-716-000	ACCRUED LEAVE PAYOUT	8,414	-	-	-	-
101-212-718-000	LIFE INSURANCE	636	-	-	-	-
101-212-719-000	RETIREMENT CONTRIBUTIONS	-	-	-	-	-
101-212-723-000	WORKER'S COMPENSATION INSURANCE	286	335	335	350	350
101-212-728-000	OPERATING SUPPLIES & MATERIALS	72	-	300	250	300
101-212-780-000	COMPUTER & RELATED HARDWARE	786	-	-	-	-
101-212-785-000	MINOR MACH. & EQUIPMENT PURCHASE	-	-	1,500	-	1,500
101-212-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	100	690	710	730	750
101-212-816-000	PROFESSIONAL SERVICES - FINANCE	24,956	14,665	38,000	29,000	29,000
101-212-876-000	OPEB LIABILITY PAYMENT	-	-	3,000	-	-
101-212-900-000	PRINTING & PUBLISHING	43	-	100	100	100
101-212-936-000	COMPUTER MAINTENANCE	-	-	500	500	500
101-212-955-000	TRAINING & CONFERENCES	-	-	1,000	1,000	-
		154,524	63,334	98,238	88,030	89,161
Dept 218 - GENERAL SERVICES						
101-218-709-000	PERSONNEL ALLOCATION	60,753	46,693	43,255	41,000	41,000
101-218-719-000	RETIREMENT CONTRIBUTIONS	373,731	11,316	10,000	9,020	11,000
101-218-723-000	WORKER'S COMPENSATION INSURANCE	177	211	325	375	375
101-218-724-000	UNEMPLOYMENT COMPENSATION INSURANC	353	324	-	-	-
101-218-727-000	OFFICE SUPPLIES	5,280	3,010	3,000	3,500	3,500
101-218-728-000	OPERATING SUPPLIES & MATERIALS	6,101	6,527	8,500	7,500	8,000
101-218-729-000	SPECIAL SUPPLIES & MATERIALS	-	64	1,000	1,000	-
101-218-730-000	POSTAGE	9,307	583	3,600	3,600	3,700
101-218-782-000	FURNISHINGS AND FIXTURES	-	-	-	-	-
101-218-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	8,979	8,186	6,000	6,000	6,500
101-218-812-000	PROFESSIONAL SERVICES - AUDIT	18,222	15,422	19,100	16,960	18,960
101-218-820-000	PROFESSIONAL SERVICES - ENGINEERING	-	-	-	-	-
101-218-823-000	INSURANCES	83,706	90,344	94,000	95,000	97,000
101-218-826-000	PROFESSIONAL SERVICES - MULTI-MEDIA	3,904	3,675	5,000	5,500	5,000
101-218-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	77,676	78,612	104,000	113,288	115,350
101-218-880-000	COMMUNITY EVENTS	-	825	-	-	-
101-218-900-000	PRINTING & PUBLISHING	2,465	650	3,500	3,500	4,000
101-218-920-000	TELEPHONE/INTERNET SERVICE	4,551	4,222	6,000	6,000	6,000
101-218-921-000	ELECTRIC SERVICE	2,670	3,214	5,000	5,000	5,000
101-218-922-000	NATURAL GAS SERVICE	8,240	9,223	11,000	11,000	11,000
101-218-923-000	WATER SERVICE	10,961	9,663	8,200	9,900	10,000
101-218-932-000	MAINTENANCE AGREEMENTS - HVAC	-	5,256	5,000	5,000	5,000
101-218-933-000	REPAIR & MAINT. - EQUIPMENT	40	941	2,000	2,000	2,000
101-218-934-000	REPAIR & MAINT. - BUILDINGS & FACILITIES	11,260	6,085	10,000	8,000	10,000
101-218-936-000	COMPUTER MAINTENANCE	7,415	8,757	10,000	10,000	10,000
101-218-937-000	SOFTWARE MAINTENANCE	15,750	16,730	21,000	25,000	25,000

FUND 101: PUBLIC SERVICES

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
101-218-941-000	RENTALS & LEASES - OFFICE EQUIPMENT	4,555	4,763	6,600	6,600	6,600
101-218-964-000	REFUNDS AND REBATES	10,077	110	-	-	-
		726,173	335,406	386,080	394,743	404,985
Dept 257 - ASSESSOR						
101-257-730-000	POSTAGE	-	-	-	1,200	1,200
101-257-822-000	PROFESSIONAL SERVICES - ASSESSMENT	58,125	73,854	110,000	77,000	79,000
		58,125	73,854	110,000	78,200	80,200
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
101-441-704-000	FULL TIME WAGES	265,237	273,329	277,000	295,000	295,000
101-441-705-000	PART TIME WAGES	40,640	-	38,000	38,000	38,570
101-441-706-000	INTERNS, PER DIEM & ON-CALL	-	-	-	-	-
101-441-708-000	OVERTIME	6,329	13,106	22,000	22,000	22,000
101-441-709-000	PERSONNEL ALLOCATION	(161,010)	(184,567)	(143,531)	(136,748)	(138,550)
101-441-710-000	FICA	24,598	22,720	25,000	25,000	25,000
101-441-711-000	HEALTH INSURANCE	36,750	39,556	45,360	46,267	48,500
101-441-712-000	EMPLOYER HEALTH PLAN CONTRIBUTIONS	10,500	10,500	11,500	11,500	11,500
101-441-713-001	ESTA LEAVE- P/T EMPLOYEE LEAVE	-	-	1,000	1,000	1,000
101-441-714-000	LONGEVITY	4,250	8,500	5,030	8,500	8,500
101-441-716-000	ACCRUED LEAVE PAYOUT	4,616	2,157	1,798	2,500	2,500
101-441-717-000	ALLOWANCES & STIPENDS	800	1,250	1,500	1,500	1,500
101-441-718-000	LIFE INSURANCE	3,226	3,382	3,564	3,564	3,650
101-441-719-000	RETIREMENT CONTRIBUTIONS	593,564	9,965	12,000	13,500	15,600
101-441-723-000	WORKER'S COMPENSATION INSURANCE	10,746	17,342	11,817	12,000	12,500
101-441-727-000	OFFICE SUPPLIES	463	475	500	-	-
101-441-728-000	OPERATING SUPPLIES & MATERIALS	6,521	4,543	5,000	5,000	5,000
101-441-729-000	SPECIAL SUPPLIES & MATERIALS	-	570	1,000	-	-
101-441-731-000	UNIFORMS	953	566	1,000	1,000	1,000
101-441-732-000	GAS & OIL	14,146	12,067	16,000	15,000	17,000
101-441-785-000	MINOR MACH. & EQUIPMENT PURCHASE	2,362	1,410	3,700	3,000	3,500
101-441-803-000	MISS DIG SERVICES	2,112	1,868	3,000	3,000	3,000
101-441-804-000	TREE & LANDSCAPE EXPENSE	620	4,466	5,000	5,000	5,000
101-441-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	360	476	500	550	550
101-441-809-000	PROFESSIONAL SERVICES - MEDICAL	384	401	1,600	1,500	1,500
101-441-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	79,931	79,738	86,000	90,000	92,500
101-441-876-000	OPEB LIABILITY PAYMENT	5,496	5,548	5,520	5,520	5,520
101-441-920-000	TELEPHONE/INTERNET SERVICE	3,152	3,317	3,400	3,500	3,600
101-441-921-000	ELECTRIC SERVICE	487	543	675	700	750
101-441-922-000	NATURAL GAS SERVICE	9,503	11,502	15,000	16,000	17,500
101-441-923-000	WATER SERVICE	3,456	3,204	4,900	4,900	4,900
101-441-930-000	REPAIR & MAINT. - INFRASTRUCTURE	-	1,106	1,500	1,500	1,500
101-441-931-000	REPAIR & MAINT. - GROUNDS	19,118	14,366	15,000	15,000	16,000
101-441-933-000	REPAIR & MAINT. - EQUIPMENT	6,098	9,583	10,500	10,500	11,000
101-441-934-000	REPAIR & MAINT. - BUILDINGS & FACILITIES	2,802	6,522	14,000	5,000	5,000
101-441-938-000	REPAIR & MAINTENANCE - STREETS	-	59	2,000	-	-
101-441-939-000	REPAIR & MAINTENANCE - VEHICLES	7,388	8,751	9,500	10,000	10,000
101-441-945-000	INTRAGOVERNMENTAL EQUIPMENT RENTAL	14,213	2,071	11,000	11,000	11,000
101-441-955-000	TRAINING & CONFERENCES	360	3,200	500	500	500
101-441-971-000	CAPITAL - EQUIPMENT	-	-	-	18,000	-

FUND 101: PUBLIC SERVICES

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
		1,020,171	393,592	528,833	569,753	563,590
Dept 445 - STORMWATER/DRAINS/LAKES						
101-445-709-000	PERSONNEL ALLOCATION	19,237	23,985	18,167	19,200	20,000
101-445-805-000	PROFESSIONAL SERVICES - STREETS	-	8,400	8,500	1,500	9,200
101-445-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	4,039	3,051	4,500	4,650	4,800
101-445-820-000	PROFESSIONAL SERVICES - ENGINEERING	-	-	3,000	3,000	3,000
101-445-900-000	PRINTING & PUBLISHING	-	-	-	-	-
101-445-960-000	WALLED LAKE SPECIAL ASSESS. DISTRICT	3,114	840	1,100	1,250	1,250
101-445-962-000	TAXES & SPECIAL ASSESSMENTS	197	2,416	3,000	3,000	3,000
		26,587	38,692	38,267	32,600	41,250
Dept 448 - STREET LIGHTING						
101-448-921-000	ELECTRIC SERVICE	67,011	69,881	72,000	75,400	78,500
101-448-933-000	REPAIR & MAINT. - EQUIPMENT	796	3,496	6,500	6,500	6,500
		67,807	73,377	78,500	81,900	85,000
Dept 567 - CEMETERY						
101-567-921-000	ELECTRIC SERVICE	196	230	240	252	280
101-567-931-000	REPAIR & MAINT. - GROUNDS	446	-	1,500	1,500	1,500
101-567-931-001	REPAIR & MAINT. - CEMETERY	52,489	-	-	-	-
		53,131	230	1,740	1,752	1,780
Dept 701 - PLANNING & ZONING						
101-701-709-000	PERSONNEL ALLOCATION	106,968	76,390	98,231	78,400	79,225
101-701-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	725	775	1,000	1,000	1,000
101-701-817-000	PROFESSIONAL SERVICES - PLANNING	20,325	15,097	60,000	65,000	26,000
101-701-820-000	PROFESSIONAL SERVICES - ENGINEERING	12,578	11,981	25,000	20,000	30,000
101-701-900-000	PRINTING & PUBLISHING	735	533	1,000	1,000	1,000
101-701-955-000	TRAINING & CONFERENCES	-	-	-	3,000	-
		141,331	104,776	185,231	168,400	137,225
Dept 709 - ZONING BOARD OF APPEALS						
101-709-709-000	PERSONNEL ALLOCATION	4,080	6,846	7,392	7,894	8,000
101-709-821-000	PROFESSIONAL SERVICES - ACCESSIBILITY	-	-	-	-	-
101-709-900-000	PRINTING & PUBLISHING	555	271	1,500	1,000	1,000
		4,635	7,117	8,892	8,894	9,000
Dept 720 - COMMUNITY ACTION PROGRAMS						
101-720-729-000	SPECIAL SUPPLIES & MATERIALS	-	-	28,158	25,000	25,000
101-720-787-000	WEAPONS & PROTECTIVE GEAR	22,500	21,880	-	-	-
101-720-836-000	EMERGENCY PUBLIC WELFARE SERVICES	-	-	-	-	-
101-720-839-000	LAKES AREA YOUTH ASSISTANCE	3,000	3,000	3,000	3,000	3,000
		25,500	24,880	31,158	28,000	28,000
Dept 732 - CITY BEAUTIFICATION						
101-732-880-000	COMMUNITY EVENTS	30	636	2,700	2,500	2,500
101-732-921-000	ELECTRIC SERVICE	1,485	1,461	2,200	2,200	2,200
101-732-931-000	REPAIR & MAINT. - GROUNDS	14,944	1,633	3,000	2,000	2,000

