

# **CITY COUNCIL ADOPTED BUDGET**

## **2025-2026**



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# CITIZEN'S GUIDE TO THE BUDGET

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The budget provides a financial plan to execute the Budget Program Strategies, which are funded through the General Fund, Special Revenue Funds, and other sources, and includes payment of debt.

The budget document consists of the following sections:

**Goals, Priorities, and Objectives** includes the City Manager's Budget Message that articulates priorities and issues for the upcoming year. It describes significant changes in priorities from the current year and explains the factors that led to those changes. This section also highlights the City's organization-wide, strategic framework with objectives that address long-term priorities.

**Financial Policies and Budget Process** provides the basis of accounting and budgeting, a summary of the financial and budget policies (including the definition for a balanced budget), and the process of preparing, reviewing, and adopting the budget, as well as the procedures for amending the budget.

**Fund Structure** includes a matrix of the fund structure, descriptions of all funds, and the relationship between the entity's functional units, major funds, and nonmajor funds in the aggregate.

**Budget Overview** provides an overview of the significant budgetary items and trends. It also includes a summary of changes presented between the proposed to adopted budget.

**Financial Schedules** provides the City's three-year operating budgets for all funds, including prior year actual, current year estimated ending balances, and proposed budget year, as well as the consolidated financial schedule.

**Fund Balance, Revenues, and Expenditures** presents projected changes in fund balances/net positions for all appropriated funds; describes major revenue sources, expenditures, and other financing sources and uses, as well as explains the underlying assumptions for any estimates and discusses any trends. It also discusses entity-wide long-term operating financial plans and their effect on the budget and budget process.

**Capital Improvement Program** provides a listing of capital improvement projects



# CITIZEN'S GUIDE TO THE BUDGET

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for the upcoming fiscal year, as well as for the next five years. This section also links to project summaries for each capital improvement project planned for FY 2025–2026, 2026–2027, and 2027–2028.

**Resolutions** contain the final resolution approved by the Mayor and City Council as part of the budget process, which includes adoption of the annual property tax millage rates, budget, and acknowledgement of the multi-year budget.





# GOALS, PRIORITIES, AND OBJECTIVES

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## City Manager's Budget Message

April 21, 2025

Madam Mayor, Members of City Council, and Residents of the Berkley Community,

I proudly present to you the draft budget for FY 2025/26, and proposed budgets for FY 2026/27 and FY 2027/28. As this draft will attest, we have worked diligently to make the most of the resources available to our local government. In total, the proposed budget invests more than \$37,000,000 into our community through its various funds. Although the City is faced with its challenges, the budget is balanced for the next three years and continues to sustain a 28% fund balance, striking a delicate balance between delivering excellent services to our residents, prioritizing strategic investments in our infrastructure, and keeping the City of Berkley in sound financial condition.

The Strategic Framework, which was passed by City Council in January 2025, provides a roadmap for the administration when prioritizing tax dollars and city resources. This proposed budget reflects our commitment to the objectives identified. I have highlighted below some of the priority areas of our Strategic Framework.

This budget signifies our commitment to **Organizational Effectiveness** through investment in staff engagement and events, an update to the Parks and Recreation 5-year plan, the addition of a human resources function, software additions, and a commitment to professional development.

Our dedication to **Economic Sustainability** is showcased through an investment in an economic development plan and our focus on becoming a [Certified Redevelopment Ready Community](#).

Our commitment to **Community Assets** is showcased through the prioritization of asset management, including an increased maintenance budget for City facilities, the continued strategic replacement of equipment utilizing a replacement schedule that considers



# GOALS, PRIORITIES, AND OBJECTIVES

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depreciation, maintenance costs and resale value, the long-term maintenance of our streets, and water and sewer infrastructure to the best of our ability within funding constraints and unfunded mandates. Most notably, the establishment of the Public Improvement Fund provides a mechanism to set aside reserves for significant capital projects. While we have been able to budget an investment of \$250,000 each year of the three-year budget, as well as \$315,000 in the current fiscal year toward the fund, it only accomplishes a fraction of what is needed to cover the breadth of the City's capital needs. In this three-year budget, the reserve invested in this fund is planned to be fully expended on the replacement of Public Safety's Fire Engine 4, which will reach the end of its useful life in FY 2027/28.

The budget reflects efforts to foster **Open Communication** through the continued investment in diverse communications channels.

Our dedication to **Fiscal Stewardship** is reflected through the continued investment in our pension liabilities, leveraging outside funding, and balancing our operational and capital needs with the preservation of a healthy fund balance.

While we work diligently toward achieving our objectives, we do so in the face of several challenges and obstacles. Like many other Michigan communities that are primarily built out, Berkley faces financial constraints as, overall, operating revenues historically do not keep pace with inflation, and tax revenue capture is restricted.

Michigan's property tax laws, including the 1978 Headlee Amendment and 1994 Proposal A, limit local government revenue growth. Under these laws, inflation is used to reduce the millage rates and limit taxable value growth. The Headlee Amendment rolls back tax rates when property values rise faster than inflation, while Proposal A caps annual taxable value increases and resets them upon ownership transfer. Although these measures were designed to control tax burdens on community members, they simultaneously create a cycle that suppresses revenue growth. During times of economic downturn, particularly when housing values are greatly affected, like that of the Great Recession, municipalities,



# GOALS, PRIORITIES, AND OBJECTIVES

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including Berkley, lost significant revenue as taxable values saw an unprecedented decline. During the subsequent economic upturn, these laws have made it incredibly difficult for municipalities to gain back that lost taxable value and have prevented local governments from fully reaping the benefits of the increased market value.

While we have seen a steady increase in taxable value over the years, it has come with accompanying millage rollbacks. In Berkley, the General Operating, Public Safety, Sanitation, and Infrastructure millages are subject to the Headlee Amendment and have “rolled back” at various rates. Today, the difference between the original, intended millage rates and those levied for this upcoming fiscal year is 5.2563 mills, or less than 70 percent of what was originally intended. You can see the effect on these individual rates below:

Millages Subject to Headlee Reductions	Original Intended Amount	FY 25-26 Projected Millage Rates	Total Reduction	% Reduction
Operating	10.0000	7.7468	2.2532	22.53%
Public Safety	3.0000	1.5748	1.4252	47.51%
Sanitation	3.0000	1.5748	1.4252	47.51%
Infrastructure	2.0000	1.8473	0.1527	7.64%
<b>Total</b>	<b>18.0000</b>	<b>12.7437</b>	<b>5.2563</b>	<b>29.20%</b>

In addition to limitations on revenue growth, the City is simultaneously faced with rising operational costs, capital costs, legacy costs for pensions, and healthcare costs for both active and retired employees. The cumulative effect of costs rising at a rate higher than we are gaining revenue means that it is becoming increasingly difficult to fund our long-term liabilities and aging infrastructure and facilities, keep our wages and benefits competitive, and provide the top-rate services our community deserves.

This budget reflects the addition of chipper service and yard waste collection, as well as strategic investments in our equipment while securing a healthy **Solid Waste Fund** balance.



# GOALS, PRIORITIES, AND OBJECTIVES

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As we are anticipating increased costs from our providers in the future, this reserve will help us to smooth out those increases for taxpayers.

This budget showcases the City's continued efforts to provide a wide variety of park amenities and recreation programs to the community. As the revenue from parks and recreation programs does not typically cover their costs, they require either a dedicated property tax millage or a subsidy from the General Fund to make up the shortfall. This recommended budget includes expenditures of approximately \$1.3 million, with a subsidy of \$720,000 or 55%. The FY 2025/26 budget also includes spending down a fund balance in the **Parks and Recreation Revolving Fund**, with capital expenditures planned to update the Community Center restrooms, as well as the Community Field 1 concession stand and bathroom upgrade. With this year's update to the Parks and Recreation Master Plan, the City will analyze the updated needs and requests of the community to continue to evolve and expand our offerings in the future, and will continue to pursue grants and outside funding to do so.

We continue to invest in the City's aging infrastructure to ensure safe, clean water. In addition to the increasing annual operating costs, the City has been burdened by State unfunded mandates, which include the replacement of lead lines for a large majority of households in the City, at an estimated cost is more than \$30 million. The City has built up a small cash reserve in the **Water and Sewer Fund**, but it is not nearly enough to cover what needs to be done, nor is it enough to cover any level of a catastrophic event. The City continues to work diligently to secure outside funding for the lead service line replacements, but has been forced to utilize a large part of the Infrastructure tax levy, along with significant annual rate increases, to pay for the replacement of these lines. In addition to the significant costs previously projected for this project, the high inflation rate and statewide mandates have driven the costs to 30-40% higher than originally projected in just the last year, with no end in sight. The City will continue to comply with the mandate while doing what we can to invest in our other infrastructure needs, and actively working to minimize the cost to Berkley residents.



# GOALS, PRIORITIES, AND OBJECTIVES

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We're committed to allocating resources toward renovating deteriorating infrastructure, minimizing costs by replacing the roads connected with water projects. The proposed budgets for both **Major and Local Road Funds** and the **Infrastructure Fund** over the next two years use almost all of the available fund balances, as residents would expect when they passed the Infrastructure millage several years ago. As with other capital needs, we continue to look for outside funding to assist in covering the large costs.

While the future will not be without its challenges, including tax limitations, rising costs, and the larger economic uncertainties, we have worked hard to deliver a budget that strikes a balance between the prudent allocation of resources in our operations and a vital focus on the investment in our infrastructure, facilities, people, and the community as whole. We are steadfast in our mission to **strive to enhance economic vitality, preserve neighborhoods, and foster progress to implement the City's vision and values.**

In closing, I would like to express my heartfelt appreciation to all of our passionate, dedicated staff. This budget would not be possible without their invaluable expertise, fortitude during times of uncertainty and transition, and unwavering commitment and passion for this community. I would also like to extend my gratitude to all of you for your support and compassion in welcoming me into this community, as well as the collaboration and dedication you bring to your roles as representatives of this community. I am excited to work together to embrace both the challenges and opportunities that face us as we work toward collective goals.

Thank you for your consideration of the draft FY 2025/26 budget,

Crystal VanVleck  
Berkley City Manager





# STRATEGIC FRAMEWORK

## Mission

Berkley will strive to enhance economic vitality, preserve neighborhoods, and foster progress to implement the City's vision and values.

## Vision

Berkley will be a thriving 21st Century municipality, rooted in strong neighborhoods and a walkable design, supported by a caring community that helps every resident, business, and visitor to flourish.

## Values

Caring, Innovative, Welcoming, Active

### PRIORITY AREA Organizational Effectiveness

#### OBJECTIVES

- Cultivate a strong organizational culture
- Optimize organization structure, staffing, policies/procedures, and level of service
- Foster stronger relationships with community and regional partners
- Identify and implement innovative operational solutions
- Develop community strategic planning process

### PRIORITY AREA Economic Sustainability

#### OBJECTIVES

- Identify, prioritize, and deploy economic development tools
- Identify development opportunities and focus areas
- Expand economic recruitment and retention efforts strengthening the City's economic portfolio
- Implement Master Plan updates and development process improvements
- Improve City/DDA strategic alignment

### PRIORITY AREA Community Assets

#### OBJECTIVES

- Complete comprehensive asset needs inventory and management plan
- Develop sustainable asset investment strategy that supports funding for the City's capital improvement plan
- Improve community resiliency
- Improve facility/staff security and safety

### PRIORITY AREA Open Communications

#### OBJECTIVES

- Identify community audiences and most effective City "voice(s)"
- Identify and implement priority communication strategies within human and financial resources
- Foster meaningful community engagement and genuine relationships

### PRIORITY AREA Fiscal Stewardship

#### OBJECTIVES

- Clearly define and articulate the City's long-term fiscal realities
- Identify additional funding strategies and partnerships
- Investigate new shared services opportunities
- Develop a strategy to address the City's unfunded liabilities in a fiscally balanced manner
- Update financial policies and procedures

The strategic framework serves as a roadmap for the City of Berkley, helping us to define our goals and hone our focus on how to achieve them. It's a living document that helps us make decisions about how to allocate our resources for the best benefit of the community as well as track and report our progress.

Throughout 2024 and 2025, City Council and department directors met in work sessions to clearly define each priority area and the objectives that will help us reach them. Based on feedback from the community, discussions in the work sessions, and information from staff, the strategic framework was created as a plan for the next two years.

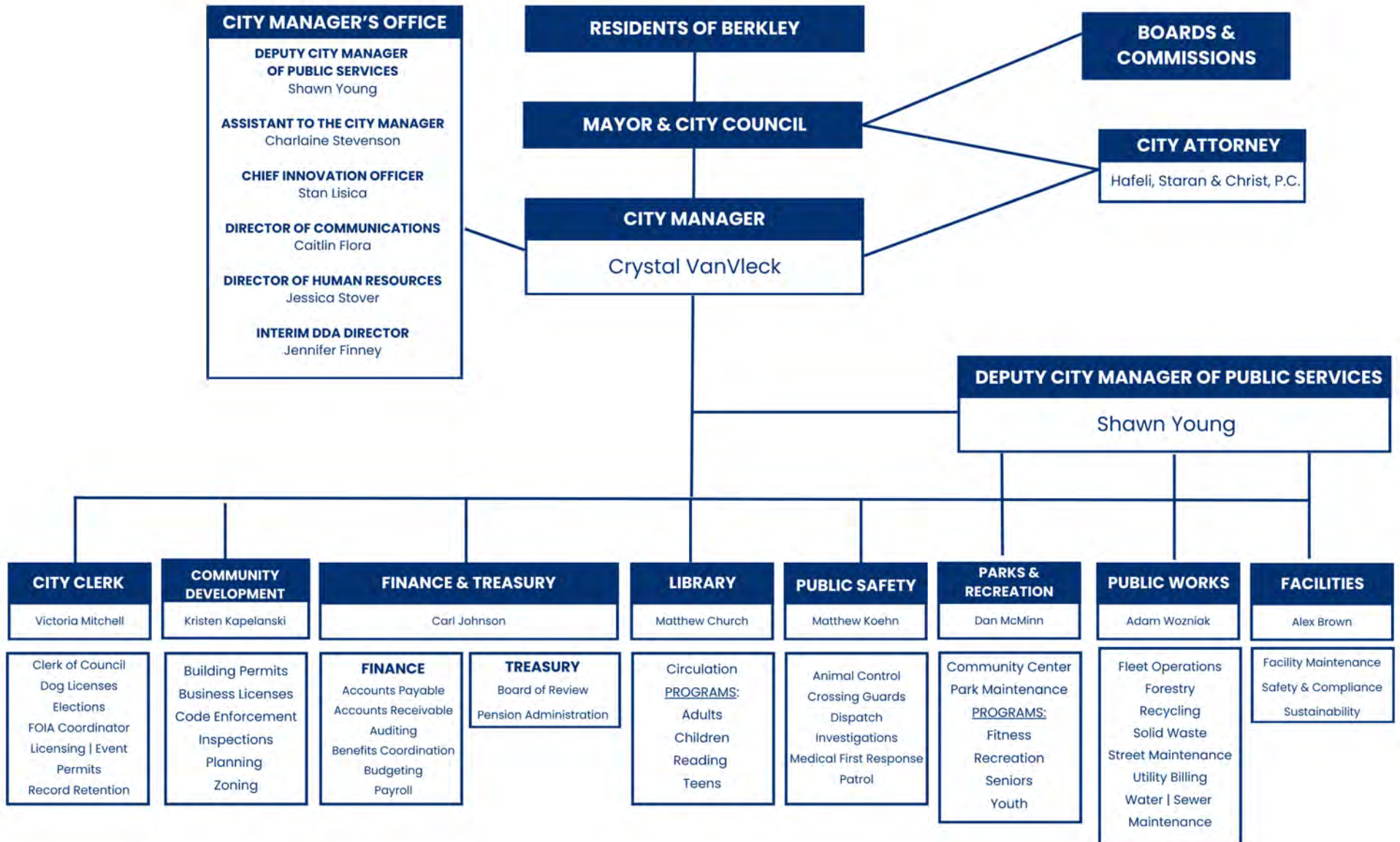
We're excited to present this plan to our community and will continue to share our progress in quarterly updates throughout 2025 and 2026.







# CITY OF BERKLEY ORGANIZATIONAL CHART 2025-2026





# FINANCIAL POLICIES & BUDGET PROCESS

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## Budget & Accounting Policies

The budgeting and accounting policies of the City of Berkley conform to Generally Accepted Accounting Principles ([GAAP](#)) as applicable to governmental units. The following is a summary of the significant budget and accounting policies:

### Basis of Budgeting

All Governmental Funds, including the legally adopted General Fund, Special Revenue Funds, Debt Service, and Capital Projects funds, are budgeted for on a modified accrual basis. As an example, employee wages are budgeted to account for the number of days scheduled for each fiscal year. The basis of budgeting is the same as the basis of accounting.

