

CITY OF BERKLEY ADOPTED BUDGET 2012-2013



2012-2013 ADOPTED BUDGET

CITY OF BERKLEY, MICHIGAN
JULY 1, 2012 – JUNE 30, 2013

CITY COUNCIL

PHIL O'DWYER - Mayor
DAN TERBRACK – Mayor Pro-Tem
STEVEN W. BAKER – Councilmember
JOHN (JACK) BLANCHARD – Councilmember
ALAN H. KIDECKEL – Councilmember
LISA PLATT- AUENSEN – Councilmember
EILEEN STEADMAN – Councilmember

CITY MANAGER

JANE BAIS-DISESSA

DEPARTMENT HEADS

TOM COLWELL – Parks & Recreation Director
RICHARD ESHMAN – Public Safety Director
CELIA MORSE – Library Director
CHERYL PRINTZ – City Clerk
DERRICK SCHUELLER – Public Works Director
DAVID SABUDA, CPA – Finance Director/Treasurer
AMY VANSEN, AICP – City Planner

STAFF ACCOUNTANTS

REBECCA BAAKI
SUSAN REDDIN



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Berkley
Michigan**

For the Fiscal Year Beginning

July 1, 2011

Linda C. Danson Jeffrey R. Egan

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Berkley, Michigan for its annual budget for the fiscal year beginning July 1, 2011. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

City of Berkley

Management Organization

Citizens of Berkley

City Council

Boards & Commissions

ADMINISTRATION

CITY MANAGER

Jane Bais-DiSessa

Executive Assistant

Darchelle Strickland Love

Communications Division

WBK

Information
Technology

Nancy Line

Casey O'Neil

CITY ATTORNEY

Dale Schneider

SERVICES

Building/Planning

Amy Vansen

City Clerk

Cheryl Printz

Finance/Treasurer

David Sabuda

Library

Celia Morse

Parks & Recreation

Tom Colwell

Public Safety

Richard Eshman

Public Works

Derrick Schueller

Building Permits, Code Enforcement, Grants, Planning

Clerk of Council, Elections, FOIA Officer,
Keeper of Records, ADA Compliance Officer

Accounting, Budget, Accounts Payable/Receivable,
Audit, Personnel, Risk Management, Treasury

Circulation, Children & Teens, Adults

Activities, Arena, Parks, Senior Activities & Programs

Police & Fire Operations, Animal Control,
Dispatch Services, Crossing Guards

Water Billing, Water & Sewer Maintenance,
Solid Waste, Recycling, Street Programs
Hubbel, Roth & Clark - Engineering Consultants

Effective July 2012

City of Berkley
 Budget Development Calendar
 All Operating Funds – City Manager Approved 1/04/2012
 1/5/2012

Date	Description
1/5/2012	Budget worksheets and instructions delivered to departments and District Court.
1/11/2012	DDA budget instructions delivered.
2/8/2012	DDA Approves budget submission to the Finance Director.
2/10/2012	Last day for Departments to submit 2011-12 budget requests to Fin. Dir.
2/29/2012	Finance meets with department heads to discuss appropriation requests.
3/1/2012- 3/12/2012	Department Heads meet with City Manager to discuss Goals and Objectives.
3/14/2012	DDA meets with the City Manager to discuss final budget requests.
3/27/2012	Finance Director completes Finance Recommended Budget w/Department Head input.
3/28/2012- 4/6/2012	Department Heads meet with City Manager to discuss final appropriations.
4/12/2012	Notice of Public Hearing sent to the Daily Tribune.
4/16/2012	Council Meeting – Requesting approval to publish notice of a public hearing for 5/21/12.
4/18/2012	Capital Improvements Plan submitted by City Manager to Planning Commission
4/19/2012	Notice of Public Hearing Published in the Daily Tribune for 5/21/12 - The City Charter requires a two week advance notice of a budget/tax public hearing. State law requires at least six (6) day advance notice of a budget/tax public

	hearing. Both State law and Charter allow for the budget to be adopted at the same meeting the public hearing is held.
4/23/2012	Finance completes draft budget for Manager approval and Council Review.
4/24/2012	Capital Improvements Plan – Submitted to the Planning Commission for approval.
4/27/2012	Proposed budgets delivered to the Mayor and City Council (Charter Requirement)
5/7/2012	Budget to Library and Clerk for public inspection.
5/7/2012	Council Meeting – Regular – No budget action required.
5/14/2012	Special Council Meeting – Budget Work Session – Public Safety, Library, City Clerk, Mayor and Council, Community Promotions, City Hall, Communications, Information Technology, Attorney and the DDA.
5/15/2012	Special Council Meeting – Budget Work Session – Building and Planning, 45A District Court, Public Works, Parks and Recreation, Arena, Debt Funds and Finance.
5/16/2012	Special Council Meeting - Reserved if necessary.
5/21/2012	Council Meeting – Budget/Tax Rate Hearing and Adoption - Both State law and Charter allow for the budget to be adopted at the same meeting the public hearing is held.
5/24/2012	Certified Tax Rates to Oakland County for Tax Bill Preparation.
7/2/2012	Publish Final Budget.

City of Berkley
Adopted Budget for FY 2012-2013
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City of Berkley
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"We Care"

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City Manager
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May 22, 2012

ADOPTED COMPREHENSIVE BUDGET FOR FY 2012-2013

Dear Mayor O'Dwyer and City Council Members:

In accordance with the Michigan Uniform Budget Act, (PA 2 of 1968 as amended) and Chapter 9, of the City of Berkley's City Charter, entitled: "General Finance, Budget Procedure," submitted for your information is the ***Adopted Comprehensive Budget for Fiscal Year (FY) 2012-2013***, which begins July 1, 2012 and ends June 30, 2013. As required by State legal mandates, each fund within the proposed budget is balanced per estimated revenues and expenses and available fund balances.


The adopted budget for Fiscal Year 2012/13 represents a sound financial plan. This fiscal year, the City's adopted budget includes a 2.33% decline in residential taxable values, and a minor decline in our unrestricted fund balance. The 2012/13 taxable value for the City is projected at \$454,286,350. This figure is \$10,815,220 less than the City's FY 2011/12 taxable value of \$465,101,570. The yearly average tax bill for a home with a market value of \$116,000 for local city services, including roads, is estimated at \$842. In general, this represents a 2.25% decrease to the average home owner.

On a positive note, we understand that Governor Snyder will again be recommending his Economic Vitality Improvement Program (EVIP). As such, State Shared Revenue allocations are included at the same level as last fiscal year. Also, for the first time in six years, the City will see a 1.5% or \$12,700 increase in gas and weight taxes. However, please note that Major and Local Street funds for FY 2012/13 (\$831,269) are still lower when compared to FY 2006/07 (\$860,618) gas tax revenues.

A total of \$524,500 is allocated for capital expenditures within various operating budgets. This figure represents a 60% decrease than what had originally been anticipated in 2011/12 for 2012/13. The City's Capital Improvements Plan also includes a significant decrease of \$3.348 million from \$12.820 to \$9.472 million. Finally, the City's full-time equivalency position level increased from 71 to 72. This minor increase is due to the filling of a vacant Public Safety Officer position.

In closing, I would like to thank the Executive Staff and the Finance Department for their assistance in the preparation of this document. A special note of recognition and appreciation goes to Finance Director, David Sabuda, for his assistance and outstanding work. I look forward to working with you in implementing the City of Berkley's Adopted Budget for fiscal year 2012-2013.

Respectfully submitted,


Jane Bais-DiSessa
City Manager

JBD/dls

**CITY OF BERKLEY
EXECUTIVE SUMMARY
FY 2012/2013 ADOPTED BUDGET**

Introduction:

The City's final operating budget, across all operating funds for Fiscal Year 2012-2013 is proposed to be \$20,622,240. When compared to last fiscal year, (\$20,513,756), the proposed budget reflects an overall slight increase in spending across all funds. In order to keep the City in compliance with State Law, funds will be utilized from each fund balance where applicable, to maintain City services until the revenue picture brightens. City expenditures continue to include the following:

1. Road bond debt payments along with the 12 Mile and Coolidge Intersection loan debt payment.
2. Wholesale water, sewer and storm costs within the Water Sewer Fund including the annual GWK drainage district debt payment.
3. Full range of City services as funded by the General Fund and various Special Revenue Funds.
4. Rubbish tipping and rubbish collection fees within the Solid Waste Fund.
5. General maintenance of our major and local road system.

As state earlier, tax revenues once again declined for operational purposes in fiscal year 2012/13. This is the fifth fiscal year that tax revenues for operations have declined for operations. For the Downtown Development Authority, this is the third fiscal year that tax capture revenues for operations have declined.

Fiscal Year:	Percent Decline: City Operating	Percent Decline: DDA Tax Capture
2007/08	-	-
2008/09	(.3%)	-
2009/10	(1.8%)	-
2010/11	(7.0%)	(7.0%)
2011/12	(4.8%)	(8.2%)
2012/13	(2.3%)	(5.1%)

The City has met the three requirements of the State of Michigan Economic Vitality Improvement Program (EVIP) program. This will allow the City Council to appropriate approximately \$151,000 for fiscal year 2012/13. As you know, these funds were not going to be available last year at this time. This is approximately 75% of what the City received from the statutory state shared revenue program in fiscal year 2010/11.

A history of state shared revenue payments received by the City is as follows:

Fiscal Year	Constitutional Payments	Statutory Payments/EVIP	Total Payments	Percent Decline
2006/07	\$1,046,865	\$379,007	\$1,425,872	
2007/08	\$1,068,340	\$349,877	\$1,418,217	(.5%)
2008/09	\$1,010,368	\$350,131	\$1,360,499	(4%)
2009/10	\$986,539	\$223,488	\$1,210,027	(11%)
2010/11	\$1,009,951	\$200,076	\$1,210,027	0%
2011/12	\$1,059,785	\$151,608	\$1,211,393	0%
Projected 2012/13	\$1,080,479	\$151,608	\$1,232,087	1.7%
Recommend				

The Governor is again recommending through the State appropriation process the Economic Vitality Improvement Program (EVIP). The State legislature is currently adjusting the program. The City is planning to again fully participate in this program.

The City will also see for the first time in six years a 1.5% or \$12,700 increase in gas and weight taxes that support the Major and Local Street Funds. Major and Local tax revenues have declined over the past six years so, any type of increase is welcome. Please note however, the Major and Local Street Funds received \$860,618 in gas tax revenue in fiscal year 2006/07 as compared to \$831,269 estimated to be received in fiscal year 2012/13.

As stated earlier, tax operating revenues are declining. However, debt levies will be increased to meet the required debt payments of bond holders and actuarial assumptions. The road bond levies as well as the Public Act 345 PSO Pension levy is increasing as follows:

Fiscal Year:	PA 345 Levy – 1965	Major/Local Streets - 2006	Eleven Mile Road 2006	Twelve Mile Road 2006
Tax Rate Per Thousand Tax Value:				
2011/12	\$2.5478	\$.8084	\$.4644	\$.2752
2012/13	\$2.6430	\$.8524	\$.5132	\$.2775
Percent Up	3.7%	5.4%	10.5%	1%

The Twelve Mile and Coolidge Intersection debt is paid for from tax increment finance tax captures. This payment is increasing from \$172,900 in 2011/12 to \$186,140 in 2012/13. Please note that not only are rates going up due to property tax value declines but also due to an increase in principal payments on the debts outstanding.

It is anticipated that Water and Sewer rates will increase once again to pay for wholesale water, sewer and storm charges. The proposed water and sewer rates will increase between 5.0% and 6.0% (depending on usage) or approximately \$52.56 per year or \$13.14 per quarter for an average homeowner within the City. It is anticipated that the Arena Fund will continue to provide service. We are anticipating a \$44,295 transfer in to balance the Arena budget for fiscal year 2012/13. The Recreation Revolving Fund will transfer \$30,000 and the General Fund will transfer \$14,295 to the Arena Fund. The General Fund is also accepting an Arena employee in the amount of \$15,700 while that employee performs summer work on ball fields in lieu of part-time help.

The overall City operating budget will see no increase in spending towards the GASB 45 liability for 2012/13. The General Fund and the Water Sewer Fund contributed \$133,600 towards the liability in 2011/12. It is anticipated that the 2012/13 contribution will again be \$133,600.

There is \$524,500 in capital expenditures within the various operating funds of the City for 2012/13. This is a 60% decrease in what was originally anticipated back in 2011/12 for 2012/13. Spending will be in the area of the Recreation Department in the amount of \$19,000 for park equipment at the Kiwanis Tot Lot and \$3,000 for marquis repairs. Funding is coming from the Recreation Revolving Fund. The balance of appropriation is within the Major and Local Street Funds (various maintenance street repairs) as well as the Water/Sewer

Fund (sewer relining). This is an \$281,680 decline in capital project spending throughout the City as compared to last fiscal year. The overall Capital Improvements Plan however will see a significant decrease in recommended projects to be performed. Overall, the cost of the City's Capital Improvement Program will decrease \$3.348 million from \$12.820 million to \$9.472 million.

Aside from the purchase of replacement computers and computer software, the proposed budget only proposes to purchase three pieces of heavy equipment. That being a new sewer camera with accompanying replacement van for the Water Sewer Department (\$150,000) and two police scout cars (\$59,000) paid for out of the General Fund.

The largest cost of the 2012/13 operating budget is still the salary and fringe benefit sections of the budget. Across all funds, the City will spend approximately \$7,597,998 for 70 full time employees, two (2) contractors and various part-time employee salaries including fringe benefit costs. This is a 2.2% or \$163,000 increase in personal service spending as compared to the amended 2011/12 operating budget.

This recommended appropriation continues to staff eight departments and partially fund the retiree health care promise. Services to be provided still include Administration/IT/Cable, Clerk/Election, Finance/Treasury, Public Safety, the Library, Parks and Recreation including an Ice Arena, Building and Planning and Public Works including water, sewer and storm water services.

The total proposed City millage rate for FY 2012-2013 is \$14.4917/thousand taxable value. This is a \$.1927/thousand taxable rate increase or a percent increase of 1.4%. As stated earlier in this communication, the cause of the increase is due to the road bond debt liability increasing and the Public Safety Pension contribution increases coupled with a decline in property tax values. Besides the Public Act 345 levy and the three road bond levies, the tax levy also includes General Fund operation, Public Safety operation, Sanitation operations and the annual Community Promotion levy which are staying at the same level as 2011/12.

Taxable values in general fell by 2.33% throughout the City. The 2012/13 taxable value for Berkley will be \$454,286,350 down from \$465,101,570 in 2011/12. Tax values also declined in the Downtown Development Authority. Taxable value is estimated to be \$30,129,330 in fiscal year 2012/13 as

compared to \$30,793,860 in fiscal year 2011/12. This is a 2.2% decrease over the 2011/12 tax year.

The estimated average tax bill for a home with a market value of approximately \$116,000 for local city services including roads is estimated to be \$842.00. This is an estimated 2.2% decrease to the average taxpayer.

Description	2012/13	2011/12	Change
Operating Tax Rates	\$14.4917	\$14.2989	\$.1928/Thousand
Average Taxable Value	\$58,160	\$60,246	(\$2,086)
Estimated Average Property Tax - City	\$842.00	\$861.00	\$19.00 Decrease/Year
Estimated Monthly Decrease			\$1.58/Month

(2011/12 Average Tax Value has been adjusted due to MTT and Board of Review Changes).

The following is a brief detail summary report for each of the City’s primary funds.

GENERAL FUND:

A total expenditure budget of \$9.1 million dollars, including operating transfers-out, is proposed for the General Fund in fiscal year 2012/13. This reflects a 3.0% increase (\$8.8M to \$9.1M) over last fiscal year’s recommended budget. The City is anticipating spending \$229,142 more than revenues coming in. This is again due to the loss of property tax revenues due to declining property values. These dollars would come from the fund balance of the General Fund. Costs include:

1. Anticipated wage and benefit costs for active employees will be \$5,454,477 with 0% wage increase with the exception of step increases for those employees who have not reached their maximum wage rate or are coming out of probationary status. This is 60% of the General Fund budget.

2. Retiree health care costs will amount to another 10% of the operating budget or \$906,000 with more than half funded from the PA 345 debt levy.
3. The District Court is anticipated to cost the City \$629,000. This is 100% funded by the General Fund and makes up 7% of the operating budget.
4. Capital Projects – \$11,500 recommended appropriation to paint the exterior of City Hall on the District Court side and to install an awning at the District Court door.
5. Capital Equipment Purchases - \$86,700 to replace or upgrade various equipment supporting City operations paid for by the General Fund. Those major purchases are:
 - \$59,200 to Replace Two Police Interceptors
 - \$9,000 NewTek Tricaster
 - \$3,000 HD Camera
 - \$7,000 to replace seven (7) computers at the Library
 - \$8,500 Second Year Installment for business software upgrade

With regards to General Fund revenues, the 2012/13 budget reflects an increase over the 2011/12 amended budget of 16% or \$140,000 due to the following factors:

- Property taxable revenues decreased 2.3% (\$86,000) in Berkley for fiscal year beginning July 2012 due to the continued housing issues and foreclosure issues that are occurring across Oakland County, the State of Michigan and the United States.
- Interest and Penalty on Taxes are up 10% or \$11,000.
- Licenses and Permits are expected to increase over last fiscal year by 9% or \$25,000.
- State Shared Revenues are increasing \$198,951 due to the implementation of the EVIP program and a 2% constitutional increase recommendation made by the Governor. Please note that the 2011/12 budget did not call for an EVIP payment to the City.
- Fines and forfeitures are expected to increase by \$49,000 or 5% as compared to the 2011/12 budget.

- All other revenue line items net a reduction in revenue as compared to the amended 2011/12 budget by (\$58,000)

MAJOR AND LOCAL STREET FUNDING:

These two special revenue funds continue to see a strain on their financial condition as of the date of this letter. It is estimated that both funds will see a combined fund balance of \$1.4 million at 6/30/2012. This is another \$200,000 decrease in fund balance as compared to fiscal year 6/30/2011. This is due to increased construction and the same amount of gas tax dollars in during the 2011/12 fiscal year.

Please note that the city is again anticipating a flat gas tax revenue stream for fiscal year 2012/13 in both operating funds. Requested revenues have been increased slightly by \$12,700 or 1.5% over last year’s amended revenue numbers for these two operating funds

The Proposed budget includes the following improvements:

- \$367,000: Street maintenance work.
- \$158,000: Tree maintenance work
- \$115,000: Grass cutting
- \$ 91,000: Sign replacement and pavement marking – Required by Federal law
- \$143,500: Winter Maintenance.
- \$ 0 : Specific Road Capital Refurbishment

SOLID WASTE FUND

Estimated 2012/13 tax revenues are anticipated to decrease 2.2% or \$19,600 due to housing value declines. Overall, other revenues within this operating fund are also down another \$1,000 due to a decrease in investment earnings and a reduction in the quarterly water bill charge. Costs for rubbish pick-up and disposal have increased over fiscal year 2011/12 by \$19,300 or 2.1%.

DISTRICT COURT

The District Court expenditures have increased when comparing fiscal year 2011/12 operations to 2012/13 operations. Recommended appropriations

have increased by 4.0% due to the adding part-time security staff at the court. Total proposed operating cost is \$629,000.

DDA FUNDS

The DDA two (\$2) mill levy tax rate will again not feel the effects of the Headlee calculation for fiscal year 2012/13. The tax rate will stay the same at \$1.9217/thousand taxable value which generates approximately \$39,735.00 in taxes. These funds are utilized to defray the cost of DDA operation, summer landscape maintenance, promoting the downtown area and funding a Coolidge Street project. The DDA will utilize \$13,000 of its fund balance to defray the cost of that Coolidge Street project

The DDA tax capture fund is estimated to decrease its tax capture this year by another \$13,900. The total anticipated tax capture is \$216,914 This is a 6.0% revenue decrease. This can be directly related to the property value reductions within the DDA area. The tax capture fund will also receive \$15,000 from the DDA Two Mill Levy fund.

These tax capture funds and transfers are being utilized in accordance with the DDA development plan for:

- A to be determined project in the Coolidge Street corridor - \$40,000.
- The 2012/13 DDA Debt payment will be made by the DDA in the amount of \$186,140
- Defray the cost of Michigan Tax Tribunal decisions \$4,500.
- Capital Improvements - \$0.

WATER AND SEWER

A summary of the Water Sewer Fund is as follows:

- Wholesale Water: The Detroit Water & Sewer Department and South Oakland County Water Authority (SOCWA) increased water wholesale rates to Berkley effective 7/1/2012 by 7.8%. The City’s retail consumption rate is recommended to increase to maintain our water system by 7.8%.
- Wholesale Sewer: The City of Detroit increased wholesale sewer costs by 4.4% effective 7/1/2012. The Oakland County Water Resources Commissioner is not changing his sewerage

rate component for the same time period. These two rates combined amount to an estimated wholesale sewer rate increase effective 7/1/2012 of 4.1%.

- The City's retail sewer rate is expected to increase 6.0%. This will enable the City to pay our wholesale charges and maintain our sewer system.
- Please note that the Drain commissioner continues to institute three reserves that are included in the zero percent increase discussed above for wholesale sewer charges. One charge for capital improvements \$.07/million gallons and \$.40/million gallons for maintenance repair. These two rates are in addition to the emergency repair reserve set up last rate period with the Drain Commissioner \$.16/million gallons.
- Stormwater: The storm charge from the Oakland County Drain Commissioners Office is expected to increase by 3.0%. This drives the Berkley ERU charge within the Water/Sewer Rate from \$61.46 ERU to \$62.76 ERU. This charge also defrays the cost of the George Kuhn (12 Towns) Drainage Debt.
- Debt service for the George Kuhn (12 Towns) Drainage Improvement Project has slightly decreased when compared to 2010/11. The estimated amount to be paid will be just over \$540,090 in 2012/13. In 2011/12 the City paid \$542,900.

Expenditures not built into the annual water and sewer rates for 2012/13 include:

- Sewer relining in the amount of \$150,000.

The proposed retail Water and Sewer rates are recommended to be as follows::

- Water: from \$1.46 to \$1.58 per 100 cubic feet
- Sewer: from \$1.63 to \$1.71 per 100 cubic feet

Based on an average consumption of 4,000 cubic feet per quarter, the consumption rate increase would be an additional \$ 13.14 per quarter or a

5.7% increase to the average homeowner who has a ¾ inch water meter. (Note: 100 cubic feet = 748 gallons.)

The proposed budget for this fund continues to include the funding of essential capital items such as:

- \$150,000 for the City's sewer re-lining program.
- \$ 45,000 for water/sewer concrete repair.
- \$150,000 for the replacement of the City sewer camera and host vehicle.

ARENA FUND

We are projecting within this fund that expenditures will exceed revenues by \$44,000 before the Recreation Revolving Fund and the General Fund transfer dollars in to fund the operation. We are projecting that the Arena Fund will start the 2012/13 fiscal year in a positive unrestricted fund balance in the amount of approximately \$33,100 and over \$125,000 in cash.

We are pleased to state that the Recreation Department continues to obtain replacement revenues from other sources/teams to replace the Berkley Youth Hockey and the Berkley figure skating group as the main ice tenants. The season will be shorter in fiscal year 2012/13 starting Labor Day weekend and ending after the first full week of March 2013. (27 weeks of operation vs 30 weeks of operation)

Revenues:

- Prime time ice cost will increase from \$210 to \$220/hour for all groups within prime time effective 7/1/2012 and this rate is market competitive. Non-prime Ice will drop to approximately \$190/hour. This rate is also market competitive. It is anticipated that estimated rink rent revenues will amount to \$314,100 which is close to the 2011/12 rate.
- Concession prices have been appropriated in conjunction with the hockey ice time. Amount to be received is estimated at \$9,500.
- There is a space rental for \$18,700.
- Other Revenues are estimated to be \$3,950 for the fiscal year.
- The budget is anticipating a operating transfer in from other funds of \$44,000.

Expenses:

- The Parks and Recreation Director and the Recreation Manager are appropriated for 50% and 5% of their personal services cost respectfully. This is a reversal from the 2011/12 operating budget. The 2012/13 costs are projected to be \$379,407 a 65% reduction in costs. (2011/12 - \$402,179)
- The full time maintenance person will have 25% of his time moved to the General Fund. In spring and summer he will work in Parks. This will reduce cost to the Arena by \$15,700.
- Part-Time Salaries amount to \$38,525.
- Utility costs are appropriated for just over \$102,000 in 12/13.
- The operating budget provides for:
 - a. Building improvements - \$0.
 - b. Equipment Maintenance - \$27,500
 - c. Building maintenance - \$3,500

BERKLEY PUBLIC SAFETY PENSION SYSTEM

Once again, the City of Berkley, administration is providing to the City Council a proposed Berkley Public Safety Pension System operating budget. In accordance with State law, this is not required. However, with such volatility in the markets and in the instance that the fund is a key component of our cash flows and financing commitments, we felt that we would present this budget to City Council.

The City is anticipating a \$16,771,000 net investment reserve with our money manager to start the 2012/13 fiscal year. This is a 4.6% increase over the 2011/12 fiscal year. Our current money managers are anticipating a 7.5% return on investment which amounts to an estimated gross revenue stream of \$1,269,000. The Public Act 345 tax rate will generate \$770,450 in tax revenue for the retirement system in fiscal year. We are anticipating \$1,496,000 in benefit payments to retirees for fiscal year 2012/13. It is anticipated that the fund will pay a total of \$126,000 in total investment fees and another \$47,100 in General Fund administrative operating costs in 2012/13.

CONCLUSION

It is my opinion the proposed budget for Fiscal Year 2012/2013 represents a sound financial plan, and addresses the City's continued efforts to operate

within a terrible housing market which saw residential taxable values actually decrease another 2.3% across the City which led to the City not receiving over \$86,000 in tax revenues in the General Fund and another \$19,600 in the Solid Waste Fund and \$13,900 in the DDA Tax Capture Fund.

After all expenditure reductions and revenue adjustments, our financial projections are showing a General Fund unrestricted fund balance decline which will bring the fund balance of the General fund down to approximately \$2.0 million dollars by the end of the 2012/13 fiscal year. Further, capital investment into the community is declining quickly. Gains made in employee benefit costs are now starting to erode.

In order to maintain current City services and to provide funds for quality of life capital improvements throughout the City and to have funds on hand to pay for any type of potential future extraordinary expenditure, it will be necessary to implement the Blue Ribbon tax committee's recommendation and place on the ballot in August 2012 a request for a \$3.00 per thousand tax value tax rate Headlee override adjustment for voter consideration. This will generate approximately \$1.3 million dollars for General Fund general service operation, capital and have enough reserve to insure extraordinary events (such as the loss of personal property taxes through legislation) are paid for timely without borrowing dollars.

On a positive note, there are no recommended lay-off notices pending or a pay cut to be given to active employees. The City will be receiving \$151,000 in EVIP dollars in this upcoming fiscal year. We are also starting to see a steady clientele at the Arena Fund revenues and positive fund balance amounts within that enterprise fund. This proposed overall operating budget continues to make some very small infrastructure improvement commitments, and continues current City services to make Berkley a great place to live, work and raise a family.

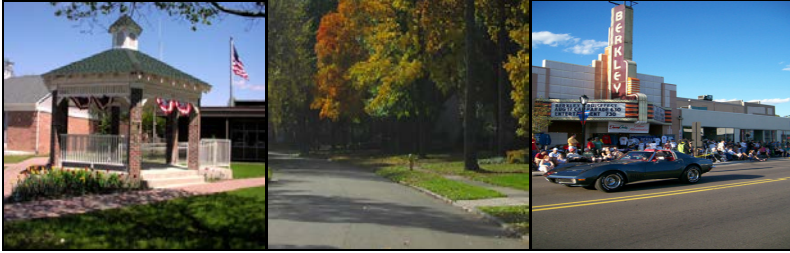
In closing, I would like to thank all the Department Heads, staff as well as the entire Finance Department for their assistance in the preparation of this document. In particular, I would like to acknowledge and thank our Finance Director, David Sabuda for his outstanding work.

I look forward to working with the City Council in finalizing the City of Berkley's adopted budget for fiscal year 2012-2013.

**City of Berkley, Michigan
Community Profile**

CITY OF BERKLEY COMMUNITY PROFILE

CITY OF BERKLEY



Berkley is truly a dynamic community! Our City is home to 14,970 residents, is 2.6 square miles and has over 6,500 private residences. From our award winning public schools and City Library, to our vibrant downtown and beautifully tree-lined residential streets; the City of Berkley has something for everyone. Located along the historic Woodward Corridor, the City of Berkley has easy access to our neighbors east and west of us via Interstate 696 and to the north and south via Interstate 75. The City's close proximity to major freeways, the beautiful Detroit Zoo and the newly renovated Detroit Metropolitan Airport are only a couple of the featured attractions within your reach from our community.

The City of Berkley is a full-service community. Our public services include an award winning, state-of-the-art public Library. In addition to our large literary selection, visitors to the Library will enjoy services such as: a children's library section, a teen area, internet access, free wi-fi connection, audio books, and a large video selection.

Our Parks & Recreation Department proudly offers a variety of quality recreational activities and programs. With nine parks with ball fields, tennis courts, horseshow pits and playground equipment; residents can enjoy an array of outdoor activities. Since 1974, the City also boasts an Ice Arena which continues to provide open skating to residents and non-residents.

Thanks to our Public Safety Department, the City of Berkley is one of the safest cities in Southeastern Oakland County. All sworn officers are trained and certified in the areas of police and fire. The City also has a full-time animal control officer who provides animal control services for both the cities of Berkley and Royal Oak.

The City's Department of Public Works provides the highest quality service on matters relating to recycling, water and sewer, trash pick-up and roads and building repair and maintenance. Our Public Works crew maintains a high work ethic to ensure that residents live in a safe and clean community.

In addition to administering and enforcing the City's zoning and building (both residential and business) regulations, Berkley's Planning & Building Department works with residents and contractors to facilitate the permit process. Additionally, this department is responsible for Code Enforcement. Through our Code Enforcement Officer, the City is able to ensure that properties are maintained in compliance with the laws adopted by the City Council.

All of these amenities create a quality of life in Berkley that is truly unparalleled.

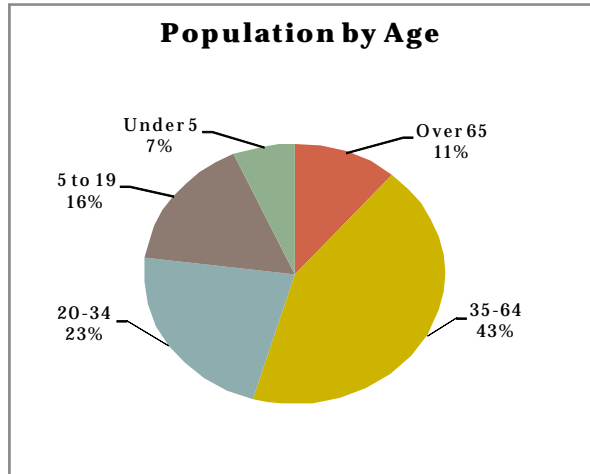
Berkley operates under the Council/Manager form of government. Our Council is composed of a Mayor and six Council members, selected in a biennial election. The City Manager is appointed by the City Council and is the City's Chief Administrative Officer.

The City of Berkley welcomes you to check out what makes our community so unique. Whether you are a resident or visitor, we hope you will enjoy the City of Berkley.

You can always visit us online at www.berklymich.org.

CITY OF BERKLEY COMMUNITY PROFILE

Total Population: 14,970



(2010 U.S. Census)

Types of Students as percent of city residents enrolled in school:

Nursery school, preschool	3.7%
Kindergarten	3.0%
Elementary School (Grades 1-8)	43.6%
High School (Grades 9-12)	16.4%
College or Graduate School	33.2%

Educational Characteristics:

<u>Years of School Completed</u>	<u>Persons 25 and Over</u>
Less than 9 th Grade	1.1%
9 th to 12 th Grade, no Diploma	4.2%
High School Graduate	21.6%
Some college, no degree	21.7%
Associate degree	7.9%
Bachelor's degree	27.6%
Graduate or professional degree	16.0%

(2006-2010 American Community Survey)

BERKLEY SCHOOLS

The primary and secondary educational needs of the City are adequately handled by the Berkley and Royal Oak public school districts which serve the City. In 2011, Berkley High School was ranked 13th in Michigan by the Washington Post. In addition, Berkley has one parochial school for children grades K-8. Higher educational opportunities are available at a wide variety of institutions, which are located within driving distance of the City's residents.



Berkley Population: 14,970 (2010 Census)

Residents enrolled in School: 3,748

- 4 Public Elementary Schools
- 2 Public Middle Schools
- 1 Public High School
- 1 Private School

BERKLEY AT WORK



Residents 18 and older: 11,773

In Labor Force	73.6%
Employed	69.2%
Unemployed	4.1%
Armed Forces	0.3%
Not in Labor Force	26.4%

(2005-2009 American Community Survey)

CITY OF BERKLEY COMMUNITY PROFILE

Top 10 Employers in the City of Berkley:

Rank	Firm Name	Product/Service
1	Berkley School District	Primary Education
2	Westborn Market	Fruit and Vegetable Market
3	City of Berkley	Government Services
4	NorthPointe Heart Center	Offices of medical doctors
5	Cornelius Systems, Inc.	Electrical repair shops
6	The Doll Hospital & Toy Soldier Shop	Toys and Games Retail
7	Durst Lumber & Ace Hardware	Lumber & building materials
8	Sila's Pizzeria	Full-Service Restaurants
9	Farina's Banquet Center	Event planning & services
10	Berkley Animal Clinic	Veterinary Services

(2011 Oakland County Community Profile)

BERKLEY CULTURE



Parks and Recreation

The City of Berkley provides a wide variety of activities through-out the community. A Community Center, Ice Arena, 9 Parks, Tennis Courts, Youth, Adult, and Senior Activities are just a few of the options the Recreation department offers.

The Recreation program offers over 45 programs and activities for youths and adults ranging from horseback riding camp to video production classes. There is something for everyone in Berkley.

Berkley provides an entire program dedicated to seniors, complete with, recreation, travel, and transportation needs. The Berkley Senior Center is the heart of activity for residents 50 years or older. Whether you are looking for an active program, a creative experience, a trip out on the town, want to meet some new friends or just get out of the house, the Senior Center is the place to be.

Ice Arena

The Ice Arena is opened to the public 7 months out of the year and provides an array of activities ranging from skating classes, hockey leagues, and an annual ice show.

Library



Our library is housed in a 15,000 square foot building that was completely renovated in 1998. Residents can enjoy:

- 70,000 books
- 6,000 videotapes
- 1,000 DVDs
- 1,500 books on tape
- 1500 CDs
- Puppets and jigsaw puzzles
- CD-ROMs
- Subscriptions to over 200 magazines and newspapers
- Variety of programs for toddlers and school aged children.

CITY OF BERKLEY COMMUNITY PROFILE

WBRK

Communications provides information to entertain, inform and educate residents about our community and city government services, policies, goals and objectives.

If you are a city resident and you subscribe to Wide Open West, AT &T or Comcast, you have viewing access to WBRK Channel 53/10.

WBRK carries programming 24 hours a day, every day. Cablecasts include a series of monthly presentations featuring:

- Municipal departments
- City Council and Planning Commission Meetings (live and taped presentations)
- Replays of major events
- A bulletin board of upcoming events and activities

CIVICS



The City of Berkley operates under the Council-Manager form of government. The Mayor is elected for a two-year term and six council members are elected for four-year overlapping terms. The City Council appoints the City Manager, and City Attorney who serve at the pleasure of the Council. All other department heads are appointed by the City Manager.

Berkley has 12,002 registered voters

- Berkley has more than 15 boards and commissions that allow the residents to advise the Council on various topics.

- Council meetings are streamed live on the web and broadcast by WBRK, cable channels 53/10.
- Meeting notices, agendas and meeting-related documents are available online.

COMMUNITY SAFETY



The Berkley Public Safety Department provides police and fire services to residents and businesses in the City of Berkley. All sworn officers are trained and certified in both fields. Approximately 95% of all department responses and activities are police-related. When a fire call is received, officers respond directly to the scene with their fire gear; an officer working in the station brings one of the fire trucks to the scene. Our response time is excellent in terms of staff, equipment, and promptness.

Departmental Structure

- 1 Director
- 23 sworn officers
- 2 detectives
- 1 youth officer/fire marshal
- 2 Contract Employees
- 4 dispatchers
- 1 animal control officer – shared with the City of Royal Oak
- 1 administrative assistant
- 10 volunteer reservists

CITY OF BERKLEY COMMUNITY PROFILE

FACTS

In 2010, the Public Safety Department responded to 15,806 calls for service. Of those calls, 699 were medical runs, and 194 were emergency fire responses. The remaining calls were police related.

The Department conducted 139 fire inspections and/or plan reviews relative to code enforcement and safety planning, and 3 Public Fire Prevention Education classes.

In addition to an “open house” held during Fire Safety Week, fire facility tours are held regularly for students and other youth related groups.

PUBLIC WORKS AND ENVIRONMENT

Recently the City of Berkley has started the initiative to “Go Green”. An Environmental Advisory Committee was formed that will study the city’s operations and make recommendations for improvement. This Board will also educate residents on how to take steps to protect the environment.



To help with these efforts, our Public Works department does their part by making sure the city is clean and in good condition. They also manage all our business and residential needs for:

- Water and Sewer line maintenance (53 and 56 miles of pipe respectively)
- Water bill information and address changes
- Garbage pickup (5,000 curb side and 102 commercial dumpster pickups)
- Recycling rules and regulations
- Brush removal
- City tree trimming and removal and Fall leaf pick up

With the help of the Public Works department, the Arbor Day Foundation recently announced that Berkley, Michigan has been named a Tree City USA community for its commitment to urban forestry for the 22nd consecutive year. In addition, Berkley received the prestigious Growth Award for the 17th consecutive year.

HOMES IN BERKLEY

HOUSING

Berkley has 6,933 total housing units. Of those units, 6,594 are occupied and 339 are vacant.

Owner Occupied Housing Units	
Family Households	60.0%
15 to 64 years old	55.1%
65 years and over	%
Nonfamily Households	40.0%
15 to 64 years old	28.9%
65 years and over	11.1%

(2006-2010 American Community Survey)

MEDIAN HOUSEHOLD INCOME

Median Household Income for Berkley for the following years:

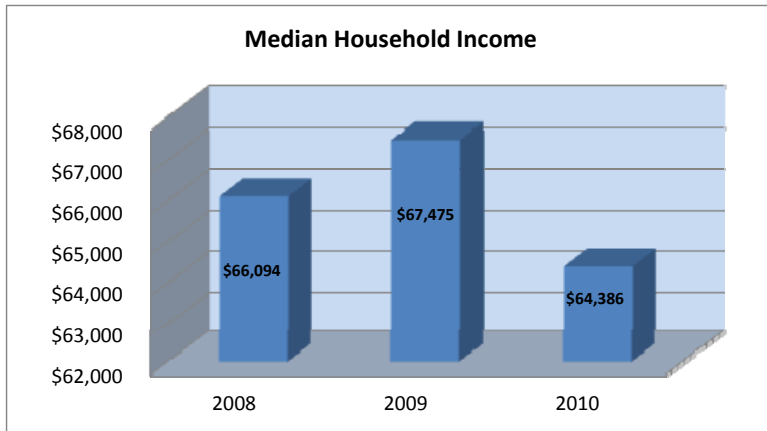
2008 - \$66,094

2009- \$67,475

2010 - \$64,386

(2012 Oakland County Community Profile)

CITY OF BERKLEY COMMUNITY PROFILE



Property Taxes

According to City officials, the 2012 State Equalized Valuation and the 2012 Taxable Value of each of the City's major taxpayers is as follows:

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OVERVIEW
Key Budget Information

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**City Council
Vision – Mission – Core Values
Long Term Goals**

City of Berkley
CITY COUNCIL LONG-TERM GOALS AND OBJECTIVES – VISION AND VALUES STATEMENT

Five Year Vision for the City of Berkley

The City of Berkley has grown, yet it maintains its small town feeling, a sense of shared values and neighborliness. The residents make a difference and the city government is responsive and understands the needs of its diverse population. Our downtown, schools, and housing are vibrant and there is obvious pride in the quality of life here.

The Mission for Berkley City Government

The mission for City of Berkley government is to maintain and/or enhance the quality of life in the city through the provision of high quality services. This mission will be accomplished through the responsible use of resources.

City of Berkley Core Values

Fiscal Responsibility: We are accountable to our citizens to assure that their tax dollars are spent with the utmost of care. We assure that our budget is balance – i.e. that income is equal to expenditures.

Service: We provide high quality services that meet the needs of our citizens and our community.

Community: We maintain or enhance the positive aspects of our community. We communicate with our citizens in a way that fosters a sense of shared connectivity in the vision of a strong city.

Cooperation: We believe in a sense of teamwork. We cooperate with each other, with the council, with our citizens and with other government entities.

Integrity: We earn and sustain the public trust through honesty and transparency of word and deed.

City of Berkley

CITY COUNCIL LONG-TERM GOALS AND OBJECTIVES – VISION AND VALUES STATEMENT

FIVE YEAR GOALS – IN PRIORITY ORDER:

1. Assure that essential services are provided
2. Evaluate conditions of all city buildings and create a plan for improvement of city infrastructure
3. Become more financially self – reliant
4. Improve the appearance of the business district
5. Improve communication with the Residents:
 - a. Push communications outward to residents
 - b. Pull information from residents to define needs
 - c. Nurture City volunteers
6. Improve Recreational Services
7. Reverse population decline

After the City Council developed the seven goals to be achieved, Department heads prioritized those actions necessary to meet the City Councils Goals. Detail steps to meet these goals are as follows:

Ensure Essential City Services are Provided:

1. Prioritize municipal services
2. Maximize revenues
3. Economize operations
4. Continue working towards collaboration of public services
5. Study City's infrastructure needs (roads, water/sewer, etc.)

Evaluate Conditions of all City Buildings and Create a Plan for Improvement of City Infrastructure:

1. Make City buildings more energy efficient
2. Evaluate building structural components
3. Evaluate building utilization and future needs

Become more Financially Self-Reliant:

1. Obtain a self-sufficient enterprise operation at the Ice Arena
2. Determine funding sources to continue to allow for the funding of the City's GASB 45 liability.
3. Develop a 5 year capital improvement bond program to address infrastructure needs
4. Hire a healthcare consultant to evaluate current healthcare and insurance programs

Improve the Appearance of the City's Business District:

1. Improve rear building and parking lots and Alleyways
2. Improve front sidewalks.
3. Improve building facades

City of Berkeley
CITY COUNCIL LONG-TERM GOALS AND OBJECTIVES – VISION AND VALUES STATEMENT

Improve Communication with Residents:

1. Increase distribution of the E-Newsletter
2. Improve E-Newsletter
3. Send Print Material to all Residents
4. Increase Communication about Volunteer Opportunities
5. Develop a Volunteer of the Year Program
6. Receive Feedback from Residents on Services

Improve Recreational Services:

1. Conduct Assessment of Existing Outdoor Recreation Areas
2. Evaluate needs of Existing Indoor Facilities
3. Replace Existing Community Center with a New Community Center

Reverse the Population Decline:

1. Continue to develop the Downtown and Maintain a High Quality of City Services to Retain Families
2. Increase Communication about City Services to Non-Residents
3. Continue the regional collaboration with the School District and other Local Leaders to attract people to the region
4. Establish an ordinance requiring pre-sale inspections for homes

**Budget and Financial
Policies and Procedures**

City of Berkley

Budget and Financial Policies and Procedures

Budget Strategy - Overview

The City budget is established and maintained in accordance with Chapter 9.2 of the Berkley City Charter and Michigan Public Act 2 of 1968 as amended. The budget is the main fiscal tool that the City of Berkley utilizes to manage its day to day financial affairs. An operating budget is adopted annually by the City Council.

The annual budget is based upon financial strategies initially provided by the City Council as facilitated by the City Manager. From this work session, the Department Directors will then produce their individual goals and objectives to meet City Council and City Manager direction by line item, department, and operating fund. Directors will submit budget requests to the Finance Director. The Finance Director will then make budget recommendations to the City Manager that keeps the City in compliance with the City Charter and Public Act 2 of 1968 as amended and meet cash flow and financial plan projections. The City Manager will hold budget sessions with each department and the Finance Director to determine the final recommended budget to be presented to the City Council.

The City Council will then hold open meetings over a two to three day period with the City Manager, Departments, Finance Director and any other person or expert to determine the final operating budget of the City.

The City Council will then formally approve a line item budget as recommended by the City Manager, in May each fiscal year, after the proper notices have been published and a public hearing has been set and held.

The City Council will also approve a six year capital improvements program as approved by the City Planning Commission. The City Master Plan, Recreation Plan and the Downtown Development Authority Master Project Plan are utilized to develop the final six year capital improvements plan.

The City Council also annually approves a six year capital equipment plan. Both plans are utilized to insure public safety, timeliness and cash flow for both types of expenditures.

The City does not maintain an encumbrance accounting system. The City will determine during the budget process what projects will and will not be completed by the end of the fiscal year. The City Council will then re-appropriate the carry forward project in the next fiscal year budget. The Council will also have the opportunity to amend the budget as it becomes necessary.

As the new fiscal year progresses, the Finance Director in conjunction with Department Directors and the City Manager will make line item budget amendment recommendations to the City Council as necessary to keep the City in compliance with Michigan Public Act 2 of 1968 as amended. Presented to the City Council for amendment consideration is the current appropriation as well as the new recommended appropriation. The budget amendment will also highlight the amount change in appropriation. Justification for the amendment and Finance Director certification of funding is also given to support the amendment, plus supporting documents.

In addition, the Finance Department maintains a three year financial forecast of revenues and expenses for the General Fund and the Downtown Development Authority. This three year forecast assists the Finance Department, City Manager, Downtown Development Authority and the City Council in current strategic financial decision making to determine what service expenses and capital projects are to be provided in the future by the City.

City of Berkley

Budget and Financial Policies and Procedures

Fund Balance Reserve Policy

The annual budget is developed to have current year revenues meet current year expenditures with the exception of those capital projects that have been supported by debt proceeds in all operating funds. When appropriated expenditures do exceed appropriated revenues or debt proceeds are involved, City Council is notified via an amendment or public hearing process and unrestricted fund balance is appropriated for to defray those anticipated and unanticipated costs incurred.

The City Council strives to maintain a 15% of revenue unrestricted fund balance reserve for emergency purposes within the General Fund. The City also reserves/designates the fund balance of the General Fund for multi-year purchases and large capital purchases such as equipment when required. In all other operating funds, the City will have expenditures meet revenue appropriation and when necessary designate or reserve fund balance.

Capital Improvement Program

The City has a schedule of projects that are derived from the City Master Plan, Recreation Plan, Downtown Development Authority Plan and submitted requests from other sources. This is a six year plan that is updated annually. The total improvement program is estimated at \$524,500 across all operating funds in 2012/13 and \$9.472 million over a six year period across all operating funds. Only projects that can be depreciated and have a value of \$1,500 or more are included in this program. The City Planning Commission has overall input and approval of the Plan prior to City Council approval.

Capital Equipment Program

The City has a schedule of planned equipment purchases spread over a six year period and across all funds to insure that capital equipment is available to provide City service.

The General Fund and Enterprise Funds will purchase equipment and all other operating funds will reimburse, based upon usage for the equipment. These reimbursements are then utilized to purchase equipment in the future. The 2012/13 Capital Equipment Program is \$388,570. The total six year Capital Equipment Program is \$3.041 Million.

Accounting/Budget Policies

The General Fund, Special Revenue, Capital Improvement, Pension Trust and Debt are appropriated for and transactions are accounted for on the modified accrual basis of accounting. The Internal Service Fund and the Enterprise Funds are appropriated for and transactions are accounted for on a full accrual basis of accounting.

Under the modified accrual basis of accounting revenues are recorded when measurable and available. Expenditures are recorded when a liability has been incurred. The City will record revenues when earned and expenses when incurred for internal service fund and enterprise fund activity.

Other Accounting methods utilized are as follows:

Property taxes are assessed as of 12/31 and the related property become a lien on the following 7/1. These taxes are due on 8/31 with final collection of 2/28 before being added to the County delinquent tax roll.

Special assessments and other non-current receivables such as delinquent personal property taxes are recorded at full value and deferred revenue is recorded for the portion not available for use to financial operations as of year end.

Interest on special assessments is not accrued until the billing goes delinquent. Interest on bond indebtedness and other long term debt is not recorded until the due date.

City of Berkley

Budget and Financial Policies and Procedures

Accounting Policies Continued:

Payments to the providing vendor for inventory supply are recorded as an asset and usage is provided to the Finance Department by the controlling Department and the expenses are then charged to the Department utilizing the inventory asset.

Expenditures are capitalized for proprietary funds and depreciation recognized in accordance with Generally Accepted Accounting Principles.

Investment Policy

In accordance with Michigan Public Act 196 of 1997 that amends Michigan Public Act 20 of 1943, the City of Berkley adopted an investment policy.

The City policy states that the City will invest public funds in a manner which provides significant investment income return, while preserving capital from material risk of loss, meet cash flow requirements and conform to all laws, regulations and local ordinances governing the investment of public funds. This investment policy applies to all money of the City in all current and future funds, the investment of which is not otherwise subject to state law (e.g. pension funds) or subject to bond authorization ordinance or resolution in which permissible investments and conditions relating thereto are set forth. Safety then liquidity and then return of investment are the three main investment objectives of the policy. The Director of Finance is the investment officer of the City.

ACH Policy

In accordance with Michigan PA 738 of 2002 the City Council authorized the use of Automated Clearing House (ACH) Transactions for payment of invoices

and receipt of deposits including the payment of water billings by its citizens. The Finance Director/Treasurer has been designated as the Electronic Transactions Officer for the City. Internal controls have been developed limiting access through passwords and site control. The City has also implemented maximum amounts that can be transferred via the ACH system and a dual confirmation of approval system to insure transfers are in the correct amount and are transferred to the proper place.

The Finance Director/Treasurer is responsible for the implementation and maintenance of the ACH Policy, internal controls over the system and various procedures to operate the system.

In addition to the collection of water billings, the City also utilizes the ACH system to pay property taxes to various taxing units, deposit payroll to individual employee banking accounts, pay federal and social security taxes, transfer funds from one financial institution to another and pay vendors when necessary.

Identity Theft Policy

Effective 1/1/2011, the City Council approved an identity theft prevention program to detect, prevent and mitigate identity theft in connection with all City of Berkley covered accounts. This was done to come into compliance with the federal regulations and guidelines of the Fair and Accurate Credit Transaction Act of 2003. The City Manager is responsible for the implementation and updating of this policy. The Finance Director/Treasurer is responsible to review internal controls and follow-up on all violations detected.

City of Berkley Budget and Financial Policies and Procedures

Credit Card Policy

In accordance with Michigan Public Act 266 of 1995 the City Council approved the use of credit cards to purchase goods and services used by the City and also established internal controls surrounding the use of the credit cards. The City also permits the Recreation Department and Treasury Department to accept credit card payments for recreational programs, water & sewer billings and delinquent property taxes under certain circumstances.

The Finance Director/Treasurer is the credit card administrator. The Finance Department is responsible for the issuance of the credit card, accumulating the proper support documentation to insure a proper credit card charge and finally responsible for destroying all credit cards once they have expired.

Debt Policy

In accordance with Michigan Public Act 279 of 1909 as amended, and the City Charter of the City, provide that the net indebtedness of the City shall not exceed 10% of all assessed real and personal property in the City plus assessed value equivalent of Act 198 specific tax levies.

Bonds not included in the computation of legal debt margin according to PA 279 of 1909 are Special Assessment Bonds, Mortgage Bonds, Michigan Transportation Fund Bonds and Notes, Revenue Bonds, bonds issued or contract or assessment obligations incurred for water supply sewerage, drainage or refuse disposal projects necessary to protect the public health by abating pollution. Bonds issued or contract or assessment obligations incurred for construction, improvements or replacement of a combined sewer overflow abatement facility and bonds issued to pay premiums or establish self –

insurance contracts in accordance with Michigan Public Act 34 of 2001 as amended are also not included in the computation of legal debt margin.

Legal Debt Margin as of 7/1/2012:

2012 State Equalized Value	\$460,925,460
Add: Act 198 tax levies	\$0
Total Valuation	\$460,925,460
Debt Limit – 10%	\$46,092,546
Outstanding Debt Less Revenue Bond	\$9,943,665
Legal Debt Margin	\$36,148,881

As of 8/8/2011, The City of Berkley’s bond rating in accordance with Fitch Rating Service is AA with a stable ratings outlook.

Auditing and Financial Reporting

An independent audit is conducted annually and the City produces annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) and Government Accounting Standards Board (GASB) rules.

Labor Contracts and the Merit System of Personnel Management

The City budget is built around three labor agreements and a Merit System of Personnel Management which is utilized for the non-union employees. All labor contracts are settled through 6/30/2013. The Merit System was amended and approved by City Council on 2/7/11 and does not expire, but is amended from time to time.

City of Berkley

Budget and Financial Policies and Procedures

45th District Court – Berkley Division - Capital Building Fund

The current District Court facility does not meet the needs of the District Court. In accordance with Michigan Compiled Law section 141.261 a District Court Improvement Capital Project Fund was established by the City Council. This Capital Project Fund is to be solely used for the purpose of accounting for those funds obtained from fees attached to all civil infractions for the renovation of the 45th District Court – Berkley Division. Currently, the additional fine is \$100.00 for a misdemeanor and \$20.00 for a civil infraction. These fines can also defray the cost of furniture, fixtures and equipment when purchased in conjunction with an improvement of the 45th District Court – Berkley Division. Personnel costs are prohibited from being paid from this Special Revenue Fund. All expenses from the Fund must also be appropriated for and approved by the City Council prior to the funds being spent.

Recreation Revolving and Senior Programming Funds

In fiscal year 2010/11, in conjunction with Governmental Accounting Standards Board Statement 54 implementation, the City Council approved a policy through resolution that continues to allow for the accounting of revenues and expenses directly attributable to youth, adult and senior recreation activities including senior transportation programming separately and distinctly from all other City operating funds. Due to the passage of this resolution, the City will continue to classify these two operating funds as Special Revenue Funds. This Council policy also determines how Special Event dollars from the Dream Cruise is to be accounted for and how excess recreation dollars are to be utilized if said funds are available in current or future years.

Fund Structure

City of Berkley Fund Structure

The City of Berkley maintains accounts for 28 operating funds including three trust funds and a fund that brings the City of Berkley in compliance with GASB 34. The City Council appropriates a fund balance for 25 of these funds. Only 21 of these funds have activity appropriated for fiscal year 2012/13 including one Trust Fund known as the Berkley Public Safety Pension System. The two other Trust Funds and the GASB 34 Fund are not required to be appropriated by the City Council via state law. The City appropriates for the District Court separately but for financial statement reporting purposes the City combines the District Court operation within the General Fund.

There are eight types of funds that each single fund falls into, based on their activity. These eight groups include: General Fund, Special Revenue Fund, Enterprise Fund, Internal Service Fund, Debt Service Fund, Trust and Agency Fund, Capital Project Fund and Component Unit Funds.

Operating funds deemed major or non-major are determined at audit based upon materiality of operation as compared to all operating funds of the City as outlined in GASB Statement 34.

APPROPRIATED FUNDS:

1. General Fund/District Court (Major Fund)

This is the chief operating fund that accounts for all financial resources except those required to be accounted for in another fund. The financial statements of the City include the District Court within the General Fund. The City appropriates in a separate fund for the operations of the 45th District Court – Berkley Operation.

2. Special Revenue/Component Unit Funds

Special Revenue/Component Unit Funds account for specific revenues that are legally restricted to expenditures for specific purposes. Berkley has ten special revenue funds for which we account for separately. The ten funds are:

Major Street Fund (Major Fund)

The Major Street Fund accounts for the resources of state gas and weight tax revenues that are restricted for use on major streets and right of way revenues applicable to major street rights of way.

Local Street Fund (Major Fund)

The Local Street Fund account for the resources of the state gas and weight tax revenues and are restricted for use on local streets including right of way revenues applicable to local street rights of way.

Solid Waste Fund (Major Fund)

The Solid Waste Service Fund accounts for the collection and disposal of household waste, recyclables, and yard waste. The fund is financed by a tax levy allowable under State statute.

Community Development Grant Block (CDBG) Fund

This is a federal program for housing and community projects. Funds are awarded to the City to assist economically disadvantaged areas within the community and those citizens also economically disadvantaged.

Drug Forfeiture Fund

This fund is set up in accordance with Michigan Compiled Law section 333.7521 to account for drug forfeiture seizures adjudicated by the court system to the City of Berkley. Funds are spent on drug law enforcement activities.

Court Building Fund

The City and the 45/45A District Court has set up a Capital Improvement Court Building Fund under Michigan Compiled Law section 141.261 which allows for a specific fine to be levied by the District Court on a civil infraction. The Funds are to be utilized to provide for the renovation or expansion of the Berkley District Court facility including furniture, fixtures and necessary equipment. This fund is separate from the 45th – District Court operating fund.

City of Berkley Fund Structure

Recreation Revolving Fund

The Recreation Revolving fund accounts for all parks and recreation youth and adult programs. This fund also accounts for all dream cruise revenues and expenditures for the City. User fees are the main revenue source for these funds.

Senior Activities Fund

The Senior Activities fund accounts for all senior recreation activities planned within the Recreation Department including SMART senior transportation funding. User fees along with non-profit and corporate grants are the major funding sources of this fund.

Downtown Development Authority (DDA) Fund (Component Unit)

The Downtown Development Authority was created under Michigan Compiled Law Section 125.1651 to correct and prevent deterioration in the downtown district, encourage historical preservation, and to promote economic growth within the downtown district. This fund accounts for the two mill operating levy that is recommended by the Authority and approved by the City Council annually.

DDA Tax Increment Fund (TIF) (Component Unit)

The DDA Tax Increment Fund was also created under Michigan Compiled Law Section 125.1651 to correct and prevent deterioration in the downtown and associated tax capture district to prevent deterioration in the area and to promote economic growth within the area. This fund accounts for the tax captures earned annually and the construction projects within the DDA Tax Increment Area.

3. Enterprise Funds

Enterprise Funds are operations where the costs of providing good or services are financed or recovered through user fees. Berkley has two funds that fall into this category. They are:

Water and Sewer Fund

The Water and Sewer Fund accounts for the revenue and expenditure activities of the City water distribution and the City sewage collection system.

Arena Fund

The Arena Fund accounts for all activities of the city ice arena including, hockey, figure skating, cross ice, concession and room rental activities.

4. Internal Service Fund

The Internal Service fund includes goods or services provided by one department or agency to other departments or agencies of the governmental unit. The City has one operating fund of this type.

Fringe Benefits Fund

The Fringe Benefits fund accounts for the financing of the City's liability for employee compensated absences and associated liability costs due to a severance payment to an employee leaving service of the City.

5. Debt Service Funds

These fund types are established to account for actual cost of interest and principal on bond maturities as well as those funds designated to defray the cost of each debt issue.

2002 DDA Streetscape

This debt fund accounts for a public act 99 purchase agreement for improvements incurred at 12 Mile and Coolidge. The Funding source to defray the cost of the debt is derived from the Downtown Development Authority – Tax Capture Fund. There are three (3) years remaining on the debt.

City of Berkley Fund Structure

George Kuhn Drainage Bonds

This debt fund accounts for the regional series A through H drainage debt. This debt is levied in accordance with Chapter 20 of Michigan Public Act No. 40. This debt is issued through the Oakland County Drain Commissioner and the State of Michigan. Revenues to defray the cost of the debt are derived from water and sewer rate charges to system customers. The debt is scheduled to expire on average within twelve (12) years.

Major and Local Street Bonds

This debt fund accounts for a 2006 voter approved debt issue and supporting tax increase to fund for the reconstruction of various Major and Local streets within the City of Berkley. The bonds are issued in accordance with Michigan Public Act 279 of 1909 as amended. There are three (3) years remaining before the debt expires.

11 Mile Road Project Bonds

This debt fund accounts for a 2006 voter approved debt issue and supporting tax increase to fund for the reconstruction of Eleven Mile Road within the City of Berkley. The bonds are issued in accordance with Michigan Public Act 279 of 1909 as amended. There are eight (8) years remaining before the debt expires.

12 Mile Road Project Bonds

This debt fund accounts for a 2006 voter approved debt issue and supporting tax increase to fund for the reconstruction of Twelve Mile Road within the City of Berkley. The bonds are issued in accordance with Michigan Public Act 279 of 1909 as amended. There are three (3) years remaining before the debt expires.

6. Capital Project Funds

Capital Project Funds are financial resources used for the acquisition or construction of major capital.

12 Mile & Coolidge Intersection

This capital improvements fund accounts for the loan proceeds and the original construction costs of the 12 Mile and Coolidge

reconstruction project. This fund also accounts for the required repairs of the intersection after a settlement agreement with the construction vendors. Reconstruction is complete. There is no activity appropriation made in this fund for fiscal year 2012/13.

Major and Local Street Reconstruction

This capital improvements fund accounts for the bond proceeds and capital construction costs to rehabilitate major streets throughout the City and various local streets located within the City. Reconstruction is complete. There is no activity appropriation made in this fund for fiscal year 2012/13

11 Mile Road Project

This capital improvements fund accounts for the bond proceeds, federal and State grant revenues and capital construction costs to rebuild 11 Mile Road from Greenfield to Woodward in two phases. This reconstruction is complete. There is no activity appropriation made in this fund for fiscal year 2012/13.

12 Mile Road Project

This capital improvement fund accounts for the bond proceeds and capital construction costs to rehabilitate 12 Mile Road in the downtown area including sidewalks and curb work. Reconstruction is complete. There is no activity appropriation made in this fund for fiscal year 2012/13.

City of Berkley Fund Structure

7. Trust and Agency Fund – (Appropriated)

Public Safety Officer Pension and Other Employee Benefits Trust

This Trust Fund accounts for the business and benefit payment activities of the public safety officer retirement system. Business activities include employer contributions, legal, accounting and insurance fees specifically applicable to this pension system. Retiree health care payments are appropriated and paid in the City General Fund. Fiscal year 2009/10 is the first fiscal year the City of Berkley officially adopted an operating budget for this activity. This action is not required under Michigan Public Act 2 of 1968 as amended.

GASB 34 Fund

The City utilizes this Fund to convert the governmental fund statements to full accrual accounting in accordance with Governmental Accounting Standards Board Statement 34.

NON-APPROPRIATED FUNDS:

The Agency and Pension Funds sustained by the City are:

8. Trust and Agency Funds:

Property Tax Revenue Fund

The Property Tax Revenue Fund accounts for the yearly property tax receipts collected for the City and other taxing jurisdictions present in Berkley. This Fund also accounts for tax receipt distributions made by the Berkley City Treasurer to these taxing jurisdictions including those tax distributions made to the City.

City Trust Fund

The Trust Fund accounts for all of the daily collection and distributions of fines and fees at the 45th District Court. This Trust also accounts for building bonds, various donations including donations to the City Historical Committee and Environmental Advisory Board.