FUND 101: PUBLIC SERVICES

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
		16,459	3,730	7,900	6,700	6,700
Dept 751 - PARKS AND RECREATION						
101-751-709-000	PERSONNEL ALLOCATION	84,178	80,014	74,041	60,280	62,225
101-751-723-000	WORKER'S COMPENSATION INSURANCE	-	807	-	-	-
101-751-728-000	OPERATING SUPPLIES & MATERIALS	3,634	3,625	4,000	4,000	4,000
101-751-731-000	UNIFORMS	426	-	-	-	-
101-751-785-000	MINOR MACH. & EQUIP. PURCHASE	4,625	-	6,000	5,000	5,000
101-751-813-000	PROFESSIONAL SERVICES - LEGAL	30	-	-	-	-
101-751-817-000	PROFESSIONAL SERVICES - PLANNING	-	-	-	-	-
101-751-880-000	COMMUNITY EVENTS	31,623	32,289	35,000	35,000	35,000
101-751-900-000	PRINTING & PUBLISHING	250	-	500	500	500
101-751-921-000	ELECTRIC SERVICE	1,846	1,470	1,750	1,750	1,850
101-751-933-000	REPAIR & MAINT - EQUIPMENT	17	-	-	-	-
101-751-935-000	REPAIR & MAINT. - PARKS	5,498	7,665	10,000	10,000	10,000
101-751-938-001	REPAIR & MAINT. - TRAILWAY	9,918	94	1,000	-	-
101-751-939-000	REPAIR & MAINTENANCE - VEHICLES	-	-	-	-	-
101-751-940-000	RENTALS & LEASES - GENERALLY	5,931	6,100	10,500	8,600	9,600
		147,976	132,064	142,791	125,130	128,175
APPROPRIATIONS - PUBLIC SERVICES		**2,442,419**	**1,251,052**	**1,617,630**	**1,584,102**	**1,575,066**

FUND 101: CAPITAL OUTLAY

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
Dept 900 - CAPITAL OUTLAY - MAJOR						
101-900-780-000	COMPUTER & RELATED HARDWARE	16,110	-	-	-	-
101-900-971-000	CAPITAL - EQUIPMENT	45,923	66,000	36,000	135,000	45,000
101-900-974-000	CAPITAL - PROPERTY IMPROVEMENTS	-	-	22,000	-	-
101-900-976-000	CAPITAL - VEHICLES	-	115,000	295,000	402,500	145,000
		62,033	181,000	353,000	537,500	190,000
TOTAL APPROPRIATIONS		**62,033**	**181,000**	**353,000**	**537,500**	**190,000**

SPECIAL REVENUE FUNDS

FUND 202: MAJOR ROADS
FUND 203: LOCAL ROADS

City of Walled Lake, Michigan
Fiscal Year 2027 and 2028 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 road repairs needed. 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 2027 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 2027 budget discussions.

12.75 miles of Local Roads (70.5%)

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 2027 the local road that is planned for repair are Dekalb and Osprey.

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.

FUND 202: MAJOR ROADS

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
REVENUES						
202-000-546-000	ST. GRANTS - HIGHWAYS & STREETS	568,212	594,871	595,000	608,569	614,654
202-000-665-000	INTEREST	24,197	37,232	30,000	32,000	32,000
TOTAL ESTIMATED REVENUES		**592,409**	**632,103**	**625,000**	**640,569**	**646,654**
APPROPRIATIONS						
Dept 451 - CONSTRUCTION - STREETS & STRUCTURES						
202-451-805-000	PROFESSIONAL SERVICES - STREETS	-	-	-	-	-
202-451-820-000	PROFESSIONAL SERVICES - ENGINEERING	-	3,000	20,000	70,000	25,000
202-451-973-000	CAPITAL - BIKE LANES, SIDEWALKS & PATHS	-	10,460	-	-	10,000
202-451-977-000	CAPITAL - GENERAL	-	-	-	-	-
		-	13,460	20,000	70,000	35,000
Dept 462 - PRESERVATION - STREETS & STRUCTURES						
202-462-709-000	PERSONNEL ALLOCATION	-	62,000	22,561	30,868	30,868
202-462-805-000	PROFESSIONAL SERVICES - STREETS	18,886	-	17,000	15,000	17,000
202-462-930-000	REPAIR & MAINT. - INFRASTRUCTURE	4,501	11,151	8,000	8,000	20,000
202-462-945-000	I/GT EQUIPMENT RENTAL	24,871	21,301	25,000	25,000	27,500
		48,258	94,452	72,561	78,868	95,368
Dept 474 - TRAFFIC SERVICES						
202-474-736-000	TRAFFIC SIGN MATERIALS	1,908	-	2,000	2,000	2,000
202-474-802-000	TRAFFIC CONTROL & SIGNAL MAINT. SERVICE	3,794	12,533	14,400	16,000	18,400
202-474-805-000	PROFESSIONAL SERVICES - STREETS	-	-	3,000	3,000	3,000
202-474-938-000	REPAIR & MAINTENANCE - STREETS	161	-	3,000	3,000	3,000
202-474-945-000	I/GT EQUIPMENT RENTAL	357	142	1,000	1,000	1,000
		6,220	12,675	23,400	25,000	27,400
Dept 478 - WINTER MAINT - STREETS & STRUCTURES						
202-478-735-000	SNOW & ICE MATERIALS	5,539	7,744	10,000	12,750	14,550
202-478-945-000	I/GT EQUIPMENT RENTAL	8,519	3,631	8,500	8,500	8,000
		14,058	11,375	18,500	21,250	22,550
Dept 482 - ACT 51 ADMINISTRATIVE						
202-482-709-000	PERSONNEL ALLOCATION	52,297	-	4,525	3,000	2,137
202-482-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	-	1,700	1,700	1,800
202-482-812-000	PROFESSIONAL SERVICES - AUDIT	2,103	2,454	3,000	3,392	3,792
202-482-956-000	I/GT SERVICES EXPENSE	20,000	17,000	-	-	-
202-482-995-203	TRANSFER OUT TO LOCAL ROADS FUND	275,000	270,000	270,000	155,000	155,000
		349,400	289,454	279,225	163,092	162,729
TOTAL APPROPRIATIONS		**417,936**	**421,416**	**413,686**	**358,210**	**343,047**
NET OF REVENUES/APPROPRIATIONS - FUND 202		**174,473**	**210,687**	**211,314**	**282,359**	**303,607**
BEGINNING FUND BALANCE		**695,559**	**870,032**	**1,080,719**	**1,292,033**	**1,574,392**
ENDING FUND BALANCE		**870,032**	**1,080,719**	**1,292,033**	**1,574,392**	**1,877,999**

FUND 203: LOCAL ROADS

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
REVENUES						
203-000-546-000	ST. GRANTS - HIGHWAYS & STREETS	215,009	225,179	220,000	227,015	229,285
203-000-546-001	PILOT - LOCAL ROAD IMPROV. PGRM	16,563	15,957	15,329	15,000	15,000
203-000-546-002	ST. GRANT - NEIGHBORHOOD	-	-	-	-	-
203-000-548-000	ST. GRANT - METRO MAINT. FUNDS	24,366	26,669	24,000	24,000	24,000
203-000-643-000	CHARGES FOR SERVICE - PUBLIC WORKS	-	-	-	-	-
203-000-665-000	INTEREST	13,044	19,663	30,000	20,000	21,000
203-000-699-202	TRANSFER IN - FROM MAJOR ROADS	275,000	270,000	270,000	155,000	155,000
TOTAL ESTIMATED REVENUES		**543,982**	**557,468**	**559,329**	**441,015**	**444,285**
APPROPRIATIONS						
Dept 451 - CONSTRUCTION - STREETS & STRUCTURES						
203-451-805-000	PROFESSIONAL SERVICES-STREET	300	-	-	-	-
203-451-820-000	PROFESSIONAL SERVICES-ENGINEERING	-	-	-	8,000	-
203-451-973-000	CAPITAL- BIKE LANE/SIDEWALKS	11,117	-	20,000	12,000	13,500
203-451-978-000	CAPITAL - STREETS	119,724	40,863	110,000	75,000	60,000
		131,141	40,863	130,000	95,000	73,500
Dept 462 - PRESERVATION - STREETS & STRUCTURES						
203-462-709-000	PERSONNEL ALLOCATION	-	62,000	41,153	47,800	47,800
203-462-930-000	REPAIR & MAINT. - INFRASTRUCTURE	33,395	11,901	25,000	27,000	20,000
203-462-945-000	I/GT EQUIPMENT RENTAL	11,714	8,728	12,000	12,000	12,500
		45,109	82,629	78,153	86,800	80,300
Dept 474 - TRAFFIC SERVICES						
203-474-736-000	TRAFFIC SIGN MATERIALS	2,135	7,474	5,000	7,000	7,500
203-474-805-000	PROFESSIONAL SERVICES - STREETS	-	-	5,000	5,000	5,000
203-474-945-000	I/GT EQUIPMENT RENTAL	-	-	1,200	1,300	1,500
		2,135	7,474	11,200	13,300	14,000
Dept 478 - WINTER MAINT - STREETS & STRUCTURES						
203-478-735-000	SNOW & ICE MATERIALS	27,578	26,435	23,000	28,750	30,000
203-478-945-000	I/GT EQUIPMENT RENTAL	6,305	356	6,500	6,500	6,500
		33,883	26,791	29,500	35,250	36,500
Dept 482 - ACT 51 ADMINISTRATIVE						
203-482-709-000	PERSONNEL ALLOCATION	56,358	-	4,525	3,747	3,138
203-482-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	-	-	1,500	1,500	1,500
203-482-812-000	PROFESSIONAL SERVICES - AUDIT	2,103	2,454	3,000	3,392	3,792
203-482-956-000	I/GT SERVICES EXPENSE	17,000	20,000	12,000	15,000	15,000
		75,461	22,454	21,025	23,639	23,430
Dept 965 - TRANSFER OUT						
203-965-995-301	TRANSFER OUT TO DEBT SERVICE	105,250	-	-	-	-
		105,250	-	-	-	-
TOTAL APPROPRIATIONS		**392,979**	**180,211**	**269,878**	**253,989**	**227,730**
NET OF REVENUES/APPROPRIATIONS - FUND 203		**151,003**	**377,257**	**289,451**	**187,026**	**216,555**
BEGINNING FUND BALANCE		**559,112**	**710,115**	**1,087,372**	**1,376,823**	**1,563,849**
ENDING FUND BALANCE		**710,115**	**1,087,372**	**1,376,823**	**1,563,849**	**1,780,404**

