



City of Walker

2025/2026 Fiscal Year Budget

Walker City Commission
Public Hearing
June 9, 2025

2025/2026 Budget Overview

- General Principles of the Budget:
 - Reflect the goals and priorities identified by the Walker City Commission.
 - Provide quality services and programs in the most efficient, valuable, and cost-effective manner possible.
- Revenues are overall conservative in nature, yet reflect reasonable amounts based on our understanding of current trends on our different revenue sources.
- Expenditures are based on prioritizing the two principals listed above.

2025/2026 Budget Overview

➤ Revenues (General Fund & Street Funds):

➤ Property Tax: The City's property tax millage rate remains at 1.336 mills (no change since 2000). The overall Taxable Value of properties in the City of Walker continues to increase as new construction remains strong and overall property values in West Michigan rise.

❖ FY 2025/2026 budget = \$2,100,000 (actual in FY 2024/2025 = \$2,043,000).

➤ Walker Income Tax: Walker income tax collections remain steady.

❖ FY 2025/2026 budget = \$16,000,000 (same as amended FY 2024/2025 budget).

➤ State Revenue Sharing and Act 51 Revenues from the State of Michigan: State revenue sources reflect the State's Revenue Projections from May 2025.

❖ FY 2025/2026 budget - State Revenue Sharing = \$2,874,000 (General Fund).

❖ FY 2025/2026 budget - Act 51 = \$4,815,000 (combined Major & Local Street Funds).

2025/2026 Budget Overview

➤ Expenditures (Personnel Related):

- 3.0% Cost of Living Adjustment (COLA).
- Addition of 1 full-time Information Technology (IT) position focused on cyber security.
- Addition of 1 full-time & 2 seasonal positions in Building & Grounds Dept.
- Budgeted for 44 FTE Police Officers and Detective Staff (excludes Command and Admin).
- Budgeted for 14 FTE Fire Suppression and Fire Inspection Staff (excludes Chief, DC and Admin).
- Increased hours for part-time Zoning Code Enforcement Staff in Community Development Dept.
- Addition of 1 full-time Laborer position in DPW.
- No additional pension or OPEB contributions are included in FY 2025/2026.

2025/2026 Budget Overview

➤ Expenditures (General Fund):

- Police Department
 - Axon camera/video/taser system (Year 2 of 5) = \$202,500.
 - Improvements to Police firing range = \$25,000.
- Fire Department
 - New turnout gear = \$35,000.
 - Tornado siren upgrades = \$35,000.
 - Extrication equipment for Engine #1 = \$65,000.

2025/2026 Budget Overview

➤ Expenditures (General Fund):

- Citywide Building Maintenance, Repairs & Improvements
 - Public safety buildings space needs study = \$25,000.
 - DPW truck bay garage floor repairs = \$150,000.
 - City buildings elevator upgrades = \$150,000.
 - HVAC upgrades - Citywide = \$200,000.
 - Parking lot repairs for various City properties = \$150,000.
 - Backup generator/switch gear for Public Safety Building = \$175,000.

2025/2026 Budget Overview

➤ Expenditures (General Fund):

- Parks
 - Park improvements as determined by Mobility/Infrastructure Committee = \$500,000.
 - Park maintenance & repairs = \$75,000.
 - Trail maintenance = \$50,000.
- Drains
 - Waldorf area drainage/retention pond design = \$50,000.
 - Various drain maintenance & repair items = \$150,000.

2025/2026 Budget Overview

➤ Expenditures (Street Funds):

- Major and Local road maintenance budget of \$1,300,000 for overlays.
 - \$700,000 for Major (includes section of Alpine Ave) and \$600,000 for Local.
- Citywide Road Improvement Projects = \$1,030,000.
 - Bristol Ave South of Three Mile (Design) = \$250,000.
 - Elmridge Turn Lane to Three Mile (Construction) = \$200,000.
 - Richmond/Wilson Center Turn Lane (Design) = \$150,000.
 - Traffic signal replacement - Alpine/Hillside (construction) = \$350,000.
 - Traffic signal replacement - Kinney/Three Mile (design) = \$80,000.
- Citywide Sidewalk Improvement Projects = \$500,000
 - Maplerow Avenue sidewalk construction (one side of road) = \$200,000.
 - Pedestrian refuge island construction (3 locations) = \$300,000.

