

CITY OF BERKLEY ADOPTED BUDGET 2013-2014



2013-2014 ADOPTED BUDGET

CITY OF BERKLEY, MICHIGAN
JULY 1, 2013 – JUNE 30, 2014

CITY COUNCIL

PHIL O'DWYER - Mayor
DAN TERBRACK – Mayor Pro-Tem
STEVEN W. BAKER – Councilmember
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

LAURIE FIELDER
SUSAN REDDIN



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Berkley
Michigan**

For the Fiscal Year Beginning

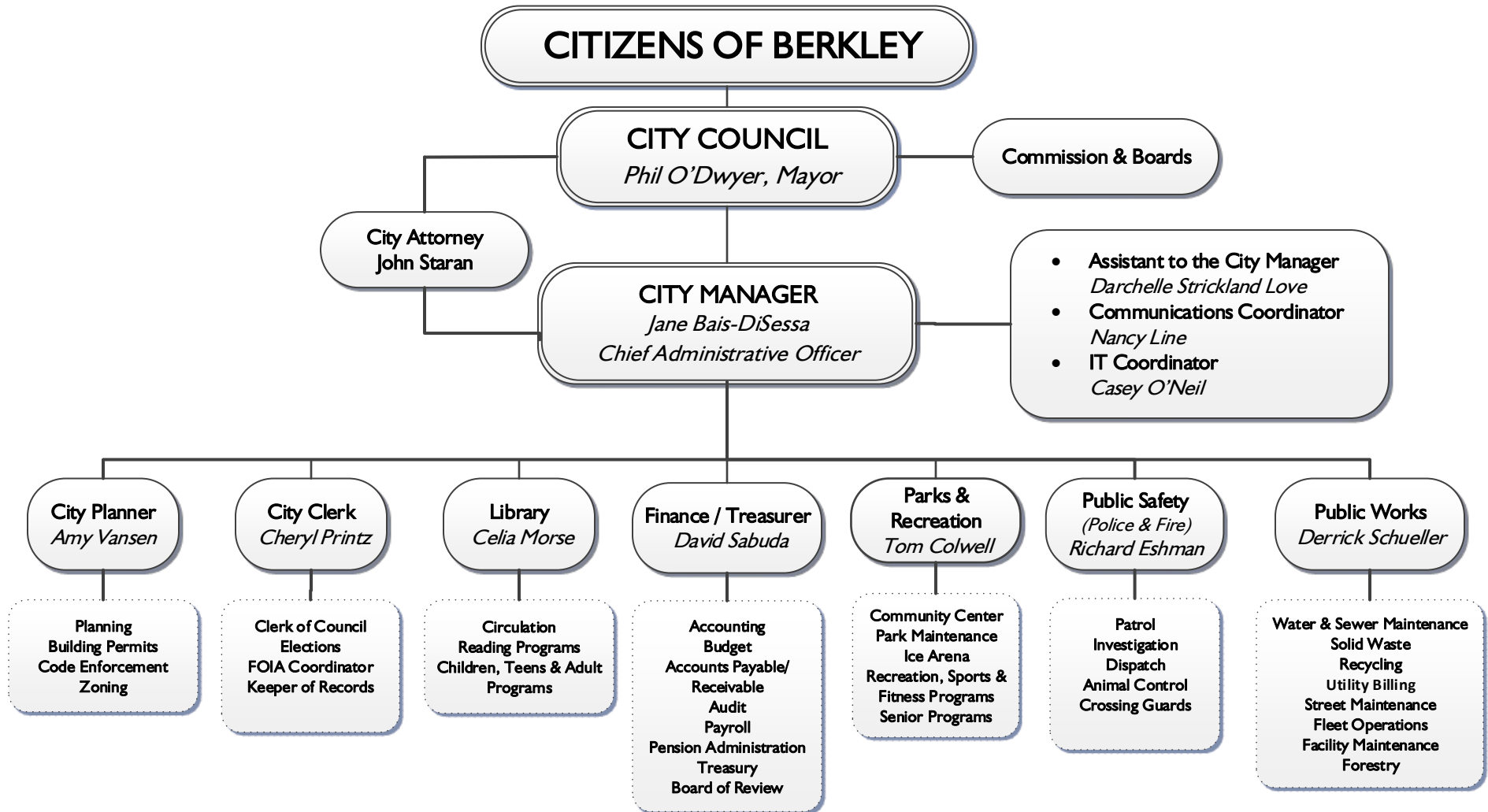
June 30, 2012

Christopher P. Morill *Jeffrey R. Egan*

President

Executive Director

City of Berkley



** The City Manager is responsible for Human Resources, Purchasing, Budget, Risk Management and administrative oversight for all City Departments.

City of Berkley
 Budget Development Calendar
 All Operating Funds – Final
 12/18/2012

Date	Description
1/8/2013	Budget worksheets and instructions delivered to departments and District Court.
1/9/2013	DDA budget instructions delivered.
2/13/2013	DDA Approves budget submission to the Finance Director.
2/15/2013	Last day for Departments to submit 2013-14 budget requests to Finance Director
2/28/2013	Finance meets with department heads to discuss appropriation requests.
3/1/2013-3/15/2013	Department Heads meet with City Manager to discuss Goals and Objectives.
3/13/2013	DDA meets with the City Manager to discuss final budget requests.
3/29/2013	Finance Director completes Finance Recommended Budget w/Department Head input.
4/1/2013-4/12/2013	Department Heads meet with City Manager to discuss final appropriations.
4/11/2013	Notice of Public Hearing sent to the Daily Tribune.
4/15/2013	Council Meeting – Requesting approval to publish notice of a public hearing for 5/20/13.
4/16/2013	Capital Improvements Plan submitted by City Manager to Planning Commission
4/18/2013	Notice of Public Hearing Published in the Daily Tribune for 5/20/13 - 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.
4/22/2013	Finance completes draft budget for Manager approval and Council Review.
4/23/2013	Capital Improvements Plan – Submitted to the Planning Commission for approval.
4/30/2013	Proposed budgets delivered to the Mayor and City Council (Charter Requirement)
5/6/2013	Budget to Library and Clerk for public inspection.
5/6/2013	Council Meeting – Regular – No budget action required.
5/13/2013	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.
5/14/2013	Special Council Meeting – Budget Work Session – Building and Planning, 45A District Court, Public Works, Parks and Recreation, Arena, Debt Funds and Finance.
5/15/2013	Special Council Meeting - Reserved if necessary.
5/20/2013	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.
5/23/2013	Certified Tax Rates to Oakland County for Tax Bill Preparation.
7/1/2013	Publish Final Budget.

City of Berkley
Adopted Budget for FY 2013-2014
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City of Berkley
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"We Care"

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May 24, 2013

ADOPTED COMPREHENSIVE ANNUAL BUDGET FOR FY 2013 - 2014

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 Charter entitled "General Finance, Budget Procedure," submitted for your information is the **Adopted Comprehensive Annual Budget for Fiscal Year (FY) 2013-2014**, which begins on July 1, 2013 and ends on June 30, 2014. As mandated by the State of Michigan, each fund within this budget is balanced based on estimated revenues, expenses and available fund balances.

The total Adopted Budget for FY 2013-2014 is \$22,684,310.00 and represents a sound financial plan. In comparison to the prior fiscal year (\$20,622,240), the Adopted Budget for 2013-2014 reflects an overall increase of \$2,062,070, or a 9.1 % increase in spending across all funds. Overall, the General Fund will see an increase in tax revenues for fiscal year 2013-2014 due largely to the combination of an increase in property tax values and the voter approved three mils Headlee override levy for City operations. It is estimated that these two factors will increase property tax revenues by \$1,448,439 or 40%. While the 2013-14 budget is slightly greater than the 2012-13 budget, we will continue to be financially prudent and allocate these funds for essential municipal services such as:


- General maintenance of municipal facilities and major infrastructures
- Replacement of outdated, unsafe equipment
- Operational costs for wholesale water, sewer and storm water services within the Water/Sewer Fund, including the annual George W. Kuhn drainage district debt payment
- Rubbish tipping and collection fees within the Solid Waste Fund
- Road bond debt payments, including the 12 Mile and Coolidge Intersection loan debt payment.

An ongoing priority in this year's budget is to continue identifying operational efficiencies and opportunities to collaborate with other cities when there are mutual benefits. This important part of our past success must continue so that Berkley can maintain financial solvency in the future.

We are fortunate to have a dedicated workforce providing services to Berkley residents and I am thankful for their hard work and perseverance during these somber times. I would also like to commend the Executive Staff and Finance Department for their assistance in the preparation of this year's annual budget. A special note of appreciation goes to Finance Director David Sabuda for his assistance and outstanding work.

Finally, I must express my appreciation to the Mayor and City Council for their leadership and support. Your ongoing commitment to providing excellent service, with integrity and transparency, sets the stage for a bright economic future in the City of Berkley.

Respectfully submitted,


Jane Bais DiSessa
City Manager

JBD/dsl

**CITY OF BERKLEY
EXECUTIVE SUMMARY
FY 2013/2014 ADOPTED BUDGET**

Introduction:

The City's final operating budget, across all operating funds for Fiscal Year 2013-2014 is proposed to be \$22,684,310. When compared to last fiscal year, (\$20,622,240), the proposed budget reflects an overall increase of 9.9% in spending across all funds. This increase in spending is directly related to two economic factors. The first is a 2.2% increase in property taxable value. This generated approximately \$143,000 in additional revenues across all operating funds. The second factor is the passage of a \$3.00/thousand tax rate increase in August 2012, effective July 1, 2013. This rate increase will raise approximately \$1.362 million dollars. 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.

It appears that taxable property values in the City have hit bottom and are now starting to rise. For the first time in five years property tax values increased. However, this was not the case for the Downtown Development Authority. For the fourth year in a row property values declined in the downtown area.

Fiscal Year:	Percent Decline: City Operating	Percent Decline: DDA Tax Capture
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%)
2013/14	2.2%	(2.2%)

The economic outlook for state shared revenues, the City's second largest revenue stream appears to be brightening slightly. The City is appropriating \$1,290,669 in sales tax revenues for General Fund operations. This is a 3.6% increase over projected 2012/13 revenues. This is still a 9.5% decrease over 2006/07 state shared revenue funding levels.

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

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	\$1,074,986	\$151,608	\$1,226,594	1%
2012/13	\$1,083,563	\$162,437	\$1,246,000	1.5%
Projected				
2013/14	\$1,128,234	\$162,435	\$1,290,669	3.6%
Recommend				

Only two operating funds, the Water/Sewer Fund and the Downtown Development Authority Two Mill Levy Fund will utilize fund balance to balance the operating budget in fiscal year 2013/2014. As stated earlier, the City passed a \$3.00/thousand tax rate increase in August 2012 effective for the July 1, 2013 operating budget. This levy generates approximately \$1,362,000 in additional revenue for City operation. As stated to the taxpayers in our various presentations, the funds will be utilized to maintain operations and to maintain spending in the Major Street Fund, Local Street Fund and the Solid Waste Fund. This is the chief reason only two operating funds will be

spending more than what they receive in revenues in fiscal year 2013/14. The approved spending analysis of the \$3.00/thousand tax increase is as follows:

Revenue Generated		\$1,362,000
Expenses/Transfers Out:		
Major Street Road Maintenance	\$122,100	
Local Street Road Maintenance	\$243,181	
Solid Waste Fund Operation	\$80,000	
Parking Lot Construction	\$165,000	
Capital Improvements	\$143,500	
Equipment Replacement	\$103,000	
Reinstate Recreation Position	\$55,000	
Health Care Costs/PPACA Taxes	\$178,500	
OPEB Contribution Increase	<u>\$97,200</u>	<u>\$1,187,481</u>
To General Fund Balance (Net of Delinquencies)		\$174,519

The City will also see a slight decline in gas and weight tax revenues for fiscal year 2013/14 to support the Major and Local Street Funds. The City elected to appropriate a slightly less gas tax revenue stream for 2013/14 due to higher gas prices and the decline in consumer gas purchases. This is one of the chief reasons the City had to obtain a \$3.00/thousand tax rate increase and why the City is transferring in over \$365,000 in new tax revenue to the Major and Local Street Funds for operation.

As stated earlier, taxable property values increased slightly for the 2013/14 fiscal year. Debt levies for the roads will decrease slightly due to this property tax increase and the reduction in debt amounts due to bond holders. The Public Act 345 Public Safety tax levy will increase slightly due to current and future long term legacy costs for pension and health care payments to retirees.

The tax rate changes are 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:				
2012/13	\$2.6430	\$.8524	\$.5132	\$.2775
2013/14	\$2.7435	\$.8083	\$.4958	\$.2565
Percent Change	3.8%	(4.4%)	(3.4%)	(7.6%)

The Twelve Mile and Coolidge Intersection debt is paid for from tax increment finance tax captures. This payment is increasing from \$186,140 in 2012/13 to \$188,340 in 2013/14. There is two years of debt payment remaining on the intersection after the 2013/14 debt payment.

It is anticipated that Water and Sewer rates will increase slightly to pay for wholesale water, sewer and storm charges. The proposed water and sewer rates will increase between 1.5% and 2.2% (depending on consumer usage) or approximately \$21.76 per year or \$5.44 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 \$45,000 transfer in to balance the Arena budget for fiscal year 2013/14. The Recreation Revolving Fund will transfer the full \$45,000 to the Arena Fund. The General Fund will continue to appropriate for an Arena employee in the amount of \$16,700 while that employee performs summer work on ball fields in lieu of part-time help.

The overall City operating budget will see an increase in spending towards the Other Post-employment Benefits (OPEB/GASB 45) liability for 2013/14. The General Fund and the Water Sewer Fund will contribute \$231,200 towards the liability in 2013/14. In 2012/13 the City contributed \$133,600 towards the liability. This is a \$97,600 or 73% increase in funding going exclusively towards the OPEB/GASB 45 liability.

There is \$1,250,975 in capital improvement program expenditures appropriated for within the various operating funds of the City for fiscal year 2013/14. This is a 187% increase over the 2012/13 capital improvement program for fiscal year 2013/14. Total Recreation Department spending amounts to \$49,000. A majority of this spending will be in Jaycee park. Just

over \$100,000 will be spent within City Hall and the area housing the 45A District Court. The City has planned just over \$928,000 in road and water/sewer infrastructure improvements. The City is also planning on rebuilding the library roof for \$165,000. The overall Capital Improvements Plan (CIP) is now set at \$22.5 million dollars. This is a 138% increase in planned investments within the City. The key funding source is the new voted \$3.00/thousand tax rate going into effect 7/1/2013.

The City's Capital Equipment and Replacement Plan (CERP) has also increased significantly starting July 2013 due to the voted tax rate increase. The total 2013/14 CERP is \$4.0 million dollars over the seven year plan period. This is a 34% increase in Plan investments. Fiscal year 2013/14 has \$538,000 in proposed equipment and replacement purchases. The City will be spending \$342,900 to replace various City vehicles. The balance of the spending plan is for various operating equipment across all departments.

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 \$7,494,557 for 69 full time employees, four (4) contractors and various part-time employee salaries including fringe benefit costs. This is a 5.2% or \$370,000 increase in personal service spending as compared to the projected 2012/13 personal service cost.

This recommended appropriation continues to staff eight departments and partially fund the retiree health care promise. Services to be provided 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 \$17.5074/thousand taxable value. This is a \$3.0157/thousand taxable rate increase or a percent increase of 20.8%. As stated earlier in this communication, the cause of the increase is due to the voter approved tax rate increase of \$3.00/thousand tax value and various road bond debt liability decreasing and the Public Safety Pension contribution increasing coupled with a slight increase in taxable property values. Besides the voted levy, 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 2012/13.

Taxable values in general increased by 2.2% throughout the City. The 2013/14 taxable value for Berkley will be \$463,919,680 up from \$454,037,820 in 2012/13. Tax values continued to decline in the Downtown Development Authority. Taxable value is estimated to be \$29,486,660 in fiscal year 2013/14 as compared to \$30,137,770 in fiscal year 2012/13. This is a 2.2% decrease over the 2012/13 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	2013/14	2012/13	Change
Operating Tax Rates	\$17.5074	\$14.4917	\$3.0157/Thousand
Average Taxable Value	<u>\$59,439</u>	<u>\$58,160</u>	\$1,279
Estimated Average Property Tax - City	\$1,040	\$842.00	\$198.00 Increase
Estimated Monthly Increase			\$16.50/Month

(2013/14 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 major funds.