FUND 265: DRUG FORFEITURE

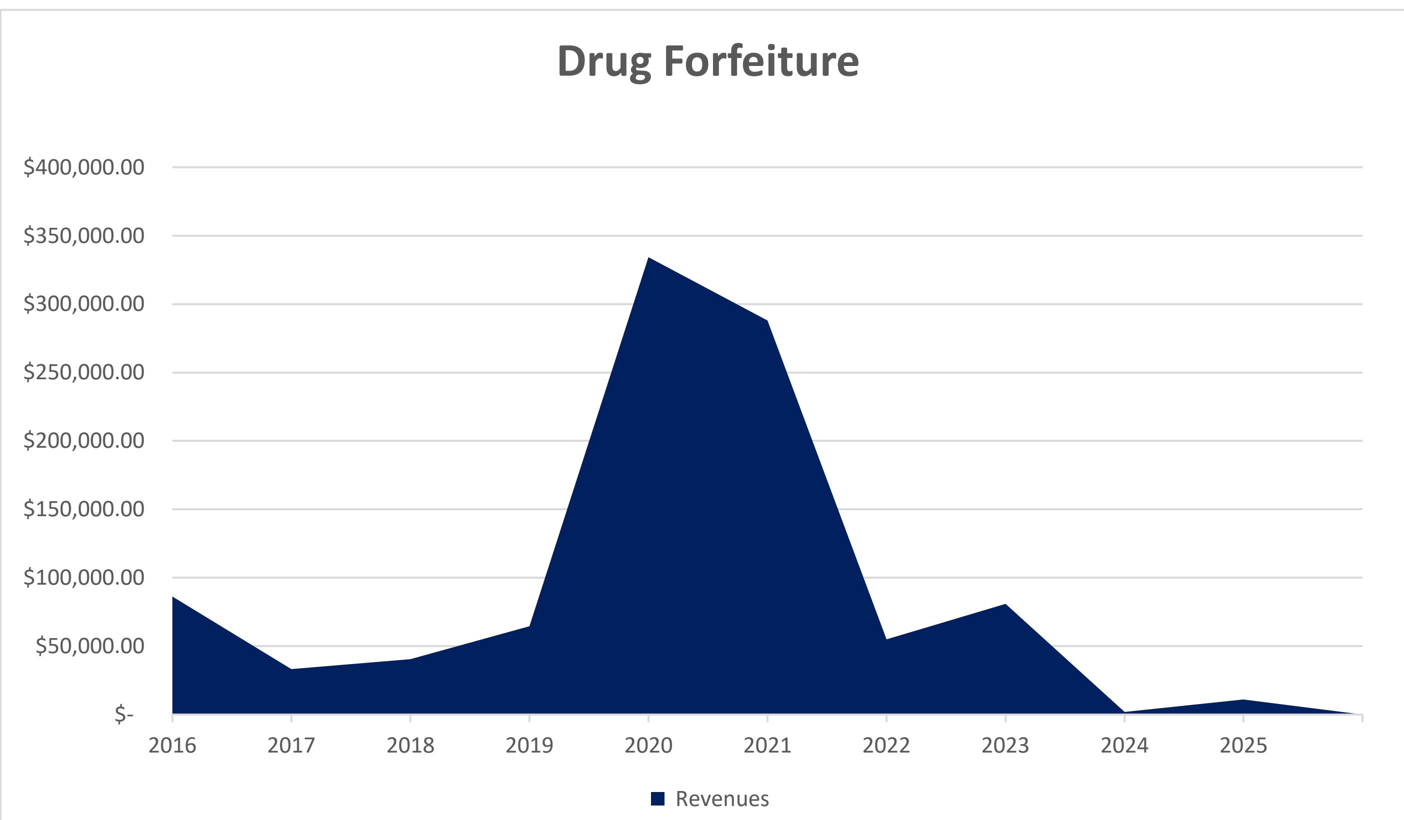
City of Walled Lake, Michigan
Fiscal Year 2027 and 2028 Budget

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.



FUND 265: FORFEITURE FUND

GL NUMBER	DESCRIPTION	2023-24 ACUTAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
REVENUES						
265-000-505-001	FEDERAL GRANTS - PUB. SAFETY FORFEIT.	8,046	53,344	63,850	-	-
265-000-543-000	STATE GRANTS - PUB. SAFETY	22,431	4,265	-	100,000	100,000
265-000-665-000	INTEREST	1,092	-	-	-	-
265-000-687-000	REFUNDS/REBATES	4,995	-	-	-	-
265-000-693-000	SALE OF CAPITAL ASSETS - GOV. FUNDS	6,500	-	-	-	-
265-000-693-001	SALE OF CAPITAL ASSETS - FED. FORFEIT.	24,660	-	-	-	-
265-000-698-000	BOND & INSURANCES RECOVERIES	-	21,910	-	-	-
TOTAL ESTIMATED REVENUES		**67,724**	**79,519**	**63,850**	**100,000**	**100,000**
APPROPRIATIONS						
Dept 308-FEDERAL FORFEITURE						
265-308-728-000	OPERATING SUPPLIES & MATERIALS	3,400	-	-	-	-
265-308-729-000	SPECIAL SUPPLIES & MATERIALS	-	-	-	-	-
265-308-731-000	UNIFORMS	-	-	-	-	-
265-308-780-000	COMPUTER & RELATED HARWARE PURCHASES	-	-	-	4,000	-
265-308-781-000	MINOR SOFTWARE PURCHASES	-	-	-	-	-
265-308-785-000	MINOR MACH. & EQUIPMENT PURCHASE	-	-	-	-	-
265-308-787-000	WEAPONS & PROTECTIVE GEAR	-	-	-	-	-
265-308-810-001	OPEN	-	-	-	-	-
265-308-814-000	PROFESSIONAL SERVICES - LAW ENFORCE.	-	-	-	32,000	-
265-308-934-000	REPAIR & MAINT. - BUILDINGS & FACILITIES	-	-	-	-	-
265-308-939-000	REPAIR & MAINTENANCE - VEHICLES	-	1,392	-	-	-
265-308-955-000	TRAINING & CONFERENCES	-	-	-	-	-
265-308-965-000	SERVICE CHARGES, PENALTIES & LATE FEES	240	44	-	-	-
265-308-971-000	CAPITAL - EQUIPMENT	-	-	-	-	-
265-308-975-000	CAPITAL - BUILDING IMPROVEMENTS	-	-	-	-	-
265-308-976-000	CAPITAL - VEHICLES	35,153	-	-	-	-
		38,793	1,436	-	36,000	-
Dept 309-STATE FORFEITURE						
265-309-728-000	OPERATING SUPPLIES & MATERIALS	-	-	-	-	-
265-309-729-000	SPECIAL SUPPLIES & MATERIALS	-	1,000	-	-	-
265-309-731-000	UNIFORMS	-	-	-	-	-
265-309-785-000	MINOR MACH. & EQUIPMENT PURCHASE	-	-	-	-	-
265-309-814-000	PROFESSIONAL SERVICES-LAW ENFORCE	-	1,470	-	-	-
265-309-920-000	TELEPHONE/INTERNET SERVICE	83	1,007	-	-	-
265-309-939-000	REPAIR & MAINTENANCE - VEHICLES	-	-	1,597	-	-
265-309-955-000	TRAINING & CONFERENCES	-	-	-	-	-
265-309-971-000	CAPITAL- EQUIPMENT	11,830			-	-
265-309-976-000	CAPITAL - VEHICLES	7,257			64,000	100,000
		19,170	3,477	1,597	64,000	100,000
Dept 900-CAPITAL OUTLAY - MAJOR						
265-900-971-000	CAPITAL - EQUIPMENT	-	-	-	-	-
TOTAL APPROPRIATIONS		**57,963**	**4,913**	**1,597**	**100,000**	**100,000**
NET OF REVENUES/APPROPRIATIONS - FUND 265		9,761	74,606	62,253	-	-
BEGINNING FUND BALANCE		1,172	10,933	85,539	147,792	147,792
ENDING FUND BALANCE		10,933	85,539	147,792	147,792	147,792

FUND 588: TRANSPORTATION

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

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

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

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

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

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

FUND 588: TRANSPORTATION FUND

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
REVENUES						
588-000-590-000	LOCAL CONTRIBS - SMART	-	-	-	-	-
588-000-665-000	INTEREST	1,513	-	-	-	-
588-000-687-000	REFUNDS/REBATES	2,403	-	-	-	-
TOTAL ESTIMATED REVENUES		**3,916**	**-**	**-**	**-**	**-**
APPROPRIATIONS						
588-596-709-000	PERSONNEL ALLOCATION	3,884	-	-	-	-
588-596-812-000	PROFESSIONAL SERVICES - AUDIT	1,052	1,052	1,100	1,272	1,422
588-596-823-000	INSURANCES	18,929	-	-	-	-
588-596-956-002	I/GT TREASURY EXPENSE	10,000	10,000	10,000	10,000	10,000
TOTAL APPROPRIATIONS		**33,865**	**11,052**	**11,100**	**11,272**	**11,422**
NET OF REVENUES/APPROPRIATIONS - FUND 588		**(29,949)**	**(11,052)**	**(11,100)**	**(11,272)**	**(11,422)**
BEGINNING FUND BALANCE		**147,862**	**117,913**	**106,861**	**95,761**	**84,489**
ENDING FUND BALANCE		**117,913**	**106,861**	**95,761**	**84,489**	**73,067**

ENTERPRISE FUNDS

FUND 592: WATER & SEWER

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

Financial & Operational Information

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

1. Council dedicated an April 2018 increase in the water rates to capital infrastructure. The capital replacement rate must finance two items – planned annual water infrastructure maintenance, plus 1% of the system replacement value for use in critical repairs and maintenance. This methodology significantly reduced the customer cost by eliminating external financing needs.

