

A RESOLUTION
OF THE COUNCIL OF THE CITY OF BERKLEY, MICHIGAN
ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024

Whereas, it is the determination of the Council of the City of Berkley that the annual budget resolution should be enacted pursuant to the provisions of the City Charter, and the Uniform Budget and Accounting Act, (P.A. 2 of 1968 as amended); to budget and appropriate money; and to provide for a levy of the amounts necessary to be raised by taxation for municipal purposes for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Now, Therefore, The City of Berkley Resolves:

Section 1.00 TAX LEVY

Pursuant to Section 9.4 of the Berkley City Charter the tax levy for the fiscal year beginning July 1, 2023 and ending June 30, 2024 shall be composed of the constituent rates, for purposes, and with estimated yields described as follows based upon an aggregate of Taxable Assessed Values of \$766,329,150 for the City of Berkley, Michigan or as may be subsequently certified and amended net of tax increment finance capture.

Purpose	Rate Per \$1,000 Taxable Assessed Value	Estimated Levy
General Operations	5.3747	\$3,915,724
General Operations - Voted	2.5552	\$1,861,584
Public Safety Operations	1.6120	\$1,174,418
Sanitation Operations	1.6120	\$1,174,418
Community Promotion	0.0652	\$47,501
Public Safety Pension	2.7000	\$1,967,077
2019 Capital Improvement Projects	1.8507	\$1,348,323
Debt	0	0
Total	\$15.7698	\$11,489,046

Section 1.10 DOWNTOWN DEVELOPMENT AUTHORITY TAX

Pursuant to Section 12 of Public Act 197 of 1975 and as may have been further amended to date, generally known as the "Downtown Development Authority Act," the Council of the City of Berkley approves a levy of an ad valorem tax of \$1.8184 per \$1,000 of taxable assessed value on all real and personal property not exempt by law. It is estimated that the taxable value for the City of Berkley Downtown Development Authority will be \$37,781,780 or as may be subsequently certified and amended in the downtown district of the Downtown Development Authority of the City of Berkley. The estimated tax levy to be generated is \$37,599 for the Downtown Development Authority net of tax increment finance capture.

Section 1.20 PROPERTY TAX ADMINISTRATION FEE

Pursuant to Section 44(7) of the General Property Tax Act, MCL 211.44(7), there is hereby adopted a tax administration fee of 1% on all property taxes collected or returned delinquent by the City of Berkley. The tax administration fee shall be collected and used pursuant to the terms of Section 44 of the act

Section 1.30 ADOPTION OF BUDGET BY ACTIVITY/DEPARTMENT

The Council of the City of Berkley adopts the 2024-2024 fiscal year budgets for the various funds by Department. City officials responsible for the expenditures authorized in the budget may expend City funds up to, but not to exceed, the total appropriation authorized for each Department.

Section 1.40 GENERAL FUND REVENUE AND APPROPRIATIONS

The total estimated available resources of the General Fund – (101) is identified below, shall be, and hereby are, appropriated for the municipal purposes of the City of Berkley for the fiscal year beginning July 1, 2023 and ending June 30, 2024, according to the recommended budget submitted by the City Manager and approved by City Council pursuant to the City Charter and state law.

GENERAL FUND – 101	
Estimated Beginning Fund Balance – 7/1/23:	\$3,403,615
Revenue Appropriation:	
Property Taxes and Tax Related Sources	\$9,337,839
Licenses and Permits	\$667,300
Federal and State Revenue Sources	\$4,508,440
Charges for Services	\$1,197,975
Fines and Forfeitures	\$152,000
Investment Earnings	\$210,000
Property and Equipment Rental	\$231,500
Contributions/Donations	\$15,600
Miscellaneous Revenue	\$222,163
Transfers – In	\$100,000
TOTAL REVENUE APPROPRIATION	\$16,642,817
Expenditure Appropriation:	
Operations and Capital	\$15,542,215
Transfers – Out	\$1,050,000
TOTAL EXPENDITURE APPROPRIATION	\$16,592,215

Section 2.00 SPECIAL REVENUE FUNDS

The total estimated available resources of each of the Special Revenue – (200 and 600 Series) are identified below, shall be, and hereby are, appropriated in accordance with state law for the municipal purposes of the City of Berkley for the fiscal year beginning July 1, 2023 and ending June 30, 2024, according to the recommended budget submitted by the City Manager and approved by City Council pursuant to the City Charter and state law.