### Basis of Accounting

The accrual basis of accounting is used by the Enterprise Funds. All Governmental Funds and Agency Funds use the modified-accrual basis of accounting. Modifications in such methods from the accrual basis are as follows:

Property tax revenue that is both measurable and available for use to finance operations is recorded as revenue when earned. Other revenue is recorded when received. Properties are assessed as of December 31 and become a lien at that point. The related property taxes are billed on July 1 of the following year. These taxes are due without a penalty during the period of July 1 through the first business day in September, with a penalty added after that date. After February 28, they are added to the County tax rolls. The County Tax Revolving Fund reimburses the City for the real property portion of these taxes and assumes collection responsibilities for both real and personal property taxes.

- Interest on bonded indebtedness and other long-term debts are not recorded as expenditures until the due date.
- Payments for inventory types of supplies are recorded as expenditures at the time of purchase.
- Normally, expenditures are not divided between years by the recording of prepaid expenses.
- The non-current portion of accumulated employee benefits is reflected in the government-wide financial statements.



# FINANCIAL POLICIES & BUDGET PROCESS

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## Fund Structure of Approved Budget

Annual budgets are legally adopted for the General Fund, Special Revenue, and Debt Service Funds as required by the State's [Uniform Budgeting and Accounting Act](#). In addition, although not required by law, budgets are prepared for the Capital Projects Funds, Enterprise Funds, and Fiduciary Funds. These budgets are prepared for financial management and project control purposes.

## Major Funds

The City of Berkley reports on three major governmental funds, which are the General, Major Streets, and Infrastructure Funds.

## Fund Accounting

The City's accounts are organized by funds and account groups, each of which is considered a separate accounting entity. Funds are established to segregate specific activities or objectives of a government in accordance with special regulations, restrictions, or limitations. The various funds are grouped into generic fund types in three broad fund categories as follows:

### Governmental Funds

**General Fund:** The General Fund contains the records of the ordinary activities of the City that are not accounted for in another fund. General Fund activities are financed by revenue from general property taxes, state-shared revenue, and other sources.

**Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of earmarked revenue from financing activities requiring separate accounting because of legal or regulatory provisions.

**Debt Service Fund:** Debt Service Funds are used to record the accumulation of resources and payment of principal and interest on general long-term obligations.

**Capital Projects Funds:** Capital Project Funds are used to account for the development of capital facilities or capital-related items other than those financed by the operations of the enterprise funds.

### Proprietary Funds

**Enterprise Funds:** The Water and Sewer Fund is used to account for the results of operations that provide a service to citizens financed by a user charge for the provision of that service.





# FINANCIAL POLICIES & BUDGET PROCESS

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## Trust and Agency Funds

**Fiduciary Funds:** Fiduciary Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, organizations, other governments, or other funds. These include the Public Safety Retirement System, OPEB Fund, and the Tax Collection Fund. The OPEB Fund is an expendable trust fund and is accounted for in the same manner as governmental funds. The Tax Collection Fund and Agency Fund are custodial in nature and do not involve the measurement of results of operations.

## Fixed Assets and Long-Term Liabilities

Fixed assets used in governmental fund-type operations are accounted for in the government-wide financial statements rather than in the governmental funds. Depreciation is reported on a straight-line basis for such fixed assets. All fixed assets are recorded at cost or, if donated, at their estimated fair value on the date they were donated. Long-term liabilities expected to be financed from governmental funds are accounted for in the government-wide financial statements, not in the governmental funds.

Fixed assets and long-term liabilities relating to the Water and Sewer Fund are accounted for in those funds. Depreciation on such fixed assets is charged as an expense against the operations of the fund on a straight-line basis.

## Cash Equivalents

For purposes of the statement of cash flow, the Enterprise Funds consider all highly liquid investments with an original maturity of three months or less to be cash equivalents. In addition, the statements of cash flow include both restricted and unrestricted cash and cash equivalents.

## Inventories

Inventories in the Enterprise Funds are valued at cost, on a first-in, first out basis, which approximates market value.

## Deposits and Investments

The City believes that due to the dollar amounts of cash deposits and the limits of Federal Deposit Insurance Corporation, insuring all bank deposits is impractical. The City evaluates every financial institution it deposits City funds into, assessing the level of risk.



# FINANCIAL POLICIES & BUDGET PROCESS

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## Investments

The City is authorized by Michigan Public Act 20 of 1943 (as amended) to invest surplus monies in U.S. bonds and notes, certain commercial paper, U.S. government repurchase agreements, government agencies, Bankers' acceptances, and mutual funds and investment pools that are composed of authorized vehicles.

To the extent that cash from various funds has been pooled, related investment income is allocated to each fund based on relative participation in the pool, except that investment earnings by the Agency Funds are allocated to the General Fund.

## Financial Policies

The City of Berkley's financial policies, as compiled below, set forth the basic framework for the overall fiscal management of the City. Operating independently of changing economic circumstances and conditions, these policies help the decision-making process of the Mayor, City Council and City Manager. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles (i.e. traditions and practices) that have guided the City in the past and have helped maintain financial stability.

The City's financial policies serve the administration in the preparation of a balanced operating budget and management of the City's financial affairs.

## Operating Budget Policies

The City will attempt to maintain its present service level for all priority and essential services within the existing property tax millage limits.

- The City will maintain a budgetary control system to ensure adherence to the budget and will prepare periodic reports comparing actual revenues and expenditures with budgeted amounts.
- The City will emphasize efforts to reduce expenditures in major cost centers (i.e. energy, medical insurance premiums, street lighting, pension cost, and Worker's Compensation payments).
- The Water and Sewer Funds will be self-supporting.



# FINANCIAL POLICIES & BUDGET PROCESS

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- The City will protect against catastrophic losses through a combination of insurance and maintaining appropriate fund balance levels.

## Fund Balance/Reserve Policies

The Mayor and City Council follow the following fund balance/reserve policies:

- The General Fund has a minimum fund balance of 20%, a targeted fund balance of 25–35%, and a maximum fund balance of 40%. If the fund balance falls below the minimum, the City will fully replenish it to the minimum within two years.
- The Major and Local Street funds have a targeted fund balance of 50–75% without a minimum or maximum.
- The Solid Waste Fund has a targeted fund balance of 20–40%.
- The Water and Sewer Fund has a targeted working capital range of \$2 to \$3 million.

## Fund Balance/Reserve Policies (cont.)

- For all funds not specifically listed above, there is no minimum, maximum, or targeted balance.
- The City will establish reserves to comply with the terms and conditions of the debt instruments used to finance capital improvement projects.
- The City will review fund balance/reserves annually during the budget process.

## Revenue Policies

The City will estimate its annual revenue by a conservative, objective, and analytical process.

The City will review fees and charges annually. It will attempt to design and/or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.

Non-recurring revenue will be used only to fund non-recurring expenditures.

## Capital Improvements Policies

The City will develop a multi-year plan for capital improvements



# FINANCIAL POLICIES & BUDGET PROCESS

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The City will maintain its physical assets at a level adequate to protect the City's capital investment and to reduce future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital plant and equipment from current revenues, where possible.

The City will use the following criteria to evaluate the relative merit of each capital project:

- Projects specifically included in an approved replacement schedule will receive priority consideration.
- Projects will be evaluated based on the impact on the operating budget; those that reduce the cost of operations or energy consumption will receive priority consideration.

## Debt Policies

The City of Berkley, as a home rule unit, presently has a statutory limit on the amount of general obligation debt outstanding. The limit on the outstanding indebtedness cannot exceed 10% of the equalized assessed valuation. Using 2024 values (the most recent available information), this limitation would allow for approximately \$102.4 million in debt.

## Investment Policies

The City's investment objectives in priority order are: Safety, Liquidity, and Yield.

Disbursement, collection, and deposit of all funds will be managed to ensure that all cash is invested promptly until needed.

The City will strive to maximize the return on the portfolio, with the primary objective of preserving capital by prudent investment practices.

For the City's complete investment policies, please contact the Finance Department.

## Accounting, Auditing and Financial Reporting Policies

An independent audit will be performed annually.

The City will produce annual financial reports following Generally Accepted Accounting Principles (GAAP) as outlined by the [Governmental Accounting Standards Board \(GASB\)](#).



# FINANCIAL POLICIES & BUDGET PROCESS

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The City will maintain strong internal audit controls.

## Purchasing Policies

The Purchasing Division is responsible for the administration of the procurement process for the supplies, materials, and equipment required for the operation and maintenance of the City's departments and facilities.

Purchases will be made in accordance with federal, state, and municipal requirements.

Purchases will be made in an impartial, economical, competitive, and efficient manner.

Purchases under \$3,000: Department's responsibility to obtain best price possible and to foster competition.

Purchases \$3000 – \$7,499: Department's responsibility to obtain competitive quotes in writing and then to obtain the best price possible.

Purchases over \$7,500: Formal sealed bids must be obtained, with certain exceptions laid out in Section 2-136 of our [purchasing policy on Municode](#). All bids and/or written quotations and requests for proposals are awarded by the Mayor and City Council.

## Grant Policies

The City Manager reviews and approves department requests to pursue grants.

Completed applications requiring a local match are presented for approval to the Mayor and City Council. The approval includes financing mechanisms and required matching funds.

Upon notice of grant award, the Mayor and City Council approve the budget and formal acceptance. The Finance Department works with the initiating department for proper reporting and program monitoring.





# FINANCIAL POLICIES & BUDGET PROCESS

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## Budget Policies & Procedures

### Role of the Budget

The budget provides the annual financial plan for the management of the City's affairs. The document compiles the financial data needed to support Berkley's comprehensive decision-making/policy development process. This Budget is based on the Mayor and City Council's goals, the Capital Improvements needs, the City's financial policies, past Mayor and City Council direction, and City Manager and departmental review of operations.

### Budget Strategy

The current financial plan is based upon Mayor and Council direction and current revenue constraints. These factors govern the stewardship of public funds and reflect the following principles:

- Basic services will be maintained at least at current levels and will be funded adequately.
- Program costs will reflect a true picture of the cost of operations. Depreciation will not be included in program costs, and some City-wide expenses will be separated from program expenditures for ease of administration.
- Program services will be provided in the most efficient method while meeting the needs of the public.
- Necessary infrastructure improvements will be undertaken to meet needs.
- Revenue will be estimated at realistic levels.
- Reserves will be programmed at appropriate levels to protect the City from future uncertainties.
- The budget will comply with provisions of the State Constitution, City Charter, Municipal Code, and sound fiscal policy.

### Balanced Operating Budget

A balanced budget is a basic budgetary constraint intended to ensure that the City does not spend beyond its means. The City must function within the limits of the financial resources available and, under normal circumstances, requires commitment to a balanced budget. The appropriated budget cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Any deviation from a balanced operating budget requires disclosure when it occurs.



# FINANCIAL POLICIES & BUDGET PROCESS

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## Impact of Capital Budget on the Operating Budget

As new policies and programs are approved, both the operating and capital budgets are impacted. For example, an increase in service levels approved as part of the operating budget would have long-term effects on the Capital Improvements Program. Conversely, a restrictive change to the use of long-term debt would slow capital programs.

Regardless of the difference between the operating and capital budgets, the two are interdependent. Budgetary policy states that all foreseeable operating costs related to capital projects should be estimated and provided for as part of the review process associated with the Capital Improvements Program. In addition, departments are required to include costs associated with operating and maintaining capital projects that are requested for the upcoming year.

## Budgetary Internal Controls

The annual adopted budget provides a basis of control over financial operations. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the approved budget. Activities of the General Fund, Special Revenue, and Debt Service Funds are included in the annual approved budget. The level of budgetary control (the level at which expenditures cannot exceed the appropriated amount) is established by function for the General Fund and at the fund level for the Special Revenue and Debt Service Funds.

## Independent Audit

State statutes and the City Charter require an annual audit of all accounts of the City by certified public accountants selected by the Mayor and City Council. Andrews Hooper Pavlik PLC has fulfilled this requirement. The auditor's report is included in the City's [Annual Financial Report](#) with supplemental Information and is available to the public.

## Budget Process

The City's annual budget covers a twelve-month period beginning July 1 and ending June 30. The budget is an ongoing process that includes phases of development, adoption, implementation, and oversight throughout the year.



# FINANCIAL POLICIES & BUDGET PROCESS

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Several goals are associated with the preparation and development of the City's annual budget document. First, the budget is a policy document. The document should help foster comprehensive community problem-solving and policy-making. Second, the budget is a financial plan and management tool. The document should help staff in monitoring revenue and expenditures and in evaluating the effectiveness of City programs and services. Third, the budget serves as an important reference document. It should provide the Mayor and City Council, the public, and staff with extensive information on the nature and scope of municipal operations and services.

## Building the Recommended Budget

Under the direction of the City Manager, and with the assistance of the City Assessor and other Department Heads and staff, the Finance Director prepares an initial projection of revenue for the next fiscal year. This projection is based on reasonable assumptions of revenue generated by estimated property values and current user fees, and the best available information from the State of Michigan.

Spending priorities are based on the City's financial policies and mandated requirements, and focus on maintaining services, covering insurance and bond requirements, and balancing labor, supplies, and equipment.

## City Manager Review

The City Manager makes the final adjustments and works with the Finance Director and staff to prepare the draft of the Proposed Budget.

## Mayor and City Council Adoption

After receiving the Proposed Budget, a public hearing is conducted to ensure that all persons and organizations are provided an opportunity to be heard. The Mayor and City Council then make their revisions and adopt the budget for the next fiscal year at a regular or special meeting on or before the last meeting in May.

## Budget Amendment Process

After the budget is adopted, the primary responsibility for managing it falls to the individual departments. The Finance Department reviews the monthly budget reports concurrently with the



# FINANCIAL POLICIES & BUDGET PROCESS

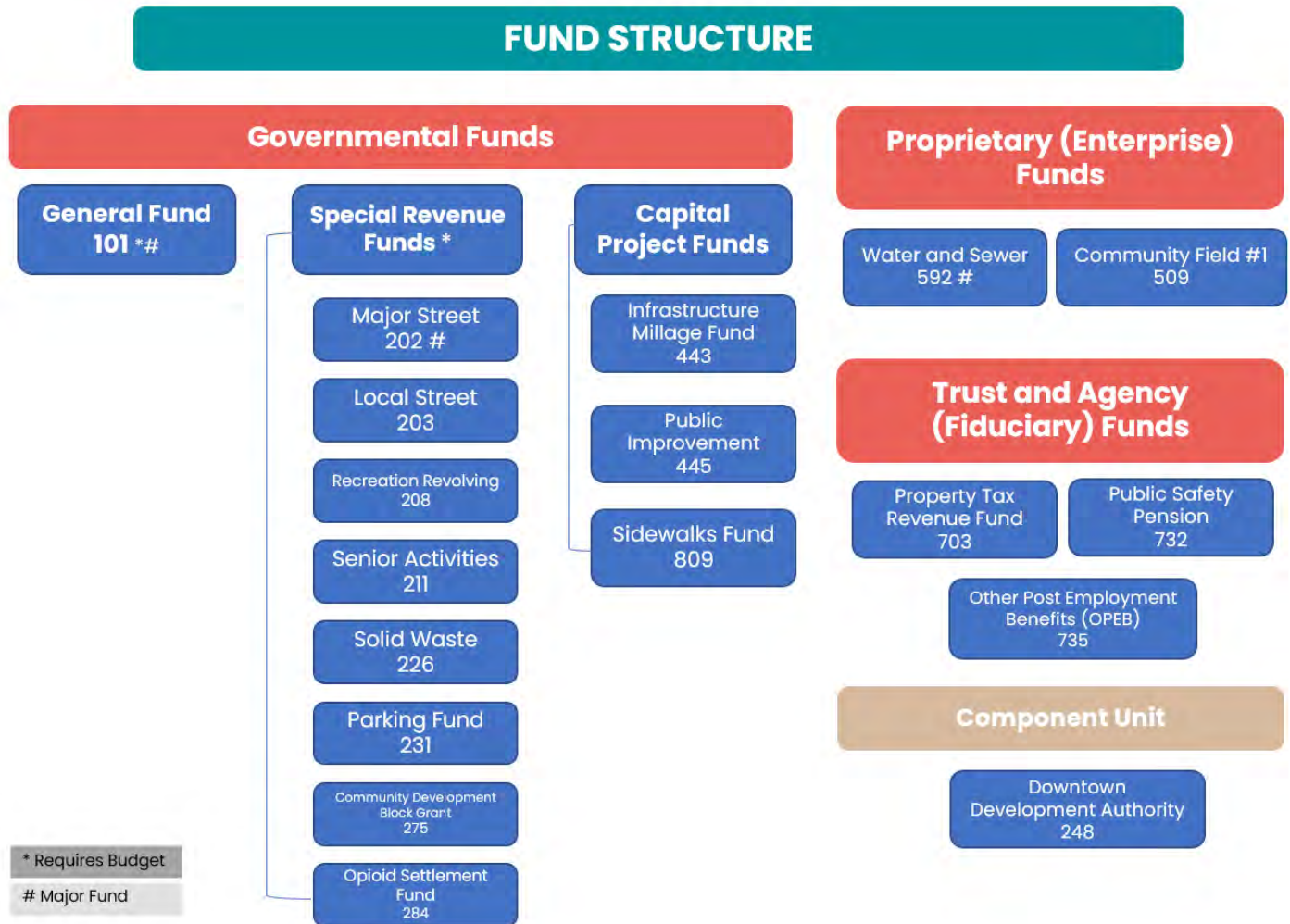
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departments. Management flexibility is given to each department to exceed a line item within a function if it can be compensated for within that same function.