2. In January 2019, the city entered into an agreement with Oakland County Water Resources Commissioner (WRC) to manage the maintenance and operations of the water and sewer system. WRC has greater field experience and knowledge that will service Walled Lake's water customers more effectively. In May of 2019, WRC began billing and collections of the water and sewer fees.

3. Due to WRC's expertise, the city's 26% water loss rate has been reduced to 11%. This is largely due to WRC inspecting the system, correcting leaks, and replacing broken meters. A meter replacement program is being implemented and the city expects new meters to further reduce the water loss. As meters age they do not read the full amount of water pasting through the pipes. The program will take place over a period of time to eliminate any need for external financing.

4. A cost analysis of moving from monthly billing to quarterly billing resulted in a savings of approximately $100,000 annually ($50,890 water & $49,530 sewer). In May 2019, City Council approved the billing frequency change, which allows revenues to be used for improvements in the system without additional increases in user rates.

Water & Sewer Infrastructure History

WATER

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

SEWER

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

- The size and length are as follows:

    - 15” (G)/233.5’
    - 12” (G)/3,619.4’
    - 10” (G)/7,306.1’
    - 8” (G)/111,209.6’
    - 12” (NG)/91.1’
    - 10” (NG)/2,859.5’
    - 8” (NG)/13.2’
    - 6” (NG)/2,623.8’

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

FUND 592: WATER AND SEWER

GL NUMBER	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
SEWER OPERATIONS & MAINTENANCE					
Operating Revenues					
Operating Rate Revenue	1,084,758	1,220,049	1,186,040	1,212,490	1,242,802
Operating Non-Rate Revenue	55,979	73,321	51,590	76,710	78,628
Operating Revenues	1,140,737	1,293,370	1,237,630	1,289,200	1,321,430
Operating Expenses					
Sewage Treatment	898,285	967,507	983,280	1,098,030	1,125,481
Sewer System Maintenance	44,895	76,116	37,380	36,130	37,033
Sewer System Engineering	16,694	5,969	14,380	10,170	10,424
Water Purchases	-	-	-	-	-
Water Maintenance Unit	-	-	-	-	-
Water Systems Engineering	-	-	-	-	-
Pump Maintenance Unit	57,532	53,119	63,100	62,970	64,544
Systems Control Unit	26,931	20,950	31,590	28,690	29,407
Plan Review and Permitting	744	283	920	520	533
Inspection	1,169	604	740	690	707
IPP	-	-	-	-	-
Laboratory	-	-	-	-	-
Mapping Unit	1,742	729	2,520	2,380	2,440
Miss Dig	29	0	50	20	21
Billing Services Unit	23,050	25,681	26,280	30,050	30,801
General and Administrative	72,271	77,083	77,390	82,330	84,388
Total Operating Expenses	1,143,343	1,228,041	1,237,630	1,351,980	1,385,780
Net Income	(2,606)	(2,710)	(2,819)	(2,931)	(3,049)
Reserves					
Non-Operating Revenue	-	-	-	-	-
Non-Operating Expense	-	-	-	-	-
Major Maintenance Reserve Revenue	54,734	61,637	80,000	120,000	122,400
Major Maintenance Reserve Expense	(62,471)	(140,680)	(178,040)	(209,170)	(213,353)
Emergency Reserve Revenue	21,282	21,432	20,000	20,000	20,400
Emergency Reserve Expense	-	-	-	-	-
Capital Reserve Revenue	181,265	146,170	160,000	160,000	163,200
Capital Reserve Expense	(57,125)	-	(220,000)	(310,000)	(316,200)
Change in Net Assets	135,080	88,559	(138,040)	(222,101)	(226,602)
Rate Revenue					
Revenue Requirements:					
Operating Expense	1,143,343	1,228,041	1,237,630	1,351,980	1,385,780
Non-Operating	-	-	-	-	-
Major Maintenance	54,734	61,637	80,000	120,000	122,400
Emergency Maintenance	21,282	21,432	20,000	20,000	20,400
Capital	181,265	146,170	160,000	160,000	163,200
Total Revenue Requirements	1,400,625	1,457,280	1,497,630	1,651,980	1,691,780
Non-Rate Revenue	(527,460)	(73,321)	(51,590)	(76,710)	(78,628)
Rate Required Revenue	873,165	1,383,959	1,446,040	1,575,270	1,613,152
O&M Non-Rate Revenue:					
Non-Rate Revenue	(527,460)	(73,321)	(51,590)	(76,710)	(78,628)
Non-Rate Revenue Non-Operating	-	-	-	-	-

FUND 592: WATER AND SEWER

GL NUMBER	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
Non-Rate Revenue Major Maint	-	-	-	-	-
Non-Rate Revenue Emergency	-	-	-	-	-
Non-Rate Revenue Capital	500,000	-	-	-	-
Total O&M Non-Rate Revenue	(27,460)	(73,321)	(51,590)	(76,710)	(78,628)
Revenue Requirements:					
Sewage Treatment	898,285	967,507	983,280	1,098,030	1,125,481
Water Purchases	-	-	-	-	-
Operating Expense	245,057	260,534	254,350	253,950	260,299
Non-Operating	-	-	-	-	-
Major Maintenance	54,734	61,637	80,000	120,000	122,400
Emergency Maintenance	21,282	21,432	20,000	20,000	20,400
Capital	181,265	146,170	160,000	160,000	163,200
Total Revenue Requirements	1,400,625	1,457,280	1,497,630	1,651,980	1,691,780
Non-Rate Revenue	(527,460)	(73,321)	(51,590)	(76,710)	(78,628)
Rate Required Revenue	873,165	1,383,959	1,446,040	1,728,690	1,770,407

FUND 592: WATER AND SEWER

GL NUMBER	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
WATER OPERATIONS & MAINTENANCE					
Operating Revenues					
Operating Rate Revenue	1,301,037	1,398,650	1,456,500	1,459,270	1,488,455
Operating Non-Rate Revenue	69,448	113,557	66,720	120,570	122,981
City Revenue Requirement	33,247	37,472	38,221	38,986	39,766
Operating Revenues	1,403,732	1,549,679	1,561,441	1,618,826	1,651,202
Operating Expenses					
Water Purchases	888,772	954,046	983,680	1,020,260	1,045,767
Water Maintenance Unit	310,894	236,901	316,330	333,800	342,145
Water Systems Engineering	40,808	37,210	50,250	58,490	59,952
Pump Maintenance Unit	19,011	14,352	21,870	24,960	25,584
Systems Control Unit	1,648	2,405	1,840	2,730	2,798
Plan Review and Permitting	16,470	2,296	9,350	3,760	3,854
Inspection	-	-	-	-	-
Laboratory	-	-	-	-	-
Mapping Unit	7,914	1,118	15,760	8,200	8,405
Miss Dig	18,410	14,493	16,400	15,910	16,308
Billing Services Unit	24,973	27,858	28,470	32,590	33,405
General and Administrative	73,602	73,335	79,270	79,140	81,119
City Operations	33,247	37,472	38,221	38,986	39,961
Total Operating Expenses	1,435,748	1,401,487	1,561,441	1,618,826	1,659,297
Net Income	(32,016)	148,193	-	-	(8,094)
Reserves					
Non-Operating Revenue	-	-	-	-	-
Non-Operating Expense	-	-	-	-	-
Major Maintenance Reserve Revenue	257,902	257,542	257,900	257,900	263,058
Major Maintenance Reserve Expense	(114,190)	(71,206)	(219,810)	(232,600)	(237,252)
Emergency Reserve Revenue	-	-	-	-	-
Emergency Reserve Expense	-	-	-	-	-
Capital Reserve Revenue	345,656	324,430	450,000	325,000	331,500
Capital Reserve Expense	-	(11,440)	(7,420)	(3,090)	(3,152)
Change in Net Assets	457,352	499,326	480,670	347,210	354,154
Rate Revenue					
Revenue Requirements:					
Operating Expense	1,392,469	1,364,015	1,523,220	1,579,840	1,619,336
Non-Operating	-	-	-	-	-
Major Maintenance	257,902	257,542	257,900	257,900	264,348
Emergency Maintenance	-	-	-	-	-
Capital	345,656	324,430	325,000	325,000	333,125
Total Revenue Requirements	1,996,028	1,945,987	2,106,120	2,162,740	2,216,809
Non-Rate Revenue	(69,448)	(113,557)	(66,720)	(120,570)	(122,981)
Rate Required Revenue	1,926,580	1,832,430	2,039,400	2,042,170	2,093,827
O&M Non-Rate Revenue:					
Non-Rate Revenue	(69,448)	(113,557)	(66,720)	(120,570)	(122,981)
Non-Rate Revenue Major Maint	-	-	-	-	
Total O&M Non-Rate Revenue	(69,448)	(113,557)	(66,720)	(120,570)	(122,981)

FUND 592: WATER AND SEWER

GL NUMBER	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
Revenue Requirements:					
Water Purchases	888,772	954,046	983,680	1,020,260	1,045,767
Operating Expense	513,729	409,969	577,761	598,566	613,530
Non-Operating	-	-	-	-	
Major Maintenance	257,902	257,542	257,900	257,900	263,058
Emergency Maintenance	-	-	-	-	
Capital	350,000	324,430	325,000	325,000	333,125
Total Revenue Requirements	2,010,404	1,945,987	2,144,341	2,201,726	2,255,480
Non-Rate Revenue	(69,448)	(113,557)	(66,720)	(120,570)	(122,981)
Rate Required Revenue	1,940,956	1,832,430	2,077,621	2,081,156	2,132,498