2025/2026 Budget Overview

➤ Expenditures (Fleet Vehicles/Equipment):

- Replacement of multiple vehicles and equipment for DPW, Police, Fire = \$1,657,000.
 - Sweeper truck = \$400,000.
 - DPW vehicle replacements = \$265,000.
 - Vehicle for Engineering Department use = \$50,000.
 - Skid steer (DPW) = \$100,000.
 - Swap loader attachments = \$90,000.
 - Tractor for roadside mowing = \$230,000.
 - Trailer replacement (voting equipment trailer) = \$17,000.
 - Police cruiser replacements including equipment - 3 Chevy Tahoes - \$255,000.
 - Police Dept vehicle replacements - 2 vehicles = \$100,000.
 - Fire Dept vehicle replacements including equipment - 2 vehicles = \$150,000.

2025/2026 Budget Overview

➤ Expenditures (Walker Ice & Fitness Center - WIFC):

- Scoreboard replacement for WIFC ice arena = \$24,000.
- Flooring replacement for hockey locker rooms = \$60,000.
- New fitness equipment for WIFC = \$50,000.
- Dry sauna room repairs/improvements = \$17,000.
- Concession walk-in freezer/cooler repairs = \$16,800.
- Remodel former childcare room into offices = \$20,000.
- VAV & hot water system upgrades & controllers = \$46,800.
- Roof repairs & patching = \$75,000.
 - Paid using WIFC Capital Set Aside account.
- HVAC upgrades = \$180,000.
 - Paid using WIFC Capital Set Aside account.

2025/2026 Budget Overview

- Set Asides (saving for future “big ticket” items):
 - Add \$ 50,000 to Building Facilities Sinking Fund for a total of \$716,000 at 06/30/2026.
 - Add \$200,000 to Capital Equipment Fund Fire Truck Set Aside for a total of \$600,000 at 06/30/2026.
 - Add \$ 50,000 to WIFC Capital Improvement Set Aside for a total of \$69,000 at 06/30/2026.
 - Budgeted to use \$255,000 in FY 2025/2026 for roof repairs & chiller unit.
- Transfers From General Fund to Other Funds:
 - \$ 500,000 to Local Street Fund for operations and projects.
 - \$ 800,000 to Capital Equipment Fund for capital purchases and set aside.
 - \$ 350,000 to WIFC for operations and capital improvement reserve set side.
 - \$1,450,000 to Library Building Debt Retirement Fund for bond payment.