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City of Berkley
Summary Graphs and Tables

**CITY OF BERKLEY
2012-2013 BUDGET
REVENUES AND EXPENDITURES
INCLUDING TRANSFERS-IN AND TRANSFERS-OUT
OVERVIEW-ALL FUND**

Fund No.	Fund	Actual 2009-2010	Actual 2010-2011	Projected 2011-2012	Adopted 2012-2013	Increase/ (Decrease) 2010-2011	% Change from 10/11
	<u>REVENUES</u>						
101	General Fund	9,098,808	9,293,353	9,103,127	8,918,470	(184,657)	-2.03%
202	Major Streets	653,229	669,680	672,678	673,900	1,222	0.18%
203	Local Streets	372,798	402,075	378,840	384,574	5,734	1.51%
226	Solid Waste	1,262,326	1,196,251	1,157,244	1,127,646	(29,598)	-2.56%
265	Court	654,404	575,218	556,611	629,174	72,563	13.04%
266	Court Building	85,821	82,708	75,771	75,350	(421)	-0.56%
275	Community Development Block Grant	21,043	91,804	58,417	86,798	28,381	48.58%
295	Drug Forfeiture	79	73	77	59	(18)	-23.38%
302	2002 Installment Purchase Bonds	142,780	149,050	172,900	186,140	13,240	7.66%
309	Kuhn Drain Debt	13	-	-	540,090	540,090	0.00%
310	Major & Local Street Bonds	328,808	353,127	368,367	378,270	9,903	2.69%
311	11 Mile Road Bonds	193,039	212,627	210,350	227,849	17,499	8.32%
312	12 Mile Road Bonds	104,765	102,410	125,368	123,194	(2,174)	-1.73%
402	12 Mile Intersection Project	774	441	11	5	(6)	-54.55%
410	Major & Local Street Project	96	12	2	-	(2)	-100.00%
411	11 Mile Road Project	3,268	47,575	40	-	(40)	-100.00%
412	12 Mile Road Project	245	239	-	-	-	0.00%
415	Recreation Construction Fund	18,421	-	-	-	-	0.00%
546	Arena	482,953	371,428	431,398	381,045	(50,353)	-11.67%
592	Water & Sewer	4,595,470	5,223,131	5,312,470	5,574,531	262,061	4.93%
614	Recreation Reveolving	339,913	344,473	380,186	354,065	(26,121)	-6.87%
615	Senior Activities	100,516	118,197	98,411	92,828	(5,583)	-5.67%
677	Loss Reserve	182,477	-	-	-	-	0.00%
690	Fringe Benefits	71,298	74,836	39,062	49,639	10,577	27.08%
814	Downtown Development Authority	41,268	41,013	41,377	41,335	(42)	-0.10%
815	DDA Tax Increment Fund	273,153	262,479	257,476	234,414	(23,062)	-8.96%
	TOTAL REVENUE	19,027,765	19,612,200	19,440,183	20,079,376	639,193	3.29%
732	Public Safety Pension	(2,384,134)	3,658,208	1,263,045	2,040,785	777,740	61.58%

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**CITY OF BERKLEY
2012-2013 BUDGET
REVENUES AND EXPENDITURES
INCLUDING TRANSFERS-IN AND TRANSFERS-OUT
OVERVIEW-ALL FUND**

Fund No.	Fund	Actual 2009-2010	Actual 2010-2011	Projected 2011-2012	Adopted 2012-2013	Increase/ (Decrease) 2010-2011	% Change from 10/11
	<u>EXPENDITURES</u>						
101	General Fund	9,505,307	9,065,658	8,788,143	9,147,612	359,469	4.09%
202	Major Streets	846,724	784,324	956,549	743,219	(213,330)	-22.30%
203	Local Streets	390,870	447,882	552,319	501,493	(50,826)	-9.20%
226	Solid Waste	1,163,137	1,195,990	1,182,645	1,241,840	59,195	5.01%
265	Court	644,513	596,000	555,925	629,174	73,249	13.18%
266	Court Building	11,655	-	-	11,500	11,500	0.00%
275	Community Development Block Grant	8,870	98,414	58,417	86,798	28,381	48.58%
295	Drug Forfeiture	3,865	4,342	1,000	1,000	-	0.00%
302	2002 Installment Purchase Bonds	142,780	148,100	172,900	186,140	13,240	7.66%
309	Kuhn Drain Debt	-	-	-	540,090	540,090	0.00%
310	Major & Local Street Bonds	338,138	351,981	364,763	376,481	11,718	3.21%
311	11 Mile Road Bonds	191,625	211,844	206,532	225,688	19,156	9.28%
312	12 Mile Road Bonds	103,694	100,506	121,787	117,538	(4,249)	-3.49%
402	12 Mile Intersection Project	2,937	149,050	-	-	-	0.00%
410	Major & Local Street Project	15,987	5,000	-	-	-	0.00%
411	11 Mile Road Project	(29,561)	252,309	-	-	-	0.00%
412	12 Mile Road Project	9,242	46,058	-	-	-	0.00%
415	Recreation Construction Fund	18,421	-	-	-	-	0.00%
546	Arena	487,605	391,526	412,924	379,407	(33,517)	-8.12%
592	Water & Sewer	3,872,980	4,425,205	4,921,018	5,660,885	739,867	15.03%
614	Recreation Revolving	341,136	368,340	396,695	352,494	(44,201)	-11.14%
615	Senior Activities	81,834	83,249	79,700	89,095	9,395	11.79%
677	Loss Reserve	179,950	105,644	-	-	-	0.00%
690	Fringe Benefits	68,933	77,135	39,061	46,472	7,411	18.97%
814	Downtown Development Authority	21,964	17,558	59,897	54,674	(5,223)	-8.72%
815	DDA Tax Increment Fund	203,851	325,802	585,761	230,640	(355,121)	-60.63%
	TOTAL EXPENDITURES	18,626,457	19,251,917	19,456,036	20,622,240	1,166,204	5.99%
732	Public Safety Pension	1,413,198	1,502,589	1,524,835	1,668,748	143,913	9.44%

City of Berkley
All Funds Combined Historical Summary
of Revenues, Expenditures and Fund Balance

	Actual 2009-2010	Actual 2010-2011	Projected 2011-2012	Recommended 2012-2013
Revenues				
Property taxes	\$ 7,295,829	\$7,308,602	\$7,049,055	\$6,994,337
Licenses and permits	246,909	283,307	331,659	303,250
Charges for services	5,817,368	5,902,614	6,227,564	6,382,282
State & Federal Revenue Sources	1,912,910	2,212,493	2,234,941	2,266,056
Fines and forfeitures	1,677,239	1,710,305	1,761,517	1,802,186
Investment earnings	59,633	112,734	103,129	109,672
Property and equipment rental	311,517	282,807	286,212	301,581
Miscellaneous	518,985	425,639	390,896	290,435
Other Financing Sources	-	-	-	-
Total Revenues	<u>17,840,390</u>	<u>18,238,501</u>	<u>18,384,973</u>	<u>18,449,799</u>
Expenditures				
Legislative	9,987	10,136	10,136	13,503
General government	3,994,816	3,899,465	4,128,360	2,683,606
Public safety	4,600,586	4,763,890	4,612,725	4,718,640
Public works	1,690,859	1,703,554	1,707,992	2,854,399
Recreation and culture	1,606,795	1,526,126	1,477,477	1,563,071
Arena Operations	487,605	390,747	412,617	378,561
Water & Sewer Operations	3,872,980	4,425,205	4,919,641	5,120,795
Health and welfare	155,903	222,609	176,687	214,151
Other	67,174	-	-	-
Debt Service	954,940	902,557	955,191	1,445,937
Capital Outlay	(2,564)	33,931	-	-
Total Expenditures	<u>17,439,081</u>	<u>17,878,220</u>	<u>18,400,826</u>	<u>18,992,663</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	401,309	360,281	(15,853)	(542,864)
Other Financing Sources (Uses)				
Bond Proceeds				
Operating transfers in	1,187,375	1,373,699	1,055,210	1,629,577
Operating transfers out	(1,187,376)	(1,373,697)	(1,055,210)	(1,629,577)
Total other financing sources (uses)	(1)	2	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures				
Other Financing Sources (Uses)	401,308	360,283	(15,853)	(542,864)
Fund Balance (Reserved & Unreserved) - Beginning of Year	<u>17,130,485</u>	<u>17,531,793</u>	<u>17,892,076</u>	<u>17,876,223</u>
Fund Balance (Reserved & Unreserved) - End of Year	<u>\$ 17,531,793</u>	<u>\$ 17,892,076</u>	<u>\$ 17,876,223</u>	<u>\$ 17,333,359</u>

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City of Berkley
Budget by Category for FY 2012-2013
All Funds

	101	202	203	226	265	266	275	295	302	309
	General Fund	Major Street Fund	Local Street Fund	Solid Waste Fund	45-A District Court	Court Building Fund	CDBG Fund	Drug Forfeiture Fund	2002 Installment Purchase Bonds	Kuhn Bonds
Revenues										
Property taxes	\$ 5,169,683			\$ 839,362						
Licenses and permits	303,250									
Charges for services	477,471	38,403	3,000	258,964						
State & Federal Revenue Sources	1,301,466	626,887	229,120				86,798			
Fines and forfeitures	1,074,500			18,120		73,250				
Investment earnings	29,000	5,210	3,961	5,500		2,100		59		
Property and equipment rental	298,931									
Special Assessments	-									
Miscellaneous	241,806	3,400	2,450	5,700						
Other Financing Sources										
Total revenues	\$ 8,896,107	\$ 673,900	\$ 238,531	\$ 1,127,646	\$ -	\$ 75,350	\$ 86,798	\$ 59	\$ -	\$ -
Expenditures										
Legislative	\$ 13,503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General government	1,849,618	49,507	16,109		625,226	11,500		1,000		
Public safety	4,718,640									
Public works	583,807	546,146	484,181	1,240,265						
Recreation and culture	1,256,558									
Health and welfare	44,871						80,185			
Arena Operations										
Water and Sewer Operations										
Debt service									186,140	540,090
Capital projects										
Contingency										
Total expenditures	\$ 8,466,997	\$ 595,653	\$ 500,290	\$ 1,240,265	\$ 625,226	\$ 11,500	\$ 80,185	\$ 1,000	\$ 186,140	\$ 540,090
Excess (Deficiency) of Revenues Over (Under) Expenditures	429,110	78,247	(261,759)	(112,619)	(625,226)	63,850	6,613	(941)	(186,140)	(540,090)
Other Financing Sources (Uses)										
Judicial Opertaing Transfer In/(Out)	(629,174)									
Operating transfers in	22,363		146,043		629,174				186,140	540,090
Operating transfers out	(51,441)	(147,566)	(1,203)	(1,575)	(3,948)		(6,613)			
Total other financing sources (uses)	\$ (658,252)	\$ (147,566)	\$ 144,840	\$ (1,575)	\$ 625,226	\$ -	\$ (6,613)	\$ -	\$ 186,140	\$ 540,090
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (229,142)	\$ (69,319)	\$ (116,919)	\$ (114,194)	\$ -	\$ 63,850	\$ -	\$ (941)	\$ -	\$ -
Fund Balance (Reserved & Unreserved) - Beginning of Year-Unaudited	\$ 2,983,991	\$ 812,019	\$ 654,045	\$ 678,746	\$ (14,544)	\$ 487,116	\$ 30,206	\$ 9,491	\$ 950	\$ 13
Fund Balance (Reserved & Unreserved) - End of Year-Unaudited	\$ 2,754,849	\$ 742,700	\$ 537,126	\$ 564,552	\$ (14,544)	\$ 550,966	\$ 30,206	\$ 8,550	\$ 950	\$ 13

City of Berkeley
Budget by Category for FY 2012-2013
All Funds

	310 Major & Local Street Bonds	311 11 Mile Road Bonds	312 12 Mile Road Bonds	402 12 Mile Intersection	410 Major & Local Street Projects	411 11 Mile Road Project	412 12 Mile Road Project	546 Arena Fund	592 Water & Sewer Fund	614 Recreation Revolving Fund
Revenues										
Property taxes	\$ 377,996	\$ 227,579	\$ 123,068							
Licenses and permits										
Charges for services							314,100	4,868,041	352,460	
State & Federal Revenue Sources										
Fines and forfeitures								636,316		
Investment earnings	274	270	126	5			750	1,900	1,400	
Property and equipment rental							18,700	35,000		
Special Assessments										
Miscellaneous							3,200	33,274	205	
Other Financing Sources										
Total revenues	\$ 378,270	\$ 227,849	\$ 123,194	\$ 5	\$ -	\$ -	\$ -	\$ 336,750	\$ 5,574,531	\$ 354,065
Expenditures										
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General government										
Public safety										
Public works										
Recreation and culture										306,513
Health and welfare										
Arena Operations							378,561			
Water and Sewer Operations								5,120,795		
Debt service	376,481	225,688	117,538							
Capital projects										
Contingency										
Total expenditures	\$ 376,481	\$ 225,688	\$ 117,538	\$ -	\$ -	\$ -	\$ -	\$ 378,561	\$ 5,120,795	\$ 306,513
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,789	2,161	5,656	5	0	-	0	(41,811)	453,736	47,552
Other Financing Sources (Uses)										
Judicial Operating Transfer In/(Out)										
Operating transfers in							44,295			
Operating transfers out							(846)	(540,090)	(45,981)	
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,449	\$ (540,090)	\$ (45,981)
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 1,789	\$ 2,161	\$ 5,656	\$ 5	\$ -	\$ -	\$ -	\$ 1,638	\$ (86,354)	\$ 1,571
Fund Balance (Reserved & Unreserved) - Beginning of Year-Unaudited	\$ 4,750	\$ 13,597	\$ 10,287	\$ 2,429	\$ 931	\$ 286	\$ 27	\$ 27,094	\$ 11,263,305	\$ 424,981
Fund Balance (Reserved & Unreserved) - End of Year-Unaudited	\$ 6,539	\$ 15,758	\$ 15,943	\$ 2,434	\$ 931	\$ 286	\$ 27	\$ 28,732	\$ 11,176,951	\$ 426,552

City of Berkley
Budget by Category for FY 2012-2013
All Funds

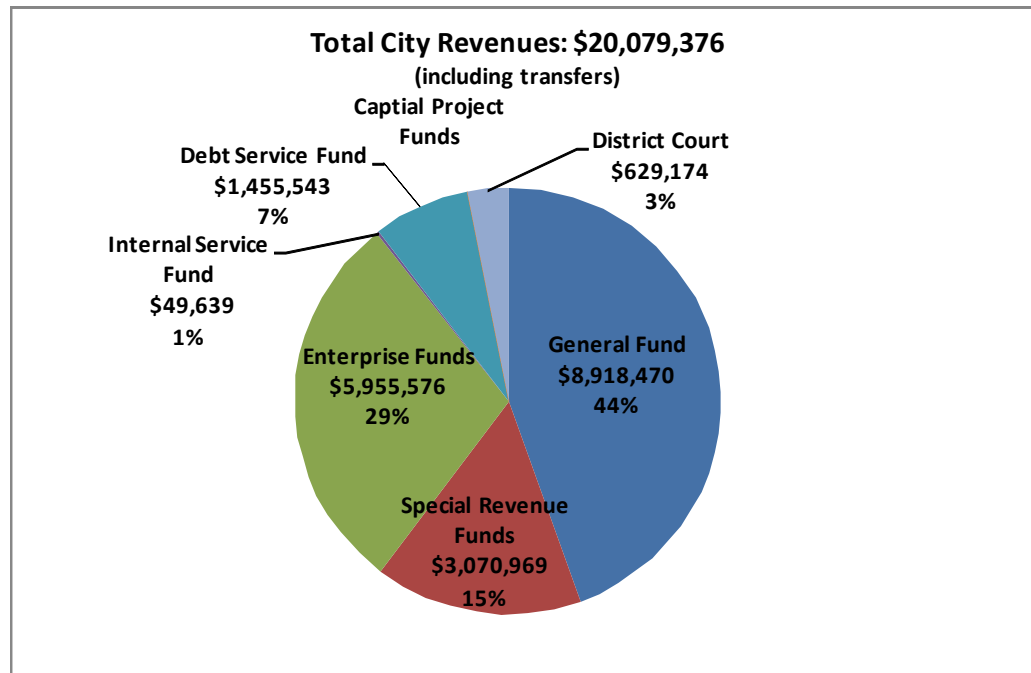
	615 Senior Activities Fund	677 Loss Fund	690 Fringe Benefits Fund	814 DDA Fund	815 DDA-TIF Fund	TOTAL OF ALL FUNDS	732 PSO Pension Fund	TOTAL OF ALL FUNDS INCLUDING 732
Revenues								
Property taxes				\$ 39,735	\$ 216,914	\$ 6,994,337	\$ 770,451	\$ 7,764,788
Licenses and permits						\$ 303,250		\$ 303,250
Charges for services	69,843					\$ 6,382,282		\$ 6,382,282
State & Federal Revenue Sources	21,785					\$ 2,266,056		\$ 2,266,056
Fines and forfeitures						\$ 1,802,186		\$ 1,802,186
Investment earnings	800		3,167	1,600	2,500	\$ 58,622	1,269,345	\$ 1,327,967
Property and equipment rental						\$ 352,631		\$ 352,631
Special Assessments						\$ -		\$ -
Miscellaneous	400					\$ 290,435	989	\$ 291,424
Other Financing Sources						\$ -		\$ -
Total revenues	\$ 92,828	\$ -	\$ 3,167	\$ 41,335	\$ 219,414	\$ 18,449,799	\$ 2,040,785	\$ 20,490,584
Expenditures								
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,503		\$ 13,503
General government			46,472	39,674	44,500	\$ 2,683,606		\$ 2,683,606
Public safety						\$ 4,718,640	1,668,748	\$ 6,387,388
Public works						\$ 2,854,399		\$ 2,854,399
Recreation and culture	89,095					\$ 1,652,166		\$ 1,652,166
Health and welfare						\$ 125,056		\$ 125,056
Arena Operations						\$ 378,561		\$ 378,561
Water and Sewer Operations						\$ 5,120,795		\$ 5,120,795
Debt service						\$ 1,445,937		\$ 1,445,937
Capital projects						\$ -		\$ -
Contingency						\$ -		\$ -
Total expenditures	\$ 89,095	\$ -	\$ 46,472	\$ 39,674	\$ 44,500	\$ 18,992,663	\$ 1,668,748	\$ 20,661,411
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,733	0	(43,305)	1,661	174,914	(542,864)	372,037	(170,827)
Other Financing Sources (Uses)								
Judicial Opertaing Transfer In/(Out)						(629,174)		(629,174)
Operating transfers in			46,472		15,000	1,629,577		1,629,577
Operating transfers out				(15,000)	(186,140)	(1,000,403)		(1,000,403)
Total other financing sources (uses)	\$ -	\$ -	\$ 46,472	\$ (15,000)	\$ (171,140)	-	\$ -	\$ -
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 3,733	\$ -	\$ 3,167	\$ (13,339)	\$ 3,774	\$ (542,864)	\$ 372,037	\$ (170,827)
Fund Balance (Reserved & Unreserved) - Beginning of Year-Unaudited	\$185,752	\$ -	\$ 67	\$228,586	\$ 72,108	17,876,233	16,771,947	34,648,180
Fund Balance (Reserved & Unreserved) - End of Year-Unaudited	\$189,485	\$ -	\$ 3,234	\$215,247	\$ 75,882	\$ 17,333,369	\$ 17,143,984	\$ 34,477,353

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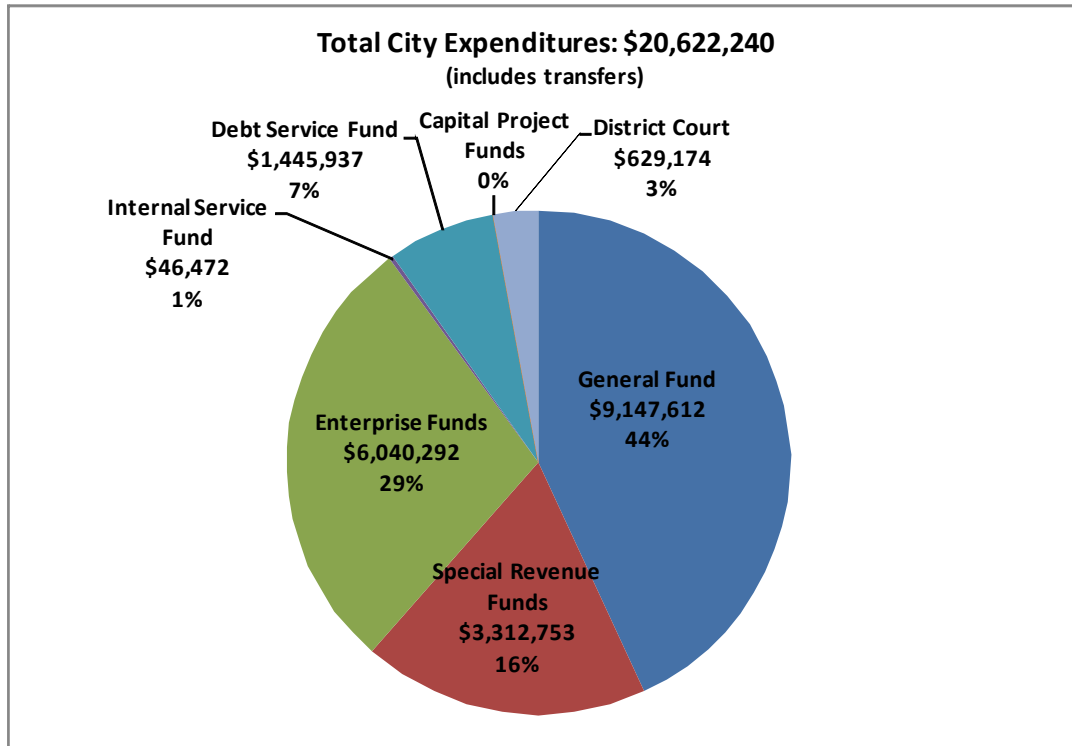
CITY OF BERKLEY
2012-2013 Total City Revenues as Budgeted –
Percent of Total Revenues

Fund	Adopted 2012-2013
<u>REVENUES</u>	
General Fund	\$8,918,470
Special Revenue Funds	3,070,969
Enterprise Funds	5,955,576
Internal Service Fund	49,639
Debt Service Fund	1,455,543
Capital Project Funds	5
District Court	629,174
TOTAL REVENUES	\$20,079,376



CITY OF BERKLEY
2012-2013 Total City Expenditures as Budgeted –
Percent of Total Expenditures

Fund	Adopted 2012-2013
<u>EXPENDITURES</u>	
General Fund	\$9,147,612
Special Revenue Funds	3,312,753
Enterprise Funds	6,040,292
Internal Service Fund	46,472
Debt Service Fund	1,445,937
Capital Project Funds	-
District Court	629,174
TOTAL EXPENDITURES	\$20,622,240



**City of Berkley
Personnel Worksheet**

Department	Adopted 2012-13	Actual 2011-12	Actual 2010-11
FULL TIME Equivalent Positions			
City Manager	1.60	1.60	1.60
Communications	1.00	1.00	1.00
Information Technology	0.75	0.75	0.75
City Clerk/Elections	1.60	1.60	1.60
Finance	1.15	1.15	1.15
Treasury	1.05	1.05	1.05
Public Safety	34.00	33.00	34.00
Building	0.95	0.95	0.95
Public Works	1.48	1.55	1.56
Garage	0.52	0.15	0.15
Parks & Recreation	3.20	2.95	2.95
Public Safety Pension	0.15	0.15	0.15
Major Streets	2.32	2.44	2.26
Local Streets	2.01	2.16	2.40
Solid Waste	2.21	2.28	2.29
Recreation Youth/Senior	0.50	0.50	0.50
Arena	1.30	1.55	1.55
Library	2.95	2.95	2.95
Water/Sewer	7.23	7.23	7.12
Public Works – DDA	0.02	0.00	0.00
45 th District Court – Berkley Division	6.00	6.00	8.00
Total Full Time Equivalent Positions	72	71	74
PART TIME Equivalent Positions			
City Council	0.70	0.70	0.70
Finance/Treasury	0.26	0.25	0.25
Arena	2.60	2.60	2.99
Communications	0.02	0.02	0.04
Building	0.48	0.48	0.00

Department	Adopted 2012-13	Actual 2011-12	Actual 2010-11
PART TIME Equivalent Positions Continued:			
Code Enforcement/Planning	1.37	1.37	1.37
Public Safety	3.90	3.91	3.75
Public Works	2.03	2.33	2.33
Parks and Recreation	8.07	8.36	8.44
Library	6.55	6.55	6.57
45 th District Court – Berkley Division	2.42	1.84	0.00
Total Part Time Equivalent Positions	28.40	28.41	26.83
Total Equivalent Positions	100.40	99.41	100.83

(Note: Columns may not add due to rounding)

The City of Berkley is funding in fiscal year 2012/13, 72 full time equivalent (FTE) positions. This is a one position increase from 2011/12. The City is filling one Public Safety Position that was not scheduled to be filled in 2011/12. The City also has a new cost center where direct labor is being charged. This is for services provided by city employees on behalf of the Downtown Development Authority. This would be field staff only.

The DPW and the Recreation Department each have one full time FTE that is not being appropriated for in 2012/13 and is not reflected in the presented table.

The City has also elected to appropriate for two (2) contractor positions. Both of those contractors will be working at Public Safety. The Recreation Department contractor is being filled with a full-time person. These two (2) contractors are reflected in the presented table.

Therefore, the City has committed to funding 70 FTE with an additional two (2) contractors for a total of 72 Full Time Equivalent positions.

**City of Berkley
Personnel Worksheet**

CONTINUED – STAFFING AVAILABLE FULL TIME EQUIVALENT POSITIONS:

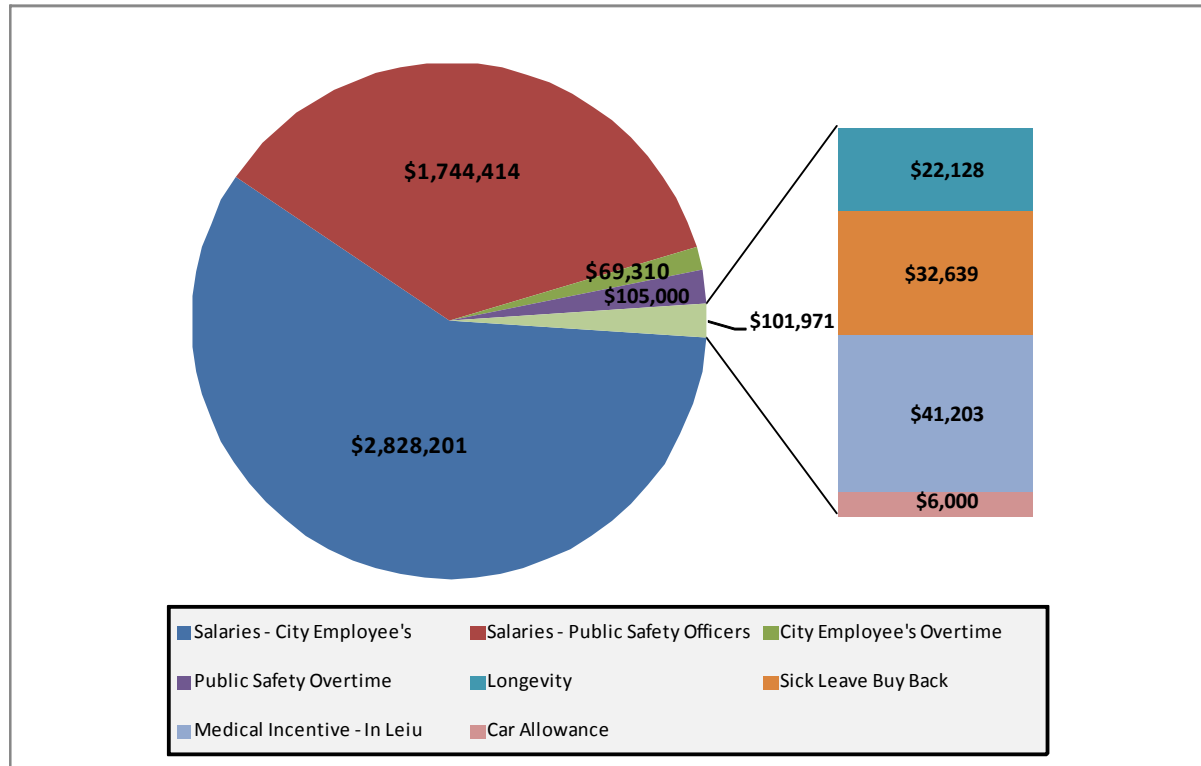
Part time positions are the same as the 2011/12 fiscal year. The City is continually reevaluating part-time positions to determine feasibility and program feasibility. The City is adding part-time assistance at the 45th District Court – Berkley Division for security and cash collection purposes. Public Works part-time assistance is declining. This would be a net zero change in part-time full time equivalents.

The Mayor and City Council are elected part-time positions. Part-time positions may or may not be filled as the fiscal year progresses. The District Court Judge is elected and is a State of Michigan employee and is not counted within the FTE table above.

Staffing for the new 45th District Court is pending at this time and will not be fully determined until January 2013 at the earliest.

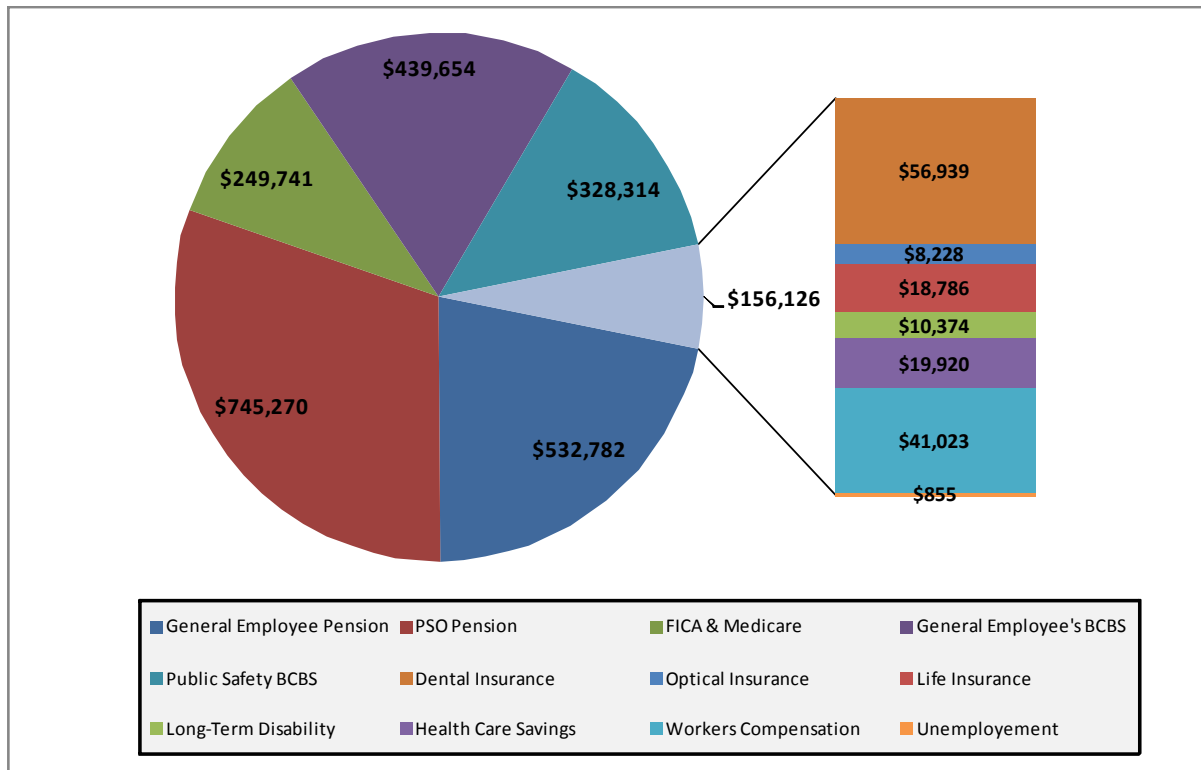
**CITY OF BERKLEY
2012-2013 Total Salaries and Fringe Benefit Costs –
All Funds**

Salaries Grand Total: \$4,848,895



**CITY OF BERKLEY
2012-2013 Total Salaries and Fringe Benefit Costs –
All Funds**

Fringe Benefits Grand Total: \$2,451,886



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Fund Balance

**City of Berkley
2012-2013 Budget
Change in Fund Balance/Retained Earnings**

FUND NUMBER	FUND	ESTIMATED BEGINNING FUND BALANCE	REVENUES	TRANSFERS IN	EXPENDITURES	TRANSFERS OUT	INCREASE/ (DECREASE) IN FUND BALANCE	ENDING FUND BALANCE	% CHANGE IN FUND BALANCE
101	General	\$2,983,991	\$8,896,107	\$22,363	\$8,466,997	\$680,615	\$(229,142)	\$2,754,849	-7.68%
202	Major Streets	812,019	673,900	-	595,653	147,566	(69,319)	742,700	-8.54%
203	Local Streets (1)	654,045	238,531	146,043	500,290	1,203	(116,919)	537,126	-17.88%
226	Solid Waste (2)	678,746	1,127,646	-	1,240,265	1,575	(114,194)	564,552	-16.82%
265	Court	(14,544)	-	629,174	625,226	3,948	-	(14,544)	0.00%
266	Court Building (3)	487,116	75,350	-	11,500	-	63,850	550,966	13.11%
275	Community Development Block Grant	30,206	86,798	-	80,185	6,613	-	30,206	0.00%
295	Drug Forfeiture	9,491	59	-	1,000	-	(941)	8,550	-9.91%
302	2002 Installment Purchase Bonds	950	-	186,140	186,140	-	-	950	0.00%
309	Kuhn Drain Debt	13	-	540,090	540,090	-	-	13	0.00%
310	Major & Local Street Bonds (4)	4,750	378,270	-	376,481	-	1,789	6,539	37.66%
311	11 Mile Road Bonds (5)	13,597	227,849	-	225,688	-	2,161	15,758	15.89%
312	12 Mile Road Bonds (6)	10,287	123,194	-	117,538	-	5,656	15,943	54.98%
402	12 Mile Intersection Project	2,429	5	-	-	-	5	2,434	0.21%
410	Major & Local Street Project	931	-	-	-	-	-	931	0.00%
411	11 Mile Road Project	286	-	-	-	-	-	286	0.00%
412	12 Mile Road Project	27	-	-	-	-	-	27	0.00%
546	Arena	27,094	336,750	44,295	378,561	846	1,638	28,732	6.05%
592	Water & Sewer	11,263,305	5,574,531	-	5,120,795	540,090	(86,354)	11,176,951	-0.77%
614	Recreation Revolving	424,981	354,065	-	306,513	45,981	1,571	426,552	0.37%
615	Senior Activities	185,752	92,828	-	89,095	-	3,733	189,485	2.01%
677	Loss Reserve	-	-	-	-	-	-	-	0.00%
690	Fringe Benefits (7)	67	3,167	46,472	46,472	-	3,167	3,234	4726.87%
814	Downtown Development Authority	228,586	41,335	-	39,674	15,000	(13,339)	215,247	-5.84%
815	DDA Tax Increment Fund	72,108	219,414	15,000	44,500	186,140	3,774	75,882	5.23%
	TOTALS	\$ 17,876,233	\$18,449,799	\$1,629,577	\$18,992,663	\$1,629,577	\$(542,864)	\$17,333,369	-3.04%

City of Berkley Change in Fund Balance/Retained Earnings

The City currently has a policy of maintaining 15% of the General Fund revenue stream as undesignated fund balance in the General Fund to provide flexibility in defraying the cost of unexpected expenditures and to provide resources when the overall economy is underperforming.

The City, in accordance with Michigan Public Act 2 of 1968, must maintain a zero fund balance or a fund balance surplus in all operating funds in order to avoid providing the State of Michigan with a City Council approved deficit elimination plan for those funds that may end up in a deficit fund balance position. See the City's fund balance reserve policy on page 18 for a more detailed explanation of the City's fund balance policy.

CHANGES IN FUND BALANCE 2011/12 TO 2012/13

The Fund Balance/Retained Earnings chart highlighted above, illustrates the projected beginning fund balance for July 1, 2012, the budgeted revenues, transfers-in, expenditures, and transfers out for FY 2012/13. It also includes the projected ending fund balance for each operating fund at June 30, 2013 with the percent increase or decrease in fund balance from beginning to the end of the fiscal year.

Those estimated changes in fund balance that exceed 10% are explained as follows:

NOTES:

- (1) The decrease in the Local Street fund balance is due to the City performing the normal rehabilitation street projects along with a change over in traffic sign and tree maintenance work. This work coupled with a flat gas tax revenue stream from the State of Michigan is reducing fund balance in this fund.
- (2) The Rubbish Fund decrease in fund balance is due to increase in contractual costs for rubbish pick-up (3.6%) and municipal solid waste disposal (4.9%) and the further decline in property taxes due to the decline in housing tax values (-2.33%).
- (3) The Court Building Fund's addition to fund balance results from fine revenues obtained through the District Court. The estimated

revenues will be reserved for future building projects when enough funds become available to rehabilitate, improve or rebuild a new District Court structure in accordance with the approved City Council policy.

- (4), (5) & (6) The Major & Local Street Bond, 11 Mile Road Bond and 12 Mile Road Bond Funds are Revenue Bond and UTGO bond funds that the City has dedicated millage to defray the cost of these debt issues. Interest earnings on the levy that does not get spent on debt costs is earning throughout the year and driving fund balance upward. Also, revenues are estimated higher in anticipation that not all revenues will be collected because of delinquent personal property tax payments. These funds, if obtained, will be utilized in future fiscal years to reduce the tax levy and defray the cost of debt issuance.
- (9) The Fringe Benefit Fund, fund balance is increasing due two factors. The first is that employees are utilizing leave time in the period earned or close to the period earned. The second factor is that the City has experienced a number of retirements and this will slow to only one retirement in fiscal year 2012/13.

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Revenues
Fiscal Year 2012/2013
Adopted

City of Berkley Revenue-Overview

Revenue Overview - City

The City of Berkley budgets a total of \$20,079,376 in revenues and operating transfers-in for the 2012/13 fiscal year across all operating funds and all programs not including the Berkley Public Safety Pension System. This is a 3.29% increase in revenues and operating transfers-in as compared to the 2011/12 fiscal year projected amount for revenues and transfers-in. This is also a 2.38% increase and 5.52% increase in revenues and transfers-in respectfully when comparing the 2010/11 and the 2009/10 actual revenue and operating transfer-in amounts to the 2012/13 adopted budget figure for revenues and operating transfers-in.

The overall increase between fiscal years 2011/12 and 2012/13 revenues is due to an increase in anticipated water/sewer revenues and operating transfers from the Water/Sewer fund to the a Kuhn Bond Drain debt fund and a General Fund transfer in to the District Court. These revenue/transfer increases were offset by a 2.33% loss in tax revenues in the General Fund, DDA Tax Increment Fund and the Solid Waste Fund.

Please note that the transfer from the Water/Sewer Fund (which is an enterprise fund) to the Debt Fund to pay for storm debt does not actually occur. The actual expenditure will be recorded partially on the balance sheet of the Water/Sewer Fund and the interest only will be presented in the Income Statement of the Water/Sewer Fund. Due to this required accounting of the debt payment, the City only appropriates the full yearly debt payment in the debt fund to insure that the debt has been appropriated and levied for in water/sewer rates. When the debt payments are made a budget amendment will occur eliminating the Debt Fund appropriation and Water/Sewer operating transfer out appropriation for this charge.

The City's two largest revenue streams are property taxes and state shared revenues. Property taxes continue to decline and State Shared Revenues continue to be flat.

For the fourth fiscal year in a row, tax values will decline once again. This reduction amounts to 2.33% effective for the July 2012 tax levy. Historically, the City did see a 4.8% taxable value decline for the July 2011 tax levy.

A 6.78% reduction in tax value for the July 2010 tax levy and a 1.91% reduction in tax value for the July 2009 tax levy. These tax value reductions directly affect the services being provided out of the General Fund, the Solid Waste Fund and the Downtown Development Authority TIF Capture Fund.

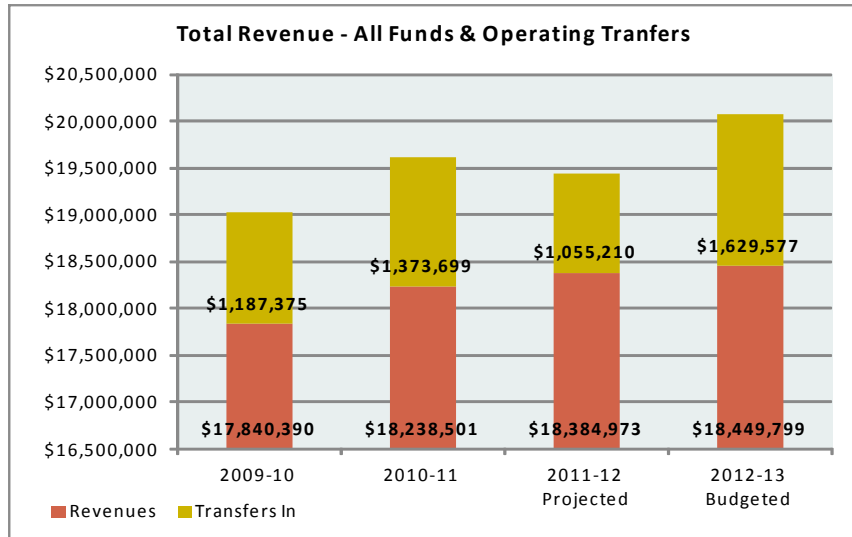
Translated into revenues, this is a combined tax revenue loss of approximately \$146,853 for the July 2012/13 fiscal year, \$236,852 in fiscal year 2011/12, \$372,370 in 2010/11 and \$51,915 for the 2009/10 fiscal year for these three funds. These tax revenue reductions compound to just over \$807,000 in lost tax revenue losses from 2009/10 through 2012/13 for the three operating funds.

State Shared revenues have decreased \$681,000 between fiscal years 1999/00 through the 2012/13 appropriation for such revenue. The City for the second year will appropriate for the State Economic Vitality and Improvement Program (EVIP). The City is anticipating a very slight increase over last fiscal year of \$20,694 in State Shared revenues for fiscal year 2012/13.

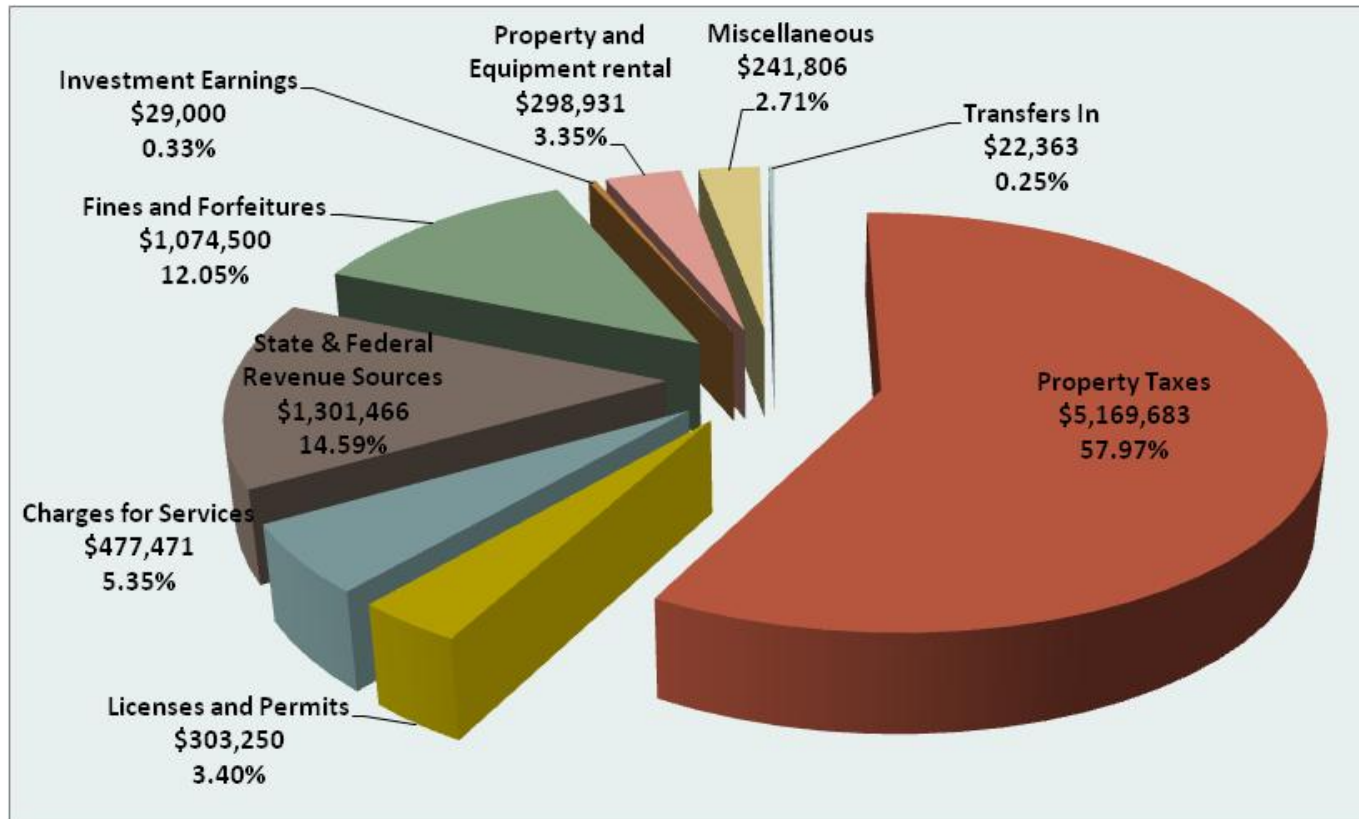
In order to offset these lost tax and state shared revenues, the City has re-evaluated service programs to determine if levied revenues defray the cost of the programs provided and raised user fees where applicable to insure revenues meet operating expenses for those programs requiring a user fee in lieu of tax dollars. Further, the City has a Headlee tax override proposal for \$3.00/thousand taxable value on the August 2012 primary ballot. If approved, the City would levy the \$3.00/thousand tax value on the July 2013 City tax bill and this rate would be subject to the full Headlee tax rate rollback law.

City of Berkley Revenue-Overview

The overall City revenues and operating Transfers-Ins are reflected below:



City of Berkley
General Fund Revenues by Classification - \$8,918,470
FY 2012-2013



City of Berkley General Fund Revenues

GENERAL FUND REVENUES AND TRANSFERS IN - OVERALL

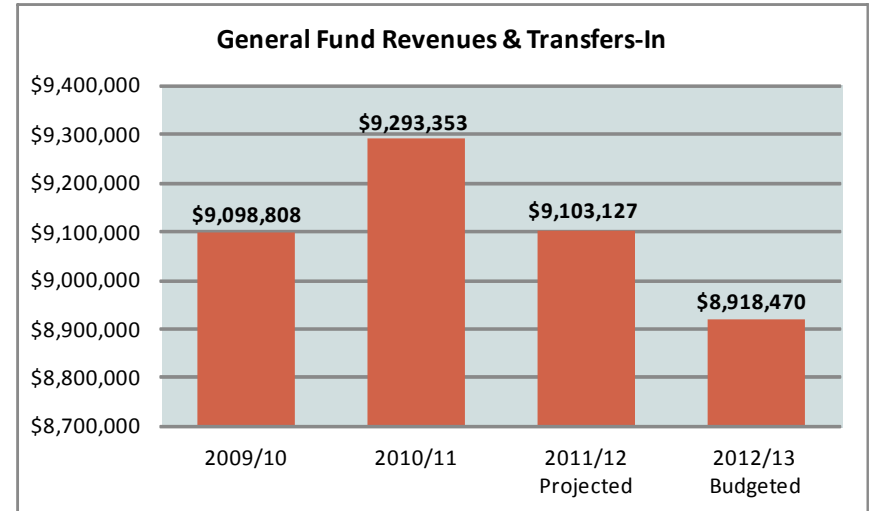
The General Fund composes 44.4% of all revenues and transfers-in for the City of Berkley. General Fund revenues received come from the following sources:

- Property Taxes & fees associated with taxes, \$5,169,683 (57.97%)
- State Shared Revenues & Other Federal Grants, \$1,301,466 (14.59%)
- Fines & Forfeitures, \$1,074,500 (12.05%)
- Charges for Services, \$477,471 (5.35%)
- Miscellaneous, \$241,806 (2.71%)
- Licenses & Permits, \$303,250 (3.40%)
- Property & Equipment Rental, \$298,931 (3.35%)
- Investment Earnings, \$29,000 (0.33%)
- Transfers In, \$22,363 (0.25%)

The total amount of General Fund revenue and transfers-in appropriated for in fiscal year 2012/13 amounts to \$8,918,470. This is a \$184,657 decrease over projected 2011/12 actual revenue collected and operating transfers.

Again, the chief reasons that 2011/12 General Fund tax revenues are lower over last year is that property tax values declined by another 2.33% or a total tax revenue loss of \$103,798 within the General Fund. The City is also anticipating revenue increases in the areas of licenses and permits and fines and forfeits. The City is anticipating revenue decreases in all other categories with State Stared Revenues basically staying flat with a minor increase of (\$20,694) as compared to fiscal year 2011/12.

The overall General Fund city revenues and operating transfers in by bar chart:



It is anticipated that the loss in tax value trend will continue over the next two fiscal years. The City is anticipating a 2.0% taxable value drop for fiscal year starting July 2013 and another 1.0% taxable value drop for fiscal year starting July 2014. This forecast is provided by the Oakland County, Michigan Assessor's office. This Office provides all assessment services for the City of Berkley.

City of Berkley General Fund Revenues

Property Taxes

On December 31, each year the County Assessor for the City of Berkley determines what taxable value is within the City boundaries. Once this determination is made property tax value are increased or decreased based upon market value sales in all neighborhoods throughout the City. Based upon this calculation, board of review changes and Michigan Tax Tribunal changes the City will then levy tax rates that are applied against the final taxable value of each parcel of real and personal property within the City in accordance with the Headlee State Constitution amendment, Proposal A which was approved by Michigan voters in March 1994, the City Charter and Michigan Compiled Law Sections 211 et al. All property taxes are then collected and distributed by the City.

Property Tax Revenue represents 57.97% of General Fund revenues and therefore results in the City's largest revenue source. The General Fund property tax revenue consists of City Operating (\$2,805,378), Police & Fire Operating (\$841,467), Police & Fire Pension (\$1,175,018), and Community Promotion (\$48,959). The City also includes interest, penalties, delinquent special assessments and tax administration fees that are associated with property tax revenue within the property tax classification. These additional fees total \$311,036 or fiscal year 2012/13.

The overall adopted millage rate for FY 2012-13 is \$14.4917/thousand taxable value. This is a \$0.1928/thousand taxable value rate increase of 1.348% to the taxpayers of the city. The increase is due to the bond debt payment requirements on the Unlimited Tax Obligation debt issues that were levied to improve the roads. The voters approved this debt in fiscal year 2005 and the proceeds from the debt came in fiscal year 2006 with the first debt payment being made in fiscal year 2007. The increase is also due to the increase legacy costs in the Public Safety Department. The Public Act 345 tax levy is a pre-Headlee debt and can be raised or lowered to meet these legacy costs and was also voter approved in 1965.

<u>Tax Rates Per \$1,000 Taxable Assessed Value</u>			
	Tax Rate 2011-12	Tax Rate 2012-13	Estimated Levy* 2012-13
<u>General Fund Purpose:</u>			
City Operating	\$6.3101	\$6.3101	\$2,805,378
Police & Fire Operating	1.8927	1.8927	841,467
Police & Fire Pension	2.5479	2.6430	1,175,018
Community Promotion	0.1075	0.1101	48,959
Total General Fund Levy	\$10.8582	\$10.9559	\$4,870,822
<u>Special Revenue and Debt:</u>			
Sanitation	\$1.8927	\$1.8927	\$841,467
Street Improvement Debt	0.8085	0.8524	378,948
11 Mile Road Debt	0.4644	0.5132	228,149
12 Mile Road Debt	0.2752	0.2775	123,377
Total Special Revenue/Debt Levy	\$3.4408	\$3.5358	\$1,571,941
TOTAL	\$14.299	\$14.4917	\$6,442,763
Downtown Development Authority	1.9217	1.9217	\$39,735

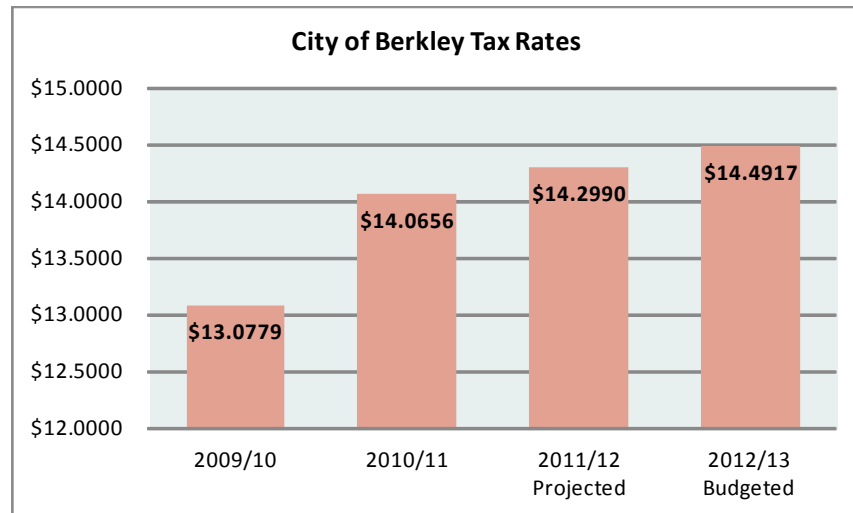
*Net Amount after TIF Capture.

The estimated average tax bill for local city services including roads is estimated to be \$842.00. This is a net 2.2% decrease to the average taxpayer. This would be for home with a 1/1/2012 market value of \$116,320 and a taxable value of \$58,160. Taxable Values decreased 2.33%. Tax payments would not be reduced by 2.33% because of the road levies and the Public Act 345levy.

City of Berkley General Fund Revenues

Property Taxes Continued:

City of Berkley Historical Total Property Tax Rate Comparison (not including the Downtown Development Authority tax rate):



The City of Berkley also has a Downtown Development Authority. The Development Area encompasses 12 Mile Road from Greenfield to Coolidge and Coolidge from 11 Mile Road to 12 Mile Road. This development Area has \$30.1 million in taxable value within its boundaries and captures \$9.45 million in taxable value within the Authority for fiscal year 2012/13. This is a 2.2% drop in taxable value over last fiscal year.

The City Council based upon the recommendation of the Downtown Development Authority (DDA) Board levies a \$2.00/thousand taxable value property tax that has been rolled back due to the Headlee tax limitation constitutional amendment to \$1.9217/thousand property tax value. The

DDA \$1.9217 levy generates \$57,899 in gross taxable revenue. However, the DDA tax capture limits the DDA revenues for operation leaving \$39,735 in property tax revenue for DDA operations for fiscal year 2012/13. This is the annual amount that is anticipated.

The DDA tax capture is accounted for in a separate special revenue fund and is a discrete component unit. The Berkley DDA captures property taxes from all taxing units with the exception of the State School levy, Zoo Authority and both of the Non-Homestead School tax levies and school debt rates. The estimated gross tax capture for the DDA for fiscal year 2012/13 is estimated to be \$216,914 net of delinquencies. This is a 7.0% decline in revenues over fiscal year 2011/12. The City of Berkley continues to be the largest taxing unit the DDA captures taxes from.

State Shared Revenues

State Shared Revenues represents 14.59% of total General Fund revenues. These revenues are taxes collected in the City by State government and then transferred back to local municipalities under a sharing arrangement with the State of Michigan. The revenues collected are sales taxes and income taxes.

There are two types of state shared revenues refunded back to the City – constitutional revenues and economic vitality and improvement program revenues. Each is governed under a different set of State rules and regulations based on collection, population and various other formula issues that are indirectly out of the City's control.

The total State Shared Revenue received each FY is:

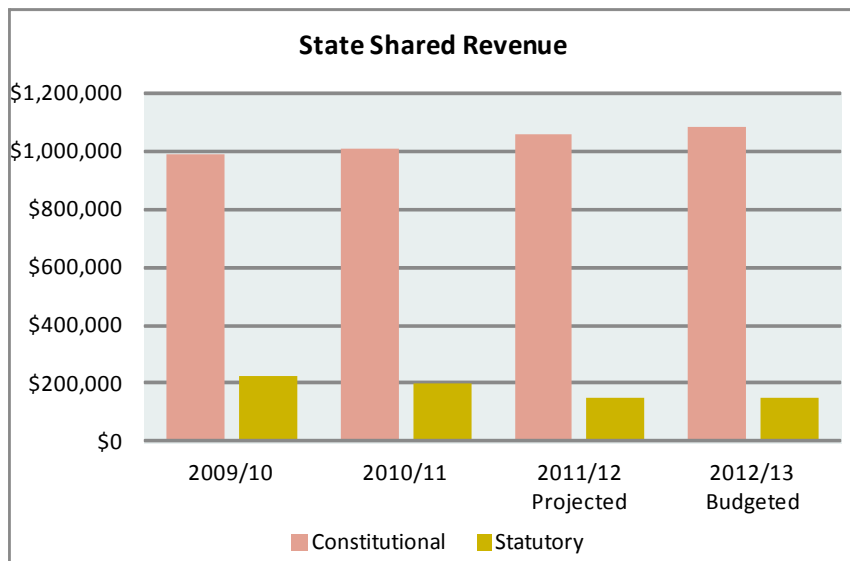
- 2009-10 (Actual): \$1,210,027
- 2010-11 (Actual): \$1,210,027 – no change from 09-10
- 2011-12 (Projected): \$1,211,393 – 0.11% increase from 10-11
- 2012-13 (Budgeted): \$1,032,087 – Governor Recommended at 7/1/2012

See Chart on the next page

City of Berkley General Fund Revenues

State Shared Revenues Continued:

From the chart below you can see that state shared revenues have been flat over the last three fiscal years with fiscal 2012/13 being no different. This is due to the poor economy of the State of Michigan.

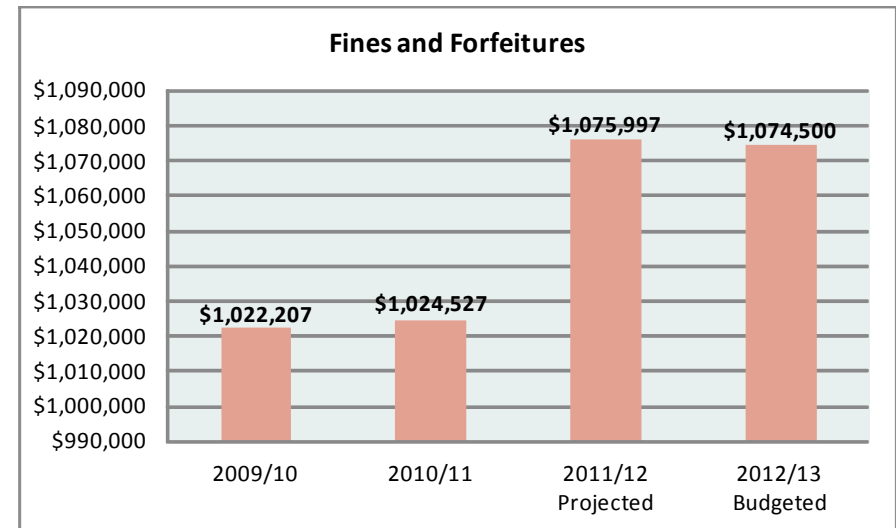


fees and parking ticket revenue is also appropriated and accounted for in this area of the budget. Probation fees are expected to slightly increase in fiscal year 2012/13. Overdue Library fees also are a part of this classification. Overall, this section of revenue is also remaining stable when comparing projected 2011/12 revenues to 2012/13 budget amounts.

On July 1, 2012, the 45A District Court will merge together legislatively with the 45B District Court. With this merger, the City is still anticipating this revenue stream for the City's General Fund.

Fines & Forfeitures

Fines and Forfeitures represent 12.05% of General Fund Revenues with an estimated revenue stream of \$1,074,500 for FY 2012-13. Fines and forfeitures are anticipated to decrease 0.14% from FY 2011-12 projected fines and fees. A majority of these revenues are derived from traffic tickets that the Public Safety Department issues and the District Court adjudicate. Probation



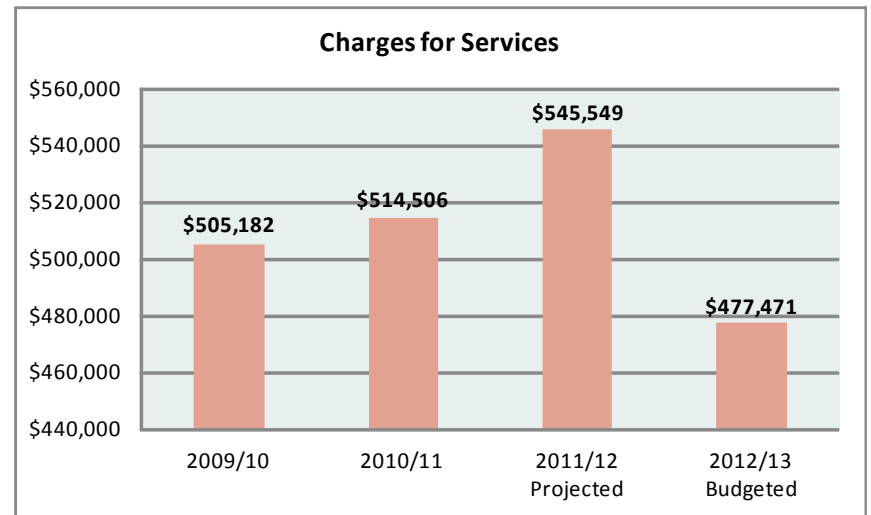
City of Berkeley General Fund Revenues

Charges for Services

Charges for Services represent 5.35% of General Fund Revenues. It is estimated that the City will earn \$477,471 in FY 2012-13. The revenues in this category consist of fees charged to the user for services provided by the City of Berkeley. The services we provide are:

- **Cable Franchise Fees:** Revenue from Wide Open West, A.T.T. & Comcast. Each resident pays a franchise fee that is forwarded to the City. Estimated revenues for 2012/13 \$287,525.
- **Dispatch Services:** The City contracts with the City of Huntington Woods and Pleasant Ridge to provide dispatch service for each community. Each July the amount to bill is adjusted by the Consumers price index for the region and adjusted accordingly. The City will then bill each municipality on a monthly basis for our services. Estimated 2012/13 revenues are estimated at \$84,117.
- **Animal Control Services:** The City contracts with the City of Royal Oak for Animal Control. Our full time animal control officer splits her time between both cities. The city annually calculates a monthly charge and increases or decreases the billing each July for cost of living. The City then bills Royal Oak monthly for services. Estimated 2011/12 revenues are estimated at \$40,516.
- **Grass & Weed Cutting:** The city will cut grass & weeds that are determined too long by our Code Enforcement officer. We invoice residents that violate the City codes. Charges are based upon \$.07/Square foot cut plus a 15% administrative charge to the tax payer owning the parcel where service is provided. Failure to pay allows the City to place the billing as a delinquent special assessment on the next tax billing. Estimated revenues for 2012/13 are \$15,000.
- **Gas Sales:** Berkeley provides gasoline/diesel products to the City of Huntington Woods Police and Public Works departments. Berkeley invoices Huntington Woods monthly based on number of gallons used including an administration fee. Berkeley records the administration fee as revenue only. Huntington Woods reimburses Berkeley for the actual gas/diesel cost only. Estimated administration fees based upon a six year average amounts to \$1,500 plus an inflation factor.
- **Library Services:** This is revenues received for rental of video materials and the use of the library photocopier. It is estimated that we would receive \$21,000 in fiscal year 2012/13.

The City activity for the past three years is as follows:



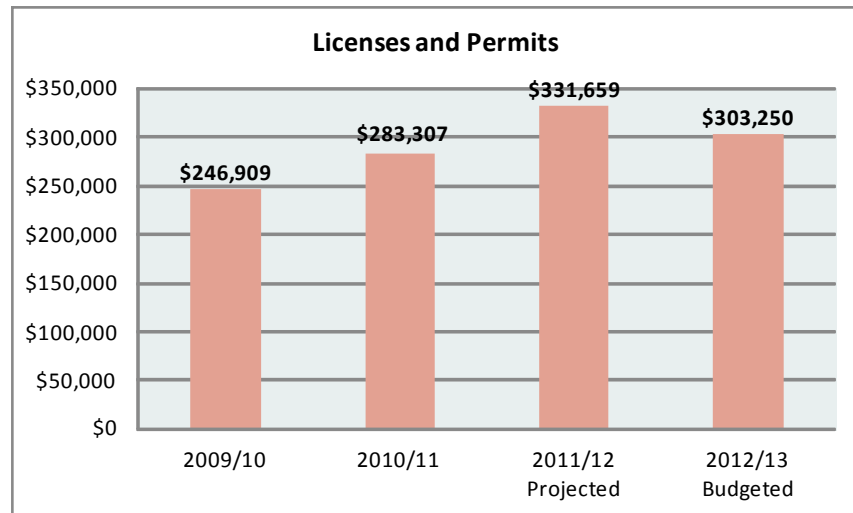
Overall, Charges for Service – Revenues will decline between fiscal year 2011-12 and 2012-13 by \$68,078 or 13%

City of Berkley General Fund Revenues

Licenses & Permits

License and Permits make up 3.40% of the General Fund revenues. We are estimating \$303,250 for FY 2012-13. Over the past few fiscal years, this has been a declining revenue source for the City due to the nature of the economy and the fallout of the housing market in the State and Southeastern Michigan area. It appears to be turning around, and the City is projecting an increase in FY 2011-12 and continuing into FY 2012-13.

Other permits required by Berkley are electrical, heating, and plumbing. Other licenses the City requires are landlord and animal. One new license fee is now required beginning in FY 2010-11. That fee is the vacant property inspection. Annual fees are \$200. A property owner must now register their home and pay this fee to the City if the home becomes vacant. License fees are reviewed annually and the City Planner insures that City costs are recovered.



The City requires various licenses or permits to be obtained to perform certain tasks with the City limits. The City of Berkley's largest source of license & permit revenue comes from Building Permits. Even in the downward trend of the housing market, building permits are still the largest revenue within this classification for the City. Building permits are required in order to perform construction work within city limits.

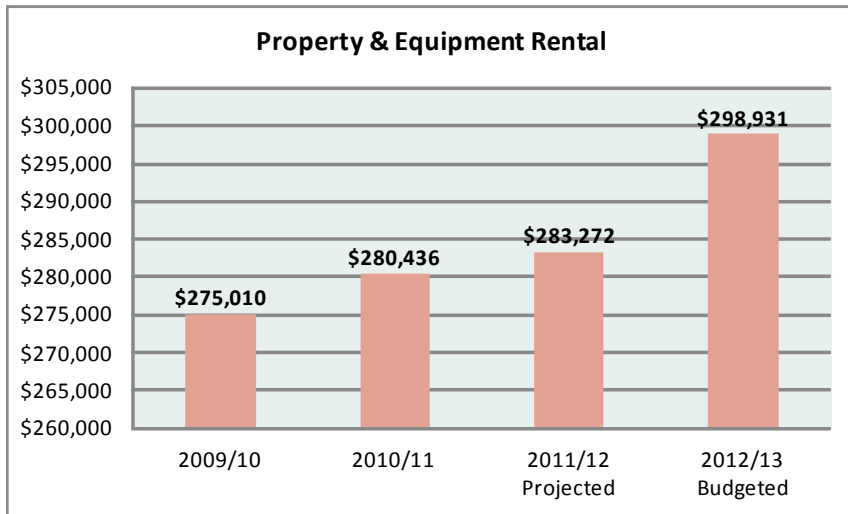
<i>City of Berkley, Michigan</i>			
<i>Permits Issued by Type - Three Year Trend</i>			
	<i>Number of Permits Issued</i>		
	<i>2009/10</i>	<i>2010/11</i>	<i>2011/12</i>
<i>Commercial, Add/Alter/Repair</i>	20	13	28
<i>Commercial, New Building</i>	2	0	0
<i>Commercial, Utility Building</i>	0	0	0
<i>Deck/Porch</i>	33	28	19
<i>Demolish</i>	13	15	15
<i>Electrical</i>	415	412	527
<i>Fence</i>	63	58	70
<i>Garage, Attached</i>	0	1	0
<i>Garage, Detached</i>	15	15	25
<i>Industrial, Add/Alter/Repair</i>	0	0	0
<i>Mechanical</i>	202	202	255
<i>Plumbing</i>	190	195	255
<i>Residential, Add/Alter/Repair</i>	286	280	315
<i>Residential New Construction</i>	4	11	13
<i>Residential, Utility Building</i>	0	1	0
<i>Sign</i>	32	27	24
TOTAL PERMITS	1,276	1,259	1,546

City of Berkley General Fund Revenues

Property & Equipment Rental

Property & equipment rental revenue makes up 3.35% of all General Fund revenue in fiscal year 2012/13. This amounts to an estimated \$298,931. The majority of this revenue source is derived from Equipment Rental, which is the General Fund “renting” equipment to the Major & Local Street funds and other Special Revenue Funds that may need equipment in its operation. The only operating fund that does not rent equipment from the General Fund is the Water/Sewer Fund. This method of renting is performed in lieu of a Motor Vehicle Pool internal service fund.

Berkley utilizes the annual Michigan Department of Transportation Schedule C report to determine rental rates of equipment. Other revenues in this classification include cell tower revenue, building rental and advertising revenues.

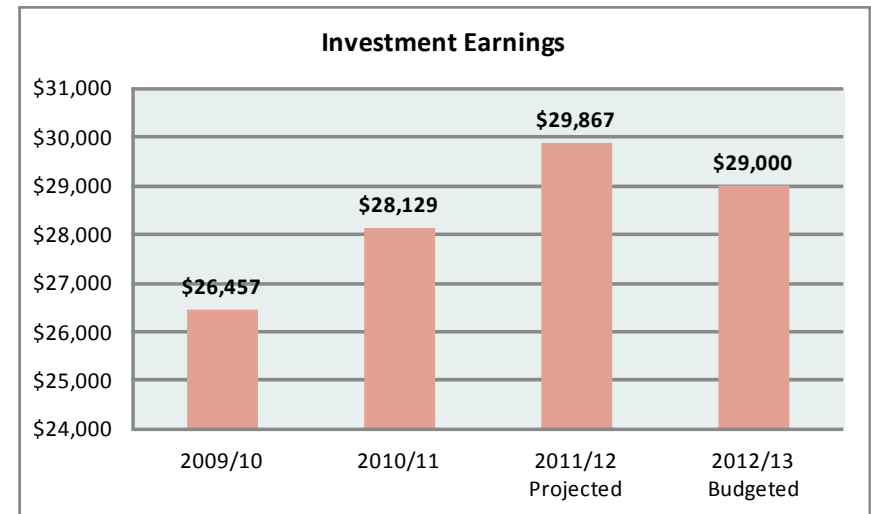


Investment Earnings

Investment earnings represent 0.33% of the total estimated revenues for the City’s General Fund. The City generally invests in certificates of deposit, and earns daily interest on bank balances.

The City uses the average cash balance for the month by fund to allocate interest earnings to the proper operating fund unless investment income can be tied directly to an investment made by one of the operating funds. Investment Earnings is based on a 0.50% rate of return for FY 2012-13.

Interest rates are reflective of the current economy in Michigan and the Nation.



City of Berkley General Fund Revenues

Other General Fund Revenue

The remainder of revenue that makes up the General Fund, \$256,791, is derived from miscellaneous sources, contributions and donations and of course transfers-in. The transfers-in amount relates directly to reimbursement from the Recreation Revolving Fund to defray the cost of Public Safety overtime related to the August Dream Cruise event.

Miscellaneous contributions include donations for the City library, the police bike helmet giveaway to children annually and special assessment revenues.

