



**CITY OF BERKLEY PUBLIC NOTICE
BUDGET WORK SESSION CITY COUNCIL MEETING
WEDNESDAY, MARCH 25, 2026 - 5:30 PM
PUBLIC SAFETY 2ND FLOOR CONFERENCE ROOM - 2395 12 MILE ROAD
248-658-3300**

CALL 41ST COUNCIL TO ORDER

APPROVAL OF AGENDA

PUBLIC COMMENT(S)

Comments are invited on each Agenda item when that item comes up for consideration. Matters not listed on the Agenda may be addressed at this time. Please state your name and residential city. Each speaker's remarks are a matter of public record, and the Council will not engage in a back-and-forth discussion. Any person speaking at a City Council Meeting may be called to order by the Mayor or any Council Member for failure to be germane to the business of the City or for disruptive or disorderly behavior which prevents the Council from conducting its business. There is a three-minute limit per speaker.

ORDER OF BUSINESS

- 1) **BUDGET WORK SESSION**: Matter of a discussion of the proposed FY 2026/27 City of Berkley Budget:
 1. Introduction
 2. DDA
 3. Information Technology
 4. City Manager/City Council/Legal/CDBG
 5. Human Resources
 6. Building/Planning/Parking (Community Development)
 7. Communications
 8. Library
 9. City Clerk

ADJOURN

Note: The City Of Berkley Will Provide Necessary Reasonable Auxiliary Aids And Services, Such As Signers For The Hearing Impaired And Verbal Representations Of Printed Materials Being Considered At The Meeting, To Individuals With Disabilities At The Meeting Upon Four Working Days' Notice To The City. Individuals With Disabilities Requiring Auxiliary Aids Or Services Should Contact The City By Writing Or Calling: Victoria Mitchell, ADA Contact, Berkley City Hall, 3338 Coolidge Highway, Berkley, MI 48072 (1-248-658-3310).

Note: Official Minutes Of City Council Meetings And Supporting Documents For Council Packets Are

Available For Public Review In The City Clerk'S Office During Normal Working Hours. Anyone Wishing To Submit Correspondence To The Council Before The Meeting May Send An Email To Comment@Berkleymt.Gov By Noon On The Day Of The Meeting. Emails Sent Prior To The Deadline Will Be A Part Of The Meeting Record But Will Not Be Read During The Council Meeting.

CITY MANAGER RECOMMENDED BUDGET

2026-2027





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CITIZEN'S GUIDE TO THE BUDGET

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. 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.

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.



CITIZEN'S GUIDE TO THE BUDGET

Capital Improvement Program provides a listing of capital improvement projects 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 2027–2028, 2028–2029, and 2029–2030

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.



CITIZEN'S GUIDE TO THE BUDGET

City Manager's Budget Message

March 13, 2026

Madam Mayor, City Councilmembers, and Residents of the Berkley Community,

I am pleased to present the City of Berkley draft budget for Fiscal Year 2026-27. This proposed budget reflects our continued commitment to realizing our vision of a thriving 21st-century municipality, supported by a caring community that helps every resident, business, and visitor flourish.

Each project and goal outlined in this plan is guided by our strategic framework, thoughtfully developed in 2024 and 2025 through feedback from the community, discussions in work sessions, and information from staff. More than a static plan, this framework serves as a living guide for decision-making, helping us allocate resources responsibly and measure and communicate our progress. Updates are shared quarterly at City Council meetings and [on our website](#) to keep our residents informed.

The strategic framework charts our direction for the budget, but our goal is always the same: provide residents with the services and amenities they deserve while making the forward-looking investments that will strengthen our community for decades to come. This budget reflects a balanced, thoughtful approach, meeting current needs while positioning us for continued growth and prosperity as a desirable, safe, and sustainable city.

Maintaining that balance is not without challenges. Essential investments in our facilities and infrastructure are necessary to ensure our community's long-term viability, and like many municipalities across Michigan, we are navigating the compounding pressure of limited space, escalating material and labor costs, and increasing service demands.

By approaching these realities strategically and responsibly, we can protect our strong foundation and build for a bright future. Every dollar in this budget has been



CITIZEN'S GUIDE TO THE BUDGET

allocated with intention and care to ensure meaningful, lasting results in our community.

The budget begins by prioritizing our **community assets**, working toward our objective to develop a sustainable asset investment strategy that supports funding for the City's capital improvement plan. While infrastructure challenges are ongoing, we remain diligent in meeting regulatory requirements through disciplined, fiscally responsible management.

More than 79% of our community's water mains are roughly 100 years old, which has resulted in nearly 500 water main breaks since 1985. In the 2025-2026 fiscal year alone, our community has still been impacted by more than 30 water main breaks. The 2018 voter-approved Capital Improvement Project Millage has helped us to make significant investments in our infrastructure over the years. Unfortunately, much of that funding has been diverted away from the originally planned sewer, road, and watermain projects to fund the unfunded lead service line replacement mandates from the State and Federal government.

We remain firmly committed to replacing lead service lines and have dedicated \$1,000,000 to advance this important work in response to state and federal unfunded mandates. We are also investing \$600,000 in our sewer lining program to proactively maintain and strengthen our sewer system in a fiscally responsible manner. In addition, we are allocating \$335,000 to continue replacing aging water meters, enhancing accuracy, improving efficiency, and supporting long-term system reliability.

Work for our [Bacon Avenue water main and paving project](#) will be completed with funds set aside in this budget, which includes the complete removal and replacement of existing pavement, curbs, driveway approaches, and sidewalks. The project also includes the replacement of the existing water main on Bacon Avenue between 11 Mile and 12 Mile roads, outlined in the Capital Improvement Project Millage.



CITIZEN'S GUIDE TO THE BUDGET

The budget also reflects our strategic investment in vehicles and equipment, guided by our asset management plan. In July 2025, Council approved the purchase of a new fire engine chassis to replace the 18-year-old Engine 4 – our front-line fire vehicle that responds to every emergency incident in Berkley and provides mutual aid to neighboring communities. The National Fire Protection Association recommends removing vehicles from service at 20 years, and this new engine will enhance both the safety and efficiency of our Public Safety Officers as they respond to emergencies. We will allocate \$540,000 for the new fire engine in this budget, with the remaining \$630,000 to be paid in fiscal year 2027–28.

While this important progress continues across our community, we remain equally focused on strengthening our **organizational effectiveness**. We are cultivating a strong, forward-looking culture grounded in strategic planning, relationship-building, and innovative operational solutions. We recognize that the best City services are built from a strong foundation within, and are investing in professional development for our staff across all City departments – from emergency management and leadership training to certification programs and courses designed to promote a resilient, growth-oriented workforce. We also continue to strengthen regional partnerships with Oakland County and neighboring municipalities, working collaboratively to build a more connected and cohesive region for everyone we serve.

A vibrant Berkley embraces creative and innovative economic strategies that welcome and encourage commercial and residential diversity, and we continue to promote **economic sustainability** through investments in our master plan. Adopted in 2021 after 18 months of community engagement, the master plan reflects the reality and desires of Berkley residents and stakeholders today – and our goals and priorities for the next 20 years. We remain focused on developing strategies to support our existing businesses while attracting future commercial and residential growth.

The budget also supports authentic, transparent and **open communication** strategies that foster trust, awareness, pride and meaningful community



CITIZEN'S GUIDE TO THE BUDGET

connections. We are investing in tools and resources to strengthen these efforts, including updated program guides and newsletters, community events, and other engagement opportunities.

[Our City website](#), redeveloped and launched in 2025, continues to be an important resource to connect our residents to the services we provide. With the addition of Rep'd, an integrated communication platform built to help us update our community quickly on the things they care about most, our website will become a more robust engagement hub in the next fiscal year. We're also investing in accessibility improvements so that no resident is left behind when it comes to our online services.

Overall, I am proud to present a budget that reflects our deep commitment to responsible **fiscal stewardship** while thoughtfully addressing the needs of our community. It strikes a careful balance – maintaining and strengthening our infrastructure, advancing the priorities outlined in our strategic framework, and safeguarding the long-term vitality of Berkley. We will also continue to actively pursue grant and funding opportunities to help reduce the burden on our taxpayers and balance the reality of rising costs for everyone – residents and municipalities alike.

I would like to sincerely thank our dedicated team for their thoughtful work in developing this budget. Their efforts reflect a collaborative and transparent process that ensures our resources align with the priorities and values of the community we serve. Every day, they demonstrate the core values that set our city apart – being caring, innovative, welcoming and active – and I am confident their commitment and talents will continue to guide us as we navigate the opportunities and challenges ahead.

Most importantly, I want to express my heartfelt appreciation to our community members. Your passion and pride in choosing to call Berkley home are what make this city so special, and it is an honor to serve you. I look forward to the work ahead and to achieving our goals together.



CITIZEN'S GUIDE TO THE BUDGET

Mayor and Councilmembers, thank you for your thoughtful consideration of the draft 2026-27 budget. I truly appreciate your time, leadership and partnership, and I look forward to our continued work together to serve and strengthen our community.

In partnership,

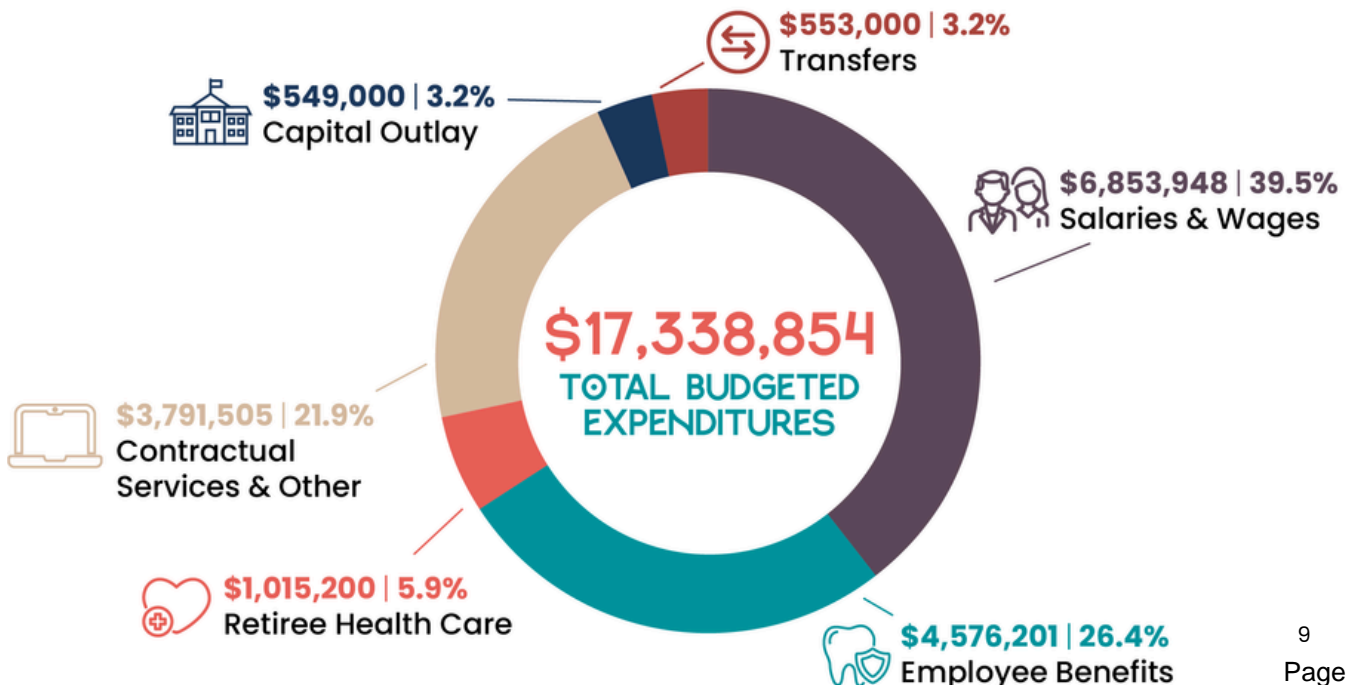
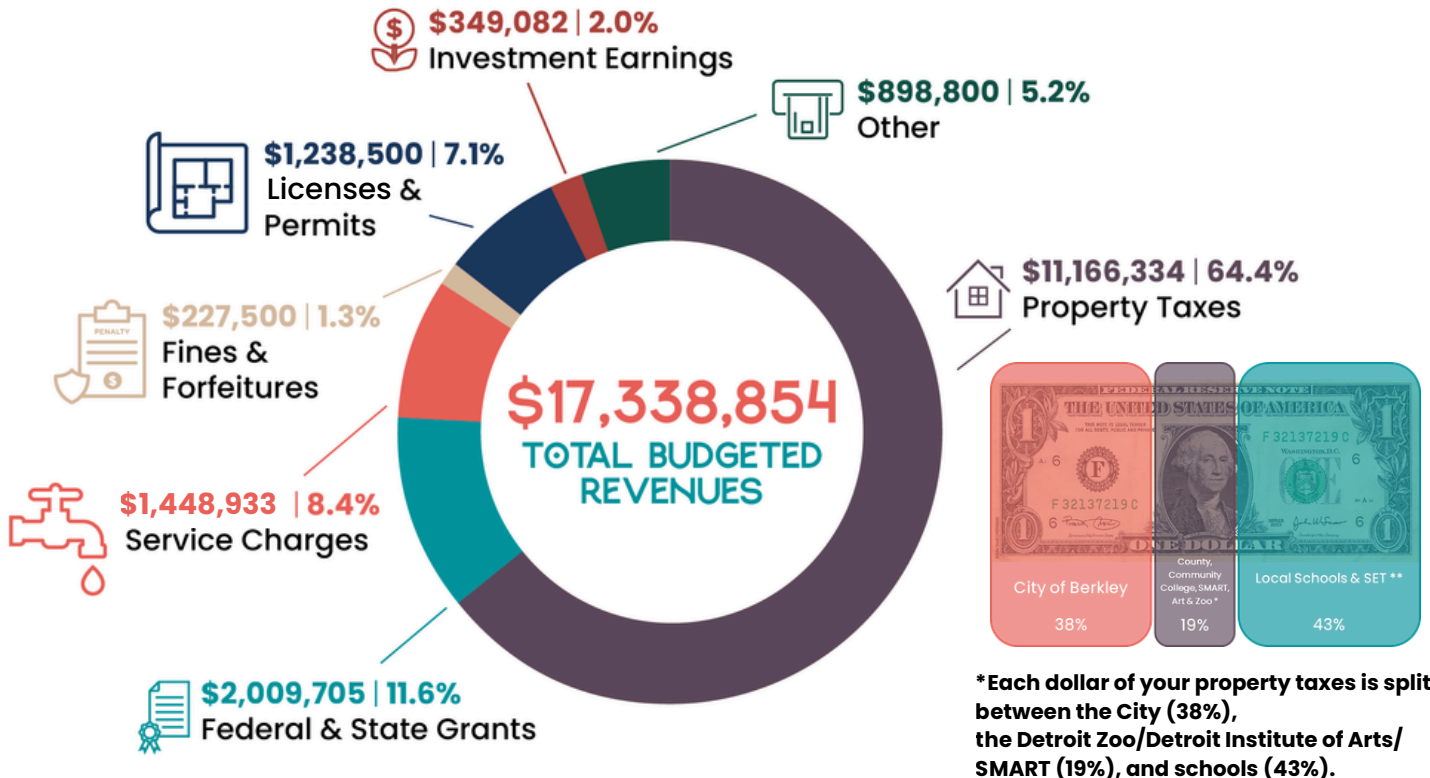
Crystal VanVleck
Berkley City Manager

UNDERSTANDING THE GENERAL FUND

How the City of Berkley puts your tax dollars to work for you.