If a function must be adjusted, a formal budget amendment must be requested. The Finance Department prepares a formal budget amendment that is presented to the Mayor and City Council along with a report on the status of the contingency balance for approval.



# FUND STRUCTURE



## Appropriated Funds

Annual budgets are legally adopted for the General Fund and Special Revenue Funds as required by the State's [Uniform Budgeting and Accounting Act](#). In addition, although not required by law, budgets are prepared for the City's Capital Projects, Enterprise, and Pension Funds. These budgets are prepared for financial management and project control purposes.

## Major Funds

The City of Berkley reports on TWO major governmental funds, which are the General Fund and Major Street Funds.





# FUND STRUCTURE

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## Fund Types

The accounts of the City are organized by funds and account groups, each of which is considered a separate accounting entity. Funds are established to segregate specific activities or objectives of a government in accordance with special regulations, restrictions, or limitations. The various funds are grouped into generic fund types in four broad fund categories as follows:

### Governmental Funds

**General Fund:** The General Fund contains the records of the ordinary activities of the City that are not accounted for in another fund. General Fund activities are financed by revenue from general property taxes, state-shared revenue, and other sources.

**Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of earmarked revenue from financing activities requiring separate accounting because of legal or regulatory provisions.

**Debt Service Funds:** Debt Service Funds are used to account for the annual payment of principal and interest concerning certain long-term debt other than debt payable from the operations of an enterprise fund.

**Capital Project Funds:** Capital Project Funds are used to account for the development of capital facilities other than those financed by the operations of the enterprise funds.

### Proprietary Funds

**Enterprise Funds:** Enterprise Funds are used to account for the results of operations that provide a service to citizens, financed by a user charge for the provision of that service. Besides normal operations, the Water and Sewer Fund provides for capital investment, which is funded by a one-time connection charge.

### Fiduciary Funds

Fiduciary Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, organizations, other governments, or other funds.

### Component Units

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



# FUND STRUCTURE

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## Fund Descriptions

### Governmental Funds

#### General Fund

The General Fund is used to account for all financial resources traditionally associated with City government, except those required to be accounted for in another fund. The General Fund includes police, fire, planning, engineering, building inspection, neighborhood services, public works, assessing, and internal services such as information technology, communications, and finance. The two primary sources of revenue for this fund are general property taxes and State Shared Revenue. In addition, the General Fund also receives revenue from licenses and permits, grants, fines and forfeitures, and interest on investments.

#### SPECIAL REVENUE FUNDS

**Major Street Fund:** The Major Street Fund's purpose is to account for expenditures associated with the construction and maintenance needs of the Major Street portion (as defined by [State Act 51](#)) of the City's street network. Financing is primarily provided by the City's share of State gas and weight taxes.

**Local Street Fund:** The Local Street Fund's purpose is to account for expenditures associated with the construction and maintenance needs of the City's Local Streets. Financing is provided by the City's share of State gas and weight taxes and transfers from other funds.

**Recreation Revolving Fund:** The Recreation Revolving Fund is used to account for all revenue and expenditures associated with Parks and Recreation's youth and adult programs. The fund also accounts for all Dream Cruise activity. User fees are the main revenue source for this fund.

**Senior Activities Fund:** The Senior Activities Fund is used to account for all senior recreation revenue and expenditures associated with senior programs planned in the Parks and Recreation Department. The fund also accounts for all SMART senior transportation activities. User fees and grants are the main revenue source for this fund.

**Solid Waste Fund:** The Solid Waste Fund records the activity related to the City trash collection program. Financing for the annual service is provided by a dedicated property tax millage.

**Parking Fund:** The Parking Fund records the fees collected for on-street parking. The revenue collected in this fund is used to maintain City-owned parking lots and any other parking-related costs.



# FUND STRUCTURE

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## Fund Descriptions

### Governmental Funds

**Community Development Block Grant (CDBG) Fund:** This fund records federal grant monies passed through to the City from Oakland County. These funds are used to support disability services, yard services, and the removal of architectural barriers.

**Opioid Settlement Fund:** This fund was established to track the funds received from the [nationwide settlement reached in July 2021](#) to resolve all opioid litigation brought by states and local political subdivisions against several major pharmaceutical distributors.

### CAPITAL PROJECT FUNDS

**Infrastructure Millage Fund:** This fund is used to account for capital activity and related tax revenue of the 2018 voter-approved millage of not to exceed 2 mills.

**Public Improvement Fund:** This fund was established to set aside reserves for significant capital projects that cannot be purchased in a single year, given the size of the project. The funds will be set aside in the Public Improvement Fund as appropriated during the annual budget process.

**Sidewalk Fund:** This fund is used to account for any special assessment sidewalk projects within the City. Special assessment revenue will be collected to offset the actual construction expenditures of sidewalk projects. Engineering costs for the sidewalks will be paid from the Major and Local Street Funds.

### Enterprise Funds

**Water and Sewer Fund:** The Water and Sewer Fund is used to account for the results of operations that provide a service to citizens financed by a user charge for the provision of that service.

**Community Field #1 Fund:** This fund is used to account for rental fees collected for use of Community Field #1. The rental fees will be utilized to maintain and improve the field.

### Trust and Agency Funds

**Property Tax Revenue Fund:** This fund is used to account for assets held by the City as an agent for individuals, private organizations, and/or other governments. The fund primarily holds tax remittances due to schools and other governmental units.



# FUND STRUCTURE

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## Fund Descriptions

**Public Safety Pension Fund:** The Public Safety Pension Fund accumulates resources for pension benefit payments to qualified public safety employees.

**Other Post-Employment Benefits (OPEB) Fund:** This fund accumulates resources for future retiree healthcare payments to retirees.

### Component Unit

**Downtown Development Authority:** The Downtown Development Authority Fund accounts for the activity to correct and prevent deterioration, encourage historical preservation, and promote economic growth within the downtown district. The fund is primarily funded by property tax revenue captures and a millage.



# BUDGET OVERVIEW

## Significant Budgetary Items & Trends

### Headlee Amendment

The Headlee amendment of the State Constitution can reduce the amount of operating millages allowed by City Charter. This amendment limits the growth in property tax revenue from existing property to the rate of inflation. It accomplishes this by reducing millages proportionally by the amount that market changes exceed the State's inflation rate multiplier. The table on this page shows the millages, revenues, remaining capacities, and the proportion of each fund's property tax revenue.

### CITY CHARTER RATES, HEADLEE MAXIMUM RATES AND 2025 TAX LEVY

		ADJUSTED CHARTER MAXIMUM		
		HEADLEE		
SOURCE	CITY CHARTER	2024	2025	2025 LEVY
GENERAL FUND - Operating	10.0000	5.3247	5.2506	5.2506
GENERAL FUND - Operating (voted)	3.0000	2.5314	2.4962	2.4962
GENERAL FUND - PA 359 Advertising*	0.0000	2.1294	2.0998	0.0579
SANITATION	3.0000	1.5970	1.5748	1.5748
POLICE/FIRE	3.0000	1.5970	1.5748	1.5748
PUBLIC SAFETY PENSION	0.0000			2.7000
CAPITAL IMPROVEMENT	2.0000	1.8334	1.8079	1.8079
TOTAL	21.0000	15.0129	14.8041	15.4622

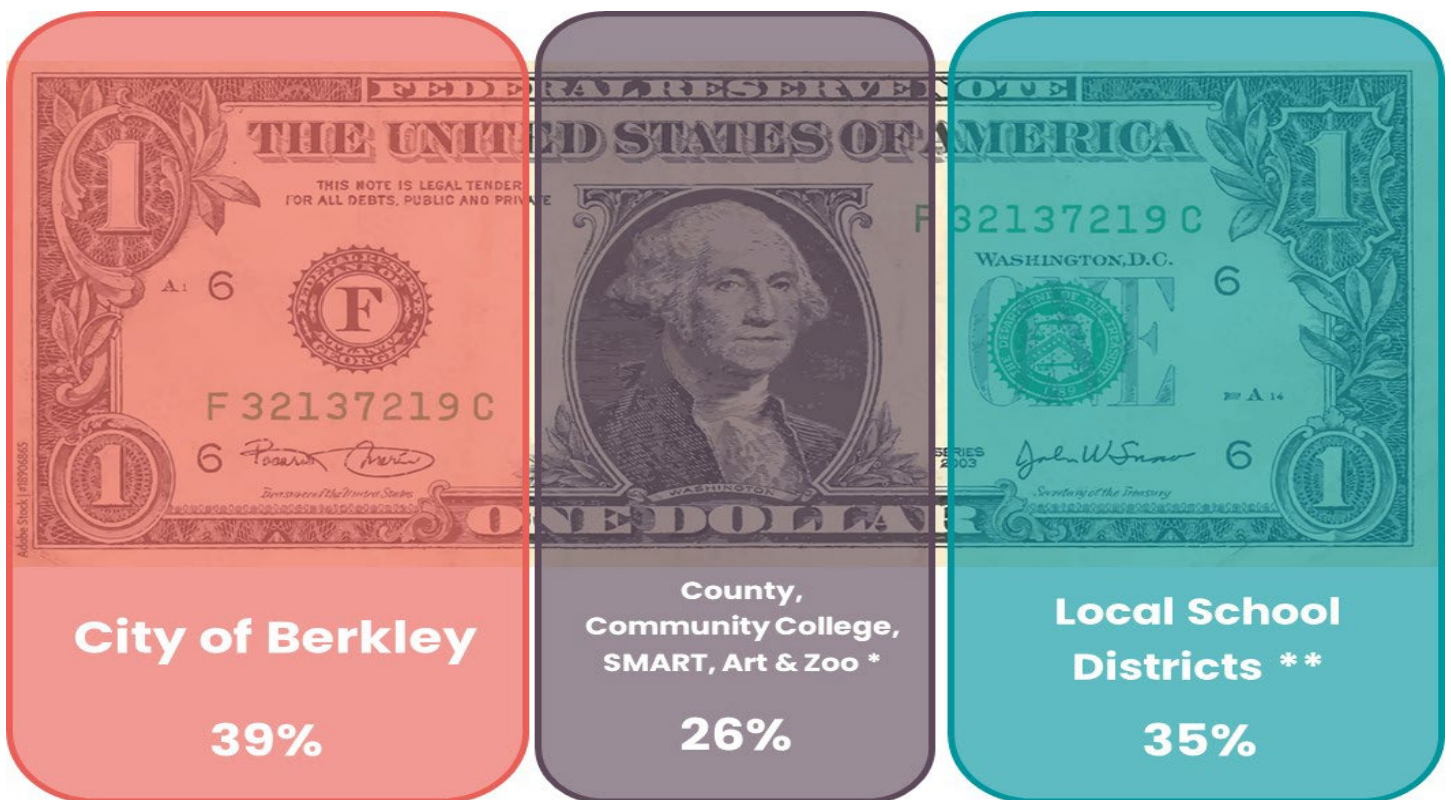
	MILLAGE			
SOURCE	2024-25	2025-26	CHANGE	REVENUE
GENERAL FUND - Operating	5.3247	5.2506	(0.0741)	\$ 4,413,300
GENERAL FUND - Operating (voted)	2.5314	2.4962	(0.0352)	\$ 2,093,400
GENERAL FUND - PA 359 Advertising*	0.0608	0.0579	(0.0029)	\$ 50,000
SANITATION	1.5970	1.5748	(0.0222)	\$ 1,320,000
POLICE/FIRE	1.5970	1.5748	(0.0222)	\$ 1,320,600
PUBLIC SAFETY PENSION	2.7000	2.7000	0.0000	\$ 2,200,000
CAPITAL IMPROVEMENT	1.8334	1.8079	(0.0255)	\$ 1,516,000
TOTAL	15.6443	15.4622	(0.1821)	\$ 12,913,300

* Per Public Act 359 of 1925, level up to 4 mils not to exceed \$50,000				
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# BUDGET OVERVIEW

## Your Berkley Tax Dollars At Work



\*Property tax dollars allocated to the Detroit Institute of Arts, the Detroit Zoo, and SMART were all individual tax proposals approved at the County level.

\*\*There are two different school districts in the City of Berkley: Berkley School District and Royal Oak School District. An individual's property tax bill reflects which school district their property is located in.

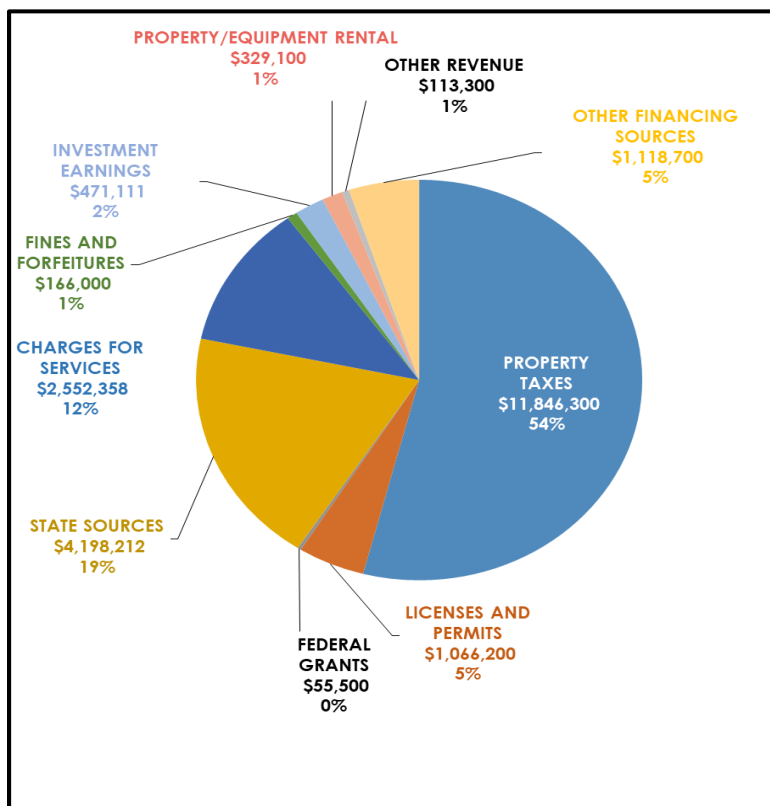


# BUDGET OVERVIEW

## Fiscal Year 2025–2026 Budgeted Revenues (by category)

The following represents Fiscal Year 2025–26 budgeted revenue (General Fund and Special Revenue Funds), as well as a four–year comparison of revenue by fund.