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**GENERAL FUND: 101
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
PROPERTY TAXES				
101-001-401-000	PROPERTY TAXES	\$3,906,684	\$3,741,527	\$3,637,729
101-001-401-101	PROPERTY TAXES COMMUNITY PROMOTION	48,651	48,698	48,837
101-001-401-732	PROPERTY TAXES PUBLIC SAFETY PENSION	1,178,951	1,156,994	1,172,081
101-001-445-000	INTEREST AND PENALTIES ON TAXES	122,002	85,688	130,000
101-001-447-000	TAX ADMINISTRATION FEE	188,862	183,505	181,036
PROPERTY TAXES		\$5,445,150	\$5,216,412	\$5,169,683
LICENSES AND PERMITS				
101-001-476-000	VACANT PROPERTY INSPECTIONS	\$13,400	\$9,600	\$8,500
101-001-477-000	LANDLORD LICENSES	101,195	100,000	101,000
101-001-478-000	BUILDING PERMITS	88,214	116,534	101,000
101-001-479-000	ELECTRICAL PERMITS	24,179	34,275	29,000
101-001-480-000	HEATING PERMITS	11,955	16,100	15,000
101-001-481-000	PLUMBING PERMITS	15,060	25,000	22,000
101-001-482-000	BUSINESS LICENSE INSPECTION	4,350	3,700	3,700
101-001-483-000	LIQUOR LICENSE PROPERTY INSPECTION	2,700	2,400	2,400
101-001-490-000	ANIMAL LICENSES	10,839	11,000	10,500
101-001-495-000	FILM PERMITS	300	0	150
101-001-499-000	SUNDRY LICENSES	11,115	13,050	10,000
LICENSES AND PERMITS		\$283,307	\$331,659	\$303,250
FEDERAL AND STATE GRANTS				
101-001-539-001	DRUNK DRIVING CASEFLOW	\$11,510	\$10,014	\$8,715
101-001-539-003	FEDERAL GRANT - VESTS	0	8,823	0
101-001-539-004	FEDERAL GRANT - FIRE EQUIPMENT	0	28,500	0
101-001-539-265	DISTRICT COURT STANDARDIZATION	45,724	45,724	45,724
101-001-539-738	STATE LIBRARY GRANT	7,544	6,276	5,690
FEDERAL AND STATE GRANTS		\$64,778	\$99,337	\$60,129

**GENERAL FUND: 101
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
STATE SHARED REVENUE				
101-001-543-000	STATE LIQUOR LICENSES	\$9,124	\$9,390	\$9,250
101-001-574-000	STATE CONSTITUTIONAL SALES TAX	1,009,951	1,059,785	1,080,479
101-001-574-001	STATE STATUTORY SALES TAX	200,076	151,608	151,608
STATE SHARED REVENUE		\$1,219,151	\$1,220,783	\$1,241,337
CHARGES FOR SERVICES				
101-001-617-000	COMMUNITY DEVELOPMENT	\$7,465	\$7,250	\$6,000
101-001-627-000	OFFENDER REGISTRATION FEE	70	50	0
101-001-628-000	ACCIDENT REPORT FEE	3,289	3,300	3,300
101-001-628-001	PRELIMINARY BREATH TEST FEE	0	355	0
101-001-628-002	AUDIO OR VIDEO DUPLICATION FEES	0	50	0
101-001-629-004	GARBAGE BAG SALES	15,318	14,211	14,400
101-001-630-000	LIBRARY SERVICES	21,121	21,000	21,000
101-001-632-000	BERKLEY SCHOOLS	0	1,230	0
101-001-633-000	ACCESS OAKLAND	687	620	600
101-001-640-000	DISPATCH SERVICES	135,595	137,872	84,117
101-001-641-000	ANIMAL CONTROL	40,427	42,236	42,658
101-001-644-000	GRASS AND WEED CUTTING	11,619	17,163	15,000
101-001-646-000	HUNTINGTON WOODS GAS SALES	275	1,400	1,500
101-001-646-001	BERKLEY SCHOOL DISTRICT GAS SALES	0	275	471
101-001-648-000	CASCADE SYSTEM MAINTENANCE	0	467	900
101-001-651-000	CABLE FRANCHISE FEES	278,640	298,070	287,525
CHARGES FOR SERVICES		\$514,506	\$545,549	\$477,471
FINES AND FORFEITS				
101-001-654-000	BUILDING BOND FORFEITS	\$3,500	\$200	\$0
101-001-657-000	OVERDUE LIBRARY BOOKS	16,961	16,146	16,000
101-001-658-000	TRAFFIC FINES	825,555	876,833	872,000
101-001-659-000	PROBATION FINES	122,670	129,875	130,500
101-001-660-000	CIVIL FINES	33,019	30,828	34,000
101-001-661-000	TRAFFIC SCHOOL	3,000	2,700	3,000
101-001-663-000	RESTITUTION	0	364	0
FINES AND FORFEITS		\$1,004,705	\$1,056,946	\$1,055,500

**GENERAL FUND: 101
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
INVESTMENT EARNINGS				
101-001-664-000	INVESTMENT EARNINGS	\$28,011	\$29,867	\$29,000
101-001-664-001	SPECIAL ASSESSMENT INTEREST	118	0	0
INVESTMENT EARNINGS		\$28,129	\$29,867	\$29,000
PROPERTY/EQUIPMENT RENTAL				
101-001-667-000	CELL TOWER	\$54,052	\$56,364	\$51,311
101-001-667-003	ADVERTISING	4,600	2,500	3,500
101-001-668-000	BACON HOUSE	8,929	10,602	7,920
101-001-669-000	EQUIPMENT RENTAL	212,855	213,806	236,200
PROPERTY/EQUIPMENT RENTAL		\$280,436	\$283,272	\$298,931
MISCELLANEOUS				
101-001-670-010	MEDICARE PART D REIMBURSEMENT	\$31,867	\$29,253	\$22,115
101-001-670-015	MEDICARE EARLY RETIREE (ERRP)	52,300	33,207	0
101-001-670-020	PSO PENSION REIMBURSEMENT	39,298	39,769	47,164
101-001-670-030	RETIREE HEALTH CARE REIMBURSEMENT	45,346	25,082	31,681
101-001-670-060	INSURANCE REIMBURSEMENTS	27,588	43,170	34,000
101-001-670-738	REIMBURSEMENT FOR LOST/DAMAGED BOOKS	1,530	1,500	1,500
101-001-671-000	SUNDRY REVENUE	20,466	28,467	24,900
101-001-671-310	PUBLIC SAFETY SUNDRY REVENUE	19,898	15,710	16,500
101-001-673-000	SALE OF FIXED ASSETS	16,640	10,650	8,500
101-001-673-310	PRISONER BOARD REIMB. FROM OTHER CITIES	4,260	4,170	4,800
MISCELLANEOUS		\$259,193	\$230,978	\$191,160

**GENERAL FUND: 101
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CONTRIBUTION/DONATIONS				
101-001-675-104	LIDS 4 KIDS	\$19,198	\$17,710	\$15,500
101-001-675-107	PUBLIC SAFETY TRAINING	6,544	6,167	8,000
101-001-675-110	ANNIVERSARY REVENUE	208	0	0
101-001-675-114	BERKLEY HOME SHOW	8,045	7,355	8,000
101-001-675-115	FIRE OPEN HOUSE	1,050	0	0
101-001-675-116	WOODWARD 5 GROUP	4,757	1,284	4,000
101-001-675-310	PUBLIC SAFETY CONTRIBUTIONS	0	1,200	0
101-001-675-738	LIBRARY CONTRIBUTIONS	8,472	6,894	5,000
101-001-675-739	LIBRARY BOOK CONTRIBUTIONS	4,362	8,000	5,000
101-001-675-740	LIBRARY CAPITAL CONTRIBUTIONS	2,614	5,378	5,146
CONTRIBUTION/DONATIONS		\$55,250	\$53,988	\$50,646
OTHER FINANCING SOURCES				
101-001-676-000	SPECIAL ASSESSMENT REVENUE	\$14,957	\$0	\$0
OTHER FINANCING SOURCES		\$14,957	\$0	\$0
FINES AND FORFEITS				
101-001-688-000	LIBRARY PENAL FINES - COUNTY	\$19,822	\$19,051	\$19,000
FINES AND FORFEITS		\$19,822	\$19,051	\$19,000
OTHER FINANCING SOURCES				
101-001-699-000	TRANSFERS IN	\$103,969	\$15,285	\$22,363
OTHER FINANCING SOURCES		\$103,969	\$15,285	\$22,363
TOTAL GENERAL FUND REVENUES		\$ 9,293,353	\$ 9,103,127	\$ 8,918,470

City of Berkley Major Street Revenues

MAJOR STREET FUND REVENUES & TRANSFERS IN

Overall, the Major Street Fund represents 3.35% of total City revenues and transfers-in and is expected to generate \$673,900 in FY 2012-13 for the City of Berkley. This Special Revenue Fund is required by State law to account for gas and weight tax revenues received from the State of Michigan.

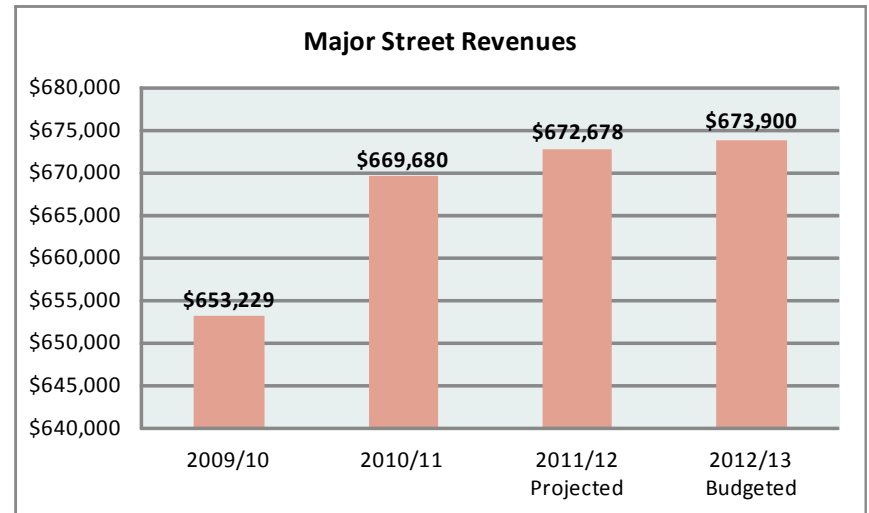
This fund also accounts for all expenditures related to major street work such as street construction, reconstruction and repair, right-of way maintenance and non-motorized improvements such as sidewalk work and street lighting adjacent to Major Street arteries as required by State law.

An analysis of all revenues received and accounted for in the Major Street Fund are as follows:

- Gas and Weight taxes \$584,571 (86.74%)
- Investment Earnings, \$5,210 (0.77%)
- Build Michigan Grant, \$21,316 (3.16%)
- Metro Act Funding for Right of Ways \$21,000 (3.12%)
- Summer & Winter Maintenance and Salt \$33,403 (4.96%)
- Tree Program Sales, \$5,000 (0.75%)
- Other Revenue, \$3,400 (0.50%)

Gas and weight taxes are derived from a total pool of gas tax dollars accumulated by the State of Michigan and distributed by the State of Michigan to local units of government based upon population and the number of miles of Major Street surface within the City.

Investment earnings are determined by the average cash value per month of the fund at a 0.50% projected annual interest rate. All other revenue amounts are based upon a three year average of activity.



The decline in revenues for Major Street Fund is mainly due to the higher, gas prices at the pump and the high unemployment throughout the state. Prices are in the \$3.70/gallon to \$3.95/gallon range which is in the same range as a year ago. Unemployment is higher than the national average in Michigan. Those individuals not working are not spending dollars at the gas pump.

The City is anticipating Metro Authority dollars for fiscal year 2012/13 in the amount of \$21,000. The City did receive \$37,925 in Metro Authority dollars in fiscal year 2010/11 and \$40,377 in 2011/12. This is an anticipated 48% decrease within this revenue line item. This decrease is attributable to the City not spending current dollars on projects that are eligible for Metro Authority reimbursement because those dollars are needed on road work instead of right of way work.

**MAJOR STREET FUND: 202
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
FEDERAL AND STATE GRANTS				
202-001-546-000	ACT 51 GRANT	\$567,665	\$572,265	\$584,571
202-001-547-000	BUILD MICHIGAN GRANT	20,790	20,920	21,316
202-001-548-000	METRO ACT	37,925	21,000	21,000
FEDERAL AND STATE GRANTS		<u>\$626,380</u>	<u>\$614,185</u>	<u>\$626,887</u>
CHARGES FOR SERVICES				
202-001-640-000	SUMMER MAINTENANCE	\$1,101	\$1,594	\$796
202-001-641-000	WINTER MAINTENANCE	5,920	27,323	9,107
202-001-642-000	SALT	23,924	12,590	23,500
202-001-645-000	TREE PROGRAM SALES	901	6,545	5,000
CHARGES FOR SERVICES		<u>\$31,846</u>	<u>\$48,052</u>	<u>\$38,403</u>
INVESTMENT EARNINGS				
202-001-664-000	INVESTMENT EARNINGS	\$6,140	\$6,749	\$5,210
INVESTMENT EARNINGS		<u>\$6,140</u>	<u>\$6,749</u>	<u>\$5,210</u>
MISCELLANEOUS				
202-001-671-000	SUNDRY REVENUE	\$5,314	\$3,692	\$3,400
MISCELLANEOUS		<u>\$5,314</u>	<u>\$3,692</u>	<u>\$3,400</u>
TOTAL MAJOR STREET REVENUES		<u><u>\$669,680</u></u>	<u><u>\$672,678</u></u>	<u><u>\$673,900</u></u>

City of Berkley Local Street Revenues

LOCAL STREET FUND REVENUES & TRANSFERS-IN

The Local Street Fund represents 1.88% of total City revenues and transfers-in and is expected to generate \$384,574 in fiscal year 2012-13 for the City of Berkley. This Special Revenue Fund is required by State law to account for gas and weight tax revenues received from the State of Michigan.

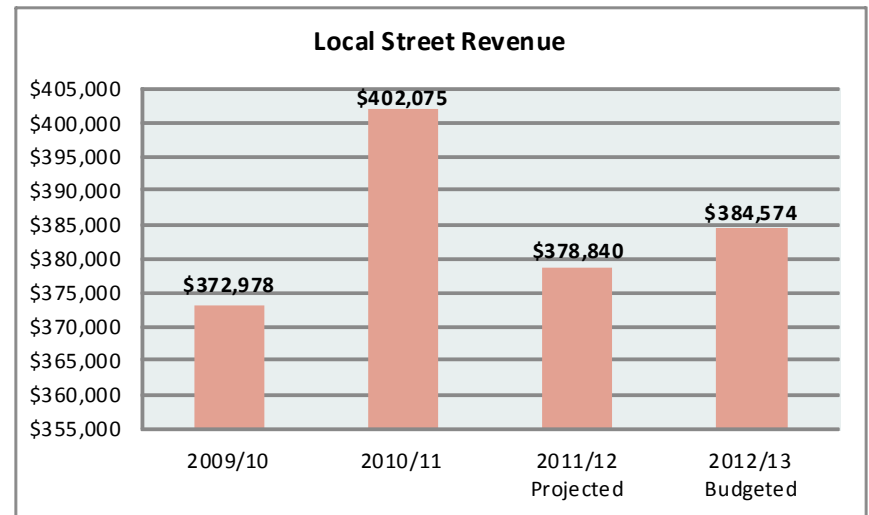
This fund also accounts for all expenditures related to local street work such as street construction, improvements and repair, right-of way maintenance and non-motorized improvements such as sidewalk work and street lighting adjacent to Local Street arteries as required by State law.

An analysis of all revenues received and accounted for in the Local Street Fund are as follows:

- Gas and Weight Taxes \$221,020 (57.47%)
- Build Michigan Grant \$8,100 (2.11%)
- Tree Program Sales \$3,000 (0.78%)
- Investment Earnings \$3,961 (1.03%)
- Operating transfer-In (from Major Street Fund) \$146,043 (37.98%)
- Other \$2,450 (0.63%)

Gas and weight taxes are derived from a total pool of gas tax dollars accumulated by the State of Michigan and distributed by the State of Michigan to local units of government based upon population and the number of miles of Local Street surface within the City.

Investment earnings are determined by the average cash value per month of the fund at a 0.50% projected annual interest rate. Investment income is also anticipated to increase slightly in 2012/13.



**LOCAL STREET FUND: 203
REVENUES**

	2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
FEDERAL AND STATE GRANTS			
203-001-546-000 ACT 51 GRANT	\$215,994	\$217,434	\$221,020
203-001-547-000 BUILD MICHIGAN GRANT	7,910	7,948	8,100
FEDERAL AND STATE GRANTS	<u>\$223,904</u>	<u>\$225,382</u>	<u>\$229,120</u>
CHARGES FOR SERVICES			
203-001-645-000 TREE PROGRAM SALES	\$2,704	\$2,704	\$3,000
CHARGES FOR SERVICES	<u>\$2,704</u>	<u>\$2,704</u>	<u>\$3,000</u>
INVESTMENT EARNINGS			
203-001-664-000 INVESTMENT EARNINGS	\$4,804	\$5,235	\$3,961
INVESTMENT EARNINGS	<u>\$4,804</u>	<u>\$5,235</u>	<u>\$3,961</u>
MISCELLANEOUS			
203-001-671-000 SUNDRY REVENUE	\$4,368	\$2,453	\$2,450
MISCELLANEOUS	<u>\$4,368</u>	<u>\$2,453</u>	<u>\$2,450</u>
OTHER FINANCING SOURCES			
203-001-699-000 TRANSFERS IN	\$166,295	\$143,066	\$146,043
OTHER FINANCING SOURCES	<u>\$166,295</u>	<u>\$143,066</u>	<u>\$146,043</u>
TOTAL LOCAL STREET REVENUES	<u><u>\$402,075</u></u>	<u><u>\$378,840</u></u>	<u><u>\$384,574</u></u>

City of Berkley Solid Waste Revenues

SOLID WASTE FUND REVENUES & TRANSFERS IN

The Solid Waste Fund makes up 5.62% of total revenues and transfers-in for the City of Berkley. \$1,127,646 is anticipated to be collected through various solid waste revenue streams during fiscal year 2012-13.

This Special Revenue Fund accounts for the entire City Solid Waste Program. Services provided by the City include residential curb side waste pick-up. The City provides an alternative commercial/industrial dumpster waste pick-up program that is performed by the City's commercial pick-up service vendor with the City billing the participating vendor for this service. The City provides a curbside residential re-cycling program, curbside branch chipping program, leaf pick-up from the street, a yard waste disposal program and a free household hazardous waste program for residents only.

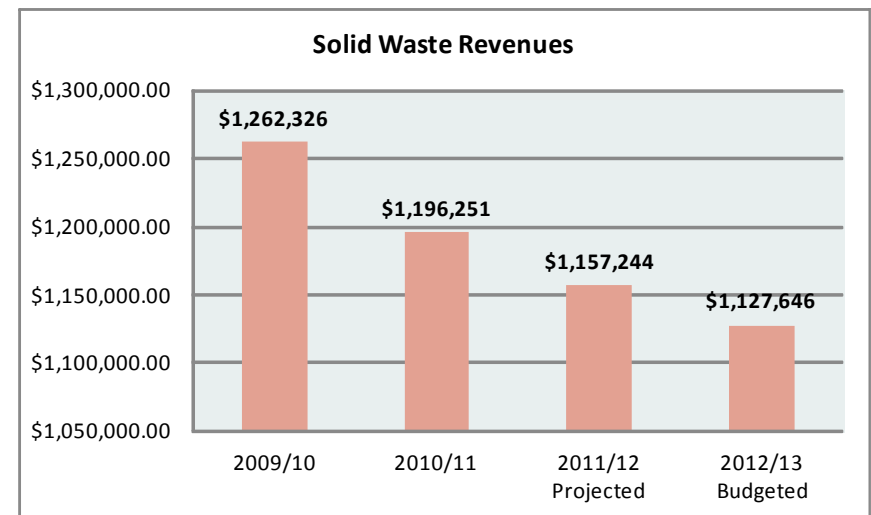
The City's Department of Public Works oversees the entire program. The City utilizes an independent contractor to collect residential, commercial and industrial property waste. The City is also a member of the Southeastern Oakland County Resource Recovery Authority (SOCRRA) for the disposal of all its waste.

An analysis of all revenues received and accounted for in the Solid Waste Fund are as follows:

- Property Taxes & Tax Liens, \$857,482 (76.04%)
- Charges for Services, \$258,964 (22.96%)
- Investment Earnings, \$5,500 (0.49%)
- Other revenues \$5,700 (0.51%)

Charges for services include payment for those services a resident or commercial/industrial business may utilize throughout the year. Specifically,

additional payment over the annual tax billing would include the commercial pick-up service, yard waste stickers and the sale of heavy duty garbage bags to residents. The budget is built based upon actual customers subscribing to service at current rates or by historical averages of revenues collected.



The operating fund has been fairly steady in revenues collected. However, this operating fund has seen an overall 2.56% decline in revenues in fiscal year 2012/13 over 2011/12. A majority of this decrease is due to property tax revenue reductions caused by property value declines.

**SOLID WASTE FUND: 226
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
PROPERTY TAXES				
226-001-401-000	PROPERTY TAXES	\$902,250	\$860,819	\$839,362
PROPERTY TAXES		<u>\$902,250</u>	<u>\$860,819</u>	<u>\$839,362</u>
CHARGES FOR SERVICES				
226-001-629-001	RESIDENTIAL TRASH	177,181	177,203	174,556
226-001-629-002	COMMERCIAL TRASH	26,706	26,740	26,208
226-001-629-003	SPECIAL TRASH	59,918	58,650	58,000
226-001-629-005	SALE OF USED OIL	0	132	200
CHARGES FOR SERVICES		<u>\$263,805</u>	<u>\$262,725</u>	<u>\$258,964</u>
FINES AND FORFEITS				
226-001-657-000	TAX LIENS	\$20,738	\$22,082	\$18,120
FINES AND FORFEITS		<u>\$20,738</u>	<u>\$22,082</u>	<u>\$18,120</u>
INVESTMENT EARNINGS				
226-001-664-000	INVESTMENT EARNINGS	\$5,062	\$5,928	\$5,500
INVESTMENT EARNINGS		<u>\$5,062</u>	<u>\$5,928</u>	<u>\$5,500</u>
MISCELLANEOUS				
226-001-671-000	SUNDRY REVENUE	\$4,396	\$5,690	\$5,700
MISCELLANEOUS		<u>\$4,396</u>	<u>\$5,690</u>	<u>\$5,700</u>
TOTAL SOLID WASTE REVENUES		<u><u>\$1,196,251</u></u>	<u><u>\$1,157,244</u></u>	<u><u>\$1,127,646</u></u>

City of Berkley
45th District Court-Berkley Division Fund Revenues

**45th DISTRICT COURT-BERKLEY DIVISION FUND: 265
REVENUES**

	2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
<hr/>			
OTHER FINANCING SOURCES			
265-001-699-000 TRANSFERS IN	\$575,218	\$556,611	\$629,174
OTHER FINANCING SOURCES	\$575,218	\$556,611	\$629,174
 TOTAL 45th DISTRICT COURT – BERKLEY DIVISION REVENUES	\$575,218	\$556,611	\$629,174

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City of Berkley
45th District Court-Berkley Division Building Fund Revenues

45th DISTRICT COURT-BERKLEY DIVISION BUILDING FUND: 266
REVENUES

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
FINES AND FORFEITS				
266-001-655-000	FINES AND FORFEITS	\$80,556	\$73,697	\$73,250
	FINES AND FORFEITS	<u>\$80,556</u>	<u>\$73,697</u>	<u>\$73,250</u>
INVESTMENT EARNINGS				
266-001-664-000	INVESTMENT EARNINGS	\$2,152	\$2,074	\$2,100
	INVESTMENT EARNINGS	<u>\$2,152</u>	<u>\$2,074</u>	<u>\$2,100</u>
TOTAL 45th DISTRICT COURT-BERKLEY DIVISION BUILDING REVENUES		<u><u>\$82,708</u></u>	<u><u>\$75,771</u></u>	<u><u>\$75,350</u></u>

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City of Berkeley
Community Development Block Grant Fund Revenues

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG): 275
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
FEDERAL AND STATE GRANTS				
275-001-501-000	FEDERAL GRANT ARRA EECBG	\$41,280	\$10,041	\$0
275-001-530-009	CDBG REVENUE - PROGRAM 2007	23,107	0	0
275-001-530-010	CDBG PROGRAM REVENUE 09/10	24,639	7,723	26,511
275-001-530-011	CDBG PROGRAM REVENUE 10/11	282	7,656	14,465
275-001-530-012	CDBG PROGRAM REVENUE 11/12	0	28,048	7,637
275-001-530-013	CDBG PROGRAM REVENUE - 12/13	0	0	38,185
FEDERAL AND STATE GRANTS		\$89,308	\$53,468	\$86,798
CHARGES FOR SERVICES				
275-001-647-000	SALE OF PROPERTY	\$2,496	\$0	\$0
CHARGES FOR SERVICES		\$2,496	\$0	\$0
CONTRIBUTION/DONATIONS				
275-001-675-000	CONTRIBUTIONS	\$0	\$4,949	\$0
CONTRIBUTION/DONATIONS		\$0	\$4,949	\$0
TOTAL CDBG REVENUES		\$91,804	\$58,417	\$86,798

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**City of Berkley
Drug Forfeiture Fund Revenues**

**DRUG FORFEITURE FUND: 295
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
INVESTMENT EARNINGS				
295-001-664-000	INVESTMENT EARNINGS	\$73	\$77	\$59
	INVESTMENT EARNINGS	<u>\$73</u>	<u>\$77</u>	<u>\$59</u>
	TOTAL DRUG FORFEITURE REVENUES	<u><u>\$73</u></u>	<u><u>\$77</u></u>	<u><u>\$59</u></u>

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City of Berkley Combined Debt Fund Revenues

The City of Berkley currently has five debt funds that the City either levies a tax to defray the cost the bond issues or utilizes tax increment financing captures or water/sewer revenues to defray the cost of the debt issues. This section combines all revenue sources together to highlight how the City's debt issues are paid.

Road Bonds:

In November 2005, the City of Berkley voters passed unlimited tax levies to defray the cost of three bond proposals that would rehabilitate the most severely damaged major and local streets in the City. Bonds were sold in April 2006 in three different issues. Those issues are as follows:

- \$2,500,000 for Eleven Mile Road
- \$ 850,000 for Twelve Mile Road
- \$2,625,000 for various Major and Local Roads throughout the City.

The Eleven Mile Road bond debt issue is for a 15 year period beginning in July 2006. The Twelve Mile Road bond issue is for a 10 year period beginning in July 2006. The final Major and Local Road debt issue is for a 10 year period beginning in July 2006.

Since the bond issues are an unlimited tax issue, the State of Michigan Headlee Constitutional amendment does not apply when levying the necessary taxes to defray the annual cost of the debt.

12 Mile and Coolidge Intersection:

The 12 Mile and Coolidge Intersection is the fourth Debt Fund the City utilizes. This is a Michigan Public Act 99 financing in the total amount of \$1,260,000. This debt started in April 2002 and will go for a 15 year period. The Downtown Development Authority transfers the necessary annual debt payment from their tax increment finance component unit operating fund to defray the annual cost of this debt. The City and the Downtown Development Authority has memorialized a payment arrangement that insures that annual tax captures are utilized to pay the annual debt.

George W. Kuhn Drainage District Bonds:

The final debt issue is the George W. Kuhn Drainage District Drain bonds. These bonds are issued in various series and the costs are shared among those sixteen (16) members of the Drainage District. The City of Berkley's share of the debt costs amount to approximately 6.1597% of the principal debt issues costs per debt issue. Currently, the Drainage District has six debt issues outstanding and one refinanced debt issue for a total of seven debt issues outstanding. (Series B and E have been paid off) Interest rates and the length of the debt issues vary by series issued. For budget purposes only, the Water/Sewer Fund transfers the necessary dollars to defray the cost of the annual debt payments to the Debt Fund. The charges are built directly into the water/sewer rates the City rate payers pay on a quarterly basis.

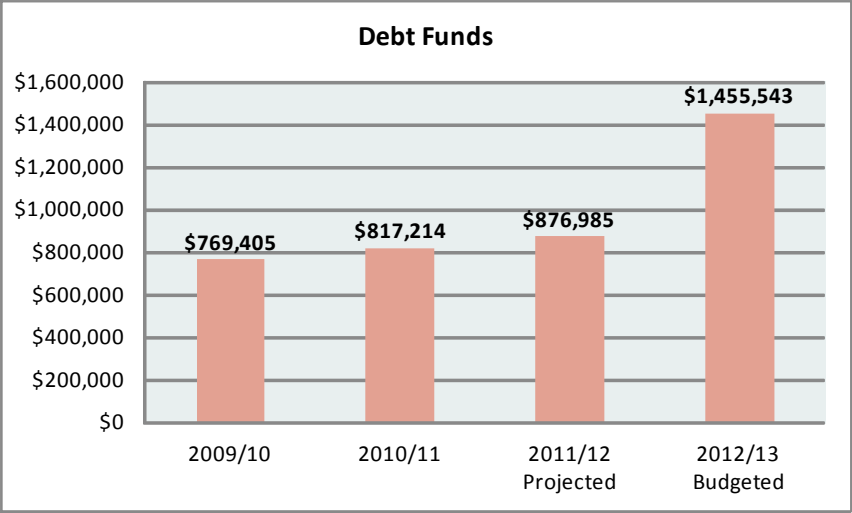
Actual payments for debt are paid and recorded in the Water/Sewer Fund as required by Generally Accepted Accounting Principles.

City of Berkley Combined Debt Fund Revenues

A breakdown of revenues appropriated for within these Debt Funds is as follows:

- Major and Local Street Bonds \$378,270
- Eleven Mile Road Street Bonds \$227,849
- Twelve Mile Road Street Bonds \$123,194
- 12 Mile and Coolidge Intersection PA 99 Finance \$186,140 – Operating Transfer
- George W. Kuhn Drain Debt \$540,090

Revenues trend directly with the debt payments coming due for the fiscal year. Interest earnings assist in defraying the cost of annual debt issue or banking costs. Debt revenues jumped between 2011/12 and 2012/13 due to the Road bond debt payments principal due increasing. Overall, tax rates increased \$.0950/thousand taxable value or 6.1% to defray the actual cost of the road bond debt issue payments for fiscal year 2012/13. This increase in tax rates is directly related to the loss in taxable value also.



**302 INSTALLMENT LOAN FUND: 302
REVENUES**

	2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER FINANCING SOURCES			
302-001-699-000 TRANSFERS IN	\$149,050	\$172,900	\$186,140
OTHER FINANCING SOURCES	<u>\$149,050</u>	<u>\$172,900</u>	<u>\$186,140</u>
TOTAL 302 INSTALLMENT REVENUES	<u><u>\$149,050</u></u>	<u><u>\$172,900</u></u>	<u><u>\$186,140</u></u>

**KUHN DRAIN BOND FUND: 309
REVENUES**

	2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER FINANCING SOURCES			
309-001-699-000 TRANSFERS IN	\$0	\$0	\$540,090
OTHER FINANCING SOURCES	<u>\$0</u>	<u>\$0</u>	<u>\$540,090</u>
 TOTAL KUHN BOND DRAIN REVENUES	 <u><u>\$0</u></u>	 <u><u>\$0</u></u>	 <u><u>\$540,090</u></u>

**MAJOR AND LOCAL STREET BOND FUND: 310
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
PROPERTY TAXES				
310-001-401-000	PROPERTY TAXES	\$348,053	\$368,201	\$377,996
PROPERTY TAXES		<u>\$348,053</u>	<u>\$368,201</u>	<u>\$377,996</u>
INVESTMENT EARNINGS				
310-001-664-000	INVESTMENT EARNINGS	\$74	\$166	\$274
INVESTMENT EARNINGS		<u>\$74</u>	<u>\$166</u>	<u>\$274</u>
OTHER FINANCING SOURCES				
310-001-699-000	TRANSFERS IN	\$5,000	\$0	\$0
OTHER FINANCING SOURCES		<u>\$5,000</u>	<u>\$0</u>	<u>\$0</u>
TOTAL MAJOR & LOCAL STREET BOND REVENUES		<u><u>\$353,127</u></u>	<u><u>\$368,367</u></u>	<u><u>\$378,270</u></u>

**11 MILE ROAD BOND FUND: 311
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
PROPERTY TAXES				
311-001-401-000	PROPERTY TAXES	\$212,513	\$210,165	\$227,579
PROPERTY TAXES		<u>\$212,513</u>	<u>\$210,165</u>	<u>\$227,579</u>
INVESTMENT EARNINGS				
311-001-664-000	INVESTMENT EARNINGS	\$114	\$185	\$270
INVESTMENT EARNINGS		<u>\$114</u>	<u>\$185</u>	<u>\$270</u>
TOTAL 11 MILE ROAD BOND REVENUES		<u><u>\$212,627</u></u>	<u><u>\$210,350</u></u>	<u><u>\$227,849</u></u>

**12 MILE AND COOLIDGE BONDS FUND: 312
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
PROPERTY TAXES				
312-001-401-000	PROPERTY TAXES	\$102,357	\$125,275	\$123,068
PROPERTY TAXES		<u>\$102,357</u>	<u>\$125,275</u>	<u>\$123,068</u>
INVESTMENT EARNINGS				
312-001-664-000	INVESTMENT EARNINGS	\$53	\$93	\$126
INVESTMENT EARNINGS		<u>\$53</u>	<u>\$93</u>	<u>\$126</u>
TOTAL ESTIMATED REVENUES		<u>\$102,410</u>	<u>\$125,368</u>	<u>\$123,194</u>

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**City of Berkley
12 Mile Intersection Fund Revenues**

**12 MILE INTERSECTION FUND: 402
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
INVESTMENT EARNINGS				
402-001-664-000	INVESTMENT EARNINGS	\$441	\$11	\$5
	INVESTMENT EARNINGS	<u>\$441</u>	<u>\$11</u>	<u>\$5</u>
	TOTAL 12 MILE INTERSECTION REVENUES	<u><u>\$441</u></u>	<u><u>\$11</u></u>	<u><u>\$5</u></u>

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**City of Berkley
Major & Local Street Projects Fund Revenues**

**MAJOR & LOCAL STREET PROJECTS FUND: 410
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
INVESTMENT EARNINGS				
410-001-664-000	INVESTMENT EARNINGS	\$12	\$2	\$0
	INVESTMENT EARNINGS	<u>\$12</u>	<u>\$2</u>	<u>\$0</u>
TOTAL ESTIMATED REVENUES		<u><u>\$12</u></u>	<u><u>\$2</u></u>	<u><u>\$0</u></u>

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**City of Berkley
Eleven Mile Road Project Fund Revenues**

**11 MILE ROAD PROJECT FUND: 411
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
INVESTMENT EARNINGS				
411-001-664-000	INVESTMENT EARNINGS	\$1,517	\$40	\$0
	INVESTMENT EARNINGS	<u>\$1,517</u>	<u>\$40</u>	<u>\$0</u>
OTHER FINANCING SOURCES				
411-001-699-000	TRANSFERS IN	\$46,058	\$0	\$0
	OTHER FINANCING SOURCES	<u>\$46,058</u>	<u>\$0</u>	<u>\$0</u>
TOTAL ESTIMATED REVENUES		<u><u>\$47,575</u></u>	<u><u>\$40</u></u>	<u><u>\$0</u></u>

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**City of Berkley
Twelve Mile Road Project Fund Revenues**

**12 MILE ROAD PROJECT FUND: 412
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
INVESTMENT EARNINGS				
412-001-664-000	INVESTMENT EARNINGS	\$239	\$0	\$0
	INVESTMENT EARNINGS	<u>\$239</u>	<u>\$0</u>	<u>\$0</u>
TOTAL ESTIMATED REVENUES		<u><u>\$239</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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City of Berkley Ice Arena Fund Revenues

ARENA FUND

The Arena Fund is one of two enterprise operating funds of the City. Revenues as well as expenditures are accounted for on the full accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting standards prescribed by the Governmental Accounting Standards Board (GASB).

There are four divisions within the Arena operation: General, Concession, Skating Lessons and Ice Show.

The Ice Arena represents 1.89% of total revenues of the City, providing \$381,045 in fiscal year 2012-13 for the operation of the Berkley Ice Arena. The breakdown of revenues is as follows:

- Rental of Ice Time, \$304,600 (79.94%).
- Property and Equipment Rental, \$18,700 (4.91%)
- Concession, \$9,500 (2.49%)
- Investment Earnings, \$750 (0.20%)
- Other, \$3,200 (0.84%)
- Transfer In, \$44,295 (11.62%)

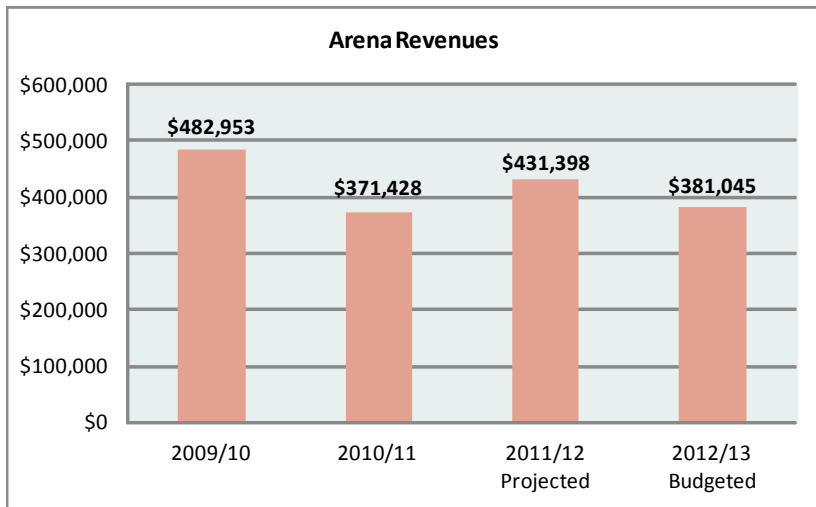
User fee revenues have been declining over the last three fiscal years due to the saturation of ice arenas in Southeastern Oakland County area and the local economy which is reducing the number of players/skaters. Concession revenues have also been on the decline due to the reduction of teams, players and skaters at the facility.

Ice time rental is based upon the number of prime time and non-prime time ice sold to various clients that have pre-signed for ice time for the up-coming fiscal year. The Arena will see a slight decrease in revenues for fiscal year 2012/13. Revenues are declining 11.6% as compared to projected numbers for fiscal year 2011/12.

Property and equipment rental is based upon the number of signed contracts for room rentals and advertising. We also look at a three year average regarding vending machine rents. Interest income is negligible due to a tight cash flow situation at the Arena. Further, concession revenues are based upon a three year historical average along with the current trending information to determine projected revenues.

The Arena will not see a figure skating program or ice show this year so no dollars are appropriated for this activity. The Learn to Skate program will have a recital at the end of the skating season and a very small amount of revenue has been appropriated. A majority of the figure skating ice time has been sold to hockey.

The Arena will receive \$30,000 from the Recreation Revolving Fund and \$14,295 from the General Fund. The General Fund is also utilizing the full time rink maintenance person to assist in other recreation areas thus lowering Arena costs for the fiscal year. The personnel cost transfer is picked up by the General Fund which is approximately \$15,705.



**ARENA FUND: 546
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CHARGES FOR SERVICES				
546-001-651-001	LEARN TO SKATE PROGRAM	\$13,259	\$0	\$8,375
546-001-651-002	RENT-MAIN ICE	303,444	288,889	293,275
546-001-651-003	RENT-STUDIO ICE	0	2,985	1,800
CHARGES FOR SERVICES		\$316,703	\$291,874	\$303,450
INVESTMENT EARNINGS				
546-001-664-000	INVESTMENT EARNINGS	\$650	\$638	\$750
INVESTMENT EARNINGS		\$650	\$638	\$750
PROPERTY/EQUIPMENT RENTAL				
546-001-667-001	PRO SHOP RENT	\$397	\$1,000	\$1,500
546-001-667-003	ADVERTISING	3,008	2,007	3,400
546-001-667-004	ROOM RENTAL	11,665	13,818	13,800
PROPERTY/EQUIPMENT RENTAL		\$15,070	\$16,825	\$18,700
MISCELLANEOUS				
546-001-670-000	REIMBURSEMENTS	\$347	\$346	\$1,900
546-001-670-060	INSURANCE REIMBURSEMENTS	1,620	1,619	800
546-001-671-000	SUNDRY REVENUE	0	684	500
MISCELLANEOUS		\$1,967	\$2,649	\$3,200
CONTRIBUTION/DONATIONS				
546-001-675-000	CONTRIBUTIONS	\$0	\$1,953	\$0
CONTRIBUTION/DONATIONS		\$0	\$1,953	\$0

**ARENA FUND: 546
REVENUES**

	2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER FINANCING SOURCES			
546-001-699-000 TRANSFERS IN	\$28,732	\$107,358	\$44,295
546-001-967-001 CONCESSION STAND	7,253	10,101	9,500
546-001-967-002 ICE SHOW	1,053	0	1,150
OTHER FINANCING SOURCES	<u>\$37,038</u>	<u>\$117,459</u>	<u>\$54,945</u>
TOTAL ARENA REVENUES	<u><u>\$371,428</u></u>	<u><u>\$431,398</u></u>	<u><u>\$381,045</u></u>

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City of Berkley Water and Sewer Fund Revenues

WATER AND SEWER FUND REVENUES & TRANSFERS IN

The Water & Sewer Fund is an enterprise fund that represents the second largest source of total revenue to the City of Berkley. Revenues as well as expenditures are accounted for on the full accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting standards prescribed by the Governmental Accounting Standards Board (GASB).

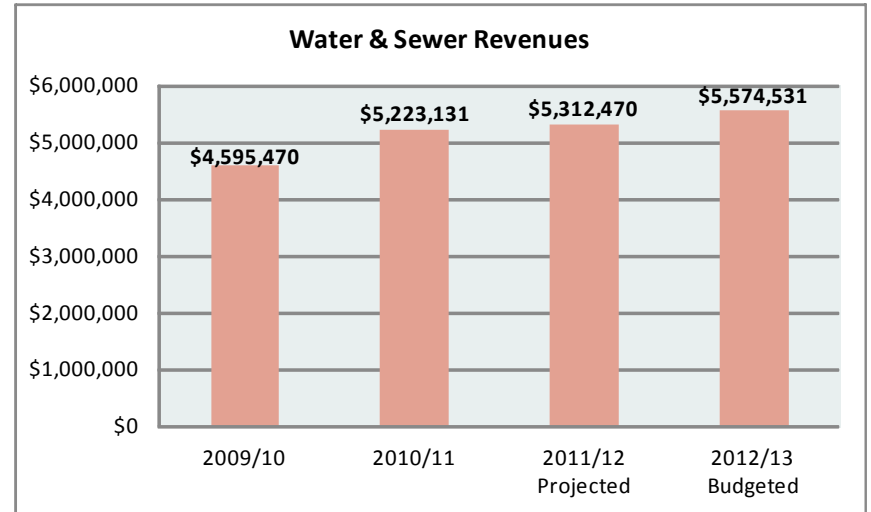
There are two divisions within the Water/Sewer Fund. The first division is the water division; the second division is the sewer division.

This enterprise fund provides 27.76% of all City revenues and is expected to generate \$5,574,531 in FY 2012-13 for the Water/Sewer Fund exclusively. The revenues in this Fund are generated through monthly service charges that have different calculation factors. Those factors are:

- Consumption – based upon actual water usage - \$1,505,676.
- Ready to Serve – Charge based upon meter size - \$1,216,033.
- Storm water charge – Spread debt and drain commission stormwater charges - \$1,984,812.
- Billing charge – Based upon water billing administration - \$83,908.
- Non-Residential User Charge – Commercial/Industrial pass through charge - \$77,612.

An analysis of all other revenues received and accounted for in the Water/Sewer Fund are as follows:

- Late fees and tax liens - \$636,316
- Investment earnings - \$1,900
- Equipment rental - \$35,000
- Miscellaneous and contribution revenues - \$33,274



Revenues have increased over the past three fiscal years due to an increase in costs in debt, stormwater and new reserve requests from the Drain Commissioner. Further, the water wholesale rate from the City of Detroit has also increased significantly due to the City implementing a ready to serve charge on all of their wholesale customers.

Berkley consumers are not consuming as many water units as in the past and City of Berkley operating costs have increased. This scenario drives rates and revenues upward to meet expenditure demands. Further, water customers are preferring to not pay their water bill when due and electing to place the long-term amount due on their property tax bill. This has driven revenues up also in late fees and tax liens.

Overall, a City of Berkley customer will see an 5.7% invoice increase over fiscal year 2011/12 charges

City of Berkley Water and Sewer Fund Revenues

Water and sewer revenues continued:

Consumption revenues are developed using a three year water average usage and pays for wholesale clean water that is delivered to the City daily. Ready to Serve defrays those costs not paid for by a specific water rate charge. The City will calculate the balance of costs less miscellaneous revenues and spread those net costs against all the water meters in town by type of water meter. Smaller meters pay less cost versus larger meters.

Stormwater charge is developed from the cost given by the drain commissioner to treat and dispose of stormwater and the anticipated Berkley share of yearly debt payment due to the drain commissioner for stormwater improvements spread over the number of equivalent residential units of the City.

Billing charge is developed from the cost of one meter reader and one billings clerk spread over the total number of water meters in the City.

Late fees and tax liens are calculated based upon historical averages. Investment earnings are based upon an average cash balance per month at a 0.50% interest earnings rate. Miscellaneous and equipment rental revenue values are based upon a three year historical average.

The City has discontinued the practice of allowing residents to participate in the sewer relining program. The City will be continuing the sewer relining program for City sewers only. Unrestricted retained earnings will fund this program for fiscal year 2012/13.

It is anticipated that \$86,354 of unrestricted retained earnings will be utilized to balance the Water/Sewer Fund budget in fiscal year 2012/13. This is due to the City purchasing a new sewer camera and van in fiscal year 2012/13.

**WATER FUND: 592
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CHARGES FOR SERVICES				
592-001-642-000	WATER SALES	\$1,424,157	\$1,485,453	\$1,505,676
592-001-642-001	NONRESIDENTIAL SURCHARGE	70,178	81,465	77,612
592-001-642-002	FIXED WATER CHARGE	1,062,695	1,098,486	1,216,033
592-001-642-003	STORM UTILITY CHARGE	1,755,776	1,907,792	1,984,812
592-001-642-004	BILLING CHARGE	91,767	95,829	83,908
CHARGES FOR SERVICES		\$4,404,573	\$4,669,025	\$4,868,041
FINES AND FORFEITS				
592-001-656-000	LATE FEES	\$96,979	\$101,840	\$99,696
592-001-657-000	TAX LIENS	441,781	487,901	536,620
FINES AND FORFEITS		\$538,760	\$589,741	\$636,316
INVESTMENT EARNINGS				
592-001-664-000	INVESTMENT EARNINGS	\$1,721	\$2,302	\$1,900
INVESTMENT EARNINGS		\$1,721	\$2,302	\$1,900
PROPERTY/EQUIPMENT RENTAL				
592-001-668-000	EQUIPMENT RENTAL	\$38,279	\$23,743	\$35,000
PROPERTY/EQUIPMENT RENTAL		\$38,279	\$23,743	\$35,000
MISCELLANEOUS				
592-001-670-010	MEDICARE PART D REIMBURSEMENT	\$6,664	\$6,757	\$4,899
592-001-670-015	MEDICARE DRUG SUBSIDY (ERRP)	362	8,644	0
592-001-670-030	RETIREE HEALTH CARE REIMBURSEMENT	0	0	375
592-001-670-060	INSURANCE REIMBURSEMENTS	1,861	6,894	3,000
592-001-671-000	SUNDRY REVENUE	5,587	5,364	5,000
592-001-673-000	SALE OF FIXED ASSETS	0	0	20,000
MISCELLANEOUS		\$14,474	\$27,659	\$33,274

**WATER FUND: 592
REVENUES**

	2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
<hr/>			
OTHER FINANCING SOURCES			
592-001-699-000 TRANSFERS IN	225,324	0	0
OTHER FINANCING SOURCES	<u>225,324</u>	<u>0</u>	<u>0</u>
TOTAL WATER & SEWER REVENUES	<u><u>\$ 5,223,131</u></u>	<u><u>\$ 5,312,470</u></u>	<u><u>\$ 5,574,531</u></u>

City of Berkley Recreation Revolving Fund Revenues

RECREATION REVOLVING FUND

The Recreation Revolving Fund provides the revenue for all the Parks and Recreation programs, except Senior Activities. The Recreation Revolving Fund is expected to bring in \$354,065 for FY 2012-13, which represents 1.76% of total City revenues. A breakdown of fees charged for recreational services is as follows:

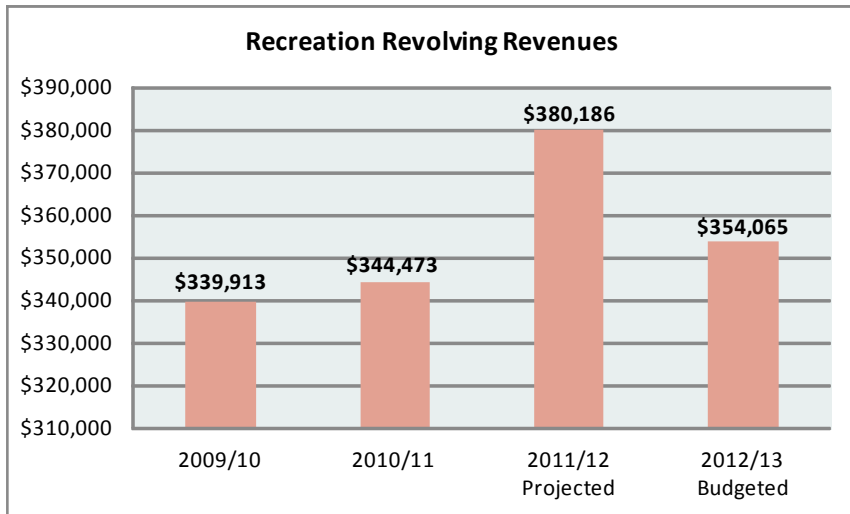
- Program charges, \$349,865 (98.81%)
- Investment Earnings, \$1,400 (0.40%)
- Contributions/Donations, \$2,800 (0.79%)

The Recreation Revolving Fund accounts for and provides over 25 recreational programs at various times during the fiscal year.

The difference in revenues in the Recreation Revolving fund between projected 2011/12 and budgeted 2012/13 is due to the uncertainty of the economy. Revenue appropriations are very conservative for this operating fund. If the economy under performs, revenues will increase. If the economy over performs, revenues will meet 2012/13 revenue appropriation amounts or fall short because people have dollars to do other activities other than local recreation.

All programs are appropriated for based upon the number of participants, rate charges and a historical look back of past revenues received. Investment income is based upon average cash balance and a 0.50% rate of return. Dream Cruise revenues are based upon a historical look back by the Recreation Department. Sales items for Dream Cruise have all costs built into the sales price along with a small administrative fee to recover recreational and other staff costs. State sales taxes are paid on all Dream Cruise items sold. Revenues for this line item are net of the sales taxes paid.

The City has created a new line item called Summer/Winterfest Fees. These are new activities and will be accounted for separately from the other miscellaneous program line items.



**RECREATION REVOLVING FUND: 614
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CHARGES FOR SERVICES				
614-001-626-112	YOUNG ADULT TRAVEL	\$120,326	\$133,981	\$123,100
614-001-626-316	GRADE SCHOOL DANCE	10,923	9,250	8,000
614-001-626-318	PILLO POLLO	1,595	1,995	1,800
614-001-626-411	GIRLS B-BALL CLINIC	1,633	1,633	1,650
614-001-626-412	GIRL'S VOLLEYBALL CAMP	4,104	4,104	4,100
614-001-626-416	BOYS B-BALL CLINIC	3,658	3,658	3,600
614-001-626-502	WOMENS SOFTBALL	4,550	4,650	3,900
614-001-626-605	FRIDAY NIGHT SOFTBALL	3,160	3,360	2,760
614-001-626-802	ADULT KICKBALL	7,146	6,192	3,600
614-001-626-803	TENNIS CONTRACT	2,233	2,955	5,000
614-001-626-805	GOLF	1,272	440	0
614-001-626-806	CO-ED SOFTBALL	6,505	6,505	6,500
614-001-626-901	COMMUNITY CENTER USE	22,728	22,919	22,750
614-001-626-912	CONCESSIONS	8,006	7,281	8,000
614-001-626-913	DISCOUNT AMUSEMENT PARK TICKETS	12,614	15,790	15,500
614-001-626-915	DREAM CRUISE	82,801	99,775	91,100
614-001-626-925	SUMMER/WINTERFEST FEES	0	0	10,500
614-001-626-950	MISCELLANEOUS PROGRAMS	45,878	50,729	37,800
CHARGES FOR SERVICES		\$339,132	\$375,217	\$349,660
INVESTMENT EARNINGS				
614-001-664-000	INVESTMENT EARNINGS	\$1,168	\$1,476	\$1,400
INVESTMENT EARNINGS		\$1,168	\$1,476	\$1,400

**RECREATION REVOLVING FUND: 614
REVENUES**

	2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
PROPERTY/EQUIPMENT RENTAL			
614-001-667-003 ADVERTISING	\$0	\$60	\$0
PROPERTY/EQUIPMENT RENTAL	<u>\$0</u>	<u>\$60</u>	<u>\$0</u>
MISCELLANEOUS			
614-001-670-060 INSURANCE REIMBURSEMENTS	\$767	\$78	\$100
614-001-671-000 SUNDRY REVENUE	362	352	105
MISCELLANEOUS	<u>\$1,129</u>	<u>\$430</u>	<u>\$205</u>
CONTRIBUTION/DONATIONS			
614-001-675-000 CONTRIBUTIONS	\$550	\$725	\$500
614-001-675-002 MARQUEE	825	950	1,200
614-001-675-003 PARK RENTALS	1,224	1,328	1,100
CONTRIBUTION/DONATIONS	<u>\$2,599</u>	<u>\$3,003</u>	<u>\$2,800</u>
OTHER FINANCING SOURCES			
614-001-699-000 TRANSFERS IN	\$445	\$0	\$0
OTHER FINANCING SOURCES	<u>\$445</u>	<u>\$0</u>	<u>\$0</u>
TOTAL RECREATION REVOLVING REVENUES	<u><u>\$344,473</u></u>	<u><u>\$380,186</u></u>	<u><u>\$354,065</u></u>

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City of Berkley Senior Recreation Revolving Fund Revenues

SENIOR RECREATION REVOLVING REVENUES & TRANSFERS IN

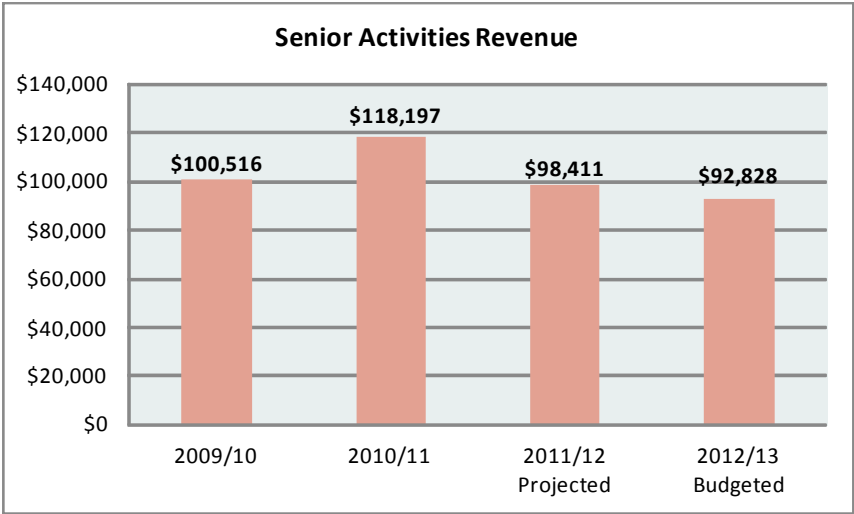
The Senior Recreation Revolving Fund provides the revenue for all the senior activities parks and recreation programs. This Special Revenue Revolving Fund is expected to bring in \$92,828 for Fiscal year 2012-13, which represents 0.46% of total City revenues.

A breakdown of revenues received for senior recreational services is as follows:

- Grant Revenues, \$21,785 (23.47%)
- Senior Charges for Services, \$20,500 (22.08%)
- Investment Earnings, \$800 (0.86%)
- Contributions/Donations, \$49,743 (53.59%)

Grant revenues that make up the majority of this operating funds revenue stream have been stabilized and are consistent in amount between fiscal years.

Grant revenues that are appropriated are based upon contract agreements between the City and various non-profit organizations. All other revenue with the exception of investment income is based upon a historical look back over the last three fiscal years with current participation factored into the final appropriation numbers. Investment income is based upon an average monthly cash balance with a 0.50% rate of return for fiscal year 2012/13



**SENIOR ACTIVITES FUND: 615
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
FEDERAL AND STATE GRANTS				
615-001-540-000	SMART GRANT	27,231	21,786	21,785
FEDERAL AND STATE GRANTS		27,231	21,786	21,785
CHARGES FOR SERVICES				
615-001-642-000	SENIOR NEWSLETTER	\$2,870	\$2,286	\$2,400
615-001-651-000	SENIOR PROGRAMS	23,138	20,031	18,100
CHARGES FOR SERVICES		\$26,008	\$22,317	\$20,500
INVESTMENT EARNINGS				
615-001-664-000	INVESTMENT EARNINGS	\$767	\$966	\$800
INVESTMENT EARNINGS		\$767	\$966	\$800
MISCELLANEOUS				
615-001-670-060	INSURANCE REIMBURSEMENTS	\$0	\$470	\$400
615-001-671-000	SUNDRY REVENUE	315	0	0
MISCELLANEOUS		\$315	\$470	\$400
CONTRIBUTION/DONATIONS				
615-001-675-000	CONTRIBUTIONS	\$1,660	\$1,515	\$1,200
615-001-675-001	SENIOR BUS	18,341	14,861	14,596
615-001-675-002	INDEPENDENCE FOR LIFE	41,458	36,496	33,547
CONTRIBUTION/DONATIONS		\$61,459	\$52,872	\$49,343
OTHER FINANCING SOURCES				
615-001-699-000	TRANSFERS IN	\$2,417	\$0	\$0
OTHER FINANCING SOURCES		\$2,417	\$0	\$0
TOTAL SENIOR ACTIVITIES REVENUE		\$118,197	\$98,411	\$92,828

**City of Berkley
Fringe Benefits Fund Revenues**

**FRINGE BENEFITS FUND: 615
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
INVESTMENT EARNINGS				
690-001-664-000	INVESTMENT EARNINGS	\$3,645	\$4,072	\$3,167
INVESTMENT EARNINGS		<u>\$3,645</u>	<u>\$4,072</u>	<u>\$3,167</u>
OTHER FINANCING SOURCES				
690-001-699-000	TRANSFERS IN	\$71,191	\$34,990	\$46,472
OTHER FINANCING SOURCES		<u>\$71,191</u>	<u>\$34,990</u>	<u>\$46,472</u>
TOTAL FRINGE BENEFITS REVENUES		<u><u>\$74,836</u></u>	<u><u>\$39,062</u></u>	<u><u>\$49,639</u></u>

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City of Berkley Downtown Development Authority Two Mill Levy Fund Revenues

DOWNTOWN DEVELOPMENT AUTHORITY – TWO MILL LEVY REVENUES AND OPERATING TRANSFERS

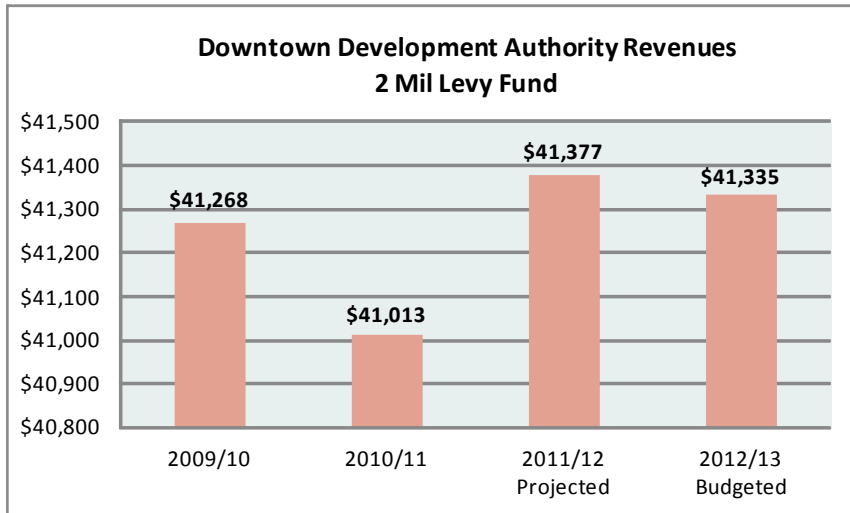
The Development Area encompasses 12 Mile Road from Greenfield to Coolidge and Coolidge from 11 Mile Road to 12 Mile Road. This development Area has \$30.1 million in taxable value within its boundaries.

The City Council based upon the recommendation of the Downtown Development Authority (DDA) Board also levies a \$2.00/thousand taxable value property tax that has been rolled back due to the Headlee tax limitation constitutional amendment to \$1.9217/thousand property tax value. The DDA levy generates approximately \$57,899 in gross taxable revenue. However, the DDA tax capture limits the DDA revenues for operation leaving \$39,735 in property tax revenue net of delinquent personal property revenue.

A breakdown of revenues appropriated for within this Special Revenue Fund is as follows:

- Tax Revenues, \$39,735 (97%)
- Investment Earnings, \$1,600 (3%)

The revenue trend in this fund has been fairly steady over the last three fiscal years now that fundraising activities have declined.



**DOWNTOWN DEVELOPMENT AUTHORITY (DDA) FUND: 814
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
PROPERTY TAXES				
814-001-401-000	PROPERTY TAXES	\$39,503	\$39,671	\$39,735
PROPERTY TAXES		<u>\$39,503</u>	<u>\$39,671</u>	<u>\$39,735</u>
INVESTMENT EARNINGS				
814-001-664-000	INVESTMENT EARNINGS	\$1,410	\$1,656	\$1,600
INVESTMENT EARNINGS		<u>\$1,410</u>	<u>\$1,656</u>	<u>\$1,600</u>
CONTRIBUTION/DONATIONS				
814-001-675-000	CONTRIBUTIONS	\$100	\$0	\$0
814-001-675-001	BANNER DONATIONS	0	50	0
CONTRIBUTION/DONATIONS		<u>\$100</u>	<u>\$50</u>	<u>\$0</u>
TOATL DDA REVENUES		<u><u>\$41,013</u></u>	<u><u>\$41,377</u></u>	<u><u>\$41,335</u></u>

City of Berkley Downtown Development Authority Tax Capture Fund Revenues

DOWNTOWN DEVELOPMENT AUTHORITY – TAX CAPTURE REVENUES AND OPERATING TRANSFERS

The Development Area encompasses 12 Mile Road from Greenfield to Coolidge and Coolidge from 11 Mile Road to 12 Mile Road. This development Area has \$30.1 million in taxable value within its boundaries.

A breakdown of revenues appropriated for within this Discrete Component Unit is as follows:

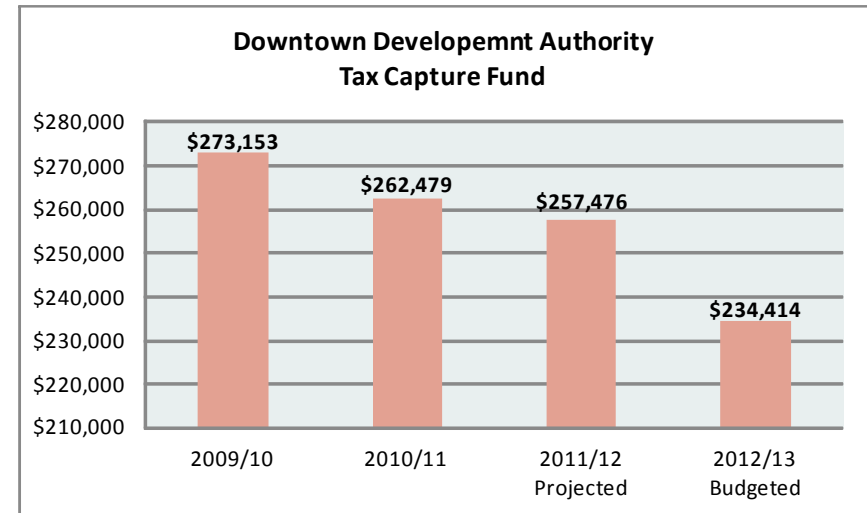
- Tax Capture Revenues - \$216,914 (92.53%)
- Investment Earnings - \$2,500 (1.07%)
- Transfers In - \$15,000 (6.40%)

The DDA tax capture is accounted for in a separate Discrete Component Unit operating fund. The Berkley DDA captures property taxes from all taxing units with the exception of the State School levy and the Non-Homestead School tax levies. The estimated revenues from tax capture for the DDA for fiscal year 2012/13 is estimated to be \$216,914 with the City of Berkley being the largest taxing unit the DDA captures taxes from. Base year taxable value was established in 1994 with two Oakland County adjustments. Base year tax value is combined real and personal taxable value of \$20,676,910. The July 2012 taxable value within the DDA District is \$30,129,330. A summary tax calculation is as follows:

2012 Taxable Value	\$30,129,330
1996 Adjusted Base Year Taxable Value	\$20,676,910
Captured Taxable Value	\$9,452,420
Total Tax Rates Eligible for Capture	\$23.2339
Estimated Captured Tax Revenues	\$216,914*

*will not foot due to the loss of revenue from delinquent personal property not being collected.

Investment earnings are based upon the average cash balance in the fund over the last three fiscal years multiplied by an anticipated 0.50% interest earnings rate.



The revenue trend is declining over the past four fiscal years. This is due to the direct decline in property values in Michigan and the Michigan economy as a whole. What has kept the DDA capture solid is the addition of various new construction and the road bond debt rates levied in the District since 2006.

**DOWNTOWN DEVELOPMENT AUTHORITY (DDA) TAX CAPTURE FUND: 815
REVENUES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
PROPERTY TAXES				
815-001-401-000	PROPERTY TAXES	\$258,776	\$228,512	\$216,914
PROPERTY TAXES		<u>\$258,776</u>	<u>\$228,512</u>	<u>\$216,914</u>
INVESTMENT EARNINGS				
815-001-664-000	INVESTMENT EARNINGS	\$3,703	\$3,964	\$2,500
INVESTMENT EARNINGS		<u>\$3,703</u>	<u>\$3,964</u>	<u>\$2,500</u>
OTHER FINANCING SOURCES				
815-001-699-000	TRANSFERS IN	\$0	\$25,000	\$15,000
OTHER FINANCING SOURCES		<u>\$0</u>	<u>\$25,000</u>	<u>\$15,000</u>
TOTAL DDA-TIF REVENUES		<u><u>\$262,479</u></u>	<u><u>\$257,476</u></u>	<u><u>\$234,414</u></u>

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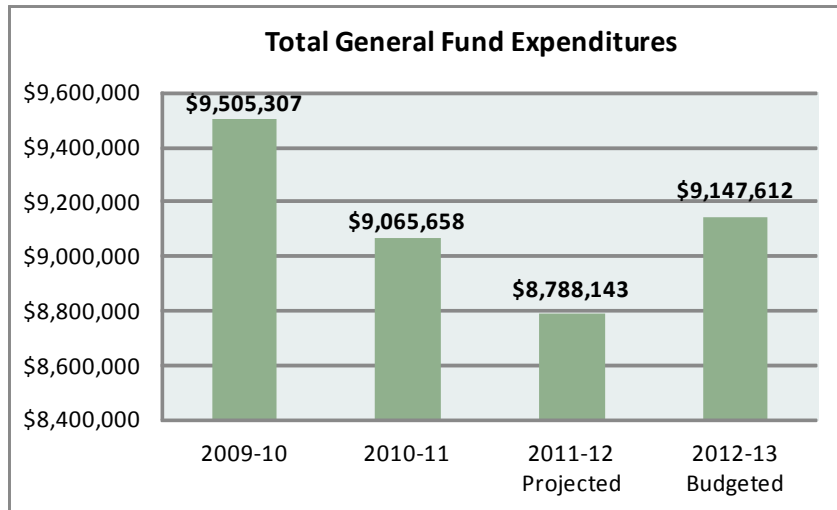
**General Fund Expenditures
Fiscal Year 2012/2013
Adopted**

City of Berkley
GENERAL FUND EXPENDITURES - Overview

The total amount appropriated in FY 2012-13 for General Fund expenditures is \$9,147,612 including operating transfers out. This amount represents 44.36% of total expenditures for the City of Berkley.

General Fund expenditures are appropriated for and transactions are accounted for on the modified accrual basis of accounting. All expenditure for the General Fund is designated by line item in each department separately.

General Fund expenditures increased 4.09% from FY 2011-12 projected to FY 2012-13 after a steady decline of over the past two fiscal years.

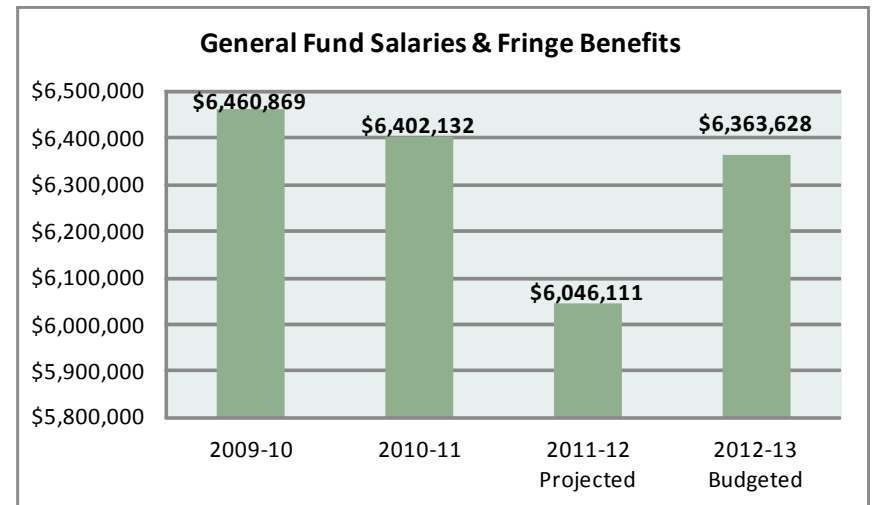


Salaries & Fringe Benefits

Salaries & Fringe Benefits make up the largest amount of General Fund expenditures capturing 69.56% of the entire \$9,147,612 budget for FY 2012-13. This includes active employees as well as retiree benefits along with an annual GASB 45 annual required contribution (ARC) to a third party Trustee.

Expenditures in this area have increased for fiscal year 2012-13 due to staff reorganizations in the Recreation Department and in the Department of Public Works Garage area. Increase in full time staff by filling vacant or contracted positions at the Public Safety and Recreation Departments. The City also will pay a 12.46% increase in health care benefits for active and retirees. Retirement contribution costs also went up by approximately 1% on covered payroll.

The City continues to make a partial annual required contribution on the GASB 45 liability. Approximately \$100,000 is funded toward this liability and is included in the numbers highlighted in the table below.



**City of Berkley
GENERAL FUND EXPENDITURES - Overview**

Capital Outlay

Capital Outlay represents 2.85% of current General Fund Expenditures, with \$260,625 budgeted for FY 2012-13. This is a decrease from prior fiscal years. This decrease is due to the City losing significant operating tax revenue, reduction of state shared revenues and the loss of investment income in fiscal year 2012-13 as compared to prior fiscal years.