GENERAL FUND:

A total expenditure budget of \$10.3 million dollars, including operating transfers-out, is proposed for the General Fund in fiscal year 2013/14. This reflects a 13.0% increase (\$9.1M to \$10.3M) over last fiscal year's recommended budget. The City is anticipating saving \$188,438 to its General Fund Unrestricted fund balance which will be utilized when necessary. This is again due to the slight increase of property tax revenues and the voted operating millage. General Fund costs include:

1. Anticipated wage and benefit costs for active employees will be \$5,411,254 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 52% of the General Fund budget.
2. Retiree other post-employment benefits including health care costs will amount to another 10% of the operating budget or \$1,052,000 with more than half funded from the PA 345 debt levy.
3. The District Court is anticipated to cost the City \$657,140. This is 100% funded by the General Fund and makes up 6% of the operating budget. Also, there is one wage increase going to an employee at the Court.
4. Capital Projects – \$143,500 recommended appropriation to rehabilitate buildings and park equipment.
5. Capital Equipment Purchases - \$247,900 to replace or upgrade various equipment supporting City operations paid for by the General Fund. Those major purchases are:
 - \$61,200 to Replace Two Police Interceptors
 - \$37,000 Replace a ¾ Ton Pickup
 - \$50,000 Replace a 1 Ton Pickup – Stake Truck
 - \$5,000 Purchase a new Salt Spreader
 - \$11,000 Replace a zero turn lawn mower
 - \$18,800 Animal Control Vehicle Replacement
 - \$64,900 to replace photocopiers and computer equipment

With regards to General Fund revenues, the 2013/14 budget reflects an increase over the 2012/13 amended budget of 17% or \$1.6 million due to the following factors:

- Property taxable revenues increased 2.2% (\$143,000) in Berkley for fiscal year beginning July 2013 reversing the downward tax value trend in Berkley.
- Voter approved \$3.00/thousand tax value rate increase generating approximately \$1.362 million
- Various other revenues are netting to an increase of \$87,000.

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 6/30/2013. This is a \$268,855 decrease in fund balance as compared to fiscal year 6/30/2012. This is due to increased maintenance costs and the same amount of gas tax dollars coming into these two operating funds in the 2012/13 fiscal year.

Please note that the city is again anticipating a flat gas tax revenue stream for fiscal year 2013/14 in both operating funds. Requested revenues have been increased slightly by \$3,700 or just less than 1.0% over last year’s amended revenue numbers for these two operating funds. The City Council did appropriate \$365,000 of the new \$3.00/thousand tax levy dollars to fund road maintenance expenses in these two funds in fiscal year 2013/14. This will stabilize the fund balance in each of these two operating funds.

The Proposed budget includes the following improvements:

- \$647,033: Street Maintenance, Catch Basins, Street Sweeping
- \$238,925: Tree maintenance work
- \$ 90,126: Boulevard and Facility Ground Maintenance
- \$102,688: Sign replacement and pavement marking
- \$129,957: Winter Maintenance.
- \$ 65,471: Administration

SOLID WASTE FUND

Estimated 2013/14 tax revenues are anticipated to increase 2.2% or \$18,275 due to housing value increases of 2.2%. The City Council also transferred in \$80,000 of the \$3.00/thousand tax levy to stabilize the fund balance of this operating fund and pay for those expenses that exceed the tax and other miscellaneous revenues. Charges for services as well as investment earnings are anticipated to remain flat for fiscal year 2013/14. This keeps revenues and transfers-in at \$1.228 million for this operating fund for fiscal year 2013/14. Costs for rubbish pick-up and disposal have increased over fiscal year 2012/13 by \$81,932 or 7.2%. This increase is paid for by the transfer-in from the General Fund.

DISTRICT COURT

State law has changed once again and the City of Berkley's District Court is once again an independent district court known as the 45A-District Court. The Court will remain independent until 1/1/2015, when the Berkley district court will become part (name only) of the 44th District Court in Royal Oak. Then by 1/1/2021, the two municipalities must come to an agreement to operate a district court for both municipalities.

The 45A-District Court expenditures have increased when comparing fiscal year 2012/13 operations to 2013/14 operations. Recommended appropriations have increased by 4.4% due to the adding part-time security staff at the court and increasing the funding for one position at the Court. The total proposed operating budget is \$657,000 as compared to \$629,000 in fiscal year 2012/13.

DDA FUNDS

The DDA two (\$2) mill levy tax rate will again not feel the effects of the Headlee calculation for fiscal year 2013/14. 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. The DDA will utilize \$165,000 of its fund balance to defray the cost of rehabilitating the Library roof in fiscal year 2013/14, via an operating transfer to the DDA tax capture fund.

The DDA tax capture fund lost 2.2% of tax value or \$651,110 in fiscal year 2013/14. However, revenues are anticipated to increase due to the \$3.00/thousand tax levy. This \$3.00/thousand tax rate generated \$26,429 for the DDA. Overall, revenues are anticipated to increase by \$10,547 when comparing the 2012/13 budgeted revenues to 2013/14 budgeted revenues. These tax capture funds and transfers are being utilized in accordance with the DDA development plan for:

- A \$165,000 roof repair for the library.
- The 2013/14 DDA Debt payment will be made by the DDA in the amount of \$188,340
- Defray the cost of Michigan Tax Tribunal decisions \$12,000.

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 7/1/2013 by 1.2%. The City's retail consumption rate is recommended to increase to maintain our water system by 3.7%.
- Wholesale Sewer: The City of Detroit increased wholesale sewer costs by 5.4% effective 7/1/2013. The Oakland County Water Resources Commissioner reduced his sewage rates by 2.0%. These two rates combined amount to an estimated wholesale sewer rate increase effective 7/1/2013 of 4.9%.
- The City's retail sewer rate is expected to increase 5.0%. 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 2.0 percent decrease discussed above for wholesale sewer charges. One charge for capital improvements \$.07/million gallons and \$.39/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 decreased by 2.7%. This drives the Berkley ERU charge within the Water/Sewer Rate from \$62.76 ERU to \$60.38 ERU. This charge also defrays the cost of the George Kuhn (12 Towns) Drainage Debt. Overall, the ERU rate declined 3.8%
- Debt service for the George Kuhn (12 Towns) Drainage Improvement Project has slightly decreased when compared to 2012/13. The estimated amount to be paid will be just over \$539,485 in 2013/14. In 2012/13 the City paid \$540,090.

Expenditures not built into the annual water and sewer rates for 2013/14 include:

- Sewer relining in the amount of \$200,000.
- A sewer truck with camera \$175,000

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

- Water: from \$1.58 to \$1.64 per 100 cubic feet
- Sewer: from \$1.71 to \$1.79 per 100 cubic feet

Based on an average consumption of 4,000 cubic feet per quarter, the consumption rate increase would be an additional \$ 5.44 per quarter or a 2.2% 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:

- \$200,000 for the City's sewer re-lining program.
- \$ 45,000 for water/sewer concrete repair.
- \$175,000 for the replacement of the City sewer camera and host vehicle.
- \$ 50,000 for water meter replacements.

ARENA FUND

We are projecting within this fund that expenditures will exceed revenues by \$33,000 before the Recreation Revolving Fund transfers dollars in to fund for operation. We are projecting that the Arena Fund will start the 2013/14 fiscal year in a positive unrestricted fund balance in the amount of approximately \$43,000 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 longer in fiscal year 2013/14 starting Labor Day weekend and ending after the first full week of March 2013. (27 weeks of operation) The Arena will also have a six week Spring league season starting the second week of March and completing the third week of April.

Revenues:

- Prime time ice cost will be \$220/hour for all groups within prime time effective 7/1/2013 and this rate is market competitive. Non-prime Ice will drop to approximately \$180/hour. This rate is also market competitive. It is anticipated that estimated rink rent revenues will amount to \$351,000.
- The City has contracted with an outside vendor to provide concession services in fiscal year 2013/14.
- There is a space rental for \$27,600.
- Other Revenues are estimated to be \$13,000 for the fiscal year.
- The budget is anticipating a operating transfer-in from the Recreation Revolving Fund in the amount of \$45,000.

Expenses:

- The Parks and Recreation Director and the Recreation Manager continue to be appropriated for 50% and 5% of their personal services cost respectfully. The 2013/14 operating costs are projected to be \$431,000 including a Spring league.
- 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.
- Part-Time Salaries amount to \$45,000.
- Utility costs are appropriated for just over \$121,000 in 13/14.
- The operating budget provides for:
 - a. Building improvements - \$25,000.
 - b. Equipment Maintenance - \$30,000
 - 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 \$16,970,000 net investment reserve with our money manager to start the 2013/14 fiscal year. This is a 3.9% increase over the 2012/13 fiscal year. Our current money managers are anticipating a 7.5% return on investment which amounts to an estimated gross revenue stream of

\$1,278,000. The Public Act 345 tax rate will generate \$780,105 in tax revenue for the retirement system in fiscal year 2013/14. We are anticipating \$1,486,000 in benefit payments to retirees for fiscal year 2013/14. It is anticipated that the fund will pay a total of \$127,800 in total investment fees and another \$48,955 in General Fund administrative operating costs in 2013/14.

CONCLUSION

It is my opinion the proposed budget for Fiscal Year 2013/2014 represents a sound financial plan, which supports the City's efforts to provide quality, cost effective municipal services.

Due to the passage of the three mill Headlee override, which will generate \$1.3 million dollars for infrastructure and operational needs, we have stabilized all of our major funds including the General Fund, Major and Local Street Funds the Solid Waste Fund and the Downtown Development Authority Tax Capture Fund. This is consistent with the Citizens Advisory belief that the three mills will allow the City **"to maintain our current services and provide for Berkley's long-term financial stability."**

After all expenditure reductions and revenue adjustments, our financial projections are showing a General Fund balance that will remain stable and increase slightly to \$2.8 million by the end of FY 2013/14. Just as important, all operating funds will not utilize their fund balance to pay for everyday expenses.

I am very pleased to report that the proposed budget does not include any lay-off notices or pay cuts for current employees. Also, with the exception of the salary adjustment for the one District Court Employee, the proposed budget does not include a cost of living increase for current City employees. However, wage increases will be afforded to those employees who are progressing through the salary step process as required by their labor contracts.

As we progress, we will continue to work diligently to improve our Enterprise Funds, in particular the Arena Fund, where operating transfers have declined by almost half. Also, we will be closely monitoring the new federal health care provisions to determine its impact on future budgets.

In closing, I would like to acknowledge the efforts of the Finance Director/Treasurer, David Sabuda, as well as the Finance and City Manager's Office staff for their outstanding work during the preparation of this year's proposed budget. The City's Directors and staff are to be also commended for their assistance in the development of a budget plan that will meet the needs of our community. Lastly, I would like to express my appreciation to the Mayor and City Council for their leadership and support of this process and for their continued commitment to service excellence.

I look forward to working with the City Council as the 2013/14 fiscal year progresses.

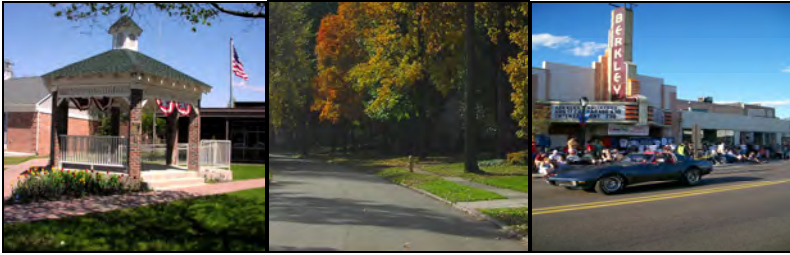
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City of Berkley, Michigan Community Profile

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 hockey, figure skating and 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.

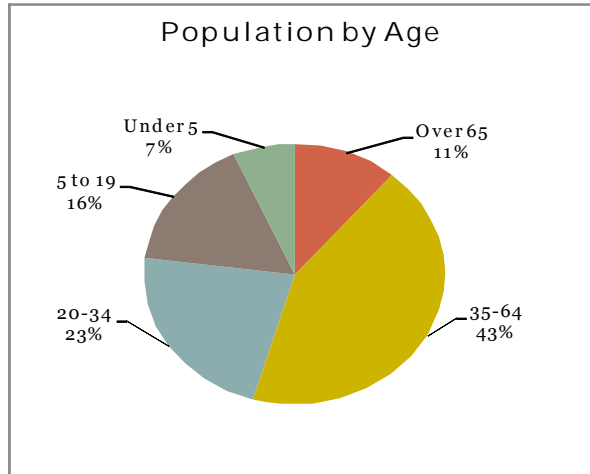
Berkley operates under the Council/Manager form of government. Our Council is composed of a Mayor and six Council members, selected in a biennial election. The City Manager is appointed by the City Council and is the City's Chief Administrative Officer.

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.berkleymich.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	4.2%
Kindergarten	3.4%
Elementary School (Grades 1-8)	39.9%
High School (Grades 9-12)	15.6%
College or Graduate School	36.9%

Educational Characteristics:

<u>Years of School Completed</u>	<u>Persons 25 and Over</u>
Less than 9 th Grade	1.4%
9 th to 12 th Grade, no Diploma	3.6%
High School Graduate	20.3%
Some college, no degree	22.4%
Associate degree	8.4%
Bachelor's degree	27.4%
Graduate or professional degree	16.5%

(2007-2011 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

- 5 Public Elementary Schools
- 2 Public Middle Schools
- 1 Public High School

BERKLEY AT WORK



Residents 16 and older: 12,115

In Labor Force	73.7%
Employed	68.5%
Unemployed	4.9%
Armed Forces	0.2%
Not in Labor Force	26.3%

(2007-2011 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	SHW Group	Engineering/Architectural
3	Westborn Market	Fruit and Vegetable Market
4	City of Berkley	Government Services
5	North Pointe Heart Center	Offices of medical doctors
6	Cornelius Systems, Inc.	Electrical repair shops
7	The Doll Hospital & Toy Soldier Shop	Toys and Games Retail
8	Durst Lumber & Ace Hardware	Lumber & building materials
9	Sila's Pizzeria	Full-Service Restaurants
10	Farina's Banquet Center	Event planning & services

(2012 Oakland County Community Profile/City of Berkley)

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 8 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:



- 71,700 books
- 2,050 CD's
- 3,000 Compact Discs
- 6,900 DVD's
- Puppets and jigsaw puzzles
- Accessibility to the Internet
- Accessibility to the Library Network
- Subscriptions to over 167 magazines and newspapers
- Variety of programs for toddlers and school aged children
- Virtual Branch Open 24/7 365 days per year

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 or Comcast, you have viewing access to WBRK Channel 17/10. The City also has A.T. & T. cable access without government channel access.

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
- Various feature shows

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 12,273 registered voters

- Council meetings are streamed live on the web and broadcast by WBRK, cable channels 17/10.

- Meeting notices, agendas and meeting-related documents are available online.
- Berkley has more than 15 boards and commissions that allow the residents to advise the Council on various topics.

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 Contract Director
- 21 sworn officers
- 2 detectives
- 1 youth officer/fire marshal
- 3 Contract Employees (2 are sworn officers)
- 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 fiscal year 2011-2012, the Public Safety Department responded to 17,059 calls for service. Of those calls, 826 were medical runs, and 69 were emergency fire responses. The remaining calls were police related. The Department conducted 171 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 (6,408 curb side and 99 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 23rd consecutive year. In addition, Berkley received the prestigious Growth Award for the 18th consecutive year.

HOMES IN BERKLEY

HOUSING

Berkley has 7,060 total housing units. Of those units, 6,704 are occupied and 356 are vacant.