Fiscal Year 2025–26 Budgeted Revenue (by category)			
ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
PROPERTY TAXES	\$ 10,526,300	\$ 1,320,000	\$ 11,846,300
LICENSES AND PERMITS	1,066,200	–	\$ 1,066,200
FEDERAL GRANTS	1,500	54,000	\$ 55,500
STATE SOURCES	2,009,212	2,189,000	\$ 4,198,212
CHARGES FOR SERVICES	1,372,858	1,179,500	\$ 2,552,358
FINES AND FORFEITURES	166,000	–	\$ 166,000
INVESTMENT EARNINGS	309,451	161,660	\$ 471,111
PROPERTY/EQUIPMENT RENTAL	329,100	–	\$ 329,100
OTHER REVENUE	16,000	97,300	\$ 113,300
OTHER FINANCING SOURCES	308,700	810,000	\$ 1,118,700
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 16,105,321</b>	<b>\$ 5,811,460</b>	<b>\$ 21,916,781</b>





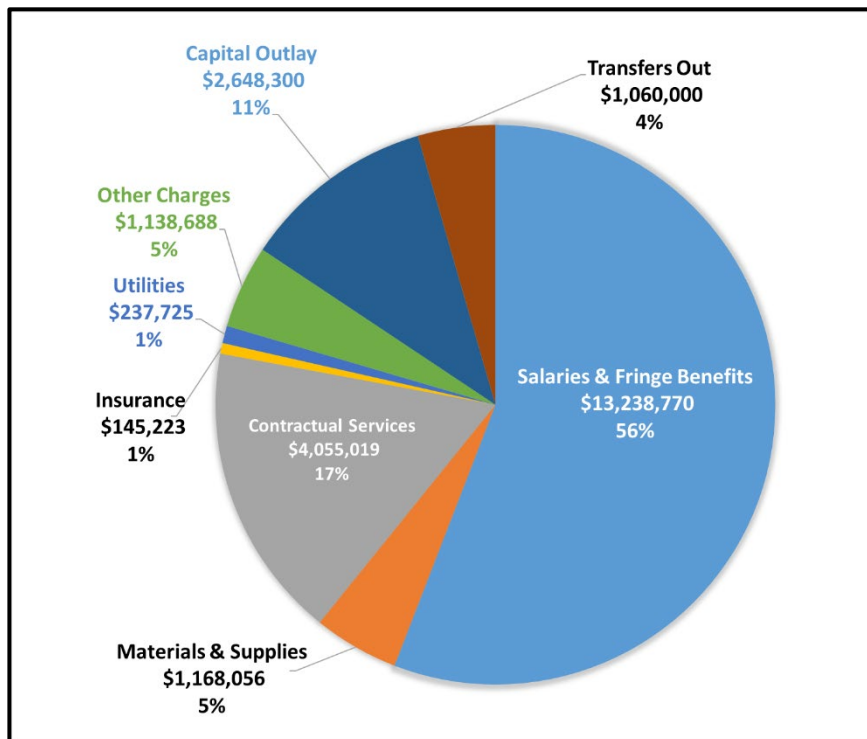


# BUDGET OVERVIEW

## Fiscal Year 2025-26 Budgeted Expenditures (by category)

The following represents Fiscal Year 2025-26 budgeted expenditures (General Fund and Special Revenue Funds), as well as a four-year comparison of expenditures by fund.

Fiscal Year 2025-26 Budgeted Expenditures (by category)			
EXPENDITURES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
Salaries & Fringe Benefits	\$ 11,399,433	\$ 1,839,337	\$ 13,238,770
Materials & Supplies	863,406	304,650	\$ 1,168,056
Contractual Services	1,399,069	2,655,950	\$ 4,055,019
Insurance	136,000	9,223	\$ 145,223
Utilities	158,000	79,725	\$ 237,725
Other Charges	747,713	390,975	\$ 1,138,688
Capital Outlay	431,700	2,216,600	\$ 2,648,300
Transfers Out	970,000	90,000	\$ 1,060,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,105,321</b>	<b>\$ 7,586,460</b>	<b>\$ 23,691,781</b>





# BUDGET OVERVIEW

## Summary of Street Funds

The following summarizes combined revenues and expenditures for the two Street Funds: Major Street Fund 202 and Local Street Fund 203.

SUMMARY OF STREET FUNDS - MAJOR STREET (202) AND LOCAL STREETS (203)						
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED	
	2023-24	2024-25	2025-26	2026-27	2027-28	
<b>ESTIMATED REVENUES</b>						
STATE SOURCES	\$ 1,899,671	\$ 2,000,800	\$ 2,031,000	\$ 2,090,000	\$ 2,150,000	
CHARGES FOR SERVICES	12,087	44,000	45,000	46,000	47,000	
LICENSES AND PERMITS	96,952	0	0	0	0	
INVESTMENT EARNINGS	101,314	74,421	99,650	87,124	85,683	
OTHER REVENUE	31,928	35,000	11,000	11,000	11,000	
<b>TOTAL ESTIMATED REVENUES</b>	<b>2,141,952</b>	<b>2,154,221</b>	<b>2,186,650</b>	<b>2,234,124</b>	<b>2,293,683</b>	
<b>APPROPRIATIONS</b>						
PUBLIC SERVICE	2,277,894	2,125,147	2,073,650	2,014,124	2,153,683	
CAPITAL OUTLAY	1,864,503	288,000	1,968,000	220,000	140,000	
<b>TOTAL APPROPRIATIONS</b>	<b>4,142,397</b>	<b>2,413,147</b>	<b>4,041,650</b>	<b>2,234,124</b>	<b>2,293,683</b>	
<b>OTHER FINANCING SOURCES (USES)</b>						
OPERATING TRANSFERS IN	200,000	0	90,000	410,000	520,000	
OPERATING TRANSFERS OUT	(200,000)	0	(90,000)	(410,000)	(520,000)	
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET REVENUE, APPROPRIATIONS AND OTHER FINANCING SOURCES</b>						
	<b>(2,000,445)</b>	<b>(258,926)</b>	<b>(1,855,000)</b>	<b>0</b>	<b>0</b>	
<b>BEGINNING FUND BALANCE</b>	<b>4,114,371</b>	<b>2,113,926</b>	<b>1,855,000</b>	<b>0</b>	<b>0</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 2,113,926</b>	<b>\$ 1,855,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

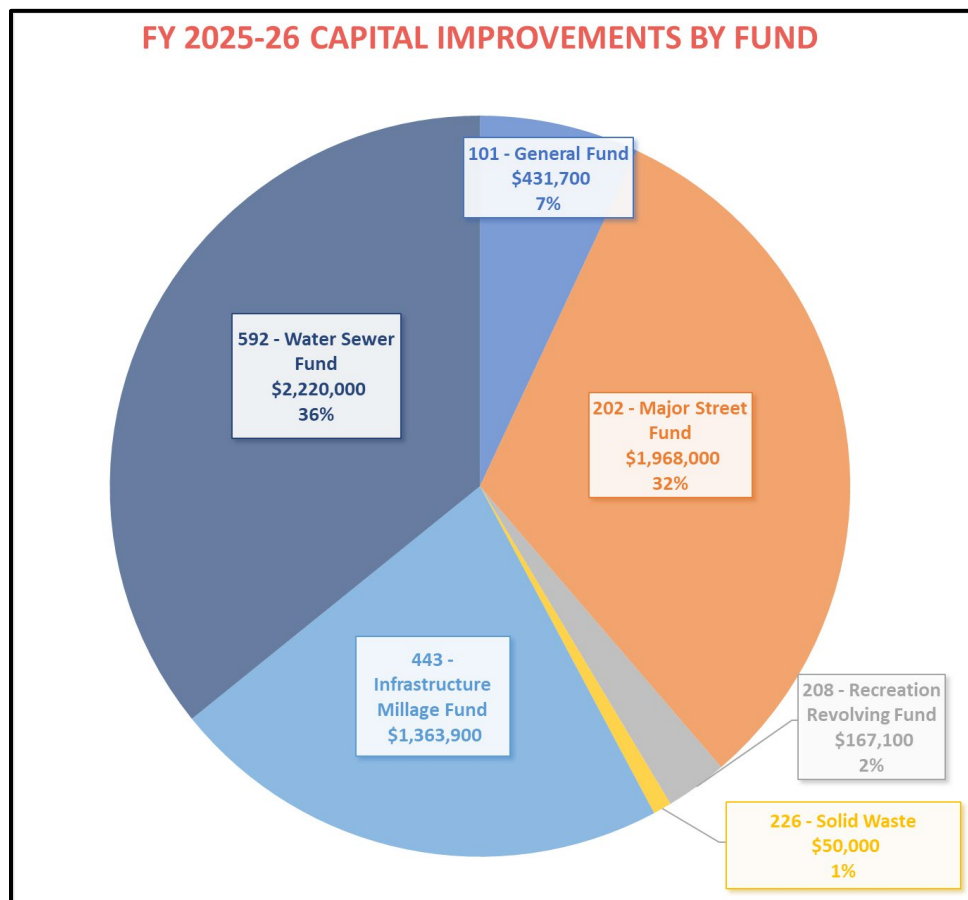


# BUDGET OVERVIEW

## Capital Improvement Program (CIP) Expenditures by Fund

The following is a table that summarizes the City's expenditures/expenses for all CIP projects by funding source.

FY 2025-26 CAPITAL IMPROVEMENTS BY FUND							
	Budget	Projected		Forecast			
By Fund	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL
101 - General Fund	\$ 431,700	\$ 494,000	\$ 448,000	\$ 1,312,613	\$ 507,960	\$ 4,748,370	\$ 7,942,643
202 - Major Street Fund	\$ 1,968,000	\$ 220,000	\$ 140,000	\$ 150,000	\$ 160,000	\$ -	\$ 2,638,000
208 - Recreation Revolving Fund	\$ 167,100	\$ 120,000	\$ 60,000	\$ 122,500	\$ -	\$ 1,132,500	\$ 1,602,100
226 - Solid Waste	\$ 50,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000
443 - Infrastructure Millage Fund	\$ 1,363,900	\$ 2,439,100	\$ 1,611,000	\$ 1,660,000	\$ 1,340,000	\$ -	\$ 8,414,000
445 - Public Improvements Fund	\$ -	\$ 300,000	\$ 800,000	\$ -	\$ -	\$ -	\$ 1,100,000
592 - Water Sewer Fund	\$ 2,220,000	\$ 3,585,800	\$ 3,569,000	\$ 4,325,000	\$ 3,635,000	\$ 5,135,000	\$ 22,469,800
809 - Sidewalks	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
Grand Total	\$ 6,200,700	\$ 7,618,900	\$ 7,028,000	\$ 7,970,113	\$ 6,042,960	\$ 11,415,870	\$ 46,276,543





# FINANCIAL SCHEDULES

CONSOLIDATED FINANCIAL SCHEDULE							
	GOVERNMENTAL FUNDS						
	GENERAL	SPECIAL	CAPITAL				% of Total Revenues/ Expenditures
	FUND	REVENUE FUNDS	PROJECT FUNDS	ENTERPRISE FUNDS	FIDICUIARY FUNDS	TOTAL BUDGET	
	BUDGET 2025-26	BUDGET 2025-26	BUDGET 2025-26	BUDGET 2025-26	BUDGET 2025-26	BUDGET 2025-26	
ESTIMATED REVENUES							
PROPERTY TAXES	\$ 10,526,300	\$ 1,320,000	\$ 1,516,000	\$ -	\$ -	\$ 13,362,300	35.8%
FEDERAL GRANTS	1,500	54,000	-	-	-	\$ 55,500	0.1%
STATE SOURCES	2,009,212	2,189,000	-	570,900	-	\$ 4,769,112	12.8%
CHARGES FOR SERVICES	1,372,858	1,179,500	-	9,854,773	-	\$ 12,407,131	33.2%
FINES AND FORFEITURES	166,000	-	-	-	-	\$ 166,000	0.4%
LICENSES AND PERMITS	1,066,200	-	-	-	-	\$ 1,066,200	2.9%
EMPLOYER CONTRIBUTIONS	-	-	-	-	1,500,000	\$ 1,500,000	4.0%
EMPLOYEE CONTRIBUTIONS	-	-	-	-	35,000	\$ 35,000	0.1%
INVESTMENT EARNINGS	309,451	161,660	43,000	10,038	1,568,000	\$ 2,092,149	5.6%
RENTAL INCOME	-	-	-	30,000	-	\$ 30,000	0.1%
OTHER REVENUE	653,800	97,300	-	32,000	-	\$ 783,100	2.1%
OTHER FINANCING SOURCES	-	810,000	250,000	-	-	\$ 1,060,000	2.8%
TOTAL ESTIMATED REVENUES	\$ 16,105,321	\$ 5,811,460	\$ 1,809,000	\$ 10,497,711	\$ 3,103,000	\$ 37,326,492	100.0%
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS	\$ 11,399,433	\$ 1,839,337	\$ -	\$ 1,635,345	\$ -	\$ 14,874,115	40.2%
MATERIALS AND SUPPLIES	863,406	304,650	-	282,700	-	\$ 1,450,756	3.9%
CONTRACTUAL SERVICES	1,399,069	2,655,950	-	5,319,573	-	\$ 9,374,592	25.3%
INSURANCE	136,000	9,223	-	7,500	-	\$ 152,723	0.4%
UTILITIES	158,000	79,725	-	18,350	-	\$ 256,075	0.7%
OTHER CHARGES	747,713	390,975	-	98,000	-	\$ 1,236,688	3.3%
CAPITAL OUTLAY	431,700	2,216,600	1,363,900	2,204,000	-	\$ 6,216,200	16.8%
BENEFIT PAYMENTS	-	-	-	-	2,100,000	\$ 2,100,000	5.7%
ADMINISTRATIVE EXPENSES	-	-	-	-	229,000	\$ 229,000	0.6%
DEBT SERVICE	0	0	0	89,243	-	\$ 89,243	0.2%
OTHER FINANCING USES	970,000	90,000	-	-	-	\$ 1,060,000	2.9%
TOTAL APPROPRIATIONS	\$ 16,105,321	\$ 7,586,460	\$ 1,363,900	\$ 9,654,711	\$ 2,329,000	\$ 37,039,392	100%
Estimated Beginning Unassigned Fund Balance - July 1, 2025						\$ 55,140,940	
Estimated Ending Unassigned Fund Balance - June 30, 2026						\$ 55,428,040	
Fund Balance as a percentage of total annual expenditures	150%						

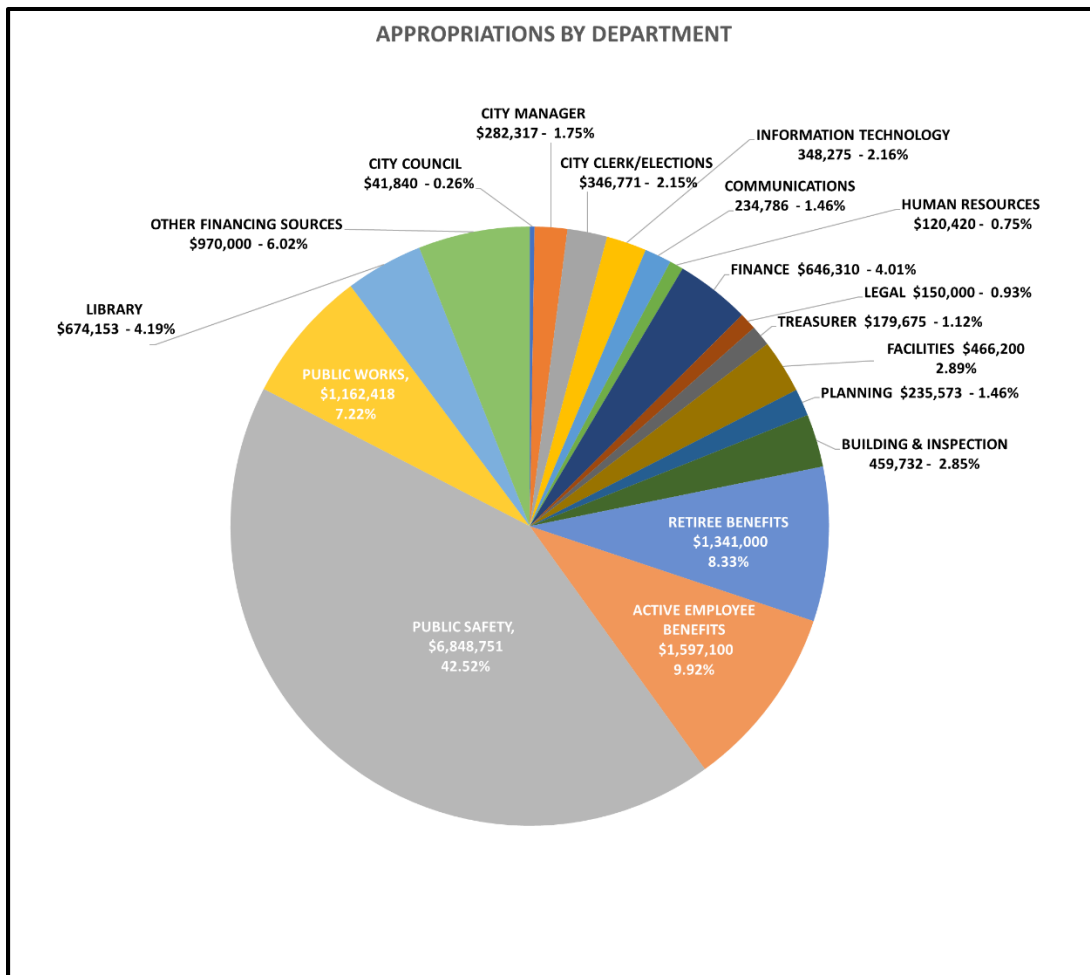


# FINANCIAL SCHEDULES

## Governmental Funds

### General Fund

The General Fund is used to account for all financial resources traditionally associated with City government, except those required to be accounted for in another fund. The General Fund includes police, fire, city manager, building inspection, senior and recreation services, public works, assessing, and internal services such as legal and finance, among others. The two primary sources of revenue for this fund are general property taxes and state shared revenue. In addition, the General Fund also receives revenue from licenses and permits, grants, fines and forfeitures, and interest on investments.