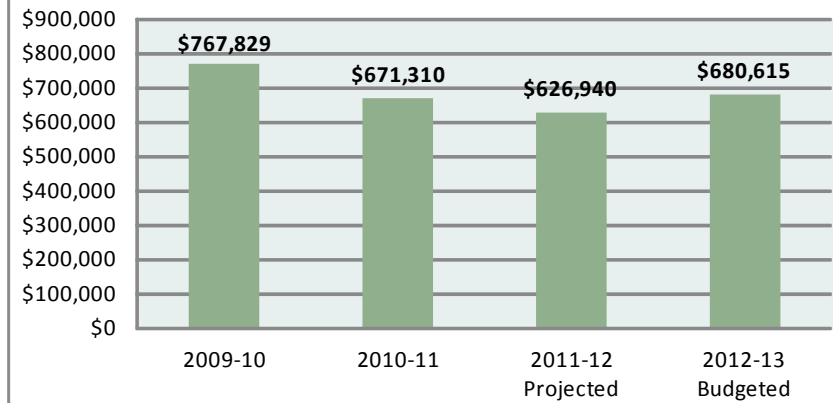
Major General Fund Capital Outlay projects for FY 2012-13 include the following:

Department	Description	Amount
Public Safety	2 New Police Cars	\$ 59,200
DPW	Utility Tractor	\$ 55,000
Communications	Various Video Equipment	\$ 14,100
Library	Books/Rented Material	\$ 36,000

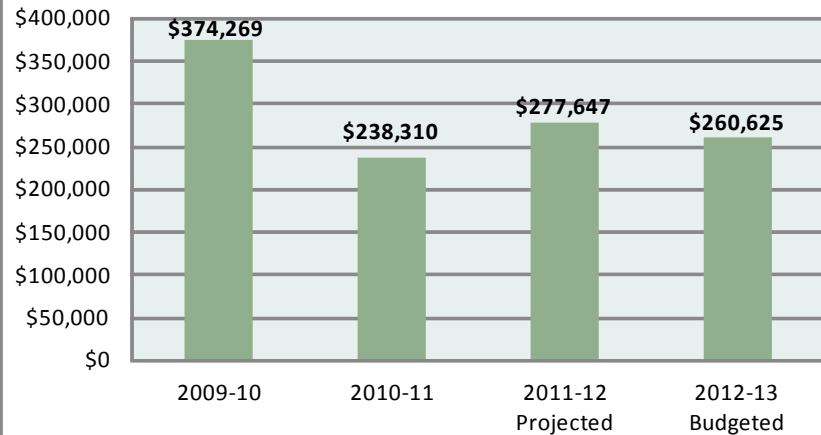
Transfers Out

Transfers out to other funds represent 7.44% of all FY 2012-13 General Fund Expenditures, with a total of \$680,615. Transfers out for FY 2012-13 include transfers to the Fringe Benefit Fund (\$37,146) to defray the cost of accrued leave balances, a transfer to fund the operation of the 45-A District Court (\$629,174), and a transfer to the Ice Arena (\$14,295).

General Fund Transfers Out



General Fund Capital Outlay



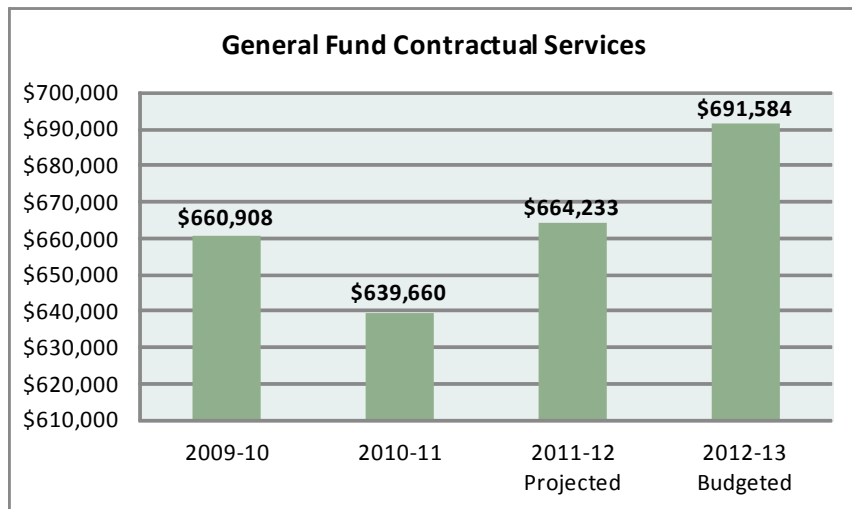
City of Berkeley GENERAL FUND EXPENDITURES - Overview

Contractual Services

Contractual Services makes up 7.56% of General Fund Expenditures in FY 2012-13. The amount budgeted is \$691,584. Some types of expenses paid under Contractual Services are:

- Consultant Fees
- Audit Fees
- Legal Services
- Actuarial Services
- Inspections in Building Department
- Library Co-Op
- Prosecutor Fees
- Technical Services
- Assessing Services
- Advertising

Expenses are increasing due to the general consumers price index costs for goods and services. Further, the City is appropriating for three elections in 2012-13, an increase in E-911 maintenance costs and PSO data processing costs, and additional building trade inspection costs.

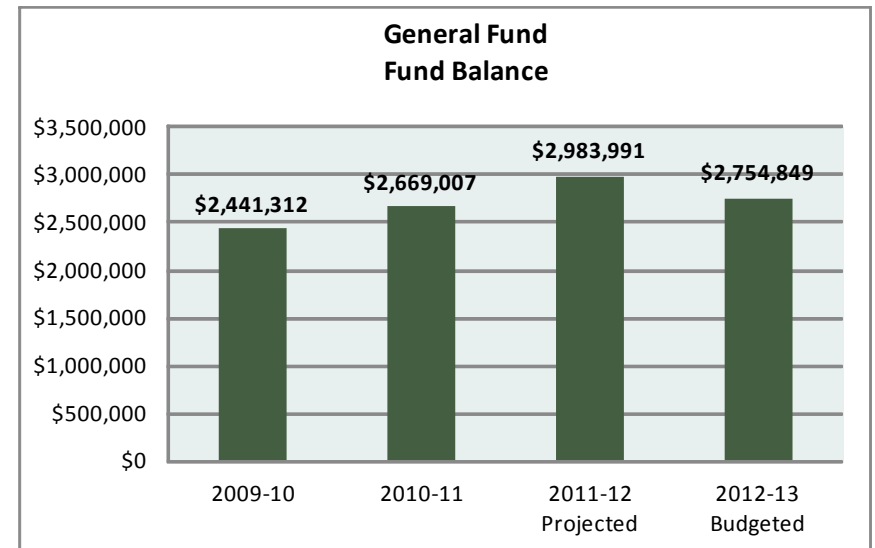


Fund Balance – General Fund

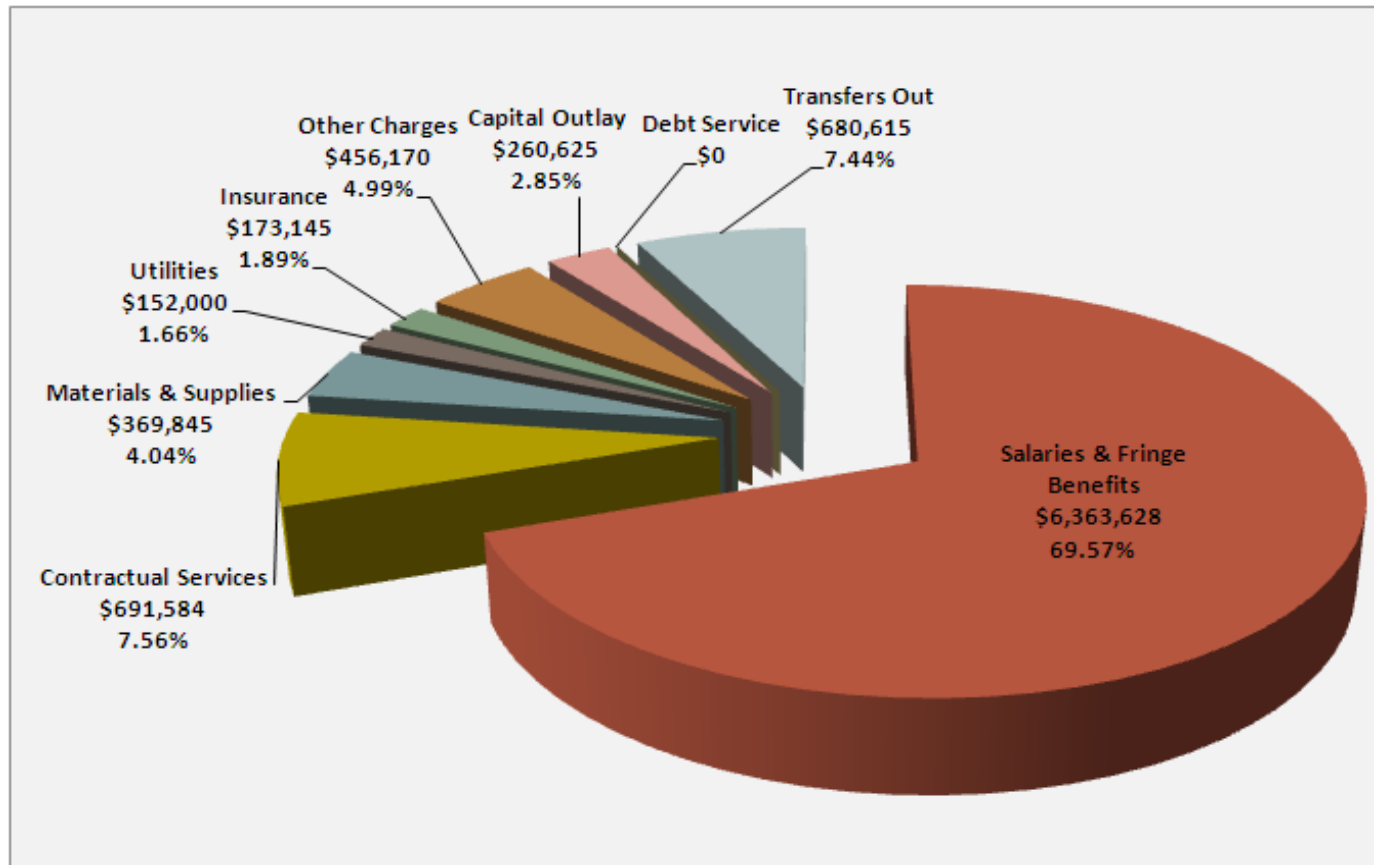
The fund balance of the General Fund continues to decrease for FY 2012-13. The decline is due to the reduction in tax revenues due to declining property tax values and necessary improvements that need to be made throughout the City.

The City does establish and tries to maintain a 15% of anticipated revenues as a fund balance reserve for emergency purposes within the General Fund. The City also reserves/designates the fund balance of the General Fund for multi-year purchases and large capital purchases such as equipment when required.

This is the fund balance trend the City finance department has been forecasting. The City is anticipating that the General Fund, fund balance will have a \$733,500 restricted and \$2,021,349 unrestricted fund balance. The unrestricted fund balance will meet the 15% unrestricted fund balance rule that the City Council has in place.



City of Berkley
General Fund Expenditures by Classification - \$9,147,612
FY 2012-2013



**CITY OF BERKLEY, MICHIGAN
GENERAL FUND**

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
RECOMMENDED BUDGET FOR THE YEAR ENDING JUNE 30, 2013

	Actual 2008-09	Actual 2009-2010	Actual 2010-2011	Projected 2011-2012	Recommended 2012-2013
Revenues					
Property taxes	\$ 5,514,766	\$ 5,408,368	\$ 5,445,150	\$ 5,216,412	\$ 5,169,683
Licenses and permits	287,336	246,909	283,307	331,659	303,250
Charges for services	505,182	485,812	507,041	545,549	477,471
State & Federal Revenue Sources	1,420,813	1,261,306	1,245,670	1,320,120	1,301,466
Fines and forfeitures	1,111,232	1,067,931	1,070,251	1,075,997	1,074,500
Investment earnings	110,076	26,350	28,011	29,867	29,000
Property and equipment rental	286,723	275,010	280,436	283,272	298,931
Special Assessment	16,058	15,358	14,957	-	-
Miscellaneous	336,319	292,086	314,561	284,966	241,806
Other Financing Sources	-	-	-	-	-
Total revenues	9,588,505	9,079,130	9,189,384	9,087,842	8,896,107
Expenditures					
Legislative	15,542	9,987	10,136	10,136	13,503
Judicial	715,935	-	-	-	-
General government	2,455,074	1,994,672	1,796,999	1,720,720	1,849,618
Public safety	4,815,244	4,600,586	4,763,890	4,612,725	4,718,640
Public works	645,217	532,574	509,875	526,269	583,807
Recreation and culture	1,499,267	1,359,360	1,182,376	1,161,931	1,256,558
Health and welfare	219,805	65,199	40,946	40,213	44,871
Debt Service	115,895	175,100	90,126	89,209	-
Capital Outlay					
Total expenditures	10,481,979	8,737,478	8,394,348	8,161,203	8,466,997
Excess (Deficiency) of Revenues Over (Under) Expenditures	(893,474)	341,652	795,036	926,639	429,110
Other Financing Sources (Uses)					
Operating transfers in	91,422	19,678	103,969	15,285	22,363
Operating transfers out	(122,686)	(767,829)	(671,310)	(626,940)	(680,615)
Total other financing sources (uses)	(31,264)	(748,151)	(567,341)	(611,655)	(658,252)
Excess (Deficiency) of Revenues Over (Under) Expenditures Other Financing Sources (Uses)	(924,738)	(406,499)	227,695	314,984	(229,142)
Fund Balance (Reserved & Unreserved) - Beginning of Year	3,772,549	2,847,811	2,441,312	2,669,007	2,983,991
Fund Balance (Reserved & Unreserved) - End of Year	\$ 2,847,811	\$ 2,441,312	\$ 2,669,007	\$ 2,983,991	\$ 2,754,849

GENERAL FUND EXPENDITURES BY DEPARTMENT

**FUND: 101 GENERAL
DEPT: 101 CITY COUNCIL**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED BUDGET	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$4,332	\$5,274	\$6,165
CONTRACTUAL SERVICES	2,696	2,825	5,250
INSURANCE	3,108	2,037	2,088
TOTAL	\$10,136	\$10,136	\$13,503

STAFFING

	11-12		12-13	
	No	FTE	No	FTE
Part Time				
Mayor	1	0.10	1	0.10
Councilmembers	6	0.60	6	0.60
TOTAL	7	0.70	7	0.70

EXPENDITURE HIGHLIGHTS

- The budget provides for the annual salaries of the Mayor and City Council based upon 26 meetings held for the fiscal year.
- The budget also provides for \$5,250 for meetings and conferences with the Mayor and each councilperson designated to utilize one seventh or \$750 for meetings and conferences.

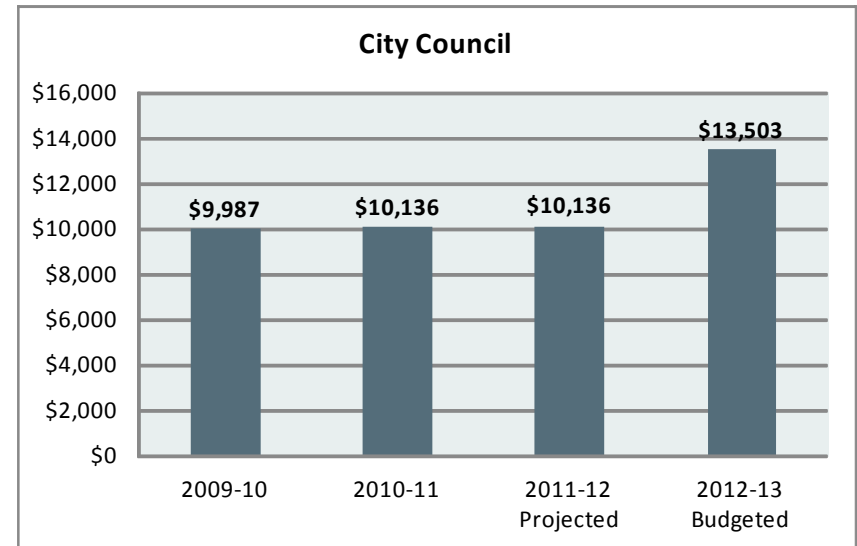
PROGRAM DESCRIPTION

The City Council is the legislative and governing body of the City of Berkley and has the power to make and enforce all laws and regulations with respect to municipal affairs, subject to the limitations and restrictions of the City Charter and the State Constitution. The City Council has the power, in the name of the City to do whatever is appropriate for the municipal corporation and the general welfare of the City's inhabitants, unless specifically forbidden by the State Constitution.

The elected officers of the City are the Mayor and six Council members who are elected from the City at large. The Mayor as well as the Council share equal voting power on all questions coming before the Council. The Mayor serves a two year term. City Council members serve staggered, four year terms. Terms are established to provide three vacancies, with elections held in November of the odd numbered years.

MAJOR 2012-2013 OBJECTIVES

- Work together with City Administration to enforce all laws and regulations in accordance with the City Charter.
- Attend informational conferences and meetings that extend knowledge of local, state and federal policies.
- Work together with all Boards and Commissions to implement City Council policies.



**FUND: 101 GENERAL
DEPT: 101 CITY COUNCIL**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-101-703-001	MAYOR	\$720	\$888	\$1,040
101-101-703-002	COUNCIL	3,300	4,006	4,680
101-101-715-000	FICA	308	375	438
101-101-725-000	WORKERS COMPENSATION	4	5	7
SALARIES AND FRINGE BENEFITS		<u>\$4,332</u>	<u>\$5,274</u>	<u>\$6,165</u>
CONTRACTUAL SERVICES				
101-101-864-000	MEETINGS & CONFERENCES	\$2,696	\$2,825	\$5,250
CONTRACTUAL SERVICES		<u>\$2,696</u>	<u>\$2,825</u>	<u>\$5,250</u>
INSURANCE				
101-101-914-000	LIABILITY INSURANCE	\$3,108	\$2,037	\$2,088
INSURANCE		<u>\$3,108</u>	<u>\$2,037</u>	<u>\$2,088</u>
TOTAL EXPENSES - CITY COUNCIL		<u><u>\$10,136</u></u>	<u><u>\$10,136</u></u>	<u><u>\$13,503</u></u>

**FUND: 101 GENERAL
DEPT: 172 CITY MANAGER**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED BUDGET	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$164,893	\$166,304	\$173,227
MATERIALS AND SUPPLIES	42	0	0
CONTRACTUAL SERVICES	3,589	4,553	5,500
INSURANCE	3,108	2,037	2,088
OTHER CHARGES	179	179	500
TOTAL	\$171,811	\$173,073	\$181,315

STAFFING

	11-12		12-13	
	No	FTE	No	FTE
Full Time				
City Manager	1	0.60	1	0.60
Executive Assistant	1	1.00	1	1.00
TOTAL	2	1.60	2	1.60

EXPENDITURE HIGHLIGHTS

- Pays for Salary & Fringe Benefits for City Manager and an Administrative Assistant.

PROGRAM DESCRIPTION

The City Manager is the Chief Administrative Officer for the city. The Manager supervises and manages city departments, as well as performs other operational duties.

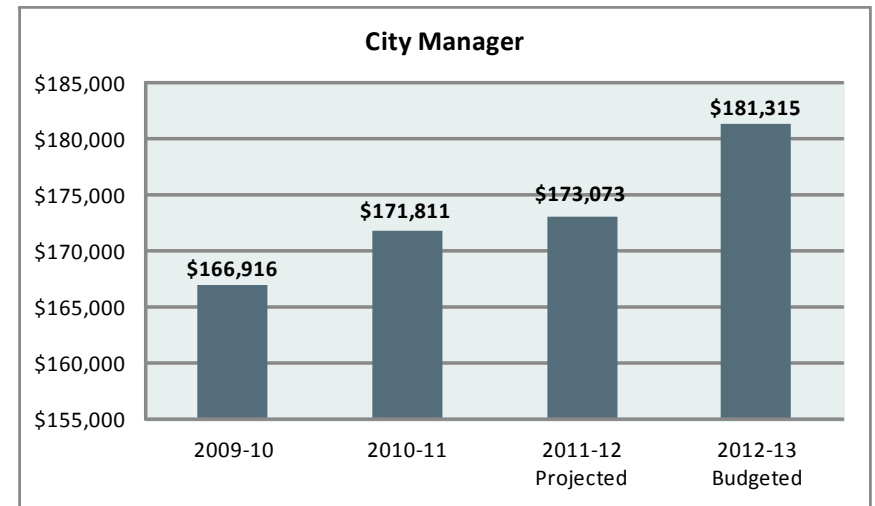
In accordance with the city's Charter, the City Manager is the city's Chief Administrative Officer. Primary duties include:

- The enforcement of the city's laws and ordinances.
- Oversees, preparation of the city's annual Budget.
- The supervision and management of the city's departments.
- Personnel Director for all City departments.

Additionally, the City Manager is the City's chief Union Bargaining Representative, and acts as Secretary for the Downtown Development Authority (DDA).

MAJOR 2012-13 OBJECTIVES

- Develop strategies to deal with rate of foreclosures in the City and the impact foreclosed properties have on the City.
- Work with the Woodward Five Group (W5) to increase marketing for the region in an effort to attract more people to all five Cities.
- Increase effectiveness and efficiency of implementation of City policies, goals and objectives.
- Work with the Downtown Development Authority (DDA) to implement the DDA Development Plan and financing plan.
- Participate in intergovernmental activities such as Michigan Municipal League, The Southeastern Oakland County Resource Recovery Authority, Woodward Five and the Woodward Avenue Action Association.
- Develop additional revenue strategies for lost state shared revenues and property taxes.



**FUND: 101 GENERAL
DEPT: 172 CITY MANAGER**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-172-704-000	CITY MANAGER	\$62,678	\$62,226	\$62,437
101-172-706-000	EXECUTIVE ASSISTANT	46,160	45,827	45,983
101-172-709-000	OVERTIME	0	0	195
101-172-712-000	IN LIEU	59	0	0
101-172-715-000	FICA	8,632	8,643	8,768
101-172-716-000	HDLO	21,833	23,910	26,806
101-172-717-000	CAR ALLOWANCE	6,050	6,050	6,000
101-172-718-000	RETIREMENT	19,291	19,438	22,831
101-172-722-000	SICK LEAVE	37	0	0
101-172-725-000	WORKERS COMPENSATION	153	210	207
SALARIES AND FRINGE BENEFITS		<u>\$164,893</u>	<u>\$166,304</u>	<u>\$173,227</u>
MATERIALS AND SUPPLIES				
101-172-728-000	OFFICE SUPPLIES	\$42	\$0	\$0
MATERIALS AND SUPPLIES		<u>\$42</u>	<u>\$0</u>	<u>\$0</u>
CONTRACTUAL SERVICES				
101-172-803-000	MEMBERSHIPS AND DUES	\$1,172	\$1,053	\$2,000
101-172-864-000	MEETINGS & CONFERENCES	2,417	3,500	3,500
CONTRACTUAL SERVICES		<u>\$3,589</u>	<u>\$4,553</u>	<u>\$5,500</u>
INSURANCE				
101-172-914-000	LIABILITY INSURANCE	\$3,108	\$2,037	\$2,088
INSURANCE		<u>\$3,108</u>	<u>\$2,037</u>	<u>\$2,088</u>
OTHER CHARGES				
101-172-960-000	PROFESSIONAL DEVELOPMENT	\$179	\$179	\$500
OTHER CHARGES		<u>\$179</u>	<u>\$179</u>	<u>\$500</u>
TOTAL EXPENSES - CITY MANAGER		<u><u>\$171,811</u></u>	<u><u>\$173,073</u></u>	<u><u>\$181,315</u></u>

**FUND: 101 GENERAL
DEPT: 191 CITY CLERK**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED BUDGET	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$141,787	\$119,721	\$126,183
MATERIALS & SUPPLIES	2,401	8,561	12,000
CONTRACTUAL SERVICES	18,920	17,168	31,395
INSURANCE	1,554	1,018	1,044
OTHER CHARGES	1,448	4,730	3,700
CAPITAL OUTLAY	0	0	2,280
TOTAL	\$166,110	\$151,198	\$176,602

STAFFING	11-12		12-13	
	No	FTE	No	FTE
Full Time				
Clerk	1	1.00	1	1.00
Deputy Treasurer	0	0.00	0	0.00
Deputy Clerk	1	0.60	1	0.60
Full Time Total	2	1.60	2	1.60
Part Time				
Clerk-Cashier	0	0.00	0	0.00
Part Time Total	0	0.00	0	0.00
TOTAL	2	1.60	2	1.60

EXPENDITURE HIGHLIGHTS

- Provides for three (3) elections.
- Professional Development for Clerk/Election staff.

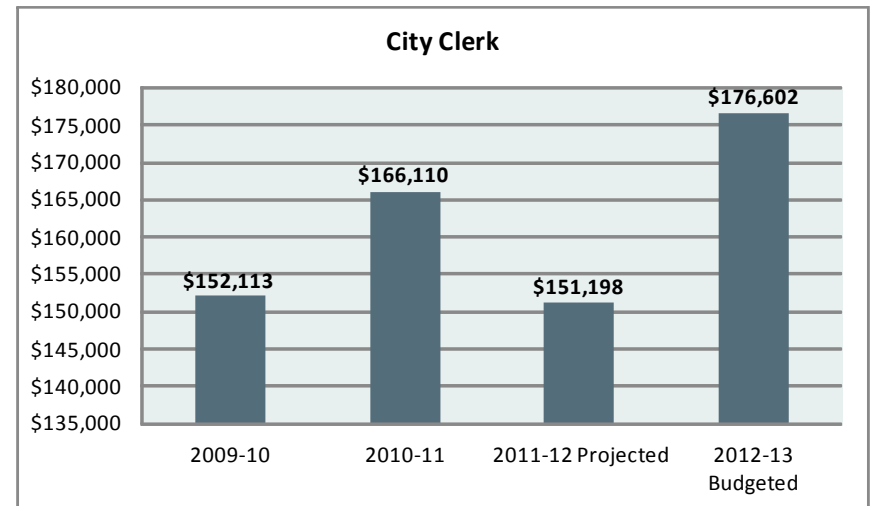
PROGRAM DESCRIPTION

The City Clerk's office serves as the Clerk of City Council, organizing and preparing City Council agendas and attending all meetings, preparing minutes and maintaining documentation of these meetings.

The Clerk conducts all City, School, State and Federal elections in accordance with State and Federal law. The Clerk also maintains election Qualified Voter file in conjunction with the State of Michigan and provides and maintains the appropriate election equipment to meet the needs of Berkley's 10,000+ registered voters. The Clerk's office is the official keeper of the records. All ordinances and original minutes of all City Council, Boards and Commissions meetings are kept archived in the clerk's office.

MAJOR 2012-13 OBJECTIVES

- Continue the certification program for the Deputy City Clerk.
- Review Code of Ordinances to update procedures for issuing various permits and collection of fees.
- Create master list of files and develop a retention schedule.
- Continue monitoring and implementing handicapped voter accessible voting equipment.
- Review revenue fee structure as it applies to the City Clerk.
- Evaluate work space for physical improvements.



**FUND: 101 GENERAL
DEPT: 191 CITY CLERK**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-191-704-000	CITY CLERK	\$56,632	\$54,708	\$56,237
101-191-706-000	DEPUTY CLERK	21,676	21,469	21,528
101-191-707-000	PART TIME EMPLOYEES	55	29	0
101-191-709-000	OVERTIME	2,750	4,552	4,500
101-191-712-000	IN LIEU	4,283	0	0
101-191-715-000	FICA	6,262	6,197	6,293
101-191-716-000	HDLO	33,411	18,477	20,176
101-191-718-000	RETIREMENT	14,323	14,130	17,292
101-191-722-000	SICK LEAVE	2,279	0	0
101-191-725-000	WORKERS COMPENSATION	116	159	157
SALARIES AND FRINGE BENEFITS		\$141,787	\$119,721	\$126,183
MATERIALS AND SUPPLIES				
101-191-729-000	STATIONARY	\$1,021	\$7,000	\$10,000
101-191-758-000	PROGRAM SUPPLIES	1,380	1,561	2,000
MATERIALS AND SUPPLIES		\$2,401	\$8,561	\$12,000
CONTRACTUAL SERVICES				
101-191-803-000	MEMBERSHIPS AND DUES	\$310	\$370	\$360
101-191-817-000	CONSULTANT	2,566	0	8,400
101-191-818-000	CONTRACTUAL SERVICES	13,362	14,000	19,455
101-191-835-000	MEDICAL EXPENSES	390	0	0
101-191-864-000	MEETINGS & CONFERENCES	90	145	180
101-191-901-000	ADVERTISING	2,202	2,653	3,000
CONTRACTUAL SERVICES		\$18,920	\$17,168	\$31,395

**FUND: 101 GENERAL
DEPT: 191 CITY CLERK**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
INSURANCE				
101-191-914-000	LIABILITY INSURANCE	\$1,554	\$1,018	\$1,044
	INSURANCE	<u>\$1,554</u>	<u>\$1,018</u>	<u>\$1,044</u>
OTHER CHARGES				
101-191-934-000	OFFICE EQUIPMENT MAINTENANCE	\$657	\$2,800	\$1,600
101-191-960-000	PROFESSIONAL DEVELOPMENT	791	1,930	2,100
	OTHER CHARGES	<u>\$1,448</u>	<u>\$4,730</u>	<u>\$3,700</u>
CAPITAL OUTLAY				
101-191-981-000	FURNITURE	\$0	\$0	\$1,500
101-191-982-000	EQUIPMENT	0	0	780
	CAPITAL OUTLAY	<u>\$0</u>	<u>\$0</u>	<u>\$2,280</u>
TOTAL EXPENSES - CITY CLERK		<u><u>\$166,110</u></u>	<u><u>\$151,198</u></u>	<u><u>\$176,602</u></u>

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**FUND: 101 GENERAL
DEPT: 201 FINANCE**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED BUDGET	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$99,884	\$94,369	\$99,816
MATERIALS AND SUPPLIES	193	1,500	750
CONTRACTUAL SERVICES	164,055	149,798	152,470
INSURANCE	3,108	2,037	2,088
OTHER CHARGES	0	375	1,000
CAPITAL OUTLAY	0	8,500	8,500
TOTAL	\$267,240	\$256,579	\$264,624

STAFFING	11-12		12-13	
	No	FTE	No	FTE
Full Time				
Finance Director	1	0.25	1	0.25
Acct/Admin. Assistant	2	0.90	2	0.90
TOTAL	3	1.15	3	1.15

EXPENDITURE HIGHLIGHTS

- Provides Salary & Fringe Benefits for two Accountants and part of the Finance Director.
- Provides the majority of the annual audit fee and single audit fee.
- Oakland County Equalization contract.
- Medicare Part D and ERRP Administration Fees.
- Labor study expenditures.
- Business Software upgrade appropriation.
- Actuarial Services.

PROGRAM DESCRIPTION

The primary responsibility of the Finance Department is to provide the City Manager, City Council, District Court and all departments with timely, accurate, and useful financial information and to maintain the City's financial records in accordance with the City Charter, State law and Generally Accepted Accounting Principles as established by the Government Accounting Standards Board. The Department also safeguards assets and insures the integrity of financial internal controls.

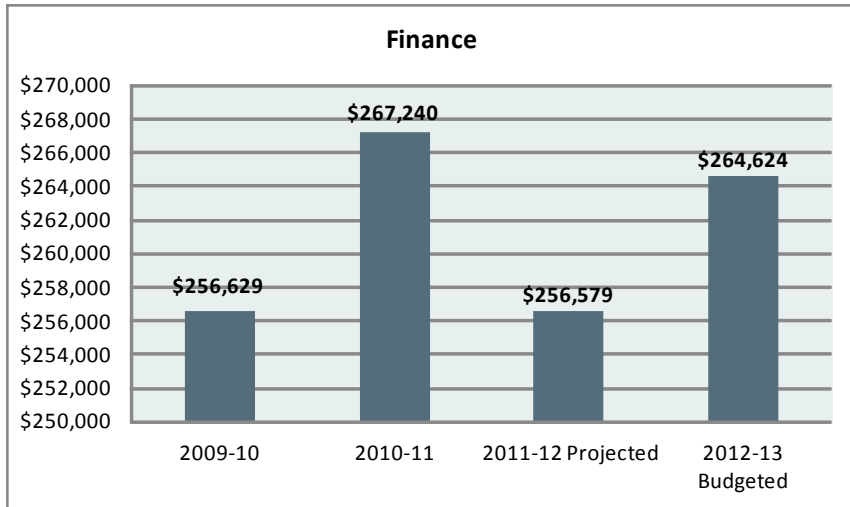
Berkley's Finance Department is responsible for the following:

- Accounts Payable
- Assessing
- Audit
- Budget Preparation & Financial Statement Presentation
- General Ledger and Account Maintenance
- Labor Negotiations
- Personnel and Payroll
- Pension Administration – Merit System and Public Safety Pension System
- Risk Management

MAJOR 2012-13 OBJECTIVES

- Continue to safeguard City assets and strengthen internal controls to insure that assets are secure.
- Maximize revenues to insure program revenues meet program expenditures.
- Determine long-term funding sources for the funding of the GASB 45 liability.
- Monitor the City's rolling three year financial projections to insure the City stay's in compliance with Public Act 2 of 1968 for all operating funds.
- Develop and implement a records retention inventory in accordance with guidelines established by the State of Michigan.
- Continue to prepare the annual financial statements and annual budget for the City.
- Continue to work to upgrade the City's Bond Rating.
- Provide efficient administrative support to our customers which include City Departments and the public.

**FUND: 101 GENERAL
DEPT: 201 FINANCE**



**FUND: 101 GENERAL
DEPT: 201 FINANCE**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-201-703-000	BOARD OF REVIEW	\$1,780	\$1,890	\$3,460
101-201-704-000	FINANCE DIRECTOR	23,559	23,389	23,467
101-201-706-000	ACCOUNTANTS	42,263	43,175	43,312
101-201-709-000	OVERTIME	206	0	500
101-201-712-000	IN LIEU	9,485	4,101	4,101
101-201-715-000	FICA	5,479	5,449	5,725
101-201-716-000	HDLO	4,909	4,262	5,086
101-201-718-000	RETIREMENT	11,683	11,973	14,037
101-201-724-000	UNEMPLOYMENT	425	0	0
101-201-725-000	WORKERS COMPENSATION	95	130	128
SALARIES AND FRINGE BENEFITS		\$99,884	\$94,369	\$99,816
MATERIALS AND SUPPLIES				
101-201-729-000	STATIONARY	\$193	\$1,500	\$750
MATERIALS AND SUPPLIES		\$193	\$1,500	\$750
CONTRACTUAL SERVICES				
101-201-801-000	BANK CHARGES	\$3,410	\$3,990	\$4,500
101-201-803-000	MEMBERSHIPS AND DUES	549	790	1,000
101-201-807-000	AUDIT SERVICES	14,174	15,156	15,570
101-201-814-000	DP ASSESS	0	0	500
101-201-817-000	CONSULTANT	35,297	19,868	18,000
101-201-818-000	OAKLAND COUNTY ASSESSORS	107,802	107,838	110,000
101-201-864-000	MEETINGS & CONFERENCES	2,171	1,756	2,500
101-201-901-000	ADVERTISING	652	400	400
CONTRACTUAL SERVICES		\$164,055	\$149,798	\$152,470

FUND: 101 GENERAL
DEPT: 201 FINANCE

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
INSURANCE				
101-201-914-000	LIABILITY INSURANCE	\$3,108	\$2,037	\$2,088
	INSURANCE	<u>\$3,108</u>	<u>\$2,037</u>	<u>\$2,088</u>
OTHER CHARGES				
101-201-960-000	PROFESSIONAL DEVELOPMENT	\$0	\$375	\$1,000
	OTHER CHARGES	<u>\$0</u>	<u>\$375</u>	<u>\$1,000</u>
CAPITAL OUTLAY				
101-201-983-000	OFFICE EQUIPMENT	\$0	\$8,500	\$8,500
	CAPITAL OUTLAY	<u>\$0</u>	<u>\$8,500</u>	<u>\$8,500</u>
TOTAL EXPENSES - FINANCE		<u><u>\$267,240</u></u>	<u><u>\$256,579</u></u>	<u><u>\$264,624</u></u>

**FUND: 101 GENERAL
DEPT: 210 CITY ATTORNEY**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED BUDGET	2012-13 ADOPTED BUDGET
EXPENDITURES			
CONTRACTUAL SERVICES	\$87,157	\$86,147	\$86,413
TOTAL	\$87,157	\$86,147	\$86,413

STAFFING

None

EXPENDITURE HIGHLIGHTS

- Appropriated the cost of city attorney.
- Appropriated the cost of labor attorney.
- Appropriated the cost of a general liability attorney.

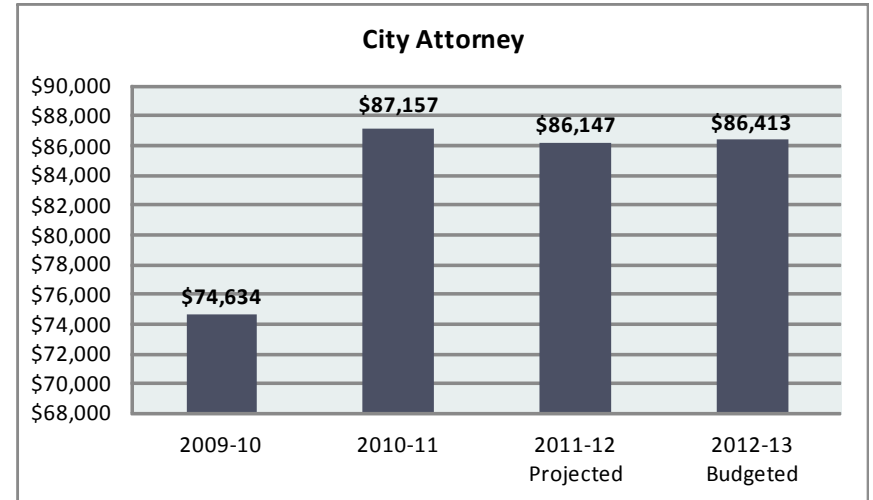
PROGRAM DESCRIPTION

The City Attorney, who under a professional services contract provides the City, its representative agencies and officers the necessary and proper legal services to ensure that activities of the City are conducted in accordance with the requirements of the law, that the City is properly represented in civil litigation, and that violations of the City laws are prosecuted. The City Attorney is appointed by is responsible to, and serves at the pleasure of the City Council.

Other legal services are also appropriated within this section of the General Fund operating budget. These services include the labor attorney, general liability attorney and any other special counsel the City Manager deems appropriate for the City. The labor attorney and any type of special counsel serve at the pleasure of the City Manager. The general liability attorney must be approved by the City's insurance carrier as well as the City Manager.

MAJOR 2012-13 OBJECTIVES

- None



**FUND: 101 GENERAL
DEPT: 210 CITY ATTORNEY**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CONTRACTUAL SERVICES				
101-210-824-000	LEGAL SERVICES - LABOR	\$36,973	\$25,280	\$25,000
101-210-825-000	CITY ATTORNEY	50,184	53,151	53,413
101-210-826-000	LEGAL SERVICES - GENERAL LIABILITY	0	7,716	8,000
CONTRACTUAL SERVICES		<u>\$87,157</u>	<u>\$86,147</u>	<u>\$86,413</u>
TOTAL EXPENSES - CITY ATTORNEY		<u>\$87,157</u>	<u>\$86,147</u>	<u>\$86,413</u>

**FUND: 101 GENERAL
DEPT: 215 TREASURY**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED BUDGET	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$100,411	\$88,133	\$91,206
MATERIALS AND SUPPLIES	926	1,107	1,200
CONTRACTUAL SERVICES	1,955	1,793	2,250
INSURANCE	1,554	1,018	1,044
OTHER CHARGES	716	750	1,000
TOTAL	\$105,562	\$92,801	\$96,700

STAFFING

	11-12		12-13	
	No	FTE	No	FTE
Full Time				
Treasurer	1	0.20	1	0.20
Deputy Treasurer	1	0.65	1	0.65
Deputy Clerk	1	0.20	1	0.20
Full Time Total	3	1.05	3	1.05
Part Time				
Clerk/Cashier	1	0.25	1	0.26
Part Time Total	1	0.25	1	0.26
TOTAL	4	1.30	4	1.31

EXPENDITURE HIGHLIGHTS

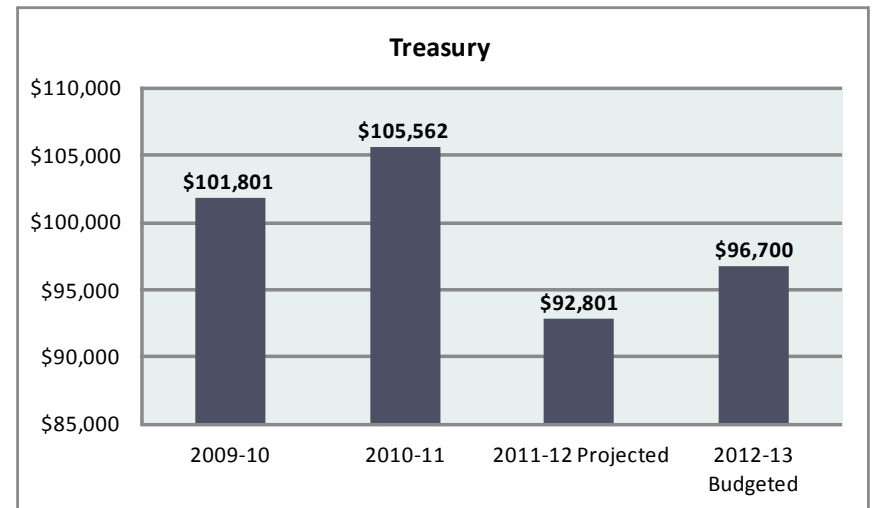
- Provides portion of Salary & Fringe Benefits for the Finance Director, Deputy Treasurer, Deputy Clerk, and one part-time staffer.
- Provides for the necessary appropriations to operate the Department.
- Provides for all tax billing and revenue collection expenditures for the City.

PROGRAM DESCRIPTION

The primary responsibility of the Treasury Department is to collect all City payments including tax bills, water bills, business licenses and departmental receipts including the District Court. The Department also coordinates the tax roll processes and sends out bi-annual tax bills plus coordinates tax settlements with Oakland County. Board of Review is also coordinated through this department.

MAJOR 2012-13 OBJECTIVES

- Coordinate all Board of Review activities.
- Coordinate all Assessing activities
- Coordinate with Oakland County to insure tax bill are calculated and sent out timely.
- Coordinate with Oakland County to insure all property changes are handled timely on the tax roll.
- Manage all Special Assessment activity that is placed on the tax roll.
- Safeguard cash and make accurate and timely deposits



**FUND: 101 GENERAL
DEPT: 215 TREASURY**

		2010-11	2011-12	2012-13
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
101-215-704-000	FINANCE DIRECTOR/TREASURER	\$18,846	\$18,710	\$18,774
101-215-705-000	DEPUTY TREASURER	31,473	31,246	31,352
101-215-706-000	DEPUTY CLERK	7,204	7,152	7,176
101-215-707-000	PART TIME EMPLOYEES	5,869	5,877	6,050
101-215-709-000	OVERTIME	23	3	0
101-215-712-000	IN LIEU	12,520	1,172	1,172
101-215-715-000	FICA	5,325	5,418	4,847
101-215-716-000	HDLO	8,832	8,151	9,663
101-215-718-000	RETIREMENT	10,230	10,275	12,045
101-215-725-000	WORKERS COMPENSATION	89	129	127
SALARIES AND FRINGE BENEFITS		\$100,411	\$88,133	\$91,206
MATERIALS AND SUPPLIES				
101-215-729-000	STATIONARY	\$836	\$1,107	\$1,200
101-215-758-000	PROGRAM SUPPLIES	90	0	0
MATERIALS AND SUPPLIES		\$926	\$1,107	\$1,200
CONTRACTUAL SERVICES				
101-215-803-000	MEMBERSHIPS	\$230	\$235	\$250
101-215-814-000	DATA PROCESSING	1,725	1,558	2,000
CONTRACTUAL SERVICES		\$1,955	\$1,793	\$2,250
INSURANCE				
101-215-914-000	LIABILITY INSURANCE	\$1,554	\$1,018	\$1,044
INSURANCE		\$1,554	\$1,018	\$1,044
OTHER CHARGES				
101-215-960-000	PROFESSIONAL DEVELOPMENT	\$716	\$750	\$1,000
OTHER CHARGES		\$716	\$750	\$1,000
TOTAL EXPENSES - TREASURY		\$105,562	\$92,801	\$96,700

**FUND: 101 GENERAL
DEPT: 265 CITY HALL**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED BUDGET	2012-13 ADOPTED BUDGET
EXPENDITURES			
MATERIALS AND SUPPLIES	\$27,698	\$31,273	\$38,200
CONTRACTUAL SERVICES	38,519	37,489	33,500
INSURANCE	17,156	21,069	26,642
UTILITIES	31,018	31,144	34,000
OTHER CHARGES	40,814	46,532	54,195
DEBT SERVICE	9,488	8,758	0
TOTAL	\$164,693	\$176,265	\$186,537

STAFFING

None

EXPENDITURE HIGHLIGHTS

- Housekeeping & Carpet Cleaning for City Hall.
- Cable Franchise Administrative Fee.
- Photocopier monthly fees.
- Telephone
- Postage
- Self Insurance Loss Expenses
- Tax Tribunal Expenses

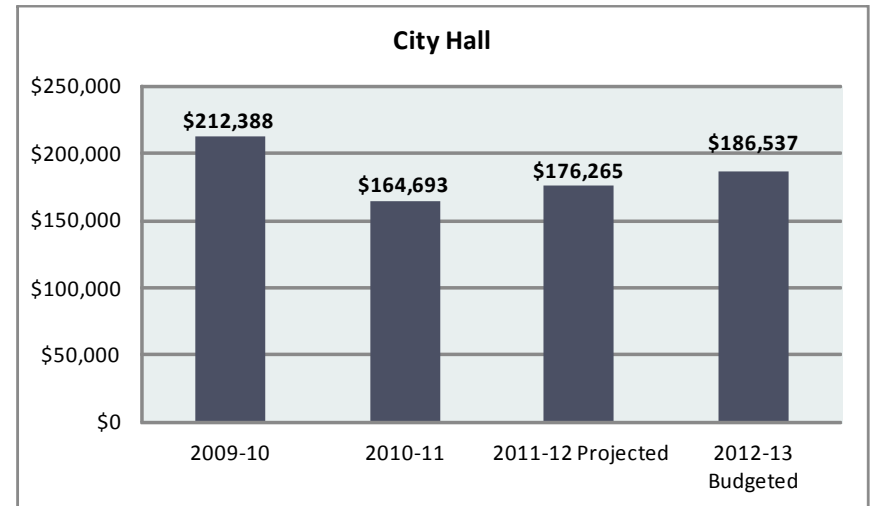
PROGRAM DESCRIPTION

This operating department defrays the cost of operating at the City Hall including leases on equipment, supplies, tax tribunal costs and insurance

costs. This department also defrays the expenditure for the quarterly cable administration fee.

MAJOR 2012-2013 OBJECTIVES

- Ensure the City Hall building is properly maintained and runs as effectively and efficiently as possible.
- Ensure Tax Tribunal settlement costs are paid timely.
- Ensure General Liability deductibles are paid timely.



**FUND: 101 GENERAL
DEPT: 265 CITY HALL**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
101-265-728-000	OFFICE SUPPLIES	12,604	13,659	15,000
101-265-730-000	POSTAGE	12,192	14,337	20,000
101-265-731-000	BOOKS / PERIODICALS	156	165	200
101-265-776-000	MAINTENANCE SUPPLIES	2,746	3,112	3,000
MATERIALS AND SUPPLIES		<u>27,698</u>	<u>31,273</u>	<u>38,200</u>
CONTRACTUAL SERVICES				
101-265-811-000	CUSTODIAL SERVICES	7,500	7,075	8,500
101-265-853-000	TELEPHONE	31,019	30,414	25,000
CONTRACTUAL SERVICES		<u>38,519</u>	<u>37,489</u>	<u>33,500</u>
INSURANCE				
101-265-914-000	LIABILITY INSURANCE	7,381	6,480	6,642
101-265-915-000	LOSS EXPENSES	9,775	14,589	20,000
INSURANCE		<u>17,156</u>	<u>21,069</u>	<u>26,642</u>
UTILITIES				
101-265-920-000	UTILITIES	31,018	31,144	34,000
UTILITIES		<u>31,018</u>	<u>31,144</u>	<u>34,000</u>

**FUND: 101 GENERAL
DEPT: 265 CITY HALL**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER CHARGES				
101-265-921-000	PROPERTY TAXES	3,742	3,856	3,980
101-265-921-100	TRIBUNAL/BOARD OF REVIEW TAX EXPENSE	188	2,361	7,500
101-265-923-000	CABLE FRANCHISE ADMIN FEE	20,308	20,356	20,215
101-265-931-000	BUILDING MAINTENANCE	5,071	6,671	10,000
101-265-946-000	OFFICE EQUIPMENT RENTAL	11,505	13,288	12,500
OTHER CHARGES		<u>40,814</u>	<u>46,532</u>	<u>54,195</u>
DEBT SERVICE				
101-265-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	9,488	8,758	0
DEBT SERVICE		<u>9,488</u>	<u>8,758</u>	<u>0</u>
TOTAL EXPENSES - CITY HALL		<u>164,693</u>	<u>176,265</u>	<u>186,537</u>

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**FUND: 101 GENERAL
DEPT: 284 COMMUNITY PROMOTIONS**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED BUDGET	2012-13 ADOPTED BUDGET
EXPENDITURES			
CONTRACTUAL SERVICES	\$17,416	\$18,432	\$22,375
OTHER CHARGES	27,392	23,922	35,125
TOTAL	\$44,808	\$42,354	\$57,500

STAFFING

None

EXPENDITURE HIGHLIGHTS

- City Website enhancement and hosting fees
- Community Service Programs:
 - Tri Community Coalition
 - Youth Services
 - Beautification
 - Home Show
 - Holiday Lights/Parade
- Promotional Memberships:
 - Michigan Municipal League
 - Chamber of Commerce
 - Woodward Avenue Action Committee
 - Clinton River Watershed Council
 - SEMCOG
- Volunteer committee expenses
- Citywide Newsletter - Berkley Buzz
- City Ad in Oakland County magazine
- The Woodward 5 Group expenses – Berkley share

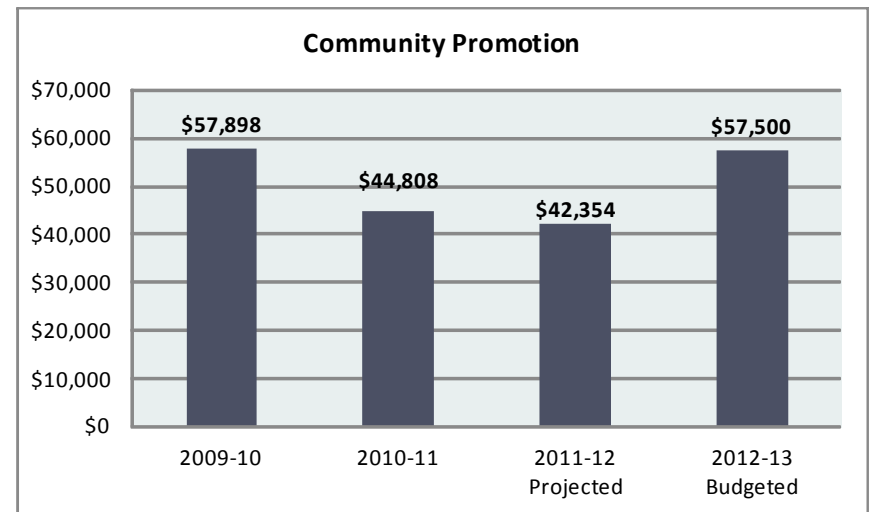
PROGRAM DESCRIPTION

This operating department has the necessary appropriation to defray the cost of promoting the City of Berkley through newsletters, internet website, workshops and memberships. Memberships are utilized by elected officials and employees to network with fellow elected officials and employees and to participate in seminars and workshops that will improve and promote the City of Berkley and exchange ideas and thoughts regarding current municipal issues. Funding is derived from a tax levy allowable under State law PA 359 of

1925. Home show revenues and expenditures are not funded through PA 359 of 1925.

MAJOR 2012-2013 OBJECTIVES

- Actively participate in programs that enhance the City of Berkley.
- Continue efforts to work with The Woodward 5 (W5) to increase awareness for the group in the W5 communities.
- Provide and promote for a home show annually.
- Ensure that municipal services and programs run smoothly and effectively.



FUND: 101 GENERAL
DEPT: 284 COMMUNITY PROMOTIONS

		2010-11	2011-12	2012-13
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CONTRACTUAL SERVICES				
101-284-814-000	COMPUTER PROCESSING/WEBSITE	\$3,693	\$3,517	\$3,500
101-284-818-000	CONTRACTUAL SERVICES	5,857	6,512	10,000
101-284-818-013	HOME SHOW - SCHOOL	6,452	6,489	7,500
101-284-901-000	ADVERTISING	1,414	1,914	1,375
CONTRACTUAL SERVICES		<u>\$17,416</u>	<u>\$18,432</u>	<u>\$22,375</u>
OTHER CHARGES				
101-284-960-000	PROFESSIONAL DEVELOPMENT	\$10,934	\$11,982	\$12,825
101-284-996-000	MISCELLANEOUS	16,458	11,940	22,300
OTHER CHARGES		<u>\$27,392</u>	<u>\$23,922</u>	<u>\$35,125</u>
TOTAL EXPENSES - COMMUNITY PROMOTIONS		<u>\$44,808</u>	<u>\$42,354</u>	<u>\$57,500</u>

**FUND: 101 GENERAL
DEPT: 302 PUBLIC SAFETY ADMINISTRATION**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED BUDGET	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$182,676	\$186,891	\$199,890
MATERIALS AND SUPPLIES	512	600	600
CONTRACTUAL SERVICES	35	55	100
OTHER CHARGES	517	409	300
TOTAL	\$183,740	\$187,955	\$200,890

STAFFING	11-12		12-13	
	No	FTE	No	FTE
Full Time				
Director	1	1.0	1	1.0
Records Clerk	1	1.0	1	1.0
TOTAL	2	2.0	2	2.0

EXPENDITURE HIGHLIGHTS

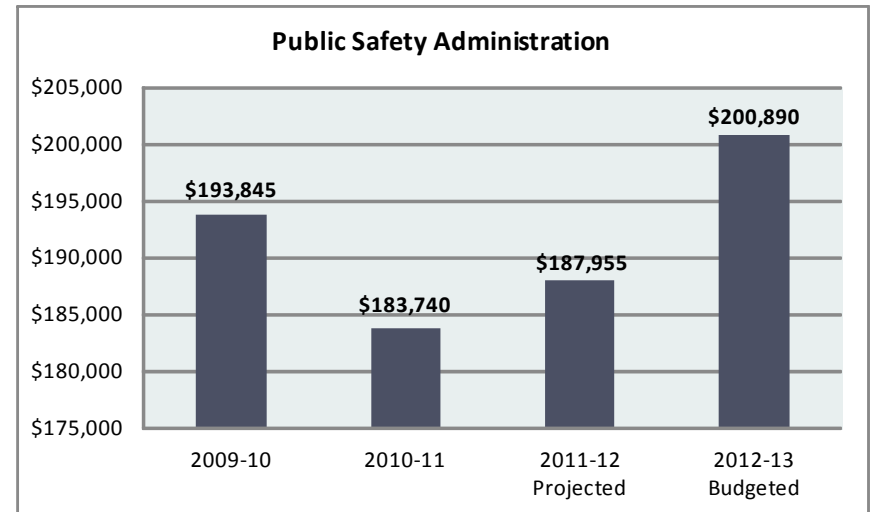
- Provides Salary & Fringe Benefits for Police Chief & the Records Clerk.

PROGRAM DESCRIPTION

The administration division of the Berkley Public Safety Department is responsible for oversight of the Public Safety Department and to insure that the department and the private ambulance service operates within the City in an efficient manner. The department provides police and fire services to residents and businesses in the City of Berkley. This division is composed of 1 director and 1 secretary/records clerk.

MAJOR 2012-2013 OBJECTIVES

- Ensure continued reduction in the City's low crime rates.
- Continue excellent response times to police, fire, and medical incidents.
- Plan and develop fire safety initiatives to be ready to provide fire and rescue service as required.



FUND: 101 GENERAL
DEPT: 302 PUBLIC SAFETY ADMINISTRATION

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-302-704-000	PUBLIC SAFETY DIRECTOR	\$86,002	\$86,002	\$85,671
101-302-706-000	SECRETARY	41,212	40,914	41,053
101-302-709-000	OVERTIME	1,215	1,717	1,800
101-302-712-000	IN LIEU	137	0	0
101-302-715-000	FICA	4,503	4,458	4,529
101-302-716-000	HDLO	30,549	22,286	24,388
101-302-718-000	RETIREMENT	18,877	31,265	42,204
101-302-725-000	WORKERS COMPENSATION	181	249	245
SALARIES AND FRINGE BENEFITS		<u>\$182,676</u>	<u>\$186,891</u>	<u>\$199,890</u>
MATERIALS AND SUPPLIES				
101-302-744-000	UNIFORMS	\$512	\$600	\$600
MATERIALS AND SUPPLIES		<u>\$512</u>	<u>\$600</u>	<u>\$600</u>
CONTRACTUAL SERVICES				
101-302-803-000	MEMBERSHIPS	\$35	\$55	\$100
CONTRACTUAL SERVICES		<u>\$35</u>	<u>\$55</u>	<u>\$100</u>
OTHER CHARGES				
101-302-934-000	OFFICE EQUIPMENT MAINTENANCE	\$517	\$409	\$300
OTHER CHARGES		<u>\$517</u>	<u>\$409</u>	<u>\$300</u>
TOTAL EXPENSES - PUBLIC SAFETY ADMINISTRATION		<u>\$183,740</u>	<u>\$187,955</u>	<u>\$200,890</u>

**FUND: 101 GENERAL
DEPT: 306 PUBLIC SAFETY DISPATCH SERVICES**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED BUDGET	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$277,680	\$258,438	\$267,862
MATERIALS AND SUPPLIES	2,138	2,300	2,550
CONTRACTUAL SERVICES	9,032	15,093	14,742
CAPITAL OUTLAY	82,178	1,570	0
TOTAL	\$371,028	\$277,401	\$285,154

STAFFING	11-12		12-13	
	No	FTE	No	FTE
Full Time				
Dispatcher	4	4.00	4	4.00
Full Time Total	4	4.00	4	4.00
Part Time				
Dispatcher	1	0.67	1	0.67
Part Time Total	1	0.67	1	0.67
TOTAL	5	4.67	5	4.67

EXPENDITURE HIGHLIGHTS

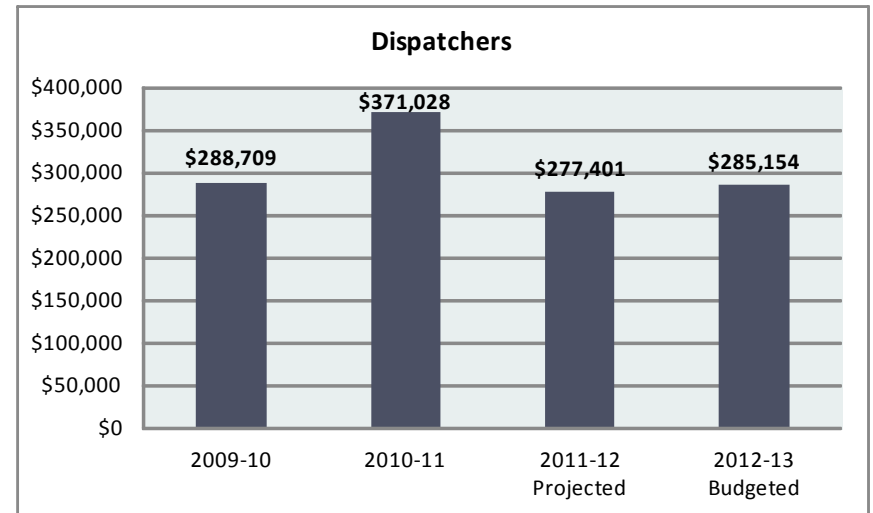
- Provides salary & fringe benefits for four dispatchers.
- Provides salary & fringe benefits to one part-time dispatcher
- E-911 Equipment Maintenance

PROGRAM DESCRIPTION

The Dispatch Services division of the Berkley Public Safety Department provides dispatch services to the cities of Berkley and Pleasant Ridge, and Huntington Woods. Costs are paid for by all three Cities.

MAJOR 2012-2013 OBJECTIVES

- Continue to develop one-on-one community relationships with the public.



FUND: 101 GENERAL
DEPT: 306 PUBLIC SAFETY DISPATCH SERVICES

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-306-706-000	DISPATCHERS	\$153,058	\$151,016	\$151,399
101-306-707-000	PART TIME EMPLOYEES	15,360	19,955	19,303
101-306-709-000	OVERTIME	12,423	12,860	12,000
101-306-712-000	IN LIEU-HEALTH CARE BUY BACK	17,678	4,685	6,640
101-306-715-000	FICA	15,027	14,737	14,721
101-306-716-000	HDLO	29,944	23,179	26,785
101-306-718-000	RETIREMENT	29,938	29,756	34,769
101-306-720-000	LONGEVITY	3,986	1,893	1,893
101-306-725-000	WORKERS COMPENSATION	266	357	352
SALARIES AND FRINGE BENEFITS		\$277,680	\$258,438	\$267,862
MATERIALS AND SUPPLIES				
101-306-744-000	UNIFORMS-CLEANING AND PURCHASES	\$1,579	\$1,800	\$1,800
101-306-758-000	PROGRAM SUPPLIES	559	500	750
MATERIALS AND SUPPLIES		\$2,138	\$2,300	\$2,550
CONTRACTUAL SERVICES				
101-306-835-000	DISPATCH MEDICAL EXPENSES	\$1,025	\$1,376	\$1,025
101-306-855-000	E-911 EQUIPMENT MAINTENANCE	8,007	13,717	13,717
CONTRACTUAL SERVICES		\$9,032	\$15,093	\$14,742
CAPITAL OUTLAY				
101-306-982-000	EQUIPMENT	\$82,178	\$1,570	\$0
CAPITAL OUTLAY		\$82,178	\$1,570	\$0
TOTAL EXPENSES - DISPATCHERS		\$371,028	\$277,401	\$285,154

FUND: 101 GENERAL
DEPT: 307 PUBLIC SAFETY ANIMAL CONTROL SERVICES

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$59,652	\$60,505	\$64,457
MATERIALS AND SUPPLIES	5,155	5,776	7,511
CONTRACTUAL SERVICES	2,962	2,571	3,000
OTHER CHARGES	1,246	1,078	1,600
TOTAL	\$69,015	\$69,930	\$76,568

STAFFING	11-12		12-13	
	No	FTE	No	FTE
Full Time				
Animal Control Officer	1	1.00	1	1.00
Full Time Total	1	1.00	1	1.00
Part Time				
Animal Control Officer	1	0.11	1	0.11
Part Time Total	1	0.11	1	0.11
TOTAL	2	1.11	2	1.11

EXPENDITURE HIGHLIGHTS

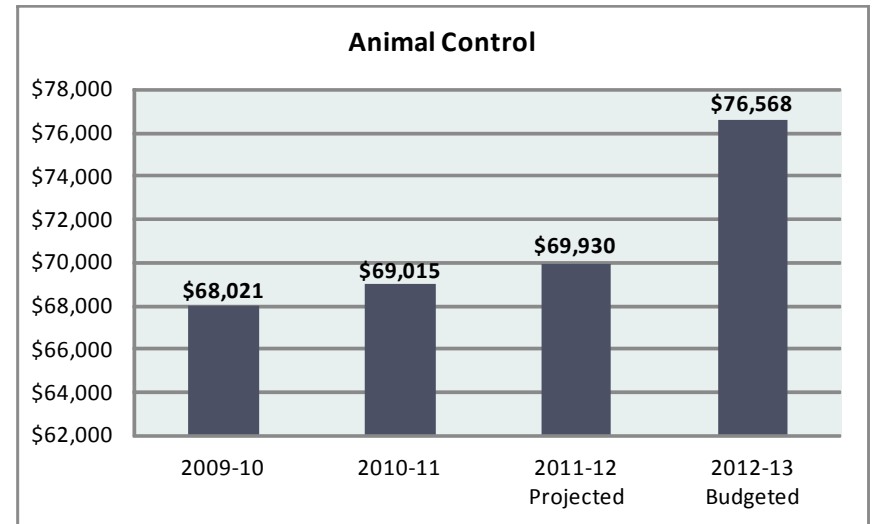
- Provides Salary & Fringe Benefits for Animal Control officer.
- Provides animal control related training.

PROGRAM DESCRIPTION

The Animal Control Division of the Berkley Public Safety Department provides animal control services to the cities of Berkley and Royal Oak. All costs for this service are shared between the two cities.

MAJOR 2012-2013 OBJECTIVES

- Continue to coordinate Animal Control and City Clerk’s office efforts to ensure proper licensing and vaccinations of pets.
- Continue coordination of services with Royal Oak.



FUND: 101 GENERAL
DEPT: 307 PUBLIC SAFETY ANIMAL CONTROL SERVICES

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-307-706-000	ANIMAL CONTROL OFFICER	\$38,738	\$38,459	\$38,590
101-307-707-000	PART TIME EMPLOYEES	1,347	2,800	4,368
101-307-709-000	OVERTIME	1,597	1,600	2,400
101-307-712-000	IN LIEU	37	0	0
101-307-715-000	FICA	3,170	3,280	3,493
101-307-716-000	HDLO	7,247	6,653	6,536
101-307-718-000	RETIREMENT	7,147	7,204	8,540
101-307-725-000	WORKERS COMPENSATION	369	509	530
SALARIES AND FRINGE BENEFITS		\$59,652	\$60,505	\$64,457
MATERIALS AND SUPPLIES				
101-307-744-000	UNIFORMS-CLEANING & PURCHASES	\$650	\$547	\$600
101-307-751-000	FUEL & OIL	4,015	4,629	6,311
101-307-758-000	PROGRAM SUPPLIES	490	600	600
MATERIALS AND SUPPLIES		\$5,155	\$5,776	\$7,511
CONTRACTUAL SERVICES				
101-307-818-000	CONTRACTUAL SERVICES	\$1,570	\$1,766	\$2,200
101-307-835-000	ANIMAL CONTROL MEDICAL EXPENSES	600	0	0
101-307-853-000	TELEPHONE	792	805	800
CONTRACTUAL SERVICES		\$2,962	\$2,571	\$3,000
OTHER CHARGES				
101-307-931-000	BUILDING MAINTENANCE-ANIMAL CONTROL	\$499	\$498	\$500
101-307-939-000	VEHICLE MAINTENANCE	747	280	800
101-307-960-000	PROFESSIONAL DEVELOPMENT	0	300	300
OTHER CHARGES		\$1,246	\$1,078	\$1,600
TOTAL EXPESNES - ANIMAL CONTROL		\$69,015	\$69,930	\$76,568

FUND: 101 GENERAL
DEPT: 310 PUBLIC SAFETY OPERATIONS

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$3,093,858	\$3,039,029	\$3,109,651
MATERIALS AND SUPPLIES	139,052	157,616	161,703
CONTRACTUAL SERVICES	63,716	67,027	69,494
INSURANCE	48,871	48,323	49,000
UTILITIES	85,311	96,544	98,957
OTHER CHARGES	71,200	73,557	81,000
CAPITAL OUTLAY	52,354	138,870	75,100
DEBT SERVICE	78,759	78,717	0
TOTAL	\$3,633,121	\$3,699,683	\$3,644,905

STAFFING	11-12		12-13	
	No	FTE	No	FTE
Full Time				
Sworn Officers	26	26.00	27	27.00
Full Time Total	26	26.00	27	27.00
Part Time				
Crossing Guards	9	3.12	9	3.12
Part Time Total	9	3.12	9	3.12
TOTAL	35	29.12	36	30.12

EXPENDITURE HIGHLIGHTS

- Provides salary & fringe benefits for detectives & uniform officers.

- Provides for two contracted operation positions within the Command Union.
- Purchase of 2 new, marked Police vehicles.

