



MEMORANDUM

TO: MAYOR AND CITY COUNCIL
FROM: VICTOR CARDENAS, CITY MANAGER
SUBJECT: ANNUAL BUDGET RECONFIGURATION
DATE: APRIL 2, 2025

My goal for this correspondence is to provide advance notice of a change to the budget document that the **Council will receive on Monday, April 7th**. Staff has decided to streamline our budget process, enhance efficiency, and transition away from preparing our annual budget to meet the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award criteria. While the award (and its \$575 application fee) has historically provided a useful framework for budget development, we have found that its requirements have become increasingly cumbersome, time-consuming, and, in many cases, repetitive (such as fund definitions, budget terms, duplicate schedules, etc.). The previous format was not user-friendly to our average resident. The revised document will be easy to follow and less daunting for the residents of the City.

We aim to produce a high-quality, transparent, and informative budget document that meets the needs of our governing body, staff, and the public while optimizing resources. Under the previous approach, our budget document expanded to approximately 200 pages. Moving forward, we are refining and focusing the document to approximately 140 pages, ensuring that it remains comprehensive while also being more accessible and user-friendly. By maintaining key elements of transparency and accountability while eliminating redundancy, we will continue to uphold best financial practices without unnecessary administrative burdens. The revised document will have all the main components that prior annual budgets had and will abide by the requirements of the Michigan Uniform Budgeting and Accounting Act ([PA 2 of 1968](#))

We appreciate the dedication of the City's Finance and Community Relations teams in ensuring a smooth transition, and we remain committed to providing clear and compelling budget documentation. If you have any questions or concerns about this change, please don't hesitate to reach out.