FUND 590: REFUSE

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

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

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

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

Description	Quarterly Fee	Annual Fee
Curbside Pickup	$48.98	$195.92
Recycling	$4.91	$19.64
Administrative Service	$1.89	$7.56
Total Cost Per Customer	**$55.79**	**$223.12**

FUND 570: REFUSE

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
REVENUES						
570-000-636-000	USER FEES - SOLID WASTE	377,141	421,880	448,816	475,000	494,000
TOTAL ESTIMATED REVENUES		**377,141**	**421,880**	**448,816**	**475,000**	**494,000**
APPROPRIATIONS						
570-528-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	9,788	10,150	22,000	29,880	30,508
570-528-812-000	PROFESSIONAL SERVICES - AUDIT	2,103	2,454	-	-	-
570-528-827-000	REFUSE, RECYCLING & WASTE SERVICES	361,419	400,261	418,674	435,421	457,192
570-528-956-000	INTRAGOVERNMENTAL SERVICES EXPENSE	10,121	-	-	-	-
570-528-995-101	TRANSFER OUT TO GENERAL FUND	-	-	-	-	-
TOTAL APPROPRIATIONS		**383,431**	**412,865**	**440,674**	**465,301**	**487,700**
NET OF REVENUES/APPROPRIATIONS - FUND 570		**(6,290)**	**9,015**	**8,142**	**9,699**	**6,300**
BEGINNING FUND BALANCE		**81,301**	**75,011**	**84,026**	**92,168**	**101,867**
ENDING FUND BALANCE		**75,011**	**84,026**	**92,168**	**101,867**	**108,167**

COMPONENT UNITS

FUND 494:
DOWNTOWN DEVELOPMENT AUTHORITY

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

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

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

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

FUND 248: DOWNTOWN DEVELOPMENT FUND

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2027-28 FORECAST BUDGET
REVENUES						
248-000-402-000	CURRENT REAL PROPERTY TAXES	952,828	1,063,035	1,000,000	1,100,284	1,111,287
248-000-412-000	DELINQUENT PERSONAL PROPERTY TAXES	1,657	12,467	6,355	-	-
248-000-572-000	STATE GRANTS - GENERAL	-	-	5,704	-	-
248-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	7,165	3,687	6,000	11,000	11,000
248-000-576-000	STATE GRANTS - DEVELOPMENT	-	-	-	-	-
248-000-665-000	INTEREST	98,074	110,218	90,000	95,000	90,000
248-000-687-000	REFUNDS	-	-	25,000	-	-
248-000-698-000	BOND & INSURANCE RECOVERIES	-	-	-	-	-
TOTAL ESTIMATED REVENUES		**1,059,724**	**1,189,407**	**1,133,059**	**1,206,284**	**1,212,287**
APPROPRIATIONS						
248-729-730-000	POSTAGE	-	583	-	-	-
248-729-785-000	MINOR MACH. & EQUIPMENT PURCHASE	-	-	7,500	5,000	5,000
248-729-812-000	PROFESSIONAL SERVICES - AUDIT	7,362	7,712	8,100	9,752	10,902
248-729-816-000	PROFESSIONAL SERVICE - FINANCE	36	42	45	48	55
248-729-820-000	PROFESSIONAL SERVICES - ENGINEERING	441	81,221	50,000	108,000	50,000
248-729-880-000	COMMUNITY EVENTS	3,573	4,548	6,000	30,000	30,000
248-729-900-000	PRINTING & PUBLISHING	488	-	500	500	500
248-729-921-000	ELECTRIC SERVICE	4,897	5,229	6,000	6,200	6,700
248-729-930-000	REPAIR & MAINT. - INFRASTRUCTURE	-	-	1,000	1,000	1,000
248-729-931-000	REPAIR & MAINT.- GROUNDS	-	-	-	1,500	1,500
248-729-933-000	REPAIR & MAINT. - EQUIPMENT	12	153	1,000	1,000	1,000
248-729-934-000	REPAIR & MAINT. - BUILDING & FACILITIES	-	3,500	-	-	-
248-729-937-000	SOFTWARE MAINTENANCE	68	342	19,500	26,000	27,000
248-729-956-000	I/GT SERVICES EXPENSE	80,218	55,655	68,993	65,655	65,655
248-729-956-002	I/GT SERVICES EXPENSE TREAS	24,000	20,419	22,625	23,421	23,421
248-729-956-003	I/GT SERVICES EXPENSE DPW	86,000	92,654	54,665	55,865	55,865
248-729-956-004	I/GT SERVICES EXPENSE PD	200,000	141,912	107,216	110,714	110,714
248-729-956-005	I/GT SERVICES EXPENSE FIRE	52,000	92,251	79,382	82,880	82,880
248-729-967-000	PROJECT EXPENSES - NOT CAPITAL	-	-	4,000	4,000	4,000
248-900-971-000	CAPITAL - EQUIPMENT	14,100	-	-	-	-
248-900-972-000	CAPITAL-LAND/ROW ACQUISITION	-	-	426,205	15,000	-
248-900-973-000	CAPITAL - BIKE LANES, SIDEWALKS & PATHS	-	55,546	50,000	30,000	25,000
248-900-974-000	CAPITAL - PROPERTY IMPROVEMENTS	66,003	195,992	10,000	10,000	10,000
248-900-977-000	CAPITAL - GENERAL	-	-	20,000	15,000	15,000
248-900-988-000	CAPITAL - STORMWATER	-	-	-	10,000	-
TOTAL APPROPRIATIONS		**539,198**	**757,759**	**942,731**	**611,535**	**526,192**
NET OF REVENUES/APPROPRIATIONS - FUND 248		**520,526**	**431,648**	**190,328**	**594,749**	**686,095**
BEGINNING FUND BALANCE		**1,737,202**	**2,257,728**	**2,689,376**	**2,879,704**	**3,474,453**
ENDING FUND BALANCE		**2,257,728**	**2,689,376**	**2,879,704**	**3,474,453**	**4,160,548**

FUND 271: LIBRARY

City of Walled Lake, Michigan
Fiscal Year 2027 and 2028 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.

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 and Children’s Librarian.

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.

FUND 271: WALLED LAKE CITY LIBRARY

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2026-28 FORECAST BUDGET
REVENUES						
271-000-402-000	CURRENT REAL PROPERTY TAXES	431,213	456,519	500,000	530,000	535,300
271-000-412-000	DELINQUENT PERSONAL PROPERTY TAXES	1,910	723	790	-	-
271-000-432-001	PILOT - WALLED LAKE VILLA	1,678	1,726	1,600	1,600	1,600
271-000-502-000	FEDERAL GRANTS - GENERAL	-	-	-	-	-
271-000-568-000	STATE GRANTS - LIBRARY AID	8,999	7,877	7,500	7,500	7,500
271-000-569-000	STATE GRANT-RETIREMENT CONTRIBUTION	158,017	-	-	-	-
271-000-573-000	LOCAL COMMUNITY STABILIZATION SHARE	3,208	5,005	2,836	2,700	3,000
271-000-656-000	TRAFFIC VIOLATION FINES (PENAL)	9,959	10,805	9,500	9,500	10,000
271-000-659-000	FINES - LIBRARY	2,001	2,087	1,271	1,000	1,000
271-000-665-000	INTEREST	5,789	14,569	12,000	13,000	14,500
271-000-674-000	DONATIONS	2,213	1,675	1,922	-	-
271-000-687-000	REFUNDS / REBATES	358	-	-	-	-
TOTAL ESTIMATED REVENUES		**625,345**	**500,986**	**537,419**	**565,300**	**572,900**
APPROPRIATIONS						
PERSONNEL						
271-790-703-000	DEPT. HEAD / DIRECTOR	67,024	69,821	72,280	75,000	76,500
271-790-703-001	DEPUTY DEPT. HEAD / DIRECTOR	45,641	49,384	46,000	50,000	51,000
271-790-704-000	FULL TIME WAGES	-	-	48,000	48,000	49,500
271-790-705-000	PART TIME WAGES	73,371	69,042	60,000	60,000	64,890
271-790-709-000	PERSONNEL ALLOCATION	-	-	-	-	-
271-790-710-000	FICA	14,625	14,711	20,000	20,800	21,632
271-790-711-000	HEALTH INSURANCE	5,883	6,685	20,000	21,600	23,328
271-790-711-050	EMPLOYEE HEALTH INSURANCE CONTRIBUTION	-	-	(2,700)	-	(2,900)
271-790-712-000	EMPLOYER HEALTH PLAN CONTRIBUTIONS (HSA)	1,750	1,750	6,500	6,500	6,500
271-790-713-001	ESTA P/T EMPLOYEE LEAVE	-	68	2,000	2,000	2,000
271-790-716-000	ACCRUED LEAVE PAYOUT	-	-	-	-	-
271-790-717-000	ALLOWANCES & STIPENDS	6,540	6,126	7,500	7,500	7,500
271-790-718-000	LIFE INSURANCE	1,567	1,680	2,200	2,500	2,500
271-790-719-000	RETIREMENT CONTRIBUTIONS	162,415	4,083	5,000	4,500	6,000
271-790-723-000	WORKER'S COMPENSATION INSURANCE	291	482	1,500	1,500	1,500
271-790-845-000	RETIREMENT PLAN LIABILITY PAYMENTS	7	73	528	1,000	1,000
271-790-876-000	OPEB LIABILITY PAYMENT	3,000	3,000	3,000	3,000	3,200
271-790-806-000	MEMBERSHIPS, DUES & SUBSCRIPTIONS	770	1,120	2,500	2,500	2,500
271-790-955-000	TRAINING & CONFERENCES	2,151	3,947	5,000	4,000	4,000
		385,035	231,972	299,308	310,400	320,650
OPERATIONS						
271-790-727-000	OFFICE SUPPLIES	2,586	1,230	3,000	2,500	2,500
271-790-728-000	OPERATING SUPPLIES & MATERIALS	11,122	11,056	15,000	12,500	12,500
271-790-730-000	POSTAGE	3,290	1,282	5,000	4,000	4,000
271-790-737-000	PROGRAM EXPENSES	8,500	9,947	10,000	12,000	10,000
271-790-823-000	INSURANCES	6,439	9,273	12,600	13,000	13,000
271-790-869-000	MILEAGE AND TRANSPORTATION EXPENSES	1,474	-	1,200	1,000	1,000