PROGRAM DESCRIPTION

The Operations Division of the Berkley Public Safety Department includes:

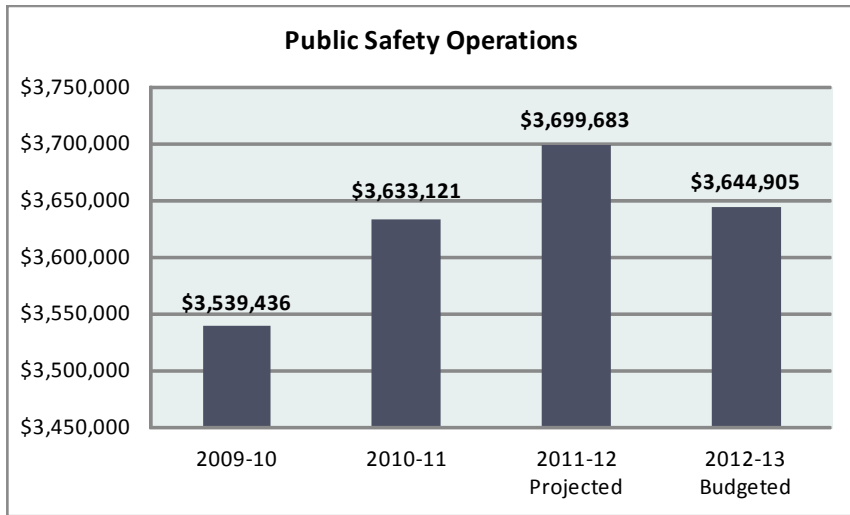
- 1 Deputy Chief
- 18 Public Safety Officers
- 1 Lieutenant
- 6 Sergeants
- 1 Detective

Currently, the Department has 18 Public Safety Officers appropriated. Staffing includes 1 lieutenant, 6 Sergeants and 1 Deputy Chief. One of the six Sergeant positions is a contract officer. The Deputy Chief is also a contracted officer. All sworn officers are trained and certified in both police and fire services with the exception of the Sergeant contract officer. That contractor is the second dispatcher, handles prisoners and responds to fire calls only. Approximately 95% of all department responses and activities are police-related. When a fire call is received, officers respond directly to the scene with their fire gear; an officer working in the station brings one of the fire trucks to the scene. Officers also act as first responders for emergency calls in the field.

MAJOR 2012-2013 OBJECTIVES

- Enhance officer self defense capabilities by in-house training with State certified self defense instructor.
- To purchase two marked police vehicles that are comparable to current police vehicles within the fleet.

FUND: 101 GENERAL
DEPT: 310 PUBLIC SAFETY OPERATIONS



FUND: 101 GENERAL
DEPT: 310 PUBLIC SAFETY OPERATIONS

		2010-11	2011-12	2012-13
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
101-310-705-000	COMMANDING OFFICERS	\$547,157	\$571,343	\$614,135
101-310-706-000	PUBLIC SAFETY OFFICERS	1,051,821	1,059,639	1,063,328
101-310-707-000	CROSSING GUARDS	45,643	43,513	47,952
101-310-709-000	OVERTIME	88,856	104,311	105,000
101-310-709-001	DIFFERENTIAL PAY	7,070	6,421	5,000
101-310-709-003	DREAM CRUISE	11,929	10,842	14,000
101-310-712-000	IN LIEU	1,271	2,929	7,616
101-310-715-000	FICA	27,892	28,047	29,468
101-310-716-000	HDLO	463,361	341,311	368,492
101-310-718-000	RETIREMENT	708,736	747,825	736,877
101-310-720-000	LONGEVITY	32,862	14,069	12,894
101-310-722-000	SICK LEAVE	23,747	20,322	20,322
101-310-723-000	HOLIDAY / PERSONAL DAYS	68,303	67,756	67,756
101-310-725-000	WORKERS COMPENSATION	15,210	20,701	16,811
SALARIES AND FRINGE BENEFITS		\$3,093,858	\$3,039,029	\$3,109,651
MATERIALS AND SUPPLIES				
101-310-728-000	OFFICE SUPPLIES	\$5,265	\$5,646	\$5,400
101-310-729-000	STATIONARY	3,404	3,507	2,000
101-310-731-000	BOOKS / PERIODICALS	495	668	500
101-310-741-000	AMMUNITION	1,186	1,187	1,500
101-310-743-000	CHEMICALS	0	200	200
101-310-744-000	UNIFORMS-CLEANING & PURCHASES	31,676	35,137	30,000
101-310-751-000	FUEL & OIL	57,541	67,372	87,503
101-310-753-000	PRISONER BOARD	7,240	7,240	7,000

FUND: 101 GENERAL
DEPT: 310 PUBLIC SAFETY OPERATIONS

		2010-11	2011-12	2012-13
		ACTIVITY	PROJECTED	ADOPTED
		BUDGET		
MATERIALS AND SUPPLIES CONTINUED				
101-310-758-000	PROGRAM SUPPLIES	7,470	9,052	6,000
101-310-758-003	LIDS FOR KIDS	18,693	11,012	4,500
101-310-758-006	FIRE OPEN HOUSE	1,189	3,411	3,000
101-310-758-008	ANNUAL PUBLIC SAFETY GOLF OUTING	0	7,000	8,000
101-310-759-000	PHOTO SUPPLIES	200	200	200
101-310-776-000	MAINTENANCE SUPPLIES	1,425	1,290	1,400
101-310-778-000	EQUIPMENT SUPPLIES	1,765	3,190	3,000
101-310-780-000	VEHICLE EQUIPMENT	974	975	1,000
101-310-781-000	VEHICLE SUPPLIES	529	529	500
MATERIALS AND SUPPLIES		\$139,052	\$157,616	\$161,703
CONTRACTUAL SERVICES				
101-310-803-000	MEMBERSHIPS	\$4,594	\$4,569	\$4,945
101-310-811-000	CUSTODIAL	13,625	14,625	14,700
101-310-814-000	DATA PROCESSING	24,353	27,978	27,309
101-310-818-000	CONTRACTUAL SERVICES	3,030	3,360	3,900
101-310-818-012	BLOOD DRAWS	3,875	4,375	4,000
101-310-825-000	CASCADE SYSTEM MAINTENANCE	28	651	1,200
101-310-835-000	PUBLIC SAFETY MEDICAL EXPENSES	2,570	675	1,940
101-310-851-000	RADIO MAINTENANCE	708	625	1,000
101-310-853-000	TELEPHONE	10,455	9,848	9,900
101-310-864-000	MEETINGS & CONFERENCES	20	20	100
101-310-901-000	ADVERTISING	458	301	500
CONTRACTUAL SERVICES		\$63,716	\$67,027	\$69,494
INSURANCE				
101-310-913-000	VEHICLE INSURANCE	\$10,502	\$11,679	\$11,971
101-310-914-000	LIABILITY INSURANCE	74,809	84,865	86,986
INSURANCE		\$85,311	\$96,544	\$98,957

FUND: 101 GENERAL
DEPT: 310 PUBLIC SAFETY OPERATIONS

		2010-11	2011-12	2012-13
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
UTILITIES				
101-310-920-000	UTILITIES	\$48,871	\$48,323	\$49,000
UTILITIES		\$48,871	\$48,323	\$49,000
OTHER CHARGES				
101-310-931-000	BUILDING MAINTENANCE	\$25,158	\$27,494	\$25,000
101-310-933-000	EQUIPMENT MAINTENANCE	8,597	10,063	9,000
101-310-935-000	MOTORCYCLE LEASE	1,890	1,890	2,750
101-310-939-000	VEHICLE MAINTENANCE	11,676	8,127	12,500
101-310-939-001	FIRE TRUCK MAINTENANCE	13,006	9,634	9,000
101-310-960-000	PROFESSIONAL DEVELOPMENT	7,566	9,984	14,750
101-310-961-000	PUBLIC SAFETY 301-302 TRAINING FUNDS	3,307	6,365	8,000
OTHER CHARGES		\$71,200	\$73,557	\$81,000
CAPITAL OUTLAY				
101-310-979-000	FIRE EQUIPMENT	\$1,497	\$34,350	\$6,000
101-310-982-000	EQUIPMENT	0	50,725	2,400
101-310-983-000	OFFICE EQUIPMENT	822	925	1,000
101-310-984-000	RADIO EQUIPMENT	277	6,500	6,500
101-310-985-000	VEHICLES	49,758	46,370	59,200
CAPITAL OUTLAY		\$52,354	\$138,870	\$75,100
DEBT SERVICE				
101-310-993-001	FIRE TRUCK - INSTALLMENT LOAN	\$78,211	\$78,211	\$0
101-310-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	548	506	0
DEBT SERVICE		\$78,759	\$78,717	\$0
TOTAL EXPENSES - PUBLIC SAFETY OPERATIONS		\$3,633,121	\$3,699,683	\$3,644,905

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**FUND: 101 GENERAL
DEPT: 371 BUILDING**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$81,068	\$73,446	\$77,687
MATERIALS AND SUPPLIES	338	300	300
CONTRACTUAL SERVICES	97,598	119,829	112,700
OTHER CHARGES	0	199	0
CAPITAL OUTLAY	1,669	1,235	1,300
TOTAL	\$180,673	\$195,009	\$191,987

STAFFING

	11-12		12-13	
	No	FTE	No	FTE
Full Time				
Building Clerk	1	0.95	1	0.95
Full Time Total	1	0.95	1	0.95
Part Time				
Building Clerk	1	0.48	1	0.48
Part Time Total	1	0.48	1	0.48
TOTAL	2	1.43	2	1.43

EXPENDITURE HIGHLIGHTS

- Provides Salary and fringe benefits for one full time Building Clerk and one part-time Building Clerk.
- Provides for house inspections & skilled trades inspections.
- Provides for vacant housing inspections and monitoring system.

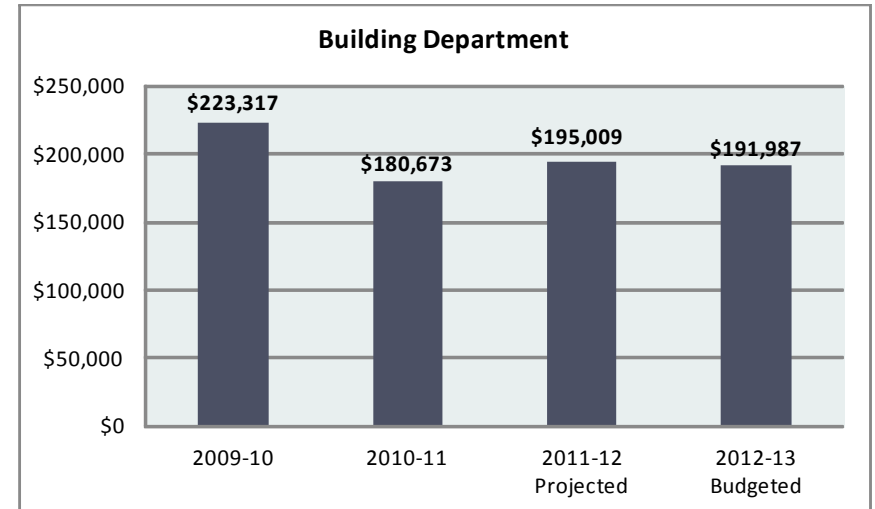
PROGRAM DESCRIPTION

The Building Department's principal function is to administer the City's development laws and policies. Tasks include:

- Working with residents and businesses on building expansions and improvements.
- Working to change policies and laws to facilitate new developments.
- Provide permit inspection services over new and rehabilitation projects in the City.
- Oversee the vacant housing inspection program

MAJOR 2012-2013 OBJECTIVES

- Organize and execute the Berkley Building Expo.
- Continue to refine new liquor license inspection procedures.
- Continue enforcing vacant building ordinance.
- As available, purchase dollar HUD homes and require redevelopment.



**FUND: 101 GENERAL
DEPT: 371 BUILDING**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-371-706-000	BUILDING CLERKS	\$42,780	\$34,555	\$34,730
101-371-707-000	PART TIME EMPLOYEES	6,117	13,516	14,500
101-371-712-000	IN LIEU	176	0	0
101-371-715-000	FICA	3,743	3,701	3,766
101-371-716-000	HDLO	21,655	15,353	16,965
101-371-718-000	RETIREMENT	6,521	6,227	7,300
101-371-725-000	WORKERS COMPENSATION	76	94	426
SALARIES AND FRINGE BENEFITS		\$81,068	\$73,446	\$77,687
MATERIALS AND SUPPLIES				
101-371-731-000	BOOKS / PERIODICALS	\$338	\$300	\$300
MATERIALS AND SUPPLIES		\$338	\$300	\$300
CONTRACTUAL SERVICES				
101-371-803-000	MEMBERSHIPS	\$100	\$179	\$200
101-371-822-001	INSPECTIONS TEST-BUILDING	23,320	28,396	28,000
101-371-822-002	HOUSE INSPECTIONS-RENTALS	21,250	25,440	25,500
101-371-822-003	CONTRACTUAL INSPECTIONS	32,967	44,750	40,000
101-371-822-004	GRASS/WEED	13,065	14,149	12,000
101-371-822-006	BUSINESS LICENSE INSPECTION-ALL	1,250	1,260	1,200
101-371-822-007	LIQUOR LICENSE	1,200	1,200	1,400
101-371-822-008	VACANT HOUSING INSPECTION	2,855	3,255	3,200
101-371-901-000	ADVERTISING	1,591	1,200	1,200
CONTRACTUAL SERVICES		\$97,598	\$119,829	\$112,700

**FUND: 101 GENERAL
DEPT: 371 BUILDING**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER CHARGES				
101-371-960-000	PROFESSIONAL DEVELOPMENT	\$0	\$199	\$0
OTHER CHARGES		\$0	\$199	\$0
CAPITAL OUTLAY				
101-371-983-000	OFFICE EQUIPMENT	\$454	\$0	\$0
101-371-986-000	COMPUTER SOFTWARE	1,215	1,235	1,300
CAPITAL OUTLAY		\$1,669	\$1,235	\$1,300
TOTAL EXPENSES - BUILDING DEPARTMENT		\$180,673	\$195,009	\$191,987

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**FUND: 101 GENERAL
DEPT: 441 PUBLIC WORKS**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$119,408	\$125,613	\$118,606
MATERIALS AND SUPPLIES	52,996	46,546	45,206
CONTRACTUAL SERVICES	15,522	12,824	13,025
INSURANCE	15,519	15,033	16,000
UTILITIES	17,023	12,665	12,981
OTHER CHARGES	5,048	5,020	6,800
CAPITAL OUTLAY	1,455	2,000	56,500
DEBT SERVICE	118	108	0
TOTAL	\$227,089	\$219,809	\$269,118

	11-12		12-13	
	No	FTE	No	FTE
Full Time				
Director	1	0.05	1	0.05
Clerk II	1	0.05	1	0.05
Equipment Operator III	2	0.09	2	0.03
Equipment Operator II	2	0.13	2	0.11
Equipment Operator I	3	0.93	3	0.65
Laborer	2	0.20	2	0.49
Foreman	1	0.10	1	0.10
Full Time Total	12	1.51	12	1.48
Part Time				
	0	0.00	1	0.31
Part Time Total	0	0.00	1	0.31
TOTAL	12	1.55	13	1.79

EXPENDITURE HIGHLIGHTS

- Provides portion of Salary & Fringe Benefits for DPW employees.

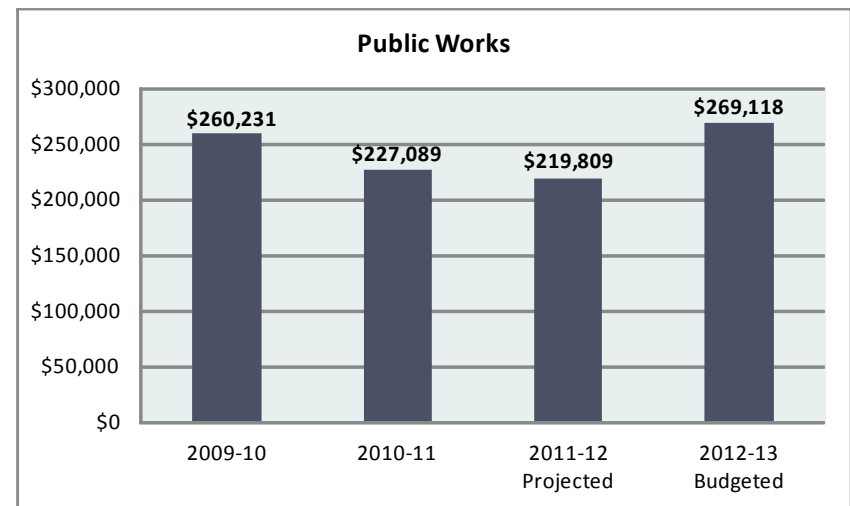
PROGRAM DESCRIPTION

The City of Berkley Public Works Department is staffed with 10 full time field employees a mechanic and 2 full time and 1 part-time administrative employee.

The Public Works Department's responsibilities include the operation and maintenance of the Water Supply System, the Sewer Collection Systems, the approximately 53 miles of City owned streets, the planting and maintenance of the City's urban forest, maintaining City buildings and numerous other miscellaneous tasks.

MAJOR 2012-2013 OBJECTIVES

- Continue to update the Capital Vehicle and Equipment replacement program \$55,000.
- Establish an inventory of the major physical components of the Public Works facilities and reduce the overall size by selecting vehicles & equipment that can perform multiple functions.



**FUND: 101 GENERAL
DEPT: 441 PUBLIC WORKS**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-441-704-000	PUBLIC WORKS DIRECTOR	\$3,830	\$3,608	\$3,825
101-441-705-000	LABORERS	57,590	59,503	55,306
101-441-706-000	CLERK	2,162	1,917	1,911
101-441-707-000	PART TIME EMPLOYEES	1,043	6,500	6,000
101-441-709-000	OVERTIME	3,000	4,555	3,500
101-441-712-000	IN LIEU	106	0	0
101-441-715-000	FICA	5,465	5,854	5,401
101-441-716-000	HDLO	25,441	18,825	21,902
101-441-718-000	RETIREMENT	18,958	23,373	19,748
101-441-720-000	LONGEVITY	825	49	54
101-441-722-000	SICK LEAVE	242	0	0
101-441-724-000	UNEMPLOYMENT	0	490	0
101-441-725-000	WORKERS COMPENSATION	746	939	959
SALARIES AND FRINGE BENEFITS		\$119,408	\$125,613	\$118,606
MATERIALS AND SUPPLIES				
101-441-728-000	OFFICE SUPPLIES	\$955	\$795	\$800
101-441-744-000	UNIFORMS	1,013	2,460	1,800
101-441-751-000	FUEL & OIL	28,116	35,904	36,606
101-441-758-000	PROGRAM SUPPLIES	18,353	3,420	3,000
101-441-776-000	MAINTENANCE SUPPLIES	2,995	3,167	2,000
101-441-787-000	TOOLS	1,564	800	1,000
MATERIALS AND SUPPLIES		\$52,996	\$46,546	\$45,206

FUND: 101 GENERAL
DEPT: 441 PUBLIC WORKS

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CONTRACTUAL SERVICES				
101-441-803-000	MEMBERSHIPS	\$1,075	\$885	\$1,000
101-441-811-000	CUSTODIAL SERVICES	3,210	3,211	3,225
101-441-818-000	CONTRACTUAL SERVICES	945	1,000	1,000
101-441-835-000	MEDICAL EXPENSES	585	596	600
101-441-851-000	RADIO MAINTENANCE	332	487	500
101-441-853-000	TELEPHONE	9,325	6,445	6,500
101-441-864-000	MEETINGS & CONFERENCES	50	200	200
CONTRACTUAL SERVICES		\$15,522	\$12,824	\$13,025
INSURANCE				
101-441-913-000	VEHICLE INSURANCE	\$12,118	\$8,847	\$9,068
101-441-914-000	LIABILITY INSURANCE	4,905	3,818	3,913
INSURANCE		\$17,023	\$12,665	\$12,981
UTILITIES				
101-441-920-000	UTILITIES	\$15,519	\$15,033	\$16,000
UTILITIES		\$15,519	\$15,033	\$16,000
OTHER CHARGES				
101-441-931-000	BUILDING MAINTENANCE	\$3,699	\$3,714	\$6,500
101-441-946-000	OFFICE EQUIPMENT RENTAL	1,349	1,306	300
OTHER CHARGES		\$5,048	\$5,020	\$6,800

FUND: 101 GENERAL
DEPT: 441 PUBLIC WORKS

		2010-11	2011-12	2012-13
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CAPITAL OUTLAY				
101-441-976-000	BUILDING IMPROVEMENTS	\$1,455	\$2,000	\$1,500
101-441-985-000	VEHICLES	0	0	55,000
CAPITAL OUTLAY		\$1,455	\$2,000	\$56,500
DEBT SERVICE				
101-441-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	\$118	\$108	\$0
DEBT SERVICE		\$118	\$108	\$0
TOTAL EXPENSES - PUBLIC WORKS		\$227,089	\$219,809	\$269,118

**FUND: 101 GENERAL
DEPT: 442 PUBLIC WORKS GARAGE**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$27,121	\$29,774	\$48,189
MATERIALS AND SUPPLIES	47,857	46,985	49,000
OTHER CHARGES	15,729	27,144	22,500
CAPITAL OUTLAY	3,989	8,156	0
TOTAL	\$94,696	\$112,059	\$119,689

STAFFING

	11-12		12-13	
	No	FTE	No	FTE
Full Time				
Public Works Director	1	0.05	1	0.05
Mechanic	1	0.10	1	0.46
Equipment Operator I	0	0.00	1	0.01
TOTAL	2	0.15	3	0.52

EXPENDITURE HIGHLIGHTS

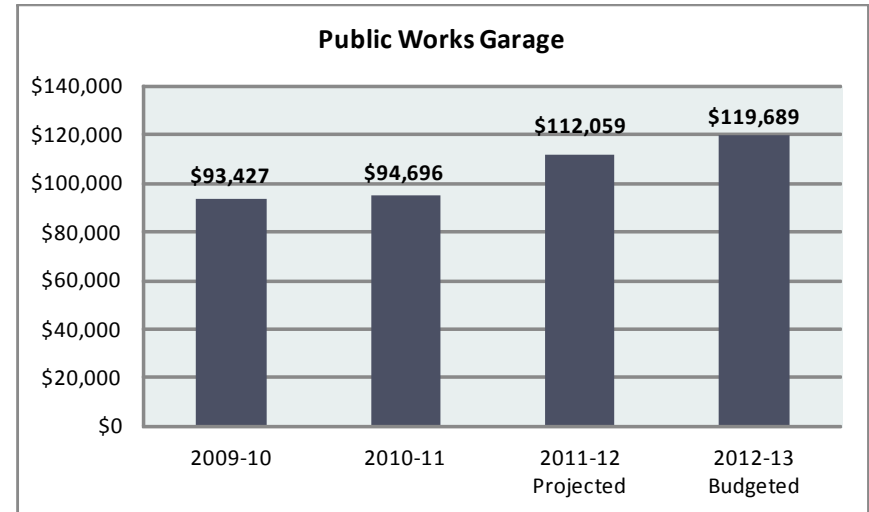
- Salary and fringe benefits for one full time mechanic and the Director of the Department.

PROGRAM DESCRIPTION

The City of Berkley has one full time certified mechanic who maintains the City's diverse fleet of vehicle. The mechanic, has a helper from current DPW staff when required.

MAJOR 2012-2013 OBJECTIVES

- Service the City fleet and equipment efficiently and effectively on a daily basis.



FUND: 101 GENERAL
DEPT: 442 PUBLIC WORKS GARAGE

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-442-704-000	PUBLIC WORKS DIRECTOR	3,830	3,609	3,840
101-442-706-000	MECHANIC	14,707	16,006	22,736
101-442-709-000	OVERTIME	0	0	750
101-442-712-000	IN LIEU	6	0	0
101-442-715-000	FICA	1,418	1,510	2,726
101-442-716-000	HDLO	1,889	2,466	9,300
101-442-718-000	RETIREMENT	5,177	6,054	8,469
101-442-725-000	WORKERS COMPENSATION	94	129	368
SALARIES AND FRINGE BENEFITS		27,121	29,774	48,189
MATERIALS AND SUPPLIES				
101-442-744-000	UNIFORMS	396	485	500
101-442-781-000	VEHICLE SUPPLIES	42,257	45,000	45,000
101-442-787-000	TOOLS	5,204	1,500	3,500
MATERIALS AND SUPPLIES		47,857	46,985	49,000
OTHER CHARGES				
101-442-939-000	VEHICLE MAINTENANCE	5,352	12,000	12,000
101-442-939-002	VEHICLE MAINTENANCE - PSO	10,097	14,604	10,000
101-442-960-000	PROFESSIONAL DEVELOPMENT	280	540	500
OTHER CHARGES		15,729	27,144	22,500
CAPITAL OUTLAY				
101-442-982-000	EQUIPMENT	3,989	8,156	0
CAPITAL OUTLAY		3,989	8,156	0
TOTAL EXPENSES - PUBLIC WORKS GARAGE		94,696	112,059	119,689

FUND: 101 GENERAL
DEPT: 446 PUBLIC WORKS STREET PROGRAM

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
STREET LIGHTING	\$188,208	\$194,509	\$195,000
TOTAL	\$188,208	\$194,509	\$195,000

STAFFING

None

EXPENDITURE HIGHLIGHTS

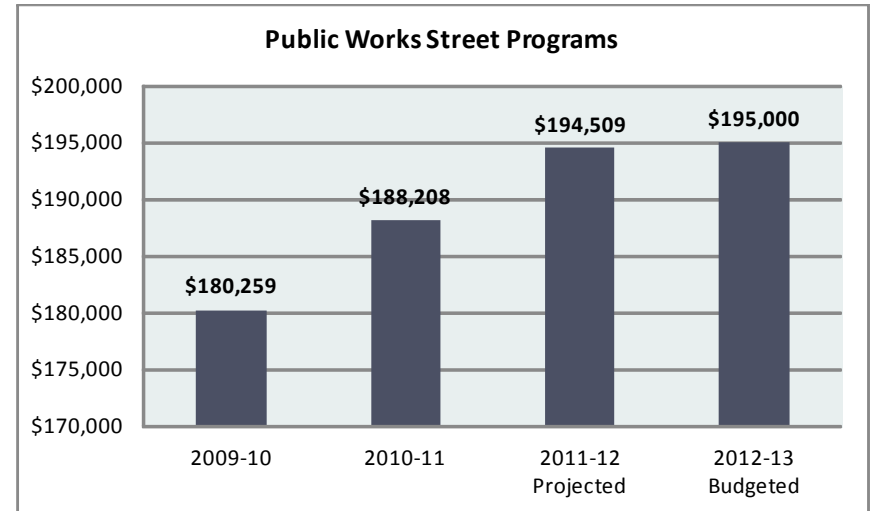
- Appropriate for the payment of the monthly electric and depreciation billings for the City Street and parking lot lighting system.

PROGRAM DESCRIPTION

The City of Berkley contracts with the Detroit Edison Company for municipal street lighting services. There are approximately 718 street lights in the Berkley municipal street lighting system.

MAJOR 2012-2013 OBJECTIVES

- Continue working with the Detroit Edison Company Outdoor Lighting Group to upgrade the quality and efficiency of the existing street lighting system.
- Explore the cost/benefits of converting some of our existing street lights, at 12 Mile and Coolidge Intersection (30 lights) and 12 Mile between Kenmore and Tyler (57 lights) from Metal Halite to LED fixtures.
- Work collaboratively with DTE Energy to systemically replace the 459 existing 175 watt Mercury Vapor street lights with either Metal Halite or LED Fixtures.



FUND: 101 GENERAL
DEPT: 446 PUBLIC WORKS STREET PROGRAM

		2010-11	2011-12	2012-13
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
OTHER CHARGES				
101-446-922-000	STREET LIGHTING	\$188,208	\$194,509	\$195,000
OTHER CHARGES		\$188,208	\$194,509	\$195,000
	TOTAL EXPENSES - PUBLIC STREET STREET LIGHTING	\$188,208	\$194,509	\$195,000

**FUND: 101 GENERAL
DEPT: 691 PARKS AND RECREATION**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$263,006	\$220,937	\$280,059
MATERIALS AND SUPPLIES	19,689	20,447	23,705
CONTRACTUAL SERVICES	22,663	21,090	25,090
INSURANCE	21,456	21,868	23,000
UTILITIES	4,337	3,430	3,516
OTHER CHARGES	20,065	27,548	25,600
CAPITAL OUTLAY	6,405	25,600	1,800
DEBT SERVICE	1,345	1,242	0
TOTAL	\$358,966	\$342,162	\$382,770

STAFFING	11-12		12-13	
	No	FTE	No	FTE
Full Time				
Director	1	0.95	1	0.50
Recreation Manager	1	0.50	1	0.95
Secretary	0	0.00	0	0.00
Recreation Leader	1	0.50	1	0.50
Recreation Maintenance Leader	1	1.00	2	1.25
Full Time Total	4	2.95	5	3.20
Part Time				
	6	2.44	5	1.83
Part Time Total	6	2.44	5	1.83
TOTAL	10	5.39	10	5.03

EXPENDITURE HIGHLIGHTS

- Provides salary and fringe benefits for the Recreation Director, Recreation Manager and Recreation Leader

- Community Center improvements
- Recreation Administration building maintenance expenses
- Part-time salaries to maintain ball fields
- Part-time office staff
- Arena maintenance leader now working 25% of the time within this Department

PROGRAM DESCRIPTION

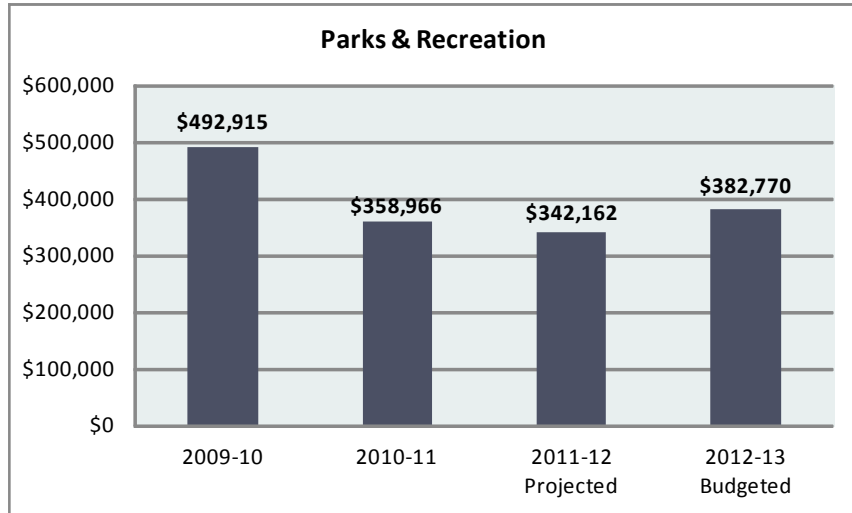
The Recreation Department is responsible for leisure facilities and services within the community including parks, ball fields, playgrounds, tennis and horseshoe courts and the Community Center, as well as programs for residents of all ages. These efforts are coordinated by a staff of five full-time employees and with the assistance of five permanent part-time/seasonal employees.

Starting in fiscal year 2012/13 the Arena Maintenance leader will allocate 25% of his time towards ball field maintenance and other maintenance activities throughout the City.

MAJOR 2012-2013 OBJECTIVES

- Conduct a study to evaluate City facilities to consider consolidation, new energy savings and functionality.
- Conduct assessment of all outdoor facilities and determine park inventory, compare park facilities to national facility standards, evaluate barrier free accessibility.
- Evaluate needs of existing indoor facilities and determine building inventory and evaluate barrier free accessibility.
- Conduct a structure analysis of the Ice Arena
- Develop a new capital improvement plan for all City recreation facilities and spaces.
- Investigate the potential of replacing the existing Community Center.

FUND: 101 GENERAL
DEPT: 691 PARKS AND RECREATION



**FUND: 101 GENERAL
DEPT: 691 PARKS AND RECREATION**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-691-704-000	PARKS & REC DIRECTOR	\$57,592	\$44,712	\$33,644
101-691-705-000	PARKS & REC MANAGER	30,637	33,438	48,688
101-691-706-000	PARKS & REC STAFF	55,075	54,677	64,157
101-691-707-000	PART TIME EMPLOYEES	46,383	35,553	42,958
101-691-709-000	OVERTIME	1,167	733	2,500
101-691-712-000	IN LIEU	236	5,858	5,858
101-691-715-000	FICA	14,930	13,452	14,804
101-691-716-000	HDLO	33,466	12,670	31,925
101-691-718-000	RETIREMENT	16,057	15,850	31,122
101-691-720-000	LONGEVITY	4,235	0	0
101-691-724-000	UNEMPLOYMENT COMPENSATION	427	0	0
101-691-725-000	WORKERS COMPENSATION	2,801	3,994	4,403
SALARIES AND FRINGE BENEFITS		\$263,006	\$220,937	\$280,059
MATERIALS AND SUPPLIES				
101-691-728-000	OFFICE SUPPLIES	\$703	\$875	\$700
101-691-729-000	STATIONARY	452	298	700
101-691-744-000	UNIFORMS	786	880	800
101-691-750-000	PLAYGROUND/ATHLETIC	3,358	3,081	3,500
101-691-751-000	FUEL & OIL	3,731	4,263	5,255
101-691-758-000	PROGRAM SUPPLIES	2,648	2,866	2,700
101-691-758-001	SENIOR SUPPLIES	1,100	444	1,300
101-691-776-000	MAINTENANCE SUPPLIES	2,023	2,264	2,000
101-691-778-000	EQUIPMENT SUPPLIES	4,178	4,803	6,000
101-691-783-000	SEED PLANT	460	423	500
101-691-787-000	TOOLS	250	250	250
MATERIALS AND SUPPLIES		\$19,689	\$20,447	\$23,705

FUND: 101 GENERAL
DEPT: 691 PARKS AND RECREATION

		2010-11	2011-12	2012-13
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CONTRACTUAL SERVICES				
101-691-803-000	MEMBERSHIPS	\$1,608	\$1,722	\$1,625
101-691-811-000	CUSTODIAL SERVICES	9,080	8,950	9,700
101-691-818-000	CONTRACTUAL SERVICES	4,867	3,130	3,815
101-691-853-000	TELEPHONE	4,308	5,382	5,550
101-691-864-000	MEETINGS & CONFERENCES	1,637	1,497	1,500
101-691-901-000	ADVERTISING	1,163	409	2,000
101-691-904-000	PRINTING	0	0	900
CONTRACTUAL SERVICES		\$22,663	\$21,090	\$25,090
INSURANCE				
101-691-914-000	LIABILITY INSURANCE	\$4,337	\$3,430	\$3,516
INSURANCE		\$4,337	\$3,430	\$3,516
UTILITIES				
101-691-920-000	UTILITIES	\$21,456	\$21,868	\$23,000
UTILITIES		\$21,456	\$21,868	\$23,000
OTHER CHARGES				
101-691-931-000	BUILDING MAINTENANCE	\$3,784	\$4,167	\$4,000
101-691-933-000	EQUIPMENT MAINTENANCE	11,575	17,179	16,000
101-691-939-000	VEHICLE MAINTENANCE	1,022	1,940	2,000
101-691-946-000	OFFICE EQUIPMENT RENTAL	3,424	4,262	3,600
101-691-960-000	PROFESSIONAL DEVELOPMENT	260	0	0
OTHER CHARGES		\$20,065	\$27,548	\$25,600

FUND: 101 GENERAL
DEPT: 691 PARKS AND RECREATION

		2010-11	2011-12	2012-13
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CAPITAL OUTLAY				
101-691-974-000	LAND IMPROVEMENTS	\$2,000	\$0	\$0
101-691-976-000	BUILDING IMPROVEMENTS	2,534	25,000	0
101-691-981-000	FURNITURE	400	0	1,200
101-691-982-000	EQUIPMENT	1,471	600	600
CAPITAL OUTLAY		\$6,405	\$25,600	\$1,800
DEBT SERVICE				
101-691-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	\$1,345	\$1,242	\$0
DEBT SERVICE		\$1,345	\$1,242	\$0
TOTAL EXPENSES - PARKS AND RECREATION		\$358,966	\$342,162	\$382,770

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**FUND: 101 GENERAL
DEPT: 738 LIBRARY**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$461,599	\$447,128	\$460,905
MATERIALS AND SUPPLIES	18,663	22,240	22,000
CONTRACTUAL SERVICES	69,334	76,558	78,600
INSURANCE	26,830	29,062	30,000
UTILITIES	7,857	7,711	7,903
OTHER CHARGES	14,286	15,703	16,300
CAPITAL OUTLAY	71,238	75,000	74,500
DEBT SERVICE	416	384	0
TOTAL	\$670,223	\$673,786	\$690,208

STAFFING

	11-12		12-13	
	No	FTE	No	FTE
Full Time				
Library Director	1	1.00	1	1.00
Library Secretary	1	0.95	1	0.95
Supervisory Clerk	1	1.00	1	1.00
Full Time Total	3	2.95	3	2.95
Part Time				
Librarians	8	3.47	8	3.47
Desk Assistants	7	2.31	7	2.31
Pages	3	0.77	3	0.77
Part Time	18	6.55	18	6.55
TOTAL	21	9.50	21	9.50

EXPENDITURE HIGHLIGHTS

- \$67,500 worth of new materials, including books, DVDs, CD books and music CDs.
- Program staff of 3 full time and 18 part-time individuals.
- Replace eight staff computers

PROGRAM DESCRIPTION

The mission of the Berkley Public Library is to provide for the informational, recreational, and educational needs of our residents through comprehensive collections of books and other media, innovative programming, and prompt and courteous service to all patrons.

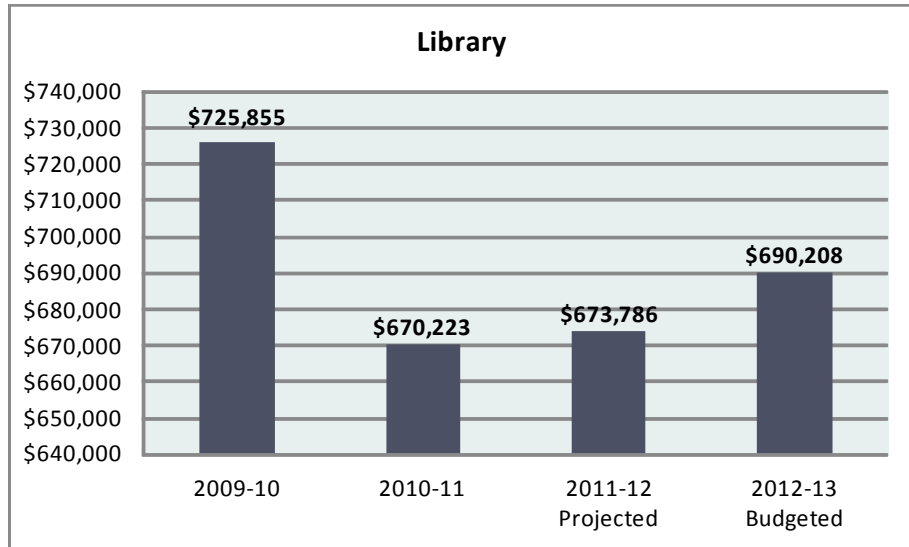
Library facts:

- 500-1000 people visit the library each day
- 17 public access computers
- Approximately 20,000 public Internet sessions last fiscal year
- Restoration of the library's summer Saturday hours is one of our most frequent service requests

MAJOR 2012-2013 OBJECTIVES

- Remove the remaining books on tape and videotape from the collection.
- Locate an outside funding source for the downloadable audio and e-book collection.
- Remove the outdated materials from the history collection.
- Create illustrated fiction collection for older children.
- Replace children's book/cassette collection with book/compact disk collection.
- Develop a puppet collection for use in the library.

FUND: 101 GENERAL
DEPT: 738 LIBRARY



**FUND: 101 GENERAL
DEPT: 738 LIBRARY**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-738-704-000	LIBRARY DIRECTOR	\$75,321	\$74,777	\$75,032
101-738-705-000	PART-TIME LIBRARIANS	125,220	126,273	126,786
101-738-706-000	LIBRARY STAFF	72,866	72,340	72,585
101-738-707-000	CLERKS & PAGES	67,987	69,992	65,782
101-738-709-000	OVERTIME	0	0	100
101-738-712-000	IN LIEU	12,297	4,687	4,687
101-738-715-000	FICA	27,782	27,230	27,224
101-738-716-000	HDLO	16,424	15,071	15,860
101-738-718-000	RETIREMENT	50,763	47,545	61,567
101-738-720-000	LONGEVITY	11,168	5,584	5,680
101-738-722-000	SICK LEAVE	1,480	3,229	5,222
101-738-725-000	WORKERS COMPENSATION	291	400	380
SALARIES AND FRINGE BENEFITS		\$461,599	\$447,128	\$460,905
MATERIALS AND SUPPLIES				
101-738-728-000	OFFICE SUPPLIES	\$1,132	\$1,148	\$1,200
101-738-729-000	STATIONARY	675	570	0
101-738-730-000	POSTAGE	57	24	300
101-738-731-000	BOOKS / PERIODICALS	8,883	10,000	10,000
101-738-758-000	PROGRAM SUPPLIES	1,001	998	1,000
101-738-758-005	PROGRAM SUPPLIES-CONTRIBUTIONS - LIBRARY	4,309	7,000	7,000
101-738-776-000	MAINTENANCE SUPPLIES	2,606	2,500	2,500
MATERIALS AND SUPPLIES		\$18,663	\$22,240	\$22,000

**FUND: 101 GENERAL
DEPT: 738 LIBRARY**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CONTRACTUAL SERVICES				
101-738-803-000	MEMBERSHIPS	\$365	\$350	\$400
101-738-811-000	CUSTODIAL SERVICES	12,725	12,600	13,600
101-738-828-000	LIBRARY COOP	54,170	61,500	61,500
101-738-853-000	TELEPHONE	1,255	1,048	1,100
101-738-864-000	MEETINGS & CONFERENCES	779	852	1,000
101-738-902-000	BOOK BINDING	40	208	300
101-738-904-000	PRINTING	0	0	700
CONTRACTUAL SERVICES		\$69,334	\$76,558	\$78,600
INSURANCE				
101-738-914-000	LIABILITY INSURANCE	\$7,857	\$7,711	\$7,903
INSURANCE		\$7,857	\$7,711	\$7,903
UTILITIES				
101-738-920-000	UTILITIES	\$26,830	\$29,062	\$30,000
UTILITIES		\$26,830	\$29,062	\$30,000
OTHER CHARGES				
101-738-931-000	BUILDING MAINTENANCE	\$12,623	\$13,653	\$13,800
101-738-934-000	OFFICE EQUIPMENT MAINTENANCE	1,102	1,500	1,500
101-738-946-000	OFFICE EQUIPMENT RENTAL	561	550	1,000
OTHER CHARGES		\$14,286	\$15,703	\$16,300

**FUND: 101 GENERAL
DEPT: 738 LIBRARY**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CAPITAL OUTLAY				
101-738-976-000	BUILDING IMPROVEMENTS	\$2,125	\$0	\$0
101-738-978-000	BOOKS	43,010	36,000	36,000
101-738-978-001	RENTED MATERIALS	17,742	20,000	20,000
101-738-978-002	BOOKS FROM DONATIONS	4,833	10,000	11,500
101-738-983-000	OFFICE EQUIPMENT	3,528	9,000	7,000
CAPITAL OUTLAY		\$71,238	\$75,000	\$74,500
DEBT SERVICE				
101-738-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	\$416	\$384	\$0
DEBT SERVICE		\$416	\$384	\$0
TOTAL EXPENSES - LIBRARY		\$670,223	\$673,786	\$690,208

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**FUND: 101 GENERAL
DEPT: 750 COMMUNICATIONS**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$61,775	\$59,768	\$64,070
MATERIALS AND SUPPLIES	1,492	1,512	2,000
CONTRACTUAL SERVICES	125	3,125	125
INSURANCE	3,365	2,433	2,494
OTHER CHARGES	1,605	2,020	2,050
CAPITAL OUTLAY	2,593	4,893	14,100
TOTAL	\$70,955	\$73,751	\$84,839

STAFFING	11-12		12-13	
	No	FTE	No	FTE
Full Time				
Communications Coordinator	1	1.00	1	1.00
Full Time Total	1	1.00	1	1.00
Part Time				
Intern	1	0.02	1	0.02
Part Time Total	1	0.02	1	0.02
TOTAL	2	1.02	2	1.02

EXPENDITURE HIGHLIGHTS

- Provides salary & fringe benefits for Communications Coordinator.
- Provides salary for one part-time individual.
- Purchasing HD Camera for Studio
- Replacing a character generator and switch for City Council meetings.

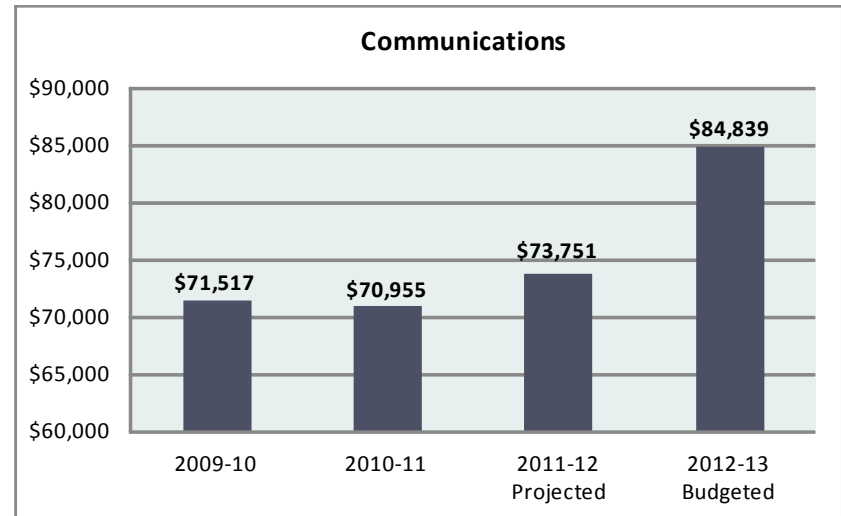
PROGRAM DESCRIPTION

The Communications department provides information to entertain, inform and educate residents about our community and city government services, policies, goals and objectives. WBRK carries programming 24 hours a day, every day. Cablecasts include a series of monthly presentations featuring:

- Municipal departments.
- City Council and Planning Commission Meetings (live and taped presentations).
- Replays of major events.
- A bulletin board of upcoming events and activities
- Special programs.

MAJOR 2012-2013 OBJECTIVES

- Concentrate on getting all programming on the Internet.
- Promote content of WBRK 53/10 through various media outlets.
- Improve communication with Residents by developing an annual calendar for residents and businesses.
- Continue regular programming
 - City Clips
 - Behind the Badge
 - Holiday Parade
 - Cruisefest parade
 - Slice of Berkley



**FUND: 101 GENERAL
DEPT: 750 COMMUNICATIONS**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-750-706-000	COMMUNICATIONS COORDINATOR	\$41,562	\$41,262	\$41,402
101-750-707-000	INTERNS	224	173	343
101-750-709-000	OVERTIME	317	119	1,500
101-750-712-000	IN LIEU	37	0	0
101-750-715-000	FICA	3,324	3,211	3,308
101-750-716-000	HDLO	8,305	6,087	7,073
101-750-718-000	RETIREMENT	7,423	7,442	8,971
101-750-722-000	SICK LEAVE	513	1,378	1,378
101-750-725-000	WORKERS COMPENSATION	70	96	95
SALARIES AND FRINGE BENEFITS		\$61,775	\$59,768	\$64,070
MATERIALS AND SUPPLIES				
101-750-758-000	PROGRAM SUPPLIES	\$1,492	\$1,512	\$2,000
MATERIALS AND SUPPLIES		\$1,492	\$1,512	\$2,000
CONTRACTUAL SERVICES				
101-750-803-000	MEMBERSHIPS	\$125	\$125	\$125
101-750-818-000	CONTRACTUAL SERVICES	0	3,000	0
CONTRACTUAL SERVICES		\$125	\$3,125	\$125
INSURANCE				
101-750-914-000	LIABILITY INSURANCE	\$3,365	\$2,433	\$2,494
INSURANCE		\$3,365	\$2,433	\$2,494

FUND: 101 GENERAL
DEPT: 750 COMMUNICATIONS

		2010-11	2011-12	2012-13
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
OTHER CHARGES				
101-750-933-000	EQUIPMENT MAINTENANCE	\$1,585	\$2,000	\$2,000
101-750-960-000	PROFESSIONAL DEVELOPMENT	20	20	50
OTHER CHARGES		<u>\$1,605</u>	<u>\$2,020</u>	<u>\$2,050</u>
CAPITAL OUTLAY				
101-750-983-000	OFFICE EQUIPMENT	\$2,593	\$4,893	\$14,100
CAPITAL OUTLAY		<u>\$2,593</u>	<u>\$4,893</u>	<u>\$14,100</u>
TOTAL EXPENSES - COMMUNICATIONS		<u>\$70,955</u>	<u>\$73,751</u>	<u>\$84,839</u>

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**FUND: 101 GENERAL
DEPT: 755 INFORMATION TECHNOLOGY**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$57,126	\$61,334	\$64,471
MATERIALS AND SUPPLIES	267	376	575
CONTRACTUAL SERVICES	330	135	650
OTHER CHARGES	9,841	190	6,500
CAPITAL OUTLAY	16,429	11,823	26,545
TOTAL	\$83,993	\$73,858	\$98,741

	11-12		12-13	
	No	FTE	No	FTE
STAFFING				
Full Time				
Info Tech Coordinator	1	0.75	1	0.75
TOTAL	1	0.75	1	0.75

EXPENDITURE HIGHLIGHTS

- Provide partial Salary & Fringe Benefits for IT coordinator.
- Replace PC's for City
- Annual licensing/support fees for BS&A Software.
- Maintain the City computer system for all Departments.

PROGRAM DESCRIPTION

The primary mission of Information Technology division is to maintain and develop the city's computer system in order to support ongoing operations of the city and to improve service delivery.

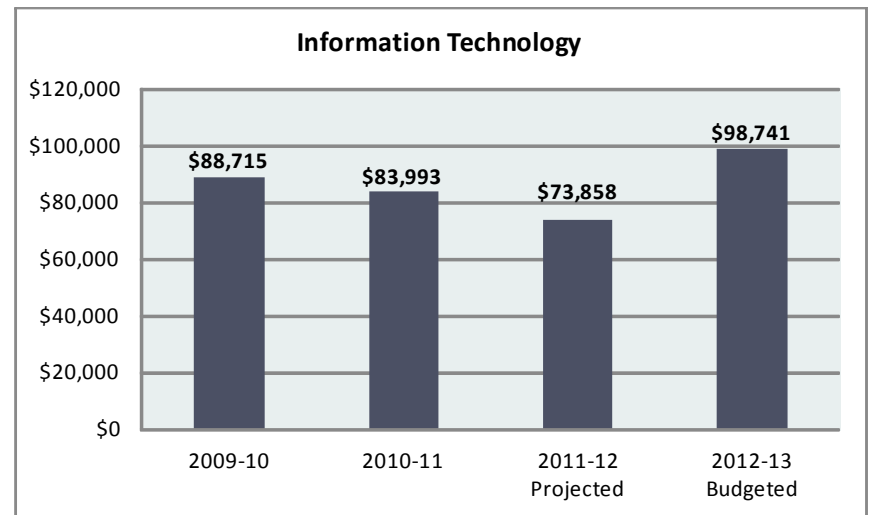
Responsibilities include:

- Maintaining the city's computer system (Includes servers, desktop computers and laptops, and printers, scheduling outside technical support as needed).

- Maintaining the city's various websites.
- Providing support services to end-users, including training on various computer programs.
- Preparing and maintaining policy manuals for the city regarding appropriate use of city computers, email, and Internet and communicating these policies to end-users.
- Evaluating and recommending new computer programs.
- Advising the city manager of issues effecting information technology activity.

MAJOR 2012-2013 OBJECTIVES

- Inventory Management: Maintain IT inventory so that employees are able to perform their jobs with as little down time as possible.
- Monitor and control costs associated with contractual IT support.
- Improve communications with the community by advising residents of new and on-going services, events, and city initiatives.



FUND: 101 GENERAL
DEPT: 755 INFORMATION TECHNOLOGY

		2010-11	2011-12	2012-13
		ACTIVITY	PROJECTED	ADOPTED
		BUDGET		
SALARIES AND FRINGE BENEFITS				
101-755-706-000	INFO TECH COORDINATOR	\$35,009	\$38,321	\$39,378
101-755-712-000	IN LIEU	27	0	0
101-755-715-000	FICA	3,036	2,955	3,012
101-755-716-000	HDLO	7,327	12,092	13,729
101-755-718-000	RETIREMENT	6,783	6,885	8,277
101-755-720-000	LONGEVITY	3,487	1,013	0
101-755-722-000	SICK LEAVE	1,408	0	0
101-755-725-000	WORKERS COMPENSATION	49	68	75
SALARIES AND FRINGE BENEFITS		\$57,126	\$61,334	\$64,471
MATERIALS AND SUPPLIES				
101-755-731-000	BOOKS / PERIODICALS	\$0	\$0	\$200
101-755-778-000	EQUIPMENT SUPPLIES	267	376	375
MATERIALS AND SUPPLIES		\$267	\$376	\$575
CONTRACTUAL SERVICES				
101-755-803-000	MEMBERSHIPS	\$115	\$115	\$150
101-755-835-000	MEDICAL EXPENSES	195	0	0
101-755-864-000	MEETINGS & CONFERENCES	20	20	500
CONTRACTUAL SERVICES		\$330	\$135	\$650
OTHER CHARGES				
101-755-933-000	EQUIPMENT MAINTENANCE	\$9,841	\$190	\$6,000
101-755-960-000	PROFESSIONAL DEVELOPMENT	0	0	500
OTHER CHARGES		\$9,841	\$190	\$6,500

FUND: 101 GENERAL
DEPT: 755 INFORMATION TECHNOLOGY

		2010-11	2011-12	2012-13
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
<hr/>				
CAPITAL OUTLAY				
101-755-983-000	OFFICE EQUIPMENT	\$8,500	\$4,500	\$15,450
101-755-986-000	COMPUTER SOFTWARE	7,929	7,323	11,095
CAPITAL OUTLAY		<hr/>	<hr/>	<hr/>
		\$16,429	\$11,823	\$26,545
	TOTAL EXPENSES - INFORMATION TECHNOLOGY	<hr/>	<hr/>	<hr/>
		\$83,993	\$73,858	\$98,741

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**FUND: 101 GENERAL
DEPT: 801 PLANNING**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$43,807	\$47,549	\$51,837
MATERIALS AND SUPPLIES	210	172	100
CONTRACTUAL SERVICES	1,982	5,880	6,400
OTHER CHARGES	2,484	2,000	2,000
TOTAL	\$48,483	\$55,601	\$60,337

STAFFING	11-12		12-13	
	No	FTE	No	FTE
Part Time				
City Planner	1	0.65	1	0.65
TOTAL	1	0.65	1	0.65

EXPENDITURE HIGHLIGHTS

- Part-time salary and fringe benefit appropriation for the City Planner.

PROGRAM DESCRIPTION

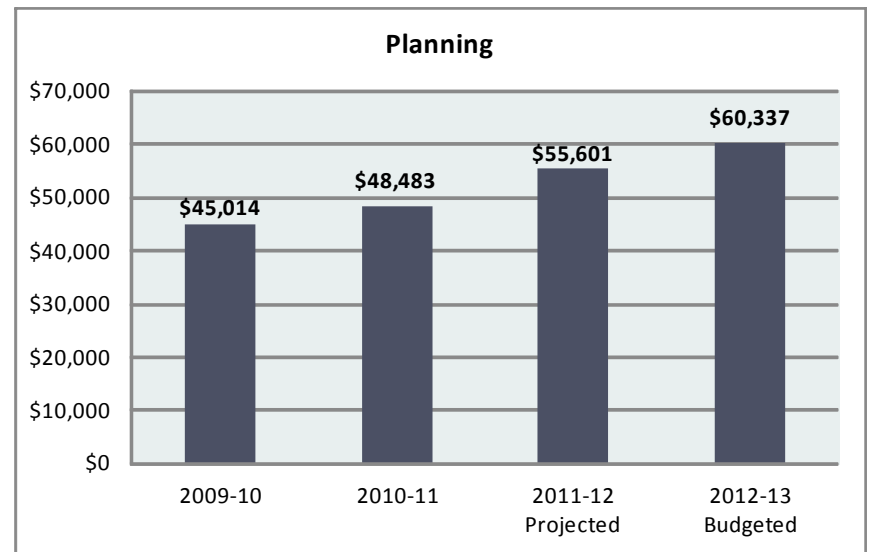
The City Planner plays an important role in the City’s goal of maintaining property values and redeveloping the City. The City Planner tasks include the following:

- Review of business licenses
- Review of sign permits
- Review of rezoning and special land use requests
- Review of Zoning Board of Appeals requests
- Review of site plans

- Attendance at all Planning Commission and Zoning Board of Appeals meetings.
- Works directly with the City Manager and applicable Staff.

MAJOR 2012-2013 OBJECTIVES

- Provide training to new commissioners.
- Provide assistance to the DDA as needed.
- Review available foreclosed properties for potential purchase by City.



**FUND: 101 GENERAL
DEPT: 801 PLANNING**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-801-704-000	PLANNER	\$34,819	\$37,688	\$40,143
101-801-715-000	FICA	2,664	2,903	3,071
101-801-716-000	HDLO	97	105	108
101-801-718-000	RETIREMENT	6,171	6,776	8,438
101-801-725-000	WORKERS COMPENSATION	56	77	77
SALARIES AND FRINGE BENEFITS		\$43,807	\$47,549	\$51,837
MATERIALS AND SUPPLIES				
101-801-731-000	BOOKS / PERIODICALS	\$28	\$100	\$100
101-801-758-000	PROGRAM SUPPLIES	182	72	0
MATERIALS AND SUPPLIES		\$210	\$172	\$100
CONTRACTUAL SERVICES				
101-801-803-000	MEMBERSHIPS	\$380	\$380	\$400
101-801-817-000	CONSULTANT	402	500	1,000
101-801-818-000	CONTRACTUAL SERVICES	1,200	5,000	5,000
CONTRACTUAL SERVICES		\$1,982	\$5,880	\$6,400
OTHER CHARGES				
101-801-960-000	PROFESSIONAL DEVELOPMENT	\$2,484	\$2,000	\$2,000
OTHER CHARGES		\$2,484	\$2,000	\$2,000
TOTAL EXPENSES - PLANNING		\$48,483	\$55,601	\$60,337

**FUND: 101 GENERAL
DEPT: 821 COMMUNITY DEVELOPMENT**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$38,788	\$36,950	\$40,776
MATERIALS AND SUPPLIES	1,582	1,873	2,445
CONTRACTUAL SERVICES	345	590	650
OTHER CHARGES	231	800	1,000
CAPITAL OUTLAY	0	0	0
TOTAL	\$40,946	\$40,213	\$44,871

STAFFING	11-12		12-13	
	No	FTE	No	FTE
Part Time				
Code Enforcement Officer	1	0.72	1	0.72
TOTAL	1	0.72	1	0.72

Expenditure Highlights

- Provides salary for 1 Part Time Code Enforcement Officer.

Program Description

The Code Enforcement division is charged with ensuring that properties are maintained in compliance with the laws adopted by the City Council. One part time code enforcement officers (total 35 hours per week) patrol the City and respond to complaints on a variety of topics including:

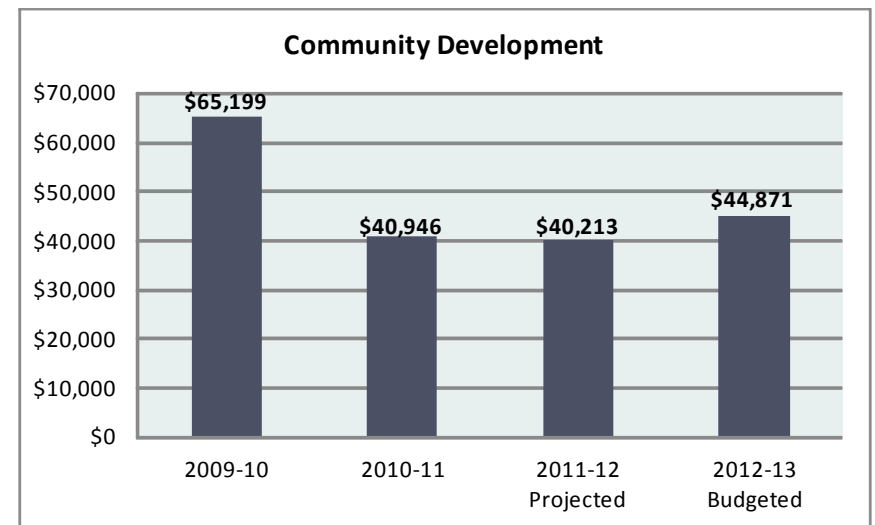
- Grass and weeds
- Shoveling of snow
- Compost piles

- Vermin control
- Junk and debris
- Junk cars

Code Enforcement also inspects each new business along with the Building Official and Fire Marshal to ensure that new businesses are brought into compliance with local ordinance and State law.

Major 2012-2013 Objectives

- Continue to aggressively enforce all property maintenance ordinances, including vermin control.
- Work with 45th District Court administration to ensure timely compliance.



FUND: 101 GENERAL
DEPT: 821 COMMUNITY DEVELOPMENT

		2010-11	2011-12	2012-13
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
101-821-707-000	PT CODE ENFORCEMENT	\$30,715	\$29,182	\$31,453
101-821-715-000	FICA	2,350	2,232	2,406
101-821-716-000	HDLO	161	162	161
101-821-718-000	RETIREMENT	5,444	5,212	6,611
101-821-725-000	WORKERS COMPENSATION	118	162	145
SALARIES AND FRINGE BENEFITS		\$38,788	\$36,950	\$40,776
MATERIALS AND SUPPLIES				
101-821-744-000	UNIFORMS	\$158	\$200	\$200
101-821-751-000	FUEL & OIL	1,424	1,673	2,245
MATERIALS AND SUPPLIES		\$1,582	\$1,873	\$2,445
CONTRACTUAL SERVICES				
101-821-803-000	MEMBERSHIPS	\$0	\$40	\$50
101-821-853-000	TELEPHONE	305	500	550
101-821-864-000	MEETINGS & CONFERENCES	40	50	50
CONTRACTUAL SERVICES		\$345	\$590	\$650
OTHER CHARGES				
101-821-939-000	VEHICLE MAINTENANCE	\$231	\$800	\$1,000
OTHER CHARGES		\$231	\$800	\$1,000
TOTAL EXPENSES - COMMUNITY DEVELOPMENT		\$40,946	\$40,213	\$44,871

FUND: 101 GENERAL

DEPT: 954 MUNICIPAL EMPLOYEES RETIREMENT SYSTEM RETIREES (MERS)

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES AND FRINGE BENEFITS	\$564,894	\$495,347	\$541,078
CONTRACTUAL SERVICES	456	504	525
INSURANCE	4,600	4,600	6,000
TOTAL	\$569,950	\$500,451	\$547,603

STAFFING

	11-12		12-13	
	No	FTE	No	FTE
Part Time				
Code Enforcement Officer	0	0.00	0	0.00
TOTAL	0	0.00	0	0.00

EXPENDITURE HIGHLIGHTS

- To appropriate and account for the health care and other fringe benefits that is due to Merit System retirees and Department of Public Works retirees. Estimated total cost of health and fringe benefit costs for Merit System and Department of Public Works retiree’s amounts to \$491,078.
- To appropriate and account for the third party administrator costs associated with the Medicare Part D reimbursement program.
- Appropriated \$50,000 for the ARC payment towards the GASB 45 contribution for Merit System and Public Works employees and retirees. This is the fifth year of contribution appropriation.

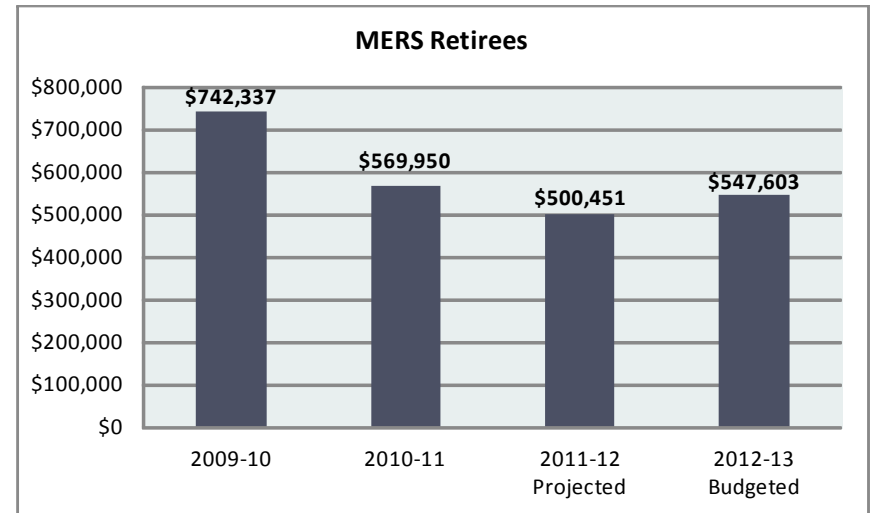
PROGRAM DESCRIPTION

Defined Benefit Pension System – All full time eligible Merit System (non-union) and Department of Public Works (DPW) employees are eligible for a defined benefit pension benefit when they are eligible to retire. All Merit System employees hired on or after 7/1/2008, have different benefit calculations for their defined benefit pension than those hired prior to

7/1/2008. All Merit System employees and certain DPW employees contribute to their pension benefit as well as the City.

Defined Benefit Health Care including prescription is the coverage for all Merit System and DPW employees and retirees who were hired on or before 7/1/2005. In most instances the monthly premium for this health coverage is paid for entirely by the City. However, the retiree is subject to deductibles and co-pays for this benefit. These costs are the only costs appropriated for within this department all other benefits/costs are allocated by department.

Defined Contribution Health Care is the coverage for all Merit System and DPW employees who were hired after 7/1/2005. For every dollar the employee contributes to the program the City will match with two dollars up to a maximum of \$100 per month. Vesting is after six years of employment with the City only. Various levels of pre-tax and post-tax contribution is available depending on labor group.



FUND: 101 GENERAL
DEPT: 954 MUNICIPAL EMPLOYEES RETIREMENT SYSTEM RETIREES (MERS)

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-954-716-000	HDLO	\$514,529	\$443,362	\$491,078
101-954-716-718	HDLO GASB 45 CONTRIBUTION	50,365	51,985	50,000
SALARIES AND FRINGE BENEFITS		<u>\$564,894</u>	<u>\$495,347</u>	<u>\$541,078</u>
CONTRACTUAL SERVICES				
101-954-864-000	MEETINGS & CONFERENCES	\$456	\$504	\$525
CONTRACTUAL SERVICES		<u>\$456</u>	<u>\$504</u>	<u>\$525</u>
INSURANCE				
101-954-916-000	MEDICARE DRUG SUBSIDY PROGRAM-ADVISORS	\$4,600	\$4,600	\$6,000
INSURANCE		<u>\$4,600</u>	<u>\$4,600</u>	<u>\$6,000</u>
TOTAL EXPENSES - MERS RETIREE BENEFITS		<u><u>\$569,950</u></u>	<u><u>\$500,451</u></u>	<u><u>\$547,603</u></u>

**FUND: 101 GENERAL
DEPT: 955 PUBLIC SAFETY OFFICERS PENSION SYSTEM RETIREES**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$558,367	\$429,601	\$477,493
CONTRACTUAL SERVICES	21,253	20,747	27,330
INSURANCE	6,125	6,125	6,300
TOTAL	\$585,745	\$456,473	\$511,123

STAFFING	11-12		12-13	
	No	FTE	No	FTE
Finance Director/Treasurer	1	0.05	1	0.05
Accountants	2	0.10	2	0.10
TOTAL	3	0.15	3	0.15

EXPENDITURE HIGHLIGHTS

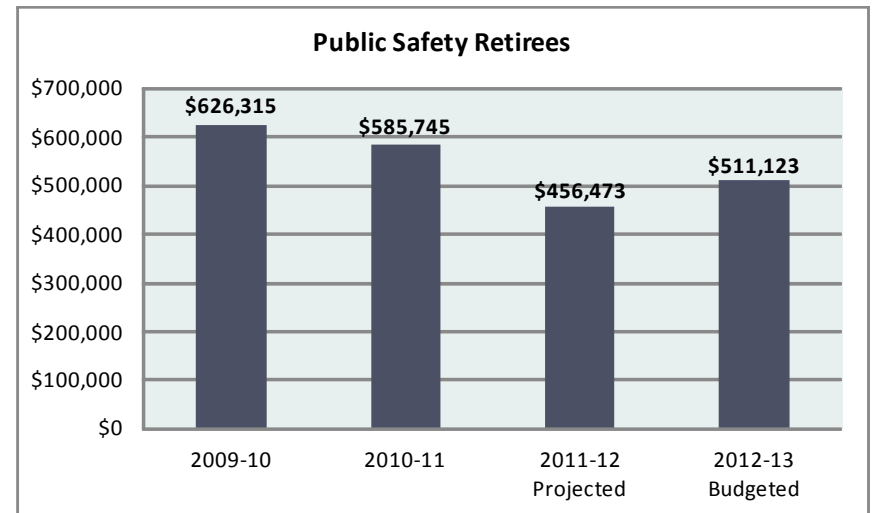
- To appropriate and account for the health care and other fringe benefits due to Public Safety Officer retirees. Estimated total cost of health and fringe benefit costs for Public Safety Officer retirees amounts to \$378,670.
- To appropriate and account for the pension board actuarial, liability, staff and legal services.
- Appropriated \$50,000 of the ARC payment towards the GASB 45 health care contribution for the fiscal year in accordance with Actuarial Assumptions. This is the fifth year of contribution appropriation.