2025/2026 Budget Overview

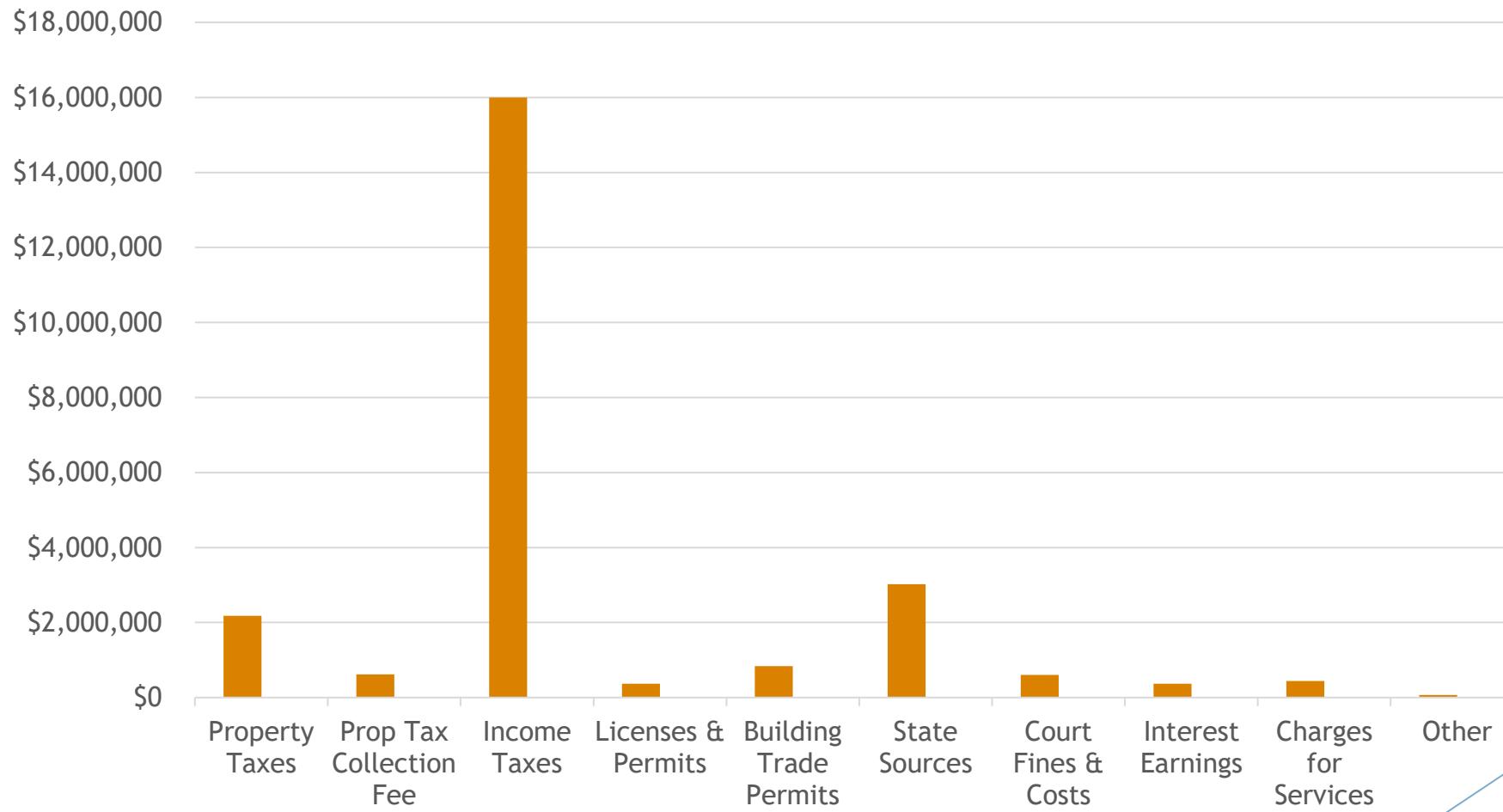
- Bond and Debt Payments:
 - The General Fund begins payments on the 20-year Library Bond in FY 2025/2026.
 - The FY 2025/2026 bond payment = \$1,459,500.
 - The DDA Fund has no bond debt.
 - The Capital Equipment Fund has no active loans related to equipment purchases.
- Library Building Construction Project:
 - The FY 2025/2026 budget includes \$20 million for construction costs.

2025/2026 Budget - General Fund

- ▶ The General Fund is the main fund of the City.
- ▶ The Fund's purpose is to account for all activities that are not required to be recorded in a different fund.
- ▶ The Fund's main revenue sources are:
 - ▶ Walker Income Tax = 65%
 - ▶ State Shared Revenue (portion of Michigan sales tax) = 12%
 - ▶ Property Tax = 9%

→The following graphs are a look at the General Fund's proposed 2025/2026 budget

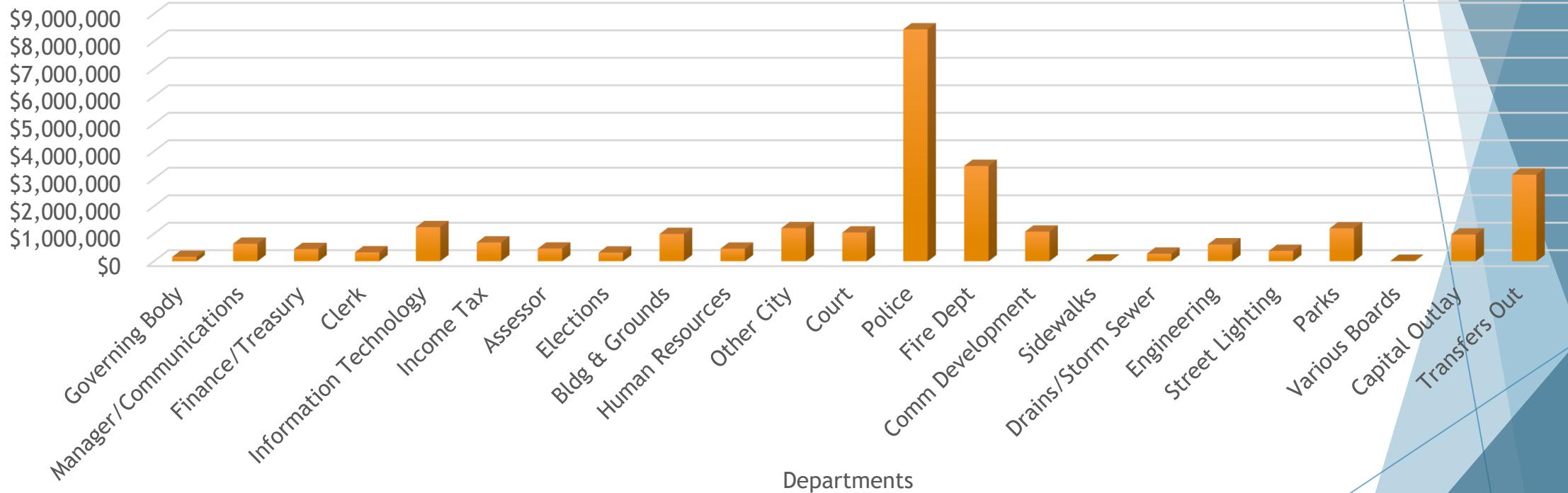
General Fund (Fund 101)
Fiscal Year 2025/2026 Budgeted Revenues
Total Budgeted Revenues = \$24,508,750