Housing Units:	
Owner Occupied Housing	5,317 (79%)
Renter Occupied Housing	1,387 (21%)
Average Household Size - Owner	2.25/Home
Average Household Size – Renter	2.20/Home
Owner Vacancy Rate	2.2%
Renter Vacancy Rate	4.8%

(US Census Bureau 2007 - 2011)

CITY OF BERKLEY COMMUNITY PROFILE

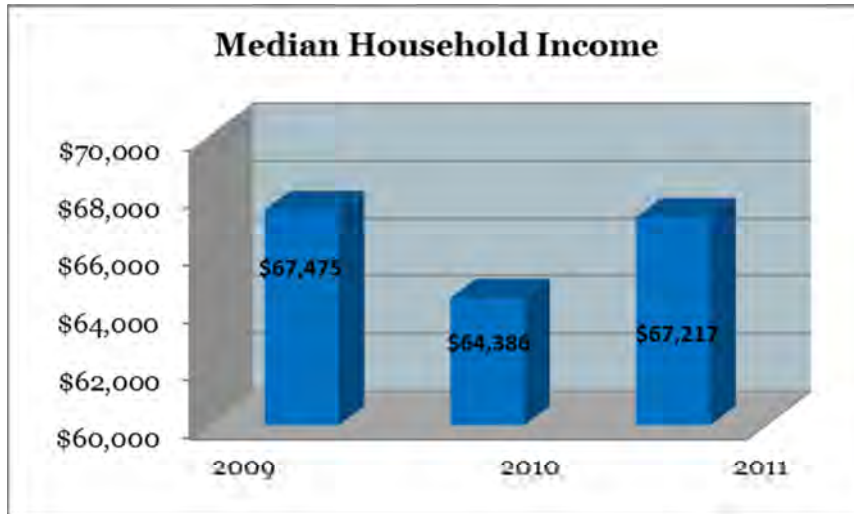
MEDIAN HOUSEHOLD INCOME

Median Household Income for Berkley for the following years:

2009 - \$67,475

2010 - \$64,386

2011 - \$67,217



(2012 Oakland County Community Profile & US Census Bureau)

Property Taxes:

The July 1, 2013 State Equalized Valuation and the 2013 Taxable Value of the City \$463,919,680. This is a 2.2% increase over the July 1, 2012 State Equalized Valuation and 2012 Taxable Value of the City. The City's top ten major taxpayers are as follows:

<u>Taxpayers</u>	<u>2013 Taxable Value</u>	<u>Parcels</u>
DHS Management	\$ 2,785,430	2
Detroit Edison	2,600,470	3
Consumers Energy	2,362,900	2
Northwood Medical Limited Ptnrs.	1,780,450	1
Dynex Commercial Services	1,468,060	1
Capital Development Corp	1,227,310	2
Berkley Twelve Associates II	1,196,810	2
Anusbigian LLC	1,159,500	4
Winward Berkley Properties	797,260	5
Arbor Drugs Inc.	769,920	1
Total Taxable Value	\$ 16,148,110	
Percent of Total Taxable Value	3.5%	

(Oakland County Equalization/City of Berkley Treasury Department)

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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 GOALS AND OBJECTIVES - VISION AND VALUES STATEMENT

VISION

Berkley is a vibrant, progressive city, renowned for friendly neighborhoods, quality lifestyle and an inclusive community experience. Our schools are nationally recognized, our businesses are distinctive and our services are exemplary. Our people care.

MISSION FOR BERKLEY CITY GOVERNMENT

The mission for City of Berkley is to provide residents and the business community with exemplary municipal services in an efficient, courteous manner and to enhance the quality of life through visionary leadership and fiscal responsibility.

CORE VALUES

The City of Berkley's Core Values reflect the way in which elected officials, city leaders and employees interact with each other, Berkley residents and other constituents. It is our approach to providing efficient City services and responding to issues that are important to our customers.

INTEGRITY

We adhere to high ethical standards, inspiring trust by saying what we mean and taking responsibility for our actions.

ACCOUNTABILITY

We are accountable to Berkley citizens to ensure tax dollars are spent appropriately and wisely, ensuring that expenditures do not exceed income.

SERVICE

We provide quality services that exceed resident expectations.

COMMUNICATE

We are accessible and communicate openly so that citizens know we are available for them.

COLLABORATE

We work cohesively as one unit, collaborating with stakeholders to address the needs of the community.

TEAMWORK

We value and care about each other, working together to maximize our collective impact. We inspire, challenge, and support each other to be the best and sustain the best effort.

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

2013-14 OPERATIONAL PRIORITIES:

On November 30, 2012, the Mayor, City Council conducted a work session with department leaders to discuss the issues and trends affecting City operations and the ability to provide basic services in a cost efficient manner. The following priorities were confirmed. The appropriate City Leaders will provide periodic updates during the budget year.

1. By 2014, the City of Berkley will have a comprehensive strategic technology plan to address the future needs of each department.
2. By 2014, the City will resolve open issues related to the court consolidation as evidenced by obtaining a signed operating agreement between Berkley and the applicable City Councils.
3. By 2014, 70% of the sedans currently used by the Public Safety Officers will be replaced by utility vehicles.
4. By 2017, the City will experience infrastructure improvements as evidenced by the completion of:
 - A sidewalk condition and replacement program.
 - The Comprehensive Facility and Parking Lot Capital Improvement plan.
5. By 2014, the City will increase the number of transactions available to residents using credit/debit cards allowing them to pay for services such as refuse containers, fees, tree replacements, etc.

ONGOING PRIORITIES:

1. Ensure essential City services are provided in a reliable, transparent, efficient manner.
 - Prioritize municipal services, focusing on infrastructure needs (e.g., roads, water/sewer, etc.).
 - Continue collaborations with neighboring cities.
2. Ensure that the City of Berkley is financially self-reliant.
 - Sustain a self-sufficient Ice Arena operation.
 - Develop and update a 5-year capital improvement program to address infrastructure needs.
 - Hire a healthcare consultant to evaluate current healthcare and insurance programs.
3. Improve the appearance of the City's Business District.
 - Improve rear building parking lots and alleyways
 - Improve building facades and sidewalks

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**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 seven 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 seven year capital improvements plan.

The City Council also annually approves a seven 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 seven year plan, plus the current year, which is updated annually. The total improvement program is estimated at \$1,250,975 across all operating funds in 2013/14 and \$22.584 million over a seven 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 seven 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 2013/14 Capital Equipment Program is \$538,255. The total seven year Capital Equipment Program is \$4.088 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 7/1/2013:

2013 State Equalized Value	\$473,399,655
Add: Act 198 tax levies	\$0
Total Valuation	\$473,399,655
Debt Limit – 10%	\$47,339,965
Outstanding Debt Less Revenue Bond	\$8,825,521
Legal Debt Margin	\$38,514,444

As of 5/17/2013, 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.

\$3.00/Thousand Taxable Value Headlee Override

In August 2012, a majority of the electorate voted to increase operating taxes by \$3.00/Thousand Taxable value. This Headlee tax rate override amount is to go into effect 7/1/2013 and into perpetuity. This voted tax rate increase is to be rolled back in accordance with Michigan Compiled Law section 211.34(d). This tax rate increase is to be utilized for municipal operating purposes, including police and fire, library, parks, public works and sanitation services.

Fund Structure

City of Berkley Fund Structure

The City of Berkley maintains accounts for twenty-five (25) operating funds including three (3) trust funds and one (1) fund related to GASB 34. The City Council appropriates a fund balance for twenty-two (22) of these funds. Twenty-two (22) of the Twenty-five (25) operating funds have activity appropriated for fiscal year 2013/14 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. The fund balance of the District Court fund that is appropriated for is consistently zero in amount.

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 nine special revenue funds for which we account for separately. The nine 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.

Recreation Revolving Fund (Major 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.

City of Berkley Fund Structure

2. Special Revenue/Component Unit Funds – Continued:

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 two (2) years remaining on the debt.

City of Berkley Fund Structure

5. Debt Service Funds – Continued:

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 two (2) 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 seven (7) 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 two (2) 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.

Public Improvement – Parking Lot Construction

This capital improvements fund accounts for an operating transfer in from the General Fund to pay for the engineering and construction of a parking lot east of Coolidge Hwy. and North of Catalpa.

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

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:

7. Trust and Agency Funds – Non Appropriated:

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
2013-2014 BUDGET
REVENUES AND EXPENDITURES
INCLUDING TRANSFERS-IN AND TRANSFERS-OUT
OVERVIEW-ALL FUND**

Fund No.	Fund	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Adopted 2013-2014	Increase/ (Decrease) 2013-2014	% Change from 12/13
REVENUES							
101	General Fund	9,293,353	9,184,107	8,929,614	10,510,669	1,581,055	17.71%
202	Major Streets	669,680	693,530	675,282	798,993	123,711	18.32%
203	Local Streets	402,075	382,455	389,349	629,514	240,165	61.68%
226	Solid Waste	1,196,251	1,151,869	1,131,540	1,228,917	97,377	8.61%
265	Court	575,218	565,958	565,423	657,140	91,717	16.22%
266	Court Building	82,708	83,136	98,600	82,550	(16,050)	-16.28%
275	Community Development Block Grant	91,804	29,944	84,732	68,815	(15,917)	-18.79%
295	Drug Forfeiture	73	66	55	52	(3)	-5.45%
302	2002 Installment Purchase Bonds	149,050	175,332	186,140	188,340	2,200	1.18%
309	Kuhn Drain Debt	-	-	-	539,485	539,485	0.00%
310	Major & Local Street Bonds	353,127	368,377	378,579	367,020	(11,559)	-3.05%
311	11 Mile Road Bonds	212,627	211,738	228,022	225,196	(2,826)	-1.24%
312	12 Mile Road Bonds	102,410	125,383	123,018	116,520	(6,498)	-5.28%
401	Public Improvements	-	-	-	165,000	165,000	0.00%
402	12 Mile Intersection Project	441	14	-	-	-	0.00%
410	Major & Local Street Project	12	1	-	-	-	0.00%
411	11 Mile Road Project	47,575	40	-	-	-	0.00%
412	12 Mile Road Project	239	-	-	-	-	0.00%
546	Arena	371,428	417,037	419,324	442,898	23,574	5.62%
592	Water & Sewer	5,223,131	5,394,399	5,696,610	5,616,672	(79,938)	-1.40%
614	Recreation Reveolving	344,473	379,172	410,804	403,527	(7,277)	-1.77%
615	Senior Activities	118,197	88,408	101,329	94,897	(6,432)	-6.35%
677	Loss Reserve	-	-	-	-	-	0.00%
690	Fringe Benefits	74,836	145,312	3,303	27,224	23,921	724.22%
814	Downtown Development Authority	41,013	41,345	41,886	41,043	(843)	-2.01%
815	DDA Tax Increment Fund	262,479	263,742	222,045	393,851	171,806	77.37%
	TOTAL REVENUE	19,612,200	19,701,365	19,685,655	22,598,323	2,912,668	14.80%
732	Public Safety Pension	3,658,208	717,811	2,251,385	2,060,105	(191,280)	-8.50%

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**CITY OF BERKLEY
2013-2014 BUDGET
REVENUES AND EXPENDITURES
INCLUDING TRANSFERS-IN AND TRANSFERS-OUT
OVERVIEW-ALL FUND**

Fund No.	Fund	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Adopted 2013-2014	Increase/ (Decrease) 2013-2014	% Change from 12/13
	<u>EXPENDITURES</u>						
101	General Fund	9,065,658	8,767,531	8,637,274	10,322,231	1,684,957	19.51%
202	Major Streets	784,324	813,280	837,523	794,819	(42,704)	-5.10%
203	Local Streets	447,882	507,006	495,963	626,831	130,868	26.39%
226	Solid Waste	1,195,990	1,180,596	1,141,703	1,223,635	81,932	7.18%
265	Court	596,000	550,939	567,295	657,140	89,845	15.84%
266	Court Building	-	-	11,500	67,500	56,000	0.00%
275	Community Development Block Grant	98,414	23,538	82,899	68,815	(14,084)	-16.99%
295	Drug Forfeiture	4,342	-	-	-	-	0.00%
302	2002 Installment Purchase Bonds	148,100	172,900	186,140	188,340	2,200	1.18%
309	Kuhn Drain Debt	-	13	-	539,485	539,485	0.00%
310	Major & Local Street Bonds	351,981	364,763	376,481	362,668	(13,813)	-3.67%
311	11 Mile Road Bonds	211,844	206,531	226,688	219,313	(7,375)	-3.25%
312	12 Mile Road Bonds	100,506	121,788	117,538	113,288	(4,250)	-3.62%
401	Public Improvements	-	-	-	165,000	165,000	0.00%
402	12 Mile Intersection Project	149,050	2,432	-	-	-	0.00%
410	Major & Local Street Project	5,000	930	-	-	-	0.00%
411	11 Mile Road Project	252,309	287	-	-	-	0.00%
412	12 Mile Road Project	46,058	27	-	-	-	0.00%
546	Arena	391,526	382,626	419,321	431,332	12,011	2.86%
592	Water & Sewer	4,425,205	4,586,978	4,700,503	5,781,554	1,081,051	23.00%
614	Recreation Revolving	368,340	380,505	348,843	383,580	34,737	9.96%
615	Senior Activities	83,249	80,027	81,173	94,433	13,260	16.34%
677	Loss Reserve	105,644	-	-	-	-	0.00%
690	Fringe Benefits	77,135	145,377	662	23,871	23,209	3505.89%
814	Downtown Development Authority	17,558	42,809	47,276	255,135	207,859	439.67%
815	DDA Tax Increment Fund	325,802	362,078	437,418	365,340	(72,078)	-16.48%
	TOTAL EXPENDITURES	19,251,917	18,692,961	18,716,200	22,684,310	3,968,110	21.20%
732	Public Safety Pension	1,502,589	1,414,528	1,617,766	1,662,755	44,989	2.78%

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

		Actual	Actual	Projected	Recommended
		2010-2011	2011-2012	2012-2013	2013-2014
Revenues					
	Property taxes	\$7,308,602	\$7,045,609	\$6,940,420	\$8,520,227
	Licenses and permits	283,307	358,614	401,466	385,270
	Charges for services	5,902,614	6,277,925	6,592,125	6,575,707
	State & Federal Revenue Sources	2,212,493	2,101,213	2,296,062	2,324,454
	Fines and forfeitures	1,710,305	1,923,100	1,612,575	1,655,351
	Investment earnings	112,734	61,312	61,183	45,488
	Property and equipment rental	282,807	309,073	304,796	290,925
	Miscellaneous	425,639	464,520	468,256	398,162
	Other Financing Sources	-	-		
	Total revenues	18,238,501	18,541,366	18,676,883	20,195,584
Expenditures					
	Legislative	10,136	9,742	12,746	14,653
	General government	3,899,465	3,763,730	3,745,570	4,511,106
	Public safety	4,763,890	4,553,215	4,522,766	4,865,849
	Public works	1,703,554	1,690,998	1,702,719	1,915,287
	Recreation and culture	1,526,126	1,447,519	1,442,812	1,439,113
	Arena Operations	390,747	380,859	419,321	431,016
	Water & Sewer Operations	4,425,205	4,586,978	4,700,503	5,242,069
	Health and welfare	222,609	146,561	242,644	206,884
	Other				
	Debt Service	902,557	953,359	906,847	1,423,094
	Capital Outlay	33,931	-	11,500	232,500
	Total expenditures	17,878,220	17,532,961	17,707,428	20,281,571
Excess (Deficiency) of Revenues Over (Under) Expenditures		360,281	1,008,405	969,455	(85,987)
Other Financing Sources (Uses)					
	Bond Proceeds				
	Operating transfers in	1,373,699	1,159,999	1,008,772	2,402,739
	Operating transfers out	(1,373,699)	(1,159,999)	(1,008,772)	(2,402,739)
	Total other financing sources (uses)	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures					
Other Financing Sources (Uses)		360,281	1,008,405	969,455	(85,987)
Fund Balance (Reserved & Unreserved) - Beginning of Year		17,531,793	17,892,074	18,900,479	19,869,934
Fund Balance (Reserved & Unreserved) - End of Year		17,892,074	18,900,479	\$19,869,934	\$19,783,947

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City of Berkley
Budget by Category for FY 2013-2014
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	\$ 6,685,690	\$ -	\$ -	\$ 858,806	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	385,270									
Charges for services	529,320	38,605	3,000	259,670						
State & Federal Revenue Sources	1,372,605	630,586	230,663				68,815			
Fines and forfeitures	1,067,000			21,581		80,000				
Investment earnings	19,006	4,302	3,401	4,160		2,550		52		
Property and equipment rental	219,325									
Special Assessments	-									
Miscellaneous	205,653	3,400	2,450	4,700						
Other Financing Sources										
Total revenues	\$ 10,483,869	\$ 676,893	\$ 239,514	\$ 1,148,917	\$ -	\$ 82,550	\$ 68,815	\$ 52	\$ -	\$ -