MAJOR STREET FUND – 202	
Estimated Beginning Fund Balance – 7/1/23:	\$3,103,175
Revenue Appropriation:	
Federal and State Revenues	\$1,376,910
Charges for Services	\$32,210
Investment Earnings	\$70,000
TOTAL REVENUE APPROPRIATION	\$1,479,120
Expenditure Appropriation:	
Operations and Capital	\$2,946,924
Operating Transfers – Out	\$200,000
TOTAL EXPENDITURE APPROPRIATION	\$3,146,924

LOCAL STREET FUND – 203

Estimated Beginning Fund Balance - 7/1/2023	\$981,808
Revenue Appropriation:	
Federal and State Revenues	\$525,390
Investment Earnings	\$20,000
Miscellaneous Revenues	\$35,000
Operating Transfer - In	\$200,000
TOTAL REVENUE APPROPRIATION	\$780,390
Expenditure Appropriation:	
Operations and Capital	\$832,835
TOTAL EXPENDITURE APPROPRIATION	\$832,835

SOLID WASTE SERVICES FUND – 226

Estimated Beginning Fund Balance – 7/1/2023:	\$311,045
Revenue Appropriation:	
Property Taxes	\$1,175,461
Charges for Services	\$673,173
Investment Earnings	\$15,000
Miscellaneous Revenue	\$11,000
TOTAL REVENUE APPROPRIATION	\$1,874,634
Expenditure Appropriation:	
Operations and Capital	\$1,563,589
TOTAL EXPENDITURE APPROPRIATION	\$1,563,589

COMMUNITY DEVELOPMENT BLOCK GRANT FUND – 275

Estimated Beginning Fund Balance – 7/1/2023:	\$17,237
Revenue Appropriation:	
State and Federal Revenue Sources	\$35,000
TOTAL REVENUE APPROPRIATION	\$35,000
Expenditure Appropriation:	
CDBG- Contractual Services	\$35,000
TOTAL EXPENDITURE APPROPRIATION	\$35,000

RECREATION REVOLVING FUND – 614

Estimated Beginning Fund Balance – 7/1/2023:	\$11,447
Revenue Appropriation:	
Federal and State Grants	\$300,000
Charges for Services	\$523,515
Investment Earnings	\$300
Contributions/Donations	\$12,300
Transfers In	\$900,000

TOTAL REVENUE APPROPRIATION	\$1,736,115
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Expenditure Appropriation:

Operations and Capital	\$1,590,850
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TOTAL EXPENDITURE APPROPRIATION	\$1,590,850
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Senior Activities Fund – 615

Estimated Beginning Fund Balance – 7/1/2023:	\$27,322
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Revenue Appropriation:

Federal and State Grants	\$22,880
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Charges for Services	\$22,000
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Investment Earnings	\$700
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Miscellaneous/Contributions/Donations	\$44,706
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TOTAL REVENUE APPROPRIATION	\$90,286
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Expenditure Appropriation:

Operations and Capital	\$87,671
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TOTAL EXPENDITURE APPROPRIATION	\$87,671
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Section 3.00 DEBT FUND REVENUE AND APPROPRIATIONS

The total estimated available resources of each of the Debt – (300 Series) which are identified below, shall be, and hereby are, appropriated for the municipal purposes of the City of Berkeley for the fiscal year beginning July 1, 2023 and ending June 30, 2024 according to the recommended budget submitted by the City Manager and approved by City Council pursuant to the City Charter and state law.

As of 7/1/2023 there are no current debt revenues or appropriations collected or due in Berkeley.

Section 4.00 PUBLIC IMPROVEMENT (CAPITAL) FUND REVENUE AND APPROPRIATIONS

The total estimated available resources of each of the Public Improvement (Capital) – (200 and 400 Series) funds which are identified below, shall be, and hereby are, appropriated for the municipal purposes of the City of Berkeley for the fiscal year beginning July 1, 2023 and ending June 30, 2024, according to the recommended budget submitted by the City Manager and approved by City Council pursuant to the City Charter and state law.

DISTRICT COURT 45A - BUILDING FUND – 266

Estimated Beginning Fund Balance – 7/1/2023:	\$291,690
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Revenue Appropriation:

Investment Earnings/Fines and Forfeitures	\$3,500
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TOTAL REVENUE APPROPRIATION	\$3,500
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Expenditure Appropriation:

Other Charges	\$ 0
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Transfer Out	\$100,000
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TOTAL EXPENDITURE APPROPRIATION	\$100,000
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CAPITAL IMPROVEMENTS ROADS FUND – 313

Estimated Beginning Fund Balance – 7/1/2023:	\$2,095,074
Revenue Appropriation:	
Property Taxes	\$1,349,519
Investment Earnings	50,000
TOTAL REVENUE APPROPRIATION	\$1,399,519
Expenditure Appropriation:	
Capital Outlay	\$1,850,000
TOTAL EXPENDITURE APPROPRIATION	\$1,850,000