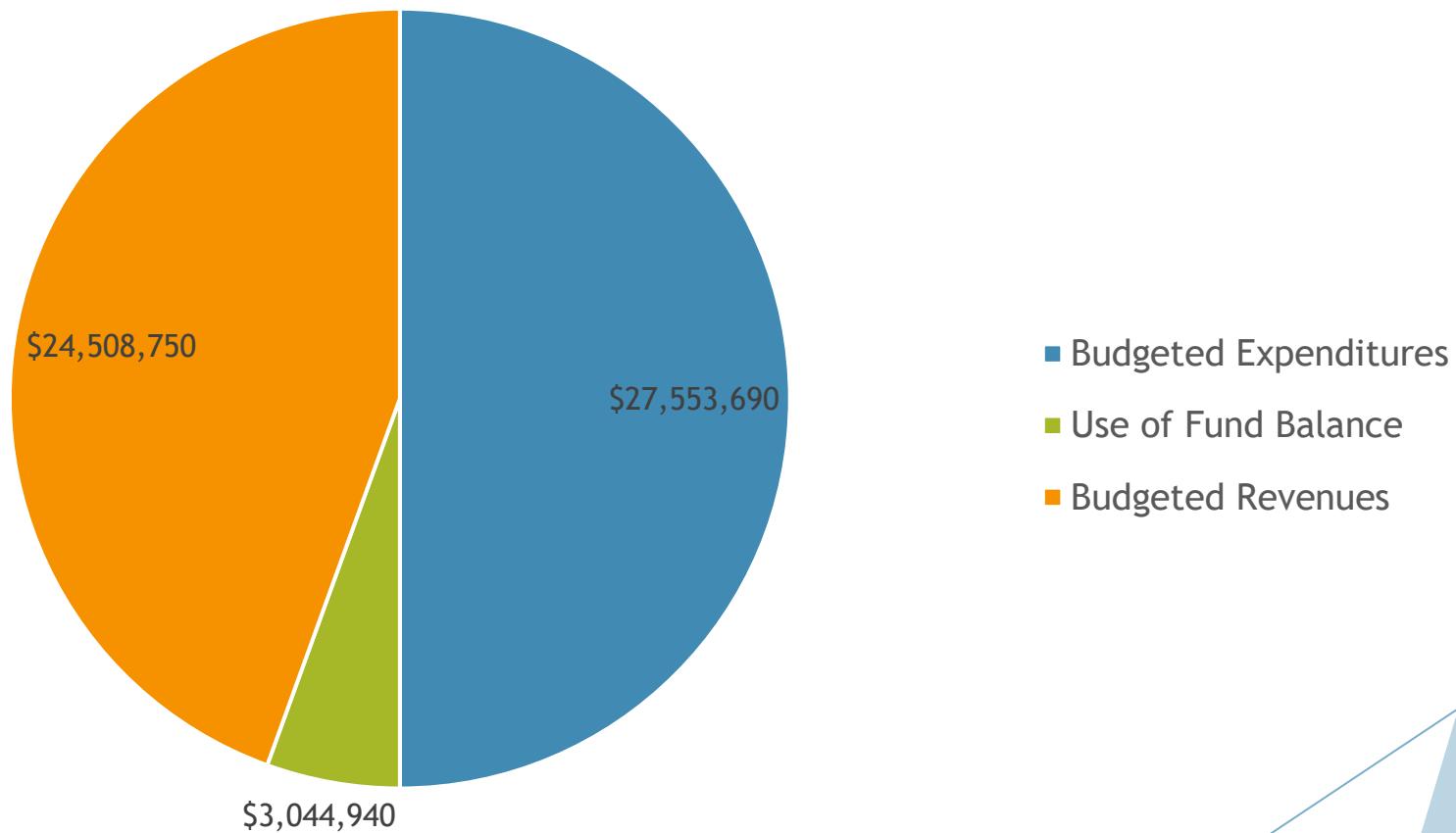
General Fund (Fund 101)