Expenditures										
Legislative	\$ 14,653	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General government	2,290,758	49,010	15,949		655,645					
Public safety	4,865,849									
Public works	692,214	456,368	433,370	1,223,073						
Recreation and culture	1,122,631									
Health and welfare	48,436						64,015			
Arena Operations										
Water and Sewer Operations										
Debt service									188,340	539,485
Capital projects		142,000	177,000			67,500				
Contingency										
Total expenditures	\$ 9,034,541	\$ 647,378	\$ 626,319	\$ 1,223,073	\$ 655,645	\$ 67,500	\$ 64,015	\$ -	\$ 188,340	\$ 539,485

Excess (Deficiency) of Revenues Over (Under) Expenditures	1,449,328	29,515	(386,805)	(74,156)	(655,645)	15,050	4,800	52	(188,340)	(539,485)
Other Financing Sources (Uses)										
Judicial Operating Transfer In/(Out)	(657,140)									
Operating transfers in	26,800	122,100	390,000	80,000	657,140				188,340	539,485
Operating transfers out	(630,550)	(147,441)	(512)	(562)	(1,495)		(4,800)			
Total other financing sources (uses)	\$ (1,260,890)	\$ (25,341)	\$ 389,488	\$ 79,438	\$ 655,645	\$ -	\$ (4,800)	\$ -	\$ 188,340	\$ 539,485

Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 188,438	\$ 4,174	\$ 2,683	\$ 5,282	\$ -	\$ 15,050	\$ -	\$ 52	\$ -	\$ -
Fund Balance (Reserved & Unreserved) - Beginning of Year-Unaudited	\$ 3,377,929	\$ 813,899	\$ 596,359	\$ 665,257	\$ -	\$ 581,580	\$ 38,446	\$ 10,535	\$ 3,382	\$ -
Fund Balance (Reserved & Unreserved) - End of Year-Unaudited	\$ 3,566,367	\$ 818,073	\$ 599,042	\$ 670,539	\$ -	\$ 596,630	\$ 38,446	\$ 10,587	\$ 3,382	\$ -

City of Berkley
Budget by Category for FY 2013-2014
All Funds

	310 Major & Local Street Bonds	311 11 Mile Road Bonds	312 12 Mile Road Bonds	401 Public Improvements	546 Arena Fund	592 Water & Sewer Fund	614 Recreation Revolving Fund	615 Senior Activities Fund	690 Fringe Benefit Fund	814 DDA Fund
Revenues										
Property taxes	\$ 366,989	\$ 225,086	\$ 116,460							\$ 39,735
Licenses and permits										
Charges for services					367,625	4,978,987	372,400	26,100		
State & Federal Revenue Sources								21,785		
Fines and forfeitures						566,770				
Investment earnings	31	110	60		523	2,915	1,477	853	3,350	1,308
Property and equipment rental					26,600	45,000				
Special Assessments										
Miscellaneous					3,150	23,000	29,650	46,159		
Other Financing Sources										

Total revenues **\$ 367,020 \$ 225,196 \$ 116,520 \$ - \$ 397,898 \$ 5,616,672 \$ 403,527 \$ 94,897 \$ 3,350 \$ 41,043**

Expenditures										
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General government									23,871	90,135
Public safety										
Public works										
Recreation and culture							316,482	94,433		
Health and welfare										
Arena Operations					431,016					
Water and Sewer Operations						5,242,069				
Debt service	362,668	219,313	113,288							
Capital projects				165,000						
Contingency										

Total expenditures **\$ 362,668 \$ 219,313 \$ 113,288 \$ 165,000 \$ 431,016 \$ 5,242,069 \$ 316,482 \$ 94,433 \$ 23,871 \$ 90,135**

Excess (Deficiency) of Revenues Over (Under) Expenditures	4,352	5,883	3,232	(165,000)	(33,118)	374,603	87,045	464	(20,521)	(49,092)
Other Financing Sources (Uses)										
Judicial Operating Transfer In/(Out)										
Operating transfers in				165,000	45,000				23,874	
Operating transfers out					(316)	(539,485)	(67,098)			(165,000)

Total other financing sources (uses) **\$ - \$ - \$ - \$ 165,000 \$ 44,684 \$ (539,485) \$ (67,098) \$ - \$ 23,874 \$ (165,000)**

Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 4,352	\$ 5,883	\$ 3,232	\$ -	\$ 11,566	\$ (164,882)	\$ 19,947	\$ 464	\$ 3,353	\$ (214,092)
Fund Balance (Reserved & Unreserved) - Beginning of Year-Unaudited	\$ 6,858	\$ 16,320	\$ 15,782	\$ -	\$ 43,036	\$ 12,675,359	\$ 502,118	\$ 195,576	\$ 2,641	\$ 240,252
Fund Balance (Reserved & Unreserved) - End of Year-Unaudited	\$ 11,210	\$ 22,203	\$ 19,014	\$ -	\$ 54,602	\$ 12,510,477	\$ 522,065	\$ 196,040	\$ 5,994	

City of Berkley
Budget by Category for FY 2013-2014
All Funds

	815 DDA-TIF Fund	TOTAL OF ALL FUNDS
Revenues		
Property taxes	\$ 227,461	\$ 8,520,227
Licenses and permits		\$ 385,270
Charges for services		\$ 6,575,707
State & Federal Revenue Sources		\$ 2,324,454
Fines and forfeitures		\$ 1,735,351
Investment earnings	1,390	\$ 45,488
Property and equipment rental		\$ 290,925
Special Assessments		\$ -
Miscellaneous		\$ 318,162
Other Financing Sources		\$ -
Total revenues	\$ 228,851	\$ 20,195,584

	732 PSO Pension Fund	TOTAL OF ALL FUNDS INCLUDING 732
	\$ 780,105	\$ 9,300,332
		\$ 385,270
		\$ 6,575,707
		\$ 2,324,454
		\$ 1,735,351
	1,279,500	\$ 1,324,988
		\$ 290,925
		\$ -
	500	\$ 318,662
		\$ -
	\$ 2,060,105	\$ 22,255,689

Expenditures		
Legislative		\$ 14,653
General government	12,000	\$ 3,137,368
Public safety		\$ 4,865,849
Public works		\$ 2,805,025
Recreation and culture		\$ 1,533,546
Health and welfare		\$ 112,451
Arena Operations		\$ 431,016
Water and Sewer Operations		\$ 5,242,069
Debt service		\$ 1,423,094
Capital projects	165,000	\$ 716,500
Contingency		\$ -
Total expenditures	\$ 177,000	\$ 20,281,571

		\$ 14,653
		\$ 3,137,368
	1,662,755	\$ 6,528,604
		\$ 2,805,025
		\$ 1,533,546
		\$ 112,451
		\$ 431,016
		\$ 5,242,069
		\$ 1,423,094
		\$ 716,500
		\$ -
	\$ 1,662,755	\$ 21,944,326

Excess (Deficiency) of Revenues Over (Under) Expenditures	51,851	(85,987)
Other Financing Sources (Uses)		
Judicial Opertaing Transfer In/(Out)		(657,140)
Operating transfers in	165,000	2,402,739
Operating transfers out	(188,340)	(1,745,599)
Total other financing sources (uses)	\$ (23,340)	\$ -

	397,350	311,363
		(657,140)
		2,402,739
		(1,745,599)
	\$ -	\$ -

Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 28,511	\$ (85,987)
Fund Balance (Reserved & Unreserved) - Beginning of Year-Unaudite	\$ 86,685	\$ 19,872,014
Fund Balance (Reserved & Unreserved) - End of Year-Unaudited	\$ 115,196	\$ 19,759,867

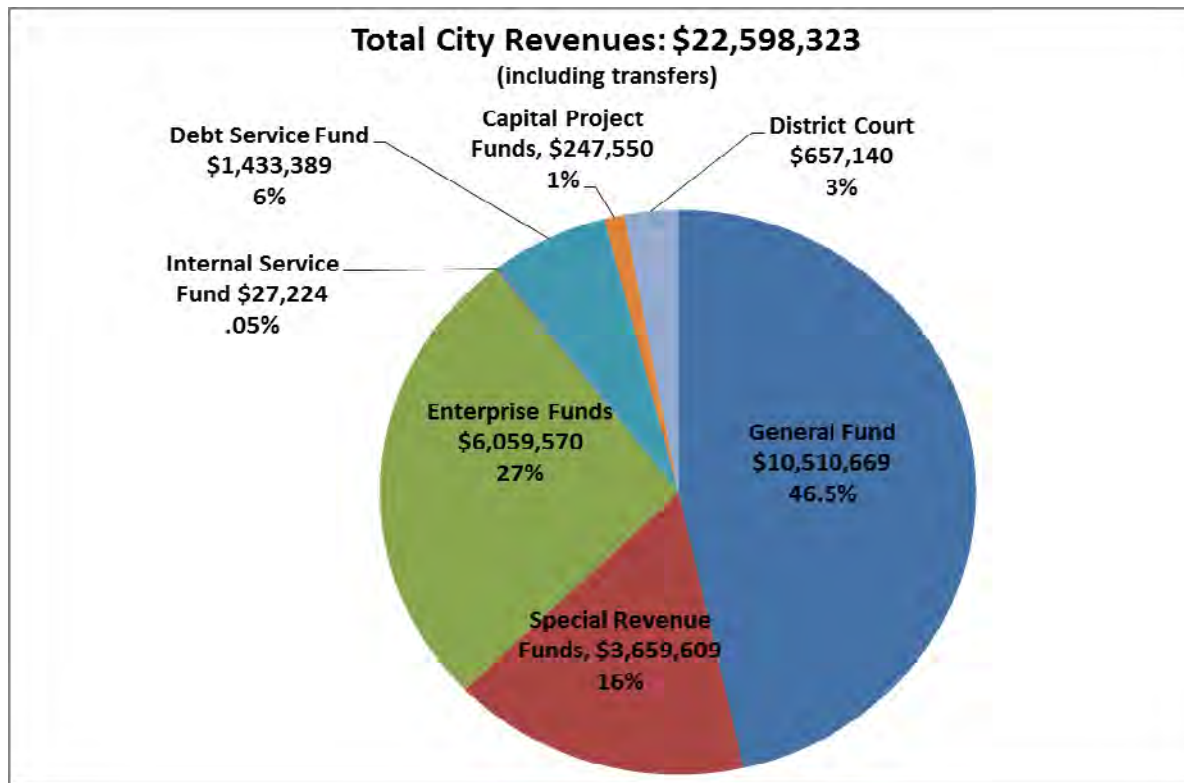
	\$ 397,350	\$ 311,363
	16,970,639	36,842,653
	\$ 17,367,989	\$ 37,127,856

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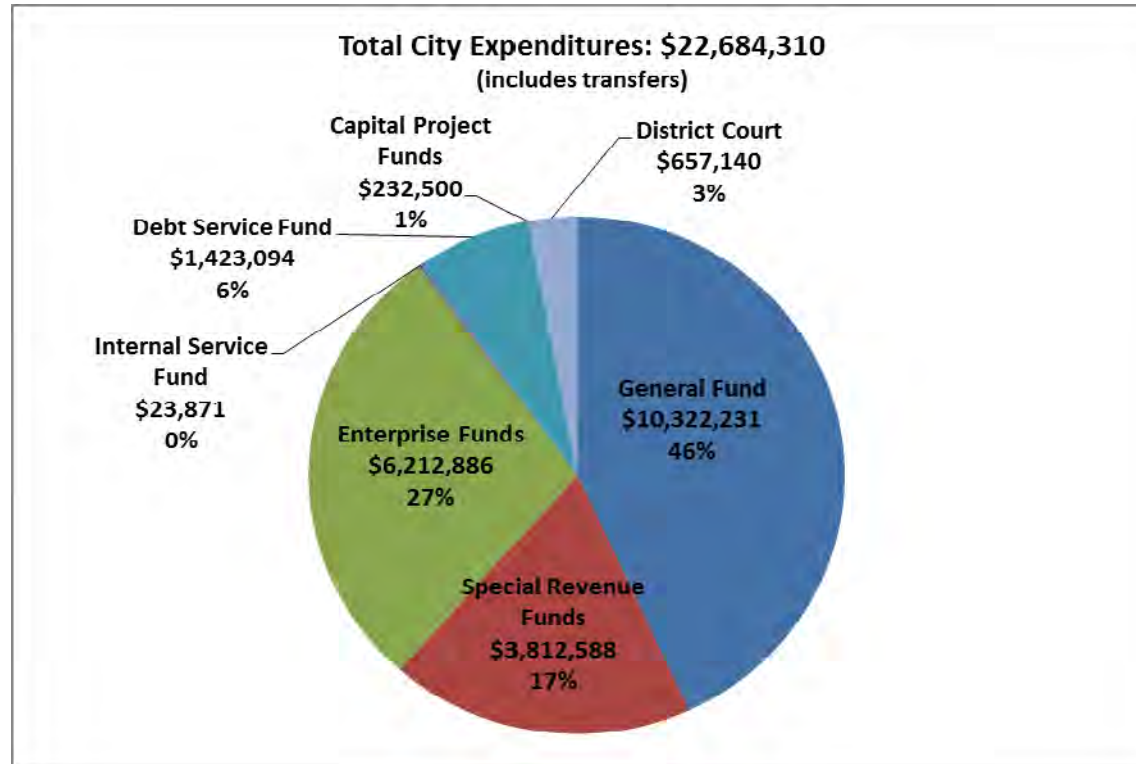
CITY OF BERKLEY
2013-2014 Total City Revenues as Budgeted –
Percent of Total Revenues

Fund	Adopted 2013-2014
<u>REVENUES</u>	
General Fund	\$10,510,669
Special Revenue Funds	3,659,609
Enterprise Funds	6,059,270
Internal Service Fund	27,224
Debt Service Fund	1,433,389
Capital Project Funds	247,550
District Court	657,140
TOTAL REVENUES	\$22,598,323



CITY OF BERKLEY
2013-2014 Total City Expenditures as Budgeted –
Percent of Total Expenditures

Fund	Adopted 2013-2014
<u>EXPENDITURES</u>	
General Fund	\$10,322,231
Special Revenue Funds	3,812,588
Enterprise Funds	6,212,886
Internal Service Fund	23,871
Debt Service Fund	1,423,094
Capital Project Funds	232,500
District Court	657,140
TOTAL EXPENDITURES	\$22,684,310



**City of Berkley
Personnel Worksheet**

Department	Adopted 2013-14	Actual 2012-13	Actual 2011-12
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	30.00	34.00	33.00
Building	0.95	0.95	0.95
Public Works	1.52	1.48	1.55
Garage	0.49	0.52	0.15
Parks & Recreation	4.20	3.20	2.95
Public Safety Pension	0.15	0.15	0.15
Major Streets	2.36	2.32	2.44
Local Streets	2.06	2.01	2.16
Solid Waste	2.17	2.21	2.28
Recreation Youth/Senior	0.50	0.50	0.50
Arena	1.30	1.30	1.55
Library	2.95	2.95	2.95
Water/Sewer	7.17	7.23	7.23
Public Works – DDA	0.03	0.02	0.00
45 th District Court – Berkley Division	6.00	6.00	6.00
Total Full Time Equivalent Positions	69	72	71

Department	Adopted 2013-14	Actual 2012-13	Actual 2011-12
PART TIME Equivalent Positions Continued:			
City Manager	.24	0	0
City Clerk	.04	0	0
Code Enforcement/Planning	1.53	1.37	1.37
Public Safety	3.90	3.90	3.91
Public Works	1.77	2.03	2.33
Parks and Recreation	6.54	8.07	8.36
Library	6.55	6.55	6.55
45A District Court	2.21	2.42	1.84
Total Part Time Equivalent Positions	27.00	28.40	28.41
Total Equivalent Positions	96.00	100.40	99.41

(Note: Columns may not add due to rounding)

The City of Berkley is funding in fiscal year 2013/14, 69 full time equivalent (FTE) positions and four full time contractor positions. This is a net one position increase from 2012/13. The table does not reflect the four public safety contractor positions being funded in 2013/14. City is re-filling one vacant full time Recreation position. This is driving the overall total full time equivalent positions up by one.

Two of the four public safety contractor positions are tied to the Chief and Deputy Chief positions within the department. One full-time contractor is tied to an officer that is on military leave and is expected back in fiscal year 2013/14. When the officer on military leave returns, one contractor will be terminated. The final contractor position is the entry level position within the department and is used to train that contractor on departmental operations. Contractor positions within the Public Safety Department have increased by one.

PART TIME Equivalent Positions			
City Council	0.70	0.70	0.70
Finance/Treasury	0.26	0.26	0.25
Arena	2.57	2.60	2.60
Communications	0.02	0.02	0.02
Building	0.67	0.48	0.48

**City of Berkley
Personnel Worksheet**

CONTINUED – STAFFING AVAILABLE FULL TIME EQUIVALENT POSITIONS:

The DPW has one full time equivalent that is not being appropriated for in 2013/14 and is not reflected in the presented table.