Berkley's proposed 2026-2027 budget is balanced, with General Fund revenues matching the total planned expenditures, maintaining an **unassigned fund balance of \$5,275,675.**

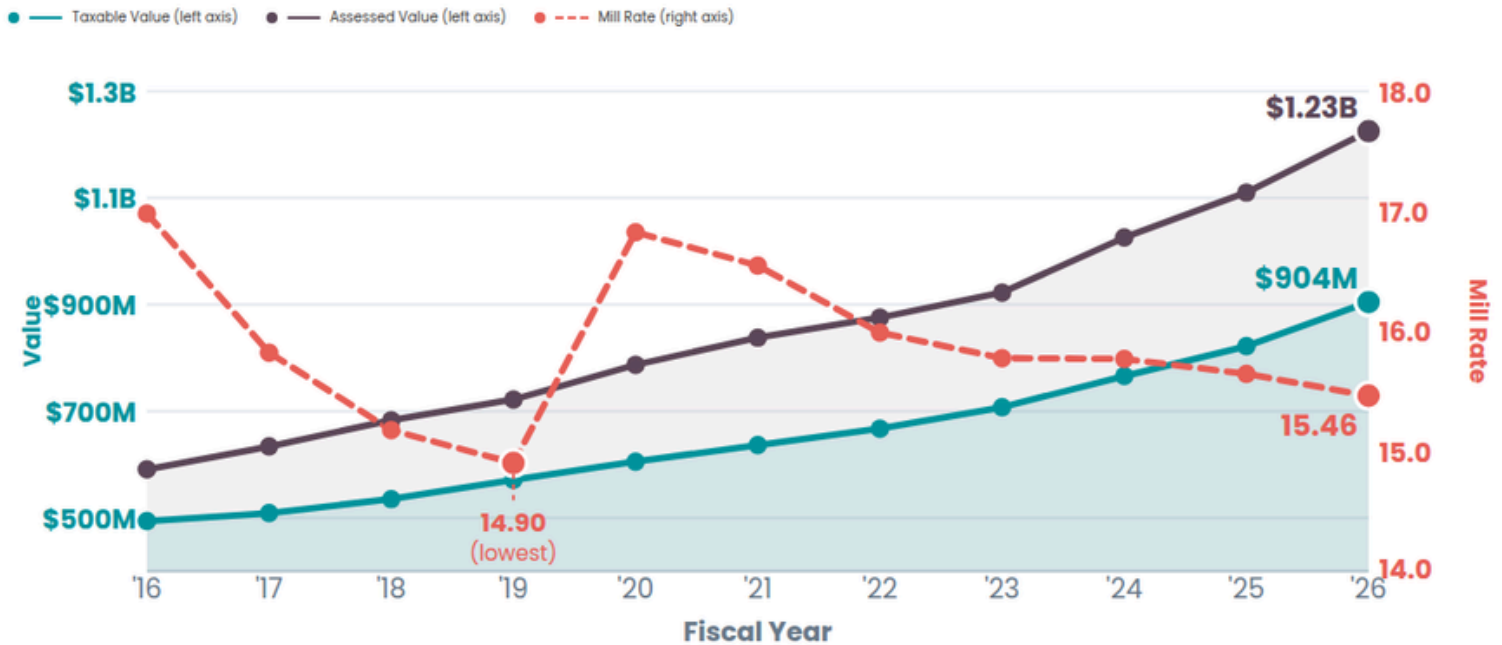


UNDERSTANDING THE GENERAL FUND



Budgetary Challenges and Constraints

Despite assessed value **increasing 107.2%** over the past decade, the taxable value that the City can collect has only increased by **83.1%**, and the mill rate has **fallen 8.9%**. At the same time, **equipment costs for important items have increased** at a much quicker rate, which means that the City is paying more for equipment while being able to collect less and less property tax revenue each year.



Sample Equipment Costs: Public Safety (32.41% of General Fund Appropriations)

PLANNED FIRE ENGINE REPLACEMENT



FIRE HELMET



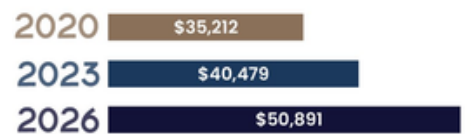
FIRE GLOVES



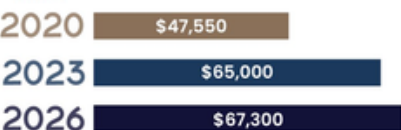
FIREFIGHTER TURNOUT GEAR (COAT AND PANTS)



VEHICLES



UNIFORMS



WEAPONS AND AMMO





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.

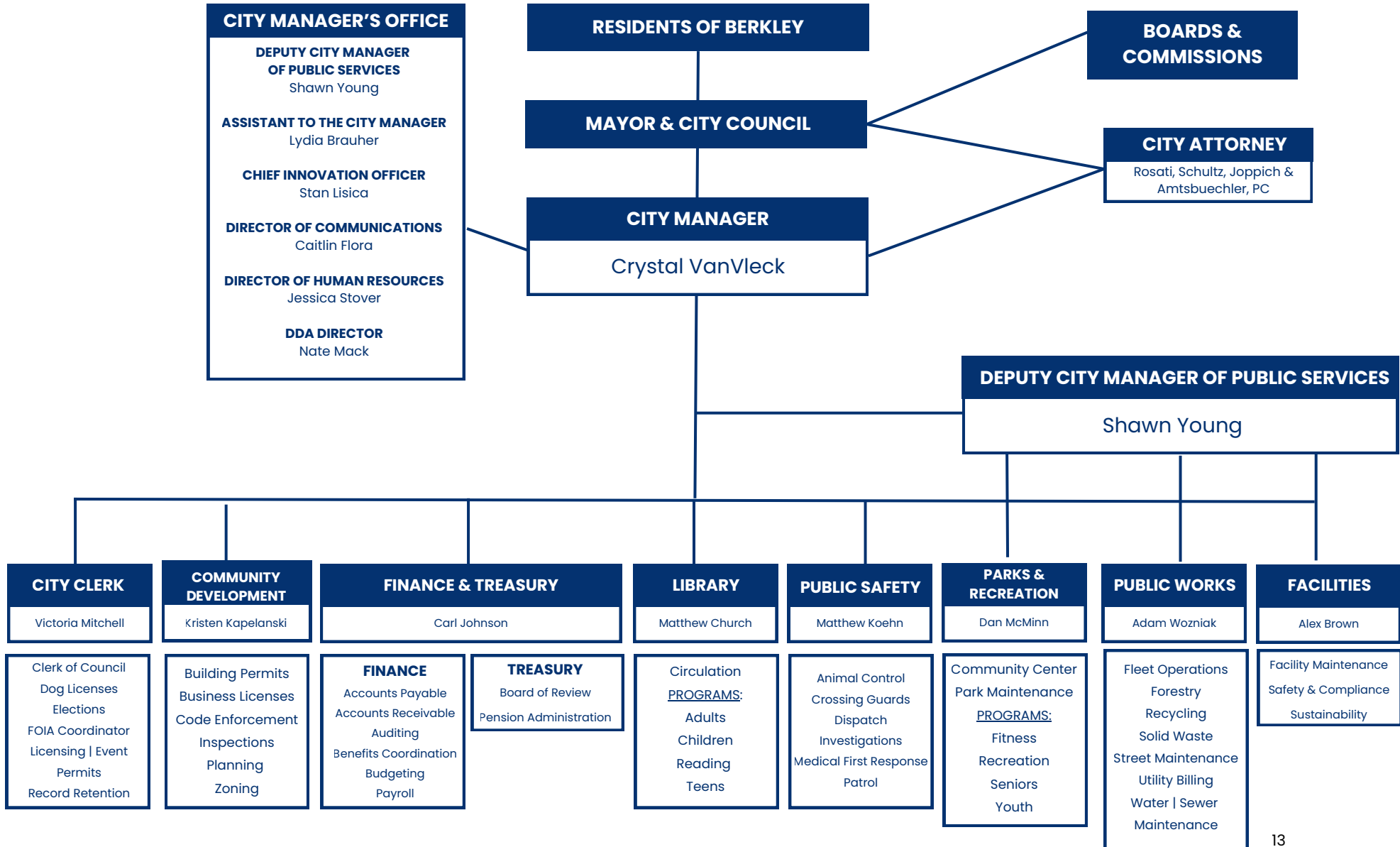
Throughout 2024 and 2025, City Council and department directors met in work sessions to clearly define each priority area and the objectives that will help us reach them. Based on feedback from the community, discussions in the work sessions, and information from staff, the strategic framework was created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

In 2025, staff began sharing progress updates in quarterly updates. These updates will continue throughout 2026 and are available at our website: berkleymi.gov/strategicframework





CITY OF BERKLEY ORGANIZATIONAL CHART 2026-2027





FINANCIAL POLICIES & BUDGET PROCESS

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, immaterial 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

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 two major governmental funds, which are the General and Water and Sewer 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

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

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).



FINANCIAL POLICIES & BUDGET PROCESS

Operating Budget Policies (cont.)

- The Water and Sewer Funds will be self-supporting.
- 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.
- 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.



FINANCIAL POLICIES & BUDGET PROCESS

Capital Improvements Policies

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

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 2025 values (the most recent available information), this limitation would allow for approximately \$110.9 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.



FINANCIAL POLICIES & BUDGET PROCESS

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 \(GASB\)](#).

The City will maintain strong internal audit controls.

Purchasing Ordinance

The City Manager or designee 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.

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.



FINANCIAL POLICIES & BUDGET PROCESS

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, within the budget constraints.
- 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.

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



FINANCIAL POLICIES & BUDGET PROCESS

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. 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.



FINANCIAL POLICIES & BUDGET PROCESS

Spending priorities are based on the City's financial policies, strategic goals, and mandated requirements. The priorities 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

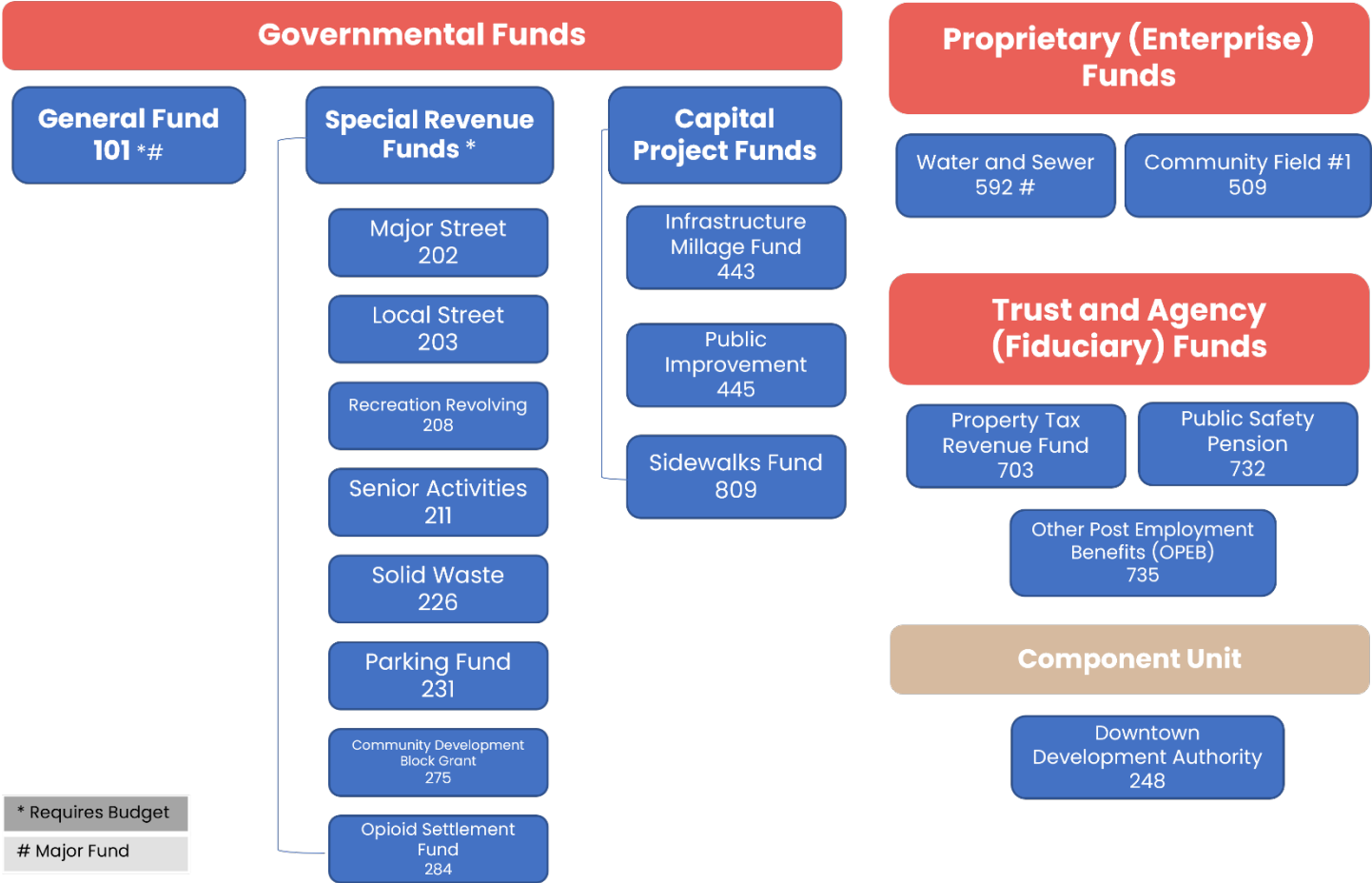
After the budget is adopted, the primary responsibility for managing it falls to the individual departments. The Finance Department reviews the monthly budget reports concurrently with the departments. Management flexibility is given to each department to exceed a line item within a function if it can 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

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 funds, which are the General Fund and Water and Sewer Fund.