PROGRAM DESCRIPTION

The City of Berkley, through the Public Safety Command Officer and Public Service Officer labor agreements provides for a defined benefit retirement program and a defined benefit fringe benefit program for 38 public safety officer retirees and beneficiaries. There is a total of 28 active employees who are eligible to retire under this program when they meet the necessary qualifications. The employer funds the 100% of the program. The Chief still contributes as an employee.

MAJOR 2012-2013 OBJECTIVES

- None



FUND: 101 GENERAL
DEPT: 955 PUBLIC SAFETY OFFICERS PENSION SYSTEM RETIREES

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-955-704-000	FINANCE DIRECTOR/TREASURER	\$4,713	\$4,679	\$4,693
101-955-706-000	ACCOUNTANTS	4,697	4,798	4,813
101-955-712-000	IN LIEU	1,382	586	586
101-955-715-000	FICA	782	773	772
101-955-716-000	HDLO	505,477	369,027	414,613
101-955-716-718	HDLO GASB 45 CONTRIBUTION	39,635	48,015	50,000
101-955-718-000	RETIREMENT	1,668	1,705	1,998
101-955-725-000	WORKERS COMPENSATION	13	18	18
SALARIES AND FRINGE BENEFITS		\$558,367	\$429,601	\$477,493
CONTRACTUAL SERVICES				
101-955-803-000	MEMBERSHIPS	\$50	\$100	\$100
101-955-807-000	AUDIT SERVICES	6,504	6,615	6,795
101-955-817-000	CONSULTANT	10,393	10,587	10,935
101-955-824-000	LEGAL SERVICES	780	45	5,000
101-955-864-000	MEETINGS & CONFERENCES	3,526	3,400	4,500
CONTRACTUAL SERVICES		\$21,253	\$20,747	\$27,330
INSURANCE				
101-955-914-000	LIABILITY INSURANCE	\$6,125	\$6,125	\$6,300
INSURANCE		\$6,125	\$6,125	\$6,300
TOTAL EXPENSES - PSO PENSION SYSTEM		\$585,745	\$456,473	\$511,123

FUND: 101 GENERAL
DEPT: 966 OTHER FINANCING USES

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
OTHER FINANCING USES	\$671,310	\$626,940	\$680,615
TOTAL	\$671,310	\$626,940	\$680,615

STAFFING
None

EXPENDITURE HIGHLIGHTS

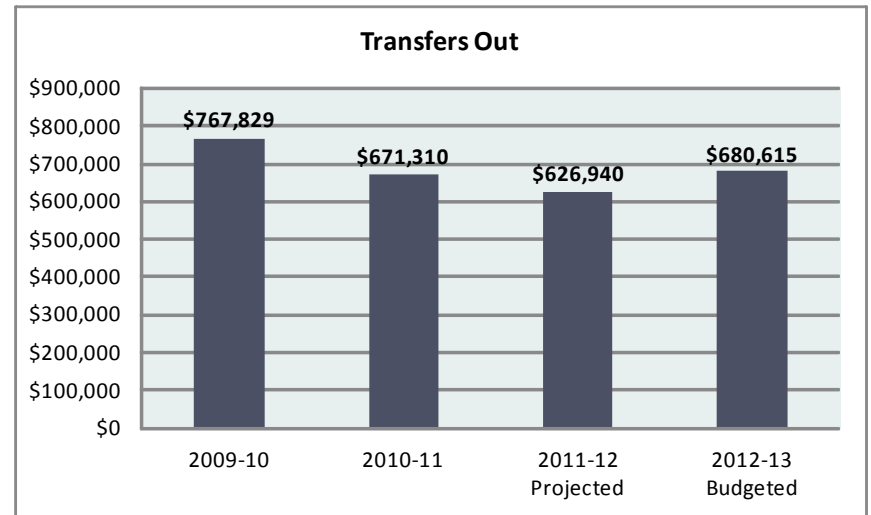
- Operating Transfers Out:
 - 2012/13 Compensated Absence Liability - \$37,146
 - 2012/13 District Court - \$629,174
 - 2012/13 Arena Fund - \$14,295

PROGRAM DESCRIPTION

- None

MAJOR 2012-2013 OBJECTIVES

- None



FUND: 101 GENERAL
DEPT: 966 OTHER FINANCING USES

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER FINANCING USES				
101-966-999-000	TRANSFERS OUT	\$671,310	\$626,940	\$680,615
OTHER FINANCING USES		<u>\$671,310</u>	<u>\$626,940</u>	<u>\$680,615</u>
TOTAL EXPENSES - OTHER FINANCING USES		<u>\$671,310</u>	<u>\$626,940</u>	<u>\$680,615</u>
TOTAL EXPENSES - GENERAL FUND		<u>\$9,065,658</u>	<u>\$8,788,143</u>	<u>\$9,147,612</u>

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**Special Revenue Fund Expenditures
Fiscal Year 2012-2013
Adopted**

City of Berkley
SPECIAL REVENUE FUNDS EXPENDITURES – Overview

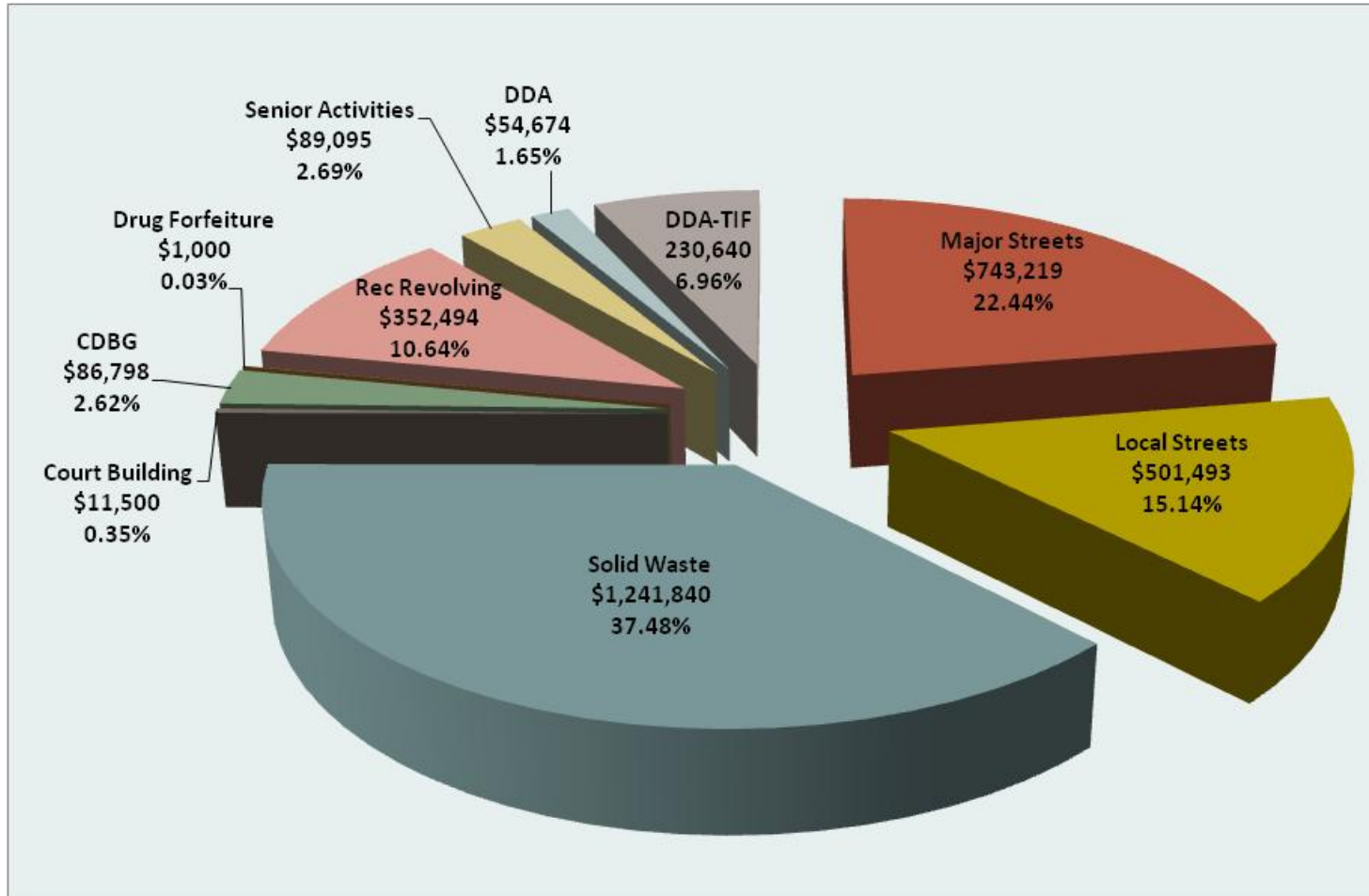
Special Revenue Funds account for specific revenues that are legally restricted to expenditures for specific purposes. Berkley has eight special revenue funds for which we account for separately. Also provided in this section are two discrete component units from the Downtown Development Authority. (Operating and Tax Capture Funds)

Special Revenue Funds and the Downtown Development Authority Funds are appropriated for and transactions are accounted for on the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recorded when measurable and available. Expenditures are recorded when a liability has been incurred.

The City's Special Revenue operating funds are the Major Street Fund, Local Street Fund, Solid Waste Fund, Court Building Fund, Community Development Block Grant Fund, Drug Forfeiture Fund, Recreation Revolving Fund, Senior Recreation Activities Fund. The two discrete component units are the Downtown Development Authority (DDA) Operating Fund, Downtown Development Authority (DDA) Tax Increment Financing (TIF) Fund. The City's Self Insurance Fund was disbanded in fiscal year 2011/12.

Detailed information regarding all Special Revenue Funds is provided later in this publication.

City of Berkley
Special Revenue Expenditures - \$3,312,753
FY 2012-2013



**CITY OF BERKLEY, MICHIGAN
ALL SPECIAL REVENUE FUNDS**

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDING JUNE 30, 2013

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Projected 2011-2012	Adopted 2012-2013
Revenues					
Property taxes	\$1,237,435	\$1,277,092	\$1,200,529	\$1,129,002	\$1,096,011
Charges for services	457,260	927,983	665,991	711,015	722,670
Federal Sources	255,040	-	-	-	-
State-Shared Revenues & Grants	975,022	651,604	966,823	914,821	964,590
Fines and forfeitures	94,381	105,025	101,294	95,779	91,370
Investment earnings	83,996	23,239	25,279	28,125	23,130
Miscellaneous	278,743	196,938	79,680	73,669	12,155
Other Financing Sources	-	-	-	-	-
Total revenues	3,381,877	3,181,881	3,039,596	2,952,411	2,909,926
Expenditures					
General government	\$1,166,743	\$1,358,047	\$1,433,392	\$1,813,133	\$162,290
Public works	1,152,819	1,158,285	1,193,679	1,181,723	2,270,592
Health and welfare	152,541	90,704	181,663	136,474	169,280
Recreation and culture	279,835	247,435	343,750	315,546	306,513
Debt service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total expenditures	2,751,938	2,854,471	3,152,484	3,446,876	2,908,675
Other Financing Sources (Uses)					
Operating transfers in	152,193	150,742	169,157	168,066	161,043
Operating transfers out	(432,178)	(399,385)	(279,061)	(426,107)	(404,078)
Total other financing sources (uses)	(279,985)	(248,643)	(109,904)	(258,041)	(243,035)
Excess (Deficiency) of Revenues Over (Under) Expenditures Other Financing Sources (Uses)	349,954	78,767	(222,792)	(752,506)	(241,784)
Fund Balance - Beginning of Year	4,129,627	4,479,581	4,558,348	4,335,556	3,583,050
Fund Balance - End of Year	\$4,479,581	\$4,558,348	\$4,335,556	\$3,583,050	\$3,341,266

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**FUND: 202 MAJOR STREETS
DEPT: SUMMARY**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$193,620	\$207,978	\$207,418
MATERIALS AND SUPPLIES	48,361	45,462	64,500
CONTRACTUAL SERVICES	244,999	320,605	199,535
OTHER CHARGES	114,867	96,941	124,200
CAPITAL OUTLAY	38,276	141,698	0
OTHER FINANCING USES	144,201	143,865	147,566
TOTAL	\$784,324	\$956,549	\$743,219

STAFFING

	11-12		12-13	
	No	FTE	No	FTE
Full Time				
City Manager	1	0.105	1	0.105
Director of Public Works	1	0.17	1	0.17
Clerk II	1	0.08	1	0.08
Finance Director	1	0.12	1	0.12
Accountants	2	0.16	2	0.16
Foreman	1	0.07	1	0.07
Equip Operator III	2	0.09	2	0.11
Equip Operator II	3	0.47	2	0.34
Equip Operator I	4	1.02	3	1.02
Laborer	0	0.00	2	0.11
Mechanic	1	0.15	1	0.03
Full Time Total	17	2.44	17	2.32
Part Time	1	0.34	1	0.18
Part Time Total	1	0.34	1	0.18
TOTAL	18	2.78	18	2.50

EXPENDITURE HIGHLIGHTS

- Provides partial Salary & Fringe Benefits to DPW employees and DPW Director.
- Comprehensive joint and crack seal program.

- Tree trimming, removing and tree replacements.
- Painting of traffic signals.
- Concrete street repair program.

PROGRAM DESCRIPTION

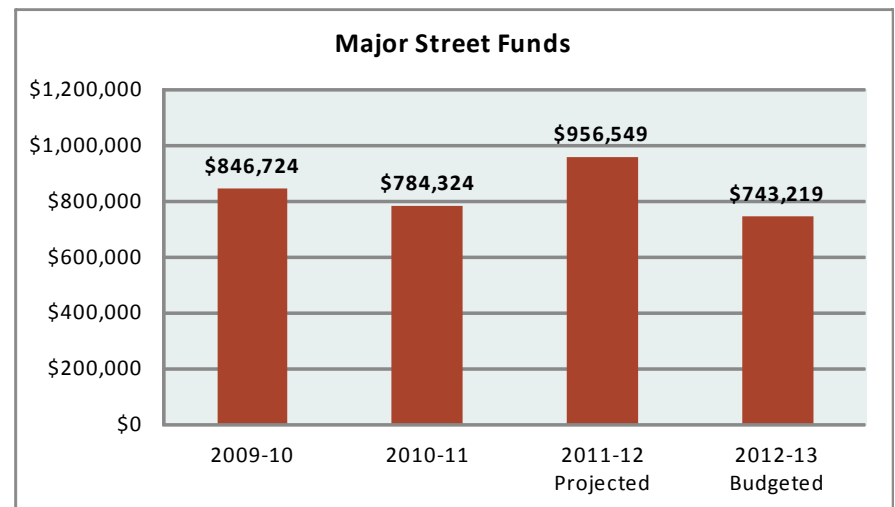
The City receives Major Streets Fund revenues from the State of Michigan in accordance with Public Act 51 of 1951, as amended. This revenue, which is received monthly, supports the maintenance of streets and the associated right-of-ways designated as Major Streets.

In addition to street maintenance, this Fund can also be used to remove snow, fix curbs, overlay roads with asphalt, pay for traffic signals, street salt, street signs and to construct new streets within the City limits.

The City of Berkley has approximately 15.66 miles of Major Streets that is required to be maintained by the City.

MAJOR 2012-2013 OBJECTIVES

- Work with the other SOCWA and SOCRRA member communities to form a consortium for the bidding of annual Pavement Marking Services Contracts.
- Update the 2005 PASER Road Condition Survey to identify future Capital Improvement projects.



**FUND: 202 MAJOR STREETS
DEPT 464: STREET MAINTENANCE**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-464-704-000	PUBLIC WORKS DIRECTOR	\$13,022	\$12,270	\$13,021
202-464-706-000	LABORERS	15,881	15,762	15,303
202-464-707-000	PART TIME EMPLOYEES	614	214	500
202-464-709-000	OVERTIME	73	860	750
202-464-712-000	IN LIEU	27	0	0
202-464-715-000	FICA	2,320	2,236	2,271
202-464-716-000	HDLO	7,232	7,004	8,613
202-464-718-000	RETIREMENT	6,763	7,406	7,270
202-464-720-000	LONGEVITY	711	105	109
202-464-722-000	SICK LEAVE	169	0	0
202-464-725-000	WORKERS COMPENSATION	650	863	910
SALARIES AND FRINGE BENEFITS		\$47,462	\$46,720	\$48,747
MATERIALS AND SUPPLIES				
202-464-744-000	UNIFORMS	\$382	\$571	\$500
202-464-758-000	PROGRAM SUPPLIES	1,061	2,522	2,500
202-464-782-000	ROAD SUPPLIES	2,967	4,700	5,000
MATERIALS AND SUPPLIES		\$4,410	\$7,793	\$8,000
CONTRACTUAL SERVICES				
202-464-818-000	CONTRACTUAL SERVICES	\$159,670	\$201,431	\$105,000
202-464-821-010	ENGINEERING	27,848	22,942	25,000
202-464-821-100	ENGINEER - MAJOR STREETS	0	8,400	0
CONTRACTUAL SERVICES		\$187,518	\$232,773	\$130,000

**FUND: 202 MAJOR STREETS
DEPT 464: STREET MAINTENANCE**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER CHARGES				
202-464-940-000	EQUIPMENT RENTAL	\$10,087	\$10,130	\$9,000
OTHER CHARGES		<u>\$10,087</u>	<u>\$10,130</u>	<u>\$9,000</u>
CAPITAL OUTLAY				
202-464-974-020	CONSTRUCTION - 12 MILE RD	\$38,276	\$98	\$0
202-464-975-100	CONSTRUCTION - MAJOR STREETS	0	141,600	0
CAPITAL OUTLAY		<u>\$38,276</u>	<u>\$141,698</u>	<u>\$0</u>
TOTAL EXPENSES - STREET MAINTENANCE		<u>\$287,753</u>	<u>\$439,114</u>	<u>\$195,747</u>

**FUND: 202 MAJOR STREETS
DEPT 466: STREET SWEEPING**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-466-706-000	LABORERS	9,602	8,155	11,510
202-466-709-000	OVERTIME	290	195	300
202-466-712-000	IN LIEU	28	0	0
202-466-715-000	FICA	757	642	908
202-466-716-000	HDLO	5,900	4,294	2,056
202-466-718-000	RETIREMENT	3,024	2,826	3,751
202-466-720-000	LONGEVITY	0	0	56
202-466-725-000	WORKERS COMPENSATION	135	186	170
SALARIES AND FRINGE BENEFITS		<u>19,736</u>	<u>16,298</u>	<u>18,751</u>
CONTRACTUAL SERVICES				
202-466-818-000	CONTRACTUAL SERVICES	12,069	14,583	11,000
CONTRACTUAL SERVICES		<u>12,069</u>	<u>14,583</u>	<u>11,000</u>
OTHER CHARGES				
202-466-940-000	EQUIPMENT RENTAL	34,730	31,186	30,000
OTHER CHARGES		<u>34,730</u>	<u>31,186</u>	<u>30,000</u>
TOTAL EXPENSES - STREET SWEEPING		<u>\$66,535</u>	<u>\$62,067</u>	<u>\$59,751</u>

**FUND: 202 MAJOR STREETS
DEPT 468: STREET TREES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-468-706-000	LABORERS	\$7,500	\$14,055	\$9,157
202-468-707-000	PART TIME EMPLOYEES	672	456	0
202-468-709-000	OVERTIME	821	1,930	500
202-468-712-000	IN LIEU	16	0	0
202-468-715-000	FICA	689	1,260	740
202-468-716-000	HDLO	3,334	2,579	2,619
202-468-718-000	RETIREMENT	2,554	7,942	2,984
202-468-720-000	LONGEVITY	27	12	16
202-468-725-000	WORKERS COMPENSATION	176	237	277
SALARIES AND FRINGE BENEFITS		\$15,789	\$28,471	\$16,293
MATERIALS AND SUPPLIES				
202-468-758-000	PROGRAM SUPPLIES	\$6,680	\$10,000	\$10,000
MATERIALS AND SUPPLIES		\$6,680	\$10,000	\$10,000
CONTRACTUAL SERVICES				
202-468-818-000	CONTRACTUAL SERVICES	\$26,221	\$50,000	\$35,000
CONTRACTUAL SERVICES		\$26,221	\$50,000	\$35,000
OTHER CHARGES				
202-468-940-000	EQUIPMENT RENTAL	\$6,984	\$17,800	\$12,000
OTHER CHARGES		\$6,984	\$17,800	\$12,000
TOTAL EXPENSES - STREET TREES		\$55,674	\$106,271	\$73,293

**FUND: 202 MAJOR STREETS
DEPT 469: CATCH BASINS**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-469-706-000	LABORERS	\$4,512	\$4,107	\$3,748
202-469-707-000	PART TIME EMPLOYEES	111	0	0
202-469-712-000	IN LIEU	7	0	0
202-469-715-000	FICA	353	316	287
202-469-716-000	HDLO	1,501	1,129	1,426
202-469-718-000	RETIREMENT	1,375	1,389	1,221
202-469-720-000	LONGEVITY	0	0	1
202-469-725-000	WORKERS COMPENSATION	66	91	107
SALARIES AND FRINGE BENEFITS		<u>\$7,925</u>	<u>\$7,032</u>	<u>\$6,790</u>
MATERIALS AND SUPPLIES				
202-469-758-000	PROGRAM SUPPLIES	\$5,570	\$5,291	\$5,500
MATERIALS AND SUPPLIES		<u>\$5,570</u>	<u>\$5,291</u>	<u>\$5,500</u>
CONTRACTUAL SERVICES				
202-469-818-000	CONTRACTUAL SERVICES	\$1,025	\$1,184	\$1,200
CONTRACTUAL SERVICES		<u>\$1,025</u>	<u>\$1,184</u>	<u>\$1,200</u>
OTHER CHARGES				
202-469-940-000	EQUIPMENT RENTAL	\$5,035	\$4,566	\$5,000
OTHER CHARGES		<u>5,035</u>	<u>4,566</u>	<u>5,000</u>
TOTAL EXPENSES - CATCH BASINS		<u>\$19,555</u>	<u>\$18,073</u>	<u>\$18,490</u>

**FUND: 202 MAJOR STREETS
DEPT 471: GRASS AND WEEDS**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-471-706-000	LABORERS	\$18,785	\$7,037	\$20,745
202-471-707-000	PART TIME EMPLOYEES	2,912	2,805	3,000
202-471-712-000	IN LIEU	39	0	0
202-471-715-000	FICA	1,718	794	1,844
202-471-716-000	HDLO	7,590	6,125	7,790
202-471-718-000	RETIREMENT	5,989	2,546	6,761
202-471-720-000	LONGEVITY	788	414	363
202-471-725-000	WORKERS COMPENSATION	275	369	334
SALARIES AND FRINGE BENEFITS		<u>\$38,096</u>	<u>\$20,090</u>	<u>\$40,837</u>
MATERIALS AND SUPPLIES				
202-471-758-000	PROGRAM SUPPLIES	\$228	\$1,018	\$1,000
MATERIALS AND SUPPLIES		<u>\$228</u>	<u>\$1,018</u>	<u>\$1,000</u>
CONTRACTUAL SERVICES				
202-471-818-000	CONTRACTUAL SERVICES	\$370	\$890	\$1,000
CONTRACTUAL SERVICES		<u>\$370</u>	<u>\$890</u>	<u>\$1,000</u>
OTHER CHARGES				
202-471-940-000	EQUIPMENT RENTAL	\$8,964	\$5,582	\$15,000
OTHER CHARGES		<u>\$8,964</u>	<u>\$5,582</u>	<u>\$15,000</u>
TOTAL EXPENSES - GRASS AND WEEDS		<u><u>\$47,658</u></u>	<u><u>\$27,580</u></u>	<u><u>\$57,837</u></u>

**FUND: 202 MAJOR STREETS
DEPT 475: STREET SIGNS**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-475-706-000	LABORERS	\$663	\$4,611	\$1,882
202-475-707-000	PART TIME EMPLOYEES	59	19	0
202-475-709-000	OVERTIME	0	0	200
202-475-712-000	IN LIEU	3	0	0
202-475-715-000	FICA	59	356	161
202-475-716-000	HDLO	733	475	756
202-475-718-000	RETIREMENT	219	2,417	613
202-475-720-000	LONGEVITY	52	22	19
202-475-725-000	WORKERS COMPENSATION	62	47	57
SALARIES AND FRINGE BENEFITS		\$1,850	\$7,947	\$3,688
MATERIALS AND SUPPLIES				
202-475-758-000	PROGRAM SUPPLIES	\$2,400	\$7,000	\$10,000
MATERIALS AND SUPPLIES		\$2,400	\$7,000	\$10,000
CONTRACTUAL SERVICES				
202-475-803-000	MEMBERSHIPS	\$2,100	\$2,070	\$2,200
202-475-818-000	CONTRACTUAL SERVICES	13,892	18,000	18,000
CONTRACTUAL SERVICES		\$15,992	\$20,070	\$20,200
OTHER CHARGES				
202-475-933-000	EQUIPMENT MAINTENANCE	\$28,015	\$19,255	\$31,700
202-475-940-000	EQUIPMENT RENTAL	274	2,422	4,000
OTHER CHARGES		\$28,289	\$21,677	\$35,700
TOTAL EXPENSES - STREET SIGNS		\$48,531	\$56,694	\$69,588

**FUND: 202 MAJOR STREETS
DEPT 478: WINTER MAINTENANCE**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-478-706-000	LABORERS	\$15,289	\$15,171	\$8,769
202-478-709-000	OVERTIME	8,101	5,953	7,500
202-478-712-000	IN LIEU	18	0	0
202-478-715-000	FICA	1,795	1,628	1,248
202-478-716-000	HDLO	4,745	4,030	3,056
202-478-718-000	RETIREMENT	7,151	7,133	2,858
202-478-720-000	LONGEVITY	85	41	38
202-478-725-000	WORKERS COMPENSATION	421	555	471
SALARIES AND FRINGE BENEFITS		<u>\$37,605</u>	<u>\$34,511</u>	<u>\$23,940</u>
MATERIALS AND SUPPLIES				
202-478-758-000	PROGRAM SUPPLIES	\$29,073	\$14,360	\$30,000
MATERIALS AND SUPPLIES		<u>\$29,073</u>	<u>\$14,360</u>	<u>\$30,000</u>
OTHER CHARGES				
202-478-940-000	EQUIPMENT RENTAL	\$20,778	\$6,000	\$17,500
OTHER CHARGES		<u>\$20,778</u>	<u>\$6,000</u>	<u>\$17,500</u>
TOTAL EXPENSES - WINTER MAINTENANCE		<u>\$87,456</u>	<u>\$54,871</u>	<u>\$71,440</u>

**FUND: 202 MAJOR STREETS
DEPT 483: STREET ADMINISTRATION**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-483-704-172	CITY MANAGER	\$2,396	\$10,951	\$10,927
202-483-704-201	FINANCE DIRECTOR	7,214	11,256	11,264
202-483-706-000	LABORERS	1,959	3,055	3,058
202-483-706-201	FINANCE STAFF	4,795	7,695	7,700
202-483-712-000	IN LIEU	2,296	1,172	1,172
202-483-715-000	FICA	1,367	2,594	2,610
202-483-716-000	HDLO	2,168	3,975	4,674
202-483-718-000	RETIREMENT	2,901	6,128	6,926
202-483-725-000	WORKERS COMPENSATION	61	83	41
SALARIES AND FRINGE BENEFITS		\$25,157	\$46,909	\$48,372
CONTRACTUAL SERVICES				
202-483-807-000	AUDIT SERVICES	\$1,804	\$1,105	\$1,135
CONTRACTUAL SERVICES		\$1,804	\$1,105	\$1,135
TOTAL EXPENSES - STREET ADMINISTRATION		\$26,961	\$48,014	\$49,507

**FUND: 202 MAJOR STREETS
DEPT 966: OTHER FINANCING USES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER FINANCING USES				
202-966-999-000	TRANSFERS OUT	144,201	143,865	147,566
OTHER FINANCING USES		144,201	143,865	147,566
TOTAL EXPENSES - OTHER FINANCING USES		\$144,201	\$143,865	\$147,566
TOTAL EXPENSES - MAJOR STREET FUND		\$784,324	\$956,549	\$743,219

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**FUND: 203 LOCAL STREETS
DEPT: SUMMARY**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$209,157	\$179,408	\$174,755
MATERIALS AND SUPPLIES	44,766	44,015	64,500
CONTRACTUAL SERVICES	99,200	248,156	175,335
OTHER CHARGES	92,444	80,111	85,700
OTHER FINANCING USES	2,315	628	1,203
TOTAL	\$447,882	\$552,318	\$501,493

	11-12		12-13	
	No	FTE	No	FTE
STAFFING				
Full Time				
City Manager	1	0.045	1	0.045
Director of Public Works	1	0.17	1	0.17
Clerk II	1	0.02	1	0.02
Finance Director	1	0.03	1	0.03
Accountants	2	0.04	2	0.04
Foreman	1	0.07	1	0.07
Equip Operator III	2	0.11	2	0.12
Equip Operator II	3	0.49	2	0.34
Equip Operator I	4	1.03	3	1.03
Laborer	0	0.00	2	0.11
Mechanic	1	0.15	1	0.03
Full Time Total	17	2.16	17	2.01
Part Time	1	0.34	1	0.18
Part Time Total	1	0.34	1	0.18
TOTAL	18	2.50	18	2.19

EXPENDITURE HIGHLIGHTS

- Provides partial Salary & Fringe Benefits to DPW employees & DPW Director.

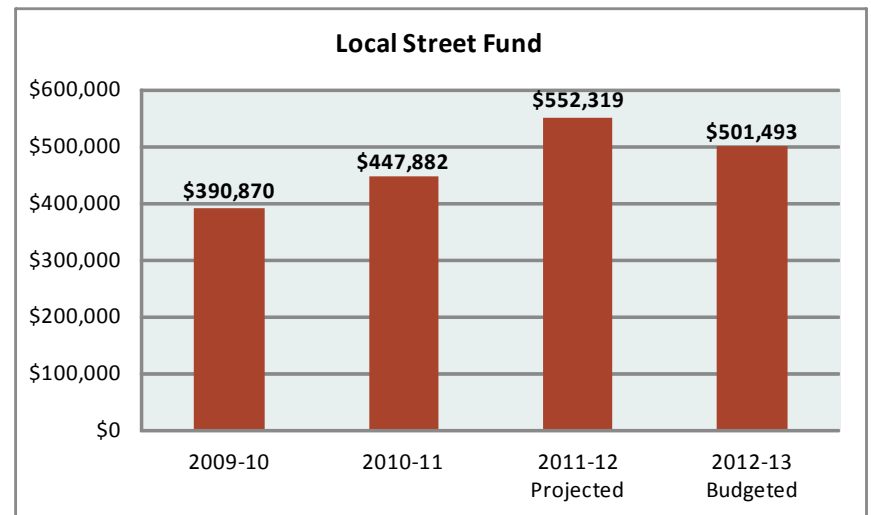
- Crack Sealing and Concrete Work provided.
- Provides for Tree trimming, removal and planting service.
- Provides for traffic signal maintenance.
- Replacement of Traffic Control Signs on Coolidge.

PROGRAM DESCRIPTION

The City receives Local Streets Fund revenues from the State of Michigan in accordance with Public Act 51 of 1951, as amended. This revenue, which is received monthly, supports the maintenance of streets and the associated right-of-ways designated as Local Streets. In addition to street maintenance, this revenue can also be used to remove snow, fix curbs, overlay roads with asphalt, pay for traffic signals, street signs and to construct new streets within the City limits. The City of Berkley has approximately 35.95 miles of Local Streets that is required to be maintained by the City.

MAJOR 2012-2013 OBJECTIVES

- Continue work on local city streets.
- Repair to Robina street sidewalk plaza.
- Continue Joint and Crack Seal program.



**FUND: 203 LOCAL STREETS
DEPT 464: STREET MAINTENANCE**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-464-704-000	PUBLIC WORKS DIRECTOR	\$13,020	\$12,268	\$13,006
203-464-706-000	LABORERS	15,956	16,500	15,747
203-464-707-000	PART TIME EMPLOYEES	618	1,087	500
203-464-709-000	OVERTIME	73	700	515
203-464-712-000	IN LIEU	25	0	0
203-464-715-000	FICA	2,325	2,339	2,286
203-464-716-000	HDLO	7,323	7,648	8,091
203-464-718-000	RETIREMENT	6,786	7,567	6,869
203-464-720-000	LONGEVITY	713	106	111
203-464-722-000	SICK LEAVE	169	0	0
203-464-725-000	WORKERS COMPENSATION	650	863	834
SALARIES AND FRINGE BENEFITS		\$47,658	\$49,078	\$47,959
MATERIALS AND SUPPLIES				
203-464-744-000	UNIFORMS	\$382	\$571	\$500
203-464-758-000	PROGRAM SUPPLIES	938	596	1,000
203-464-782-000	ROAD SUPPLIES	2,967	4,972	4,000
MATERIALS AND SUPPLIES		\$4,287	\$6,139	\$5,500
CONTRACTUAL SERVICES				
203-464-818-000	CONTRACTUAL SERVICES	\$56,285	\$162,702	\$83,000
203-464-821-010	ENGINEERING	0	16,667	26,000
CONTRACTUAL SERVICES		\$56,285	\$179,369	\$109,000
OTHER CHARGES				
203-464-940-000	EQUIPMENT RENTAL	\$10,161	\$10,198	\$9,000
OTHER CHARGES		\$10,161	\$10,198	\$9,000
TOTAL EXPENSES - STREET MAINTENANCE		\$118,391	\$244,784	\$171,459

**FUND: 203 LOCAL STREETS
DEPT 466: STREET SWEEPING**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-466-706-000	LABORERS	\$9,660	\$8,105	\$11,542
203-466-712-000	IN LIEU	28	0	0
203-466-715-000	FICA	740	623	883
203-466-716-000	HDLO	5,893	4,657	2,061
203-466-718-000	RETIREMENT	2,953	2,744	3,762
203-466-725-000	WORKERS COMPENSATION	135	186	170
SALARIES AND FRINGE BENEFITS		<u>\$19,409</u>	<u>\$16,315</u>	<u>\$18,418</u>
CONTRACTUAL SERVICES				
203-466-818-000	CONTRACTUAL SERVICES	\$12,069	\$14,582	\$12,000
CONTRACTUAL SERVICES		<u>\$12,069</u>	<u>\$14,582</u>	<u>\$12,000</u>
OTHER CHARGES				
203-466-940-000	EQUIPMENT RENTAL	\$34,687	\$31,231	\$30,000
OTHER CHARGES		<u>\$34,687</u>	<u>\$31,231</u>	<u>\$30,000</u>
TOTAL EXPENSES - STREET SWEEPING		<u><u>\$66,165</u></u>	<u><u>\$62,128</u></u>	<u><u>\$60,418</u></u>

**FUND: 203 LOCAL STREETS
DEPT 468: STREET TREES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
Dept 468: STREET TREES				
SALARIES AND FRINGE BENEFITS				
203-468-706-000	LABORERS	\$7,718	\$14,752	\$9,203
203-468-707-000	PART TIME EMPLOYEES	699	456	0
203-468-709-000	OVERTIME	896	764	600
203-468-712-000	IN LIEU	16	0	0
203-468-715-000	FICA	713	1,199	751
203-468-716-000	HDLO	3,327	2,748	2,611
203-468-718-000	RETIREMENT	2,643	5,455	2,999
203-468-719-000	BENEFIT RESERVE	0	12	0
203-468-720-000	LONGEVITY	26	12	16
203-468-725-000	WORKERS COMPENSATION	176	237	277
SALARIES AND FRINGE BENEFITS		\$16,214	\$25,635	\$16,457
MATERIALS AND SUPPLIES				
203-468-758-000	PROGRAM SUPPLIES	\$4,921	\$9,080	\$12,000
MATERIALS AND SUPPLIES		\$4,921	\$9,080	\$12,000
CONTRACTUAL SERVICES				
203-468-818-000	CONTRACTUAL SERVICES	\$26,421	\$49,500	\$50,000
CONTRACTUAL SERVICES		\$26,421	\$49,500	\$50,000
OTHER CHARGES				
203-468-940-000	EQUIPMENT RENTAL	\$7,177	\$17,000	\$6,000
OTHER CHARGES		\$7,177	\$17,000	\$6,000
TOTAL EXPENSES - STREET TREES		\$54,733	\$101,215	\$84,457

**FUND: 203 LOCAL STREETS
DEPT 469: CATCH BASINS**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-469-706-000	LABORERS	\$4,507	\$4,099	\$3,745
203-469-707-000	PART TIME EMPLOYEES	111	0	0
203-469-712-000	IN LIEU	7	0	0
203-469-715-000	FICA	353	316	287
203-469-716-000	HDLO	1,497	1,218	1,426
203-469-718-000	RETIREMENT	1,374	1,386	1,221
203-469-720-000	LONGEVITY	0	0	1
203-469-725-000	WORKERS COMPENSATION	66	91	107
SALARIES AND FRINGE BENEFITS		<u>\$7,915</u>	<u>\$7,110</u>	<u>\$6,787</u>
MATERIALS AND SUPPLIES				
203-469-758-000	PROGRAM SUPPLIES	\$5,359	\$5,080	\$4,500
MATERIALS AND SUPPLIES		<u>\$5,359</u>	<u>\$5,080</u>	<u>\$4,500</u>
CONTRACTUAL SERVICES				
203-469-818-000	CONTRACTUAL SERVICES	\$1,241	\$1,550	\$1,000
CONTRACTUAL SERVICES		<u>\$1,241</u>	<u>\$1,550</u>	<u>\$1,000</u>
OTHER CHARGES				
203-469-940-000	EQUIPMENT RENTAL	\$5,035	\$4,571	\$5,000
OTHER CHARGES		<u>\$5,035</u>	<u>\$4,571</u>	<u>\$5,000</u>
TOTAL EXPENSES - CATCH BASINS		<u><u>\$19,550</u></u>	<u><u>\$18,311</u></u>	<u><u>\$17,287</u></u>

**FUND: 203 LOCAL STREETS
DEPT 471: GRASS AND WEEDS**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-471-706-000	LABORERS	\$19,088	\$7,109	\$20,970
203-471-707-000	PART TIME EMPLOYEES	2,958	1,475	3,000
203-471-709-000	OVERTIME	0	0	500
203-471-712-000	IN LIEU	39	0	0
203-471-715-000	FICA	1,745	699	1,900
203-471-716-000	HDLO	7,693	6,659	7,867
203-471-718-000	RETIREMENT	6,086	2,574	6,834
203-471-720-000	LONGEVITY	802	421	370
203-471-725-000	WORKERS COMPENSATION	275	369	334
SALARIES AND FRINGE BENEFITS		<u>\$38,686</u>	<u>\$19,306</u>	<u>\$41,775</u>
MATERIALS AND SUPPLIES				
203-471-758-000	PROGRAM SUPPLIES	\$228	\$492	\$500
MATERIALS AND SUPPLIES		<u>\$228</u>	<u>\$492</u>	<u>\$500</u>
OTHER CHARGES				
203-471-940-000	EQUIPMENT RENTAL	\$9,146	\$5,608	\$15,000
OTHER CHARGES		<u>\$9,146</u>	<u>\$5,608</u>	<u>\$15,000</u>
TOTAL EXPENSES - GRASS AND WEEDS		<u><u>\$48,060</u></u>	<u><u>\$25,406</u></u>	<u><u>\$57,275</u></u>

**FUND: 203 LOCAL STREETS
DEPT 475: STREET SIGNS**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-475-706-000	LABORERS	\$675	\$5,227	\$1,892
203-475-707-000	PART TIME EMPLOYEES	86	19	0
203-475-709-000	OVERTIME	0	100	0
203-475-712-000	IN LIEU	3	0	0
203-475-715-000	FICA	62	400	146
203-475-716-000	HDLO	727	518	762
203-475-718-000	RETIREMENT	222	1,917	617
203-475-720-000	LONGEVITY	53	22	19
203-475-725-000	WORKERS COMPENSATION	57	47	57
SALARIES AND FRINGE BENEFITS		\$1,885	\$8,250	\$3,493
MATERIALS AND SUPPLIES				
203-475-758-000	PROGRAM SUPPLIES	\$898	\$12,000	\$12,000
MATERIALS AND SUPPLIES		\$898	\$12,000	\$12,000
CONTRACTUAL SERVICES				
203-475-803-000	MEMBRSHIPS	\$2,100	\$2,050	\$2,200
CONTRACTUAL SERVICES		\$2,100	\$2,050	\$2,200
OTHER CHARGES				
203-475-933-000	EQUIPMENT MAINTENANCE	\$5,060	\$3,087	\$2,000
203-475-940-000	EQUIPMENT RENTAL	198	2,416	1,500
OTHER CHARGES		\$5,258	\$5,503	\$3,500
TOTAL EXPENSES - STREET SIGNS		\$10,141	\$27,803	\$21,193

**FUND: 203 LOCAL STREETS
DEPT 478: WINTER MAINTENANCE**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-478-706-000	LABORERS	\$15,482	\$17,072	\$9,310
203-478-709-000	OVERTIME	8,087	5,761	7,500
203-478-712-000	IN LIEU	20	0	0
203-478-715-000	FICA	1,809	1,758	1,289
203-478-716-000	HDLO	5,058	4,894	3,250
203-478-718-000	RETIREMENT	7,209	7,708	3,034
203-478-720-000	LONGEVITY	85	41	38
203-478-725-000	WORKERS COMPENSATION	421	554	471
SALARIES AND FRINGE BENEFITS		\$38,171	\$37,788	\$24,892
MATERIALS AND SUPPLIES				
203-478-758-000	PROGRAM SUPPLIES	\$29,073	\$11,225	\$30,000
MATERIALS AND SUPPLIES		\$29,073	\$11,225	\$30,000
OTHER CHARGES				
203-478-940-000	EQUIPMENT RENTAL	\$20,980	\$6,000	\$17,200
OTHER CHARGES		\$20,980	\$6,000	\$17,200
TOTAL EXPENSES - WINTER MAINTENANCE		\$88,224	\$55,013	\$72,092

**FUND: 203 LOCAL STREETS
DEPT 483: STREET ADMINISTRATION**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-483-704-172	CITY MANAGER	\$13,274	\$4,604	\$4,683
203-483-704-201	FINANCE DIRECTOR	6,921	2,777	2,816
203-483-706-000	LABORERS	1,878	754	764
203-483-706-201	FINANCE STAFF	4,596	1,900	1,925
203-483-712-000	IN LIEU	1,231	293	293
203-483-715-000	FICA	2,050	794	802
203-483-716-000	HDLO	4,543	2,977	1,508
203-483-718-000	RETIREMENT	4,726	1,827	2,142
203-483-725-000	WORKERS COMPENSATION	0	0	41
SALARIES AND FRINGE BENEFITS		\$39,219	\$15,926	\$14,974
CONTRACTUAL SERVICES				
203-483-807-000	AUDIT SERVICES	\$1,084	\$1,105	\$1,135
CONTRACTUAL SERVICES		\$1,084	\$1,105	\$1,135
TOTAL EXPENSES - STREET ADMINISTRATION		\$40,303	\$17,031	\$16,109

**FUND: 203 LOCAL STREETS
DEPT 966: OTHER FINANCING USES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER FINANCING USES				
203-966-999-000	TRANSFERS OUT	\$2,315	\$628	\$1,203
OTHER FINANCING USES		\$2,315	\$628	\$1,203
TOTAL EXPENSES - OTHER FINANCING USES		\$2,315	\$628	\$1,203
TOTAL EXPENSES - LOCAL STREET FUND		\$447,882	\$552,319	\$501,493

**FUND: 226 SOLID WASTE
DEPT: SUMMARY**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$188,886	\$179,446	\$188,416
MATERIALS AND SUPPLIES	11,668	13,199	12,800
CONTRACTUAL SERVICES	905,145	900,385	935,049
OTHER CHARGES	83,380	88,693	104,000
CAPITAL OUTLAY	4,600	0	0
OTHER FINANCING USES	2,311	922	1,575
TOTAL	\$1,195,990	\$1,182,645	\$1,241,840

STAFFING

	11-12		12-13	
	No	FTE	No	FTE
Full Time				
City Manager	1	0.05	1	0.05
Director of Public Works	1	0.25	1	0.25
Clerk II	1	0.25	1	0.25
Finance Director	1	0.05	1	0.05
Accountants	2	0.30	2	0.30
Deputy Clerk	1	0.10	1	0.10
Deputy Treasurer	1	0.10	1	0.10
Library Secretary	1	0.05	1	0.05
Building Clerk	1	0.05	1	0.05
Foreman	1	0.06	1	0.06
Equipment Operator III	2	0.17	2	0.18
Mechanic	1	0.10	1	0.03
Equipment Operator II	3	0.32	2	0.12
Equipment Operator I	4	0.44	3	0.38
Laborer	0	0.00	2	0.24
TOTAL	21	2.29	21	2.21
Part Time Total	1	0.46	1	0.16
TOTAL	22	2.75	22	2.37

EXPENDITURE HIGHLIGHTS

- Street Litter Container Program.
- Curbside trash pickup and disposal.
- Commercial dumpster trash pickup and disposal.
- Brush Pickup and disposal.
- Curbside leaf pickup and disposal.

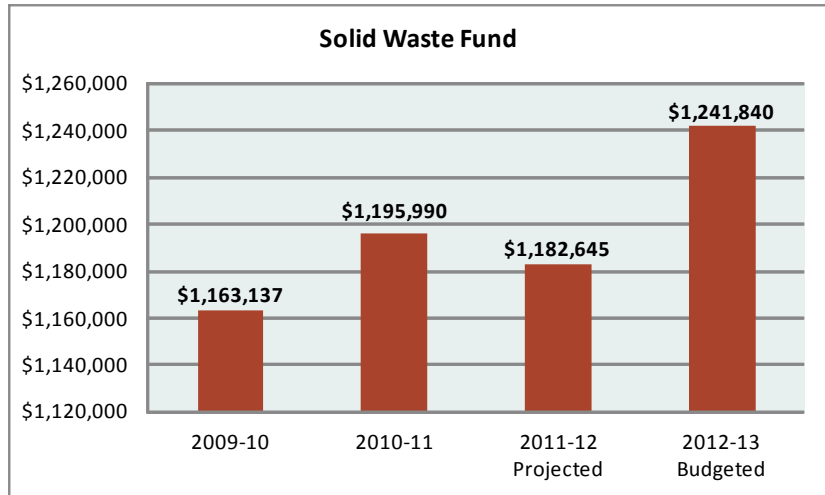
PROGRAM DESCRIPTION

This budget is managed by the Department of Public Works and includes administering contracts for trash removal, recycling and monitoring service.

MAJOR 2012-2013 OBJECTIVES

- Work with SOCRRA and Tringali Sanitation vendors to ensure that we are providing our customers with the quality rubbish, yard waste collection, and recycling services that they have become accustomed to. Monitor the concerns expressed by our residents and communicate those concerns to representatives from the sanitation collection vendors on a daily basis.
- Continue to work closely with SOCRRA to ensure that we provide the most efficient Solid Waste Collection programs that we can and to continue to comply with all existing and future Federal and State Laws and Regulations. We also are working collectively to expand the Recycling Programs.
- Conduct a survey of the existing commercial solid waste collection system to seek consolidation options, and potential for cost savings.

FUND: 226 SOLID WASTE
DEPT: SUMMARY



**FUND: 226 SOLID WASTE
DEPT 528: SOLID WASTE SERVICES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
226-528-704-172	CITY MANAGER	\$5,223	\$5,185	\$5,203
226-528-704-201	FINANCE DIRECTOR	4,710	4,677	4,693
226-528-704-441	DPW DIRECTOR	19,149	18,757	19,126
226-528-706-000	LABORERS	53,800	51,310	53,370
226-528-706-201	FINANCE STAFF	14,086	14,390	14,437
226-528-706-215	TREASURER'S STAFF	8,443	8,382	8,411
226-528-706-371	BUILDING STAFF	1,835	1,822	1,828
226-528-706-738	LIBRARY STAFF	1,936	1,922	1,929
226-528-707-000	PART TIME EMPLOYEES	5,167	2,155	3,000
226-528-709-000	OVERTIME	1,670	5,592	5,000
226-528-712-000	IN LIEU	4,749	1,163	1,172
226-528-715-000	FICA	8,898	8,067	8,165
226-528-716-000	HDLO	32,687	29,078	30,466
226-528-718-000	RETIREMENT	25,245	24,861	27,587
226-528-720-000	LONGEVITY	1,065	305	305
226-528-722-000	SICK LEAVE	223	78	78
226-528-725-000	WORKERS COMPENSATION	0	1,702	3,646
SALARIES AND FRINGE BENEFITS		\$188,886	\$179,446	\$188,416
MATERIALS AND SUPPLIES				
226-528-744-000	UNIFORMS	\$426	\$553	\$500
226-528-751-000	FUEL&LUB	6,417	7,508	6,300
226-528-758-000	PROGRAM SUPPLIES	4,825	5,138	6,000
MATERIALS AND SUPPLIES		\$11,668	\$13,199	\$12,800

**FUND: 226 SOLID WASTE
DEPT 528: SOLID WASTE SERVICES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CONTRACTUAL SERVICES				
226-528-807-000	AUDIT SERVICES	\$2,168	\$2,205	\$2,265
226-528-818-000	CONTRACTUAL SERVICES	2,802	2,804	500
226-528-818-001	RUBBISH COLLECTION	136,700	708,208	655,268
226-528-818-003	TRASH DISPOSAL	686,271	141,000	228,516
226-528-818-004	BRUSH DISPOSAL	48,201	44,818	47,000
226-528-818-005	LEAF DISPOSAL	28,753	1,350	1,500
226-528-864-000	MEETINGS & CONFERENCES	250	0	0
	CONTRACTUAL SERVICES	<u>\$905,145</u>	<u>\$900,385</u>	<u>\$935,049</u>
OTHER CHARGES				
226-528-939-000	VEHICLE MAINTENANCE	\$6,481	\$13,609	\$9,000
226-528-940-000	EQUIPMENT RENTAL	76,899	75,084	95,000
	OTHER CHARGES	<u>\$83,380</u>	<u>\$88,693</u>	<u>\$104,000</u>
CAPITAL OUTLAY				
226-528-982-000	EQUIPMENT	\$4,600	\$0	\$0
	CAPITAL OUTLAY	<u>\$4,600</u>	<u>\$0</u>	<u>\$0</u>
OTHER FINANCING USES				
226-966-999-000	TRANSFERS OUT	\$2,311	\$922	\$1,575
	OTHER FINANCING USES	<u>\$2,311</u>	<u>\$922</u>	<u>\$1,575</u>
	TOTAL EXPENSES - SOLID WASTE FUND	<u><u>\$1,195,990</u></u>	<u><u>\$1,182,645</u></u>	<u><u>\$1,241,840</u></u>

**FUND: 266 45th DISTRICT COURT – BERKLEY DIVISION-BUILDING FUND
DEPT: SUMMARY**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
CAPITAL OUTLAY	\$0	\$0	\$11,500
TOTAL	\$0	\$0	\$11,500

STAFFING
Not Applicable

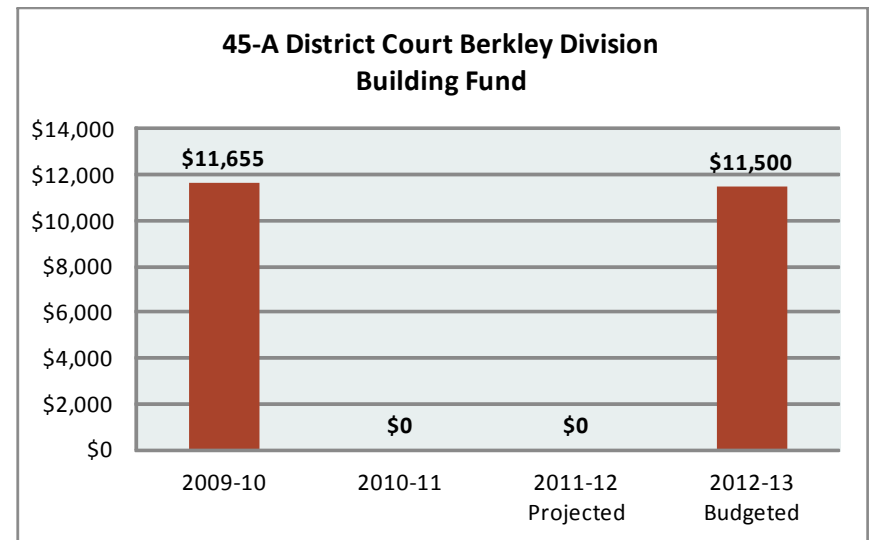
EXPENDITURE HIGHLIGHTS
None

PROGRAM DESCRIPTION
Fines are levied on appropriate circumstances by the District Court Judge based upon a local ordinance established by the Berkley City Council. These fines are accounted for in this special revenue fund and are to be utilized to either build a new District Court or to refurbish the existing District Court. Equipment can be purchased by this fund for the Court in conjunction with a new building only.

Effective 7/1/2012, the State legislature combined the 45A District Court with the 45B District Court. As of the date of printing, the Cities have agreed to keep their Building Funds separate and distinct. Building fines levied in 2012-

13 in the Oak Park division will stay in Oak Park and building fines levied in the Berkley division will stay in Berkley. Accumulated fund balance reserves will also stay with their respective municipal funding unit.

- MAJOR 2012-2013 OBJECTIVES**
- Paint exterior of Court Building.
 - Purchase new awning for Court entry way.



FUND: 266 45th DISTRICT COURT – BERKLEY DIVISION-BUILDING FUND
DEPT: SUMMARY

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CAPITAL OUTLAY				
266-136-976-000	BUILDING IMPROVEMENTS	\$0	\$0	\$11,500
CAPITAL OUTLAY		\$0	\$0	\$11,500
	TOTAL EXPENSES – 45th DISTRICT COURT - BERKLEY DIVISION - BUILDING FUND	\$0	\$0	\$11,500

**FUND 275: COMMUNITY DEVELOPMENT BLOCK GRANT
DEPT: SUMMARY**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$0	\$0	\$0
OTHER CHARGES	\$3,048	\$0	\$0
CAPITAL OUTLAY	95,366	56,774	80,185
OTHER FINANCING USES	0	1,643	6,613
TOTAL	\$98,414	\$58,417	\$86,798

STAFFING

None

EXPENDITURE HIGHLIGHTS

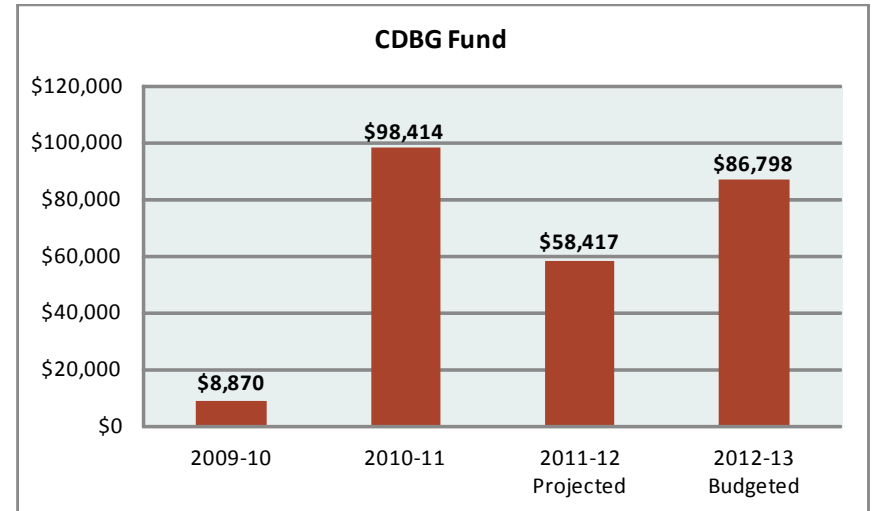
- Remove Architectural Barriers - \$26,511
- Senior Yard Program - \$11,284
- Planning - \$7,637
- Recreation Facility Improvements - \$34,753
- Administration - \$6,613

PROGRAM DESCRIPTION

The Community Development Block Grant Program (CDBG) is a flexible program that provides communities with resources to address a wide range of unique community development needs. The Berkley program works to provide services to eligible income qualified senior citizens tackle community development issues, improve recreational facilities and eliminate threats to the welfare of individuals and neighborhoods.

MAJOR OBJECTIVES

To deliver timely services to those individuals who periodically need individualized assistance.



**FUND 275: COMMUNITY DEVELOPMENT BLOCK GRANT
DEPT 940: PUBLIC IMPROVEMENT**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CAPITAL OUTLAY				
275-940-818-014	CDBG EXPENSES 08/09	\$22,277	\$0	\$0
275-940-818-017	CDBG EXPENSES 09/10	9,481	7,723	26,511
275-940-818-018	CDBG EXPENSES 10/11 ANGELL PARK TENNIS	20,660	0	2,295
275-940-818-020	CDBG EXPENSES 10/11 YARD SERVICES	1,668	6,013	5,557
275-940-818-021	CDBG EXPENSES 11/12 - SIDEWALK RAMPS	0	19,092	0
275-940-818-022	CDBG EXPENSES 11/12 - PLANNING	0	0	7,637
275-940-818-023	CDBG EXPENSES 11/12 - YARD SERVICES	0	8,956	0
275-940-818-024	CDBG EXPENSES 12/13 - LAZENBY FIELD	0	0	32,458
275-940-818-025	CDBG EXPENSES 12/13 - YARD SERVICE	0	0	5,727
CAPITAL OUTLAY		\$54,086	\$41,784	\$80,185
OTHER CHARGES				
275-940-921-000	PROPERTY TAXES	\$3,048	\$0	\$0
OTHER CHARGES		\$3,048	\$0	\$0
CAPITAL OUTLAY				
275-940-974-000	LAND IMPROVEMENTS	\$0	\$4,949	\$0
275-940-976-307	ENERGY GRANT - ARRA EECBG	41,280	10,041	0
CAPITAL OUTLAY		\$41,280	\$14,990	\$0
TOTAL EXPENSES - PUBLIC IMPROVEMENT		\$98,414	\$56,774	\$80,185

**FUND 275: COMMUNITY DEVELOPMENT BLOCK GRANT
DEPT 966: OTHER FINANCING USES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER FINANCING USES				
275-966-999-000	TRANSFERS OUT	\$0	\$1,643	\$6,613
OTHER FINANCING USES		\$0	\$1,643	\$6,613
TOTAL EXPENSES - OTHER FINANCNG USES		\$0	\$1,643	\$6,613
TOTAL EXPENSES - CDBG FUND		\$98,414	\$58,417	\$86,798

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**FUND 295: DRUG FORFEITURE
DEPT: SUMMARY**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
CAPITAL OUTLAY	\$4,342	\$1,000	\$1,000
TOTAL	\$4,342	\$1,000	\$1,000

STAFFING

None

EXPENDITURE HIGHLIGHTS

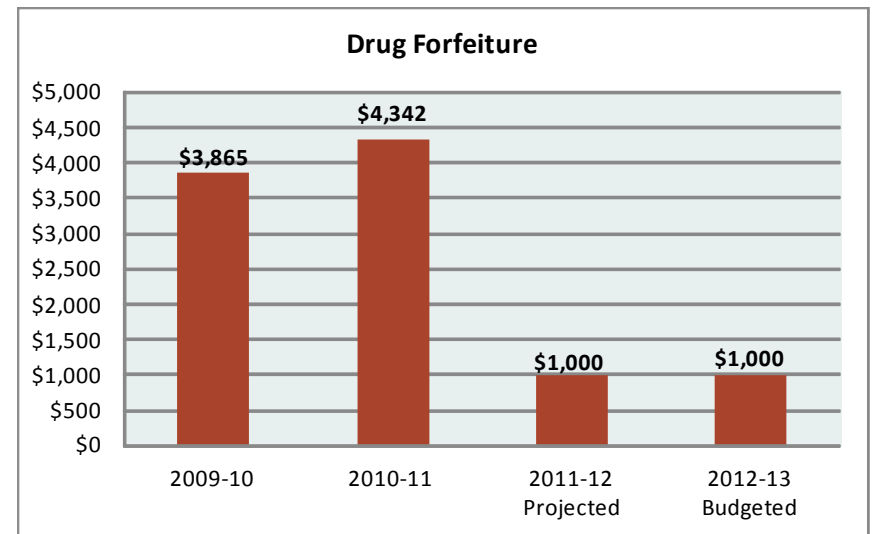
- Surveillance Equipment

PROGRAM DESCRIPTION

Obtain proceeds and assets derived from confiscated narcotics that were obtained through drug law enforcement activities. This Special Revenue Fund supplements narcotic related law enforcement capabilities throughout the city.

MAJOR 2012-2013 OBJECTIVES

- Eliminate illegal narcotic, drug and drug trafficking activities within City boundaries. Participate and cooperate in all regional, state and national drug enforcement activities as called upon by the City Manager and City Council.



**FUND 295: DRUG FORFEITURE
DEPT 174: DRUG FORFEITURE**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CAPITAL OUTLAY				
295-174-982-000	EQUIPMENT	\$4,342	\$1,000	\$1,000
CAPITAL OUTLAY		\$4,342	\$1,000	\$1,000
	TOTAL EXPENSES - DRUG FOREITURE FUND	\$4,342	\$1,000	\$1,000

**FUND 614: RECREATION REVOLVING
DEPT: SUMMARY**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES AND FRINGE BENEFITS	\$98,484	\$99,635	\$99,371
MATERIALS & SUPPLIES	22,657	28,238	29,200
CONTRACTUAL SERVICES	131,311	153,835	152,460
CAPITAL OUTLAY	90,551	33,300	25,000
INSURANCE	673	470	482
DEBT SERVICE	74	68	0
OTHER FINANCING USES	24,590	81,149	45,981
TOTAL	\$368,340	\$396,695	\$352,494

STAFFING

	11-12		12-13	
	No	FTE	No	FTE
Full Time				
Recreation Leader	1	0.50	1	0.50
Full Time Total	1	0.50	1	0.50
Part Time				
Young Adult	18	2.21	18	2.21
Pillo Pollo/Grade School Dance	5	0.05	5	0.05
Community Center	8	0.92	8	0.91
Parent Tot	2	0.12	2	0.12
Indoor Soccer	3	0.05	3	0.05
Outdoor Concession	2	0.24	5	0.24
Part Time Total	36	3.59	41	3.58
TOTAL	37	4.09	42	4.08

PROGRAM DESCRIPTION

The Recreation Revolving Fund serves as an avenue to receive revenues and disperse expenses for all programs offered by the department exclusive of senior citizen activities.

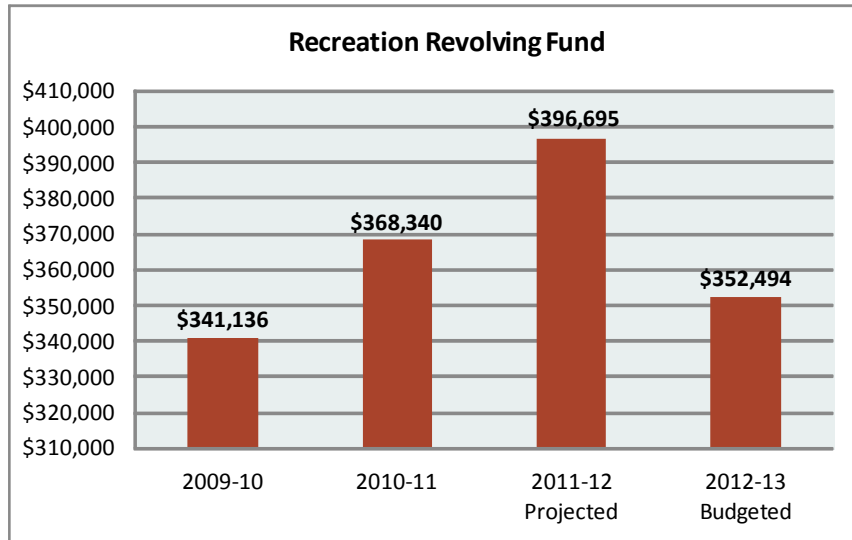
EXPENDITURE HIGHLIGHTS

- Provides for 50% of Recreation Leaders salary & fringe benefits.
- Provides salary's for 41 part-time employees working for various Recreation programs.
- Expenditures are legally restricted for specific purposes from specific revenues.

MAJOR 2012-2013 OBJECTIVES

- Continue to generate the necessary revenue required to meet the financial commitments described in the Program Description by establishing fee structures that cover all direct costs plus a 15% administrative fee.
- Evaluate programs and prioritize success based on revenue generated.
- Expand promotion & marketing plan to increase awareness of programming and services by investigating utilization of multiple social media sites, thus increasing participation and revenue.
- Alter programming schedules to highlight the more successful activities while continually looking for unique new ideas.