Overall, the City has committed to funding 69 Full Time Equivalent positions with an additional four (4) contractors for a total of 73 Full Time Equivalent positions.

Part time positions decreased slightly from the 2012/13 fiscal year. The City is continually reevaluating part-time positions to determine feasibility and program feasibility. Increases in part-time staffing can be found in the City Manager's office, the City Clerk's department and in the Building department as well as code enforcement.

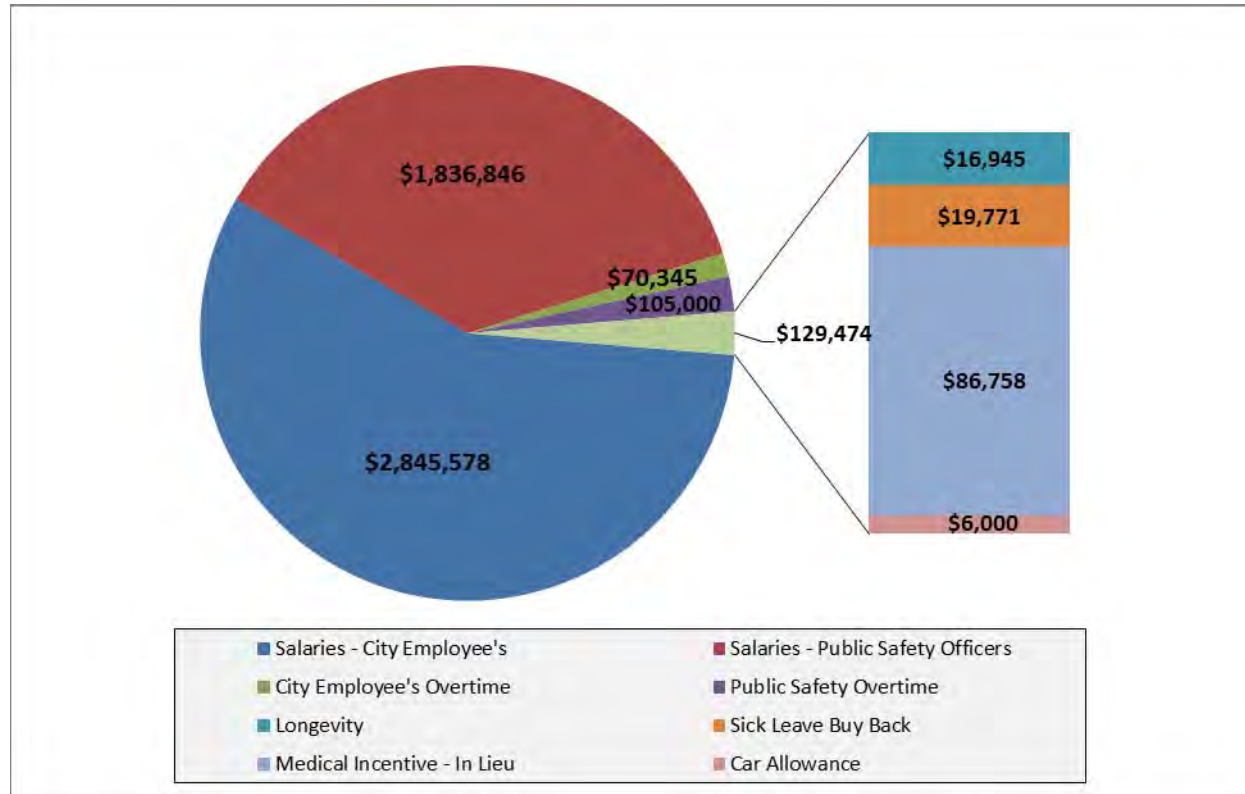
The City Manager has created a part-time internship program to work with the City Manager and staff in that area of the City. A need was determined at election time to have part-time staff available to work on election night. There is also a code enforcement need. Therefore, part-time staffing is increasing in this area to combat issues surrounding code enforcement.

Public Works the Arena and Parks and Recreation saw part-time staffing decline for 2013/14. Parks and Recreation and Arena staffing declined due to the filling of the vacant full time staff position in Recreation and utilizing full time staff at the Arena where part-time staff used to be utilized due to the off season slowdown at the Arena.

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.

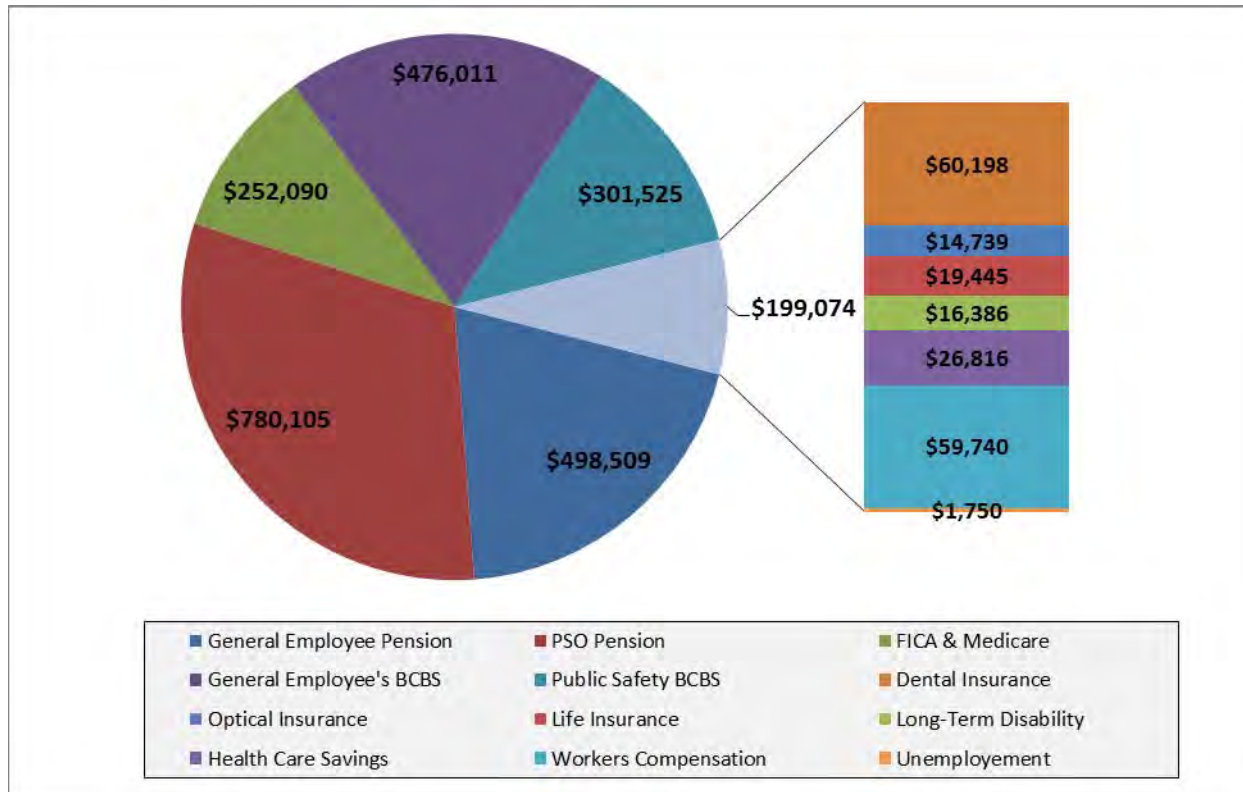
CITY OF BERKLEY
2013-2014 Total Salaries and Fringe Benefit Costs –
All Funds

Salaries Grand Total: \$4,987,243



**CITY OF BERKLEY
2013-2014 Total Salaries and Fringe Benefit Costs –
All Funds**

Fringe Benefits Grand Total: \$2,507,314



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Fund Balance

**City of Berkley
2013-2014 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	\$ 3,377,929	\$ 10,483,869	\$ 26,800	\$ 9,034,541	\$ 1,287,690	\$ 188,438	\$ 3,566,367	5.58%
202	Major Streets	813,899	676,893	122,100	647,378	147,441	4,174	818,073	0.51%
203	Local Streets	596,359	239,514	390,000	626,319	512	2,683	599,042	0.45%
226	Solid Waste	665,257	1,148,917	80,000	1,223,073	562	5,282	670,539	0.79%
265	Court	-	-	657,140	655,645	1,495	-	-	0.00%
266	Court Building	581,580	82,550	-	67,500	-	15,050	596,630	2.59%
275	Community Development Block Grant	38,446	68,815	-	64,015	4,800	-	38,446	0.00%
295	Drug Forfeiture	10,535	52	-	-	-	52	10,587	0.49%
302	2002 Installment Purchase Bonds	3,382	-	188,340	188,340	-	-	3,382	0.00%
309	Kuhn Drain Debt	-	-	539,485	539,485	-	-	-	0.00%
310	Major & Local Street Bonds (1)	6,858	367,020	-	362,668	-	4,352	11,210	63.46%
311	11 Mile Road Bonds (1)	16,320	225,196	-	219,313	-	5,883	22,203	36.05%
312	12 Mile Road Bonds (1)	15,782	116,520	-	113,288	-	3,232	19,014	20.48%
401	Public Improvements	-	-	165,000	165,000	-	-	-	0.00%
546	Arena (2)	43,036	397,898	45,000	431,016	316	11,566	54,602	26.88%
592	Water & Sewer	12,675,359	5,616,672	-	5,242,069	539,485	(164,882)	12,510,477	-1.30%
614	Recreation Revolving	502,118	403,527	-	316,482	67,098	19,947	522,065	3.97%
615	Senior Activities	195,576	94,897	-	94,433	-	464	196,040	0.24%
690	Fringe Benefits (3)	2,641	3,350	23,874	23,871	-	3,353	5,994	126.96%
814	Downtown Development Authority (4)	240,252	41,043	-	90,135	165,000	(214,092)	26,160	-89.11%
815	DDA Tax Increment Fund (5)	86,685	228,851	165,000	177,000	188,340	28,511	115,196	32.89%
	TOTALS	\$ 19,872,014	\$ 20,195,584	\$ 2,402,739	\$ 20,281,571	\$ 2,402,739	\$ (85,987)	\$ 19,786,027	-0.43%

CHANGES IN FUND BALANCE 2012/13 TO 2013/14

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 2012/13 TO 2013/14

The Fund Balance/Retained Earnings chart highlighted above, illustrates the projected beginning fund balance for July 1, 2013, the budgeted revenues, transfers-in, expenditures, and transfers out for FY 2013/14. It also includes the projected ending fund balance for each operating fund at June 30, 2014 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 increase in the three Road Bond Debt Funds, fund balance is due to the City levying more in tax revenue than bond debt due in fiscal year 2013/14 due to tax collection issues that occur with delinquent personal property tax collection.
- (2) The increase to the Arena Fund, fund balance is due to the addition of a spring league season and the anticipated revenues that Arena Fund will see with this new spring league season.
- (3) 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 known retirements in fiscal year 2013/14.
- (4) & (5) The Downtown Development Authority \$2 Mill Levy Fund is transferring \$165,000 of fund balance to the Downtown Development Authority Tax Capture Fund to allow for the appropriation of a new roof at the City Library.

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Revenues
Fiscal Year 2013/2014
Adopted

City of Berkley Revenue-Overview

Revenue Overview - City

The City of Berkley budgets a total of \$22,598,323 in revenues and operating transfers-in for the 2013/14 fiscal year across all operating funds and all programs not including the Berkley Public Safety Pension System. This is a 14.80% increase in revenues and operating transfers-in as compared to the 2012/13 fiscal year projected amount for revenues and transfers-in. This is also a 14.70% increase and 15.22% increase in revenues and transfers-in respectfully when comparing the 2011/12 and the 2010/11 actual revenue and operating transfer-in amounts to the 2013/14 adopted budget figure for revenues and operating transfers-in.

The overall increase between fiscal years 2012/13 and 2013/14 revenues is due to an increase in property taxes. There are two factors. The first factor is a voter approved \$3.00/thousand Headlee override tax rate increase that goes into effect on July 1, 2013 and into the future. An estimated \$1.392 million (before tax capture) in new tax revenues will be received within the General Fund. The additional increases in this area are due to the General Fund transferring out \$610,281 of this tax levy to other operating funds. Specifically, the Major and Local Streets, Solid Waste and a Parking Lot Construction funds benefit directly with operating transfers-in to each fund.

The second property tax issue is that taxable values increased for the first time in five years in the City. Property tax values increased 2.2% generating an additional \$91,000 in operating revenues across all applicable operating funds.

For the fourth year in a row, commercial tax values and tax revenues continue to decline in the Downtown Development Authority (DDA) Tax Capture fund. Tax values decreased 2.3% in the DDA tax capture area. This translates to a \$5,100 tax revenue loss. Please note however, the DDA will capture an additional \$26,000 from the voter approved \$3.00/thousand Headlee override tax rate increase. The DDA will capture approximately \$227,000 in taxes for the fiscal year an overall 10% revenue increase.

The City's second largest revenue stream in the General Fund after property taxes is state shared revenues. State shared revenues within the General Fund

increased slightly due to an improving economy. The General Fund will see a \$45,000 increase in revenues. The City continues to participate in the State of

Michigan's Economic Vitality and Incentive Program to insure that the City receives all State shared revenue dollars earmarked for the City by the State legislature.

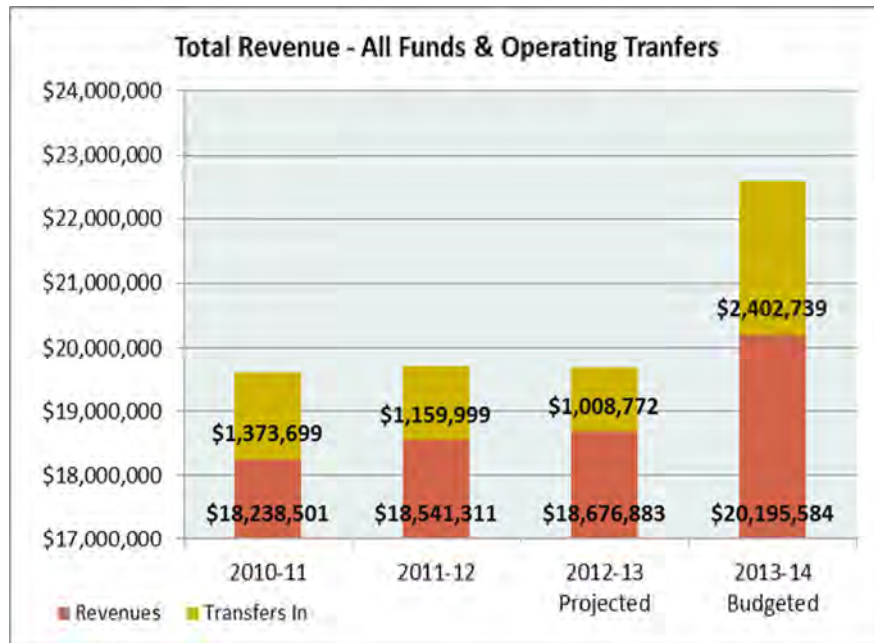
In general, enterprise fund revenue increased in the Arena fund and decreased in the Water/Sewer Fund. The increase in revenue (\$23,500) within the Arena fund is due to a stable customer base and the institution of a Spring hockey season. Water/Sewer revenues fell due to the City of Detroit and the Oakland County Water Resource Commissioner lowering wholesale water and sewer rates to their customers. The total reduction in revenues for the Water/Sewer Fund as compared to fiscal year 2012/13 revenue projections amount to \$80,000.

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.