FUND STRUCTURE

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

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 through a dedicated property tax millage and user fees.

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

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 various [nationwide agreements](#) to resolve 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, including those 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 and related engineering expenditures of sidewalk projects.

Enterprise Funds

Water and Sewer Fund: The Water and Sewer Fund is used to account for the operating, capital, and debt costs associated with providing water and sewer services to residents. These services are financed through user charges collected 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.



FUND STRUCTURE

Trust and Agency Funds

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

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 (assuming a Headlee rollback similar to 2025 of 0.9861).

CITY CHARTER RATES, HEADLEE MAXIMUM RATES AND 2026 TAX LEVY				
SOURCE	CITY CHARTER	ADJUSTED CHARTER MAXIMUM		2026 LEVY
		2025	2026	
GENERAL FUND - Operating	10.0000	5.2506	5.1776	5.1776
GENERAL FUND - Operating (voted)	3.0000	2.4962	2.4615	2.4615
GENERAL FUND - PA 359 Advertising*	0.0000	2.0998	2.0706	0.0560
SANITATION	3.0000	1.5748	1.5529	1.5529
POLICE/FIRE	3.0000	1.5748	1.5529	1.5529
PUBLIC SAFETY PENSION	0.0000	N/A	N/A	2.8786
CAPITAL IMPROVEMENT	2.0000	1.8079	1.7827	1.7827
TOTAL	21.0000	14.8041	14.5982	15.4622

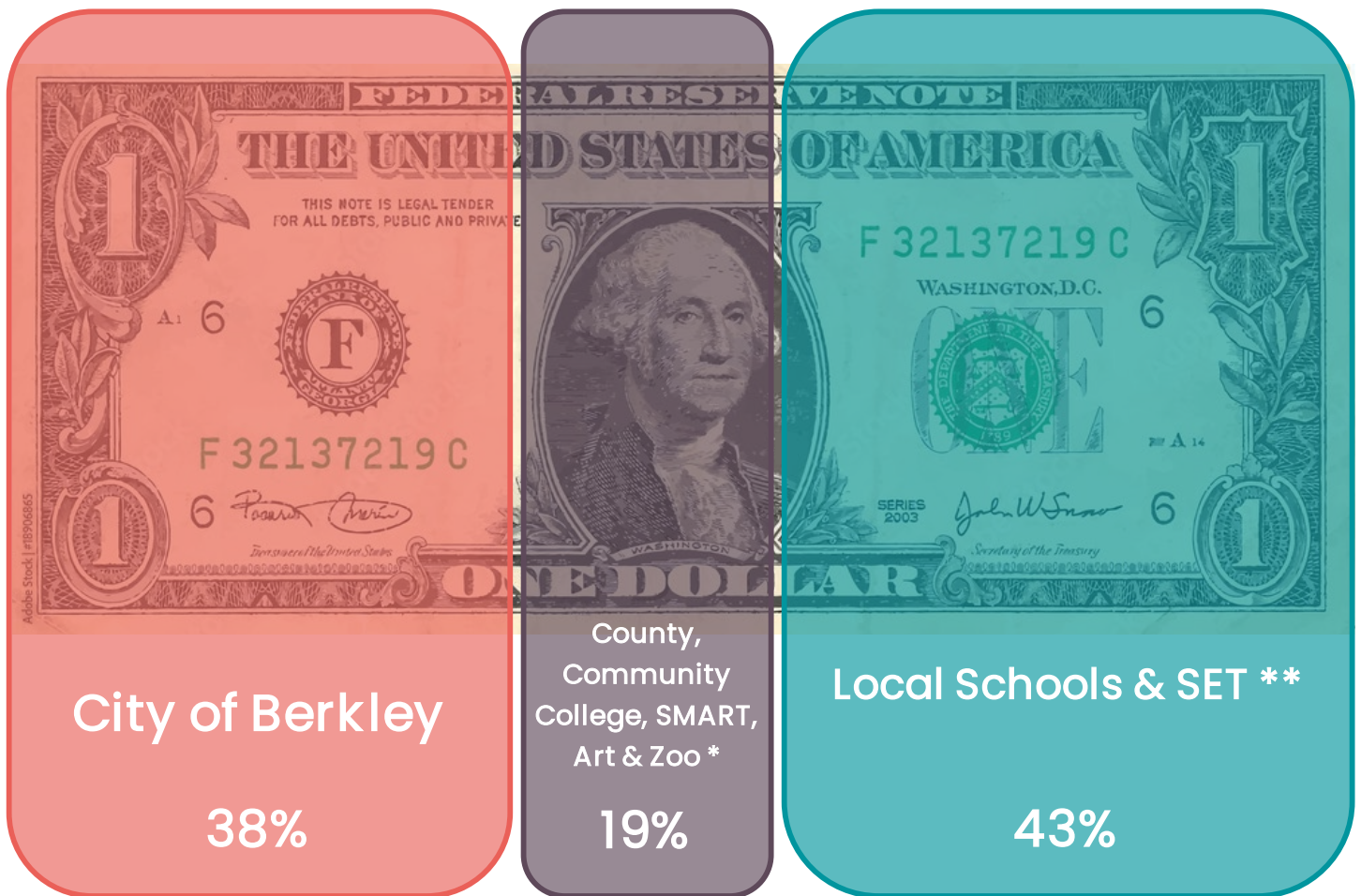
SOURCE	MILLAGE			REVENUE
	2025-26	2026-27	CHANGE	
GENERAL FUND - Operating	5.2506	5.1776	(0.0730)	\$ 4,554,600
GENERAL FUND - Operating (voted)	2.4962	2.4615	(0.0347)	\$ 2,165,300
GENERAL FUND - PA 359 Advertising*	0.0579	0.0560	(0.0019)	\$ 50,000
SANITATION	1.5748	1.5529	(0.0219)	\$ 1,366,000
POLICE/FIRE	1.5748	1.5529	(0.0219)	\$ 1,366,000
PUBLIC SAFETY PENSION	2.7000	2.8786	0.1786	\$ 2,507,400
CAPITAL IMPROVEMENT	1.8079	1.7827	(0.0252)	\$ 1,568,200
TOTAL	15.4622	15.4622	(0.0000)	\$ 13,577,500

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



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. The amount also includes the State Education Millage (SET) levied statewide for school funding.

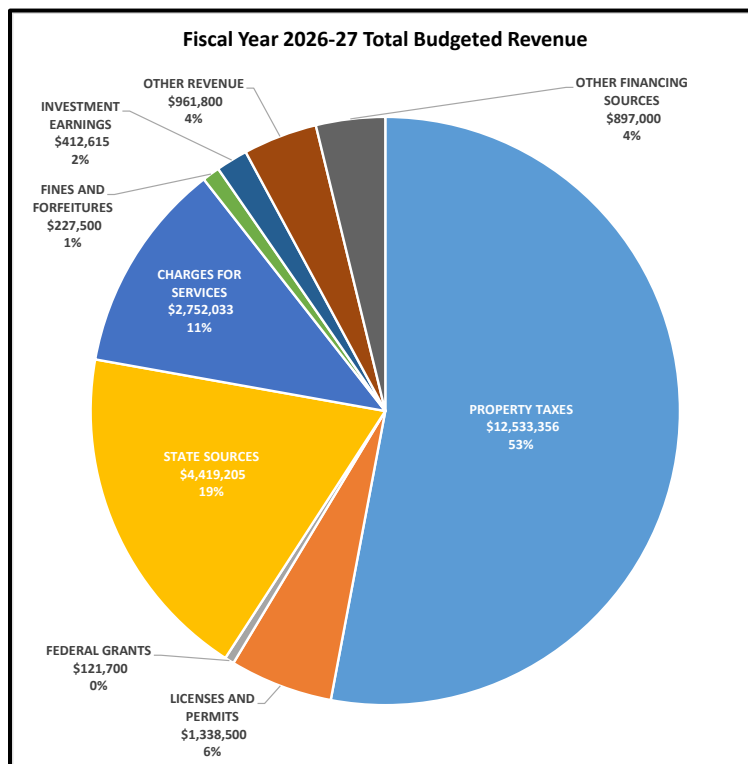


BUDGET OVERVIEW

Fiscal Year 2026–2027 Budgeted Revenues (by category)

The following represents Fiscal Year 2026–27 budgeted revenue (General Fund and Special Revenue Funds).

Fiscal Year 2026–27 Budgeted Revenue (by category)			
ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
PROPERTY TAXES	\$ 11,166,334	\$ 1,367,022	\$ 12,533,356
LICENSES AND PERMITS	1,238,500	100,000	\$ 1,338,500
FEDERAL GRANTS	1,500	120,200	\$ 121,700
STATE SOURCES	2,008,205	2,411,000	\$ 4,419,205
CHARGES FOR SERVICES	1,448,933	1,303,100	\$ 2,752,033
FINES AND FORFEITURES	227,500	-	\$ 227,500
INVESTMENT EARNINGS	349,082	63,533	\$ 412,615
OTHER REVENUE	898,800	63,000	\$ 961,800
OTHER FINANCING SOURCES	-	897,000	\$ 897,000
TOTAL ESTIMATED REVENUES	\$ 17,338,854	\$ 6,324,855	\$ 23,663,709



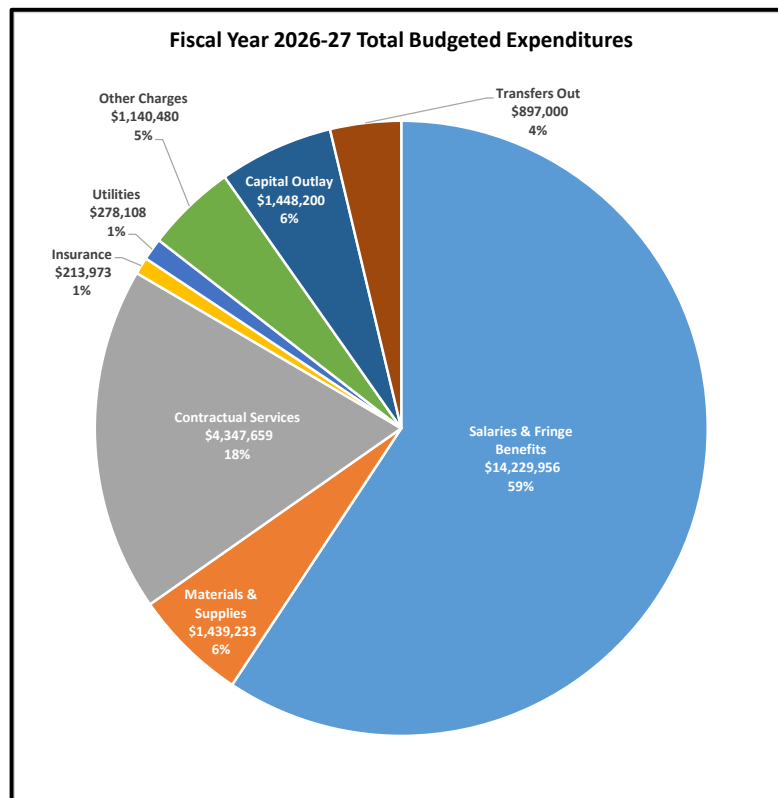


BUDGET OVERVIEW

Fiscal Year 2026-27 Budgeted Expenditures (By Category)

The following represents Fiscal Year 2026-27 budgeted expenditures (General Fund and Special Revenue Funds).