FUND 271: WALLED LAKE CITY LIBRARY

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 ADOPTED BUDGET	2026-28 FORECAST BUDGET
271-790-880-000	COMMUNITY EVENTS	-	3,898	-	-	-
271-790-900-000	PRINTING & PUBLISHING	4,007	4,768	6,000	4,850	5,000
271-790-920-000	TELEPHONE/INTERNET SERVICE	2,983	3,167	3,200	3,200	3,300
271-790-921-000	ELECTRIC SERVICE	2,982	2,196	3,500	3,500	3,500
271-790-922-000	NATURAL GAS SERVICE	860	966	1,200	1,200	1,200
271-790-923-000	WATER SERVICE	1,696	3,152	3,000	3,000	3,000
271-790-965-000	SERVICE CHARGES, PENALTIES & LATE FEES	-	-	-	-	-
		45,939	50,935	63,700	60,750	59,000
LEGAL AND PROFESSIONAL						
271-790-812-000	PROFESSIONAL SERVICES - AUDIT	2,103	2,454	3,600	4,240	4,740
271-790-817-000	PROFESSIONAL SERVICES - PLANNING	-	-	-	8,000	-
		2,103	2,454	3,600	12,240	4,740
BUILDING AND GROUNDS						
271-790-780-000	COMPUTER & RELATED HARWARE PURCHASES	871	810	25,000	1,500	1,800
271-790-782-000	FURNISHING & FIXTURES	-	-	-	15,000	-
271-790-785-000	MINOR MACH. & EQUIPMENT PURCHASE	30	128	-	-	-
271-790-932-000	MAINTENANCE AGREEMENTS - HVAC	-	940	1,500	1,500	1,500
271-790-933-000	REPAIR & MAINT. - EQUIPMENT	50	88	715	1,000	1,000
271-790-934-000	REPAIR & MAINT. - BUILDINGS & FACILITIES	567	185	1,500	1,000	1,000
271-790-936-000	COMPUTER MAINTRNANCE	35,122	34,541	40,000	42,000	43,000
271-790-937-000	SOFTWARE MAINTENANCE	2,199	2,028	5,000	3,500	3,800
271-790-941-000	RENTALS & LEASES - OFFICE EQUIPMENT	2,845	3,449	4,000	4,000	4,000
		41,684	42,169	77,715	69,500	56,100
PRINTED AND NON-PRINTED MATERIALS						
271-790-783-000	LIBRARY MEDIA	48,741	61,239	75,000	72,000	72,000
271-790-831-000	PROFESSIONAL SERVICES - (TLN)	3,617	3,495	4,500	4,000	4,000
		52,358	64,734	79,500	76,000	76,000
INTER-FUND CITY CHARGES						
271-790-956-000	I/GT SERVICES EXPENSE	30,000	30,000	34,875	34,875	36,900
		30,000	30,000	34,875	34,875	36,900
CAPITAL						
271-900-780-000	COMPUTER & RELATED HARWARE PURCHASES	-	-	-	-	-
271-900-782-000	FURNISHINGS AND FIXTURES	154,752	8,975	20,000	-	-
		154,752	8,975	20,000	-	-
TOTAL APPROPRIATIONS		**711,871**	**431,239**	**578,698**	**563,765**	**553,390**
NET OF REVENUES/APPROPRIATIONS - FUND 271		**(86,526)**	**69,747**	**(41,279)**	**1,535**	**19,510**
BEGINNING FUND BALANCE		**390,916**	**304,390**	**374,137**	**332,858**	**334,393**
ENDING FUND BALANCE		**304,390**	**374,137**	**332,858**	**334,393**	**353,903**

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 2027 is included in the section.

FUND 401: DEBT SERVICE

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

City of Walled Lake has no new debt

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

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

FUND 301: DEBT SERVICE

GL NUMBER	DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 PROJECTED BUDGET	2026-27 PROPOSED BUDGET	2027-28 FORECAST BUDGET
REVENUES						
301-000-699-203	TRANSFER IN - LOCAL ROADS	105,250	-	-		
301-000-699-591	TRANSFER IN - WATER & SEWER FUND	-	-	-		
TOTAL ESTIMATED REVENUES		**105,250**	**-**	**-**	**-**	**-**
APPROPRIATIONS						
301-218-965-000	CHARGES, PENALTIES & LATE FEES	250	-	-		
301-218-991-006	PRIN 2002 - DPW BLDG	-	-	-		
301-218-991-007	PRIN 2009 - LOCAL ROADS	100,000	-	-		
301-218-993-006	INTEREST 2002 BLDG AUTH	-	-	-		
301-218-993-007	INTEREST 2009 LOCAL RDS	5,000	-	-		
TOTAL APPROPRIATIONS		**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 2027 and 2028 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:

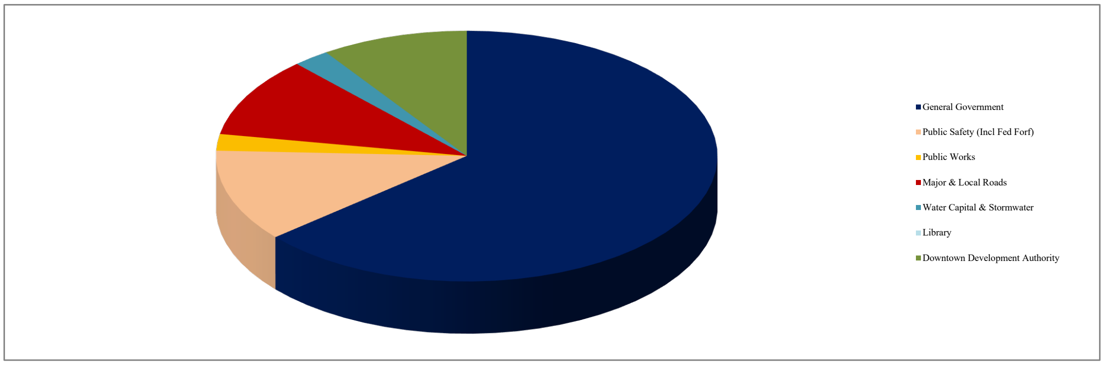
Machinery and Equipment	$ 5,000
Buildings and Building Improvements, Renovations or Replacement	$15,000
Water Infrastructure Improvements, Renovations or Replacement	$15,000
Road Improvements, Renovations or Replacement	$15,000
Improvements other than Buildings, Roads or Water Infrastructure	$10,000

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.

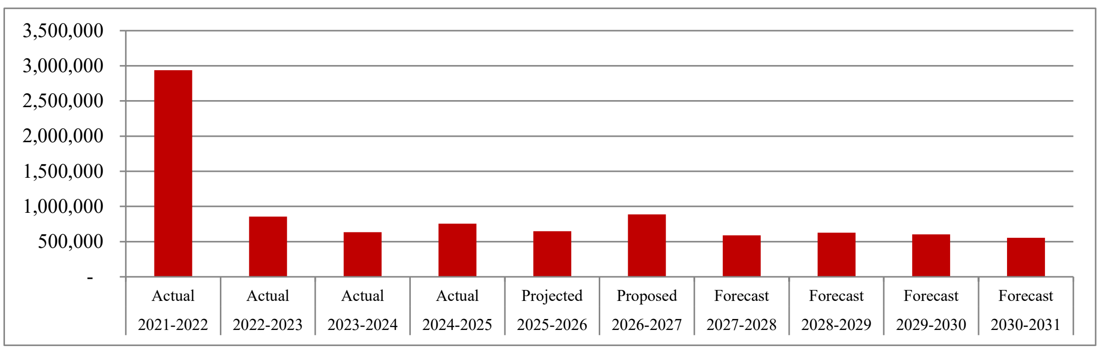
Water infrastructure long term plan is not included in this budget document.

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.

MAJOR CAPITAL IMPROVEMENT SUMMARY BY CATEGORY & YEAR



Capital Improvement Category		FY 2026-2027 Appropriation	Percent of Total
General Government	$	537,500	63.8%
Public Safety (Incl Fed Forf)		100,000	11.9%
Public Works		18,000	2.1%
Major & Local Roads		87,000	10.3%
Water Capital & Stormwater		20,000	2.4%
Library		-	0.0%
Downtown Development Authority		80,000	9.5%
	$	842,500	100.0%



Fiscal Year		Budget
2016-2017	Actual	610,926
2017-2018	Actual	1,542,451
2018-2019	Actual	1,424,821
2019-2020	Actual	625,845
2020-2021	Actual	3,272,112
2021-2022	Actual	2,936,428
2022-2023	Actual	855,280
2023-2024	Actual	635,908
2024-2025	Actual	755,250
2025-2026	Projected	648,000
2026-2027	Proposed	887,500
2027-2028	Forecast	588,000
2028-2029	Forecast	627,000
2029-2030	Forecast	602,000
2030-2031	Forecast	556,000