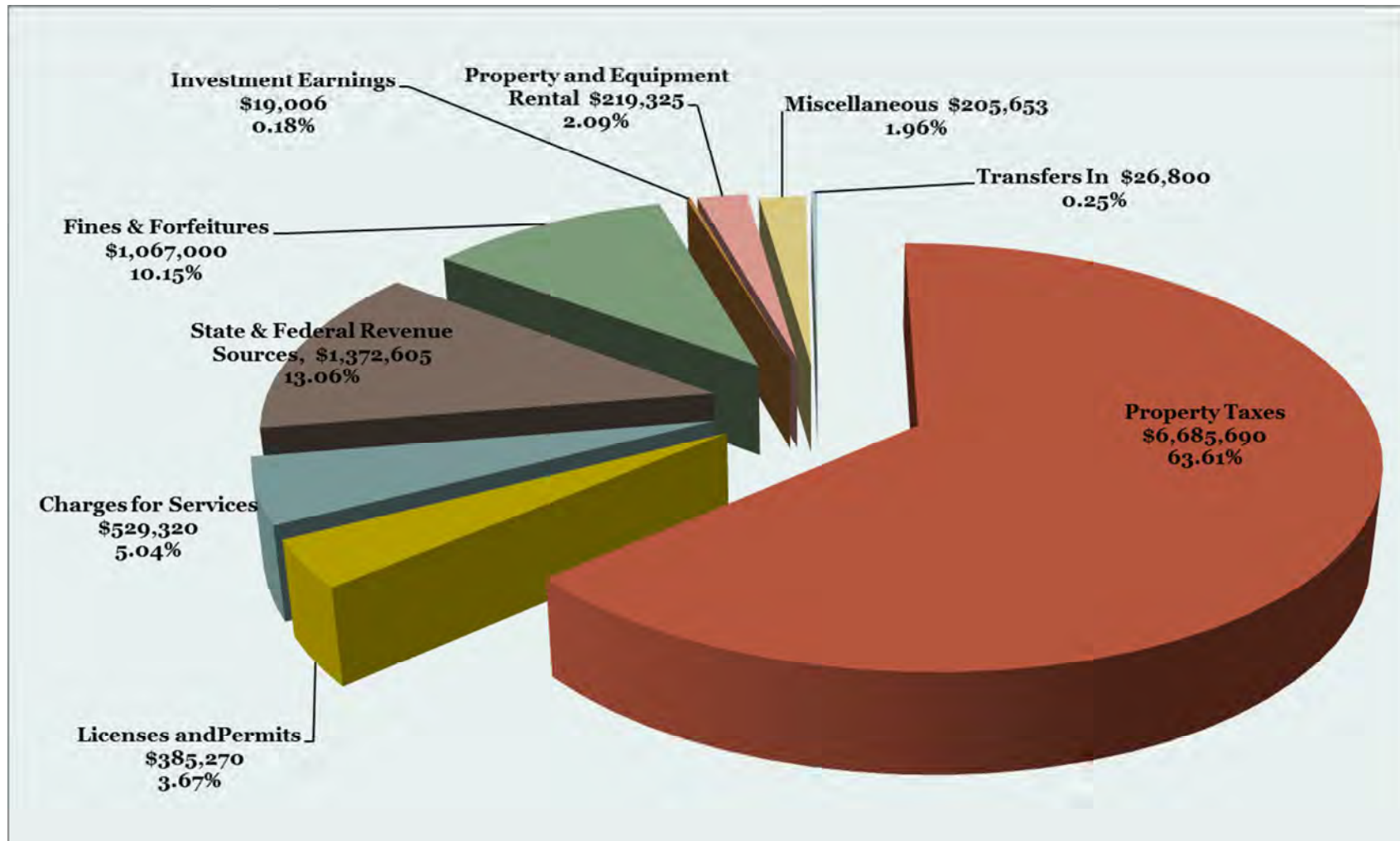
Revenues for the Berkley Public Safety Pension System are estimated to be \$2.060 million dollars for fiscal year 2013/14. This is a 8.5% or (\$191,280) reduction in anticipated revenues for this fund as compared to the 2012/13 revenue projections for this Trust fund. Again, this revenue amount is over and above the \$22,598,323 utilized for operations in the City.

City of Berkley Revenue-Overview

The overall City revenues and operating Transfers-In for fiscal year 2013/14



City of Berkley
General Fund Revenues by Classification - \$10,510,669
FY 2013-2014



City of Berkley General Fund Revenues

GENERAL FUND REVENUES AND TRANSFERS IN - OVERALL

The General Fund composes 46.52% of all revenues and transfers-in for the City of Berkley. General Fund revenues received come from the following sources:

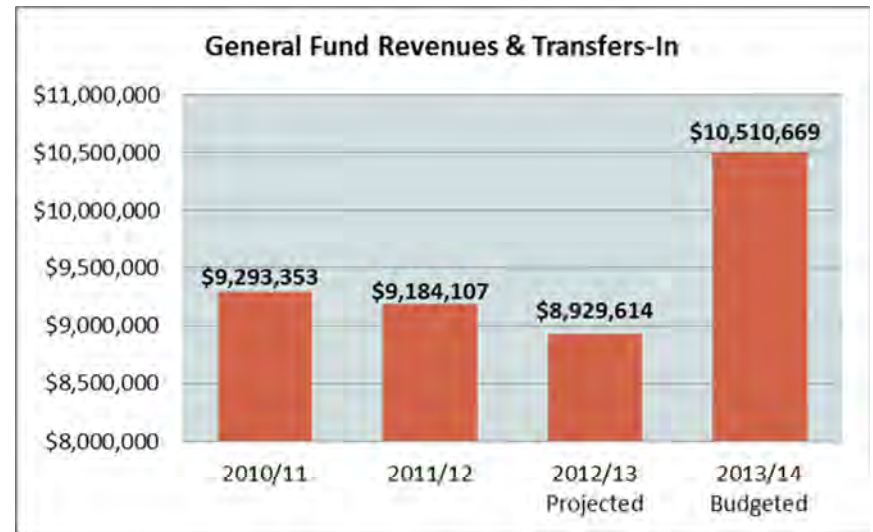
- Property Taxes & fees associated with taxes, \$6,685,690 (63.61%)
- State Shared Revenues & Other Federal Grants, \$1,372,605 (13.06%)
- Fines & Forfeitures, \$1,067,000 (10.15%)
- Charges for Services, \$529,320 (5.04%)
- Miscellaneous, \$205,733 (1.96%)
- Licenses & Permits, \$385,270 (3.67%)
- Property & Equipment Rental, \$219,325 (2.09%)
- Investment Earnings, \$19,006 (0.18%)
- Transfers In, \$26,880 (0.25%)

The total amount of General Fund revenue and transfers-in appropriated for in fiscal year 2013/14 amounts to \$10,510,669. This is a \$1,581,055 increase over projected 2012/13 actual revenue collected and operating transfers.

The chief reasons that 2013/14 General Fund tax revenues are higher is due to property tax value increases of by 2.2% and a voter approved \$3.00/thousand Headlee tax rate increase effective for July 1, 2013 on all real and personal property. The City is also anticipating revenue increases in the areas of state shared revenues and fines and forfeits. The City is anticipating revenue decreases in all other revenue categories increase over projected 2012/13 actual revenue collected and operating transfers.

The chief reasons that 2013/14 General Fund tax revenues are higher is due to property tax value increases of by 2.2% and a voter approved \$3.00/thousand Headlee tax rate increase effective for July 1, 2013 on all real and personal property. The City is also anticipating revenue increases in the areas of state shared revenues and fines and forfeits. The City is anticipating revenue decreases in all other revenue categories.

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



City of Berkley General Fund Revenues

It is anticipated that the loss in tax value trend will continue to increase over the next two fiscal years. The City is anticipating a 0.0% taxable value increase/drop for fiscal year starting July 2014 and another 0.0% taxable value increase/drop for fiscal year starting July 2015. This forecast is provided by the Oakland County, Michigan Equalization Department. This Office provides all assessment services for the City of Berkley.

City of Berkeley General Fund Revenues

Property Taxes

On December 31, each year the County Assessor for the City of Berkeley determines what taxable value is within the City boundaries. Once this determination is made property tax values 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 taxing unit property taxes are then collected and distributed by the City.

Property Tax Revenue represents 63.61% of General Fund revenues and therefore results in the City's largest revenue source. The General Fund property tax revenue consists of City Operating (\$2,864,840), additional operation voted (8/2012) (\$1,362,026), Police & Fire Operating (\$859,302), Police & Fire Pension (\$1,245,559), and Community Promotion (\$48,932). 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 \$305,031 or fiscal year 2013/14.

The overall adopted millage rate for FY 2013-14 is \$17.5074/thousand taxable value. This is a \$3.0157/thousand taxable value rate increase of 20.0809% to the taxpayers of the city. The increase is due to the voter approved \$3.00/thousand Headlee tax rate increase and a \$.10/thousand tax rate increase for the Public Act 345 Police pension costs. 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.

Please note that the Community Promotion rate and all other debt levies declined for fiscal year 2013/14.

<u>Tax Rates Per \$1,000 Taxable Assessed Value</u>			
	Tax Rate 2012-13	Tax Rate 2013-14	Estimated Levy* 2013-14
<u>General Fund Purpose:</u>			
City Operating	\$6.3101	\$6.3101	\$2,864,840
City Operating – Voter Approved	0.0000	3.0000	1,362,026
Police & Fire Operating	1.8927	1.8927	859,302
Police & Fire Pension	2.6430	2.7435	1,245,559
Community Promotion	0.1101	0.1078	48,932
Total General Fund Levy	\$10.9559	\$14.0541	\$6,380,659
<u>Special Revenue and Debt:</u>			
Sanitation	\$1.8927	\$1.8927	\$859,302
Street Improvement Debt	0.8524	0.8083	366,989
11 Mile Road Debt	0.5132	0.4958	225,086
12 Mile Road Debt	0.2775	0.2565	116,458
Total Special Revenue/Debt Levy	\$3.5358	\$3.4533	\$1,567,835
TOTAL	\$14.4917	\$17.5074	\$7,948,494
Downtown Development Authority	1.9217	1.9217	\$39,735

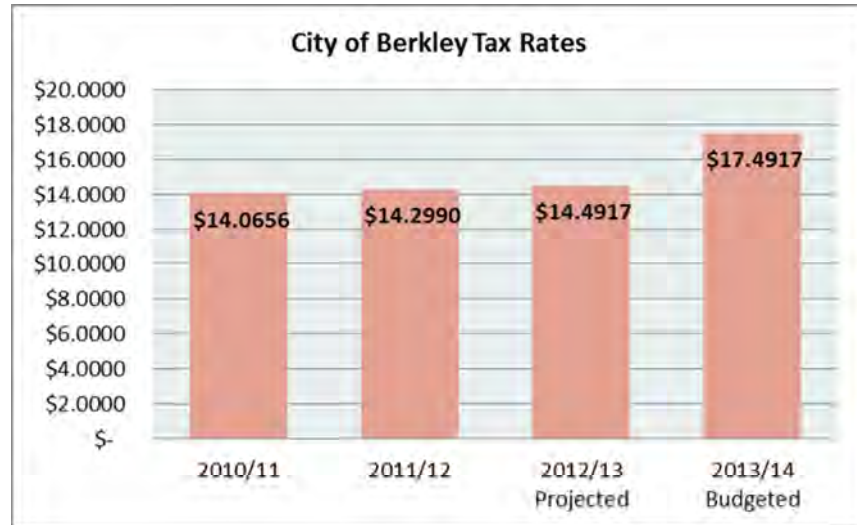
*Net Amount after TIF Capture.

The estimated average tax bill for local city services including roads is estimated to be \$1,040.00. This is a net 23.5% increase to the average taxpayer. This would be for home with a 1/1/2013 market value of \$118,878 and a taxable value of \$59,439. Please note that all other debt levies are taxpayer voted and the sanitation levy is levied according to state statute

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 \$29.486 million in taxable value within its boundaries and captures \$8.773 million in taxable value within the Authority for fiscal year 2013/14. This is a 2.3% 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 \$56,594 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 2013/14. 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, Detroit Institute of Arts levy and both of the Non-Homestead School tax levies and school debt rates. The Zoo Authority and Detroit Institute of Arts levy is currently in dispute as to if an eligible taxing unit can capture these tax rates. The estimated gross tax capture for the DDA for fiscal year 2013/14 is estimated to be \$227,461 net of delinquencies. This is a 10.0% increase in revenues over fiscal year 2012/13 due to the voted operational millage of \$3.00/thousand tax value. The City of Berkley continues to be the largest taxing unit the DDA captures taxes from.

State Shared Revenues

State Shared Revenues represents 13.06% 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 distributed 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.

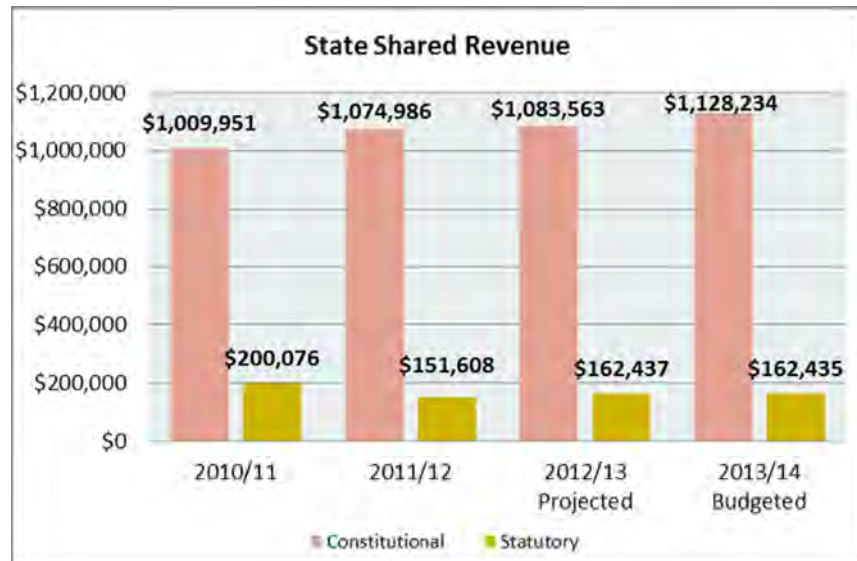
The total State Shared Revenue received each FY is:

<u>2010-11 (Actual):</u>	\$1,210,027
<u>2011-12 (Actual):</u>	\$1,226,594 - 1.37% increase from 10/11
<u>2012-13 (Projected):</u>	\$1,246,000 - 1.58% increase from 11/12
<u>2013-14 (Budgeted):</u>	\$1,290,669 - 3.58% increase from 12/13

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 2013/14 being no different. This is due to the poor economy of the State of Michigan.



Fines & Forfeitures

Fines and Forfeitures represent 10.15% of General Fund Revenues with an estimated revenue stream of \$1,067,000 for FY 2013-14. Fines and forfeitures are anticipated to increase 4.63% from FY 2012-13 projected fines and fees. A majority of these revenues are derived from traffic tickets that the Public Safety Department issues and the 45A District Court adjudicate. Probation 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 2013/14. Overdue Library fees also are a part of this classification. Overall, this section of revenue is also remaining stable when comparing projected 2012/13 revenues to 2013/14 budget amounts.

On January 1, 2013, the 45A district court once again became an independent district court. The 45A district court will remain independent until January 1, 2015, when the 45A district court in name only will merge with the 44th district court in Royal Oak. Then by January 1, 2021, the two municipalities must come to an operating agreement to run the 44th district court.



City of Berkley General Fund Revenues

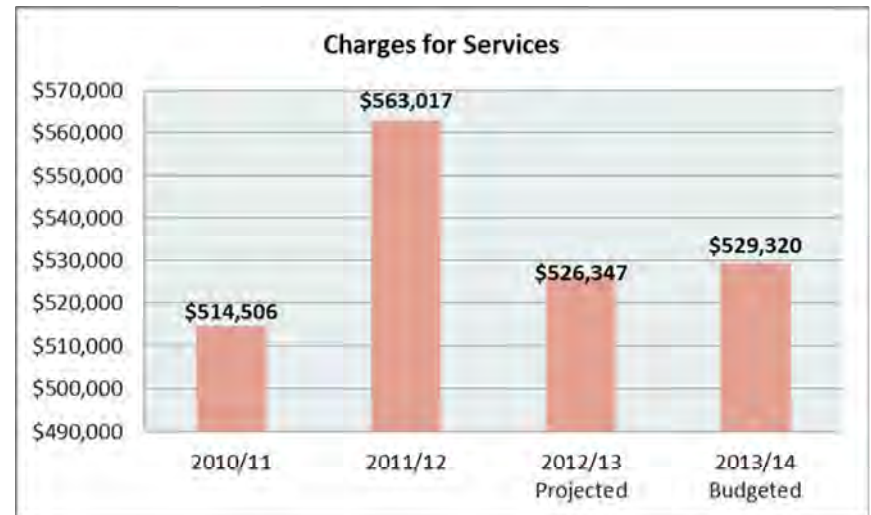
Charges for Services

Charges for Services represent 5.04% of General Fund Revenues. It is estimated that the City will earn \$529,320 in FY 2013-14. The revenues in this category consist of fees charged to the user for services provided by the City of Berkley. 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 2013/14 \$310,000.
- **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 2013/14 revenues are estimated at \$101,635.
- **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 2013/14 revenues are estimated at \$43,085.
- **Grass & Weed Cutting:** The city will cut grass & weeds that are determined too long by the Code Enforcement officer(s). The City invoice residents that violate the City codes. Charges are based upon \$.07/Square foot cut plus a 20% 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 2013/14 are \$15,000.