# FINANCIAL SCHEDULES

*Note: In order to streamline the budget, categories with this symbol (★) have been removed and their expenditures have been incorporated into a variety of other department funds.*

GENERAL FUND						
		ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED
		2023-24	2024-25	2025-26	2026-27	2027-28
<b>ESTIMATED REVENUES</b>						
	PROPERTY TAXES	\$ 9,617,591	\$ 10,382,370	\$ 10,526,300	\$ 10,905,900	\$ 11,122,500
	FEDERAL GRANTS	675,828	1,900,500	1,500	1,500	1,500
	STATE SOURCES	1,981,880	2,063,991	2,009,212	2,068,728	2,129,970
	CHARGES FOR SERVICES	1,305,490	1,364,775	1,372,858	1,370,458	1,354,710
	FINES AND FORFEITURES	150,730	178,000	166,000	166,000	166,000
	LICENSES AND PERMITS	917,429	916,300	1,066,200	1,084,500	1,103,800
	INVESTMENT EARNINGS	281,666	224,389	309,451	301,523	292,042
	OTHER REVENUE	706,024	656,500	653,800	706,200	688,600
	<b>TOTAL ESTIMATED REVENUES</b>	<b>15,636,638</b>	<b>17,686,825</b>	<b>16,105,321</b>	<b>16,604,809</b>	<b>16,859,122</b>
<b>APPROPRIATIONS</b>						
	CITY COUNCIL	31,524	46,500	41,840	107,440	38,500
	MANAGER	426,081	423,900	282,317	286,412	294,855
	CITY CLERK/ELECTIONS	271,837	329,600	346,771	321,007	328,123
	INFORMATION TECHNOLOGY	271,263	299,700	348,275	430,555	458,001
	COMMUNICATIONS	210,780	205,500	234,786	239,546	242,110
	HUMAN RESOURCES	0	0	120,420	122,140	125,480
	FINANCE	477,613	531,500	646,310	661,320	676,830
	LEGAL	104,198	135,000	150,000	165,000	165,000
	TREASURER	171,899	183,455	179,675	184,053	188,553
★	CITYWIDE	599,828	1,879,506	0	0	0
	FACILITIES	0	530,900	466,200	350,875	269,100
	PLANNING	261,634	246,700	235,573	267,058	226,701
	RETIREE BENEFITS	1,110,923	1,329,176	1,341,000	1,410,000	1,482,000
	ACTIVE EMPLOYEE BENEFITS	1,234,242	1,469,024	1,597,100	1,619,100	1,671,200



# FINANCIAL SCHEDULES

GENERAL FUND						
		ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED
		2023-24	2024-25	2025-26	2026-27	2027-28
APPROPRIATIONS (CONT.)						
PUBLIC SAFETY						
	ADMINISTRATION	217,300	248,900	262,785	264,089	271,530
	DISPATCH	549,624	566,172	523,145	535,437	545,188
	OPERATIONS	3,783,993	4,312,300	4,225,682	4,325,048	4,426,786
	RETIREE BENEFITS	1,655,382	1,884,130	1,754,000	1,864,000	1,974,000
	ANIMAL CONTROL	73,956	84,400	83,139	85,242	87,396
	<b>TOTAL PUBLIC SAFETY</b>	<b>6,280,255</b>	<b>7,095,902</b>	<b>6,848,751</b>	<b>7,073,816</b>	<b>7,304,900</b>
PUBLIC WORKS						
	OPERATIONS	606,623	698,872	591,018	665,336	679,520
	STREET OPERATIONS	373,835	335,560	345,400	327,500	331,300
	GARAGE	241,968	256,000	226,000	235,000	244,000
	<b>TOTAL PUBLIC WORKS</b>	<b>1,222,426</b>	<b>1,290,432</b>	<b>1,162,418</b>	<b>1,227,836</b>	<b>1,254,820</b>
RECREATION AND CULTURE						
	LIBRARY	666,837	683,600	674,153	678,659	685,197
	<b>TOTAL RECREATION AND CULTURE</b>	<b>666,837</b>	<b>683,600</b>	<b>674,153</b>	<b>678,659</b>	<b>685,197</b>
COMMUNITY & ECONOMIC DEVELOPMENT						
★	COMMUNITY PROMOTION	39,705	55,300	-	-	-
	BUILDING & INSPECTION	528,723	411,000	459,732	489,992	477,752
	<b>TOTAL COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>	<b>568,428</b>	<b>466,300</b>	<b>459,732</b>	<b>489,992</b>	<b>477,752</b>
	<b>TOTAL APPROPRIATIONS</b>	<b>13,909,768</b>	<b>17,146,695</b>	<b>15,135,321</b>	<b>15,634,809</b>	<b>15,889,122</b>
OTHER FINANCING SOURCES (USES)						
	OPERATING TRANSFERS IN	290,258	0	0	0	0
	OPERATING TRANSFERS OUT	(984,074)	(1,103,000)	(970,000)	(970,000)	(970,000)
	<b>TOTAL OTHER SOURCES</b>	<b>(693,816)</b>	<b>(1,103,000)</b>	<b>(970,000)</b>	<b>(970,000)</b>	<b>(970,000)</b>
NET REVENUE, APPROPRIATIONS AND						
	<b>OTHER FINANCING SOURCES</b>	<b>1,033,054</b>	<b>(562,870)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>BEGINNING FUND BALANCE</b>	<b>4,068,030</b>	<b>5,101,084</b>	<b>4,538,214</b>	<b>4,538,214</b>	<b>4,538,214</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 5,101,084</b>	<b>\$ 4,538,214</b>	<b>\$ 4,538,214</b>	<b>\$ 4,538,214</b>	<b>\$ 4,538,214</b>





# FINANCIAL SCHEDULES

## SPECIAL REVENUE FUNDS

### Major Street Fund

The Major Street Fund's purpose is to account for expenditures associated with the construction and maintenance needs of the Major Street portion (as defined by State Act 51) of the City's street network. Of the 51.58 total centerline miles that make up the City of Berkley road network, the City has 15.63 centerline miles of major streets. Financing is primarily provided by the City's share of State gas and weight taxes.

MAJOR STREET FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED
	2023-24	2024-25	2025-26	2026-27	2027-28
<b>ESTIMATED REVENUES</b>					
STATE SOURCES	\$ 1,384,803	\$ 1,474,000	\$ 1,492,000	\$ 1,536,000	\$ 1,580,000
CHARGES FOR SERVICES	12,087	44,000	45,000	46,000	47,000
INVESTMENT EARNINGS	74,453	54,194	70,100	60,837	61,767
OTHER REVENUE	25,849	0	0	0	0
<b>TOTAL ESTIMATED REVENUES</b>	<b>1,497,192</b>	<b>1,572,194</b>	<b>1,607,100</b>	<b>1,642,837</b>	<b>1,688,767</b>
<b>APPROPRIATIONS</b>					
PUBLIC SERVICE	1,177,443	1,217,003	1,084,100	1,012,837	1,028,767
CAPITAL OUTLAY	1,764,384	235,500	1,968,000	220,000	140,000
<b>TOTAL APPROPRIATIONS</b>	<b>2,941,827</b>	<b>1,452,503</b>	<b>3,052,100</b>	<b>1,232,837</b>	<b>1,168,767</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
OPERATING TRANSFERS OUT	(200,000)	0	(90,000)	(410,000)	(520,000)
<b>TOTAL OTHER SOURCES</b>	<b>(200,000)</b>	<b>0</b>	<b>(90,000)</b>	<b>(410,000)</b>	<b>(520,000)</b>
<b>NET REVENUE, APPROPRIATIONS AND</b>					
<b>OTHER FINANCING SOURCES</b>	<b>(1,644,635)</b>	<b>119,691</b>	<b>(1,535,000)</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>	<b>3,059,944</b>	<b>1,415,309</b>	<b>1,535,000</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,415,309</b>	<b>\$ 1,535,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# FINANCIAL SCHEDULES

## Local Street Fund

The Local Street Fund's purpose is to account for expenditures associated with the construction and maintenance needs of the City's 35.95 centerline miles of Local Streets. Financing is provided by the City's share of State gas and weight taxes and transfers from other funds.

LOCAL STREET FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED
	2023-24	2024-25	2025-26	2026-27	2027-28
<b>ESTIMATED REVENUES</b>					
STATE SOURCES	\$ 514,868	\$ 526,800	\$ 539,000	\$ 554,000	\$ 570,000
LICENSES AND PERMITS	96,952	0	0	0	0
INVESTMENT EARNINGS	26,861	20,227	29,550	26,287	23,916
OTHER REVENUE	6,079	35,000	11,000	11,000	11,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>644,760</b>	<b>582,027</b>	<b>579,550</b>	<b>591,287</b>	<b>604,916</b>
<b>APPROPRIATIONS</b>					
PUBLIC SERVICE	1,100,451	908,144	989,550	1,001,287	1,124,916
CAPITAL OUTLAY	100,119	52,500	0	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>1,200,570</b>	<b>960,644</b>	<b>989,550</b>	<b>1,001,287</b>	<b>1,124,916</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
OPERATING TRANSFERS IN	200,000	0	90,000	410,000	520,000
<b>TOTAL OTHER SOURCES</b>	<b>200,000</b>	<b>0</b>	<b>90,000</b>	<b>410,000</b>	<b>520,000</b>
<b>NET REVENUE, APPROPRIATIONS AND</b>					
<b>OTHER FINANCING SOURCES</b>	<b>(355,810)</b>	<b>(378,617)</b>	<b>(320,000)</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,054,427</b>	<b>698,617</b>	<b>320,000</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 698,617</b>	<b>\$ 320,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# FINANCIAL SCHEDULES

## Recreation Revolving Fund

The Recreation Revolving Fund is used to account for all revenue and expenditures associated with Parks and Recreation youth and adult programs. The fund also accounts for all Dream Cruise activity. User fees are the main revenue source for this fund.

RECREATION REVOLVING FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED
	2023-24	2024-25	2025-26	2026-27	2027-28
<b>ESTIMATED REVENUES</b>					
CHARGES FOR SERVICES	\$ 439,081	\$ 525,500	\$ 473,500	\$ 484,500	\$ 495,500
STATE SOURCES	94,000	0	150,000	0	0
INVESTMENT EARNINGS	2,366	1,343	10,301	4,154	4,211
OTHER REVENUE	4,684	7,300	7,300	7,300	7,300
<b>TOTAL ESTIMATED REVENUES</b>	<b>540,131</b>	<b>534,143</b>	<b>641,101</b>	<b>495,954</b>	<b>507,011</b>
<b>APPROPRIATIONS</b>					
RECREATION AND CULTURE	1,055,362	1,203,593	1,194,001	1,195,954	1,232,011
CAPITAL OUTLAY	278,318	248,550	167,100	120,000	60,000
<b>TOTAL APPROPRIATIONS</b>	<b>1,333,680</b>	<b>1,452,143</b>	<b>1,361,101</b>	<b>1,315,954</b>	<b>1,292,011</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
OPERATING TRANSFERS IN	900,000	788,000	720,000	720,000	720,000
<b>TOTAL OTHER SOURCES</b>	<b>900,000</b>	<b>788,000</b>	<b>720,000</b>	<b>720,000</b>	<b>720,000</b>
<b>NET REVENUE, APPROPRIATIONS AND</b>					
<b>OTHER FINANCING SOURCES</b>	<b>106,451</b>	<b>(130,000)</b>	<b>0</b>	<b>(100,000)</b>	<b>(65,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>188,759</b>	<b>295,210</b>	<b>165,210</b>	<b>165,210</b>	<b>65,210</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 295,210</b>	<b>\$ 165,210</b>	<b>\$ 165,210</b>	<b>\$ 65,210</b>	<b>\$ 210</b>



# FINANCIAL SCHEDULES

## Senior Activities Fund

The Senior Activities Fund is used to account for all senior recreation revenue and expenditures associated with senior programs planned in the Parks and Recreation Department. The fund also accounts for all SMART senior transportation activities. User fees and grants are the main revenue source for this fund.

SENIOR ACTIVITIES FUND						
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED	
	2023-24	2024-25	2025-26	2026-27	2027-28	
<b>ESTIMATED REVENUES</b>						
FEDERAL GRANTS	\$ 22,007	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	
CHARGES FOR SERVICES	63,708	65,000	65,000	65,000	65,000	
INVESTMENT EARNINGS	1,405	829	982	982	982	
<b>TOTAL ESTIMATED REVENUES</b>	87,120	84,829	84,982	84,982	84,982	
<b>APPROPRIATIONS</b>						
HEALTH AND WELFARE	60,054	84,829	84,982	84,982	84,982	
<b>TOTAL APPROPRIATIONS</b>	60,054	84,829	84,982	84,982	84,982	
<b>NET REVENUE, APPROPRIATIONS AND</b>						
<b>OTHER FINANCING SOURCES</b>	27,066	0	0	0	0	
<b>BEGINNING FUND BALANCE</b>	28,942	56,008	56,008	56,008	56,008	
<b>ENDING FUND BALANCE</b>	<b>\$ 56,008</b>	<b>\$ 56,008</b>	<b>\$ 56,008</b>	<b>\$ 56,008</b>	<b>\$ 56,008</b>	



# FINANCIAL SCHEDULES

## Solid Waste Fund

The Solid Waste Fund records the activity related to the City trash collection program. Financing for the annual service is provided by a dedicated property tax millage.

SOLID WASTE FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED
	2023-24	2024-25	2025-26	2026-27	2027-28
<b>ESTIMATED REVENUES</b>					
PROPERTY TAXES	\$ 1,283,238	\$ 1,306,764	\$ 1,320,000	\$ 1,360,000	\$ 1,401,000
STATE SOURCES	7,826	6,000	8,000	9,000	10,000
CHARGES FOR SERVICES	830,177	689,236	625,000	625,000	625,000
INVESTMENT EARNINGS	24,416	15,292	50,727	46,329	45,185
OTHER REVENUE	16,134	10,000	15,000	15,000	15,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>2,161,791</b>	<b>2,027,292</b>	<b>2,018,727</b>	<b>2,055,329</b>	<b>2,096,185</b>
<b>APPROPRIATIONS</b>					
PUBLIC SERVICE	1,639,202	1,808,392	1,923,727	2,015,329	2,119,185
CAPITAL OUTLAY	0	192,000	50,000	60,000	0
<b>TOTAL APPROPRIATIONS</b>	<b>1,639,202</b>	<b>2,000,392</b>	<b>1,973,727</b>	<b>2,075,329</b>	<b>2,119,185</b>
<b>NET REVENUE, APPROPRIATIONS AND</b>					
<b>OTHER FINANCING SOURCES</b>	<b>522,589</b>	<b>26,900</b>	<b>45,000</b>	<b>(20,000)</b>	<b>(23,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>364,270</b>	<b>886,859</b>	<b>913,759</b>	<b>958,759</b>	<b>938,759</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 886,859</b>	<b>\$ 913,759</b>	<b>\$ 958,759</b>	<b>\$ 938,759</b>	<b>\$ 915,759</b>



# FINANCIAL SCHEDULES

## Parking Fund

The Parking Fund records the fees collected for on-street parking. The revenue collected in this fund is used to maintain City-owned parking lots and any other parking-related costs.

PARKING FUND						
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED	
	2023-24	2024-25	2025-26	2026-27	2027-28	
<b>ESTIMATED REVENUES</b>						
CHARGES FOR SERVICES	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	
<b>TOTAL ESTIMATED REVENUES</b>	0	0	10,000	10,000	10,000	
<b>NET REVENUE, APPROPRIATIONS AND</b>						
OTHER FINANCING SOURCES	0	0	10,000	10,000	10,000	
<b>BEGINNING FUND BALANCE</b>	0	0	0	10,000	20,000	
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$10,000	\$ 20,000	\$ 30,000	





# FINANCIAL SCHEDULES

## Community Development Block Grant (CDBG) Fund

This fund records federal grant monies passed through to the City from Oakland County to assist economically disadvantaged areas within the community and those citizens who are also economically disadvantaged.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND						
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED	
	2023-24	2024-25	2025-26	2026-27	2027-28	
<b>ESTIMATED REVENUES</b>						
FEDERAL GRANTS	\$ 11,053	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	
<b>TOTAL ESTIMATED REVENUES</b>	<b>11,053</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	
<b>APPROPRIATIONS</b>						
COMMUNITY & ECONOMIC DEVELOPMENT	4,535	35,000	35,000	35,000	35,000	
<b>TOTAL APPROPRIATIONS</b>	<b>4,535</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	
<b>NET REVENUE, APPROPRIATIONS AND</b>						
OTHER FINANCING SOURCES	6,518	0	0	0	0	
<b>BEGINNING FUND BALANCE</b>	<b>10,442</b>	<b>16,960</b>	<b>16,960</b>	<b>16,960</b>	<b>16,960</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 16,960</b>	<b>\$ 16,960</b>	<b>\$ 16,960</b>	<b>\$ 16,960</b>	<b>\$ 16,960</b>	



# FINANCIAL SCHEDULES

## Opioid Settlement Fund

This fund was established to track the funds received from the nationwide settlement reached in July 2021 to resolve all opioid litigation brought by states and local political subdivisions against several major pharmaceutical distributors.