Fiscal Year 2026-27 Budgeted Expenditures (by category)			
EXPENDITURES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
Salaries & Fringe Benefits	\$ 12,445,349	\$ 1,784,607	\$ 14,229,956
Materials & Supplies	1,154,383	284,850	\$ 1,439,233
Contractual Services	1,565,759	2,781,900	\$ 4,347,659
Insurance	195,700	18,273	\$ 213,973
Utilities	198,183	79,925	\$ 278,108
Other Charges	677,480	463,000	\$ 1,140,480
Capital Outlay	549,000	899,200	\$ 1,448,200
Transfers Out	553,000	344,000	\$ 897,000
TOTAL EXPENDITURES	\$ 17,338,854	\$ 6,655,755	\$ 23,994,609





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	
	2024-25	2025-26	2026-27	2027-28	2028-29	
ESTIMATED REVENUES						
STATE SOURCES	\$ 1,986,431	\$ 2,031,000	\$ 2,403,000	\$ 2,497,000	\$ 2,596,000	
CHARGES FOR SERVICES	56,107	45,000	46,000	47,000	47,000	
LICENSES AND PERMITS	121,524	-	100,000	100,000	100,000	
INVESTMENT EARNINGS	54,944	99,650	20,942	6,969	7,401	
OTHER REVENUE	6,224	11,000	8,000	8,000	8,000	
TOTAL ESTIMATED REVENUES	2,225,230	2,186,650	2,577,942	2,658,969	2,758,401	
APPROPRIATIONS						
PUBLIC SERVICE	1,469,095	2,073,650	2,220,942	2,277,969	2,358,401	
CAPITAL OUTLAY	742,861	1,968,000	629,200	381,000	400,000	
TOTAL APPROPRIATIONS	2,211,956	4,041,650	2,850,142	2,658,969	2,758,401	
OTHER FINANCING SOURCES (USES)						
OPERATING TRANSFERS IN	-	90,000	344,000	430,000	428,000	
OPERATING TRANSFERS OUT	-	(90,000)	(344,000)	(430,000)	(428,000)	
TOTAL OTHER SOURCES	-	-	-	-	-	
NET REVENUE, APPROPRIATIONS AND OTHER FINANCING SOURCES						
OTHER FINANCING SOURCES	13,274	(1,855,000)	(272,200)	-	-	
BEGINNING FUND BALANCE	2,113,926	2,127,200	272,200	-	-	
ENDING FUND BALANCE	\$ 2,127,200	\$ 272,200	\$ -	\$ -	\$ -	

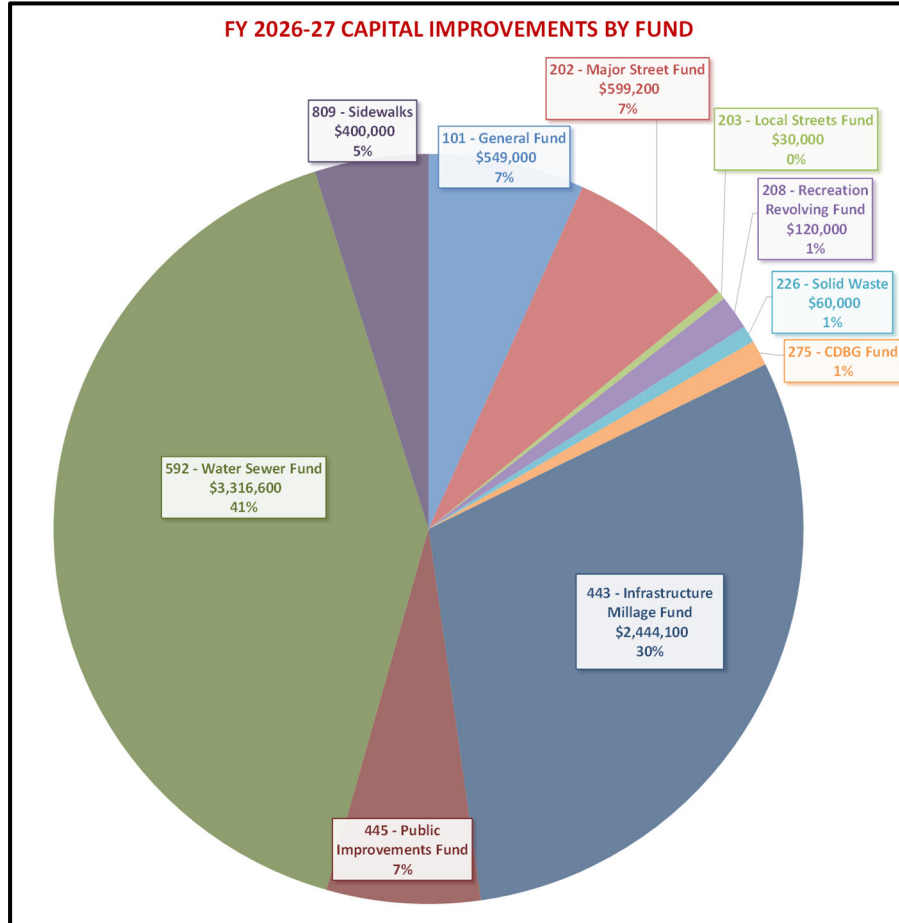


BUDGET OVERVIEW

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 2026-27 CAPITAL IMPROVEMENTS BY FUND							
By Fund	Budget	Projected		Forecast			TOTAL
	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	
101 - General Fund	\$ 549,000	\$ 830,000	\$ 827,363	\$ 1,205,460	\$ 2,033,374	\$ 3,219,900	\$ 8,665,097
202 - Major Street Fund	\$ 599,200	\$ 381,000	\$ 400,000	\$ 510,000	\$ -	\$ 400,000	\$ 2,290,200
203 - Local Streets Fund	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
208 - Recreation Revolving Fund	\$ 120,000	\$ 137,250	\$ 10,000	\$ 192,500	\$ 82,500	\$ 1,050,000	\$ 1,592,250
226 - Solid Waste	\$ 60,000	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ 80,000	\$ 290,000
275 - CDBG Fund	\$ 90,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000
443 - Infrastructure Millage Fund	\$ 2,444,100	\$ 1,621,000	\$ 1,670,000	\$ 1,340,000	\$ 6,000,000	\$ 6,000,000	\$ 19,075,100
445 - Public Improvements Fund	\$ 540,000	\$ 630,000	\$ -	\$ -	\$ -	\$ -	\$ 1,170,000
592 - Water Sewer Fund	\$ 3,316,600	\$ 3,018,000	\$ 3,450,000	\$ 6,285,000	\$ 6,450,000	\$ 2,660,000	\$ 25,179,600
809 - Sidewalks	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,400,000
Grand Total	\$ 8,148,900	\$ 7,067,250	\$ 6,832,363	\$ 9,932,960	\$15,040,874	\$13,809,900	\$ 60,832,247





FINANCIAL SCHEDULES

CONSOLIDATED FINANCIAL SCHEDULE							
	GOVERNMENTAL FUNDS						% of Total Revenues/ Expenditures
	GENERAL	SPECIAL	CAPITAL	ENTERPRISE	FIDUCIARY	TOTAL BUDGET	
	FUND	REVENUE FUNDS	PROJECT FUNDS	FUNDS	FUNDS		
	BUDGET 2026-27	BUDGET 2026-27	BUDGET 2026-27	BUDGET 2026-27	BUDGET 2026-27		
ESTIMATED REVENUES							
PROPERTY TAXES	\$ 11,166,334	\$ 1,367,022	\$ 1,569,400	\$ -	\$ -	\$ 14,102,756	35.3%
SPECIAL ASSESSMENTS	-	-	400,000	-	-	\$ 400,000	1.0%
FEDERAL GRANTS	1,500	120,200	-	800,000	-	\$ 921,700	2.3%
STATE SOURCES	2,008,205	2,411,000	9,000	-	-	\$ 4,428,205	11.1%
CHARGES FOR SERVICES	1,448,933	1,303,100	-	9,732,903	-	\$ 12,484,936	31.3%
FINES AND FORFEITURES	227,500	-	-	-	-	\$ 227,500	0.6%
LICENSES AND PERMITS	1,238,500	100,000	-	-	-	\$ 1,338,500	3.4%
EMPLOYER CONTRIBUTIONS	-	-	-	-	1,850,000	\$ 1,850,000	4.6%
EMPLOYEE CONTRIBUTIONS	-	-	-	-	35,000	\$ 35,000	0.1%
INVESTMENT EARNINGS	349,082	63,533	27,504	73,101	1,666,000	\$ 2,179,220	5.5%
RENTAL INCOME	-	-	-	50,000	-	\$ 50,000	0.1%
OTHER REVENUE	898,800	63,000	-	50,000	-	\$ 1,011,800	2.5%
OTHER FINANCING SOURCES	-	897,000	-	-	-	\$ 897,000	2.2%
TOTAL ESTIMATED REVENUES	\$ 17,338,854	\$ 6,324,855	\$ 2,005,904	\$ 10,706,004	\$ 3,551,000	\$ 39,926,617	100.0%
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS	\$ 12,445,349	\$ 1,784,607	\$ -	\$ 1,653,790	\$ -	\$ 15,883,746	39.5%
MATERIALS AND SUPPLIES	1,154,383	284,850	-	313,500	-	\$ 1,752,733	4.4%
CONTRACTUAL SERVICES	1,565,759	2,781,900	300	5,045,623	-	\$ 9,393,582	23.3%
INSURANCE	195,700	18,273	-	10,300	-	\$ 224,273	0.6%
UTILITIES	198,183	79,925	-	33,550	-	\$ 311,658	0.8%
OTHER CHARGES	677,480	463,000	-	112,000	-	\$ 1,252,480	3.1%
CAPITAL OUTLAY	549,000	899,200	3,384,100	3,316,600	-	\$ 8,148,900	20.2%
BENEFIT PAYMENTS	-	-	-	-	2,100,000	\$ 2,100,000	5.2%
ADMINISTRATIVE EXPENSES	-	-	-	-	215,000	\$ 215,000	0.5%
DEBT SERVICE	-	-	-	80,641	-	\$ 80,641	0.2%
OTHER FINANCING USES	553,000	344,000	-	-	-	\$ 897,000	2.2%
TOTAL APPROPRIATIONS	\$ 17,338,854	\$ 6,655,755	\$ 3,384,400	\$ 10,566,004	\$ 2,315,000	\$ 40,260,013	100%
Estimated Beginning Unassigned Fund Balance - July 1, 2026						\$ 59,644,160	
Estimated Ending Unassigned Fund Balance - June 30, 2027						\$ 59,310,764	
Fund Balance as a percentage of total annual expenditures						147%	

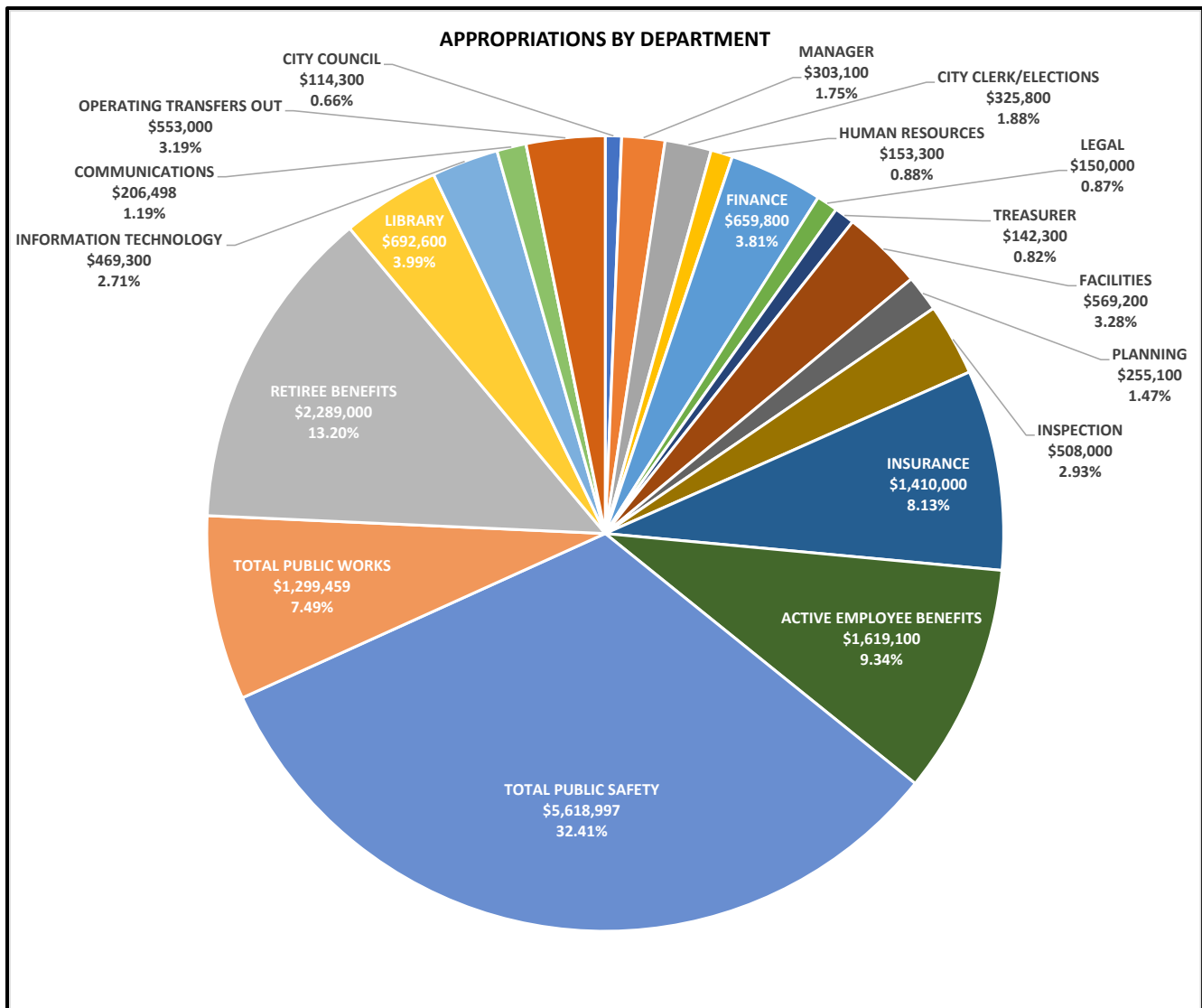


FINANCIAL SCHEDULES

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
	2024-25	2025-26	2026-27	2027-28	2028-29
ESTIMATED REVENUES					
PROPERTY TAXES	\$ 10,206,447	\$ 10,704,300	\$ 11,166,334	\$ 11,498,235	\$ 11,841,668
FEDERAL GRANTS	2,081,422	1,500	1,500	1,500	1,500
STATE SOURCES	2,060,624	2,009,212	2,008,205	2,059,010	2,111,011
CHARGES FOR SERVICES	1,403,110	1,372,858	1,448,933	1,448,060	1,449,739
FINES AND FORFEITURES	192,915	186,000	227,500	228,200	229,000
LICENSES AND PERMITS	1,209,349	1,086,200	1,238,500	1,181,000	1,200,400
INVESTMENT EARNINGS	349,794	309,451	349,082	346,075	343,784
OTHER REVENUE	690,161	718,799	898,800	934,700	862,000
TOTAL ESTIMATED REVENUES	18,193,822	16,388,320	17,338,854	17,696,780	18,039,102
APPROPRIATIONS					
CITY COUNCIL	44,153	42,840	114,300	46,000	46,900
MANAGER	270,585	286,667	303,100	312,700	324,000
CITY CLERK/ELECTIONS	273,309	346,771	325,800	417,700	349,100
HUMAN RESOURCES	49,940	120,420	153,300	157,800	158,500
FINANCE	483,261	647,510	659,800	680,700	701,500
LEGAL	103,683	150,000	150,000	155,000	160,000
TREASURER	209,452	179,675	142,300	147,300	162,200
★ CITY HALL	1,861,425	-	-	-	-
FACILITIES	329,354	755,200	569,200	579,600	545,100
PLANNING	230,529	240,573	255,100	223,100	224,900
INSPECTION	403,462	459,732	508,000	509,300	515,300
★ COMMUNITY PROMOTION	22,789	-	-	-	-
INSURANCE	1,131,018	1,341,000	1,410,000	1,451,500	1,490,500
ACTIVE EMPLOYEE BENEFITS	1,460,724	1,547,100	1,619,100	1,666,200	1,676,200