- **Gas Sales:** Berkley provides gasoline/diesel products to the Berkley School District and the City of Huntington Woods Police and Public Works departments. Berkley invoices Huntington Woods monthly based on number of gallons used including an administration fee. Berkley records the administration fee as revenue only. Estimated administration fees based upon a six year average amounts to \$4,200 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 \$20,000 in fiscal year 2013/14.

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



Overall, Charges for Service – Revenues will increase between fiscal year 2012-13 and 2013-14 by \$2,973 or 1/2%.

City of Berkley General Fund Revenues

Licenses & Permits

License and Permits make up 3.67% of the General Fund revenues. We are estimating \$385,270 for FY 2013-14. 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. This trend appears to be leveling out, and the City is projecting a slight decrease in FY 2012-13 and continuing into FY 2013-14.

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 within 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.

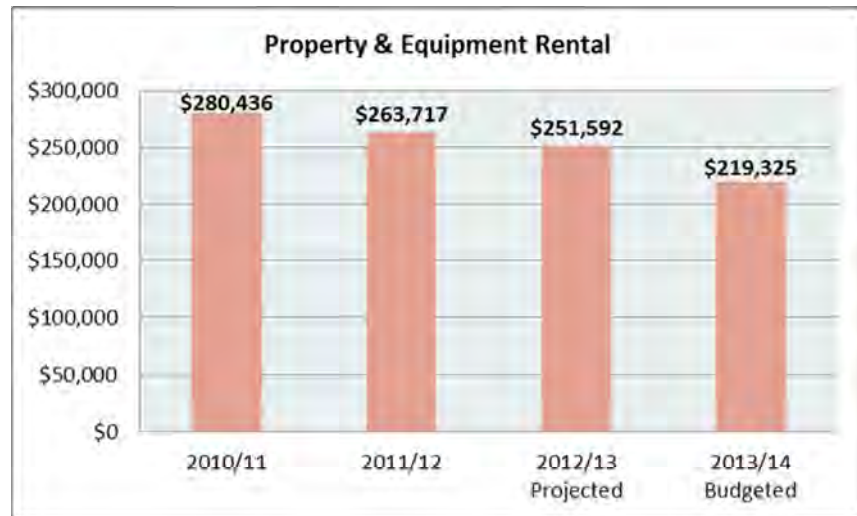
City of Berkley, Michigan			
Permits Issued by Type - Three Year Trend			
	Number of Permits Issued		
	2010/11	2011/12	2012/13
Commercial, Add/Alter/Repair	13	28	37
Commercial, New Building	0	0	0
Commercial, Utility Building	0	0	0
Deck/Porch	28	19	30
Demolish	15	15	22
Electrical	412	527	638
Fence	58	70	69
Garage, Attached	1	0	0
Garage, Detached	15	25	20
Industrial, Add/Alter/Repair	0	0	0
Mechanical	202	255	276
Plumbing	195	255	243
Residential, Add/Alter/Repair	280	315	267
Residential New Construction	11	13	24
Residential, Utility Building	1	0	2
Sign	27	24	42
TOTAL PERMITS	1,259	1,546	1,670

City of Berkley General Fund Revenues

Property & Equipment Rental

Property & equipment rental revenue makes up 2.09% of all General Fund revenue in fiscal year 2013/14. This amounts to an estimated \$219,325. 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 0.18% 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 0.45% rate of return for FY 2013-14.

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, \$232,613, 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.

**GENERAL FUND: 101
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
PROPERTY TAXES				
101-001-401-000	PROPERTY TAXES	\$3,728,592	\$3,651,000	\$5,086,168
101-001-401-101	PROPERTY TAXES COMMUNITY PROMOTION	48,819	48,859	48,932
101-001-401-732	PROPERTY TAXES PUBLIC SAFETY PENSION	1,156,994	1,173,747	1,245,559
101-001-445-000	INTEREST AND PENALTIES ON TAXES	85,688	74,598	103,845
101-001-447-000	TAX ADMINISTRATION FEE	183,505	176,405	201,186
	PROPERTY TAXES	\$5,203,598	\$5,124,609	\$6,685,690
LICENSES AND PERMITS				
101-001-476-000	VACANT PROPERTY INSPECTIONS	\$11,000	\$11,200	\$11,000
101-001-477-000	LANDLORD LICENSES	96,380	105,855	100,000
101-001-478-000	BUILDING PERMITS	131,910	156,715	150,000
101-001-479-000	ELECTRICAL PERMITS	40,166	44,581	45,000
101-001-480-000	HEATING PERMITS	19,631	22,796	20,000
101-001-481-000	PLUMBING PERMITS	29,129	30,472	30,000
101-001-482-000	BUSINESS LICENSE INSPECTION	4,475	5,430	5,000
101-001-483-000	LIQUOR LICENSE PROPERTY INSPECTION	2,400	2,600	2,400
101-001-484-000	FIRE INSPECTIONS	0	0	320
101-001-490-000	ANIMAL LICENSES	11,433	10,892	10,750
101-001-495-000	FILM PERMITS	0	300	300
101-001-499-000	SUNDRY LICENSES	12,090	10,625	10,500
	LICENSES AND PERMITS	\$358,614	\$401,466	\$385,270
FEDERAL AND STATE GRANTS				
101-001-539-003	FEDERAL GRANT - VESTS	8,823	0	2,400
101-001-539-004	FEDERAL GRANT - FIRE EQUIPMENT	28,500	0	0
101-001-539-265	DISTRICT COURT STANDARDIZATION	45,724	45,724	45,724
101-001-539-738	STATE LIBRARY GRANT	6,276	7,089	6,692
101-001-549-000	STATE REIMBURSEMENTS	0	0	8,000
	FEDERAL AND STATE GRANTS	\$100,596	\$61,528	\$71,776

**GENERAL FUND: 101
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
STATE SHARED REVENUE				
101-001-543-000	STATE LIQUOR LICENSES	\$9,283	\$10,163	\$10,160
101-001-574-000	STATE CONSTITUTIONAL SALES TAX	1,074,986	1,083,563	1,128,234
101-001-574-001	STATE STATUTORY SALES TAX	151,608	162,437	162,435
STATE SHARED REVENUE		\$1,235,877	\$1,256,163	\$1,300,829
CHARGES FOR SERVICES				
101-001-617-000	COMMUNITY DEVELOPMENT	\$7,585	\$10,970	\$9,000
101-001-627-000	OFFENDER REGISTRATION FEE	50	50	50
101-001-628-000	ACCIDENT REPORT FEE	3,635	3,168	3,150
101-001-628-001	PRELIMINARY BREATH TEST FEE	985	5,585	5,500
101-001-628-002	AUDIO OR VIDEO DUPLICATION FEES	125	2,400	2,000
101-001-629-004	GARBAGE BAG SALES	13,344	13,940	14,000
101-001-630-000	LIBRARY SERVICES	20,089	20,229	20,000
101-001-632-000	BERKLEY SCHOOLS	1,230	0	0
101-001-633-000	ACCESS OAKLAND	474	804	800
101-001-640-000	DISPATCH SERVICES	151,413	100,195	101,635
101-001-641-000	ANIMAL CONTROL	46,471	42,270	43,085
101-001-644-000	GRASS AND WEED CUTTING	15,018	2,342	15,000
101-001-646-000	HUNTINGTON WOODS GAS SALES	0	1,500	1,500
101-001-646-001	BERKLEY SCHOOL DISTRICT GAS SALES	0	470	2,700
101-001-648-000	CASCADE SYSTEM MAINTENANCE	1,029	900	900
101-001-651-000	CABLE FRANCHISE FEES	301,569	321,524	310,000
CHARGES FOR SERVICES		\$563,017	\$526,347	\$529,320

**GENERAL FUND: 101
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
FINES AND FORFEITS				
101-001-654-000	BUILDING BOND FORFEITS	\$1,700	\$300	\$300
101-001-657-000	OVERDUE LIBRARY BOOKS	16,067	15,486	15,500
101-001-658-000	TRAFFIC FINES	928,638	841,100	880,000
101-001-659-000	PROBATION FINES	129,557	111,577	120,000
101-001-660-000	CIVIL FINES	31,513	29,079	30,000
101-001-661-000	TRAFFIC SCHOOL	2,640	2,120	1,200
101-001-663-000	RESTITUTION	182	0	0
	FINES AND FORFEITS	\$1,110,297	\$999,662	\$1,047,000
INVESTMENT EARNINGS				
101-001-664-000	INVESTMENT EARNINGS	\$28,747	\$34,366	\$19,006
	INVESTMENT EARNINGS	\$28,747	\$34,366	\$19,006
PROPERTY/EQUIPMENT RENTAL				
101-001-667-000	CELL TOWER	\$51,107	\$45,104	\$23,225
101-001-667-003	ADVERTISING	2,500	3,800	3,500
101-001-668-000	BACON HOUSE	10,367	9,014	9,600
101-001-669-000	EQUIPMENT RENTAL	199,743	193,674	183,000
	PROPERTY/EQUIPMENT RENTAL	\$263,717	\$251,592	\$219,325
MISCELLANEOUS				
101-001-670-010	MEDICARE PART D REIMBURSEMENT	\$25,662	\$22,063	\$23,000
101-001-670-015	MEDICARE EARLY RETIREE (ERRP)	25,932	0	0
101-001-670-020	PSO PENSION REIMBURSEMENT	39,409	47,710	13,736
101-001-670-030	RETIREE HEALTH CARE REIMBURSEMENT	29,145	43,405	48,179
101-001-670-040	SCHOOL ELECTION REIMBURSEMENT	8,016	0	0
101-001-670-060	INSURANCE REIMBURSEMENTS	46,907	18,371	18,500
101-001-670-738	REIMBURSEMENT FOR LOST/DAMAGED BOOKS	2,251	2,055	1,945
101-001-671-000	SUNDRY REVENUE	24,230	8,412	17,750
101-001-671-310	PUBLIC SAFETY SUNDRY REVENUE	16,780	25,000	19,300
101-001-673-000	SALE OF FIXED ASSETS	10,650	12,000	10,750
101-001-673-310	PRISONER BOARD REIMB. FROM OTHER CITIES	4,440	3,810	4,000
	MISCELLANEOUS	\$233,422	\$182,826	\$157,160

**GENERAL FUND: 101
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CONTRIBUTION/DONATIONS				
101-001-675-103	HONOR GUARD DONATIONS	\$0	\$2,500	\$0
101-001-675-104	LIDS 4 KIDS	19,476	17,000	15,500
101-001-675-107	PUBLIC SAFETY TRAINING	4,923	4,897	8,000
101-001-675-110	ANNIVERSARY REVENUE	5	0	0
101-001-675-114	BERKLEY HOME SHOW	7,040	7,805	7,800
101-001-675-116	WOODWARD 5 GROUP	1,284	1,309	1,500
101-001-675-310	PUBLIC SAFETY CONTRIBUTIONS	0	125	0
101-001-675-738	LIBRARY CONTRIBUTIONS	7,457	10,341	5,000
101-001-675-739	LIBRARY BOOK CONTRIBUTIONS	7,962	4,030	5,000
101-001-675-740	LIBRARY CAPITAL CONTRIBUTIONS	5,382	5,345	5,693
CONTRIBUTION/DONATIONS		<u>\$53,529</u>	<u>\$53,352</u>	<u>\$48,493</u>
FINES AND FORFEITS				
101-001-688-000	LIBRARY PENAL FINES - COUNTY	\$19,051	\$20,152	\$20,000
FINES AND FORFEITS		<u>\$19,051</u>	<u>\$20,152</u>	<u>\$20,000</u>
OTHER FINANCING SOURCES				
101-001-699-001	TRANSFERS IN	\$13,642	\$17,551	\$26,800
OTHER FINANCING SOURCES		<u>\$13,642</u>	<u>\$17,551</u>	<u>\$26,800</u>
TOTAL GENERAL FUND REVENUES		<u>\$ 9,184,107</u>	<u>\$ 8,929,614</u>	<u>\$ 10,510,669</u>

City of Berkley Major Street Revenues

MAJOR STREET FUND REVENUES & TRANSFERS IN

Overall, the Major Street Fund represents 3.53% of total City revenues and transfers-in and is expected to generate \$798,993 in FY 2013-14 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 \$587,276 (73.50%)
- Investment Earnings, \$4,302 (0.54%)
- Build Michigan Grant, \$22,310 (2.80%)
- Metro Act Funding for Right of Ways \$21,000 (3.63%)
- Summer & Winter Maintenance and Salt \$33,605 (4.20%)
- Tree Program Sales, \$5,000 (0.63%)
- Other Revenue, \$3,400 (0.42%)
- Transfers In, \$122,100 (15.28%)

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 0.45% 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 2013/14 in the amount of \$21,000. The City did receive \$40,337 in Metro Authority dollars in fiscal year 2011/12 and \$41,188 in 2012/13. The City maintains a conservative budget approach to this revenue line item due to the potential work variances in actual right of way work.

**MAJOR STREET FUND: 202
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
FEDERAL AND STATE GRANTS				
202-001-546-000	ACT 51 GRANT	\$587,416	\$596,172	\$587,276
202-001-547-000	BUILD MICHIGAN GRANT	21,139	21,310	22,310
202-001-548-000	METRO ACT	40,377	21,000	21,000
FEDERAL AND STATE GRANTS		\$648,932	\$638,482	\$630,586
CHARGES FOR SERVICES				
202-001-640-000	SUMMER MAINTENANCE	\$797	\$797	\$797
202-001-641-000	WINTER MAINTENANCE	18,216	9,108	9,108
202-001-642-000	SALT	12,590	12,590	23,700
202-001-645-000	TREE PROGRAM SALES	3,328	4,325	5,000
CHARGES FOR SERVICES		\$34,931	\$26,820	\$38,605
INVESTMENT EARNINGS				
202-001-664-000	INVESTMENT EARNINGS	\$5,975	\$4,492	\$4,302
INVESTMENT EARNINGS		\$5,975	\$4,492	\$4,302
MISCELLANEOUS				
202-001-671-000	SUNDRY REVENUE	\$3,692	\$5,488	\$3,400
MISCELLANEOUS		\$3,692	\$5,488	\$3,400
OTHER FINANCING SOURCES				
202-001-699-000	TRANSFERS IN	\$0	\$0	\$122,100
OTHER FINANCING SOURCES				\$122,100
TOTAL MAJOR STREET REVENUES		\$693,530	\$675,282	\$798,993

City of Berkley Local Street Revenues

LOCAL STREET FUND REVENUES & TRANSFERS-IN

The Local Street Fund represents 2.78% of total City revenues and transfers-in and is expected to generate \$629,514 in fiscal year 2013-14 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 \$222,221 (35.30%)
- Build Michigan Grant \$8,442 (1.34%)
- Tree Program Sales \$3,000 (0.48%)
- Investment Earnings \$3,401 (.54%)
- Operating transfer-In (from Major Street Fund) \$146,819 (23.32%);
Transfers-In (General Fund) \$243,181 (38.63%)
- Other \$2,450 (.39%)

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 0.45% projected annual interest rate. Investment income is also anticipated to remain flat for fiscal year 2013/14.