Fiscal Year 2025/2026 Budgeted Expenditures

Total Budgeted Expenditures = \$27,553,690



General Fund (Fund 101)
Budgeted Revenue, Expenditures & Use of Fund Balance
Fiscal Year 2025/2026



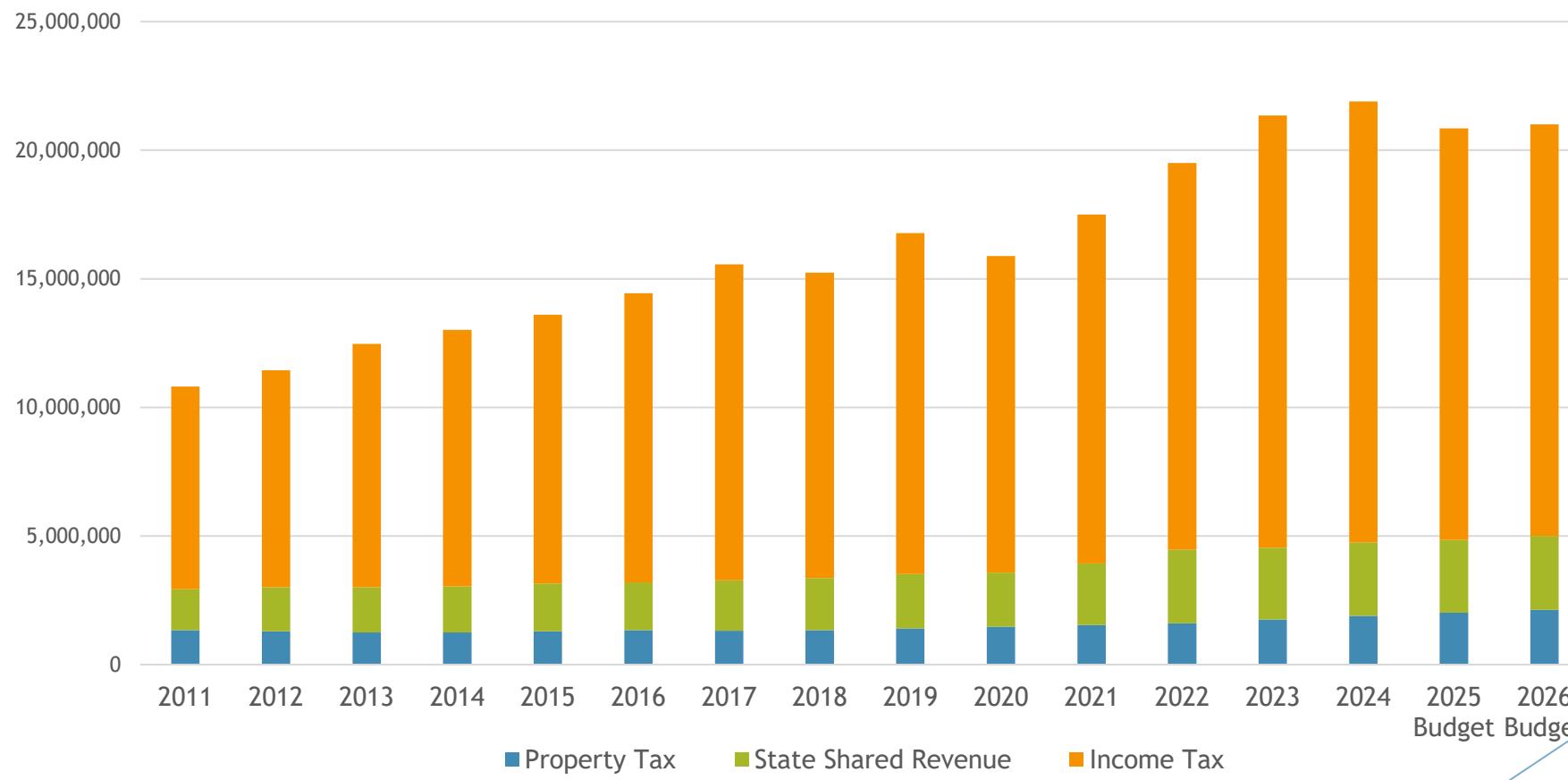
General Fund (Fund 101)