**FUND 614: RECREATION REVOLVING
DEPT: SUMMARY**



**FUND 614: RECREATION REVOLVING
DEPT 112: YOUNG ADULT BUS/TRAVEL**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
614-112-707-000	PART TIME EMPLOYEES	\$44,823	\$45,882	\$43,878
614-112-715-000	FICA	3,429	3,510	3,357
SALARIES AND FRINGE BENEFITS		<u>\$48,252</u>	<u>\$49,392</u>	<u>\$47,235</u>
MATERIALS AND SUPPLIES				
614-112-758-000	PROGRAM SUPPLIES	\$2,546	\$1,631	\$3,000
MATERIALS AND SUPPLIES		<u>\$2,546</u>	<u>\$1,631</u>	<u>\$3,000</u>
CONTRACTUAL SERVICES				
614-112-818-000	CONTRACTUAL SERVICES	\$18,458	\$24,162	\$24,500
614-112-864-000	MEETINGS & CONFERENCES	200	0	0
CONTRACTUAL SERVICES		<u>\$18,658</u>	<u>\$24,162</u>	<u>\$24,500</u>
TOTAL EXPENSES - YOUTH ADULT/BUS TRAVEL		<u>\$69,456</u>	<u>\$75,185</u>	<u>\$74,735</u>

**FUND 614: RECREATION REVOLVING
DEPT 316: GRADE SCHOOL DANCE**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
614-316-707-000	PART TIME EMPLOYEES	\$72	\$72	\$100
614-316-715-000	FICA	6	6	8
SALARIES AND FRINGE BENEFITS		<u>\$78</u>	<u>\$78</u>	<u>\$108</u>
MATERIALS AND SUPPLIES				
614-316-758-000	PROGRAM SUPPLIES	\$0	\$200	\$200
MATERIALS AND SUPPLIES		<u>\$0</u>	<u>\$200</u>	<u>\$200</u>
CONTRACTUAL SERVICES				
614-316-818-000	CONTRACTUAL SERVICES	\$7,520	\$5,777	\$6,000
CONTRACTUAL SERVICES		<u>\$7,520</u>	<u>\$5,777</u>	<u>\$6,000</u>
TOTAL EXPENSES - GRADE SCHOOL DANCE		<u><u>\$7,598</u></u>	<u><u>\$6,055</u></u>	<u><u>\$6,308</u></u>

**FUND 614: RECREATION REVOLVING
DEPT 318: PILLO POLLO**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
614-318-707-000	PART TIME EMPLOYEES	\$810	\$832	\$800
614-318-715-000	FICA	62	69	61
SALARIES AND FRINGE BENEFITS		<u>\$872</u>	<u>\$901</u>	<u>\$861</u>
MATERIALS AND SUPPLIES				
614-318-758-000	PROGRAM SUPPLIES	\$286	\$365	\$350
MATERIALS AND SUPPLIES		<u>\$286</u>	<u>\$365</u>	<u>\$350</u>
TOTAL EXPENSES - PILLO POLLO		<u>\$1,158</u>	<u>\$1,266</u>	<u>\$1,211</u>

**FUND 614: RECREATION REVOLVING
DEPT 411: GIRL'S TEEN B BALL CLINIC**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-411-758-000	PROGRAM SUPPLIES	\$0	\$384	\$200
MATERIALS AND SUPPLIES		\$0	\$384	\$200
CONTRACTUAL SERVICES				
614-411-818-000	CONTRACTUAL SERVICES	\$2,166	\$1,143	\$1,155
CONTRACTUAL SERVICES		\$2,166	\$1,143	\$1,155
TOTAL EXPENSESES - GIRL'S TEEN B BALL CLINIC		\$2,166	\$1,527	\$1,355

**FUND 614: RECREATION REVOLVING
DEPT 412: GIRL'S VOLLEYBALL CAMP**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-412-758-000	PROGRAM SUPPLIES	\$360	\$360	\$400
MATERIALS AND SUPPLIES		<u>\$360</u>	<u>\$360</u>	<u>\$400</u>
CONTRACTUAL SERVICES				
614-412-818-000	CONTRACTUAL SERVICES	\$4,537	\$3,325	\$2,870
CONTRACTUAL SERVICES		<u>\$4,537</u>	<u>\$3,325</u>	<u>\$2,870</u>
TOTAL EXPENSES - GIRL'S VOLLEYBALL CAMP		<u>\$4,897</u>	<u>\$3,685</u>	<u>\$3,270</u>

**FUND 614: RECREATION REVOLVING
DEPT 416: BOYS TEEN B BALL CLINIC**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-416-758-000	PROGRAM SUPPLIES	\$0	\$350	\$350
MATERIALS AND SUPPLIES		\$0	\$350	\$350
CONTRACTUAL SERVICES				
614-416-818-000	CONTRACTUAL SERVICES	\$2,351	\$2,351	\$2,520
CONTRACTUAL SERVICES		\$2,351	\$2,351	\$2,520
TOTAL EXPENSES - BOYS TEEN B BALL CLINIC		\$2,351	\$2,701	\$2,870

**FUND 614: RECREATION REVOLVING
DEPT 502: WOMEN'S SOFTBALL**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-502-758-000	PROGRAM SUPPLIES	\$1,185	\$1,185	\$1,400
	MATERIALS AND SUPPLIES	<u>\$1,185</u>	<u>\$1,185</u>	<u>\$1,400</u>
CONTRACTUAL SERVICES				
614-502-818-000	CONTRACTUAL SERVICES	\$762	\$1,484	\$1,425
	CONTRACTUAL SERVICES	<u>\$762</u>	<u>\$1,484</u>	<u>\$1,425</u>
	TOTAL EXPENSES - WOMEN'S SOFTBALL	<u><u>\$1,947</u></u>	<u><u>\$2,669</u></u>	<u><u>\$2,825</u></u>

**FUND 614: RECREATION REVOLVING
DEPT 605: FRIDAY NIGHT SOFTBALL**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-605-758-000	PROGRAM SUPPLIES	\$760	\$1,041	\$1,400
	MATERIALS AND SUPPLIES	<u>\$760</u>	<u>\$1,041</u>	<u>\$1,400</u>
CONTRACTUAL SERVICES				
614-605-818-000	CONTRACTUAL SERVICES	\$548	\$1,054	\$700
	CONTRACTUAL SERVICES	<u>\$548</u>	<u>\$1,054</u>	<u>\$700</u>
	TOTAL EXPENSES - FRIDAY NIGHT SOFTBALL	<u>\$1,308</u>	<u>\$2,095</u>	<u>\$2,100</u>

**FUND 614: RECREATION REVOLVING
DEPT 802: ADULT KICKBALL**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-802-758-000	PROGRAM SUPPLIES	\$1,694	\$1,408	\$1,500
	MATERIALS AND SUPPLIES	<u>\$1,694</u>	<u>\$1,408</u>	<u>\$1,500</u>
CONTRACTUAL SERVICES				
614-802-818-000	CONTRACTUAL SERVICES	\$2,085	\$2,402	\$880
	CONTRACTUAL SERVICES	<u>\$2,085</u>	<u>\$2,402</u>	<u>\$880</u>
	TOTA EXPENSES - ADULT KICKBALL	<u>\$3,779</u>	<u>\$3,810</u>	<u>\$2,380</u>

**FUND 614: RECREATION REVOLVING
DEPT 803: TENNIS CONTRACT**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CONTRACTUAL SERVICES				
614-803-818-000	CONTRACTUAL SERVICES	\$0	\$2,500	\$3,500
CONTRACTUAL SERVICES		\$0	\$2,500	\$3,500
	TOTAL EXPENSES - TENNIS CONTRACT	\$0	\$2,500	\$3,500

**FUND 614: RECREATION REVOLVING
DEPT 806: COED SOFTBALL**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-806-758-000	PROGRAM SUPPLIES	\$1,350	\$1,264	\$1,400
	MATERIALS AND SUPPLIES	<u>\$1,350</u>	<u>\$1,264</u>	<u>\$1,400</u>
CONTRACTUAL SERVICES				
614-806-818-000	CONTRACTUAL SERVICES	\$1,330	\$2,204	\$1,400
	CONTRACTUAL SERVICES	<u>\$1,330</u>	<u>\$2,204</u>	<u>\$1,400</u>
	TOTAL EXPENSES - COED SOFTBALL	<u>\$2,680</u>	<u>\$3,468</u>	<u>\$2,800</u>

**FUND 614: RECREATION REVOLVING
DEPT 901: COMMUNITY CENTER USE**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
614-901-707-000	PART TIME EMPLOYEES	\$14,770	\$14,894	\$16,000
614-901-715-000	FICA	1,130	1,139	1,225
SALARIES AND FRINGE BENEFITS		<u>\$15,900</u>	<u>\$16,033</u>	<u>\$17,225</u>
TOTAL EXPENSES - COMMUNITY CENTER USE		<u>\$15,900</u>	<u>\$16,033</u>	<u>\$17,225</u>

**FUND 614: RECREATION REVOLVING
DEPT 912: OUTDOOR CONCESSION STAND**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
614-912-707-000	PART TIME EMPLOYEES	\$3,215	\$3,049	\$3,200
614-912-715-000	FICA	246	233	245
SALARIES AND FRINGE BENEFITS		<u>\$3,461</u>	<u>\$3,282</u>	<u>\$3,445</u>
MATERIALS AND SUPPLIES				
614-912-758-000	PROGRAM SUPPLIES	\$4,208	\$5,590	\$4,000
MATERIALS AND SUPPLIES		<u>\$4,208</u>	<u>\$5,590</u>	<u>\$4,000</u>
TOTAL EXPENSES - OUTDOOR CONCESSION STAND		<u><u>\$7,669</u></u>	<u><u>\$8,872</u></u>	<u><u>\$7,445</u></u>

FUND 614: RECREATION REVOLVING
DEPT 913: AMUSEMENT PARK TICKETS SALES

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CONTRACTUAL SERVICES				
614-913-818-000	CONTRACTUAL SERVICES	\$8,276	\$15,375	\$15,375
	CONTRACTUAL SERVICES	<u>\$8,276</u>	<u>\$15,375</u>	<u>\$15,375</u>
	TOTAL EXPENSES - AMUSEMENT PARK TICKET SALES	<u><u>\$8,276</u></u>	<u><u>\$15,375</u></u>	<u><u>\$15,375</u></u>

**FUND 614: RECREATION REVOLVING
DEPT 915: DREAM CRUISE**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-915-758-000	PROGRAM SUPPLIES	\$9,873	\$13,469	\$13,000
MATERIALS AND SUPPLIES		<u>\$9,873</u>	<u>\$13,469</u>	<u>\$13,000</u>
CONTRACTUAL SERVICES				
614-915-818-000	CONTRACTUAL SERVICES	\$50,507	\$52,987	\$54,000
CONTRACTUAL SERVICES		<u>\$50,507</u>	<u>\$52,987</u>	<u>\$54,000</u>
DEBT SERVICE				
614-915-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	\$74	\$68	\$0
DEBT SERVICE		<u>\$74</u>	<u>\$68</u>	<u>\$0</u>
TOTAL EXPENSES - DREAM CRUISE		<u><u>\$60,454</u></u>	<u><u>\$66,524</u></u>	<u><u>\$67,000</u></u>

**FUND 614: RECREATION REVOLVING
DEPT 925: SUMMERFEST/WINTERFEST**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-925-758-000	PROGRAM SUPPLIES	\$0	\$0	\$1,000
	MATERIALS AND SUPPLIES	\$0	\$0	\$1,000
CONTRACTUAL SERVICES				
614-925-818-000	CONTRACTUAL SERVICES	\$0	\$0	\$8,000
	CONTRACTUAL SERVICES	\$0	\$0	\$8,000
	TOTAL EXPENSES - SUMMERFEST/WINTERFEST	\$0	\$0	\$9,000

**FUND 614: RECREATION REVOLVING
DEPT 950: MISCELLANEOUS PROGRAMS**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
614-950-706-000	STAFF	\$18,662	\$18,527	\$18,590
614-950-707-000	PART TIME EMPLOYEES	2,697	3,629	3,000
614-950-712-000	IN LIEU	18	0	0
614-950-715-000	FICA	1,634	1,700	1,652
614-950-716-000	HDLO	3,602	2,760	3,347
614-950-718-000	RETIREMENT	3,308	3,333	3,908
SALARIES AND FRINGE BENEFITS		\$29,921	\$29,949	\$30,497
MATERIALS AND SUPPLIES				
614-950-758-000	PROGRAM SUPPLIES	\$395	\$991	\$1,000
MATERIALS AND SUPPLIES		\$395	\$991	\$1,000
CONTRACTUAL SERVICES				
614-950-801-000	BANK CHARGES	\$5,621	\$6,137	\$6,700
614-950-807-000	AUDIT SERVICES	2,330	2,370	2,435
614-950-818-000	CONTRACTUAL SERVICES	24,620	30,564	21,000
CONTRACTUAL SERVICES		\$32,571	\$39,071	\$30,135
INSURANCE				
614-950-914-000	LIABILITY INSURANCE	\$673	\$470	\$482
INSURANCE		\$673	\$470	\$482
CAPITAL OUTLAY				
614-950-974-000	LAND IMPROVEMENTS	\$56,562	\$33,300	\$25,000
614-950-982-000	EQUIPMENT	33,989	0	0
CAPITAL OUTLAY		\$90,551	\$33,300	\$25,000
TOTAL EXPENSES - MISCELLANEOUS PROGRAMS		\$154,111	\$103,781	\$87,114

**FUND 614: RECREATION REVOLVING
DEPT 966: OTHER FINANCING USES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER FINANCING USES				
614-966-965-101	TRANSFERS OUT	24,590	81,149	45,981
OTHER FINANCING USES		24,590	81,149	45,981
TOTAL EXPENSES - OTHER FINANCING USES		24,590	81,149	45,981
TOTAL EXPENSES - REC REVOLVING FUND		368,340	396,695	352,494

**FUND 615: SENIOR ACTIVITIES
DEPT: SUMMARY**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES AND FRINGE BENEFITS	\$51,786	\$49,884	\$57,970
MATERIALS & SUPPLIES	8,641	10,292	10,405
CONTRACTUAL SERVICES	16,389	13,897	14,997
INSURANCE	4,999	2,851	2,923
OTHER CHARGES	1,434	2,776	2,800
OTHER FINANCING USES	\$83,249	\$79,700	\$89,095
TOTAL	\$51,786	\$49,884	\$57,970

STAFFING	11-12		12-13	
	No	FTE	No	FTE
Part Time				
Senior Citizen Program	5	0.79	5	0.79
Van Drivers	2	0.77	2	0.77
Van Dispatchers	2	0.77	2	0.77
Part Time Total	9	2.33	9	2.33
TOTAL	9	2.33	9	2.33

EXPENDITURE HIGHLIGHTS

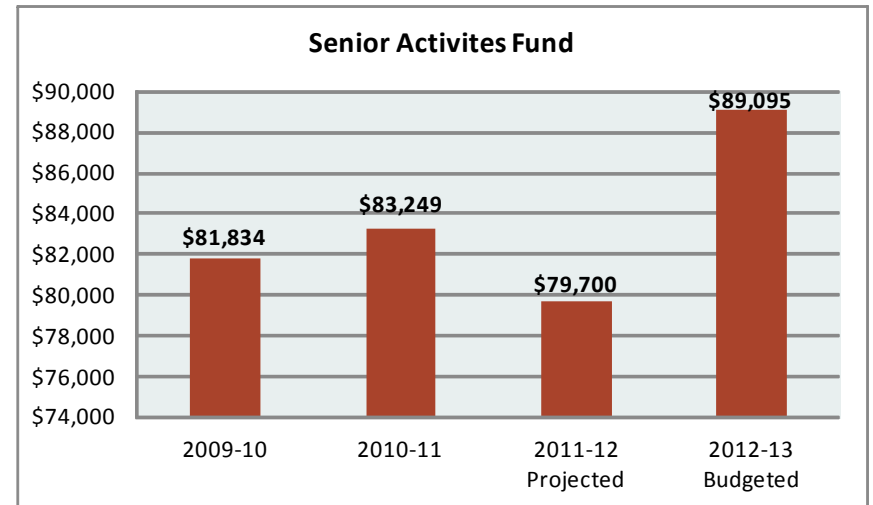
- Provides Salaries for part-time workers in the Senior Citizen Program.
- Provides for fuel expenses for bus programs.

PROGRAM DESCRIPTION

The Senior Citizen Fund serves as an avenue to receive revenues, including grants funds and donations, and disperse expenses for all senior citizen programs and services offered by the department.

MAJOR 2012-2013 OBJECTIVES

- Continue to adjust pricing for all senior programs and activities to include all direct costs plus a 15% administrative fee.
- Continue to generate the necessary revenue from grants and donations which is required to supplement program fees in order to meet the financial commitment of this fund.
- Redesign the format of the Senior Times newsletter in order to accommodate a total of fourteen advertisers that will generate enough revenue to cover the annual printing costs.
- Restore intergenerational programming efforts by offering a minimum of two special events utilizing Berkley School District student volunteers.
- Partner with other cities to cut costs and share resources in order to continue to provide quality programming for our senior population.
- Strive to reduce transportation costs by consolidating rides and keeping operations more efficient through a decline in miles traveled, resulting in lower fuel expense.



**FUND 615: SENIOR ACTIVITIES
DEPT 110: SENIOR CITIZEN PROGRAMS**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
615-110-707-000	PART-TIME EMPLOYEES	\$17,881	\$16,551	\$20,250
615-110-715-000	FICA	1,368	1,266	1,549
SALARIES AND FRINGE BENEFITS		<u>\$19,249</u>	<u>\$17,817</u>	<u>\$21,799</u>
MATERIALS AND SUPPLIES				
615-110-758-000	PROGRAM SUPPLIES	\$160	\$519	\$400
615-110-781-000	VEHICLE SUPPLIES	328	835	600
MATERIALS AND SUPPLIES		<u>\$488</u>	<u>\$1,354</u>	<u>\$1,000</u>
CONTRACTUAL SERVICES				
615-110-807-000	AUDIT SERVICES	\$1,409	\$1,433	\$1,472
615-110-818-000	CONTRACTUAL SERVICES	13,367	11,305	12,000
CONTRACTUAL SERVICES		<u>\$14,776</u>	<u>\$12,738</u>	<u>\$13,472</u>
INSURANCE				
615-110-913-000	VEH EQ INSURANCE	\$1,347	\$670	\$687
615-110-914-000	LIABILITY INSURANCE	2,305	1,511	1,549
INSURANCE		<u>\$3,652</u>	<u>\$2,181</u>	<u>\$2,236</u>
OTHER CHARGES				
615-110-939-000	VEHICLE MAINTENANCE	\$413	\$1,007	\$1,000
OTHER CHARGES		<u>\$413</u>	<u>\$1,007</u>	<u>\$1,000</u>
TOTAL EXPENSES - SENIOR CITIZEN PROGRAMS		<u>\$38,578</u>	<u>\$35,097</u>	<u>\$39,507</u>

**FUND 615: SENIOR ACTIVITIES
DEPT 111: SENIOR NEWSLETTER**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
Dept 111: SENIOR NEWSLETTER				
CONTRACTUAL SERVICES				
615-111-904-000	PRINTING	\$1,588	\$1,134	\$1,500
	CONTRACTUAL SERVICES	<u>\$1,588</u>	<u>\$1,134</u>	<u>\$1,500</u>
	TOTAL EXPENSES - SENIOR NEWSLETTER	<u>\$1,588</u>	<u>\$1,134</u>	<u>\$1,500</u>

**FUND 615: SENIOR ACTIVITIES
DEPT 113: VAN TRANSPORTATION PROGRAM**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
615-113-707-000	PART-TIME EMPLOYEES	\$30,225	\$29,788	\$33,600
615-113-715-000	FICA	2,312	2,279	2,571
SALARIES AND FRINGE BENEFITS		<u>\$32,537</u>	<u>\$32,067</u>	<u>\$36,171</u>
MATERIALS AND SUPPLIES				
615-113-751-000	FUEL&LUBE	\$8,093	\$8,938	\$9,405
615-113-758-000	PROGRAM SUPPLIES	60	0	0
MATERIALS AND SUPPLIES		<u>\$8,153</u>	<u>\$8,938</u>	<u>\$9,405</u>
CONTRACTUAL SERVICES				
615-113-818-000	CONTRACTUAL SERVICES	\$25	\$25	\$25
CONTRACTUAL SERVICES		<u>\$25</u>	<u>\$25</u>	<u>\$25</u>
INSURANCE				
615-113-913-000	VEH EQ INSURANCE	\$1,347	\$670	\$687
INSURANCE		<u>\$1,347</u>	<u>\$670</u>	<u>\$687</u>
OTHER CHARGES				
615-113-939-000	VEHICLE MAINTENANCE	\$1,021	\$1,769	\$1,800
OTHER CHARGES		<u>\$1,021</u>	<u>\$1,769</u>	<u>\$1,800</u>
TOTAL EXPENSES - VAN TRANSPORTATION PROGRAM		<u>\$43,083</u>	<u>\$43,469</u>	<u>\$48,088</u>
TOTAL EXPENSES - SENIOR ACTIVITIES FUND		<u>\$83,249</u>	<u>\$79,700</u>	<u>\$89,095</u>

**FUND 677: LOSS
DEPT: SUMMARY**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
OTHER FINANCING USES	\$105,645	\$0	\$0
TOTAL	\$105,645	\$0	\$0

STAFFING
None

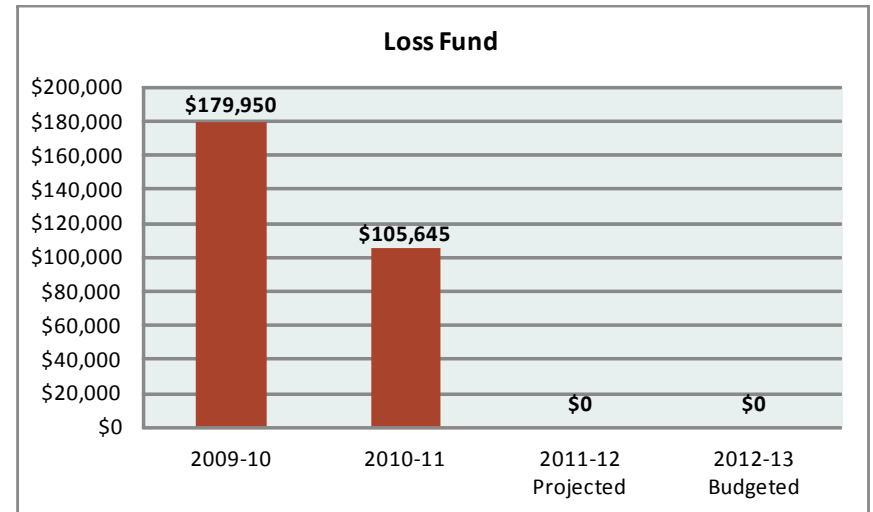
EXPENDITURE HIGHLIGHTS

- This fund was eliminated in the 2010/11 fiscal year due to the implementation of GASB Statement 54.

PROGRAM DESCRIPTION

All operating funds of the City contribute funds to this operating fund based upon size of expenditure by Fund to the Loss Fund. The collected funds then defray the cost of the general liability, vehicle, and casualty insurance costs of the City annually. This Special Revenue Fund will also defray the cost of any miscellaneous lawsuit costs, deductibles and attorney fees associated with any general liability or workers compensation claims or appeals.

MAJOR 2012-2013 OBJECTIVES
None.



FUND 677: LOSS
DEPT 966: OTHER FINANCING USES

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER FINANCING USES				
677-966-999-000	TRANSFERS OUT	\$105,645	\$0	\$0
OTHER FINANCING USES		\$105,645	\$0	\$0
TOTAL EXPENSES - LOSS FUND		\$105,645	\$0	\$0

**FUND 814: DOWNTOWN DEVELOPMENT AUTHORITY (DDA)
DEPT: SUMMARY**

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES AND FRINGE BENEFITS	\$2,143	\$2,712	\$3,034
MATERIALS AND SUPPLIES	306	455	0
CONTRACTUAL SERVICES	15,109	31,730	36,640
OTHER FINANCING USES	0	25,000	15,000
TOTAL	\$17,558	\$59,897	\$54,674

STAFFING
None

EXPENDITURE HIGHLIGHTS

- Provides for a contractor who assembles minutes of meetings and various clerical work associated with the minutes.
- Provides funding for the promotion of the DDA/Downtown area.
- Purchase and hang banners.
- Maintain and enhance DDA website and annual maintenance fees.
- Provide for the rental of a Trolley for promotional events.
- Provide for summer maintenance fees
- Assist in funding a Coolidge Enhancement Project.

PROGRAM DESCRIPTION

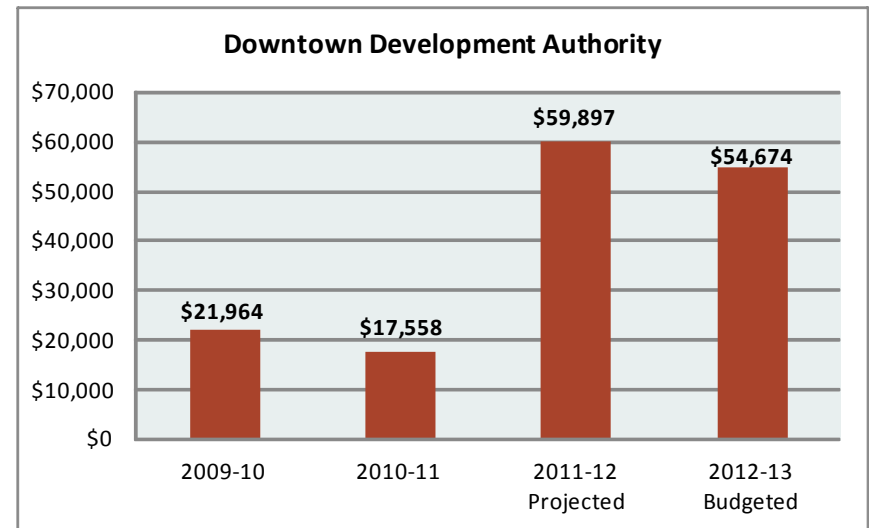
An ordinance was created in 1993 by the City Council creating the City of Berkley Downtown Development Authority (DDA). The Berkley DDA was given all the powers and duties prescribed for a downtown development authority pursuant to PA 197 of 1975 as amended. The DDA seeks to attack problems of urban decline, strengthen existing areas within the DDA and encourage new private developments in the downtown district.

The necessary legal, monetary and organizational tools to revitalize the downtown district are at the disposal of the Berkley DDA.

The DDA can generally be described as incorporating commercial properties along both sides of Twelve Mile Road from Coolidge to Greenfield and Coolidge Highway from Eleven Mile Road to Twelve Mile Road.

MAJOR 2012-2013 OBJECTIVES

- Defray normal operating costs of the Authority.
- Continually improve and promote the Berkley Downtown area.
- Assist in funding a public improvement project on Coolidge Hwy.



**FUND 814: DOWNTOWN DEVELOPMENT AUTHORITY (DDA)
DEPT 822: DDA OPERATIONS**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
814-822-730-000	POSTAGE	\$0	\$26	\$0
814-822-758-000	PROGRAM SUPPLIES	306	429	0
MATERIALS AND SUPPLIES		<u>\$306</u>	<u>\$455</u>	<u>\$0</u>
CONTRACTUAL SERVICES				
814-822-807-000	AUDIT SERVICES	\$1,500	\$1,500	\$1,540
814-822-818-000	SERVICES	1,575	1,560	2,000
CONTRACTUAL SERVICES		<u>\$3,075</u>	<u>\$3,060</u>	<u>\$3,540</u>
TOTAL EXPENSES - DDA OPERATIONS		<u>\$3,381</u>	<u>\$3,515</u>	<u>\$3,540</u>

**FUND 814: DOWNTOWN DEVELOPMENT AUTHORITY (DDA)
DEPT 824: SPECIAL EVENTS**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
814-824-706-000	DPW WORKERS	\$1,261	\$1,700	\$1,924
814-824-715-000	FICA	158	130	150
814-824-716-000	HDLO	95	182	331
814-824-718-000	RETIREMENT	629	700	629
SALARIES AND FRINGE BENEFITS		<u>\$2,143</u>	<u>\$2,712</u>	<u>\$3,034</u>
CONTRACTUAL SERVICES				
814-824-814-000	WEB SITE MAINTENANCE	\$780	\$0	\$0
814-824-817-004	DDA - EVENTS	1,056	2,100	2,700
814-824-817-005	DDA - MEDIA	3,900	3,900	3,900
814-824-818-000	CONTRACTUAL SERVICES	804	75	0
814-824-829-000	TROLLEY	0	1,700	2,000
814-824-901-000	ADVERTISING	0	895	2,000
CONTRACTUAL SERVICES		<u>\$6,540</u>	<u>\$8,670</u>	<u>\$10,600</u>
TOTAL EXPENSES - SPECIAL EVENTS		<u>\$8,683</u>	<u>\$11,382</u>	<u>\$13,634</u>

FUND 814: DOWNTOWN DEVELOPMENT AUTHORITY (DDA)
DEPT 825: APPEARANCE

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CONTRACTUAL SERVICES				
814-825-830-001	STREET MAINTENANCE	\$0	\$20,000	\$15,000
CONTRACTUAL SERVICES		\$0	\$20,000	\$15,000
TOTAL EXPENSES - APPEARANCE		\$0	\$20,000	\$15,000

**FUND 814: DOWNTOWN DEVELOPMENT AUTHORITY (DDA)
DEPT 827: MARKET DEVELOPMENT**

		2010-11	2011-12	2012-13
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CONTRACTUAL SERVICES				
814-827-817-003	BANNERS	\$5,384	\$0	\$7,500
814-827-817-007	FARMERS MARKET - PROGRAM EXPENSES	110	0	0
CONTRACTUAL SERVICES		<u>\$5,494</u>	<u>\$0</u>	<u>\$7,500</u>
TOTAL EXPENSES - MARKET DEVELOPMENT		<u>\$5,494</u>	<u>\$0</u>	<u>\$7,500</u>

**FUND 814: DOWNTOWN DEVELOPMENT AUTHORITY (DDA)
DEPT 966: OTHER FINANCING USES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER FINANCING USES				
814-966-999-000	TRANSFERS OUT	\$0	\$25,000	\$15,000
OTHER FINANCING USES		\$0	\$25,000	\$15,000
TOTAL EXPENSES - OTHER FINANCING USES		\$0	\$25,000	\$15,000
TOTAL EXPENSES - DDA		\$17,558	\$59,897	\$54,674

FUND 815: DOWNTOWN DEVELOPMENT AUTHORITY – TAX INCREMENT FINANCING (TIF)

DEPT: SUMMARY

	2010-11 ACTUAL ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
MATERIALS & SUPPLIES	\$14,278	\$6,500	\$0
CONTRACTUAL SERVICES	65,814	38,356	40,000
OTHER CHARGES	0	9,245	4,500
CAPITAL OUTLAY	245,710	358,760	0
OTHER FINANCING USES	0	172,900	186,140
TOTAL	\$325,802	\$585,761	\$230,640

STAFFING	11-12		12-13	
	No	FTE	No	FTE
Full Time				
Equipment Operator III	0	0.00	2	0.003
Equipment Operator II	0	0.00	2	0.004
Equipment Operator I	0	0.00	2	0.009
Laborers	0	0.00	2	0.004
Mechanic	0	0.00	1	0.001
Full Time Total	0	0.00	9	0.020
TOTAL	0	0.00	9	0.020

STAFFING

None

EXPENDITURE HIGHLIGHTS

- Provides for funding if required for Michigan Tax Tribunal tax adjustments.
- Planning for an public improvement project on Coolidge Hwy.
- Appropriate for the annual debt payment for the completed intersection project.

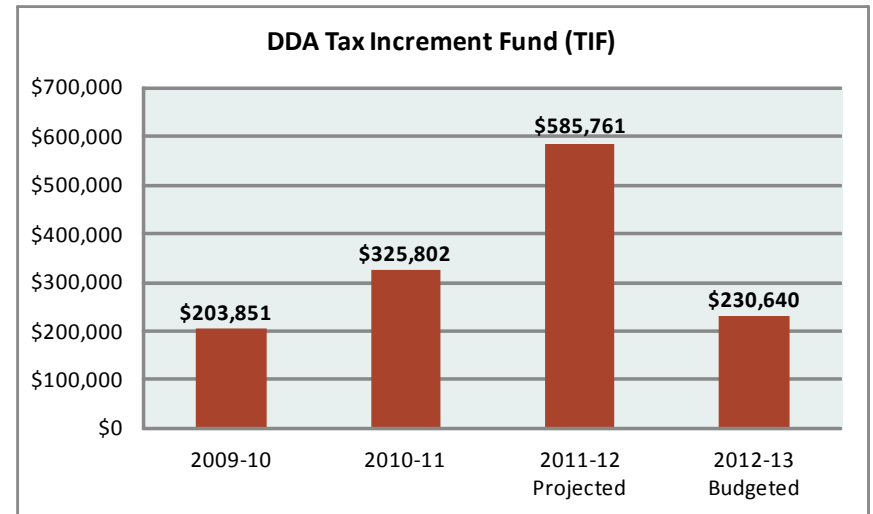
PROGRAM DESCRIPTION

Funds are to be utilized to assist the DDA in facilitating any type of construction project within the scope of the DDA.

The Downtown Development Authority annually transfers fund in accordance with the pay agreement with the City Council to a corresponding Debt Service Fund, to defray the cost of an installment loan that was utilized to fund sidewalk and streetscape improvements on the Twelve Mile Road and Coolidge intersection. There are four years left to pay on the installment loan.

MAJOR 2012-2013 OBJECTIVES

- Study the options for a public improvement project on Coolidge Highway.
- Pay for the annual debt payment due in the fiscal year.



FUND 815: DOWNTOWN DEVELOPMENT AUTHORITY – TAX INCREMENT FINANCING (TIF)
DEPT 265: CITY HALL

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER CHARGES				
815-265-921-100	TRIBUNAL/BOARD OF REVIEW TAX EXPENSE	\$0	\$9,245	\$4,500
OTHER CHARGES		\$0	\$9,245	\$4,500
	TOTAL EXPENSES - CITY HALL	\$0	\$9,245	\$4,500

FUND 815: DOWNTOWN DEVELOPMENT AUTHORITY – TAX INCREMENT FINANCING (TIF)
DEPT 464: STREET MAINTENANCE

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CONTRACTUAL SERVICES				
815-464-818-000	CONTRACTUAL SERVICES - INTERSECTION	\$1,033	\$9,902	\$0
	CONTRACTUAL SERVICES	<u>\$1,033</u>	<u>\$9,902</u>	<u>\$0</u>
	TOTAL EXPENSES - STREET MAINTENANCE	<u><u>\$1,033</u></u>	<u><u>\$9,902</u></u>	<u><u>\$0</u></u>

FUND 815: DOWNTOWN DEVELOPMENT AUTHORITY – TAX INCREMENT FINANCING (TIF)
DEPT 940: PUBLIC IMPROVEMENT

		2010-11	2011-12	2012-13
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
MATERIALS AND SUPPLIES				
815-940-758-000	PROGRAM SUPPLIES	\$14,278	\$6,500	\$0
MATERIALS AND SUPPLIES		<u>\$14,278</u>	<u>\$6,500</u>	<u>\$0</u>
CONTRACTUAL SERVICES				
815-940-821-000	ENGINEER DESIGN 12 MILE PARKING LOT	\$6,869	\$5,659	\$0
815-940-821-010	ENGINEERING - COOLIDGE	3,799	12,600	0
815-940-821-025	ENGINEERING 12 MILE PARKING LOT	48,686	10,195	0
815-940-821-030	PLANNING	5,427	0	40,000
CONTRACTUAL SERVICES		<u>\$64,781</u>	<u>\$28,454</u>	<u>\$40,000</u>
CAPITAL OUTLAY				
815-940-974-000	PARKING LOT	\$245,710	\$144,860	\$0
815-940-974-003	SIDEWALK REPAIR	0	1,500	0
815-940-975-100	CONSTRUCTION - MAJOR STREETS	0	212,400	0
CAPITAL OUTLAY		<u>\$245,710</u>	<u>\$358,760</u>	<u>\$0</u>
TOTAL EXPENSES - PUBLIC IMPROVEMENT		<u>\$324,769</u>	<u>\$393,714</u>	<u>\$40,000</u>

**FUND 815: DOWNTOWN DEVELOPMENT AUTHORITY – TAX INCREMENT FINANCING (TIF)
DEPT 966: OTHER FINANCING USES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER FINANCING USES				
815-966-965-302	TRANSFER OUT	\$0	\$172,900	\$186,140
OTHER FINANCING USES		<u>\$0</u>	<u>\$172,900</u>	<u>\$186,140</u>
TOTAL EXPENSES - OTHER FINANCING USES		<u>\$0</u>	<u>\$172,900</u>	<u>\$186,140</u>
TOTAL EXPENSES - DDA TIF FUND		<u>\$325,802</u>	<u>\$585,761</u>	<u>\$230,640</u>

ENTERPRISE FUND EXPENDITURES
Fiscal Year 2012/2013
Adopted

City of Berkley
ENTERPRISE FUNDS EXPENDITURES – Overview

The Arena Fund and Water and Sewer Fund are the City's two Enterprise Funds. An Enterprise Fund has operations where the costs of providing goods or services are financed or recovered through user fees.

Enterprise Funds are appropriated for and transactions are accounted for on a full accrual basis of accounting.

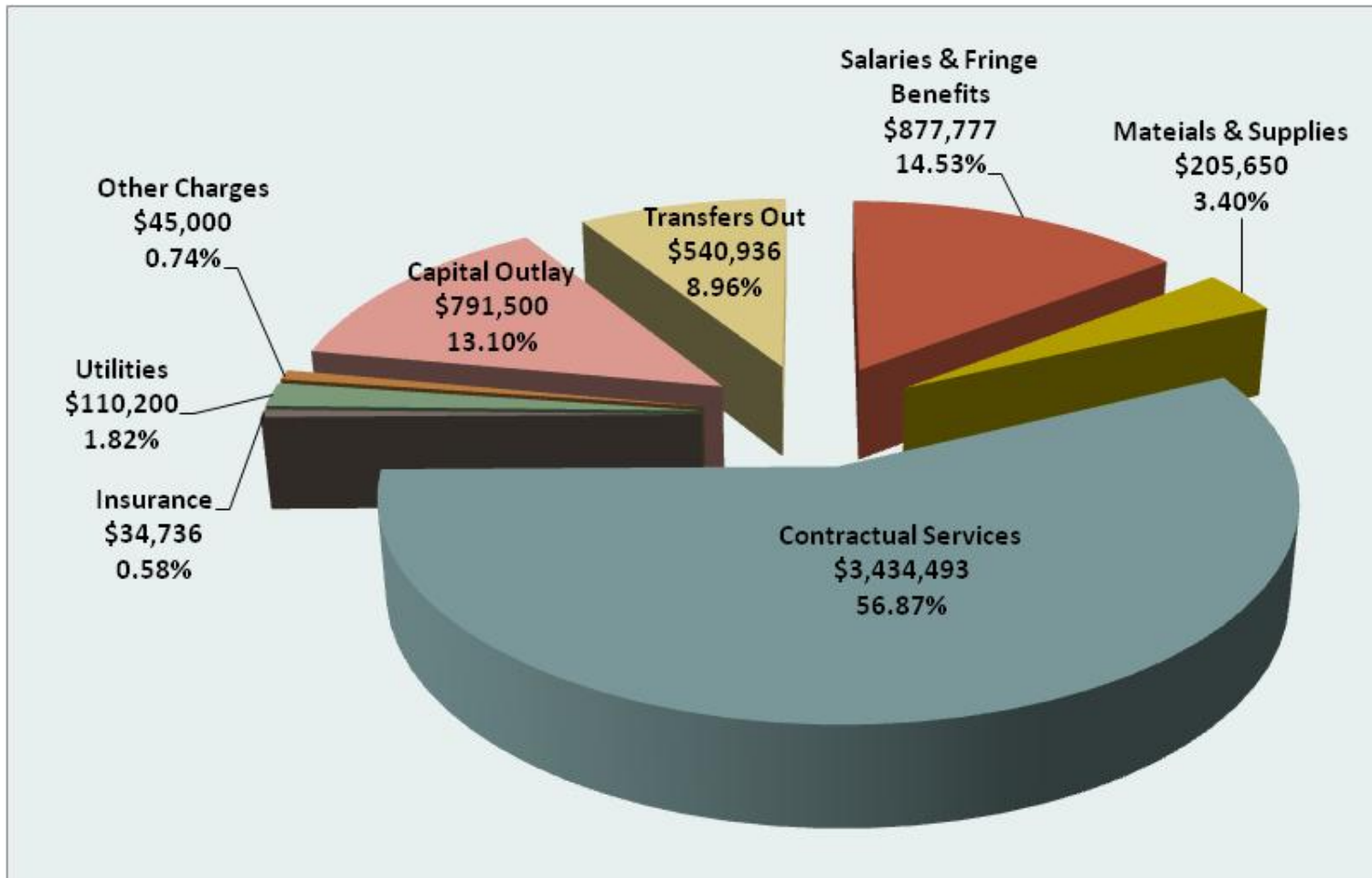
The City will record revenues when earned and expenses when incurred for internal service fund and enterprise fund activity.

Detailed information regarding all Enterprise Funds is provided later in this publication.

City of Berkley

Enterprise Fund Expenditures - \$6,040,292

FY 2012-2013



**CITY OF BERKLEY, MICHIGAN
ALL ENTERPRISE FUNDS**

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDING JUNE 30, 2013

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Projected 2011-2012	Approved 2012-2013
Revenues					
Charges for services	\$4,224,842	\$4,403,573	\$4,729,582	\$4,971,000	\$5,182,141
Fines and forfeitures	528,388	504,283	538,760	589,741	636,316
Investment earnings	34,805	36,507	53,349	40,568	53,700
Property and Equipment Rental	10,562	1,785	2,371	2,940	2,650
Miscellaneous	(460)	14,523	16,441	32,261	36,474
Reappropriation	-				
Total revenues	4,798,137	4,960,671	5,340,503	5,636,510	5,911,281
Expenses					
Arena operations	460,252	487,605	390,747	412,617	378,561
Water and sewer operations	3,673,289	3,872,980	4,425,205	4,919,641	5,120,795
Contingency					
Total expenses	4,133,541	4,360,585	4,815,952	5,332,258	5,499,356
Excess (Deficiency) of Revenues Over (Under) Expenditures	664,596	600,086	524,551	304,252	411,925
Other Financing Uses					
Operating transfers in	98,622	117,752	254,056	107,358	44,295
Operating transfers out	(8,737)	-	(779)	(1,684)	(540,936)
Total other financing uses	89,885	117,752	253,277	105,674	(496,641)
Net Earnings (Loss) and Other Financing Uses	754,481	717,838	777,828	409,926	(84,716)
Retained Earnings, Beginning of Year	8,630,326	9,384,807	10,102,645	10,880,473	11,290,399
Retained Earnings, End of Year	\$9,384,807	\$10,102,645	\$10,880,473	\$11,290,399	\$11,205,683

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**FUND: 546 ARENA
DEPT: SUMMARY**

	2010-11	2011-12	2012-13
	ACTIVITY	PROJECTED	ADOPTED
	ACTIVITY	ACTIVITY	BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$172,840	\$166,422	\$143,412
MATERIALS AND SUPPLIES	15,811	17,127	22,300
CONTRACTUAL SERVICES	3,524	3,489	9,100
INSURANCE	5,639	5,121	5,249
DEBT SERVICE	374	346	0
OTHER CHARGES	26,664	34,531	31,000
UTILITIES	105,263	117,336	102,000
CAPITAL OUTLAY	60,632	67,645	65,500
OTHER FINANCING USES	779	307	846
TOTAL	\$391,526	\$412,324	\$379,407

STAFFING

	11-12		12-13	
	No	FTE	No	FTE
Full Time				
Parks & Recreation Director	1	0.05	1	0.50
Recreation Manager	1	0.50	1	0.05
Arena Supervisor	1	1.00	1	0.75
Full Time Total	3	1.55	3	1.30
Part Time				
Rink Attendants	6	0.91	6	0.91
Concession Attendant	5	0.36	5	0.36
Office Assistant	1	0.39	1	0.39
Skating Instructors	0	0.00	0	0.00
Skating Director	0	0.00	0	0.00
Supervisors	4	0.94	4	0.94
Part Time Total	16	2.60	16	2.60
TOTAL	19	4.15	19	3.90

EXPENDITURE HIGHLIGHTS

- Reducing full time maintenance staffing hours at the Arena during spring/summer to reduce costs at the Arena and General Fund.
- Bringing back the learn to skate and figure skating program by hiring six independent contractors to run the program.
- Season will be reduced by three weeks with the rink opening 9/4/12 and closing the week of 3/10/12.

PROGRAM DESCRIPTION

The Arena fund is used solely for the City's Ice Arena's revenues and expenditures. The Arena expenditures have gradually been decreasing over the past four years. This is due to the reduction in groups purchasing ice time and the reduction of time in the figure skating program at the Arena.

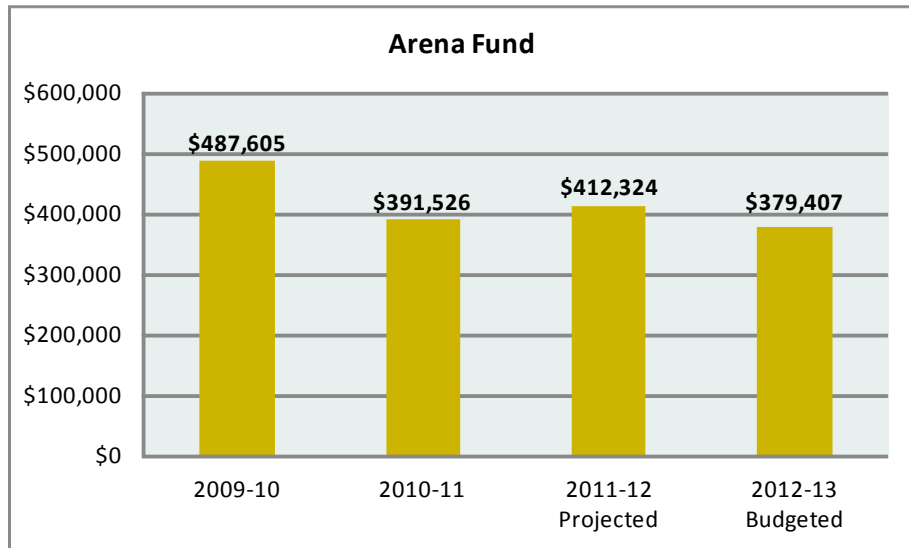
The two largest expenditure categories in the Arena Fund are the Salaries and Fringe Benefits and the Utilities accounts. Salaries & Fringe Benefits make up 38% of all expenditures with a total of \$143,412, where the Utilities represents 27%, with a total of \$102,000.

The Ice Arena, through independent contractors offer learn to skate classes as well as opportunities for advanced skating skill development. A recital is given at the end of the skill development season in March. Youth, adult and senior hockey programs start in September and finish in early March. The Berkley High School program also skates at the Arena during this time period. Open skating is offered daily and open hockey is available Monday through Friday.

MAJOR 2012-2013 OBJECTIVES

- Integrate the use of Maximum Solutions software into the everyday business of the arena by training select staff in its application.
- Train staff on skills in dealing with difficult customers in an effort to create a more welcoming environment.
- Create a programming plan for when public and parochial schools have time off during the school year in order to increase exposure, participation, and revenue.
- Add private rentals and fill open ice time slots.

FUND: 546 ARENA
DEPT: SUMMARY



**FUND: 546 ARENA
DEPT 697: ARENA GENERAL**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
546-697-704-000	RECREATION DIRECTOR	\$3,031	\$2,426	\$35,214
546-697-705-000	SUPERVISORS	30,636	33,437	2,563
546-697-706-000	STAFF	32,264	32,031	24,106
546-697-707-000	PART TIME EMPLOYEES	44,768	49,650	33,502
546-697-709-000	OVERTIME	0	1,357	1,500
546-697-712-000	IN LIEU	127	0	0
546-697-715-000	FICA	8,485	9,095	7,412
546-697-716-000	HDLO	26,461	19,627	19,158
546-697-718-000	RETIREMENT	11,184	11,995	13,008
546-697-720-000	LONGEVITY	223	0	0
546-697-722-000	SICK LEAVE	149	0	0
546-697-724-000	UNEMPLOYMENT	0	1,314	855
546-697-725-000	WORKERS COMPENSATION	689	891	687
SALARIES AND FRINGE BENEFITS		\$158,017	\$161,823	\$138,005
MATERIALS AND SUPPLIES				
546-697-728-000	OFFICE SUPPLIES	\$74	\$24	\$400
546-697-729-000	STATIONARY	0	0	150
546-697-730-000	POSTAGE	6	0	0
546-697-744-000	UNIFORMS	436	481	500
546-697-751-000	FUEL & LUBE	4,025	4,264	7,000
546-697-776-000	MAINTENANCE SUPPLIES	2,483	2,280	2,700
546-697-777-000	CUSTODIAL SUPPLIES	2,758	2,114	2,450
546-697-778-000	EQUIPMENT SUPPLIES	1,509	2,978	3,100
MATERIALS AND SUPPLIES		\$11,291	\$12,141	\$16,300
CONTRACTUAL SERVICES				
546-697-807-000	AUDIT SERVICES	\$2,150	\$2,187	\$2,250
546-697-853-000	TELEPHONE	386	342	400
546-697-901-000	ADVERTISEMENT	988	960	1,000
CONTRACTUAL SERVICES		\$3,524	\$3,489	\$3,650

**FUND: 546 ARENA
DEPT 697: ARENA GENERAL**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
INSURANCE				
546-697-914-000	LIABILITY INSURANCE	\$5,639	\$5,121	\$5,249
	INSURANCE	<u>\$5,639</u>	<u>\$5,121</u>	<u>\$5,249</u>
UTILITIES				
546-697-920-000	UTILITIES	\$105,263	\$117,336	\$102,000
	UTILITIES	<u>\$105,263</u>	<u>\$117,336</u>	<u>\$102,000</u>
OTHER CHARGES				
546-697-931-000	BUILDING MAINTENANCE	\$2,718	\$3,618	\$3,500
546-697-933-000	EQUIPMENT MAINTENANCE	23,946	30,913	27,500
	OTHER CHARGES	<u>\$26,664</u>	<u>\$34,531</u>	<u>\$31,000</u>
CAPITAL OUTLAY				
546-697-968-000	DEPRECIATION	\$65,447	\$65,445	\$65,500
546-697-976-000	BUILDING IMPROVEMENTS	1,130	2,200	0
546-697-983-000	OFFICE EQUIPMENT	(5,945)	0	0
	CAPITAL OUTLAY	<u>\$60,632</u>	<u>\$67,645</u>	<u>\$65,500</u>
DEBT SERVICE				
546-697-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	\$374	\$346	\$0
	DEBT SERVICE	<u>\$374</u>	<u>\$346</u>	<u>\$0</u>
	TOTAL EXPENSESES - ARENA GENERAL	<u><u>\$371,404</u></u>	<u><u>\$402,432</u></u>	<u><u>\$361,704</u></u>

**FUND: 546 ARENA
DEPT 698: CONCESSION STAND**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
546-698-707-000	PART TIME EMPLOYEES	\$3,453	\$4,272	\$5,022
546-698-715-000	FICA	264	327	385
SALARIES AND FRINGE BENEFITS		<u>\$3,717</u>	<u>\$4,599</u>	<u>\$5,407</u>
MATERIALS AND SUPPLIES				
546-698-758-000	PROGRAM SUPPLIES	\$3,350	\$4,385	\$4,000
MATERIALS AND SUPPLIES		<u>\$3,350</u>	<u>\$4,385</u>	<u>\$4,000</u>
TOTAL EXPENSES - CONCESSION STAND		<u>\$7,067</u>	<u>\$8,984</u>	<u>\$9,407</u>

**FUND: 546 ARENA
DEPT 700: FIGURE SKATING LESSONS**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
546-700-707-000	PART TIME EMPLOYEES	\$10,317	\$0	\$0
546-700-715-000	FICA	789	0	0
SALARIES AND FRINGE BENEFITS		\$11,106	\$0	\$0
MATERIALS AND SUPPLIES				
546-700-758-000	PROGRAM SUPPLIES	\$569	\$0	\$1,000
MATERIALS AND SUPPLIES		\$569	\$0	\$1,000
CONTRACTUAL SERVICES				
546-700-818-000	CONTRACTUAL SERVICES	\$0	\$0	\$5,450
CONTRACTUAL SERVICES		\$0	\$0	\$5,450
TOTAL EXPENSES - FIGURE SKATING LESSONS		\$11,675	\$0	\$6,450

**FUND: 546 ARENA
DEPT 701: ICE SHOW**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
546-701-758-000	PROGRAM SUPPLIES	\$601	\$601	\$1,000
MATERIALS AND SUPPLIES		\$601	\$601	\$1,000
	TOTAL EXPENSES - ICE SHOW	\$601	\$601	\$1,000

FUND: 546 ARENA
DEPT 966: OTHER FINANCING USES

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER FINANCING USES				
546-966-965-000	TRANSFERS	\$779	\$307	\$846
OTHER FINANCING USES		\$779	\$307	\$846
TOTAL EXPENSES - OTHER FINANCING USES		<u>\$779</u>	<u>\$307</u>	<u>\$846</u>
TOTAL EXPENSES - ARENA FUND		<u>\$391,526</u>	<u>\$412,324</u>	<u>\$379,407</u>

**FUND: 592 WATER AND SEWER
DEPT: SUMMARY**

	2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$784,143	\$707,320	\$734,365
MATERIALS AND SUPPLIES	66,706	152,110	183,350
CONTRACTUAL SERVICES	3,085,670	3,088,446	3,425,393
OTHER CHARGES	7,151	7,519	14,000
CAPITAL OUTLAY	306,497	789,728	726,000
DEBT SERVICE	159,570	157,205	0
INSURANCE	7,799	9,256	29,487
UTILITIES	7,669	8,057	8,200
OTHER FINANCING USES	0	1,377	540,090
TOTAL	\$4,425,205	\$4,921,018	\$5,660,885

STAFFING

Full Time

	11-12		12-13	
	No	FTE	No	FTE
City Manager	1	0.20	1	0.20
Director of Public Works	1	0.31	1	0.31
Clerk II	1	0.60	1	0.60
Finance Director	1	0.30	1	0.30
Accountants	2	0.50	2	0.50
Deputy Treasurer	1	0.25	1	0.25
Deputy City Clerk	1	0.10	1	0.10
IT Coordinator	1	0.25	1	0.25
Foreman	1	0.70	1	0.70
Equipment Operator III	2	1.54	2	1.55
Equipment Operator II	2	1.54	2	1.50
Equipment Operator I	4	0.25	3	0.21
Laborer	1	0.19	2	0.32
Mechanic III	1	0.50	1	0.44
Full Time Total	20	7.23	20	7.23

STAFFING CONTINUED:

Part Time

	11-12		12-13	
	No	FTE	No	FTE
Clerk	1	0.53	1	0.53
Clerk-Cashier	1	0.26	1	0.26
Seasonal	2	0.41	2	0.41
Part Time Total	4	1.19	4	1.20
TOTAL	24	8.42	24	8.43

EXPENDITURE HIGHLIGHTS

- Various building improvements & building security improvements.
- Sewer Camera and Van.
- Concrete Repair Work.
- Continue T-Lining program.
- Continue payments of George Kuhn Drain Debt Series A-H - \$540,090 payment for 2012/13.

PROGRAM DESCRIPTION

The Water and Sewer Fund is the second largest overall fund after the General Fund, with expenditures of \$5,955,576 for FY 2012-13. The Water & Sewer fund's expenditures have increased over the past four years, due mostly to the increase in wholesale water & sewer rates. Further, the reserve requirements for stormwater have also driven up costs.

Berkley rate payers are still one of the lowest user rates in the area.

Areas of responsibility include:

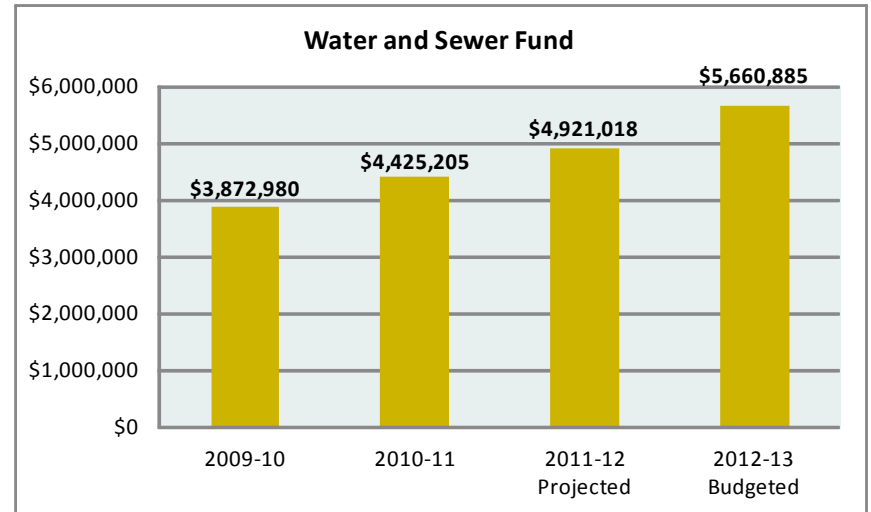
- Sewer Main Cleaning & Maintenance.
- Water Billing, Meter Reading & Replacement.
- Water Main Maintenance & Replacement.
- Street rehabilitation after water/sewer construction.

FUND: 592 WATER AND SEWER

DEPT: SUMMARY

MAJOR 2012-2013 OBJECTIVES

- Continue our efforts with Flagstar Bank to expand the Automatic Fund Transfer payment option, which enable our customers to electronically pay their Water & Sewer utility bills.
- Continue to monitor our water purchases & sales to ensure that every effort is taken to maximize our accountability for water. The American Water Works Association (AWWA) standard goal is to keep the amount of unaccounted for water below 10% of your total water purchased.
- Continue the Sewer Lining Program to upgrade the Sewer Collection system.
- Improve the fire protection capabilities and reliability of the Water Distribution System.
- Maintain training program to enable the Water Department employees to obtain Michigan Department of Environmental Quality, Water Distribution System certifications as required by Federal & State regulations.
- Continue to review our inventory of the major physical components of the Public Works facilities, review maintenance histories, and create a replacement schedule.
- Expand the employee training program to ensure that our employee's have the appropriate levels and types of mandated certifications and licenses.
- Enhance the safeguard of assets at City facilities where water/sewer assets are maintained.



**FUND: 592 WATER AND SEWER
DEPT 536: WATER & SEWER SERVICES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
592-536-704-000	DPW DIRECTOR	\$23,745	\$22,374	\$23,716
592-536-704-172	CITY MANAGER	20,892	20,742	20,812
592-536-704-201	FINANCE DIRECTOR	28,269	28,065	28,161
592-536-705-000	DPW FOREMAN	0	0	39,749
592-536-706-000	LABORERS	204,518	200,306	172,121
592-536-706-191	CLERK/TREASURER STAFF	3,602	3,576	3,588
592-536-706-201	FINANCE STAFF	23,478	23,986	24,062
592-536-706-215	TREASURER'S STAFF	12,105	12,017	12,058
592-536-706-755	IT COORDINATOR	11,669	12,773	13,126
592-536-707-000	PART TIME EMPLOYEES	24,028	20,425	26,376
592-536-709-000	OVERTIME	12,928	15,938	12,500
592-536-712-000	IN LIEU	11,826	3,222	3,222
592-536-715-000	FICA	30,278	25,388	29,435
592-536-716-000	HDLO	99,818	93,872	94,862
592-536-716-001	HDLO RETIREES	84,119	40,093	46,492
592-536-716-718	HDLO GASB 45 CONTRIBUTION	52,020	33,600	34,000
592-536-718-000	RETIREMENT	81,553	89,292	88,258
592-536-720-000	LONGEVITY	6,220	358	67
592-536-721-000	ANNUAL LEAVE	(1,508)	(6,607)	521
592-536-722-000	SICK LEAVE	(2,154)	(1,870)	697
592-536-724-000	UNEMPLOYMENT	0	1,191	0
592-536-725-000	WORKERS COMP	4,112	5,622	5,600
SALARIES AND FRINGE BENEFITS		\$731,518	\$644,363	\$679,423
MATERIALS AND SUPPLIES				
592-536-728-000	OFFICE SUPPLIES	\$364	\$578	\$500
592-536-729-000	STATIONARY	4,138	3,643	4,000

**FUND: 592 WATER AND SEWER
DEPT 536: WATER & SEWER SERVICES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
MATERIALS AND SUPPLIES CONTINUED				
592-536-730-000	POSTAGE	\$11,275	\$12,314	\$12,500
592-536-744-000	UNIFORMS	1,915	2,304	2,000
592-536-751-000	FUEL & LUBE	19,319	23,637	25,850
592-536-758-000	PROGRAM SUPPLIES	28,893	106,043	135,000
592-536-787-000	TOOLS	782	3,035	3,000
MATERIALS AND SUPPLIES		\$66,686	\$151,554	\$182,850
CONTRACTUAL SERVICES				
592-536-807-000	AUDIT SERVICES	\$4,227	\$4,299	\$4,415
592-536-811-000	CUSTODIAL	3,230	3,211	4,210
592-536-817-000	CONSULTANT	2,494	2,664	3,000
592-536-818-000	CONTRACTUAL SERVICES	5,418	6,156	36,220
592-536-821-000	ENGINEER	0	8,857	47,000
592-536-821-020	ENGINEERING - BI PASS	0	4,688	0
592-536-822-000	CROSS CONNECTIONS	0	544	1,000
592-536-830-000	DPW CONTRACTUAL	0	14,504	10,000
592-536-835-000	MEDICAL EXPENSES	195	581	600
592-536-851-000	RADIO MAINTENANCE	364	519	500
592-536-853-000	TELEPHONE	128	116	125
592-536-864-000	MEETINGS & CONFERENCES	1,619	2,278	2,500
CONTRACTUAL SERVICES		\$17,675	\$48,417	\$109,570
INSURANCE				
592-536-913-000	VEHICLE INSURANCE	\$1,616	\$4,290	\$4,397
592-536-914-000	LIABILITY INSURANCE	6,183	4,966	5,090
592-536-915-000	LOSS EXPENSES	0	0	20,000
INSURANCE		\$7,799	\$9,256	\$29,487
UTILITIES				
592-536-920-000	UTILITIES	\$7,669	\$8,057	\$8,200
UTILITIES		\$7,669	\$8,057	\$8,200

**FUND: 592 WATER AND SEWER
DEPT 536: WATER & SEWER SERVICES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CONTRACTUAL SERVICES				
592-536-926-000	BULK WATER	\$706,598	\$722,866	\$769,775
592-536-927-000	BULK SEWAGE	738,828	673,391	843,380
592-536-928-000	NONRESIDENTIAL SURCHARGE	72,707	70,437	82,789
CONTRACTUAL SERVICES		<u>\$1,518,133</u>	<u>\$1,466,694</u>	<u>\$1,695,944</u>
OTHER CHARGES				
592-536-939-000	VEHICLE MAINTENANCE	\$3,046	\$2,189	\$10,000
592-536-946-000	OFFICE EQUIPMENT RENTAL	4,105	5,330	4,000
OTHER CHARGES		<u>\$7,151</u>	<u>\$7,519</u>	<u>\$14,000</u>
CAPITAL OUTLAY				
592-536-968-000	DEPRECIATION	\$295,198	\$365,000	\$325,000
592-536-974-000	SYSTEM IMPROVEMENTS	7,310	0	0
592-536-976-000	BUILDING IMPROVEMENTS	53	10,150	34,000
592-536-982-000	CONCRETE REPAIR	0	64,812	45,000
592-536-982-592	EQUIPMENT	203	6,825	3,000
592-536-983-000	OFFICE EQUIPMENT	0	0	15,000
592-536-985-000	VEHICLE	0	140,000	150,000
592-536-986-000	COMPUTER SOFTWARE	3,629	3,195	4,000
CAPITAL OUTLAY		<u>\$306,393</u>	<u>\$589,982</u>	<u>\$576,000</u>
DEBT SERVICE				
592-536-993-000	ACCRUED INTEREST	\$159,570	\$157,205	\$0
DEBT SERVICE		<u>\$159,570</u>	<u>\$157,205</u>	<u>\$0</u>
TOTAL EXPENSES - WATER & SEWER SERVICE		<u><u>\$2,822,594</u></u>	<u><u>\$3,083,047</u></u>	<u><u>\$3,295,474</u></u>

**FUND: 592 WATER AND SEWER
DEPT 537: STORM SEWER SYSTEM**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
592-537-706-000	LABORERS	\$28,118	\$33,981	\$30,025
592-537-709-000	OVERTIME	1,262	3,799	1,100
592-537-712-000	IN LIEU	56	0	0
592-537-715-000	FICA	2,253	2,879	2,387
592-537-716-000	HDLO	11,788	9,342	11,259
592-537-718-000	RETIREMENT	8,859	12,630	9,785
592-537-720-000	LONGEVITY	80	35	79
592-537-725-000	WORKERS COMP	209	291	307
SALARIES AND FRINGE BENEFITS		<u>\$52,625</u>	<u>\$62,957</u>	<u>\$54,942</u>
MATERIALS AND SUPPLIES				
592-537-758-000	PROGRAM SUPPLIES	\$20	\$556	\$500
MATERIALS AND SUPPLIES		<u>\$20</u>	<u>\$556</u>	<u>\$500</u>
CONTRACTUAL SERVICES				
592-537-927-000	STORM FLOW	\$1,349,624	\$1,573,335	\$1,619,879
592-537-927-100	DRAIN MAINTENANCE	200,238	0	0
CONTRACTUAL SERVICES		<u>\$1,549,862</u>	<u>\$1,573,335</u>	<u>\$1,619,879</u>
TOTAL EXPENSES - STORM SEWER SYSTEM		<u>\$1,602,507</u>	<u>\$1,636,848</u>	<u>\$1,675,321</u>

**FUND: 592 WATER AND SEWER
DEPT 940: PUBLIC IMPROVEMENT**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CAPITAL OUTLAY				
592-940-974-000	IMPROVEMENTS-WATER	\$104	\$199,746	\$150,000
CAPITAL OUTLAY		\$104	\$199,746	\$150,000
	TOTAL EXPENSES - PUBLIC IMPROVEMENT	\$104	\$199,746	\$150,000

**FUND: 592 WATER AND SEWER
DEPT 966: OTHER FINANCING USES**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER FINANCING USES				
592-966-965-000	TRANSFERS	\$0	\$0	\$540,090
592-966-999-000	TRANSFERS OUT	0	1,377	0
OTHER FINANCING USES		\$0	\$1,377	\$540,090
TOTAL EXPENSES - OTHER FINANCING USES		\$0	\$1,377	\$540,090
TOTAL EXPENSES - WATER & SEWER FUND		\$4,425,205	\$4,921,018	\$5,660,885

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INTERNAL SERVICE FUND EXPENDITURES
Fiscal Year 2012/2013
Adopted

City of Berkley
INTERNAL SERVICE FUND EXPENDITURES – Overview

The Fringe Benefit Internal Service Fund is the City's only Internal Service Fund. An Internal Service Fund has operations where the costs of providing for payment of leave accruals is financed or recovered through charges to the General Fund, Special Revenue Funds and Enterprise Funds.

Internal Services Funds are appropriated for and transactions are accounted for on a full accrual basis of accounting. The City will record revenues when earned and expenses when incurred for internal service fund activity.

Detailed information regarding the Internal Service Fund is provided later in this publication.

**CITY OF BERKLEY, MICHIGAN
INTERNAL SERVICE FUND**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2013

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Projected 2011-2012	Adopted 2012-2013
Revenues					
Investment income	\$11,818	\$3,607	\$3,645	\$4,072	\$3,167
Miscellaneous	0	0	0	0	0
Total Revenues	11,818	3,607	3,645	4,072	3,167
Expenditures					
FICA	14,919	673	3,976	4,856	521
Retirement	5,294	486	4,431	6,387	-
HDLO	31	82	37	11	123
Annual leave	66,115	25,289	25,699	(5,581)	15,552
Earned Leave - PSO	-	-	7,117	1,908	632
Sick leave	19,876	30,493	70,538	31,551	23,975
Sick leave buyback	(4,915)	4,803	(7,771)	1,425	2,066
Holiday Leave buyback	11,611	4,006	(29,462)	(1,980)	825
Compensated absences	1,554	1,342	2,570	484	2,778
Total expenditures	114,485	67,174	77,135	39,061	46,472
Other Financing Sources					
Operating transfers in	102,667	67,691	71,191	34,990	46,472
Operating transfers out	0	(1,759)	0	0	0
Total other financing sources	102,667	65,932	71,191	34,990	46,472
Net Change in Fund Balance	-	2,365	(2,299)	1	3,167
Fund Balance - Beginning of year	-	-	\$2,365	66	67
Fund Balance - End of year	\$ -	\$2,365	\$66	\$67	\$3,234

**FUND 690: FRINGE BENEFITS
DEPT: SUMMARY**

	2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$77,135	\$39,061	\$46,472
TOTAL	\$77,135	\$39,061	\$46,472

STAFFING

None

EXPENDITURE HIGHLIGHTS

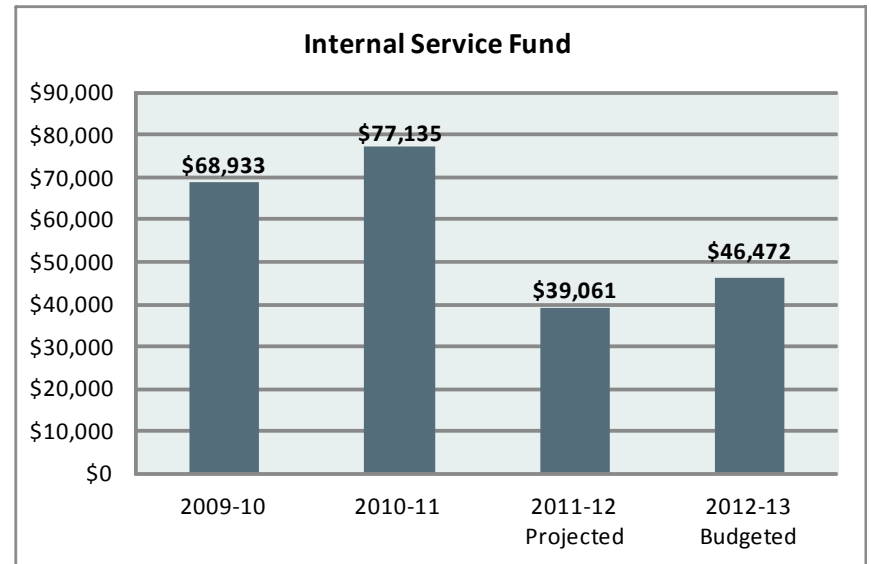
None

PROGRAM DESCRIPTION

The Fringe Benefit Fund appropriates and accounts for the payment of severance and other final payouts that are due to an employee upon retirement as outlined in their collective bargaining agreement or the Merit System of Personnel Management. Types of payment include but are not limited to annual leave payment, sick leave payment and holiday leave payment on eligible accrued employee leave balances.

MAJOR 2012-2013 OBJECTIVES

- To defray those accrued personal leave costs that arise when an employee retires or leaves the City.
- To defray the increase in liability value of employee leave time accruals.



FUND 690: FRINGE BENEFITS
DEPT 100: LONG TERM FRINGE BENEFITS

		2010-11	2011-12	2012-13
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
690-100-715-000	FICA	\$3,976	\$4,856	\$521
690-100-716-000	HDLO	37	11	0
690-100-718-000	RETIREMENT	4,431	6,387	123
690-100-721-000	ANNUAL LEAVE	25,699	(5,581)	15,552
690-100-721-001	EARNED LEAVE - PSO	7,117	1,908	632
690-100-722-000	SICK LEAVE	70,538	31,551	23,975
690-100-722-001	SICK LEAVE BUYBACK	(7,771)	1,425	2,066
690-100-723-000	HOLIDAY LEAVE BUY BACK	(29,462)	(1,980)	825
690-100-726-000	COMPENSATED ABSENCES	2,570	484	2,778
SALARIES AND FRINGE BENEFITS		\$77,135	\$39,061	\$46,472
TOTAL EXPENSES - LONG TERM FRINGE BENEFITS		\$77,135	\$39,061	\$46,472

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DEBT FUND EXPENDITURES
Fiscal Year 2012-2013
Adopted

City of Berkley
DEBT SERVICE FUNDS – Overview

The Debt Service Funds are the City’s general long-term debt principal and interest. The City of Berkley issues bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. County contractual agreements and installment purchase agreements are also general obligations of the City.