OPIOID SETTLEMENT FUND						
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED	
	2023-24	2024-25	2025-26	2026-27	2027-28	
<b>ESTIMATED REVENUES</b>						
OTHER REVENUE	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	
<b>TOTAL ESTIMATED REVENUES</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	
<b>NET REVENUE, APPROPRIATIONS AND</b>						
OTHER FINANCING SOURCES	0	0	25,000	25,000	25,000	
<b>BEGINNING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>50,000</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 50,000</b>	<b>\$ 75,000</b>	



# FINANCIAL SCHEDULES

## CAPITAL PROJECT FUNDS

### Infrastructure Millage Fund

This fund is used to account for capital activity and related tax revenue of the 2018 voter-approved millage of not to exceed 2 mills.

INFRASTRUCTURE MILLAGE FUND						
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED	
	2023-24	2024-25	2025-26	2026-27	2027-28	
<b>ESTIMATED REVENUES</b>						
PROPERTY TAXES	\$1,385,882	\$ 1,500,211	\$1,516,000	\$ 1,561,000	\$1,608,000	
STATE SOURCES	8,985	0	0	0	0	
INVESTMENT EARNINGS	38,980	29,789	23,000	3,000	3,000	
<b>TOTAL ESTIMATED REVENUES</b>	<b>1,433,847</b>	<b>1,530,000</b>	<b>1,539,000</b>	<b>1,564,000</b>	<b>1,611,000</b>	
<b>APPROPRIATIONS</b>						
CAPITAL OUTLAY	1,614,632	850,256	1,363,900	2,439,100	1,611,000	
<b>TOTAL APPROPRIATIONS</b>	<b>1,614,632</b>	<b>850,256</b>	<b>1,363,900</b>	<b>2,439,100</b>	<b>1,611,000</b>	
<b>NET REVENUE, APPROPRIATIONS AND</b>						
OTHER FINANCING SOURCES	(180,785)	679,744	175,100	(875,100)	0	
<b>BEGINNING FUND BALANCE</b>	201,041	20,256	700,000	875,100	0	
<b>ENDING FUND BALANCE</b>	<b>\$ 20,256</b>	<b>\$700,000</b>	<b>\$875,100</b>	<b>\$ -</b>	<b>\$ -</b>	



# FINANCIAL SCHEDULES

## Public Improvement Fund

This fund was established to set aside reserves for significant capital projects that cannot be purchased in a single year, given the size of the project. The funds will be set aside in the Public Improvement Fund as appropriated during the annual budget process.

PUBLIC IMPROVEMENT FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED
	2023-24	2024-25	2025-26	2026-27	2027-28
<b>ESTIMATED REVENUES</b>					
INVESTMENT EARNINGS	\$ -	\$ -	\$ 20,000	\$ 10,000	\$ 5,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>10,000</b>	<b>5,000</b>
<b>APPROPRIATIONS</b>					
CAPITAL OUTLAY	0	0	0	300,000	800,000
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>800,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
OPERATING TRANSFERS IN	0	315,000	250,000	250,000	250,000
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>315,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>NET REVENUE, APPROPRIATIONS AND</b>					
<b>OTHER FINANCING SOURCES</b>	<b>0</b>	<b>315,000</b>	<b>270,000</b>	<b>(40,000)</b>	<b>(545,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>315,000</b>	<b>585,000</b>	<b>545,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 315,000</b>	<b>\$585,000</b>	<b>\$545,000</b>	<b>\$ -</b>



# FINANCIAL SCHEDULES

## Sidewalk Fund

This fund is used to account for any special assessment sidewalk projects within the City. Special assessment revenue will be collected to offset the actual construction expenditures of sidewalk projects. Engineering costs for the sidewalks will be paid from the Major and Local Street Funds.

SIDEWALK FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED
	2023-24	2024-25	2025-26	2026-27	2027-28
<b>ESTIMATED REVENUES</b>					
SPECIAL ASSESSMENTS	\$ 206,663	\$ 7,500	\$ -	\$ 400,000	\$ 400,000
INVESTMENT EARNINGS	667	0	0	0	0
<b>TOTAL ESTIMATED REVENUES</b>	<b>207,330</b>	<b>7,500</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>
<b>APPROPRIATIONS</b>					
CAPITAL OUTLAY	308,320	7,500	0	400,000	400,000
<b>TOTAL APPROPRIATIONS</b>	<b>308,320</b>	<b>7,500</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
OPERATING TRANSFERS IN	84,074	0	0	0	0
<b>TOTAL OTHER SOURCES</b>	<b>84,074</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET REVENUE, APPROPRIATIONS AND</b>					
<b>OTHER FINANCING SOURCES</b>	<b>(16,917)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>	<b>16,917</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# FINANCIAL SCHEDULES

## Enterprise Funds

### Water and Sewer Fund

The fund provides water to customers and disposes of sanitary sewage in exchange for user fees. In addition to covering the operating costs of the system, the fund also charges user fees to cover any related debt and capital expenditures.

WATER AND SEWER FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED
	2023-24	2024-25	2025-26	2026-27	2027-28
<b>ESTIMATED REVENUES</b>					
STATE SOURCES	\$ -	\$ -	\$ 570,900	\$ -	\$ -
CHARGES FOR SERVICES	8,232,195	9,107,517	9,783,723	10,671,723	11,634,723
INVESTMENT EARNINGS	5,629	7,652	10,038	20,884	13,767
RENTAL INCOME	13,225	20,000	30,000	30,000	30,000
OTHER REVENUE	219,157	20,000	32,000	35,000	32,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>8,470,206</b>	<b>9,155,169</b>	<b>10,426,661</b>	<b>10,757,607</b>	<b>11,710,490</b>
<b>APPROPRIATIONS</b>					
OPERATING AND MAINTENANCE	4,255,370	5,490,343	7,319,718	7,133,516	7,557,399
DEPRECIATION	837,218	0	0	0	0
CAPITAL OUTLAY	0	3,020,900	2,220,000	3,585,800	3,569,000
DEBT SERVICE	4,028	43,926	43,943	38,291	38,091
<b>TOTAL APPROPRIATIONS</b>	<b>5,096,616</b>	<b>8,555,169</b>	<b>9,583,661</b>	<b>10,757,607</b>	<b>11,164,490</b>
<b>NET REVENUE, APPROPRIATIONS AND</b>					
<b>OTHER FINANCING SOURCES</b>	<b>3,373,590</b>	<b>600,000</b>	<b>843,000</b>	<b>0</b>	<b>546,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>20,199,618</b>	<b>23,573,208</b>	<b>24,173,208</b>	<b>25,016,208</b>	<b>25,016,208</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 23,573,208</b>	<b>\$ 24,173,208</b>	<b>\$ 25,016,208</b>	<b>\$ 25,016,208</b>	<b>\$ 25,562,208</b>





# FINANCIAL SCHEDULES

## Community Field #1 Fund

This fund is used to account for rental fees collected for the use of Community Field #1. The rental fees will be utilized to maintain and improve the field.

COMMUNITY FIELD #1 FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED
	2023-24	2024-25	2025-26	2026-27	2027-28
<b>ESTIMATED REVENUES</b>					
CHARGES FOR SERVICES	\$ -	\$ -	\$ 71,050	\$ 73,180	\$ 75,380
<b>TOTAL ESTIMATED REVENUES</b>	<b>0</b>	<b>0</b>	<b>71,050</b>	<b>73,180</b>	<b>75,380</b>
<b>APPROPRIATIONS</b>					
PUBLIC SERVICE	0	0	25,750	29,580	33,380
DEBT SERVICE	0	0	45,300	43,600	42,000
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>71,050</b>	<b>73,180</b>	<b>75,380</b>
<b>NET REVENUE, APPROPRIATIONS AND</b>					
<b>OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# FINANCIAL SCHEDULES

## Trust and Agency Funds

### Public Safety Pension Fund

The Public Safety Pension Fund accumulates resources for pension benefit payments to qualified public safety employees. These resources are provided through a combination of employer contributions, employee payroll deductions, and investment earnings.

PUBLIC SAFETY PENSION FUND						
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED	
	2023-24	2024-25	2025-26	2026-27	2027-28	
<b>ESTIMATED REVENUES</b>						
EMPLOYER CONTRIBUTIONS	\$ 1,325,000	\$ 1,449,788	\$ 1,500,000	\$ 1,600,000	\$ 1,700,000	
EMPLOYEE CONTRIBUTIONS	79,807	35,000	35,000	35,000	35,000	
INVESTMENT EARNINGS	2,377,586	1,394,000	1,568,000	1,623,000	1,681,000	
<b>TOTAL ESTIMATED REVENUES</b>	<b>3,782,393</b>	<b>2,878,788</b>	<b>3,103,000</b>	<b>3,258,000</b>	<b>3,416,000</b>	
<b>APPROPRIATIONS</b>						
BENEFIT PAYMENTS	2,058,931	2,100,000	2,100,000	2,200,000	2,300,000	
ADMINISTRATIVE EXPENSES	195,453	213,788	229,000	230,000	231,000	
<b>TOTAL APPROPRIATIONS</b>	<b>2,254,384</b>	<b>2,313,788</b>	<b>2,329,000</b>	<b>2,430,000</b>	<b>2,531,000</b>	
<b>NET REVENUE, APPROPRIATIONS AND</b>						
OTHER FINANCING SOURCES	1,528,009	565,000	774,000	828,000	885,000	
<b>BEGINNING FUND BALANCE</b>						
<b>ENDING FUND BALANCE</b>	20,314,572	21,842,581	22,407,581	23,181,581	24,009,581	
	<b>\$ 21,842,581</b>	<b>\$ 22,407,581</b>	<b>\$ 23,181,581</b>	<b>\$ 24,009,581</b>	<b>\$ 24,894,581</b>	



# FINANCIAL SCHEDULES

## Component Unit

### Downtown Development Authority

The Downtown Development Authority Fund accounts for the activity to correct and prevent deterioration, encourage historical preservation, and promote economic growth within the downtown district. The fund is primarily funded by property tax revenue captures and a millage.

DOWNTOWN DEVELOPMENT AUTHORITY FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED
	2023-24	2024-25	2025-26	2026-27	2027-28
<b>ESTIMATED REVENUES</b>					
PROPERTY TAXES	\$ 466,953	\$ 424,000	\$ 526,800	\$ 539,900	\$ 553,000
STATE GRANTS	7,500	10,000	7,500	7,500	7,500
INVESTMENT EARNINGS	11,768	10,234	10,164	11,755	13,005
OTHER REVENUE	11,851	15,000	12,000	12,000	12,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>498,072</b>	<b>459,234</b>	<b>556,464</b>	<b>571,155</b>	<b>585,505</b>
<b>APPROPRIATIONS</b>					
COMMUNITY & ECONOMIC DEVELOPMENT	450,402	439,234	441,464	446,155	450,505
CAPITAL OUTLAY	127,895	85,000	15,000	15,000	15,000
<b>TOTAL APPROPRIATIONS</b>	<b>578,297</b>	<b>524,234</b>	<b>456,464</b>	<b>461,155</b>	<b>465,505</b>
<b>NET REVENUE, APPROPRIATIONS AND</b>					
OTHER FINANCING SOURCES	(80,225)	(65,000)	100,000	110,000	120,000
<b>BEGINNING FUND BALANCE</b>	<b>289,858</b>	<b>209,633</b>	<b>144,633</b>	<b>244,633</b>	<b>354,633</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 209,633</b>	<b>\$ 144,633</b>	<b>\$ 244,633</b>	<b>\$ 354,633</b>	<b>\$ 474,633</b>



# FUND BALANCE, REVENUES, & EXPENDITURES

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## Fund Balance

Fund Balance is the difference between assets and liabilities in a governmental fund. The governmental funds account for the City's bread-and-butter, are typically tax-supported activities of a government (as opposed to enterprise funds, which are self-supporting, business-like activities), and include the following:

- General Fund – where a government accounts for everything not reported in another fund
- Special Revenue Funds – for reporting specific sources that are limited to being used for a particular purpose
- Debt Service Funds – which track the accumulation and use of resources for repayment of principal and interest on long-term debt
- Capital Project Funds – which track the accumulation and use of resources for construction, acquiring, and rehabilitating capital assets (such as buildings and roads)

## GASB 54

[GASB Statement No. 54](#) creates five components of fund balance, though not every government or governmental fund will report all components. This approach is intended to provide users with consistent and understandable information about a fund's net resources. The five components are:

## Non-spendable Fund Balance

*\*cannot be spent (legally restricted or in an un-spendable form)*

- Amounts that cannot be spent due to form; for example, inventories and prepaid amounts. Also, long-term loan and notes receivables, and property held for resale would be reported here unless the proceeds are restricted, committed or assigned.
- Amounts that must be maintained intact legally or contractually (corpus or principal of a permanent fund)

## Restricted Fund Balance

*\*externally imposed (law, creditor, bond covenant)*

- Amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation. This is the same definition used by GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, for restricted net assets.



# FUND BALANCE, REVENUES, & EXPENDITURES

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## Committed Fund Balance

*\*constraints approved by Council*

- Amounts constrained for a specific purpose by a government using its highest level of decision-making authority. It would require action by the same group to remove or change the constraints placed on the resources.
- Action to constrain resources must occur prior to year-end; however, the amount can be determined in the subsequent period.

## Assigned Fund Balance

*\*constrained by intent by Mayor and City Council, or by the City Manager, or by a body/person to which City Council designates the authority*

- For all governmental funds, excluding the general fund, any remaining positive balances that are not classified as non-spendable, restricted, or committed.
- For the general fund, amounts constrained for the intent to be used for a specific purpose by a governing board, body or official that has been delegated authority to assign amounts. Amount reported as assigned should not result in a deficit in unassigned fund balance.

## Unassigned Fund Balance

*\*available to spend, unrestricted*

- For the general fund, amounts not classified as non-spendable, restricted, committed or assigned. The general fund is the only fund that would report a positive amount in unassigned fund balance.
- For all governmental funds other than the general fund, amount expended in excess of resources that are non-spendable, restricted, committed or assigned (a residual deficit). In determining a residual deficit, no amount should be reported as assigned.



# FUND BALANCE, REVENUES, & EXPENDITURES

FUND BALANCE SCHEDULE						
	GOVERNMENTAL FUNDS					
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	FIDICUIARY FUNDS	TOTAL BUDGET
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	2025-26	2025-26	2025-26	2025-26	2025-26	2025-26
TOTAL ESTIMATED REVENUES	\$ 16,105,321	\$ 5,811,460	\$ 1,809,000	\$ 10,497,711	\$ 3,103,000	\$ 37,326,492
TOTAL APPROPRIATIONS	16,105,321	\$ 7,586,460	\$ 1,363,900	\$ 9,654,711	\$ 2,329,000	\$ 37,039,392
NET OF REVENUE/APPROPRIATIONS - ALL FUNDS	\$ -	\$ (1,775,000)	\$ 445,100	\$ 843,000	\$ 774,000	\$ 287,100
BEGINNING FUND BALANCE	4,538,214	3,006,937	1,015,000	24,173,208	22,407,581	55,140,940
ENDING FUND BALANCE	\$ 4,538,214	\$ 1,231,937	\$1,460,100	\$ 25,016,208	\$ 23,181,581	\$55,428,040
Fund Balance as a percentage of total annual expenditures						
	28%	16%	107%	259%	995%	150%





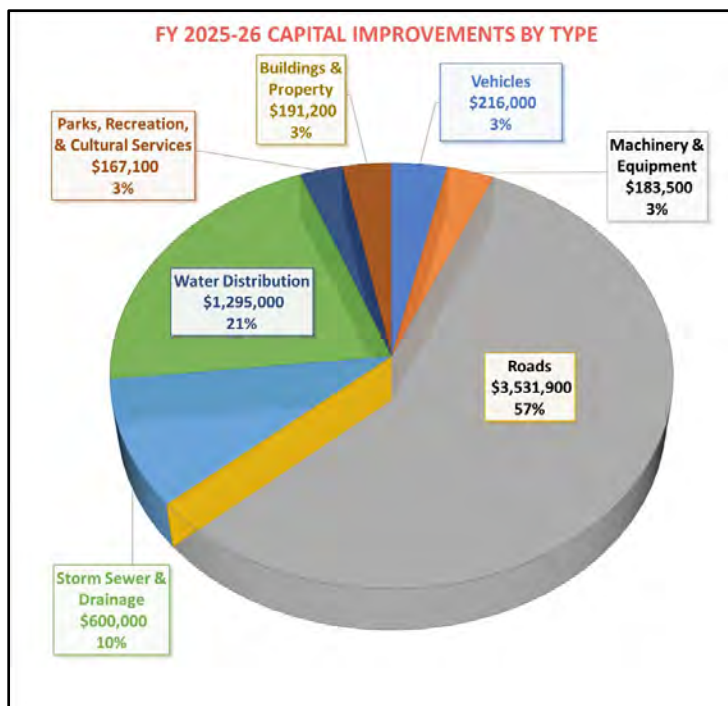
# CAPITAL IMPROVEMENTS

## Capital Improvement Program

The City of Berkley's Capital Improvement Program (CIP) is a planning tool, with a goal to identify and schedule capital improvements for fiscal years ending 2026-2031. The CIP is summarized within this budget document and you can find detailed descriptions of the projects and cost estimates.