FINANCIAL SCHEDULES

GENERAL FUND					
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED
	2024-25	2025-26	2026-27	2027-28	2028-29
APPROPRIATIONS (CONT.)					
PUBLIC SAFETY					
ADMINISTRATION	183,452	222,785	320,438	332,658	342,189
DISPATCH	524,983	600,845	719,900	687,400	704,300
OPERATIONS	4,111,491	4,256,682	4,488,959	4,483,469	4,659,569
RETIREE BENEFITS	2,139,645	1,984,000	2,289,000	2,349,000	2,431,000
ANIMAL CONTROL	79,667	83,139	89,700	92,800	198,700
TOTAL PUBLIC SAFETY	7,039,238	7,147,451	7,907,997	7,945,327	8,335,758
PUBLIC WORKS					
OPERATIONS	781,005	727,468	695,859	831,720	823,181
STREET OPERATIONS	249,235	246,000	249,000	259,000	270,000
GARAGE	342,545	333,400	354,600	345,500	336,000
TOTAL PUBLIC WORKS	1,372,785	1,306,868	1,299,459	1,436,220	1,429,181
RECREATION AND CULTURE					
LIBRARY	678,834	686,152	692,600	712,000	730,500
INFORMATION TECHNOLOGY	284,193	348,275	469,300	488,700	412,400
COMMUNICATIONS	154,628	234,786	206,498	211,633	218,063
TOTAL RECREATION AND CULTURE	1,117,655	1,269,213	1,368,398	1,412,333	1,360,963
TOTAL APPROPRIATIONS	16,403,362	15,841,020	16,785,854	17,140,780	17,480,102
OTHER FINANCING SOURCES (USES)					
OPERATING TRANSFERS IN	10,624	-	-	-	-
OPERATING TRANSFERS OUT	(1,132,480)	(970,000)	(553,000)	(556,000)	(559,000)
TOTAL OTHER SOURCES	(1,121,856)	(970,000)	(553,000)	(556,000)	(559,000)
NET REVENUE, APPROPRIATIONS AND OTHER FINANCING SOURCES					
OTHER FINANCING SOURCES	668,604	(422,700)	-	-	-
BEGINNING FUND BALANCE	5,101,084	5,769,688	5,346,988	5,346,988	5,346,988
ENDING FUND BALANCE	\$ 5,769,688	\$ 5,346,988	\$ 5,346,988	\$ 5,346,988	\$ 5,346,988



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’s 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
	2024-25	2025-26	2026-27	2027-28	2028-29
ESTIMATED REVENUES					
STATE SOURCES	\$ 1,449,772	\$ 1,492,000	\$ 1,752,000	\$ 1,821,000	\$ 1,893,000
CHARGES FOR SERVICES	56,107	45,000	46,000	47,000	47,000
INVESTMENT EARNINGS	42,465	70,100	14,269	3,647	3,436
TOTAL ESTIMATED REVENUES	1,548,344	1,607,100	1,812,269	1,871,647	1,943,436
APPROPRIATIONS					
PUBLIC SERVICE	671,901	1,084,100	1,075,267	1,060,647	1,115,436
CAPITAL OUTLAY	550,554	1,968,000	599,200	381,000	400,000
TOTAL APPROPRIATIONS	1,222,455	3,052,100	1,674,467	1,441,647	1,515,436
OTHER FINANCING SOURCES (USES)					
OPERATING TRANSFERS OUT	-	(90,000)	(344,000)	(430,000)	(428,000)
TOTAL OTHER SOURCES	-	(90,000)	(344,000)	(430,000)	(428,000)
NET REVENUE, APPROPRIATIONS AND					
OTHER FINANCING SOURCES	325,889	(1,535,000)	(206,198)	-	-
BEGINNING FUND BALANCE	1,415,309	1,741,198	206,198	-	-
ENDING FUND BALANCE	\$ 1,741,198	\$ 206,198	\$ -	\$ -	\$ -



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
	2024-25	2025-26	2026-27	2027-28	2028-29
ESTIMATED REVENUES					
STATE SOURCES	\$ 536,659	\$ 539,000	\$ 651,000	\$ 676,000	\$ 703,000
LICENSES AND PERMITS	121,524	-	100,000	100,000	100,000
INVESTMENT EARNINGS	12,479	29,550	6,673	3,322	3,965
OTHER REVENUE	6,224	11,000	8,000	8,000	8,000
TOTAL ESTIMATED REVENUES	676,886	579,550	765,673	787,322	814,965
APPROPRIATIONS					
PUBLIC SERVICE	797,194	989,550	1,145,675	1,217,322	1,242,965
CAPITAL OUTLAY	192,307	-	30,000	-	-
TOTAL APPROPRIATIONS	989,501	989,550	1,175,675	1,217,322	1,242,965
OTHER FINANCING SOURCES (USES)					
OPERATING TRANSFERS IN	-	90,000	344,000	430,000	428,000
TOTAL OTHER SOURCES	-	90,000	344,000	430,000	428,000
NET REVENUE, APPROPRIATIONS AND					
OTHER FINANCING SOURCES	(312,615)	(320,000)	(66,002)	-	-
BEGINNING FUND BALANCE	698,617	386,002	66,002	-	-
ENDING FUND BALANCE	\$ 386,002	\$ 66,002	\$ -	\$ -	\$ -



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
	2024-25	2025-26	2026-27	2027-28	2028-29
ESTIMATED REVENUES					
CHARGES FOR SERVICES	\$ 506,218	\$ 473,500	\$ 530,500	\$ 545,500	\$ 549,500
STATE SOURCES	27,900	175,426	-	-	-
INVESTMENT EARNINGS	9,695	10,301	10,016	9,623	5,423
OTHER REVENUE	15,421	7,300	14,000	14,600	15,200
TOTAL ESTIMATED REVENUES	559,234	666,527	554,516	569,723	570,123
APPROPRIATIONS					
RECREATION AND CULTURE	1,000,438	1,184,001	1,072,516	1,103,473	1,119,123
CAPITAL OUTLAY	85,432	317,100	120,000	137,250	10,000
TOTAL APPROPRIATIONS	1,085,870	1,501,101	1,192,516	1,240,723	1,129,123
OTHER FINANCING SOURCES (USES)					
OPERATING TRANSFERS IN	546,000	720,000	553,000	556,000	559,000
TOTAL OTHER SOURCES	546,000	720,000	553,000	556,000	559,000
NET REVENUE, APPROPRIATIONS AND					
OTHER FINANCING SOURCES	19,364	(114,574)	(85,000)	(115,000)	-
BEGINNING FUND BALANCE	295,210	314,574	200,000	115,000	-
ENDING FUND BALANCE	\$ 314,574	\$ 200,000	\$ 115,000	\$ -	\$ -



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	
	2024-25	2025-26	2026-27	2027-28	2028-29	
ESTIMATED REVENUES						
FEDERAL GRANTS	\$ 21,111	\$ 19,000	\$ 23,200	\$ 23,200	\$ 23,200	
CHARGES FOR SERVICES	87,132	65,000	75,000	76,000	77,000	
INVESTMENT EARNINGS	1,840	982	1,398	1,408	1,418	
OTHER REVENUE	410	-	-	-	-	
TOTAL ESTIMATED REVENUES	110,493	84,982	99,598	100,608	101,618	
APPROPRIATIONS						
HEALTH AND WELFARE	73,766	84,982	129,598	107,608	107,618	
TOTAL APPROPRIATIONS	73,766	84,982	129,598	107,608	107,618	
NET REVENUE, APPROPRIATIONS AND						
OTHER FINANCING SOURCES	36,727	-	(30,000)	(7,000)	(6,000)	
BEGINNING FUND BALANCE	56,008	92,735	92,735	62,735	55,735	
ENDING FUND BALANCE	\$ 92,735	\$ 92,735	\$ 62,735	\$ 55,735	\$ 49,735	



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
	2024-25	2025-26	2026-27	2027-28	2028-29
ESTIMATED REVENUES					
PROPERTY TAXES	\$ 1,272,472	\$ 1,320,000	\$ 1,367,022	\$ 1,408,003	\$ 1,450,213
STATE SOURCES	7,406	8,000	8,000	9,000	10,000
CHARGES FOR SERVICES	671,207	656,600	640,000	640,000	640,000
INVESTMENT EARNINGS	33,999	35,727	29,777	26,805	27,548
OTHER REVENUE	16,214	15,000	16,000	16,500	17,000
TOTAL ESTIMATED REVENUES	2,001,298	2,035,327	2,060,799	2,100,308	2,144,761
APPROPRIATIONS					
PUBLIC SERVICE	1,695,908	1,921,714	1,980,799	2,100,308	2,139,761
CAPITAL OUTLAY	155,953	68,613	60,000	-	75,000
TOTAL APPROPRIATIONS	1,851,861	1,990,327	2,040,799	2,100,308	2,214,761
NET REVENUE, APPROPRIATIONS AND					
OTHER FINANCING SOURCES	149,437	45,000	20,000	-	(70,000)
BEGINNING FUND BALANCE	886,859	1,036,296	1,081,296	1,101,296	1,101,296
ENDING FUND BALANCE	\$ 1,036,296	\$ 1,081,296	\$ 1,101,296	\$ 1,101,296	\$ 1,031,296



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	
	2024-25	2025-26	2026-27	2027-28	2028-29	
ESTIMATED REVENUES						
CHARGES FOR SERVICES	\$ 9,050	\$ 10,000	\$ 11,600	\$ 11,600	\$ 11,600	
INVESTMENT EARNINGS	105	-	-	-	-	
TOTAL ESTIMATED REVENUES	9,155	10,000	11,600	11,600	11,600	
APPROPRIATIONS						
PUBLIC SERVICE	-	-	1,600	1,600	1,600	
TOTAL APPROPRIATIONS	-	-	1,600	1,600	1,600	
NET REVENUE, APPROPRIATIONS AND						
OTHER FINANCING SOURCES	9,155	10,000	10,000	10,000	10,000	
BEGINNING FUND BALANCE	-	9,155	19,155	29,155	39,155	
ENDING FUND BALANCE	\$ 9,155	\$ 19,155	\$ 29,155	\$ 39,155	\$ 49,155	



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
	2024-25	2025-26	2026-27	2027-28	2028-29
ESTIMATED REVENUES					
FEDERAL GRANTS	\$ 55,843	\$ 85,897	\$ 97,000	\$ 57,000	\$ 35,000
TOTAL ESTIMATED REVENUES	55,843	85,897	97,000	57,000	35,000
APPROPRIATIONS					
COMMUNITY & ECONOMIC DEVELOPMENT	113,076	35,000	7,000	7,000	35,000
CAPITAL OUTLAY	-	-	90,000	50,000	-
TOTAL APPROPRIATIONS	113,076	35,000	97,000	57,000	35,000
OTHER FINANCING SOURCES (USES)					
OPERATING TRANSFERS OUT	(10,624)	-	-	-	-
TOTAL OTHER SOURCES	(10,624)	-	-	-	-
NET REVENUE, APPROPRIATIONS AND					
OTHER FINANCING SOURCES	(67,857)	50,897	-	-	-
BEGINNING FUND BALANCE	16,960	(50,897)	-	-	-
ENDING FUND BALANCE	\$ (50,897)	\$ -	\$ -	\$ -	\$ -



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	
	2024-25	2025-26	2026-27	2027-28	2028-29	
ESTIMATED REVENUES						
INVESTMENT EARNINGS	\$ 1,372	\$ -	\$ 1,400	\$ 1,500	\$ 1,600	
OTHER REVENUE	24,959	25,000	25,000	25,000	25,000	
TOTAL ESTIMATED REVENUES	26,331	25,000	26,400	26,500	26,600	
APPROPRIATIONS						
PUBLIC SERVICE	12	-	100	100	100	
TOTAL APPROPRIATIONS	12	-	100	100	100	
OTHER FINANCING SOURCES (USES)						
OPERATING TRANSFERS IN	29,480	-	-	-	-	
TOTAL OTHER SOURCES	29,480	-	-	-	-	
NET REVENUE, APPROPRIATIONS AND						
OTHER FINANCING SOURCES	55,799	25,000	26,300	26,400	26,500	
BEGINNING FUND BALANCE	-	55,799	80,799	107,099	133,499	
ENDING FUND BALANCE	\$ 55,799	\$ 80,799	\$ 107,099	\$ 133,499	\$ 159,999	



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	
	2024-25	2025-26	2026-27	2027-28	2028-29	
ESTIMATED REVENUES						
PROPERTY TAXES	\$ 1,460,837	\$ 1,516,000	\$ 1,569,400	\$ 1,609,300	\$ 1,658,300	
STATE SOURCES	8,503	-	9,000	9,000	9,000	
INVESTMENT EARNINGS	32,734	23,000	3,504	3,000	3,000	
TOTAL ESTIMATED REVENUES	1,502,074	1,539,000	1,581,904	1,621,300	1,670,300	
APPROPRIATIONS						
PUBLIC WORKS	81,874	-	300	300	300	
CAPITAL OUTLAY	753,060	1,363,900	2,444,100	1,621,000	1,670,000	
TOTAL APPROPRIATIONS	834,934	1,363,900	2,444,400	1,621,300	1,670,300	
NET REVENUE, APPROPRIATIONS AND						
OTHER FINANCING SOURCES	667,140	175,100	(862,496)	-	-	
BEGINNING FUND BALANCE	20,256	687,396	862,496	-	-	
ENDING FUND BALANCE	\$ 687,396	\$ 862,496	\$ -	\$ -	\$ -	



FINANCIAL SCHEDULES

Public Improvement Fund

This fund was established to set aside reserves for significant capital projects, including those 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
	2024-25	2025-26	2026-27	2027-28	2028-29
ESTIMATED REVENUES					
FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ 385,000	\$ -
INVESTMENT EARNINGS	27	20,000	24,000	8,000	1,500
TOTAL ESTIMATED REVENUES	27	20,000	24,000	393,000	1,500
APPROPRIATIONS					
CAPITAL OUTLAY	-	-	540,000	630,000	-
TOTAL APPROPRIATIONS	-	-	540,000	630,000	-
OTHER FINANCING SOURCES (USES)					
OPERATING TRANSFERS IN	557,000	250,000	-	-	-
TOTAL OTHER SOURCES	557,000	250,000	-	-	-
NET REVENUE, APPROPRIATIONS AND					
OTHER FINANCING SOURCES	557,027	270,000	(516,000)	(237,000)	1,500
BEGINNING FUND BALANCE	-	557,027	827,027	311,027	74,027
ENDING FUND BALANCE	\$ 557,027	\$ 827,027	\$ 311,027	\$ 74,027	\$ 75,527



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 and engineering expenditures of sidewalk projects.