SIDEWALK FUND – 470

Estimated Beginning Fund Balance – 7/1/2023:	\$18,573
Revenue Appropriation:	
Property Taxes	\$59,000
Investment Revenues	\$1,000
Special Assessment Revenues	\$35,000
Transfers – In/Loan Proceeds	\$150,000
TOTAL REVENUE APPROPRIATION	\$245,000
Expenditure Appropriation:	
Capital Outlay	\$200,000
Miscellaneous	40,000
TOTAL EXPENDITURE APPROPRIATION	\$240,000

ENTERPRISE AND INTERNAL SERVICE FUNDS (500 SERIES AND FUND 690)

The total estimated available resources of the enterprise and internal service funds which are identified below, shall be, and hereby are, allocated for expenditure for the municipal purposes of the City of Berkley for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Section 5.10 WATER/SEWER FUND - All Water/Sewer and storm water rates shall be set by a separate City Council resolution in May 2023. The rate increases shall be effective for those billings sent July 1, 2023 and thereafter for the fiscal year.

Water/Sewer Fund – 592

Est. Beginning Total Net Position – 7/1/2023:	\$16,884,138
Revenue Appropriation:	
Charges for Services	\$8,573,009
Federal and State Revenue Sources	\$101,920
Fines and Penalties	\$175,000
Investment Earnings	\$7,000
Equipment Rental	\$15,400
Miscellaneous Revenues	\$235,000
TOTAL REVENUE APPROPRIATION	\$9,107,329
Expenditure Appropriation:	
Operations and Capital	\$9,986,292

TOTAL EXPENDITURE APPROPRIATION	\$9,986,292
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Section 6.00 - INTERNAL SERVICE FUND:

FRINGE BENEFITS FUND – 690	
Estimated Beginning Fund Balance – 7/1/2023:	(\$51,000)
Revenue Appropriation:	
Investment Earnings	\$6,500
Transfers In from Cash Reserve	0
TOTAL REVENUE APPROPRIATION	\$6,500
Expenditure Appropriation:	
Fringe Benefits	\$57,000
TOTAL EXPENDITURE APPROPRIATION	(\$132,182)

Section 7.00 PUBLIC SAFETY RETIREMENT SYSTEM

Pursuant to Section 9(4) of Public Act 345 of 1937 and as may have been further amended to date, generally known as the "Fire Fighters and Police Officers Retirement Act," the Council of the City of Berkley based upon a recommendation from the Public Safety Retirement System Board determines what the necessary expense for investment consulting, advisory, city and outside management services, legal, fiduciary general liability costs and any other costs incurred by the retirement system. These costs shall be borne from the investment income of the retirement system.

The City Council will levy the necessary tax rate to defray the cost of the annual employer pension contribution and eligible health care costs for public safety retirees. Public approval of the pre-Headlee tax levy was in 1965. Currently, no employee contribution is contractually required or appropriated in fiscal year 2023/2024.

Property taxes are originally collected and appropriated for in the General Fund. The employer pension contribution only is transferred from the General Fund as an expense within the Public Safety Operations department and is credited in the Public Safety Pension System Fund as revenue to the retirement fund.

PUBLIC SAFETY PENSION FUND – 732	
Estimated Beginning Fund Balance – 7/1/2023:	\$18,772,547
Revenue Appropriation:	
Property Taxes	\$1,380,750
Investment Earnings	\$600,000
Employer Contributions	\$15,500
Miscellaneous	700
REVENUE APPROPRIATION	\$1,996,950
Expenditure Appropriation:	
Retiree Pension Payments	\$2,241,000
Contractual Services	\$155,600
Insurance	\$19,086
EXPENDITURE APPROPRIATION	\$2,415,686

Section 8.00 Downtown Development Authority of the City of Berkley

Pursuant to Section 28(1) of Public Act 197 of 1975 and as may have been further amended to date, generally known as the "Downtown Development Authority Act," the Council of the City of Berkley hereby concurs with the appropriation

approved and recommended by the Downtown Development Authority a discretely presented component unit of the City of Berkley as follows for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

DOWNTOWN DEVELOPMENT AUTHORITY FUND – 814

Estimated Beginning Fund Balance – 7/1/2023:	\$314,539
Revenue Appropriation:	
Property Taxes and Capture	\$398,000
Federal and State Revenue	\$24,000
Contributions/Donations	\$11,000
Investment Earnings	\$30,000
TOTAL REVENUE APPROPRIATION	\$463,000
Expenditure Appropriation:	
Operations and Capital	\$657,110
TOTAL EXPENDITURE APPROPRIATION	\$657,110

Introduced and Passed at the City Council Meeting held on Monday, May 15, 2023.

Bridget Dean, Mayor

Attest:

Victoria Mitchell, City Clerk