The following is a table that summarizes the City's expenditures/expenses for all CIP projects by type.

FY 2025-26 CAPITAL IMPROVEMENTS BY TYPE							
	Budget	Projected		Forecast			
By Capital Outlay Type	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL
Vehicles	\$ 216,000	\$ 935,000	\$ 1,151,000	\$ 847,863	\$ 507,960	\$ 234,250	\$ 3,892,073
Technology	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000
Machinery & Equipment	\$ 183,500	\$ 557,000	\$ 207,000	\$ 425,000	\$ -	\$ -	\$ 1,372,500
Roads	\$ 3,531,900	\$ 3,531,900	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000	\$ 19,863,800
Sidewalks & Pathways	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
Storm Sewer & Drainage	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 3,600,000
Water Distribution	\$ 1,295,000	\$ 1,335,000	\$ 1,335,000	\$ 1,335,000	\$ 1,335,000	\$ 1,335,000	\$ 7,970,000
Parks, Recreation, & Cultural Services	\$ 167,100	\$ 120,000	\$ 60,000	\$ 317,250	\$ -	\$ 1,715,000	\$ 2,379,350
Parking Lots	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 894,900	\$ 894,900
Buildings & Property	\$ 191,200	\$ 140,000	\$ 75,000	\$ 845,000	\$ -	\$ 3,036,720	\$ 4,287,920
Grand Total	\$ 6,200,700	\$ 7,618,900	\$ 7,028,000	\$ 7,970,113	\$ 6,042,960	\$ 11,415,870	\$ 46,276,543





**City of Berkley**  
Summary of Budget Requests  
CIP, Capital Outlay, Light-Duty Vehicles, and Service Improvements  
**2025-2026 Budget**

ID #	DEPT	Account #	DESCRIPTION	GL FUND	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL
1	790-000 LIBRARY	101-267-976-271	Library - Study Room Buildout (Qty: 2)	101 - General Fund	\$ 41,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,200
2	751-000 PARKS & REC ADMINISTRATION	208-267-976-208	Comm1 - Concession Stand remodel (including bathrooms, heating & cooling) <i>(pending final decision - repurpose of parking lot grant of \$150k)</i>	208 - Recreation Revolving Fund	\$ 111,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,200
3	751-000 PARKS & REC ADMINISTRATION	208-267-976-208	Community Center Restrooms <i>(pending final decision - repurpose of parking lot grant of \$150k)</i>	208 - Recreation Revolving Fund	\$ 55,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,900
4	267-000 FACILITIES	101-267-976-101	Access Control Cameras	101 - General Fund	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
5	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Polaris Emergency Response Vehicle	101 - General Fund	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
6	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility	101 - General Fund	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
7	536-000 WATER & SEWER SERVICE	592-536-982-000	Concrete Repair	592 - Water Sewer Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,200,000
8	536-000 WATER & SEWER SERVICE	592-536-975-000	Lead Service Replacement Program (was Lead Service Line Replacements)	592 - Water Sewer Fund	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 6,000,000
9	536-000 WATER & SEWER SERVICE	592-902-971-150	Sewer Lining Program (was "Annual Sewer Lining Program")	592 - Water Sewer Fund	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 3,600,000
10	464-000 STREET MAINT OPERATIONS	202-464-975-100	Bacon Ave (12 Mile to Catalpa) - Water Main and Paving Project - Phase 1	202 - Major Street Fund	\$ 1,968,000	\$ 103,000	\$ -	\$ -	\$ -	\$ -	\$ 2,071,000
	901-000 CAPITAL PROJECTS	443-901-975-000		443 - Infrastructure Millage Fund	\$ 1,363,900	\$ 2,439,100	\$ -	\$ -	\$ -	\$ -	\$ 3,803,000
	536-000 WATER & SEWER SERVICE	592-536-975-000		592 - Water Sewer Fund	\$ -	\$ 789,800	\$ -	\$ -	\$ -	\$ -	\$ 789,800
11	536-000 WATER & SEWER SERVICE	592-536-986-000	My Neptune 360 Portal Software	592 - Water Sewer Fund	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000
12	441-000 PUBLIC WORKS	101-441-982-000	Equipment - Ball Field Mowing Equipment	101 - General Fund	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
13	528-000 SOLID WASTE SERVICES	226-528-982-000	Equipment - Brush Chipper	226 - Solid Waste	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
14	441-000 PUBLIC WORKS	101-441-985-00	Vehicle - Building Official/Pool Vehicle	101 - General Fund	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,000
15	536-000 WATER & SEWER SERVICE	592-536-982-592	Equipment - Neptune R900 v4e Gateway	592 - Water Sewer Fund	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
16	441-000 PUBLIC WORKS	592-536-985-000	Vehicle - 3/4 Ton Pickup and Equipment Replacement #3	592 - Water Sewer Fund	\$ 69,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,000
17	441-000 PUBLIC WORKS	101-441-982-000	Equipment - Arrowboard	101 - General Fund	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500
18	441-000 PUBLIC WORKS	101-441-982-000	Equipment - Landscape Trailer	101 - General Fund	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000
19	536-000 WATER & SEWER SERVICE	592-536-982-592	Water Meter Replacements	592 - Water Sewer Fund	\$ 295,000	\$ 335,000	\$ 335,000	\$ 335,000	\$ 335,000	\$ 335,000	\$ 1,970,000
20	464-000 STREET MAINT OPERATIONS	202-464-982-000	Equipment - 4 Ton Asphalt Trailer Replacement	202 - Major Street Fund	\$ -	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ 52,000
21	441-000 PUBLIC WORKS	101-441-985-00	Vehicle - Interdepartmental Pool Vehicle (replacement)	101 - General Fund	\$ -	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ 33,000
22	536-000 WATER & SEWER SERVICE	592-536-982-592	Equipment - Mini Excavator and Related Attachments (replacement)	592 - Water Sewer Fund	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
23	443-000 PUBLIC WORKS GARAGE	101-441-982-000	Equipment - Mobile Column Lift (Qty - 2)	101 - General Fund	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
24	536-000 WATER & SEWER SERVICE	592-536-985-000	Vehicle - 3/4 Ton Pickup and Equipment Replacement #11	592 - Water Sewer Fund	\$ -	\$ 71,000	\$ -	\$ -	\$ -	\$ -	\$ 71,000



City of Berkley

Summary of Budget Requests

CIP, Capital Outlay, Light-Duty Vehicles, and Service Improvements

2025-2026 Budget

ID #	DEPT	Account #	DESCRIPTION	GL FUND	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL
25	441-000 PUBLIC WORKS	101-441-985-00	Vehicle - 3/4 Ton Pickup and Equipment Replacement #2	101 - General Fund	\$ -	\$ 71,000	\$ -	\$ -	\$ -	\$ -	\$ 71,000
26	536-000 WATER & SEWER SERVICE	592-536-982-592	Equipment - Concrete Cutting Road Saw and Trailer (replacement)	592 - Water Sewer Fund	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
27	536-000 WATER & SEWER SERVICE	592-536-985-000	Vehicle - Utilimaster Walk In Van (replacement)	592 - Water Sewer Fund	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
28	441-000 PUBLIC WORKS	101-441-982-000	Equipment - John Deere UTV (replacement)	101 - General Fund	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
29	528-000 SOLID WASTE SERVICES	202-464-982-000	Equipment - Large Brush Chipper (replacement)	202 - Major Street Fund	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
30	528-000 SOLID WASTE SERVICES	226-528-982-000	Equipment - Leaf Vacuum Trailer/Body (replacement)	226 - Solid Waste	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
31	751-000 PARKS & REC ADMINISTRATION	208-751-971-150	Bacon Park - Drainage	208 - Recreation Revolving Fund	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
32	751-000 PARKS & REC ADMINISTRATION	208-751-971-150	Community Tennis Courts - Tennis Court Replacement & Gate Addition	208 - Recreation Revolving Fund	\$ -	\$ 40,000	\$ 60,000	\$ -	\$ -	\$ -	\$ 100,000
33	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility	101 - General Fund	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
34	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility	101 - General Fund	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
35	901-000 CAPITAL PROJECTS	445-901-985-000	Vehicle - Fire Engine Replacement	445 - Public Improvements Fund	\$ -	\$ 300,000	\$ 800,000	\$ -	\$ -	\$ -	\$ 1,100,000
36	267-000 FACILITIES	101-267-976-271	Library - Carpet	101 - General Fund	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000
37	901-000 CAPITAL PROJECTS	809-901-975-001	Sidewalk Replacements	809 - Sidewalks	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
38	464-000 STREET MAINT OPERATIONS	202-464-975-100	Harvard Rd (Coolidge to Cass) * - Water Main and Paving Project - Phase 2, Division 1 * Tentative, subject to change	202 - Major Street Fund	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ 140,000
	901-000 CAPITAL PROJECTS	443-901-975-000		443 - Infrastructure Millage Fund	\$ -	\$ -	\$ 1,611,000	\$ 750,000	\$ -	\$ -	\$ 2,361,000
	536-000 WATER & SEWER SERVICE	592-536-975-000		592 - Water Sewer Fund	\$ -	\$ -	\$ 1,249,000	\$ -	\$ -	\$ -	\$ 1,249,000
39	536-000 WATER & SEWER SERVICE	592-536-982-592	Equipment - Rubber Tire Backhoe and Attachments (replacement)	592 - Water Sewer Fund	\$ -		\$ 185,000	\$ -	\$ -	\$ -	\$ 185,000
40	441-000 PUBLIC WORKS	101-441-985-00	Vehicle - F-550 Hook Truck (replacement)	101 - General Fund	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ 175,000
41	536-000 WATER & SEWER SERVICE	592-536-982-592	Equipment - Rubber Tire Loader (replacement)	592 - Water Sewer Fund	\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ -	\$ 225,000
42	441-000 PUBLIC WORKS	101-441-982-000	Equipment - Zero Turn Mower (replacement)	101 - General Fund	\$ -	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ 22,000
43	345-000 PUBLIC SAFETY OPERATIONS	101-267-976-345	Public Safety - Carports	101 - General Fund	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
44	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility	101 - General Fund	\$ -	\$ -	\$ 88,000	\$ -	\$ -	\$ -	\$ 88,000
45	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility	101 - General Fund	\$ -	\$ -	\$ 88,000	\$ -	\$ -	\$ -	\$ 88,000
46	464-000 STREET MAINT OPERATIONS	202-464-975-100	Harvard Rd (Coolidge to Cass) * - Water Main and Paving Project- Phase 2, Division 2 * Tentative, subject to change	202 - Major Street Fund	\$ -	\$ -	\$ -	\$ 150,000	\$ 160,000	\$ -	\$ 310,000
	901-000 CAPITAL PROJECTS	443-901-975-000		443 - Infrastructure Millage Fund	\$ -	\$ -	\$ -	\$ 910,000	\$ 1,340,000	\$ -	\$ 2,250,000
	536-000 WATER & SEWER SERVICE	592-536-975-000		592 - Water Sewer Fund	\$ -	\$ -	\$ -	\$ 1,190,000	\$ -	\$ -	\$ 1,190,000
47	751-000 PARKS & REC		Oxford Park - Drainage	101 - General Fund	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000



City of Berkley

Summary of Budget Requests

CIP, Capital Outlay, Light-Duty Vehicles, and Service Improvements

2025-2026 Budget

ID #	DEPT	Account #	DESCRIPTION	GL FUND	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL
48	ADMINISTRATION	208-751-971-150	Oxford Park - Drainage	208 - Recreation Revolving Fund	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
49	751-000 PARKS & REC ADMINISTRATION		Angell Park - Tennis Court Replacement & Gate Addition	101 - General Fund	\$ -	\$ -	\$ -	\$ 37,500	\$ -	\$ -	\$ 37,500
50				208 - Recreation Revolving Fund	\$ -	\$ -	\$ -	\$ 37,500	\$ -	\$ -	\$ 37,500
51	751-000 PARKS & REC ADMINISTRATION		Lazenby Field - Netting	101 - General Fund	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
52				208 - Recreation Revolving Fund	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
53	751-000 PARKS & REC ADMINISTRATION		Community Fields - Fence	101 - General Fund	\$ -	\$ -	\$ -	\$ 77,250	\$ -	\$ -	\$ 77,250
54	536-000 WATER & SEWER SERVICE		Underground Fuel Tank Replacement - DPW	592 - Water Sewer Fund	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000
55	441-000 PUBLIC WORKS	101-441-985-00	Vehicle - Tandem Axle Hook Truck (replacement)	101 - General Fund	\$ -	\$ -	\$ -		\$ 295,000	\$ -	\$ 295,000
56	441-000 PUBLIC WORKS	592-536-982-592	Equipment - Telehandler (Replacement - 2002)	592 - Water Sewer Fund	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
57	441-000 PUBLIC WORKS	101-441-985-00	Vehicle - F-550 Hook Truck (replacement)	101 - General Fund	\$ -	\$ -	\$ -	\$ 190,000	\$ -	\$ -	\$ 190,000
58	441-000 PUBLIC WORKS	592-536-985-000	Vehicle - Transit Meter Van #1	592 - Water Sewer Fund	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
59	441-000 PUBLIC WORKS	101-441-985-00	Vehicle - Tandem Hook Truck (replacement - 2019)	101 - General Fund	\$ -	\$ -	\$ -	\$ 280,000	\$ -	\$ -	\$ 280,000
60	441-000 PUBLIC WORKS	101-267-976-441	Generator - DPW	101 - General Fund	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
61	345-000 PUBLIC SAFETY OPERATIONS	101-267-976-345	Public Safety - Lockerooms	101 - General Fund	\$ -	\$ -		\$ 180,000	\$ -	\$ -	\$ 180,000
62	267-000 FACILITIES	101-267-976-271	Library Entrance Doors	101 - General Fund	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ 65,000
63	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility	101 - General Fund	\$ -	\$ -	\$ -	\$ 99,704	\$ -	\$ -	\$ 99,704
64	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility	101 - General Fund	\$ -	\$ -	\$ -	\$ 99,704	\$ -	\$ -	\$ 99,704
65	430-000 ANIMAL CONTROL	101-430-985-000	Vehicle - ACO FORD F150 Super Crew Pickup	101 - General Fund	\$ -	\$ -	\$ -	\$ 103,455	\$ -	\$ -	\$ 103,455
66	464-000 STREET MAINT OPERATIONS	202-464-975-100	Wakefield (12 Mile to Webster) * - WaterMain and Paving Project- Phase 3, Division 1 * Tentative, subject to change	202 - Major Street Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	901-000 CAPITAL PROJECTS	443-901-975-000		443 - Infrastructure Millage Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	536-000 WATER & SEWER SERVICE	592-536-975-000		592 - Water Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 2,250,000	\$ 3,750,000
67	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 106,480	\$ -	\$ 106,480
68	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 106,480	\$ -	\$ 106,480
69	464-000 STREET MAINT OPERATIONS	202-464-975-100	Wakefield (12 Mile to Webster) * - WaterMain and Paving Project- Phase 3, Division 2 * Tentative, subject to change	202 - Major Street Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	901-000 CAPITAL PROJECTS	443-901-975-000		443 - Infrastructure Millage Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	536-000 WATER & SEWER SERVICE	592-536-975-000		592 - Water Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000
70	MULTIPLE DEPARTMENTS		Light Poles at ALL Parks	208 - Recreation Revolving Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000



City of Berkley

Summary of Budget Requests

CIP, Capital Outlay, Light-Duty Vehicles, and Service Improvements

2025-2026 Budget

ID #	DEPT	Account #	DESCRIPTION	GL FUND	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL
71	MULTIPLE DEPARTMENTS		Oxford Park - Pavilion/Concrete Pad and Shade	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,500	\$ 82,500
72				208 - Recreation Revolving Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,500	\$ 82,500
73	845-000 RECREATION CLASSES		Oxford Park - Walking Trails	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
74				208 - Recreation Revolving Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
75	751-000 PARKS & REC ADMINISTRATION		Community Center - Parking Lot <i>Offset by grant \$150k (if not repurposed to Comm Center bathrooms)</i>	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000
76	MULTIPLE DEPARTMENTS		Dorthea Public Plaza <i>(to be offset by grant)</i>	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,040,172	\$ 1,040,172
77	464-000 STREET MAINT OPERATIONS	101-267-976-441	Salt Dome Replacement	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
78	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility	101 - General Fund	\$ -	\$ -	\$ -	\$ -		\$ 117,125	\$ 117,125
79	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,125	\$ 117,125
80	267-000 FACILITIES	101-267-976-101	City Hall Façade Upgrades	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
81	267-000 FACILITIES	101-267-931-101	City Hall HVAC improvements	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 846,548	\$ 846,548
82	MULTIPLE DEPARTMENTS		Cummings Parking Lot	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 894,900	\$ 894,900
83	751-000 PARKS & REC ADMINISTRATION		Kiwanis Tot Lot - Play Equipment and Soft Surfacing	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84				208 - Recreation Revolving Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					\$ 6,200,700	\$ 7,618,900	\$ 7,028,000	\$ 7,970,113	\$ 6,042,960	\$ 11,415,870	\$ 46,276,543





# CAPITAL IMPROVEMENTS

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## Project Funds and Summaries

*FY 2025-2026, 2026-2027, and 2027-2028*

### General Fund: Library Study Room Buildout

The number one request from library patrons is for small rooms to be used individually or for a small group to meet privately. Study rooms are becoming a standard addition to library spaces. This project will add two soundproofed private study rooms to the existing library footprint, each outfitted with a table and four chairs. The rooms will be made partially of glass for sightlines, and each will have a door for privacy. These study rooms will help make our Library space more usable to our community.