SIDEWALK FUND						
	ACTUAL	ESTIMATED	BUDGET	PROJECTED	PROJECTED	
	2024-25	2025-26	2026-27	2027-28	2028-29	
ESTIMATED REVENUES						
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	
TOTAL ESTIMATED REVENUES	-	-	400,000	400,000	400,000	
APPROPRIATIONS						
CAPITAL OUTLAY	-	-	400,000	400,000	400,000	
TOTAL APPROPRIATIONS	-	-	400,000	400,000	400,000	
NET REVENUE, APPROPRIATIONS AND						
OTHER FINANCING SOURCES	-	-	-	-	-	
BEGINNING FUND BALANCE	-	-	-	-	-	
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	



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	
	2024-25	2025-26	2026-27	2027-28	2028-29	
ESTIMATED REVENUES						
FEDERAL GRANTS	\$ -	\$ -	\$ 800,000	\$ 200,000	\$ -	
STATE SOURCES	155,268	570,900	-	-	-	
CHARGES FOR SERVICES	8,868,466	9,783,723	9,659,723	10,337,723	11,069,723	
INVESTMENT EARNINGS	35,857	10,038	72,481	78,237	86,846	
RENTAL INCOME	47,913	30,000	50,000	52,000	55,000	
OTHER REVENUE	33,419	32,000	50,000	60,000	70,000	
TOTAL ESTIMATED REVENUES	9,140,923	10,426,661	10,632,204	10,727,960	11,281,569	
APPROPRIATIONS						
OPERATING AND MAINTENANCE	6,212,183	7,335,718	7,137,313	7,501,869	7,785,096	
DEPRECIATION	897,217	-	-	-	-	
CAPITAL OUTLAY	-	2,368,666	3,316,600	3,018,000	3,450,000	
DEBT SERVICE	4,026	43,943	38,291	38,091	31,473	
TOTAL APPROPRIATIONS	7,113,426	9,748,327	10,492,204	10,557,960	11,266,569	
NET REVENUE, APPROPRIATIONS AND						
OTHER FINANCING SOURCES	2,027,497	678,334	140,000	170,000	15,000	
BEGINNING FUND BALANCE	23,573,208	25,600,705	26,279,039	26,419,039	26,589,039	
ENDING FUND BALANCE	\$25,600,705	\$26,279,039	\$ 26,419,039	\$26,589,039	\$ 26,604,039	



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
	2024-25	2025-26	2026-27	2027-28	2028-29
ESTIMATED REVENUES					
INVESTMENT EARNINGS	\$ 141	\$ -	\$ 620	\$ 640	\$ 630
CHARGES FOR SERVICES	52,500	71,050	73,180	75,380	77,640
TOTAL ESTIMATED REVENUES	52,641	71,050	73,800	76,020	78,270
APPROPRIATIONS					
PUBLIC SERVICE	12,472	25,750	31,450	34,750	37,850
DEBT SERVICE	5,564	45,300	42,350	41,270	40,420
DEPRECIATION	9,229	-	-	-	-
TOTAL APPROPRIATIONS	27,265	71,050	73,800	76,020	78,270
NET REVENUE, APPROPRIATIONS AND					
OTHER FINANCING SOURCES	25,376	-	-	-	-
BEGINNING FUND BALANCE	-	25,376	25,376	25,376	25,376
ENDING FUND BALANCE	\$ 25,376	\$ 25,376	\$ 25,376	\$ 25,376	\$ 25,376



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	
	2024-25	2025-26	2026-27	2027-28	2028-29	
ESTIMATED REVENUES						
EMPLOYER CONTRIBUTIONS	\$ 1,783,371	\$ 1,500,000	\$ 1,850,000	\$ 1,900,000	\$ 1,950,000	
EMPLOYEE CONTRIBUTIONS	14,605	35,000	35,000	35,000	35,000	
INVESTMENT EARNINGS	2,396,958	1,568,700	1,666,000	1,746,100	1,838,200	
TOTAL ESTIMATED REVENUES	4,194,934	3,103,700	3,551,000	3,681,100	3,823,200	
APPROPRIATIONS						
BENEFIT PAYMENTS	2,054,643	2,100,000	2,100,000	2,150,000	2,200,000	
ADMINISTRATIVE EXPENSES	199,823	229,700	215,000	222,100	232,200	
TOTAL APPROPRIATIONS	2,254,466	2,329,700	2,315,000	2,372,100	2,432,200	
NET REVENUE, APPROPRIATIONS AND						
OTHER FINANCING SOURCES	1,940,468	774,000	1,236,000	1,309,000	1,391,000	
BEGINNING FUND BALANCE	21,842,581	23,783,049	24,557,049	25,793,049	27,102,049	
ENDING FUND BALANCE	\$23,783,049	\$24,557,049	\$25,793,049	\$ 27,102,049	\$28,493,049	



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
	2024-25	2025-26	2026-27	2027-28	2028-29
ESTIMATED REVENUES					
PROPERTY TAXES	\$ 532,455	\$ 526,800	\$ 546,600	\$ 562,900	\$ 579,200
STATE GRANTS	-	7,500	10,000	10,000	10,000
INVESTMENT EARNINGS	11,054	10,164	11,754	13,205	13,963
OTHER REVENUE	1,870	12,000	15,000	20,120	15,000
TOTAL ESTIMATED REVENUES	545,379	556,464	583,354	606,225	618,163
APPROPRIATIONS					
COMMUNITY & ECONOMIC DEVELOPMENT	414,486	456,464	535,354	539,225	544,163
CAPITAL OUTLAY	89,433	-	-	-	-
TOTAL APPROPRIATIONS	503,919	456,464	535,354	539,225	544,163
NET REVENUE, APPROPRIATIONS AND					
OTHER FINANCING SOURCES	41,460	100,000	48,000	67,000	74,000
BEGINNING FUND BALANCE	209,633	251,093	351,093	399,093	466,093
ENDING FUND BALANCE	\$ 251,093	\$ 351,093	\$ 399,093	\$ 466,093	\$ 540,093



FUND BALANCE, REVENUES, & EXPENDITURES

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 due to legal or statutory restrictions.
- 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

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
	2026-27	2026-27	2026-27	2026-27	2026-27	2026-27
TOTAL ESTIMATED REVENUES	\$ 17,338,854	\$ 6,324,855	\$ 2,005,904	\$ 10,706,004	\$ 3,551,000	\$ 39,926,617
TOTAL APPROPRIATIONS	17,338,854	6,655,755	3,384,400	10,566,004	2,315,000	\$ 40,260,013
NET OF REVENUE/APPROPRIATIONS - ALL FUNDS	\$ -	\$ (330,900)	\$ (1,378,496)	\$ 140,000	\$ 1,236,000	\$ (333,396)
BEGINNING FUND BALANCE	5,346,988	1,746,185	1,689,523	26,304,415	24,557,049	59,644,160
ENDING FUND BALANCE	\$ 5,346,988	\$ 1,415,285	\$ 311,027	\$ 26,444,415	\$ 25,793,049	\$ 59,310,764
Fund Balance as a percentage of total annual expenditures	31%	21%	9%	250%	1114%	147%



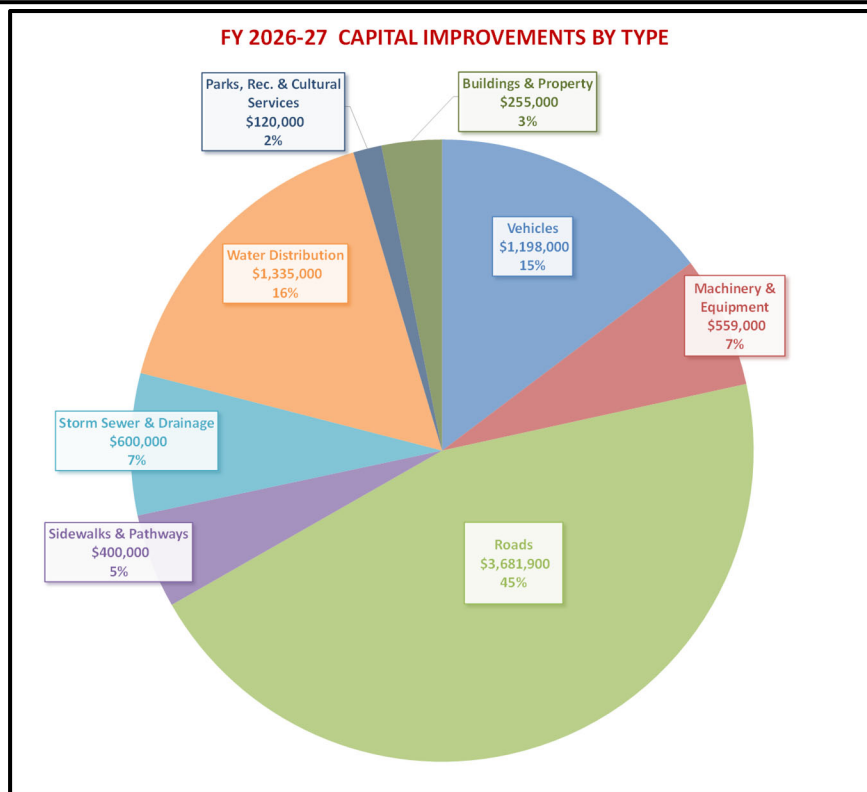
CAPITAL IMPROVEMENTS

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 2027-2032. The CIP is summarized within this budget document and you can find detailed descriptions of the projects and cost estimates for FY 2026-2027 and 2027-2028 within this document.

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

FY 2026-27 CAPITAL IMPROVEMENTS BY TYPE							
By Capital Outlay Type	Budget	Projected		Forecast			TOTAL
	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	
Vehicles	\$ 1,198,000	\$ 1,118,000	\$ 695,363	\$ 1,922,960	\$ 1,554,250	\$ 800,000	\$ 7,288,573
Machinery & Equipment	\$ 559,000	\$ 312,000	\$ 497,000	\$ 310,000	\$ -	\$ 80,000	\$ 1,758,000
Roads	\$ 3,681,900	\$ 2,900,000	\$ 2,910,000	\$ 3,800,000	\$ 9,200,000	\$ 6,200,000	\$ 28,691,900
Sidewalks & Pathways	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,400,000
Storm Sewer & Drainage	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 3,600,000
Water Distribution	\$ 1,335,000	\$ 1,335,000	\$ 1,535,000	\$ 1,535,000	\$ 1,535,000	\$ 1,535,000	\$ 8,810,000
Parks, Rec. & Cultural Services	\$ 120,000	\$ 137,250	\$ 15,000	\$ 425,000	\$ 615,000	\$ 1,100,000	\$ 2,412,250
Parking Lots	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 894,900	\$ 894,900
Buildings & Property	\$ 255,000	\$ 265,000	\$ 180,000	\$ 940,000	\$ 1,136,624	\$ 2,200,000	\$ 4,976,624
Grand Total	\$ 8,148,900	\$ 7,067,250	\$ 6,832,363	\$ 9,932,960	\$15,040,874	\$13,809,900	\$ 60,832,247





City of Berkley
 Summary of Budget Requests
 CIP, Capital Outlay, Light-Duty Vehicles, and Service Improvements
 2026-2027 Budget

ID #	DEPT	Account #	DESCRIPTION	GL FUND	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	TOTAL
1	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
2	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	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 6,800,000
3	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
4	464-000 STREET MAINT OPERATIONS	202-464-975-100	Tri-Party Project (RCOC Greenfield Rd 11 to 12 Mi)	202 - Major Street Fund	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
5	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	\$ 367,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 367,200
	901-000 CAPITAL PROJECTS	443-901-975-000		443 - Infrastructure Millage Fund	\$ 2,444,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,444,100
	536-000 WATER & SEWER SERVICE	592-536-975-000		592 - Water Sewer Fund	\$ 520,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520,600
6	536-000 WATER & SEWER SERVICE	592-536-982-592	Water Meter Replacements	592 - Water Sewer Fund	\$ 335,000	\$ 335,000	\$ 335,000	\$ 335,000	\$ 335,000	\$ 335,000	\$ 2,010,000
7	464-000 STREET MAINT OPERATIONS	202-464-982-000	Equipment - 4 Ton Asphalt Trailer Replacement	202 - Major Street Fund	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,000
8	441-000 PUBLIC WORKS	101-441-985-000	Vehicle - Interdepartmental Pool Vehicle (replacement)	101 - General Fund	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000
9	536-000 WATER & SEWER SERVICE	592-536-982-592	Equipment - Mini Excavator and Related Attachments (replacement)	592 - Water Sewer Fund	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
10	443-000 PUBLIC WORKS GARAGE	101-441-982-000	Equipment - Mobile Column Lift (Qty - 2)	101 - General Fund	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
11	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
12	441-000 PUBLIC WORKS	101-441-982-000	Vehicle - 3/4 Ton Pickup and Equipment Replacement #2	101 - General Fund	\$ 71,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,000
13	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
14	536-000 WATER & SEWER SERVICE	592-536-985-000	Vehicle - Utilimaster Walk In Van (replacement)	592 - Water Sewer Fund	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
15	441-000 PUBLIC WORKS	101-441-982-000	Equipment - John Deere UTV (replacement)	101 - General Fund	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
16	528-000 SOLID WASTE SERVICES	226-528-982-000	Equipment - Large Brush Chipper (replacement)	226 - Solid Waste	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
17	528-000 SOLID WASTE SERVICES	226-528-982-000	Equipment - Leaf Vacuum Trailer/Body (replacement)	226 - Solid Waste	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
18	751-000 PARKS & REC ADMINISTRATION	208-751-971-150	Bacon Park - Drainage	208 - Recreation Revolving Fund	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000
19	751-000 PARKS & REC ADMINISTRATION	208-751-971-150	Community Tennis Courts - Tennis Court Replacement & Gate Addition	208 - Recreation Revolving Fund	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000
20	751-000 PARKS & REC ADMINISTRATION	208-751-971-150	Wall/Fencing east side of C Center	208 - Recreation Revolving Fund	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
21	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility with Grappler (replacement)	101 - General Fund	\$ 88,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,000
22	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility (replacement)	101 - General Fund	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
23	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Enclosed Trailer	101 - General Fund	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000