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

CAPITAL IMPROVEMENT PLAN

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

Description	Reason	Objective	Dept	Funding	Actual 2023-2024	Actual 2024-2025	Projected 2025-2026	Budget 2026-2027	Forecast 2027-2028	Forecast 2028-2029	Forecast 2029-2030	Forecast 2030-2031	Total
LAND IMPROVEMENTS (989 000)													
Parks	B	Multiple Projects	DPW	Gen Fund	-		-				12,000	12,000	**274,000**
Cemetary Roads	B	Replace cracking roads	DPW	Gen Fund	100,000								**100,000**
Campus Parking Lot seal & stripe	B	Maintenance to uphold parking lot	Gen Govt	Gen Fund			22,000			30,000			**52,000**
Public Safety Campus	B & C	Trailhead / Memorial & Public Safety Training Center	Public Safety	Drug Forfeiture/ DDA/Gen Fund	-								**1,914,248**
													-
MAJOR COMPUTER/SOFTWARE PURCHASE (780 000)													
Audio Room	B	Record Council meetings	Gen Govt	Gen Fund	40,908								**40,908**
Server	A	ReplaceEOL server	Gen Govt	Gen Fund	21,000						28,000		**49,000**
MACHINERY AND EQUIPMENT (971 000)													
Boiler	A	Public Safety replacement equipment & control panel	Police	General		45,000							**45,000**
Police vehicle in-car cameras	A	Update in-car cameras	Police	Police/Drug Forfeiture				-	45,000	45,000			**90,000**
Zero-turn mower	A	Replace 2005 & 2007 zero-turn mower in order to maintain City-owned greenways and parks	Roads	Gen Fund	-	15,000							**15,000**
Landscaping trailer	A	Replace current trailer that transports mowers	DPW	Gen Fund	-			-	18,000				**18,000**
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	-			45,000					**45,000**
One-ton dump/plow truck (3 total. 12 year life)	A	Dump/plow one ton truck in order to maintain road clearing and maintainance	Roads	Gen Fund			115,000						**225,000**
A/C Fire Unit	A	2002 unit end of life	Fire	Gen Fund		5,250							**5,250**
Power Load Stretcher	A	Fire Equipment	Fire	Gen Fund/Grant	24,000								**24,000**
VEHICLE PURCHASE (976 000)													
ATV	A	Reduce Maintenance Costs	Police	Gen Fund									**-**
Patrol Boat	A	Reduce Maintenance Costs	Police	Gen Fund							25,000		**25,000**
Police Patrol Vehicle	A	Reduce Maintenance Costs	Police	Gen Fund	55,000	55,000	180,000	62,500	125,000	132,000	132,000	144,000	**885,500**
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			-	-	-	-			**565,000**
Ambulance	A	Transport patients. 8 year life	Fire	Gen Fund				300,000					**300,000**
Pick-up truck	A	DPW for routine driving	DPW	Gen Fund			-	40,000					**74,609**
BUILDING ADDITIONS/IMPROVMENTS (782 000) (974 000)													
Library Renovation	B	Renovations	Library	Library	175,000		20,000						**195,000**
Fire Dept Garage filtration upgrade	B	Garage filtration upgrade to replace hoses	Fire	Gen Fund			36,000						**36,000**
Building Improvements	B	Renovations as needed	Gen	Gen Fund						15,000			**15,000**
WATER & STORMWATER INFRASTRUCTURE (989 000)													
Sanitary	B		Water	Water	-	-	-	20,000					**20,000**
MOTORIZED/NON MOTORIZED CONSTRUCTION (978 000)													
Decker Rd	B	Rehabilitate from Maple to 14 Mile	DDA	DDA/Grant									**788,500**
E. Walled Lake Dr. sidewalk improvements	B	Repair sidewalk Phase 1	DDA	DDA/Gen Fund			-						**-**
Major Roads	B	Major Road Projects	Roads	Roads	-	175,000	-	120,000	100,000	130,000	130,000	100,000	**1,245,000**
Local Roads	B	Local Road Projects	Roads	Roads	120,000	300,000	175,000	200,000	200,000	175,000	175,000	200,000	**2,308,364**
NEIGHBORHOODS													
Road, Water and Stormwater Infrastructure			Gen/Water	Roads/Water/Gen	-	-	-	-	-	-	-		**1,140,176**
CONTINGENCY (971 000)													
Police	A	Purchase assets as needed from forfeiture sharing, & other	FedFor	Forfeiture	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	**1,183,654**
TOTAL CAPITAL EXPENDITURES					**635,908**	**755,250**	**648,000**	**887,500**	**588,000**	**627,000**	**602,000**	**556,000**	**12,363,478**

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

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

MINOR ASSET PURCHASE PLAN
Reason Key: A=Replacement due to Obsolescense B=Upgrade C= New

Item Description	Reason	Dept	Projected 2025-2026	Budget 2026-2027	Forecast 2027-2028	Forecast 2028-2029	Forecast 2029-2030	Forecast 2029-2031
MACHINERY & EQUIPMENT (980 000)			**10,000**	**10,000**	**10,000**		**10,000**	**3,000**
Chainsaw	C	DPW	1,500	1,500	1,500	1,500	1,500	1,500
Weedwhips/ Leaf Collection	A	DPW	1,500	1,500	1,500	1,500	1,500	1,500
800 MHz Radios	C	Fire	-	-	-	-	-	-
Saw(s)	A	Fire	-	-	-	-	-	-
Large Diameter Hose	A	Fire	-	-	-	-	-	-
Nozzle	A	Fire	-	-	-	-	-	-
Portable Radios	C	Fire	-	-	-	-	-	-
Training Room Projector	A	Fire	-	-	-	-	-	-
AED Difibulator	A	Fire	-	-	-	-	-	-
AED Difibulator	A	Police	-	-	-	-	-	-
Other		Various	7,000	7,000	7,000	-	7,000	-
Radio	A	Police	-	-	-	-	-	-
WEAPONS & PROTECTIVE GEAR (983 000)			**6,500**	**6,000**	**5,500**	**6,000**	**6,000**	**6,000**
Weapons - Misc	A	Police	1,500	1,000	1,000	1,500	1,500	1,500
Taser	A	Police	2,000	2,000	1,500	1,500	1,500	1,500
Duty Pistols	A	Police	2,000	2,000	2,000	2,000	2,000	2,000
Body Armor	A	Police	1,000	1,000	1,000	1,000	1,000	1,000
Turnout (Bunker) Gear	A	Fire	-	-	-	-	-	-
COMPUTER PURCHASES (980 001)			**12,600**	**6,400**	**6,400**	**6,400**	**6,400**	**6,400**
IPADS	A	Fire	800	800	800	800	800	800
IPADS	A	Police	1,000	1,000	1,000	1,000	1,000	1,000
Desktop Computer	A	Fire	1,800	-	-	-	-	-
Desktop Computer	A	General Gov	2,000	1,800	1,800	1,800	1,800	1,800
Desktop Computer	A	Police	2,000	1,800	1,800	1,800	1,800	1,800
Desktop Computer	A	Library	4,000	-	-	-	-	-
Printer	A	Various	1,000	1,000	1,000	1,000	1,000	1,000
Other		Various	-	-	-	-	-	-
CONTINGENCY (720 000)			**15,000**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**
Contingency	A	General	10,000	10,000	10,000	10,000	10,000	10,000
Contingency	A	Fire	-	-	-	-	-	-
Contingency	A	Police	-	-	-	-	-	-
Contingency	A	DPW	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL MINOR ASSET EXPENDITURES			**44,100**	**37,400**	**36,900**	**27,400**	**37,400**	**30,400**

Reason Key: A=Replacement due to Obsolescense 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 EQUVALENT POSITION SUMMARY

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

	Actual FY23	Actual FY24	Estimated FY25	Budget FY26	Forecast FY27
CITY ADMINISTRATION					
City Manager					
City Manager	1.00	1.00	1.00	1.00	1.00
Asst City Manager	2.00	1.00	0.50	0.25	0.25
Assistant	0.00	0.00	0.00	0.00	0.00
Total	3.00	2.00	1.50	1.25	1.25
Attorney					
City Attorney	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00
Clerk					
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
Treasurer					
City Treasurer					
Deputy Treasurer	0.00	0.00	0.00	0.25	0.25
Interns	0.00	0.00	0.00	0.00	0.00
Total	-	-	-	0.25	0.25
PUBLIC SERVICES					
Finance					
Finance Director	1.00	1.00	0.50	0.25	0.25
Total	1.00	1.00	0.50	0.25	0.25
General Services					
Administrative Clerk	-	-	-	0.25	0.25
Interns	0.50	0.00	0.00	0.00	0.00
Total	0.50	-	-	0.25	0.25
Public Works					
Crew - FT	4.00	4.00	4.00	4.00	4.00
Crew - PT	0.80	0.80	0.25	0.75	0.75
Total	4.80	4.80	4.25	4.75	4.75

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

	Actual FY23	Actual FY24	Estimated FY25	Budget FY26	Forecast FY27
PUBLIC SAFETY					
Police					
Chief	1.00	1.00	1.00	1.00	1.00
Command Officers	1.00	1.00	1.00	1.00	1.00
Detective - FT	1.00	1.00	1.00	1.00	1.00
Task Force Officer -FT	1.00	1.00	1.00	1.00	1.00
Patrol Officers-FT	4.00	4.00	4.00	4.00	4.00
Officers - PT	5.50	5.50	6.20	6.20	6.20
Crossing Guards -PT	0.20	0.20	0.20	0.20	0.20
Administrative Staff	1.20	1.20	1.20	1.00	1.00
Total	14.90	14.90	15.60	15.40	15.40
Fire					
Chief -FT	1.00	0.00	0.50	0.50	0.50
Fire Marshall - FT	1.00	1.00	0.50	0.50	0.50
Captains - FT	2.00	1.50	1.00	1.00	1.00
Reserve FF - PT	4.50	4.50	4.75	4.75	4.75
On Call FF - PT	2.00	2.00	2.00	2.00	2.00
Total	10.50	9.00	8.75	8.75	8.75
Building & Planning					
Code Enforcement	0.55	0.45	0.45	0.45	0.45
Total	0.55	0.45	0.45	0.45	0.45
Total	-	-	-	-	
LIBRARY					
Director	1.00	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	1.00	1.00
Staff - FT	0.00	0.00	0.00	1.00	1.00
Staff -PT	1.55	1.75	1.83	0.85	0.85
Total	3.55	3.75	3.83	3.85	3.85
Total FTE	41.80	38.90	37.88	38.20	38.20
Percent Change from PY	-2%	-7%	-3%	1%	0%

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

DEPARTMENTAL DESCRIPTIONS

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

Legislative Function

• **City Council** - The City of Walled Lake City Council is composed of seven elected officials: one Mayor and six Council members elected at-large by the community. Walled Lake maintains a Council/City Manager form of government in which the City Manager oversees all staff and is responsible for the daily operations of the city. The Council's legislative powers are shared equally among all seven members, and no member may exclude or marginalize another from the legislative process. Regular meetings are scheduled for the first and third Tuesday of each month. Collectively, the Mayor and City Council are responsible for establishing legislative policy, adopting a budget, 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, and state boards and committees. All members have the duty to provide public leadership and communicate with their constituents and the citizens of Walled Lake regarding issues of concern.

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

Performance Description, Goals, and Objectives

Objectives
• Continue to provide legislative influence with citywide goals and objectives.

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

City Administration

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

Performance Description, Goals, and Objectives

Short-term Objectives

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

Long-term Objectives

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

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

Performance Description, Goals, and Objectives

Short-term Objectives

- Reduce turnaround time for reviewing contracts, ordinances, and legal opinions.

Long-term Objectives

- Ensure all city operations align with evolving laws and regulations through updated policies and ongoing legal oversight.

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

Short-term Objectives

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

Long-term Objectives

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

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

Performance Description, Goals, and Objectives

Short-term Objectives

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

Long-term Objectives

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

Public Safety

• Police Department - The city police department shall be responsible for maintaining the public peace and good order, as well as enforcing all ordinances and regulations of the city in addition to all laws of the state within the city. The police department also oversees the school crossing guard program.