### Recreation Revolving Fund: Community Field 1 Concession Stand Remodel

The complete remodel of the Community Field #1 concession stand, including installing HVAC, will help make the field more functional and enjoyable for years to come. This project is part of a larger collaborative effort by the City of Berkley, Berkley School District, and Berkley Dads' Club to make comprehensive improvements to Community Field #1. Funding for the concession stand remodel is proposed to be reallocated from a parking lot grant, which was awarded based on an initial estimate. Our staff completed some additional field investigations and determined that the grant amount would not be enough for the necessary parking lot repairs, so the decision was made to repurpose those funds to be used to improve other areas of the complex, like the concession stand.

### Recreation Revolving Fund: Community Center Restroom Improvements

Dozens of programs and meetings take place at the Community Center each month, and investing in upgrading the current restrooms will improve the facility, helping us to better serve our community.

### General Fund: Access Control Cameras

This multi-year project will add security cameras to City Hall, the Community Center, and the Community Field #1 concession stand area, as well as expand the access control system for existing cameras throughout our Public Safety, Library, and City Hall buildings. This addition and expansion will enhance and improve safety in our municipal facilities for residents and employees.

### General Fund: Polaris Emergency Response Vehicle

In order to continue to deliver effective and efficient public safety services, the Department of Public Safety requires an emergency vehicle fleet. At the heart of this fleet are the patrol cars, used to patrol and respond to emergencies. While the Ford Police Interceptor Utility AWD and Ford





# CAPITAL IMPROVEMENTS

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F150 Police Pickup are the stalwarts of our fleet, BDPS has identified a need for a Polaris Emergency Response Vehicle. This need is based on the results of several major incident debriefs, prior experience, and best practices. This vehicle will give the department much more flexibility, especially during special events, in downtown areas, and at City and school parks. It will be registered as a street-legal vehicle with a secure space for police, fire, and EMS equipment. This vehicle will replace an existing Ford Police Interceptor Utility AWD marked police vehicle that had previously been budgeted.

## General Fund: Ford Police Interceptor Utility

In FY 2025–2026, this vehicle will replace an existing marked police vehicle with high mileage and high engine hours that is due for a changeover. That vehicle will be offered to another city's department/removed from the fleet and auctioned.

## Water & Sewer Fund: Concrete Repair

This encompasses necessary concrete repairs associated with water and sewer utility repairs as needed.

## Water & Sewer Fund: Lead Service Replacement Program

The State of Michigan requires the City to remove and replace all lead service lines at public cost by 2041. Having safe, clean, healthy drinking water is a top priority for the City, which is why DPW works to complete testing and necessary replacements well in advance of the 2041 deadline. This is a multi-year project for contracted lead service line replacements and restoration throughout the City and was noted in previous years' budgets as *"Lead Service Line Replacements"*.

## Water & Sewer Fund: Sewer Lining Program

Sewer lining is a cost-effective way to rehabilitate deteriorated sewer pipes by creating a new pipe within the old one, preventing leaks that can contaminate groundwater or allow groundwater infiltration. Lining also restores structural integrity and improves flow capacity by creating a smoother interior surface. It can be completed much faster than traditional pipe replacement methods, minimizing service disruptions and surface disturbances to roads, landscapes, and communities. The locations for this work are determined by video inspections, upcoming road and water main projects, and PACP ratings (a standardized rating system developed by the National Association of Sewer Service Companies that assigns grades from 1–5 to evaluate sewer pipe defects). This is an annual project and was noted in previous years' budgets as *"Annual Sewer Lining Program"*.



# CAPITAL IMPROVEMENTS

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## Major Street Fund, Infrastructure Millage Fund, Water & Sewer Fund: Bacon Ave Water Main and Pavement Replacement Project

Over the past five years, Bacon Avenue between 11 and 12 Mile has had a high number of water main breaks, resulting in water service disruptions for dozens of residents each time emergency repairs need to be made. This section of infrastructure has a 2022 Pavement Surface Evaluation Rating (PASER) of primarily 2, with a few blocks rated as a 3. The PASER system rates the condition of a roadway from 1 (failed) to 10 (excellent). This project is a continuation of our 2018 Capital Improvements Millage program and is similar in size and scope to water main reconstruction projects successfully completed in 2022 and 2023 in different areas of the City.

## Water & Sewer Fund: My Neptune 360 Portal Software

The My Neptune 360 Portal Software will allow residents access to an online portal to review their hourly water usage, receive high usage and leak alarms, etc. Being able to utilize this portal could potentially save a resident several thousand dollars due to small unknown leaks.

## General Fund: Ball Field Mowing Equipment

This mower will replace some of our current aging zero-turn equipment and will meet the higher expectations of upkeep at Community Field #1 with an increased quality of cut and striping capability. It will increase the width of each cut, reducing the time it takes to mow the field by 50%.

## Solid Waste: Brush Chipper

With the return of our chipper service, this additional small chipper will reduce operational costs for the biweekly program. The larger chipper will primarily be utilized during large storm events and as a backup unit for the biweekly program.

## General Fund: Building Official/Pool Vehicle

The Building Official uses this vehicle every day to travel to inspection appointments, site visits, and off-site meetings for at least four and a half hours each day (longer hours in warmer weather). The current vehicle was out of commission at least once in the past year due to necessary repairs. Users have noted potential transmission issues and that the SUV only gets 8.9 miles per gallon. The interior is torn and damaged from previous use, and there is chipped and flaking exterior paint. The replacement vehicle is expected to be in use for 7-10 years.

## Water & Sewer Fund: Neptune R900 v4e Gateway

This device will be installed near 11 Mile and Woodward to help DPW staff complete meter readings in that area without having to travel there. This will replace the current equipment which is no longer reliable.



# CAPITAL IMPROVEMENTS

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## Water & Sewer Fund: 3/4 Ton Pickup and Equipment Replacement #3

This will replace a 2017 Ford F250 Pickup and related equipment, including the lift gate, snow plow, and emergency lighting. These vehicles are used daily to help complete all public service work around the City, such as park maintenance, snow plowing, election setup, special events, and traffic control.

## General Fund: Arrowboard

DPW crews use the arrowboard to direct traffic away from work areas, making it safer for them to complete the work they need to. This arrowboard will replace the aging board that has been in use since 2016.

## General Fund: Landscape Trailer

The new, larger ball field mowing equipment requires a trailer to be able to transport it from field to field. The trailer will also be used for special events to help with setting up barricades.

## Water & Sewer Fund: Water Meter Replacements

Many of our existing water meters and their associated equipment are well past their expected service life and need to be replaced. The new meters will allow for remote reading options, which will reduce labor costs and allow our staff to notify residents more quickly. The entire changeout is expected to take five to six years.

## Major Street Fund: 4-Ton Heated Asphalt Trailer Replacement

This is a replacement for aging equipment in use since 2017. The 4-ton heated asphalt trailer is used for road maintenance and repair operations.

## General Fund: Interdepartmental Pool Vehicle Replacement

An interdepartmental pool vehicle is used by City staff to travel to off-site meetings and between City buildings. Typically, this is a rotated out vehicle from a specific department that is no longer fit for its intended purpose, but the existing vehicle was pulled out of service due to the cost of repair.

## Water & Sewer Fund: Mini Excavator Replacement and Related Parts

Our mini excavator is used for smaller excavations in confined areas where DPW crews need to minimize the disruptions to the surrounding areas, such as a water service line repair that extends slightly onto private property. This is a replacement for equipment that's been in use since 2018.



# CAPITAL IMPROVEMENTS

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## General Fund: Mobile Column Lift (2)

The mobile column lift equipment is used to lift our largest vehicles in our DPW fleet so our crews can complete necessary repairs and maintenance. Adding two additional lifts will allow our mechanics to be able to work on multiple large vehicles at the same time.

## Water & Sewer Fund: 3/4 Ton Pickup and Equipment Replacement #11

This will replace a 2020 Ford F250 Pickup and related equipment, including the lift gate, snow plow, and emergency lighting. These vehicles are used daily to help complete all public service work around the City, such as park maintenance, snow plowing, election setup, special events, and traffic control.

## General Fund: 3/4 Ton Pickup and Equipment Replacement #2

This will replace a 2020 Ford F250 Pickup and related equipment, including the lift gate, snow plow, and emergency lighting. These vehicles are used daily to help complete all public service work around the City, such as park maintenance, snow plowing, election setup, special events, and traffic control.

## Water & Sewer Fund: Concrete Cutting Road Saw and Trailer Replacement

This important equipment is used by DPW crews to complete road restoration and repairs during water and sewer utility work.

## Water & Sewer Fund: Utilimaster Walk-In Van Replacement

This walk-in van is used frequently as the mobile work station for DPW crews during water and sewer repairs. The van serves as a workspace, storage for equipment, and a location to monitor underground camera feeds.

## General Fund: John Deere UTV Replacement

The UTV is used to complete park maintenance and municipal sidewalk snow removal. The current vehicle is scheduled for replacement as per our Capital Equipment Replacement Plan that was previously approved by City Council.

## Major Street Fund: Large Brush Chipper Replacement

Our current large brush chipper is scheduled for replacement as per our Capital Equipment Replacement Plan that was previously approved by City Council. The replacement large brush chipper will primarily be used during large storm events and as a backup unit for the biweekly program.



# CAPITAL IMPROVEMENTS

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## **Solid Waste: Leaf Vacuum Trailer/Body Replacement**

The leaf vacuum is used during our fall curbside leaf collection program to remove leaves from the street and keep our roadway clear of debris that could clog our sewer system. The current equipment is scheduled for replacement as per our Capital Equipment Replacement Plan that was previously approved by City Council.

## **Recreation Revolving Fund: Bacon Park – Drainage**

Adding additional drainage at Bacon Park will help eliminate standing water in areas including the playground and around the pavilion. This improvement will make the park more usable for our community.

## **Recreation Revolving Fund: Community Tennis Court Replacement & Gate Addition**

Due to years of wear and tear, the tennis courts near the Community Center have many cracks that need repair. The last time these repairs were completed was in 2019. In addition to the repair, a gate will be added to the fence line to make it easier for maintenance staff to access the courts as needed.

## **General Fund: Ford Police Interceptor Utility (2)**

In FY 2026–2027, these vehicles will replace existing marked police vehicles with high mileage and high engine hours that are due for a changeover. Those vehicles will be offered to another city's department/removed from the fleet and auctioned.

## **Public Improvements Fund: Fire Engine Replacement**

"Engine 4" is our main front-line fire engine that responds to most fire-related emergencies within the City, as well as to mutual aid requests from our neighboring communities. It has been in service for 18 years, which exceeds the National Fire Protection Association's recommendation to place fire apparatus in a reserve status after 15 years. Due to the age of the engine, maintenance costs have continued to rise each year. A significant maintenance issue occurred in the spring of 2023 when the generator failed, resulting in fire damage to critical response equipment, and insurance declined to replace the generator. The compressed air foam system on the engine is now inoperable due to the generator failure, which compromises firefighting abilities. We cannot afford to delay this replacement, as manufacturing lead times for new fire apparatus currently extend up to 30 months.

## **General Fund: Library Carpet**

This project will replace the library's carpet throughout the building, which will require moving library materials and shelving to get the carpet replaced under the shelving. Some of that carpet is original to the building's expansion over 25 years ago. This carpet replacement was originally



# CAPITAL IMPROVEMENTS

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budgeted for FY 2025–2026, but staff recommended waiting until FY 2026–2027 to get another year of use out of the current carpet.

## Sidewalks: Sidewalk Replacements

This project is to complete a residential sidewalk replacement program throughout the City.

## Major Street Fund, Infrastructure Millage Fund, Water & Sewer Fund: Harvard Rd Water Main and Paving Project – Phase 2, Division 1

This project encompasses the complete replacement of water mains and the road pavement along Harvard Rd.

## Water & Sewer Fund: Rubber Tire Backhoe and Attachments Replacement

DPW staff use the rubber tire backhoe for larger excavations such as water and sewer repairs. It is also the main piece of equipment used for our curbside leaf collection program in the fall.

## General Fund: F-550 Hook Truck Replacement

Hook trucks are very versatile and have multiple attachments for use by our DPW staff, depending on need. One hook truck can be used as a salt truck, dump truck, flat bed, tanker/sprayer, dumpster, cardboard recycling, and garbage packer body.

## Water & Sewer Fund: Rubber Tire Loader Replacement

The rubber tire loader is used by DPW for loading materials into larger trucks, including road salt, sand, stone, concrete, and street sweepings. This piece is also used to load all of the leaves collected during our curbside leaf collection program into the large transfer trucks that haul them to the compost facility.

## General Fund: Zero Turn Mower Replacement

This is a replacement mower for equipment that has been in use since 2019. The zero turn mower is used to complete upkeep around the City.

## General Fund: Public Safety Carports

Our Public Safety vehicles are currently stored outside, open to the elements and potential damage. This project would install one to two carports for these vehicles.

## General Fund: Ford Police Interceptor Utility (2)

In FY 2027–2028, these vehicles will replace existing marked police vehicles with high mileage and high engine hours that are due for a changeover. Those vehicles will be offered to another city's department/removed from the fleet and auctioned.

### **Resolution of Adoption 2025 Millage Rates**

**WHEREAS**, the total millage rate for the current year is 12.8016 mills, compared to the prior year's rate of 12.9443 mills, representing a decrease of 0.1427 mills.

**WHEREAS**, a public hearing was held on May 19, 2025 on the 2025 millage rates and the 2025-2026 budget,

**NOW, THEREFOR, BE IT RESOLVED**, that to finance the level of services established in the 2025-2026 fiscal year, and to meet specific debt obligations of the City that the following millages are authorized to be spread:

General Operating	7.7468
Police/Fire	1.5748
Economic Development	0.0579
Solid Waste	1.5748
Capital Improvement	<u>1.8473</u>
	<u><u>12.8016</u></u>



**Resolution of Adoption Fiscal-Year 2025-2026 Budget and Acknowledging the Multi-Year Budget Including Projections of Future Fiscal-Year 2026-2027**

**WHEREAS**, the City Manager has submitted a balance proposed budget for fiscal year 2025-2026 and

**WHEREAS**, the budget takes into consideration the City's multi-year budget and financial planning through fiscal year 2026-2027, and

**WHEREAS**, the budget takes into consideration property tax revenue from the proposed 2025 millage rates, and

**WHEREAS**, a public hearing was held on May 19, 2025 on the proposed 2025-2026 budget,

**NOW, THEREFOR, BE IT RESOLVED**, that the fiscal year 2025-2026 attached budget is adopted (including the proposed property tax and water and sewer rate changes) and that the City Council acknowledges the Multi-Year Budget, including projections of future-year 2026-2027 as part of this resolution.