City of Berkley
Summary of Budget Requests
CIP, Capital Outlay, Light-Duty Vehicles, and Service Improvements
2026-2027 Budget

ID #	DEPT	Account #	DESCRIPTION	GL FUND	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	TOTAL
24	901-000 CAPITAL PROJECTS	445-901-985-000	Vehicle - Fire Engine Replacement ^{*Will} <i>be receiving federal grant reimbursement of \$358,000 after final payment in FY 27-28</i>	445 - Public Improvements Fund	\$ 540,000	\$ 630,000	\$ -	\$ -	\$ -	\$ -	\$ 1,170,000
25	267-000 FACILITIES	101-267-976-271	Library - Carpet	101 - General Fund	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000
26	745-000 BUILDING DEPARTMENT	101-745-983-000	Plotter (Split with DPW)	101 - General Fund	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
27	441-000 PUBLIC WORKS	101-441-983-000	Plotter (Split with Building)	101 - General Fund	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
28	901-000 CAPITAL PROJECTS	809-901-975-001	Sidewalk Replacements	809 - Sidewalks	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,400,000
29	464-000 STREET MAINT OPERATIONS	202-464-975-100	Harvard Rd (Coolidge to Cass) * - Water Main and Paving Project - Phase 2, Division 1 <i>* Tentative, subject to change</i>	202 - Major Street Fund	\$ -	\$ 381,000	\$ -	\$ -	\$ -	\$ -	\$ 381,000
	901-000 CAPITAL PROJECTS	443-901-975-000		443 - Infrastructure Millage Fund	\$ -	\$ 1,621,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 2,371,000
	536-000 WATER & SEWER SERVICE	592-536-975-000		592 - Water Sewer Fund	\$ -	\$ 698,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 998,000
30	536-000 WATER & SEWER SERVICE	592-536-982-592	Equipment - Rubber Tire Backhoe and Attachments (replacement)	592 - Water Sewer Fund	\$ -	\$ 185,000	\$ -	\$ -	\$ -	\$ -	\$ 185,000
31	536-000 WATER & SEWER SERVICE	592-536-982-592	Equipment - Rubber Tire Backhoe (2020)	592 - Water Sewer Fund	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
32	536-000 WATER & SEWER SERVICE	592-536-982-592	Equipment - Rubber Tire Loader	592 - Water Sewer Fund	\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ -	\$ 225,000
33	441-000 PUBLIC WORKS	101-441-985-000	Vehicle - F-550 Hook Truck (replacement)	101 - General Fund	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000
34	441-000 PUBLIC WORKS	101-441-982-000	Equipment - Zero Turn Mower (replacement)	101 - General Fund	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000
35	345-000 PUBLIC SAFETY OPERATIONS	101-267-976-345	Public Safety - Carports	101 - General Fund	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
36	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility	101 - General Fund	\$ -	\$ 88,000	\$ -	\$ -	\$ -	\$ -	\$ 88,000
37	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility	101 - General Fund	\$ -	\$ 88,000	\$ -	\$ -	\$ -	\$ -	\$ 88,000
38	441-000 PUBLIC WORKS	275-902-971-150	CDBG Community Park Architectural Barrier Removal	275 - CDBG Fund	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
39	441-000 PUBLIC WORKS	275-902-971-150	CDBG Soft Surface Installation Community Park	275 - CDBG Fund	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
40	267-000 FACILITIES		Multi-Purpose Room Floor Replacement (Community Center)	101 - General Fund	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000
41	215-000 CITY CLERK'S OFFICE	101-215-982-000	New Election Tabulators/Touch Writers	101 - General Fund	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
42	464-000 STREET MAINT OPERATIONS	202-464-982-000	Equipment - Brine Maker w/ Storage Unit	202 - Major Street Fund	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
43	464-000 STREET MAINT OPERATIONS	203-464-982-000	Equipment - Brine Maker w/ Storage Unit	203 - Local Street Fund	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
44	441-000 PUBLIC WORKS	101-441-985-000	Vehicle - F-250	101 - General Fund	\$ -	\$ 72,000	\$ -	\$ -	\$ -	\$ -	\$ 72,000
45	441-000 PUBLIC WORKS	101-441-985-000	Vehicle - Ford Explorer	101 - General Fund	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000



City of Berkley
Summary of Budget Requests
CIP, Capital Outlay, Light-Duty Vehicles, and Service Improvements
2026-2027 Budget

ID #	DEPT	Account #	DESCRIPTION	GL FUND	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	TOTAL
46	536-000 WATER & SEWER SERVICE	592-536-985-000	Vehicle - F-150	592 - Water Sewer Fund	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
47	536-000 WATER & SEWER SERVICE	592-536-985-000	Vehicle - Hydro Excavation Machine	592 - Water Sewer Fund	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000
48	443-000 PUBLIC WORKS GARAGE	101-441-982-000	Mobile Column Lift	101 - General Fund	\$ -	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ 85,000
49	536-000 WATER & SEWER SERVICE	592-536-985-000	Vehicle - Sewer Truck and Camera	592 - Water Sewer Fund	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
50	464-000 STREET MAINT OPERATIONS	202-464-985-000	Vehicle - X Broom Street Sweeper	202 - Major Street Fund	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
51	528-000 SOLID WASTE SERVICES	226-528-982-000	Equipment - Large Brush Chipper (replacement)	226 - Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000
52	536-000 WATER & SEWER SERVICE	592-536-985-000	Vehicle - Combination Sewer Cleaner	592 - Water Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ -	\$ 650,000
53	528-000 SOLID WASTE SERVICES	226-528-982-000	Vehicle - F-250	226 - Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000
54	536-000 WATER & SEWER SERVICE	592-536-985-000	Vehicle - F-250	592 - Water Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000
55	536-000 WATER & SEWER SERVICE	592-536-985-000	Vehicle - Ford Transit Van	592 - Water Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000
56	441-000 PUBLIC WORKS	101-441-985-000	Vehicle - John Deere Tractor	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000
57	441-000 PUBLIC WORKS	101-441-985-000	Vehicle - John Deere UTV	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000
58	536-000 WATER & SEWER SERVICE	592-536-985-000	Vehicle - Tandem Hook Truck	592 - Water Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ 315,000	\$ -	\$ 315,000
59	441-000 PUBLIC WORKS	101-441-985-000	Vehicle - F-250	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
60	536-000 WATER & SEWER SERVICE	592-536-985-000	Vehicle - Tandem Hook Truck	592 - Water Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,000	\$ 325,000
61	464-000 STREET MAINT OPERATIONS	202-464-985-000	Vehicle - X Broom Street Sweeper	202 - Major Street Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
62	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	\$ -	\$ -	\$ 400,000	\$ 160,000	\$ -	\$ -	\$ 560,000
	901-000 CAPITAL PROJECTS	443-901-975-000		443 - Infrastructure Millage Fund	\$ -	\$ -	\$ 920,000	\$ 1,340,000	\$ -	\$ -	\$ 2,260,000
	536-000 WATER & SEWER SERVICE	592-536-975-000		592 - Water Sewer Fund	\$ -	\$ -	\$ 340,000	\$ 600,000	\$ -	\$ -	\$ 940,000
63	751-000 PARKS & REC ADMINISTRATION		Oxford Park - Drainage	101 - General Fund	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
64				208 - Recreation Revolving Fund	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
65	751-000 PARKS & REC ADMINISTRATION		Angell Park - Tennis Court Replacement & Gate Addition	101 - General Fund	\$ -	\$ -	\$ -	\$ 37,500	\$ -	\$ -	\$ 37,500
66				208 - Recreation Revolving Fund	\$ -	\$ -	\$ -	\$ 37,500	\$ -	\$ -	\$ 37,500



City of Berkley
Summary of Budget Requests
CIP, Capital Outlay, Light-Duty Vehicles, and Service Improvements
2026-2027 Budget

ID #	DEPT	Account #	DESCRIPTION	GL FUND	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	TOTAL
67	441-000 PUBLIC WORKS	101-441-971-150	Lazenby Field - Netting	101 - General Fund	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
68	751-000 PARKS & REC ADMINISTRATION	208-751-971-150		208 - Recreation Revolving Fund	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
69	751-000 PARKS & REC ADMINISTRATION	208-751-971-150	Community Fields - Fence Baseball Fields	208 - Recreation Revolving Fund	\$ -	\$ 77,250	\$ -	\$ -	\$ -	\$ -	\$ 77,250
70	536-000 WATER & SEWER SERVICE		Underground Fuel Tank Replacement - DPW	592 - Water Sewer Fund	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ 750,000
71	441-000 PUBLIC WORKS	101-441-985-000	Vehicle - Tandem Axle Hook Truck (replacement)	101 - General Fund	\$ -	\$ -		\$ 295,000	\$ -	\$ -	\$ 295,000
72	441-000 PUBLIC WORKS	592-536-982-592	Equipment - Telehandler (Replacement - 2002)	592 - Water Sewer Fund	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
73	441-000 PUBLIC WORKS	101-441-985-000	Vehicle - F-550 Hook Truck (replacement)	101 - General Fund	\$ -	\$ -	\$ -	\$ 190,000	\$ -	\$ -	\$ 190,000
74	441-000 PUBLIC WORKS	592-536-985-000	Vehicle - Transit Meter Van #1	592 - Water Sewer Fund	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
75	441-000 PUBLIC WORKS	101-441-985-000	Vehicle - Tandem Hook Truck (replacement - 2019)	101 - General Fund	\$ -	\$ -	\$ 280,000	\$ -	\$ -	\$ -	\$ 280,000
76	441-000 PUBLIC WORKS	101-267-976-441	Generator - DPW	101 - General Fund	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
77	345-000 PUBLIC SAFETY OPERATIONS	101-267-976-345	Public Safety - Locker rooms	101 - General Fund	\$ -		\$ 180,000	\$ -	\$ -	\$ -	\$ 180,000
78	267-000 FACILITIES	101-267-976-271	Library Entrance Doors	101 - General Fund	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
79	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility	101 - General Fund	\$ -	\$ -	\$ 99,704	\$ -	\$ -	\$ -	\$ 99,704
80	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility	101 - General Fund	\$ -	\$ -	\$ 99,704	\$ -	\$ -	\$ -	\$ 99,704
81	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-001	15 In-Car Computer Replacements	101 - General Fund	\$ -	\$ -	\$ 37,500	\$ -	\$ -	\$ -	\$ 37,500
82	430-000 ANIMAL CONTROL	101-430-985-000	Vehicle - ACO Vehicle Replacement	101 - General Fund	\$ -	\$ -	\$ 103,455	\$ -	\$ -	\$ -	\$ 103,455
83	443-000 PUBLIC WORKS GARAGE	101-443-982-000	Two Post Equipment Hoist	101 - General Fund	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
84	790-000 LIBRARY	101-267-976-271	Library restroom renovation	101 - General Fund	\$ -	\$ -	\$ -	\$ 130,000	\$ -	\$ -	\$ 130,000
85	441-000 PUBLIC WORKS	101-441-982-000	Zero Turn Mower	101 - General Fund	\$ -	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ 22,000
86	464-000 STREET MAINT OPERATIONS	202-464-975-100	Wakefield (12 Mile to Webster) * - Water Main 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	\$ -	\$ -
87	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility	101 - General Fund	\$ -	\$ -	\$ -	\$ 106,480	\$ -	\$ -	\$ 106,480
88	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility	101 - General Fund	\$ -	\$ -	\$ -	\$ 106,480	\$ -	\$ -	\$ 106,480



City of Berkley
Summary of Budget Requests
CIP, Capital Outlay, Light-Duty Vehicles, and Service Improvements
2026-2027 Budget