• Fire Department – The Walled Lake Fire Department is a combination Department, staffed by full-time, paid-on-call members. The Fire Department responds to all fire, medical emergencies, hazardous material, and service incidents in Walled Lake. The Fire Department also participates with mutual aid requests from the surrounding communities.

• Building & Code Enforcement – The building and code enforcement are responsible for the safe construction and repair of buildings, plumbing, electrical and mechanical installations and for the proper enforcement of the city's code of ordinance. City administration works in partnership with other Departments throughout the City and County to assure seamless and efficient support for all projects toward the shared goal of a desirable, diverse, and attractive community.

Performance Description, Goals, and Objectives

Short-term Objectives
- Improve average emergency response times through optimized patrol deployment and dispatch coordination.
- Reduce turnout and response times through staffing adjustments and station readiness improvements.

Long-term Objectives
- Achieve sustained reductions in violent and property crime through data-driven policing strategies.
- Replace aging apparatus to improve operational readiness and safety.

Public Services

• **Department of Finance & Budget** – This department is charged with the duties of finance, budget and audit as prescribed by Chapter 8 of the city charter. The Finance Department provides high quality operational services including accounting, budgeting, debt administration, grant reporting, accounts receivable, payroll, accounts payable, and purchasing. The budget function provides financial planning, evaluation, forecasting and management examination skills in support of City daily operations. The Finance Department maintains the City's financial records in accordance with City Charter, State law, and generally accepted accounting principles (GAAP) by providing the highest quality, most competent and cost-effective accounting function. An annual comprehensive financial report is prepared each year in connection with the City's annual audit. The Finance Department also provides financial support for initiatives led by the City Manager's Office that promote fiscally responsible governance.

Performance Description, Goals, and Objectives

<u>Short-term Objectives</u>

- Deliver clear, timely financial reports and continue to provide access to budget information on website.

<u>Long-term Objectives</u>

- Maintain balanced budgets, build adequate fund balance, and continue to provide multi-year financial planning.
- Upgrade financial software to the cloud, automate processes, and improve data integration to increase efficiency and accuracy.

- **Department of Public Works** - DPW staff members are committed to responding to and efficiently fulfilling service requests while maintaining the high quality of service that City of Walled Lake residents expect. DPW's top priority is to provide a safe and healthy environment for the residents and business owners of the community. DPW staff maintain all of the city owned parks and cemetery.

Performance Description, Goals, and Objectives

<u>Short-term Objectives</u>

- 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.

<u>Long-term Objectives</u>

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

STATISTICAL INFORMATION

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

COMMUNITY PROFILE DATA

City of Walled Lake Profile Data

Census 2020 Population: 7,250
Area: 2.4 square miles

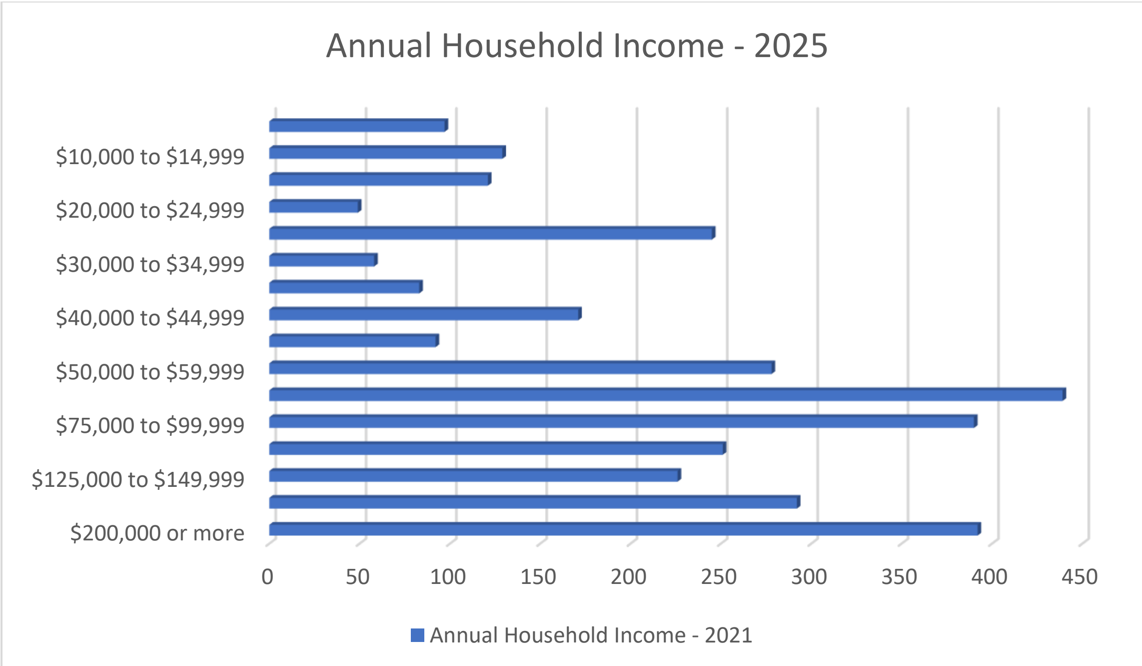
Population and Households	SEMCOG July 2025	SEMCOG 2050
Total Population	7,220	7,734
Group Quarters Population	8	8
Household Population	7,212	7,726
Housing Units	3,714	-
Households (Occupied Units)	3,597	3,816
Residential Vacancy Rate	3.2%	-
Average Household Size	2.01	2.02

Source: **U.S. Census Bureau**, **SEMCOG Population and Household Estimates**, and **SEMCOG 2045 Regional Development Forecast**

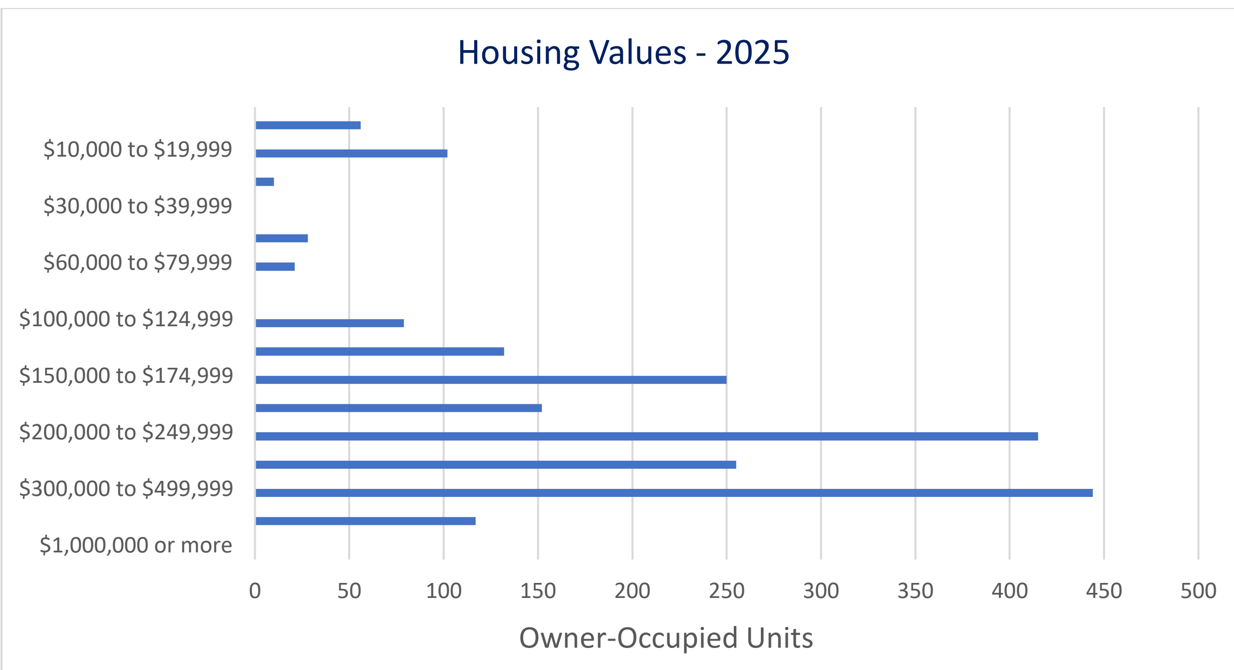
Housing Type	ACS 2024
Single Unit	1,403
Multi-Unit	1,990
Mobile Homes or Other	85
Total	3,478

Housing Tenure	ACS 2024
Owner occupied	2,061
Renter occupied	1,252
Vacant	165
Seasonal/migrant	0
Other vacant units	165
Total Housing Units	3,478

Source: **2020-2024 American Community Survey 5-Year Estimates**



Source: U.S. Census Bureau, 2020-2024 American Community Survey 5-Year Estimates



Source: U.S. Census Bureau, 2020-2024 American Community Survey 5-Year Estimates

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

BUDGETED FUNDS: Funds that are planned for certain uses. The budget document that is submitted for Council approval is composed of budgeted funds.

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.

COMPONENT UNIT: A governmental component unit is a legally separate organization for which the elected officials of the primary government are financially accountable.

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.

DEPRECIATION: that portion of the cost of a capital asset, used during the year to provide service.

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.

ESTIMATED REVENUE: the amount of projected revenue to be collected during the fiscal year.

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.

GAAP: abbreviation of Generally Accepted Accounting Principles.

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.

GFOA: acronym for Governmental Finance Officers Association. The purpose of the GFOA is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

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.

GREAT LAKES WATER AUTHORITY (GLWA): is a wholesale provider that supplies water to cities, townships, and counties and also manages regional wastewater collection and treatment to protect public health and prevent pollution from entering the Great Lakes.

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 mor than the rate of inflation.

INFLATION RATE MULTIPLIER (IRM): The Consumer Price Index (CPI) calculation as defined by the State of Michigan for purposes of the Headlee Amendment calculation.

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.

LIABILITIES: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future time.

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

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

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

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

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

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

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

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

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

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

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

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

PERSONNEL ALLOCATION: moving employe costs between funds or departments to ensure each fund pays its fair share of employee work. The fund that originally paid the employee transfers part of the cost.

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

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

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

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

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

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

RCOC: abbreviation for the *Road Commission for Oakland County*.

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

SEV: abbreviation for *State Equalized Value*.

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

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

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

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

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

TRANSFERS OUT: See Interfund Transfers.

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

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

WATER AND SEWER FUND: This enterprise fund is used to account for the provision of water and sewer services to the customer financed primarily by user charges.

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

WOTA: abbreviation for *West Oakland Transportation Authority.*