Berkley’s outstanding debt issues, accounted for in our Debt Service Fund for FY 2012/13 are as follows:

- **2006 General Obligation Other Roads Bonds**
Amount of issue: \$2,625,000
Maturing through: 2016
- **2006 General Obligation Eleven Mile Road Bonds**
Amount of issue: \$2,500,000
Maturing through: 2021
- **2006 General Obligation Twelve Mile Road Bonds**
Amount of issue: \$850,000
Maturing through: 2016
- **2002 Streetscape Installment Purchase**
Amount of issue: \$1,260,000
Maturing through: 2016
- **George W. Kuhn Bonds – Contractual Obligation with Oakland County**
 - 2000-A**
Amount of issue: \$1,126,053
Maturing through: 2022
 - 2001-C**
Amount of issue: \$5,176,822
Maturing through: 2024

- 2001-D**
Amount of issue: \$199,641
Maturing through: 2024
- 2005-F**
Amount of issue: \$103,572
Maturing through: 2026
- 2000-B & 2001-E Refinanced**
Amount of issue: \$784,710
Maturing through: 2024
- 2006-G**
Amount of issue: \$112,919
Maturing through: 2028
- 2008-H**
Amount of issue: \$491,662
Maturing through: 2029

Kuhn Bond Debt Issues B and E have either been refinanced or paid in full.

The Debt Funds are appropriated for and transactions are accounted for on the modified accrual basis of accounting.

Under the modified accrual basis of accounting revenues are recorded when measurable and available. Expenditures are recorded when a liability has been incurred.

Below is a table that illustrates the City of Berkley’s total debt. It shows the total principal and interest payments the City will be making in fiscal year 2012/13, and the principal remaining after next fiscal year’s payment.

CITY OF BERKLEY
Schedule of Debt Payments
2012-13 Budget

FUND/DESCRIPTION	Original Debt	Maturity Date	Principal Remaining 6/30/2012	Principal Due in FY 2012/13	Interest Due in FY 2012/13	Total Payments FY 2012/13
GOVERNMENTAL ACTIVITIES						
2006 General Obligation 12 Mile Road Bonds	\$850,000	2016	\$475,000	\$100,000	\$17,538	\$117,538
2006 General Obligation 11 Mile Road Bonds	\$2,500,000	2021	\$1,950,000	\$150,000	\$75,688	\$225,688
2006 General Obligation Other Road Bonds	\$2,625,000	2016	\$1,400,000	\$325,000	\$51,281	\$376,281
2002 Installment Purchase Agreement	\$1,260,000	2016	\$695,000	\$150,000	\$36,140	\$186,140
BUSINESS ACTIVITIES						
Contractual Obligations with Oakland County-						
George W. Kuhn Bonds:						
2000-A	\$1,126,053	2022	\$632,302	\$56,366	\$15,808	\$72,174
2001-C	\$5,176,822	2024	\$3,406,501	\$246,875	\$85,163	\$332,038
2001-D	\$199,641	2024	\$90,542	\$6,613	\$2,264	\$8,877
2006-F	\$103,643	2026	\$70,320	\$4,478	\$1,143	\$5,621
2006-G	\$112,919	2028	\$93,086	\$5,118	\$1,513	\$6,631
2007-B&E Refinanced	\$784,710	2024	\$698,429	\$52,902	\$30,044	\$82,946
2008-H	\$491,662	2029	\$432,484	\$20,792	\$10,812	31,604
Total Bond Obligations	\$15,230,450		\$9,943,664	\$1,118,144	\$327,394	\$1,445,538

CITY OF BERKLEY, MICHIGAN
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDING JUNE 30, 2013

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Projected 2011-2012	Adopted 2012-2013
Revenues					
Property taxes	\$606,794	\$610,369	\$662,923	\$703,641	\$728,643
Investment earnings	1,694	269	241	444	670
Other					
Total revenues	608,488	610,638	663,164	704,085	729,313
Expenditures					
Debt service	732,136	776,237	812,431	865,982	1,445,937
Contingency					
Total expenditures	732,136	776,237	812,431	865,982	1,445,937
Excess (Deficiency) of Revenues Over (Under) Expenditures	(123,648)	(165,599)	(149,267)	(161,897)	(716,624)
Other Financing Sources					
Operating transfers in	131,680	158,767	154,050	172,900	726,230
Operating transfers out	(28,269)			-	-
Total other financing sources	103,411	158,767	154,050	172,900	726,230
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources	(20,237)	(6,832)	4,783	11,003	9,606
Fund Balance -Beginning of Year	40,879	20,642	13,810	18,593	29,596
Fund Balance -End of Year	\$20,642	\$13,810	\$18,593	\$29,596	\$39,202

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**FUND 302: 2002 INSTALLMENT LOAN
DEPT 938: CAPITAL PROJECT**

	2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
DEBT SERVICE	\$148,100	\$172,900	\$186,140
TOTAL	\$148,100	\$172,900	\$186,140

STAFFING

None

EXPENDITURE HIGHLIGHTS

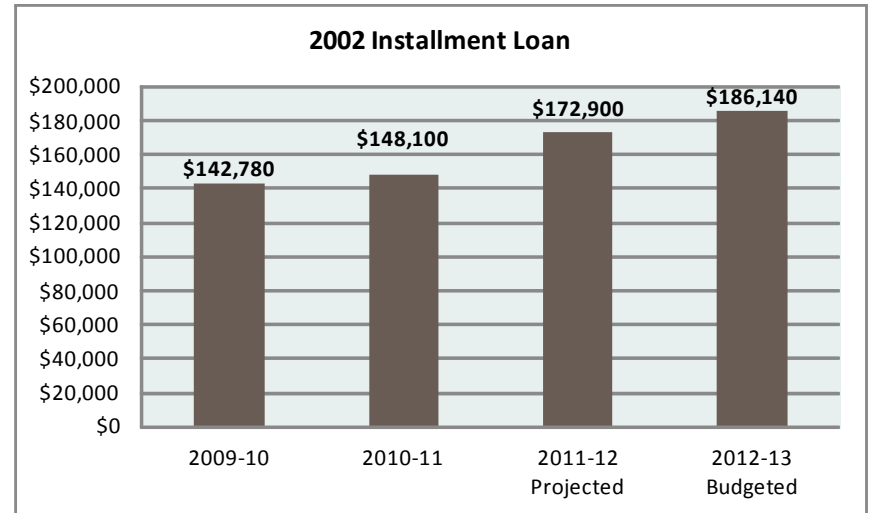
- The 2012/2013 debt payment is \$186,140 with 3 years remaining.
- Funding is derived from the 815 Downtown Development Authority Capture Fund.

PROGRAM DESCRIPTION

The Downtown Development Authority annually transfers funds to this Debt Service Fund to defray the cost of an installment loan that was utilized to fund sidewalk and streetscape improvements on Twelve Mile Road. The debt was issued in fiscal year 2003/04. Payments will continue until through April 2016.

MAJOR 2012-2013 OBJECTIVES

Pay the cost of the annual debt payment due for intersection improvements at the 12 Mile Road and Coolidge Intersection. Funding is derived from the Downtown Development Authority annual tax capture.



**FUND 302: 2002 INSTALLMENT LOAN
DEPT 938: CAPITAL PROJECT**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
DEBT SERVICE				
302-938-993-000	PRINCIPAL	\$100,000	\$130,000	\$150,000
302-938-995-000	INTEREST	48,100	42,900	36,140
DEBT SERVICE		<u>\$148,100</u>	<u>\$172,900</u>	<u>\$186,140</u>
TOTAL EXPENSES - 302 DEBT FUND		<u>\$148,100</u>	<u>\$172,900</u>	<u>\$186,140</u>

**FUND 309: KUHN DRAIN BONDS
DEPT 938: CAPITAL PROJECT**

	2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
DEBT SERVICE	\$0	\$0	\$540,090
TOTAL	\$0	\$0	\$540,090

STAFFING

None

EXPENDITURE HIGHLIGHTS

Berkley's 2012/2013 share of the Kuhn Drain annual debt payment is \$540,090 with 15-19 years remaining on various debt series. Since this is an enterprise fund debt, the City will write down the expenditures in this debt fund to zero and place the expenses within the enterprise fund. This is done at year end after the expenditures have been made.

PROGRAM DESCRIPTION

These bond payments defray the City of Berkley's share of the George W. Kuhn Drain project that amounts to \$144,000,000. Berkley's total share of this debt amounts to \$6,596,730.

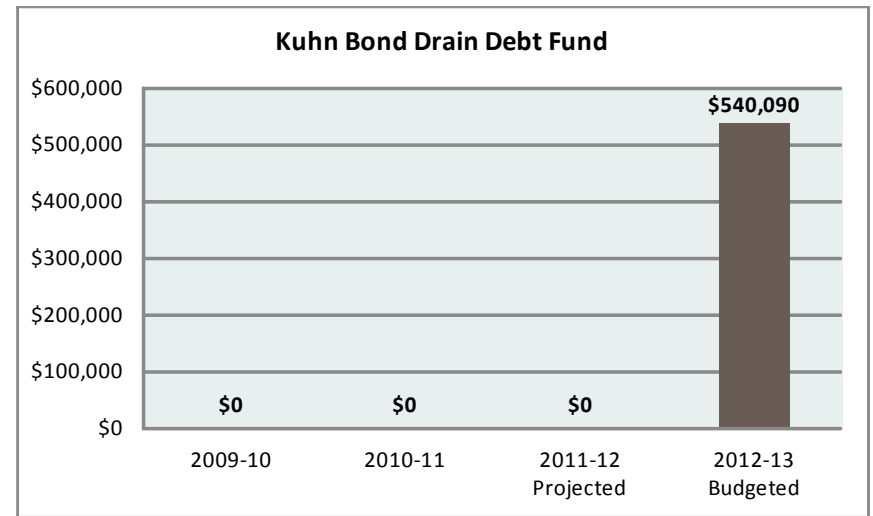
The Office of the Oakland County Drain Commissioner has completed an extensive evaluation and construction of the Retention Treatment Facility that retains and treats combined sewage overflows (CSO) from the Twelve Towns Drainage District's 14 municipalities that are part of the Southeastern Oakland County Sewage Disposal System.

Other projects being paid by this debt includes large diameter storm drains that outlet to the Red Run Drain and disconnects a municipality's storm drain from the retention basin. Rerouting of combined sewers to meet compliance standards and retention basin capacity limits.

User rates are utilized to pay the annual debt payment.

MAJOR 2012-2013 OBJECTIVES

Pay the cost of the annual debt payment due for Series A through H for the Kuhn Drain Project through user rates.



**FUND 309: KUHN DRAIN BONDS
DEPT 938: CAPITAL PROJECT**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
DEBT SERVICE				
309-938-993-000	PRINCIPAL	\$0	\$0	\$393,145
309-938-995-000	INTEREST	0	0	146,745
309-938-997-000	PAYING AGENT FEES	0	0	200
DEBT SERVICE		\$0	\$0	\$540,090
TOTAL EXPENSES - 309 DEBT FUND		\$0	\$0	\$540,090

**FUND 310: MAJOR & LOCAL STREET BONDS
DEPT 938: CAPITAL PROJECT**

	2010-11	2011-12	2012-13
	ACTIVITY	PROJECTED	ADOPTED
		ACTIVITY	BUDGET
EXPENDITURES			
DEBT SERVICE	\$351,981	\$364,763	\$376,481
TOTAL	\$351,981	\$364,763	\$376,481

STAFFING

None

EXPENDITURE HIGHLIGHTS

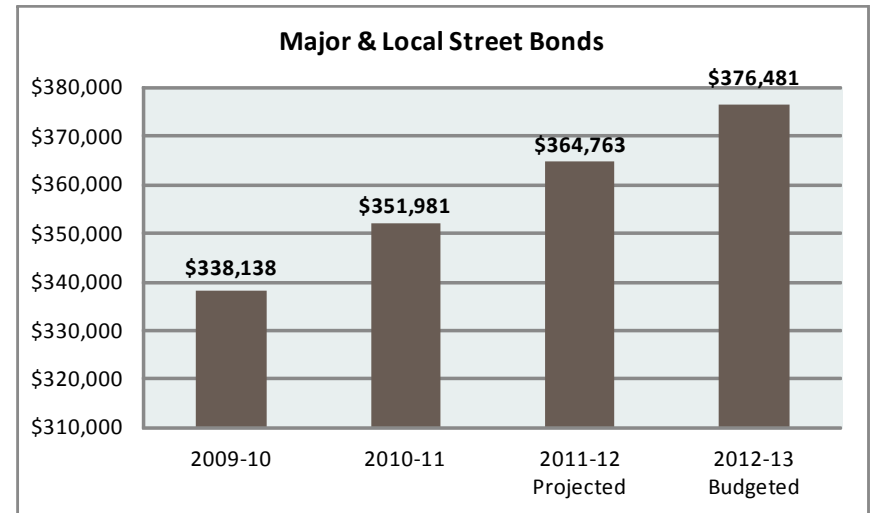
The annual debt payment for 2012/2013 amounts to \$376,481 with 3 years remaining.

PROGRAM DESCRIPTION

This is a ten year debt issue that will come to completion after the end of the 2014/15 fiscal year. These funds are levied and are directly recorded in this Debt Service Fund to defray the cost of the annual debt issue payment. Funding is derived from an annual ad valorem tax levy approved by the voters in 2006 and the City Council annually. This is an unlimited tax obligation levy not subject to the Headlee tax rate limitation.

MAJOR 2012-2013 OBJECTIVES

To defray the cost of a ten year annual debt payment due for Major and Local Road rehabilitation and improvements throughout the City exclusive of Twelve Mile Road and Eleven Mile Road improvements.



**FUND 310: MAJOR & LOCAL STREET BONDS
DEPT 938: CAPITAL PROJECT**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
DEBT SERVICE				
310-938-993-000	PRINCIPAL	\$275,000	\$300,000	\$325,000
310-938-995-000	INTEREST	76,781	64,563	51,281
310-938-997-000	PAYING AGENT FEES	200	200	200
DEBT SERVICE		<u>\$351,981</u>	<u>\$364,763</u>	<u>\$376,481</u>
TOTAL EXPENSES - 310 DEBT FUND		<u>\$351,981</u>	<u>\$364,763</u>	<u>\$376,481</u>

**FUND 311: 11 MILE ROAD BONDS
DEPT 938: CAPITAL PROJECT**

	2010-11	2011-12	2012-13
	ACTIVITY	PROJECTED ACTIVITY	ADOPTED BUDGET
EXPENDITURES			
DEBT SERVICE	\$211,844	\$206,532	\$225,688
TOTAL	\$211,844	\$206,532	\$225,688

STAFFING

None

EXPENDITURE HIGHLIGHTS

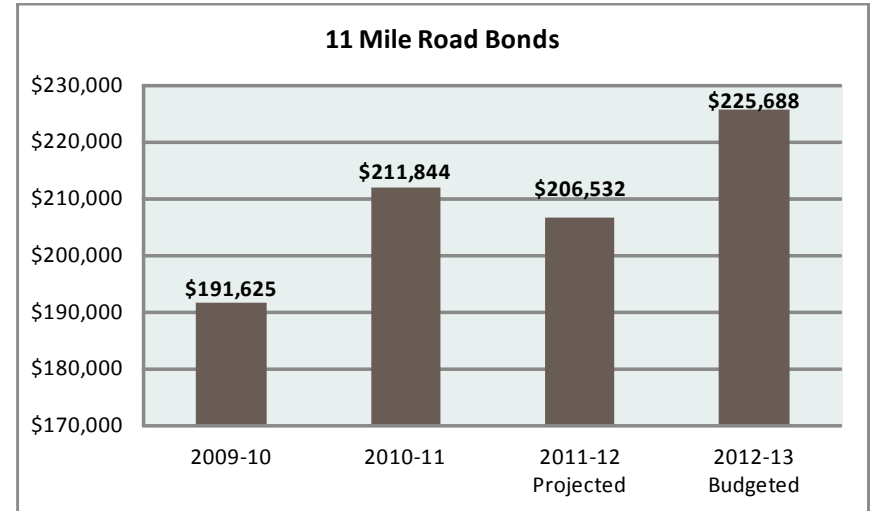
The annual debt payment for 2012/2013 amounts to \$225,688 with 8 years remaining.

PROGRAM DESCRIPTION

Pay the cost of a fifteen year annual debt payment due for the Eleven Mile Road rehabilitation improvements. Funding is derived from an annual ad valorem tax levy approved by the voters in 2006 and the City Council annually.

MAJOR 2012-2013 OBJECTIVES

Pay the cost of a fifteen year annual debt payment due for the Eleven Mile Road rehabilitation improvements.



**FUND 311: 11 MILE ROAD BONDS
DEPT 938: CAPITAL PROJECT**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
DEBT SERVICE				
311-938-993-000	PRINCIPAL	\$125,000	\$125,000	\$150,000
311-938-995-000	INTEREST	86,844	81,532	75,688
DEBT SERVICE		<u>\$211,844</u>	<u>\$206,532</u>	<u>\$225,688</u>
TOTAL EXPENSES - 311 DEBT FUND		<u>\$211,844</u>	<u>\$206,532</u>	<u>\$225,688</u>

**FUND 312: 12 MILE ROAD BONDS
DEPT 938: CAPITAL PROJECT**

	2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
DEBT SERVICE	\$100,506	\$121,787	\$117,538
TOTAL	\$100,506	\$121,787	\$117,538

STAFFING

None

EXPENDITURE HIGHLIGHTS

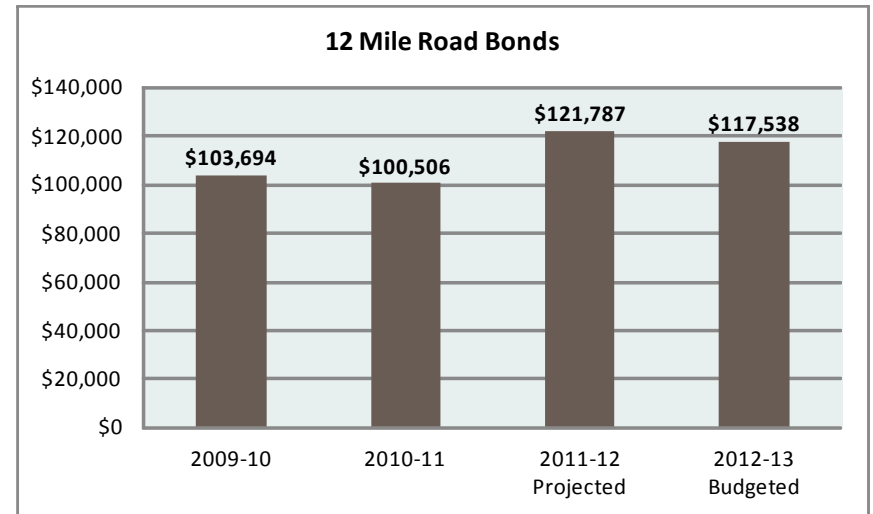
The annual debt payment for 2012-13 amounts to \$117,538 with 3 years remaining.

PROGRAM DESCRIPTION

This is a ten year debt issue that will come to completion after the end of the 2014/15 fiscal year. These funds are levied and are directly recorded in this Debt Service Fund to defray the cost of the annual debt issue payment. Funding is derived from an annual ad valorem tax levy approved by the voters in 2006 and the City Council annually. The levy is not subject to the Headlee tax limitation.

MAJOR 2012-2013 OBJECTIVES

Pay the cost of a ten year annual debt payment due for the Twelve Mile Road rehabilitation improvements.



**FUND 312: 12 MILE ROAD BONDS
DEPT 938: CAPITAL PROJECT**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
DEBT SERVICE				
312-938-993-000	PRINCIPAL	\$75,000	\$100,000	\$100,000
312-938-995-000	INTEREST	25,506	21,787	17,538
DEBT SERVICE		<u>\$100,506</u>	<u>\$121,787</u>	<u>\$117,538</u>
TOTAL EXPENSES - 312 DEBT FUND		<u>\$100,506</u>	<u>\$121,787</u>	<u>\$117,538</u>

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CAPITAL PROJECT FUND EXPENDITURES
Fiscal Year 2012-2013
Adopted

City Of Berkley

CAPITAL PROJECT FUND EXPENDITURES – Overview

Capital Project Funds are described as financial resources used for the acquisition or construction of major capital projects. These operating funds are utilized for those expenses that are non-recurring in nature over a long period of time.

The City currently has four Capital Project Funds that have been utilized to construct various road and intersection repairs throughout the City. All four Capital Project Fund projects are substantially complete. None of the four Funds have an appropriation for FY 2012-13.

A brief description of the Capital Project Funds is as follows:

I. 12 Mile and Coolidge Intersection

The 12 Mile and Coolidge Intersection project was initially funded by a Michigan Public Act 99 Financing and is a partnership with the Downtown Development Authority (DDA). \$1.260 Million in loans were obtained by the City and the DDA pledged to pay all costs associated with the project including debt service.

The intersection was substantially completed in 2004/05. However, the City pursued litigation against the construction and engineering vendors who performed direct construction services on the project. This litigation was essentially complete in fiscal year 2006/07.

In 2008/09, repairs were performed on all four quadrants of the intersection and were completed in 2008/09. Further, work on the intersection was done for a very small amount in fiscal year 2009/10.

Nothing has been appropriated within this fund for fiscal year 2011/12 or 2012/13.

Road Projects Overview:

The city undertook a city wide street rehabilitation project. The City received approval from the voters to levy an unlimited tax not subject to the Headlee limitation to pay for \$5,975,000 worth of street bonds these bonds were split into three major projects as outlined below.

II. Major and Local Street Project

This project is a city wide Major/local street rehabilitation project. \$2,625,000 of the \$5,975,000 was sold for this type of maintenance. The work was completed in 2007/08.

III. Eleven Mile Road Project

The City sold \$2,500,000 of the \$5,975,000 bonds to defray the cost of the Eleven Mile road program and also received indirectly over \$2,400,000 in federal and state grants for this project.

The Eleven Mile Road project is a street reconstruction of Eleven mile road from Woodward Avenue to Greenfield. This project was performed over a two fiscal year period. The first phase of reconstruction of Eleven Mile was from Coolidge to Greenfield. This phase was substantially complete at the end of the 2007/08 fiscal year. The second phase of work was from Coolidge Road to Woodward Avenue. This work was substantially completed in fiscal year 2008/09.

Final engineering and punch list items are appropriated and paid for for in fiscal year 2010/11. In 2010/11, the balance of funds within this construction fund was transferred to the Water/Sewer Fund to pay for those costs that were paid by the Water/Sewer Fund originally. There are no appropriations in this fund for fiscal year 2011/12 or 2012/13.

City Of Berkley
CAPITAL PROJECT FUND EXPENDITURES – Overview

IV. 12 Mile Road Project

The City sold \$850,000 of the \$5,975,000 bonds to defray the cost of the Eleven Mile road program. These proceeds were leveraged to also obtain funding from Oakland County in the amount of \$500,000 to assist in completing the rebuilding of 12 Mile Road. Construction is 100% complete.

In fiscal year 2010/11 the balance of the cash within this construction fund was transferred to the 411 Eleven Mile Road construction fund to offset bond issue costs paid in the Eleven Mile Road construction Fund but should have been paid by the Eleven Mile Road Construction Fund.

There is no appropriation in fiscal year 2011/12 or in fiscal year 2012/13 for this fund.

**CITY OF BERKLEY, MICHIGAN
ALL CAPITAL PROJECT FUNDS**

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDING JUNE 30, 2013

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Projected 2011-2012	Adopted 2012-2013
Revenues					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	23,893	4,383	2,209	53	5
Miscellaneous	20,140	-	-	-	-
Total revenues	<u>44,033</u>	<u>4,383</u>	<u>2,209</u>	<u>53</u>	<u>5</u>
Expenditures					
Capital outlay	695,916	(2,564)	33,931	-	-
Debt service	-	3,603	-	-	-
Miscellaneous					
Total expenditures	<u>695,916</u>	<u>1,039</u>	<u>33,931</u>	<u>-</u>	<u>0</u>
Other Financing Sources (Uses)					
Bond Proceeds	-	-	-	-	-
Operating transfers in	15,000	18,421	46,058	-	-
Operating transfers out	-	(15,987)	(418,486)	-	-
Total other financing sources (uses)	<u>15,000</u>	<u>2,434</u>	<u>(372,428)</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources					
	(636,883)	5,778	(404,150)	53	5
Fund Balance, Beginning of Year	<u>1,038,875</u>	<u>401,992</u>	<u>407,770</u>	<u>3,620</u>	<u>3,673</u>
Fund Balance (Deficit), End of Year	<u>\$401,992</u>	<u>\$407,770</u>	<u>\$3,620</u>	<u>\$3,673</u>	<u>\$3,678</u>

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**FUND: 402 12 MILE INTERSECTION
DEPT: CAPITAL PROJECT**

	2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
TRANSFERS OUT	\$149,050	\$0	\$0
TOTAL	\$149,050	\$0	\$0

STAFFING

None

PROGRAM DESCRIPTION

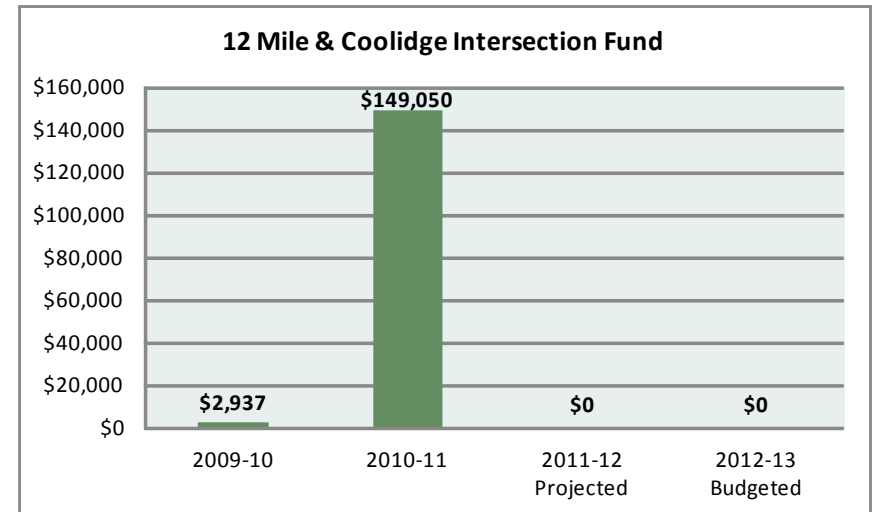
This construction fund is utilized to pay for those costs associated with the 12 Mile intersection construction and reconstruction project. All construction is complete at this time. The City Council and Downtown Development Authority are contemplating additional repairs.

EXPENDITURE HIGHLIGHTS

- Expenditures are completed.

MAJOR 2012-2013 OBJECTIVES

None



**FUND: 402 12 MILE INTERSECTION
DEPT: CAPITAL PROJECT**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER FINANCING USES				
402-938-999-000	TRANSFERS OUT - DDA	\$149,050	\$0	\$0
OTHER FINANCING USES		\$149,050	\$0	\$0
TOTAL EXPENSES - 12 MILE INTERSECTION FUND		\$149,050	\$0	\$0

**FUND: 410 MAJOR & LOCAL STREET PROJECTS
DEPT: STREET CONSTRUCTION**

	2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
OTHER FINANCING USES	\$5,000	\$0	\$0
TOTAL	\$5,000	\$0	\$0

STAFFING

None

PROGRAM DESCRIPTION

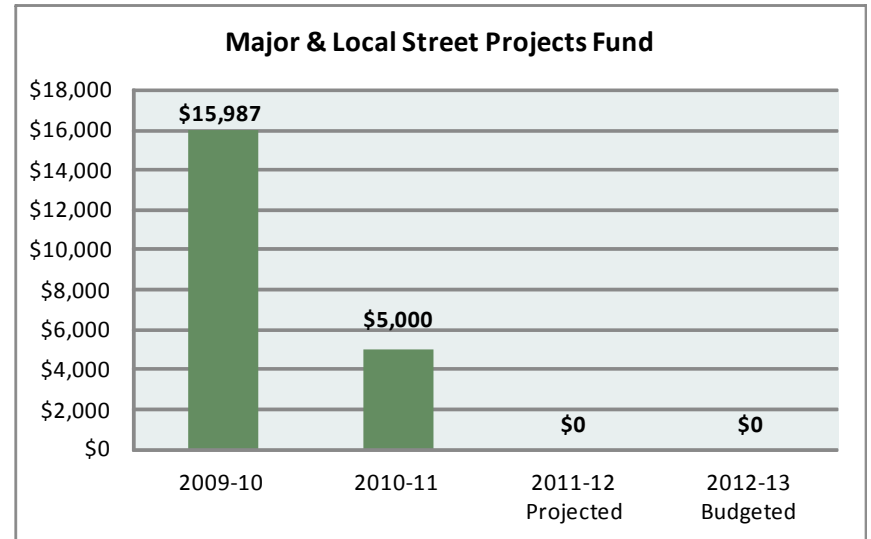
The City received approval from the voters in November 2005 to levy a tax to defray \$5,975,000 worth of bonds (\$2,625,000 for Major and Local Street rebuilding and refurbishment funding). Various major and local streets throughout the City were rehabilitated and the work was completed by the end of fiscal year 2007/08.

EXPENDITURE HIGHLIGHTS

- The project is 100% complete.

MAJOR 2012-2013 OBJECTIVES

None



FUND: 410 MAJOR & LOCAL STREET PROJECTS
DEPT: STREET CONSTRUCTION

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER FINANCING USES				
410-966-999-000	TRANSFERS OUT	\$5,000	\$0	\$0
OTHER FINANCING USES		<u>\$5,000</u>	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES - MAJOR & LOCAL STREET PROJECT FUND		<u><u>\$5,000</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**FUND: 411 11 MILE ROAD PROJECT
DEPT: STREET CONSTRUCTION**

	2010-11	2011-12	2012-13
	ACTIVITY	PROJECTED	ADOPTED
		ACTIVITY	BUDGET
EXPENDITURES			
CAPITAL OUTLAY	\$33,931	\$0	\$0
OTHER CHARGRES	218,379	0	0
TOTAL	\$252,310	\$0	\$0

STAFFING

None

EXPENDITURE HIGHLIGHTS

- The project is 100% complete.

PROGRAM DESCRIPTION

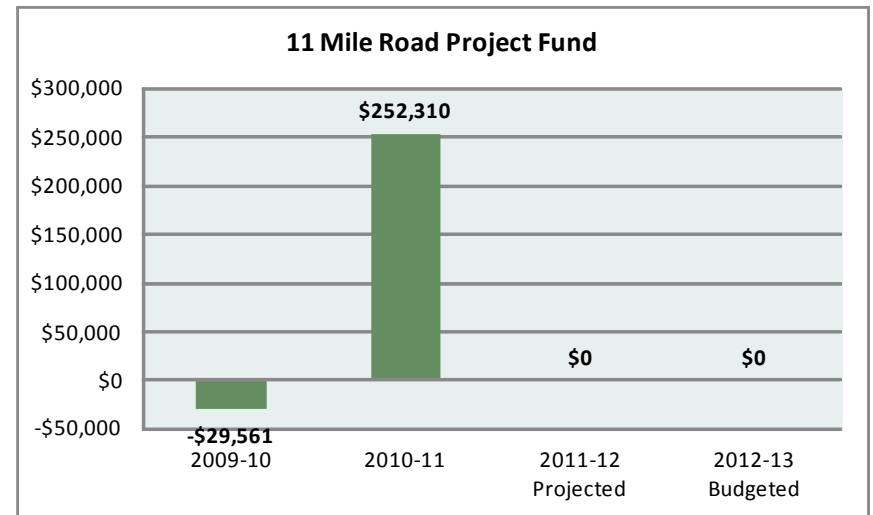
The City received approval from the voters in November 2005 to levy a tax to defray \$5,975,000 worth of bonds (\$2,500,000 for Eleven Mile Road Street rebuild funding). These proceeds were leveraged to also obtain funding from the Federal Government in the amount of \$2,450,000 to assist in rebuilding Eleven Mile Road.

The Cities of Huntington Woods and Oak Park are also rebuilding Eleven Mile Road at the same time as Berkley. All figures in this budget reflect Berkley's share of the project only.

The project also includes rebuilding the water line that is under Eleven Mile Road. Those costs are appropriated for in the Water Sewer Fund of the City.

MAJOR 2012-2013 OBJECTIVES

None



FUND: 411 11 MILE ROAD PROJECT
DEPT: STREET CONSTRUCTION

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CAPITAL OUTLAY				
411-451-975-000	CONSTRUCTION	\$33,931	\$0	\$0
CAPITAL OUTLAY		\$33,931	\$0	\$0
OTHER FINANCING USES				
411-966-999-000	TRANSFERS OUT	\$218,379	\$0	\$0
OTHER FINANCING USES		\$218,379	\$0	\$0
TOTAL EXPENSES - 11 MILE ROAD PROJECT FUND		\$252,310	\$0	\$0

**FUND: 412 12 MILE, TYLER & KENMORE
DEPT: STREET CONSTRUCTION**

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
EXPENDITURES			
CONTRACTUAL SERVICES	\$9,242	\$0	\$0
CAPITAL OUTLAY	0	0	0
OTHER FINANCING USES	0	0	0
TOTAL	\$9,242	\$0	\$0

STAFFING

None

EXPENDITURE HIGHLIGHTS

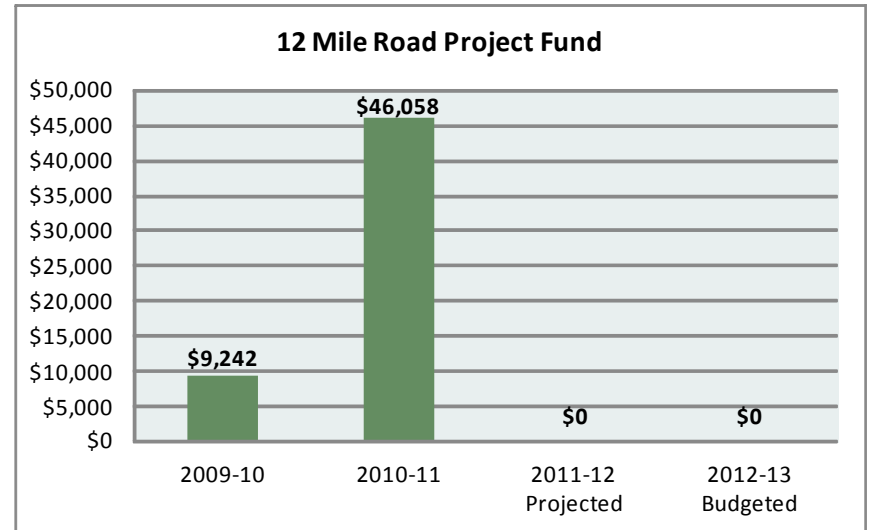
- The project is 100% complete.

PROGRAM DESCRIPTION

The City received approval from the voters in November 2005 to levy a tax to defray \$5,975,000 worth of bonds (\$2,500,000 for Eleven Mile Road Street rebuild funding). These proceeds were leveraged to also obtain funding from Oakland County in the amount of \$500,000 to assist in rebuilding Twelve Mile Road.

MAJOR 2012-2013 OBJECTIVES

None



**FUND: 412 12 MILE, TYLER & KENMORE
 DEPT: STREET CONSTRUCTION**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER FINANCING USES				
412-966-999-000	TRANSFERS OUT	\$46,058	\$0	\$0
OTHER FINANCING USES		\$46,058	\$0	\$0
TOTAL EXPENSES - 12 MILE ROAD PROJECT FUND		\$46,058	\$0	\$0

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DISTRICT COURT FUND EXPENDITURES
Fiscal Year 2012/2013
Adopted

**CITY OF BERKLEY, MICHIGAN
45TH DISTRICT COURT - BERKLEY DIVISION**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET FOR THE YEAR ENDING JUNE 30, 2013

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Projected 2011-2012	Adopted 2012-2013
Revenues					
Miscellaneous	\$ -	\$ 80	\$ -	\$ -	\$ -
Expenditures					
Court operations	715,937	642,097	591,939	555,446	625,226
Other Financing Sources (Uses)					
Operating transfers in	715,935	654,324	575,218	556,611	629,174
Operating transfers out	-	(2,416)	(4,061)	(479)	(3,948)
Total other financing sources (uses)	715,935	651,908	571,157	556,132	625,226
Net Change in Fund Balance	(2)	9,891	(20,782)	686	-
Fund Balance - Beginning of year	(4,337)	(4,339)	5,552	(15,230)	(14,544)
Fund Balance - End of year	\$(4,339)	\$5,552	\$(15,230)	\$(14,544)	\$(14,544)

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**FUND: 265 45th DISTRICT COURT – BERKLEY DIVISION
DEPT: DISTRICT COURT**

	2009-10 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$503,930	\$463,631	\$518,580
MATERIALS & SUPPLIES	17,912	19,819	22,850
CONTRACTUAL SERVICES	52,211	56,562	66,645
INSURANCE	\$3,726	\$2,530	\$2,651
UTILITIES	7,468	7,782	8,500
OTHER CHARGES	6,436	4,977	6,000
CAPITAL OUTLAY	100	0	0
DEBT SERVICE	156	144	0
OTHER FINANCING USES	4,061	479	3,948
TOTAL	\$596,000	\$555,924	\$629,174

STAFFING

	11-12		12-13	
	No	FTE	No	FTE
Full Time				
Judge	0	0.00	0	0.00
Magistrate/Court Admin	1	1.00	1	1.00
Probation Director	0	0.00	0	0.00
Probation Officer	1	1.00	1	1.00
Supervisor Civil Division	1	1.00	1	1.00
Deputy Court Clerk IV	1	1.00	1	1.00
Court Officer	0	0.00	0	0.00
Civil/Traffic Clerk	1	1.00	1	1.00
Traffic Clerk II	1	1.00	1	1.00
Full Time Total	6	6.00	6	6.00
Part Time				
Court Officer	1	1.00	2	1.58
Clerk	1	0.84	1	0.84
Part Time Total	2	1.84	3	2.42
TOTAL	8	7.84	9	8.42

EXPENDITURE HIGHLIGHTS

- Annual Judicial Information System payment.
- The Judge is a State of Michigan Employee and is not included in the FTE Count
- Incumbent Berkley Staffing only
- New part-time security position has been added to appropriation.

PROGRAM DESCRIPTION

The 45th District Court has exclusive jurisdiction of all civil litigation up to \$25,000 plus misdemeanor criminal violations where punishment does not exceed one year. In addition, the District Court maintains responsibility for arraignment, establishments and acceptance of bail, and the conduct of preliminary examinations in felony cases. The District Court also administers garnishments as well as eviction proceedings, land contract, mortgage foreclosures and other landlord tenant proceedings.

The 45th District Court also has a probationary department to administer to those individuals that are sentenced to probation by the District Court. This court also has a magistrate assigned to handle small claims, traffic, warrants and arraignments.

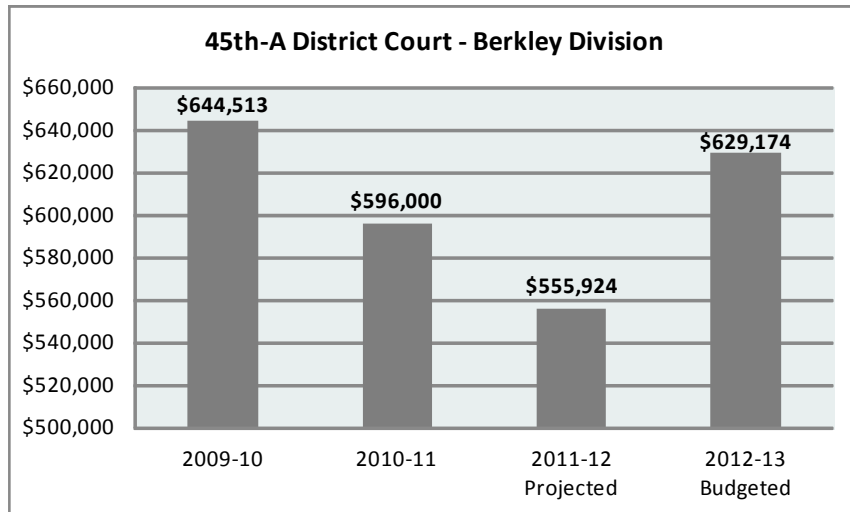
The City of Berkley, as a District Court funding unit, sets an annual appropriation by line item, for the operation of the District Court.

In fiscal year 2011/12 the State legislature combined the 45A and 45B District Courts effective July 1, 2012. The first six months of the fiscal year will stay status quo for budget and operation purposes. This will be memorialized by an agreement between Berkley and Oak Park which are the funding units to the 45th District Court. Another formal agreement between Berkley and Oak Park will be initiated on or after 1/1/2013 if operations or revenue/expenditure sharing agreements change. This budget will then be amended if applicable to fairly fund the 45th District Court operation as agreed to.

FUND: 265 45th DISTRICT COURT – BERKLEY DIVISION
DEPT: DISTRICT COURT

MAJOR 2012-2013 OBJECTIVES

- Determine and implement any operating changes as it applies to the operation of the 45th District Court as operations potentially merge with the city of Oak Park.
- Work towards obtaining a permanent operating agreement with all parties in the 45th District Court.
- Continue to improve community accessibility to the court's through online information, payments and contact information.
- Implement electronic ticket transfers between Public Safety and the 45th District Court – Berkley Division.
- Update and enhance the courts jury system.
- Provide training for all staff members including ethics, client service training, probation and civil processes.



**FUND: 265 45th DISTRICT COURT – BERKLEY DIVISION
DEPT: DISTRICT COURT**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
265-136-704-000	DISTRICT COURT JUDGE	\$45,900	\$45,568	\$46,357
265-136-705-000	COURT ADMINISTRATOR	67,345	60,901	61,152
265-136-706-000	DEPUTY CLERKS	198,567	217,627	176,253
265-136-706-001	PROBATION OFFICERS	16,320	0	0
265-136-706-002	SECURITY GUARDS	0	0	52,609
265-136-707-000	TEMPORARY EMPLOYEES	0	0	22,750
265-136-712-000	IN LIEU	9,447	4,687	4,687
265-136-715-000	FICA	21,990	22,035	27,877
265-136-716-000	HDLO	71,742	59,861	76,372
265-136-718-000	RETIREMENT	41,808	42,676	49,903
265-136-724-000	UNEMPLOYMENT	30,303	9,642	0
265-136-725-000	WORKERS COMPENSATION	508	634	620
SALARIES AND FRINGE BENEFITS		\$503,930	\$463,631	\$518,580
MATERIALS AND SUPPLIES				
265-136-728-000	OFFICE SUPPLIES	\$11,354	\$11,110	\$13,500
265-136-730-000	POSTAGE	5,629	6,624	7,000
265-136-731-000	BOOKS / PERIODICALS	929	1,446	1,500
265-136-744-000	UNIFORMS	0	400	600
265-136-776-000	MAINTENANCE SUPPLIES	0	239	250
MATERIALS AND SUPPLIES		\$17,912	\$19,819	\$22,850
CONTRACTUAL SERVICES				
265-136-803-000	MEMBERSHIPS & DUES	\$2,500	\$1,570	\$2,500
265-136-807-000	AUDIT SERVICES	4,300	4,375	4,495
265-136-811-000	CUSTODIAL	3,900	3,900	4,000
265-136-814-000	DATA PROCESSING	19,741	19,509	22,500

**FUND: 265 45th DISTRICT COURT – BERKLEY DIVISION
DEPT: DISTRICT COURT**

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CONTRACTUAL SERVICES CONTINUED:				
265-136-824-000	LEGAL SERVICES	16,123	22,086	27,150
265-136-825-000	WITNESS JURY	924	1,557	1,500
265-136-835-000	MEDICAL EXPENSES	585	0	0
265-136-853-000	TELEPHONE	253	194	250
265-136-864-000	MEETINGS & CONFERENCES	3,885	3,371	4,250
CONTRACTUAL SERVICES		\$52,211	\$56,562	\$66,645
INSURANCE				
265-136-911-000	EMPLOYEE BONDS	\$139	\$139	\$200
265-136-914-000	LIABILITY INSURANCE	3,587	2,391	2,451
INSURANCE		\$3,726	\$2,530	\$2,651
UTILITIES				
265-136-920-000	UTILITIES	\$7,468	\$7,782	\$8,500
UTILITIES		\$7,468	\$7,782	\$8,500
OTHER CHARGES				
265-136-931-000	BUILDING MAINTENANCE	\$1,395	\$1,353	\$2,000
265-136-934-000	OFFICE EQUIPMENT MAINTENANCE	3,041	923	0
265-136-946-000	OFFICE EQUIPMENT RENTAL	2,000	2,701	4,000
OTHER CHARGES		\$6,436	\$4,977	\$6,000

FUND: 265 45th DISTRICT COURT – BERKLEY DIVISION
DEPT: DISTRICT COURT

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
CAPITAL OUTLAY				
265-136-978-000	BOOKS	\$100	\$0	\$0
CAPITAL OUTLAY		<u>\$100</u>	<u>\$0</u>	<u>\$0</u>
DEBT SERVICE				
265-136-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	\$156	\$144	\$0
DEBT SERVICE		<u>\$156</u>	<u>\$144</u>	<u>\$0</u>
OTHER FINANCING USES				
265-966-965-677	TRANSFER OUT	\$4,061	\$479	\$3,948
OTHER FINANCING USES		<u>\$4,061</u>	<u>\$479</u>	<u>\$3,948</u>
TOTAL EXPENSES – 45th DISTRICT COURT - BERKLEY DIVISION		<u><u>\$596,000</u></u>	<u><u>\$555,924</u></u>	<u><u>\$629,174</u></u>

CAPTIAL EQUIPMENT REPLACEMENT PROGRAM
Fiscal Year 2012/13
Adopted

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Public Works								
GMC 2500 Van (2008) # 1	12 Year Replacement Cycle							
Ford Escape Hybrid Director (2010) #5	10 Year Replacement Cycle							
¾ Ton Pickup (1999) # 4	12 Year Replacement Cycle		\$36,500					
1 Ton Dump Pickup (2008) # 15	12 Year Replacement Cycle							
¾ Ton Pickup (1989) # 6	12 Year Replacement Cycle		\$29,200					
¾ Ton Pickup (2004) # 2	12 Year Replacement Cycle					\$36,500		
¾ Ton Pickup Foreman (2002) # 8	10 Year Replacement Cycle			\$33,500				
½ Ton Pickup (2000) # 9	12 Year Replacement Cycle			\$32,000				
1 Ton Pickup 4WD w/plow (2010) #10	10 Year Replacement Cycle							
¾ Ton Pickup 4WD w/plow (2000) # 3	10 Year Replacement Cycle							
1 Ton Service Van (1998) # 7	10 Year Replacement Cycle							
Portable Welder () # 14	No Replacement Cycle							
Street Sweeper (2002) # 22	10 Year Replacement Cycle			\$200,000				
1 Ton Dump Truck (1995) #23	10 Year Replacement Cycle		\$50,000					
Dump Truck w/snow plow (1998) #36	20 Year Replacement Cycle							
Dump Truck w/snow plow (2000) # 39	20 Year Replacement Cycle				\$150,000			
Dump Truck w/snow plow (2008) # 40	20 Year Replacement Cycle							
Dump Truck w/snow plow (2009) # 41	20 Year Replacement Cycle							
Dump Truck w/snow plow (1987) # 43	20 Year Replacement Cycle							
Sewer Cleaner (2007) # 38	5 Year Replacement Cycle		\$350,000					
Riding Mower (2007) # 37	10 Year Replacement Cycle							
Riding Mower (2007) # 32	10 Year Replacement Cycle							
Walk Behind Mower () #49	No Replacement Cycle							
Trash Compactor (2001) # 71	No Replacement Cycle							
Trash Compactor (1989) # 70	No Replacement Cycle		\$100,000					
Trash Compactor (1990) # 72	No Replacement Cycle				\$100,000			
¾ Ton Pickup (1986) # 45	No Replacement Cycle							
Portable Cement Mixer	No Replacement Cycle							
Wheeled Front end Loader (2007) # 17	15 Year Replacement Cycle							
Wheeled Backhoe (1996) # 18	No Replacement Cycle							
Wheeled Backhoe (2010) # 28	No Replacement Cycle					\$150,000		
Utility Tractor (1975) # 27	No Replacement Cycle	\$55,000						
Sewer Rodder (1996) # 34	No Replacement Cycle							
Portable Water Pump () # 46	No Replacement Cycle							
Portable Water Pump () # 47	No Replacement Cycle							
Salt Truck w/Snow Plow (1997) # 48	20 Year Replacement Cycle							
Portable Welder () # 14	No Replacement Cycle							
3/4 Ton Van with Sewer Camera (1985) #53	No Replacement Cycle	\$150,000						

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Concrete Saw () #54	No Replacement Cycle							
Utility Trailer (1983) # 25	No Replacement Cycle				\$50,000			
Arrow Board (1998) # 56	No Replacement Cycle							
Arrow Board () # 63	No Replacement Cycle							
Arrow Board (1986) # 64	No Replacement Cycle							
Landscape Trailer (2008) # 65	No Replacement Cycle							
Landscape Trailer (2007) # 66	No Replacement Cycle							
Asphalt Roller () # 84	No Replacement Cycle							
Portable Generator () # 76	No Replacement Cycle							
Generator (2008) DPW	No Replacement Cycle							
Shop Welder () # 75	No Replacement Cycle							
Portable Water Pump () # 47	No Replacement Cycle							
Paint Stripper () # 90	No Replacement Cycle							
Gas Pump Replacement	30 Year Replacement Cycle							
Two Post Equipment Hoist (2008)	15 Year Replacement Cycle							
Lift Gate for Pickup Truck	No Replacement Cycle							
Copier/Scanner	5 Year Replacement Cycle	\$15,000	\$2,050	\$2,050	\$2,050	\$2,050	\$2,050	\$2,050
Tire & Brake Machine	No Replacement Cycle							
Handheld Meter Reader	No Replacement Cycle							
Water Meter Replacements	No Replacement Cycle	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$15,000	\$15,000
Boring Machine for Water Taps	No Replacement Cycle							
Total for Public Works		\$240,000	\$577,750	\$277,550	\$312,050	\$198,550	\$17,050	\$17,050
Library								
Computer Replacement	5-7 Year Replacement Cycle	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Public Copy Machine	5 Year Replacement Cycle							
Total for Library		\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
City Hall								
Telephone System (2006/07)	No Replacement Cycle					\$75,000		
Copiers & Postage Machine	No Replacement Cycle	\$12,500	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500
Xerox Fax/Copier	No Replacement Cycle							
Air Conditioning Unit in Computer Room	No Replacement Cycle		\$17,000					
Copier - District Court	No Replacement Cycle	\$4,000	\$3,000	\$3,000	\$3,000	\$3,500	\$3,500	\$3,500
Refurbish Council Chambers	No Replacement Cycle							
Total for City Hall		\$16,500	\$35,500	\$18,500	\$18,500	\$94,000	\$19,000	\$19,000
Parks and Recreation								
Netting at Lazenby and Community Fields	10 Year Replacement Cycle					\$30,000		

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Pick Up Truck #79 (2007)	5 Year Replacement Cycle		\$25,000					
Pick Up Truck #2	5 Year Replacement Cycle				\$30,000			
Replace Rental Skates at Arena	No Replacement Cycle	\$1,625	\$1,925	\$2,100				
Zero Turn Lawn Mower			\$11,000					
Credit Card Swipe Keyboards								
2000 John Deere 4x2 Gator #50	5 Year Replacement Cycle					\$9,000		
1998 GMC Safari Mini Van #77	5 Year Replacement Cycle					\$30,000		
John Deere Tractor							\$30,000	
Replace C/C HVAC Units								
Zamboni (1974)	35 Year Replacement Cycle		\$80,000					
Printers								
Computers								
Copier			\$3,000	\$3,000				
Total for Parks and Recreation		\$1,625	\$120,925	\$5,100	\$30,000	\$69,000	\$30,000	\$0
Public Safety								
Fire Truck-- Pumper (2007)	20 Year Replacement Cycle							
Fire Truck-- 60 ft Aerial (1994)	20 Year Replacement Cycle							
Patrol Cars (Total of 7)	2 Year Replacement Cycle	\$59,200	\$80,000	\$80,000	\$85,000	\$85,000	\$85,000	\$85,000
Youth Officer/Fire Marshal Van (1994)	12 Year Replacement Cycle							
Animal Control Vehicle (2003)	4 Year Replacement Cycle		\$27,000					
Lobby Furniture	No Replacement Cycle							
Fire Marshal Furniture	No Replacement Cycle							
Fire Equipment	No Replacement Cycle	\$6,000				\$7,000		
S.W.A.T. Equipment	No Replacement Cycle					\$9,000		
Radio Equipment	No Replacement Cycle	\$6,500				\$7,500		
New Server (Recorder)	No Replacement Cycle		\$16,050					
Scanners/Printer - Dispatch	No Replacement Cycle							
Various Equipment Replacement	No Replacement Cycle	\$3,400						
Total for Public Safety		\$75,100	\$123,050	\$80,000	\$85,000	\$108,500	\$85,000	\$85,000
WBRK Equipment								
Video Equipment	7-10 Year Replacement Cycle		\$1,000					
Editing System	7-10 Year Replacement Cycle		\$31,000					
Playback System - Leightronix Mini	7-10 Year Replacement Cycle							
Edit System - A	5 Year Replacement Cycle							
Computer/Scala CG	5 Year Replacement Cycle							
Panasonic AG-MX70	10 Year Replacement Cycle			\$6,500				
Panasonic AG-MX70 A/V Mixer	7 Year Replacement Cycle							

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Panasonic DMR-T3040 DVD Recorder	7 Year Replacement Cycle							
City Council Chair Replacement	10 Year Replacement Cycle				\$7,000			
City Phone Replacement/Software Upgrades	5 Year Replacement Cycle							\$5,000
Digital Camcorder Equipment	5 Year Replacement Cycle							
Scala Information Channel & Plasma TV	No Replacement Cycle							
HD Camera	No Replacement Cycle	\$3,000						
Newtek Tricaster Studio	No Replacement Cycle	\$9,000						
Apple G5 Editing Computer - System B	5 Year Replacement Cycle			\$6,500				
Total for WBRK Equipment		\$12,000	\$32,000	\$13,000	\$7,000	\$0	\$0	\$5,000
Computers								
City Hall, Recreation and DPW Computers	5 Year Replacement Cycle	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$5,000	\$5,000
District Court Laptop	5 Year Replacement Cycle							
Court Computers (3) & Printer	5 Year Replacement Cycle							
DPW Computers	5 Year Replacement Cycle							
DPW Fax/Printer	5 Year Replacement Cycle							
City Hall Lap Tops	5 Year Replacement Cycle	\$2,000						
I-pads for City Council/Directors	5 Year Replacement Cycle	\$4,200	\$4,200					
City Hall Projector	5 Year Replacement Cycle							
City Hall File Servers	5 Year Replacement Cycle							
Treasury Printers	5 Year Replacement Cycle			\$1,500				
City Manager Printer/Fax	5 Year Replacement Cycle							
Building/Planning Printers	5 Year Replacement Cycle		\$450					
Communications Printers	5 Year Replacement Cycle		\$500					
Elections Printer	5 Year Replacement Cycle							
Public Safety Computers - 3	5 Year Replacement Cycle	\$4,450	\$4,500	\$4,500				
Microsoft Office Upgrade	No Replacement Cycle							
Licenses for Microsoft Office 07 -(8) total	No Replacement Cycle							
Various Annual Licensing & Maintenance	No Replacement Cycle	\$12,395	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500
Convert to BS&A's .NET software	No Replacement Cycle	\$8,500	\$8,500					
Total for Computers		\$36,345	\$35,450	\$23,300	\$17,300	\$17,300	\$17,500	\$17,500
GRAND TOTAL		\$388,570	\$931,675	\$424,450	\$476,850	\$494,350	\$175,550	\$150,550

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CAPTIAL IMPROVEMENT PROGRAM
Fiscal Year 2012/13
Adopted

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN

Improvement Project	Funding Source	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Recreation								
Merchants Park:								
Property Purchase-Contributions	Grants, Local Funds, CDBG					\$105,000		
Sand Volleyball	Grants, Local Funds, CDBG						\$14,187	
Playground Equipment	Grants, Local Funds, CDBG							\$60,000
Angell Park:								
Basketball	Grants, Local Funds, CDBG				\$43,450			
Skate Park	Grants, Local Funds, CDBG					\$80,500		
Sand Volleyball - 2 Courts	Grants, Local Funds, CDBG							\$32,000
Playground Equipment	Grants, Local Funds, CDBG						\$60,000	
Parking Along Bacon Street	Grants, Local Funds, CDBG				\$46,050			
Kiwanis Tot Lot:								
Install Playground Equipment	Grants, Local Funds, CDBG	\$19,000			\$50,000			\$60,000
Lazenby Field:								
Sand Volleyball	Grants, Local Funds, CDBG						\$15,000	
Skate Park	Grants, Local Funds, CDBG					\$44,125		
Roller Hockey	Grants, Local Funds, CDBG						\$127,600	
Oxford Towers:								
Garden Area with Removing Horseshoe Area	Grants, Local Funds, CDBG					\$8,000		
Jaycee Park:								
Playground Equipment	Grants, Local Funds, CDBG							\$60,000
Spray Park	Grants, Local Funds, CDBG							\$260,000
Sand Volleyball	Grants, Local Funds, CDBG							\$15,000
Community Park:								
Community Center:								
Connection btwn Community Center & Ice Arena	Grants, Local Funds, CDBG				\$104,000			
Parking Lot Resurface	Grants, Local Funds, CDBG						\$150,000	
Various Building Improvements	Local Funding					\$10,000		\$10,000
Park Pathways/Signage	Grants, Local Funds, CDBG	\$3,000						\$30,000

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN

Improvement Project	Funding Source	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Ice Arena:								
Exterior Sign and Low E Mylar Ceiling	Arena Fund				\$45,000			
HVAC and Roof at Ice Arena	Arena Fund					\$100,000		
Air Conditioning Studio Ice Area	Arena Fund						\$45,000	
Locker Room Shower Area Improvements	Arena Fund				\$10,000			
Locker Room Benches	Arena Fund				\$5,000			
Indoor Recreation	Arena Fund				\$22,100			
Fire Supression System	Arena Fund				\$55,000			\$60,000
Total for Recreation		\$22,000	\$ -	\$ -	\$380,600	\$347,625	\$411,787	\$587,000
Library								
Replace Tile in Lobby	Local Funding				\$20,000			
Roof (1998)	Local Funding		\$15,000	\$100,000				
HVAC (1998)	Local Funding						\$30,000	
Total for Library		\$ -	\$15,000	\$100,000	\$20,000	\$ -	\$30,000	\$ -
City Hall								
Landscaping of City Hall Grounds	Local Funding					\$20,000		
Security Door in City Manager's Office	Local Funding				\$5,000			
Parking Lot Improvement (Rosemont)	Local Funding							\$150,000
Exterior Painting of City Hall & Court	Local Funding	\$8,500	\$16,500					
City Hall Entry Signs	Local Funding						\$15,000	
Interior Painting of City Hall	Local Funding				\$5,000			
Door Awning - Court	Local Funding	\$3,000						
Total for City Hall		\$11,500	\$16,500	\$ -	\$10,000	\$20,000	\$15,000	\$150,000
DPW								
Joint and Crack Sealing	Major/Local Street Funding	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000
Miscellaneous Spot Repairs	Major/Local Street Funding	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000
Security Camera Upgrade	Water/Sewer Funding	\$10,000						
Remove & Block Existing Windows	Water/Sewer Funding	\$4,000						
Misc Area Concrete Repair	Water/Sewer Funding	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
Material Storage System	Water/Sewer Funding	\$20,000						
Perimeter Brick Wall @ DPW Facility	Local Funding				\$10,000	\$10,000	\$10,000	
Unheated Metal Storage Building (new) @ DPW	Local Funding				\$60,000			
Cinderblock Replacement	Local Funding				\$6,000		\$6,000	

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN

Improvement Project	Funding Source	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Concrete Repairs City Wide	Bond Debt/Tax Levy				\$270,000		\$270,000	
Sewer Mainline Relining	Water/Sewer Rates	\$150,000	\$150,000	\$150,000	\$200,000	\$200,000	\$200,000	\$200,000
Resurface Coolidge - 12 Mile to Webster	Major Streets Funding					\$775,000		
Sidewalk Ramps - ADA	Major Street Funding, CDBG	\$25,000						
Total for DPW		\$448,000	\$389,000	\$389,000	\$785,000	\$1,224,000	\$725,000	\$439,000
Public Safety								
Move DC & Fire Marshall's offices	Local Funding				\$5,000			
Firearms Range Rehabilitation	Local Funding							\$70,000
Roof Repair	Local Funding		\$15,000	\$105,000				
Move A/C Unit in Dispatch Area	Local Funding				\$10,000			
Total for Public Safety		\$ -	\$15,000	\$105,000	\$15,000	\$ -	\$ -	\$70,000
Downtown Development Authority								
Streetscape:	Tax Captures							
Wakefield to Gardner	Tax Captures						\$1,200,000	
Greenfield to Gardner	Tax Captures							\$605,000
Wakefield to Coolidge	Tax Captures							\$216,000
Coolidge Hwy	Tax Captures					\$50,000	\$175,000	\$200,000
Coolidge Enhancement Program	Tax Captures/DDA 2 Mill Levy	\$40,000						
Total for DDA		\$40,000	\$ -	\$ -	\$ -	\$50,000	\$1,375,000	\$1,021,000
Other City Property								
Screenwalls along 7 Municipal Parking Lots (1500 feet)	Local Funding				\$24,000		\$24,000	\$24,000
Berkley Theatre Marquee Renovation	Local Funding	\$3,000			\$20,000			
Wayfinding	Local Funding/Tax Captures				\$150,000			
Total for Other City Property		\$3,000	\$ -	\$ -	\$194,000	\$ -	\$24,000	\$24,000
GRAND TOTAL		\$524,500	\$435,500	\$594,000	\$1,404,600	\$1,641,625	\$2,580,787	\$2,291,000

GLOSSARY OF BUDGET TERMS
Fiscal Year 2012/2013

City of Berkley Glossary of Budget Terms

Accrual Accounting – A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred, regardless of the timing of related cash flows.

Appropriation – Legal authorization granted by the City to spend money for specific purposes.

Balanced Budget – When revenues plus appropriated fund balances equal or exceed expenses within an operating fund.

Budget – A plan of financial activity for a specific period of time indicating all planned revenues and expenditures for the period. It is adopted by the City prior to the beginning of the fiscal year and can be amended.

Budget Message - Letter written by the City Manager summarizing the operating budget of the City of Berkley.

Budget Amendment – Request for an increase or decrease in an existing budget services levels.

Capital Equipment Plan - A plan for capital expenditures and the sources of revenues to finance the purchase of vehicles and other rolling stock. This plan also highlights the expenditure and source of revenue by year over a fixed number of years. Capital equipment includes cars, buses and any other rolling stock with a value of \$5,000 or more.

Capital Expenditure – The purchase of tangible real and personal property that is expected to have a useful life of more than one year and has a value of \$500 or more.

Capital Improvement Plan – A plan for capital expenditures and the sources of revenues to finance the capital expenditure. This plan also highlights the expenditure and source of revenue by year over a fixed number of years.

Capital improvements include park improvements, water and sewer infrastructure, transportation infrastructure, rehabilitation and construction of City assets including buildings along with the purchase of land.

Capital Outlay – Expenditures for the acquisition of capital assets.

CDBG – The Community Development Block Grant is a federal program for the development of housing and community projects. Funds are awarded to eligible communities on an annual basis.

City Charter – Legal authority approved by the voters of the City of Berkley under the State of Michigan constitution establishing the government organization.

Contractual Services – Fees paid to outside individuals who provide advice or services.

Debt Service – Actual cost of interest and principal based upon a predetermined payment schedule for bond maturities as well as installment purchase agreements.

Debt Service Fund – City Operating fund utilized to record the accumulation of resources for the payment of long-term debt of the City.

Deficit – When expenditures exceed revenues and fund balance reserve amounts.

Department – An organizational unit comprised of divisions or programs managing an operation or group of operations.

Designated Fund Balance – The portion of the fund balance of an operating fund that the City Council has designated for a specific type of expenditure or program.

City of Berkley Glossary of Budget Terms

Economic Vitality Incentive Program – State of Michigan revenue sharing program for municipalities based on state reporting and employee benefit requirements.

Employee Fringe Benefits – The cost to the City for contributions to employee retirement, social security, health, life and disability insurance and workers' compensation programs.

Enterprise Funds – Those operating funds established to account for the operation and maintenance of facilities and services which are predominantly self supporting by user charges.

Expenditure - The cost of goods delivered or services rendered, whether paid or unpaid. Where accounts are kept on the accrual or modified accrual basis of accounting, costs are recorded when goods are received services rendered.

Fair Market Value - The value of a piece of real estate in the open market. This value is used to determine the State Equalized Value of property for taxing purposes.

Fees – A charge to cover the cost of services such as inspection fees, zoning fees, permit fees.

Fiscal Year – A twelve month period of time to which the budget applies. For the City of Berkley, Michigan this period is from July 1, through June 30.

Fixed Asset – tangible property of long term character including buildings, land, equipment and furniture with a value of \$1,000 or more.

Full Time Equivalent (FTE) – One or more employee positions totaling one full year of service or approximately 2080 hours per year.

Fund – A independent fiscal and accounting entity with a self balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves and equities which are segregated for the

purpose of carrying on specific activities/attaining certain objectives in accordance with rules and regulations.

Fund Accounting – The City's accounting of uses Fund Accounting to report on financial position and operations. It is designed to demonstrate legal compliance and to separate transactions for specific government functions.

Fund Balance – A reserve amount within a specific City operating fund made up of a beginning balance (including zero) plus the net of expenditures and revenues.

Funding Source – An individual, business, governmental unit or other entity that provides revenues, resources, or other assets to be utilized by the City of Berkley for operations.

GAAP – Generally Accepted Accounting Principals – The conventions, rules and procedures for accepted accounting practices.

GASB – Governmental Accounting Standards Board – The Board that sets financial reporting standards for state and local governments across the United States.

General Fund – The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use.

General Obligation Bond – A bond whose repayment is guaranteed by pledging all the assets and revenues of the governmental agency.

Grant – A contribution from one governmental entity to another usually made for a specific purpose and time period.

HDLO – Health care costs including health, life, dental, vision and pay in lieu of health care costs

City of Berkley Glossary of Budget Terms

Headlee Amendment – Statute which places an upper limit on the total amount of property taxes collected in a fiscal year. This limit can only be raised through the vote of the electorate.

Inter-fund Transfers – Monies appropriated from one fund to another fund. This is done to reimburse the fund for expenses or to finance the operation of the other fund.

Internal Service Funds – These are funds used to account for the financing of goods or services provided by one department or program to other departments or programs of the City on a cost reimbursement basis.

Materials, Supply and Service – Expenditures for materials, supplies and related services which are ordinarily consumed within a fiscal year and are not included in department inventories.

MERS – Michigan Employees Retirement System - The retirement system utilized by the City of Berkley to fund defined benefit pensions for employees working for the City outside of the Public Safety Department.

Modified Accrual Basis of Accounting – A basis of accounting in which revenues are recognized when they become both measurable and available. Available means collectible within the current period no later than 60 days after fiscal year end. Expenditures are recognized when the liability is incurred, except for debt payments which are recognized when they are due.

Objectives – Identifies the desired results of the activities of a program.

Operating Budget – A programmatic, financial, and organizational plan of the City that furthers the objectives of the Mayor, City Council and City Manager through the departments of the City typically for a one or two year period.

Other Expenditures – Expenditures that do not fall into the category of supplies, materials, maintenance, contractual services or debt.

Repairs and Maintenance – Accounting classification that accounts for repairs and maintenance of equipment, buildings, infrastructure, and grounds repair in a fiscal year.

Personal Services – Expenditure heading that classifies salaries and fringe benefits paid to City employees.

Program Revenues – Revenues received by a department as a result of the services or operations of that department (Such as user fees), which are used to finance the related services or programs. Program revenue is not discretionary (general purpose) revenue.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows.

Proposal A – Limits the increase on individuals property tax value to the inflation rate or 5% whichever is lower. When the real property is sold, the taxable value becomes the State Equalized value also.

Reserved Fund Balance – The portion of Fund Balance within any fund type that has been legally restricted by covenant, City Council, or State law for a specific purpose.

Revenues – Amounts estimated to be available for appropriation during the fiscal year other than inter-fund transfers and debt issue proceeds.

Special Revenue Funds - Used to account for revenues from specific taxes or other earmarked sources. They are designated by law for a specific purpose.

State Equalized Value – The assessed value multiplied by a factor as determined by the State Tax Commission to ensure an assessment level of 50% of market value.

City of Berkley
Glossary of Budget Terms

State Shared Revenue - A portion of the 6% sales taxes returned to the City based on various formulas, including economic vitality incentive program dollars.

Tax Levy – Amount of tax dollars raised by the imposition of the tax rate on the Taxable value of a parcel of real or personal property.

Tax Rate – The amount of tax levied for each \$1,000 of assessed valuation.

Taxable Value – The property value the property tax rate is applied to determine property taxes on a parcel of land and building. It is determined by multiplying the prior years' taxable value by the current years' cost of living index plus or minus property additions and deletions.

Unreserved Fund Balance – The portion of Fund Balance that is not legally restricted for a specific purpose.

Year-End – This term means as of June 30 (end of the fiscal year).

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