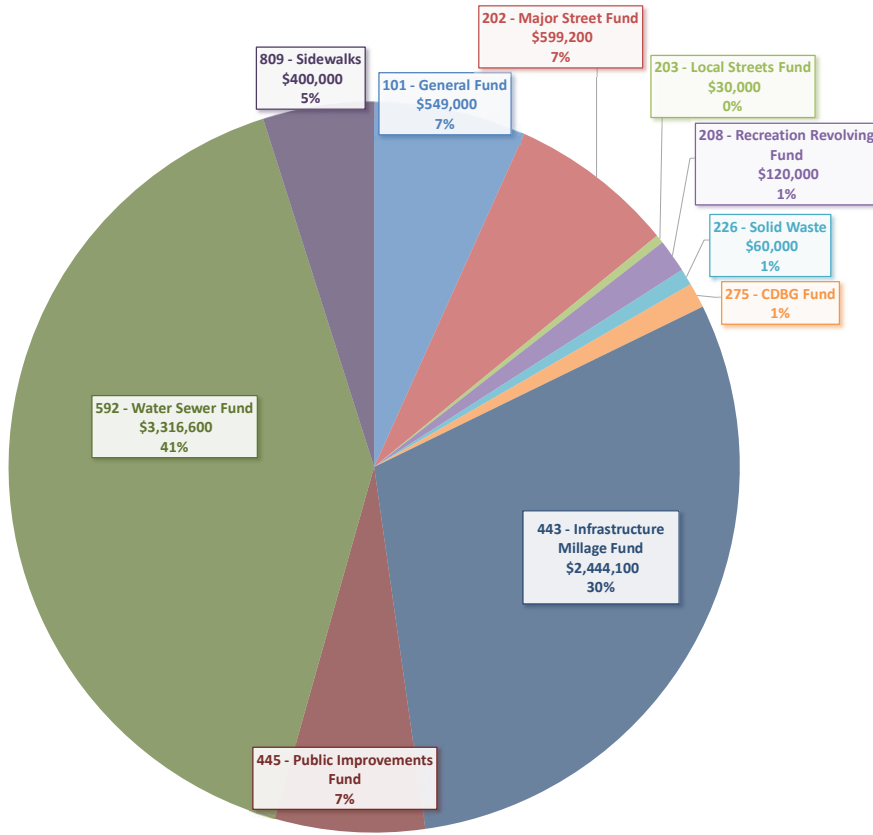
ID #	DEPT	Account #	DESCRIPTION	GL FUND	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	TOTAL
89	464-000 STREET MAINT OPERATIONS	202-464-975-100	Wakefield (12 Mile to Webster) * - Water Main and Paving Project- Phase 3, Division 2 * Tentative, subject to change	202 - Major Street Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	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
90	MULTIPLE DEPARTMENTS		Coolidge Paving Project	443 - Infrastructure Millage Fund	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ 6,000,000	\$ 12,000,000
91	901-000 CAPITAL PROJECTS		Light Pole Replacement (at all Parks)	208 - Recreation Revolving Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
92	MULTIPLE DEPARTMENTS		Oxford Park - Pavilion/Concrete Pad and Shade	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 82,500	\$ -	\$ 82,500
93				208 - Recreation Revolving Fund	\$ -	\$ -	\$ -	\$ -	\$ 82,500	\$ -	\$ 82,500
94	845-000 RECREATION CLASSES		Oxford Park - Walking Trails	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
95				208 - Recreation Revolving Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
96	751-000 PARKS & REC ADMINISTRATION		Community Center - Parking Lot	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ 450,000
97	751-000 PARKS & REC ADMINISTRATION		Parks and Recreation Fitness Court	101 - General Fund	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ 120,000
98	MULTIPLE DEPARTMENTS		Dorthea Public Plaza <i>(to be offset by grant)</i>	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,136,624	\$ -	\$ 1,136,624
99	464-000 STREET MAINT OPERATIONS	101-267-976-441	Salt Dome Replacement	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
100	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 117,125	\$ -	\$ 117,125
101	345-000 PUBLIC SAFETY OPERATIONS	101-345-985-000	Vehicle - Ford Police Interceptor Utility	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 117,125	\$ -	\$ 117,125
102	267-000 FACILITIES	101-267-976-101	City Hall Façade Upgrades	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
103	267-000 FACILITIES	101-267-931-101	City Hall HVAC improvements	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
104	MULTIPLE DEPARTMENTS		Cummings Parking Lot	101 - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 894,900	\$ 894,900
TOTAL:					\$ 8,148,900	\$ 7,067,250	\$ 6,832,363	\$ 9,932,960	\$ 15,040,874	\$ 13,809,900	\$ 60,832,247



City of Berkley
 Summary of Budget Requests
 CIP, Capital Outlay, Light-Duty Vehicles, and Service Improvements
 2026-2027 Budget

ID #	DEPT	Account #	DESCRIPTION	GL FUND	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	TOTAL
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FY 2026-27 CAPITAL IMPROVEMENTS BY FUND



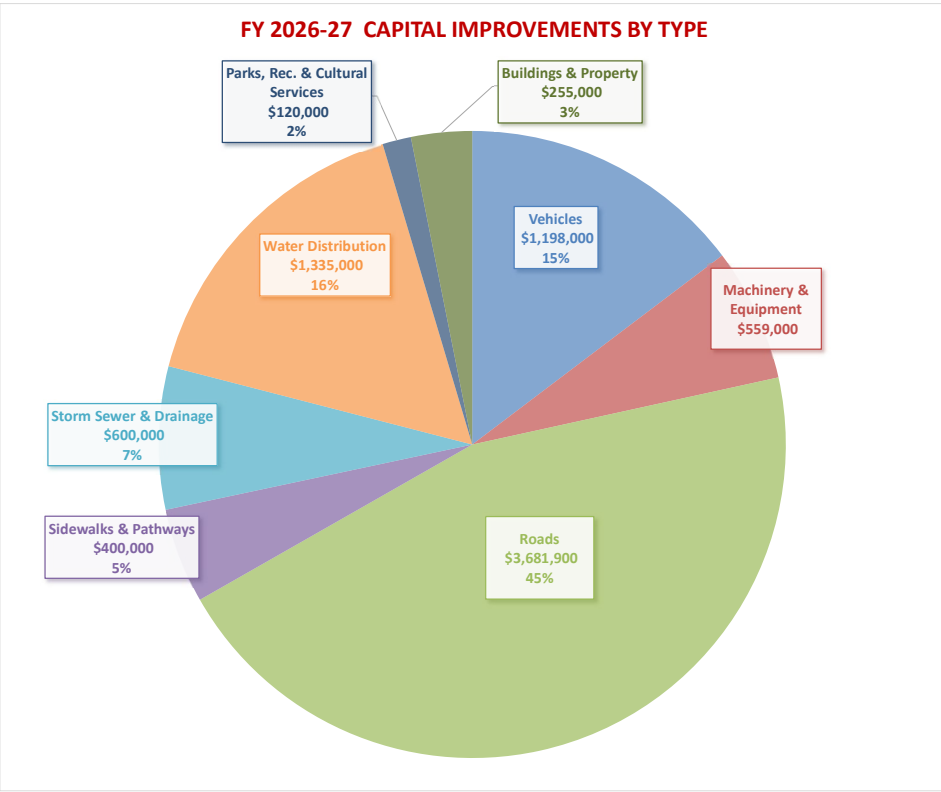
FY 2026-27 Projected CAPITAL IMPROVEMENTS BY FUND

By Fund	Budget	Projected		Forecast			TOTAL
	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	
101 - General Fund	\$ 549,000	\$ 830,000	\$ 827,363	\$ 1,205,460	\$ 2,033,374	\$ 3,219,900	\$ 8,665,097
202 - Major Street Fund	\$ 599,200	\$ 381,000	\$ 400,000	\$ 510,000	\$ -	\$ 400,000	\$ 2,290,200
203 - Local Streets Fund	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
208 - Recreation Revolving Fund	\$ 120,000	\$ 137,250	\$ 10,000	\$ 192,500	\$ 82,500	\$ 1,050,000	\$ 1,592,250
226 - Solid Waste	\$ 60,000	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ 80,000	\$ 290,000
275 - CDBG Fund	\$ 90,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000
443 - Infrastructure Millage Fund	\$ 2,444,100	\$ 1,621,000	\$ 1,670,000	\$ 1,340,000	\$ 6,000,000	\$ 6,000,000	\$ 19,075,100
445 - Public Improvements Fund	\$ 540,000	\$ 630,000	\$ -	\$ -	\$ -	\$ -	\$ 1,170,000
592 - Water Sewer Fund	\$ 3,316,600	\$ 3,018,000	\$ 3,450,000	\$ 6,285,000	\$ 6,450,000	\$ 2,660,000	\$ 25,179,600
809 - Sidewalks	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,400,000
Grand Total	\$ 8,148,900	\$ 7,067,250	\$ 6,832,363	\$ 9,932,960	\$ 15,040,874	\$ 13,809,900	\$ 60,832,247



City of Berkley
 Summary of Budget Requests
 CIP, Capital Outlay, Light-Duty Vehicles, and Service Improvements
 2026-2027 Budget

ID #	DEPT	Account #	DESCRIPTION	GL FUND	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	TOTAL
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FY 2026-27 CAPITAL IMPROVEMENTS BY TYPE

By Capital Outlay Type	Budget	Projected			Forecast		TOTAL
	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	
Vehicles	\$ 1,198,000	\$ 1,118,000	\$ 695,363	\$ 1,922,960	\$ 1,554,250	\$ 800,000	\$ 7,288,573
Machinery & Equipment	\$ 559,000	\$ 312,000	\$ 497,000	\$ 310,000	\$ -	\$ 80,000	\$ 1,758,000
Roads	\$ 3,681,900	\$ 2,900,000	\$ 2,910,000	\$ 3,800,000	\$ 9,200,000	\$ 6,200,000	\$ 28,691,900
Sidewalks & Pathways	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,400,000
Storm Sewer & Drainage	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 3,600,000
Water Distribution	\$ 1,335,000	\$ 1,335,000	\$ 1,535,000	\$ 1,535,000	\$ 1,535,000	\$ 1,535,000	\$ 8,810,000
Parks, Rec. & Cultural Services	\$ 120,000	\$ 137,250	\$ 15,000	\$ 425,000	\$ 615,000	\$ 1,100,000	\$ 2,412,250
Parking Lots	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 894,900	\$ 894,900
Buildings & Property	\$ 255,000	\$ 265,000	\$ 180,000	\$ 940,000	\$ 1,136,624	\$ 2,200,000	\$ 4,976,624
Grand Total	\$ 8,148,900	\$ 7,067,250	\$ 6,832,363	\$ 9,932,960	\$ 15,040,874	\$ 13,809,900	\$ 60,832,247



CAPITAL IMPROVEMENTS

Project Funds and Summaries

FY 2027-2028 and 2028-2029

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"*.

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: 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



CAPITAL IMPROVEMENTS

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.

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.



CAPITAL IMPROVEMENTS

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.

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: 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.

Recreation Revolving Fund: Wall/Fencing on East Side of Community Center

This is a replacement for existing, deteriorating fencing.

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



CAPITAL IMPROVEMENTS

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

General Fund: Plotter

As a shared cost between our Building and Public Works departments, the plotter will allow for scanning and printing of large plans, coinciding with electronic plan review of private and public projects in cases when plans need to be printed to be available on site. The scanner will also allow the Building department to process FOIA requests more efficiently and begin scanning large plans for our archives.

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.



CAPITAL IMPROVEMENTS

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.

CDBG: Community Park Architectural Barrier Removal

This project is funded by the Community Development Block Grant and will improve the accessibility of Community Park.

CDBG: Soft Surface Installation at Community Park

This project is funded by the Community Development Block Grant and will improve the safety and ADA compliance of Community Park.

General Fund: New Election Tabulators/Touch Writers

Updated equipment is mandated by the State. The benefit of updated equipment means all voting systems will meet current security standards and decrease the chances of malfunctions in the precincts. When the equipment was last updated, the State of Michigan paid for it, but that is no longer an option that will be provided.

Major Street Fund and Local Street Fund: Brine Maker with Storage Unit (2)

Having the ability to make brine in-house will significantly reduce the amount of salt that needs to be purchased and used on City roads.

General Fund: F250

This vehicle will replace an aging vehicle that is used by our Public Works department to complete work around the City.

General Fund: Ford Explorer

This vehicle will replace an aging vehicle that is used by our Public Works department to complete work around the City.



CAPITAL IMPROVEMENTS

General Fund: Fences at Community Baseball Fields

To improve the safety and security of our community baseball fields, funds have been budgeted to replace the fences around them.

General Fund: Generator

Public Works' current standby generator will be due for a replacement in FY 27-28 to ensure it remains viable.

General Fund: Library Doors

This project will replace the existing deteriorating Library entrance doors, making the building more accessible for our community.

General Fund: Two Post Equipment Hoist

The existing hoist is due for replacement. This equipment is used by our Public Works department to lift equipment and vehicles for maintenance purposes.

A RESOLUTION
OF THE CITY COUNCIL OF THE CITY OF BERKLEY, MICHIGAN
ADOPTING THE FISCAL-YEAR 2026-2027 BUDGET AND ACKNOWLEDGING THE MULTI-
YEAR BUDGET INCLUDING PROJECTIONS OF FUTURE FISCAL-YEARS 2027-2028 AND
2028-2029

WHEREAS, the City Manager has submitted a balance proposed budget for fiscal year 2026-2027 and

WHEREAS, the budget takes into consideration the City's multi-year budget and financial planning through fiscal year 2027-2028 and 2028-2029, and

WHEREAS, the budget takes into consideration property tax revenue from the proposed 2026 millage rates, and

WHEREAS, a public hearing was held on May 4, 2026 on the proposed 2026-2027 budget,

NOW, THEREFORE, THE CITY OF BERKLEY RESOLVES, that the fiscal year 2026-2027 attached budget is adopted and that the City Council acknowledges the Multi-Year Budget, including projections of future-years 2027-2028 and 2028-2029 as part of this resolution.

Resolution of Adoption 2026 Tax Year Millage Rates

WHEREAS, the City's total millage for the 2026 tax year remained the same as the 2025 tax year in total of 15.4622 mills, and

WHEREAS, that the City will continue to charge a 1% tax administrative fee on all property taxes levied in the 2026 tax year, and

WHEREAS, that these levies are being placed on a diversified tax base that has decreased slightly as anticipated in the financial plan, and

WHEREAS, a public hearing was held on May 4, 2026 on the 2026 millage rates and the 2026-2027 budget,

NOW, THEREFORE, THE CITY OF BERKLEY RESOLVES, that to finance the level of services established in the 2026-2027 fiscal year, and to meet specific debt obligations of the City that the following millages are authorized to be spread:

General Operating	5.1776
General Operating - Voted	2.4615
Public Safety Operating	1.5529
Sanitation Operating	1.5529
Community Promotion	0.0560
Public Safety Pension	2.8786
Capital Improvement	<u>1.7827</u>
Total Mills	<u>15.4622</u>
DDA	1.7811

Introduced and Passed at the City Council Meeting held on Monday, May 4, 2026.

Bridget Dean, Mayor

Attest:

Victoria Mitchell, City Clerk