Unassigned Fund Balance as Percentage of Fiscal Year's Expenditures & Transfers Out Based on Proposed 2025/2026 Budget

June 30, 2024 Audited Fund Balance - Unassigned	\$ 12,714,589
Fiscal Year 2024/2025 Budgeted Revenues Over (Under) Expenditures	(4,570,201)
June 30, 2025 Projected Fund Balance - Unassigned	\$ 8,144,388
Fiscal Year 2025/2026 Budgeted Revenues Over (Under) Expenditures	(3,044,940)
June 30, 2026 Projected Fund Balance - Unassigned	\$ 5,099,448
Fiscal Year 2025/2026 Budgeted Expenditures	\$ 27,553,690
% of Unassigned Fund Balance to Expenditures at 06/30/2026 (***) - PROJECTED	18.51%

*** Walker's Fund Balance Policy requires this amount to be a minimum of 15%

Summary of Walker's Three Main General Fund Revenue Sources for FYE 2011 - 2026



2025/2026 Budget - Other City Funds

- ▶ Fund 120 (Building Facilities Set Aside Fund) - For future building related projects.
- ▶ Fund 130 (Metro Honor Guard) - Kent County Metro Honor Guard Unit activities.
- ▶ Fund 131 & 132 (Employee Sponsored Benevolent Funds) - General & Police respectively.
- ▶ Fund 202 (Major Street Fund) - Accounts for Act 51 revenues (gas tax) from State of Michigan for major road activities.
- ▶ Fund 203 (Local Street Fund) - Accounts for Act 51 revenues (gas tax) from State of Michigan for local road activities.
- ▶ Fund 248 (DDA Fund) - Walker Downtown Development Authority.
- ▶ Fund 251 (DDA Streetscape) - Streetscape Special Assessments for Standale area.
- ▶ Fund 262 (Special Vice Investigation Fund) - Narcotics seizure monies.
- ▶ Funds 274-276 & 454 (Brownfield Redevelopment Funds) - Brownfield Projects.
- ▶ Fund 284 (Opioid Settlement Fund) - Opioid settlement monies from class action suit.
- ▶ Fund 298 (WIFC Fund) - Walker Ice and Fitness Center.
- ▶ Fund 371 (Library Building Debt Retirement Fund) - Library Bond Payments.
- ▶ Fund 471 (Library Building Construction Fund) - Library Construction Project.
- ▶ Fund 661 (Capital Equipment Fund) - This fund owns the city's vehicles/equipment and receives rental fees (revenue) from other city funds.
- ▶ Fund 810 (Revolving Fund) - Originally used to finance water/sewer improvement costs.
- ▶ Fund 854 (2009 SAD Debt) - Watermain special assessments for Riverbend area.

2025/2026 Budget Resolution

- ▶ Overall, the City has 26 different funds.
- ▶ The “Resolution to Adopt City of Walker Fiscal Year 2025-2026 Budget” that you will be considering tonight contains the budgets for all the Funds that require formal approval per State regulations.
- ▶ Total 2025/2026 Budgeted Expenditures per the Resolution = \$58,705,790

General Fund	\$27,553,690
Set Aside Fund (Building Facilities)	\$66,000
Metro Honor Guard Fund	\$2,200
Employee Sponsored Benevolent Funds	\$1,350
Major Street Fund	\$4,363,819
Local Street Fund	\$1,456,158
Special Vice Investigation Fund	\$54,300
Opioid Settlement Fund	\$25,000
Walker Ice & Fitness Center Fund	\$2,392,165
Library Building Debt Retirement Fund	\$1,459,500
Library Building Construction Fund	\$20,000,000
Revolving Fund	\$750,000
2009 SAD Debt Fund	\$15,600
DDA Related Funds	\$411,608
Brownfield Related Funds	\$154,400
TOTAL	\$58,705,790

Thank you
to the City Commission,
the City Finance Committee,
the City Manager's office,
and City staff members
for all their work and commitment
to the annual budget process.

2025/2026 Budget

- ▶ Questions?
- ▶ Clarifications?
- ▶ Comments?
- ▶ Discussion?

Thank you