**LOCAL STREET FUND: 203
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
FEDERAL AND STATE GRANTS				
203-001-546-000	ACT 51 GRANT	\$222,418	\$225,311	\$222,221
203-001-547-000	BUILD MICHIGAN GRANT	8,011	8,061	8,442
	FEDERAL AND STATE GRANTS	<u>\$230,429</u>	<u>\$233,372</u>	<u>\$230,663</u>
CHARGES FOR SERVICES				
203-001-645-000	TREE PROGRAM SALES	\$3,273	\$3,200	\$3,000
	CHARGES FOR SERVICES	<u>\$3,273</u>	<u>\$3,200</u>	<u>\$3,000</u>
INVESTMENT EARNINGS				
203-001-664-000	INVESTMENT EARNINGS	\$4,461	\$3,600	\$3,401
	INVESTMENT EARNINGS	<u>\$4,461</u>	<u>\$3,600</u>	<u>\$3,401</u>
MISCELLANEOUS				
203-001-671-000	SUNDRY REVENUE	\$2,034	\$134	\$2,450
	MISCELLANEOUS	<u>\$2,034</u>	<u>\$134</u>	<u>\$2,450</u>
OTHER FINANCING SOURCES				
203-001-699-000	TRANSFERS IN	\$142,258	\$149,043	\$390,000
	OTHER FINANCING SOURCES	<u>\$142,258</u>	<u>\$149,043</u>	<u>\$390,000</u>
	TOTAL LOCAL STREET REVENUES	<u><u>\$382,455</u></u>	<u><u>\$389,349</u></u>	<u><u>\$629,514</u></u>

City of Berkeley Solid Waste Revenues

SOLID WASTE FUND REVENUES & TRANSFERS IN

The Solid Waste Fund makes up 5.44% of total revenues and transfers-in for the City of Berkeley. \$1,128,917 is anticipated to be collected through various solid waste revenue streams during fiscal year 2013-14.

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, \$858,806 (69.88%)
- Charges for Services, \$259,670 (21.13%)
- Investment Earnings, \$4,160 (0.34%)
- Other revenues, \$4,700 (0.38%)
- Transfers-in, \$80,000 (6.5%)
- Property Tax Liens \$21,581 (1.8%)

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 8.61% increase in revenues in fiscal year 2013/14 over 2012/13. A majority of this increase is due to the \$80,000 operating transfer in from the General Fund due to the passage of the \$3.00/thousand voted tax rate increase.

**SOLID WASTE FUND: 226
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
PROPERTY TAXES				
226-001-401-000	PROPERTY TAXES	\$860,819	\$840,531	\$858,806
	PROPERTY TAXES	<u>\$860,819</u>	<u>\$840,531</u>	<u>\$858,806</u>
CHARGES FOR SERVICES				
226-001-629-001	RESIDENTIAL TRASH	\$174,541	\$174,712	\$175,000
226-001-629-002	COMMERCIAL TRASH	25,399	27,433	25,920
226-001-629-003	SPECIAL TRASH	58,251	58,131	58,250
226-001-629-005	SALE OF USED OIL	132	340	500
	CHARGES FOR SERVICES	<u>\$258,323</u>	<u>\$260,616</u>	<u>\$259,670</u>
FINES AND FORFEITS				
226-001-657-000	TAX LIENS	\$21,935	\$22,070	\$21,581
	FINES AND FORFEITS	<u>\$21,935</u>	<u>\$22,070</u>	<u>\$21,581</u>
INVESTMENT EARNINGS				
226-001-664-000	INVESTMENT EARNINGS	\$5,363	\$4,134	\$4,160
	INVESTMENT EARNINGS	<u>\$5,363</u>	<u>\$4,134</u>	<u>\$4,160</u>
MISCELLANEOUS				
226-001-671-000	SUNDRY REVENUE	\$5,429	\$4,189	\$4,700
	MISCELLANEOUS	<u>\$5,429</u>	<u>\$4,189</u>	<u>\$4,700</u>
OTHER FINANCING SOURCES				
226-001-699-000	TRANSFERS IN	\$0	\$0	\$80,000
	OTHER FINANCING SOURCES	<u>\$0</u>	<u>\$0</u>	<u>\$80,000</u>
	TOTAL SOLID WASTE REVENUES	<u><u>\$1,151,869</u></u>	<u><u>\$1,131,540</u></u>	<u><u>\$1,228,917</u></u>

**City of Berkley
45 - A District Court Revenues**

**45 - A DISTRICT COURT FUND: 265
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
OTHER FINANCING SOURCES				
265-001-699-000	TRANSFERS IN	\$565,958	\$565,423	\$657,140
	OTHER FINANCING SOURCES	\$565,958	\$565,423	\$657,140
	TOTAL 45th DISTRICT COURT - BERKLEY DIVISION	\$565,958	\$565,423	\$657,140

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City of Berkley
45 - A District Court Building Fund Revenues

45A DISTRICT COURT- BUILDING FUND: 266
REVENUES

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
FINES AND FORFEITS				
266-001-655-000	FINES AND FORFEITS	\$80,277	\$95,917	\$80,000
	FINES AND FORFEITS	<u>\$80,277</u>	<u>\$95,917</u>	<u>\$80,000</u>
INVESTMENT EARNINGS				
266-001-664-000	INVESTMENT EARNINGS	\$2,859	\$2,683	\$2,550
	INVESTMENT EARNINGS	<u>\$2,859</u>	<u>\$2,683</u>	<u>\$2,550</u>
	TOTAL 45th DISTRICT COURT - BERKLEY DIVISION	<u><u>\$83,136</u></u>	<u><u>\$98,600</u></u>	<u><u>\$82,550</u></u>
	BUILDING REVENUES			

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City of Berkley
Community Development Block Grant Fund Revenues

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
FEDERAL AND STATE GRANTS				
275-001-501-000	FEDERAL GRANT ARRA EECBG	\$10,041	\$0	\$0
275-001-530-010	CDBG PROGRAM REVENUE 09/10	3,658	31,278	0
275-001-530-011	CDBG PROGRAM REVENUE 10/11	11,296	7,026	4,800
275-001-530-012	CDBG PROGRAM REVENUE 11/12	0	13,593	22,092
275-001-530-013	CDBG PROGRAM REVENUE - 12/13	0	32,835	5,794
275-001-530-014	CDBG PROGRAM REVENUE - 13/14	0	0	36,129
FEDERAL AND STATE GRANTS		\$24,995	\$84,732	\$68,815
CONTRIBUTION/DONATIONS				
275-001-675-000	CONTRIBUTIONS	\$4,949	\$0	\$0
CONTRIBUTION/DONATIONS		\$4,949		
TOTAL CDBG REVENUES		\$29,944	\$84,732	\$68,815

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**City of Berkley
Drug Forfeiture Fund Revenues**

**DRUG FORFEITURE FUND: 295
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
INVESTMENT EARNINGS				
295-001-664-000	INVESTMENT EARNINGS	\$66	\$55	\$52
	INVESTMENT EARNINGS	<u>\$66</u>	<u>\$55</u>	<u>\$52</u>
	TOTAL DRUG FORFEITURE REVENUES	<u><u>\$66</u></u>	<u><u>\$55</u></u>	<u><u>\$52</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 have 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%. Currently, the Drainage District has 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.

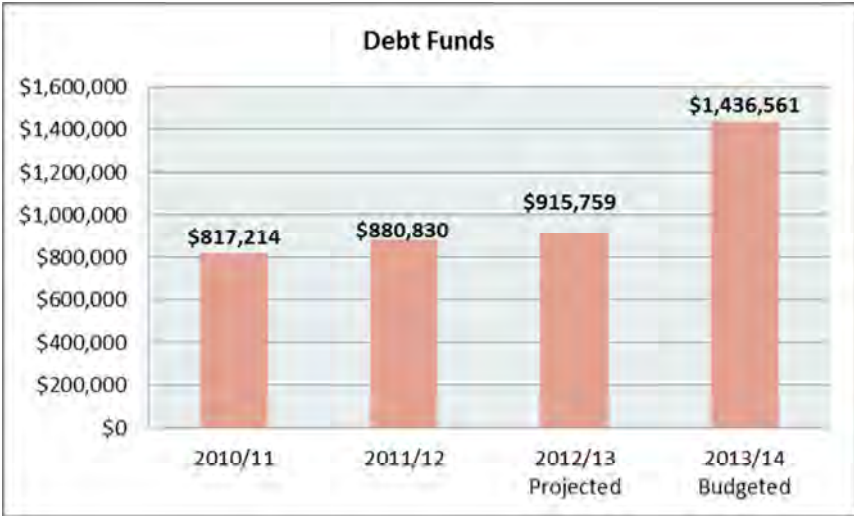
Actual payments for debt are paid and recorded in the Water/Sewer Fund as required by Generally Accepted Accounting Principles.

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 \$367,020
- Eleven Mile Road Street Bonds \$225,196
- Twelve Mile Road Street Bonds \$116,520
- 12 Mile and Coolidge Intersection PA 99 Finance \$188,340 – Operating Transfer
- George W. Kuhn Drain Debt \$539,485

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 fell between 2012/13 and 2013/14 due to the Road bond debt payments principal due decreasing. Overall, tax rates decreased \$.0825/thousand taxable value or 2.3% to defray the actual cost of the road bond debt issue payments for fiscal year 2013/14. This decrease in tax rates is directly related to the gain in taxable value throughout the City also.



**302 INSTALLMENT LOAN FUND: 302
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
OTHER FINANCING SOURCES				
302-001-699-000	TRANSFERS IN	\$175,332	\$186,140	\$188,340
	OTHER FINANCING SOURCES	\$175,332	\$186,140	\$188,340
	TOTAL 302 INSTALLMENT REVENUES	\$175,332	\$186,140	\$188,340

**KUHN DRAIN BOND FUND: 309
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
OTHER FINANCING SOURCES				
309-001-699-000	TRANSFERS IN	\$0	\$0	\$539,485
	OTHER FINANCING SOURCES	\$0	\$0	\$539,485
	TOTAL KUHN BOND DRAIN REVENUES	\$0	\$0	\$539,485

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
PROPERTY TAXES				
310-001-401-000	PROPERTY TAXES	\$368,202	\$378,534	\$366,989
	PROPERTY TAXES	<u>\$368,202</u>	<u>\$378,534</u>	<u>\$366,989</u>
INVESTMENT EARNINGS				
310-001-664-000	INVESTMENT EARNINGS	\$175	\$45	\$31
	INVESTMENT EARNINGS	<u>\$175</u>	<u>\$45</u>	<u>\$31</u>
	TOTAL MAJOR & LOCAL STREET BOND REVENUES	<u>\$368,377</u>	<u>\$378,579</u>	<u>\$367,020</u>

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
PROPERTY TAXES				
311-001-401-000	PROPERTY TAXES	\$211,525	\$227,887	\$225,086
	PROPERTY TAXES	<u>\$211,525</u>	<u>\$227,887</u>	<u>\$225,086</u>
INVESTMENT EARNINGS				
311-001-664-000	INVESTMENT EARNINGS	\$213	\$135	\$110
	INVESTMENT EARNINGS	<u>\$213</u>	<u>\$135</u>	<u>\$110</u>
TOTAL 11 MILE ROAD BOND REVENUES		<u>\$211,738</u>	<u>\$228,022</u>	<u>\$225,196</u>

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
PROPERTY TAXES				
312-001-401-000	PROPERTY TAXES	\$125,275	\$122,945	\$116,460
	PROPERTY TAXES	<u>\$125,275</u>	<u>\$122,945</u>	<u>\$116,460</u>
INVESTMENT EARNINGS				
312-001-664-000	INVESTMENT EARNINGS	\$108	\$73	\$60
	INVESTMENT EARNINGS	<u>\$108</u>	<u>\$73</u>	<u>\$60</u>
	TOTAL 12 MILE AND COOLIDGE BOND REVENUES	<u>\$125,383</u>	<u>\$123,018</u>	<u>\$116,520</u>

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**City of Berkley
Public Improvements Fund Revenues**

**PUBLIC IMPROVEMENTS FUND: 401
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
<hr/>				
OTHER FINANCING SOURCES				
401-001-699-000	TRANSFERS IN	\$0	\$0	\$165,000
OTHER FINANCING SOURCES		<hr/> \$0	<hr/> \$0	<hr/> \$165,000
TOTAL ESTIMATED REVENUES		<hr/> \$0	<hr/> \$0	<hr/> \$165,000

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City of Berkley Ice Arena Fund Revenues

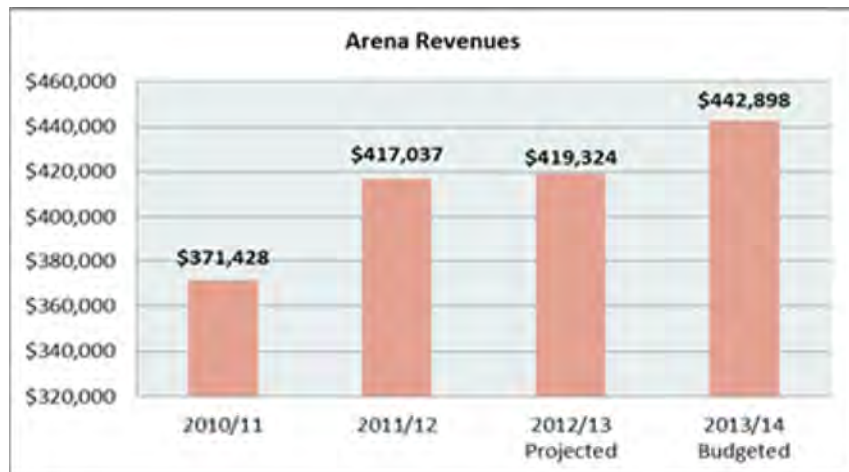
ARENA FUND

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 1.96% of total revenues of the City, providing \$442,898 in fiscal year 2013-14 for the operation of the Berkley Ice Arena. The breakdown of revenues is as follows:

- Rental of Ice Time, \$367,625 (83.0%)
- Property and Equipment Rental, \$21,600 (4.88%)
- Concession, \$5,000 (1.13%)
- Investment Earnings, \$523 (0.12%)
- Other, \$3,150 (0.71%)
- Transfer In, \$45,000 (10.16%)



User fee revenues have stabilized and is increasing due to the City attracting and retaining a core customer base and implementing a Spring ice season. Concession revenues have also been stabilized with the City contracting with a private vendor to provide concession services at the Arena. The City will only receive a monthly lease payment in lieu of taking a risk on concession operations.

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 an increase in revenues for fiscal year 2013/14. Revenues are projected to increase by 14% as compared to projected numbers for fiscal year 2012/13.

Property and equipment rental is based upon the number of signed contracts for room rentals. Advertising is based upon actual sold space at the Arena. Interest income is negligible, however, cash flow has improved and this has maintained interest income even though interest rates are at an all-time low.

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 continue to be offered at the Arena. A majority of the figure skating ice time has been sold to hockey.

The Arena will receive \$45,000 from the Recreation Revolving Fund and no dollars from the General Fund this fiscal year. The General Fund is continuing to utilize 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 an approximate savings to the Arena in the amount of \$16,705.

**ARENA FUND: 546
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CHARGES FOR SERVICES				
546-001-651-001	LEARN TO SKATE PROGRAM	\$0	\$5,473	\$6,000
546-001-651-002	RENT-MAIN ICE	290,307	316,332	351,625
546-001-651-003	RENT-STUDIO ICE	2,985	266	10,000
546-001-651-004	SKATING CLUB	0	30	0
CHARGES FOR SERVICES		\$293,292	\$322,101	\$367,625
INVESTMENT EARNINGS				
546-001-664-000	INVESTMENT EARNINGS	\$670	\$704	\$523
INVESTMENT EARNINGS		\$670	\$704	\$523
PROPERTY/EQUIPMENT RENTAL				
546-001-667-001	PRO SHOP RENT	\$0	\$0	\$1,600
546-001-667-003	ADVERTISING	250	1,280	4,000
546-001-667-004	ROOM RENTAL	13,270	12,370	16,000
PROPERTY/EQUIPMENT RENTAL		\$13,520	\$13,650	\$21,600
CONTRIBUTION/DONATIONS				
546-001-675-000	CONTRIBUTIONS	\$1,953	\$0	\$0
CONTRIBUTION/DONATIONS		\$1,953	\$0	\$0
MISCELLANEOUS				
546-001-670-000	REIMBURSEMENTS	\$1,900	\$1,900	\$1,900
546-001-670-060	INSURANCE REIMBURSEMENTS	844	668	750
546-001-671-000	SUNDRY REVENUE	684	106	500
MISCELLANEOUS		\$3,428	\$2,674	\$3,150

**ARENA FUND: 546
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
OTHER FINANCING SOURCES				
546-001-699-000	TRANSFERS IN	\$95,000	\$75,615	\$45,000
546-001-967-001	CONCESSION STAND	9,174	4,580	5,000
OTHER FINANCING SOURCES		<u>\$104,174</u>	<u>\$80,195</u>	<u>\$50,000</u>
TOTAL ARENA REVENUES		<u>\$417,037</u>	<u>\$419,324</u>	<u>\$442,898</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).

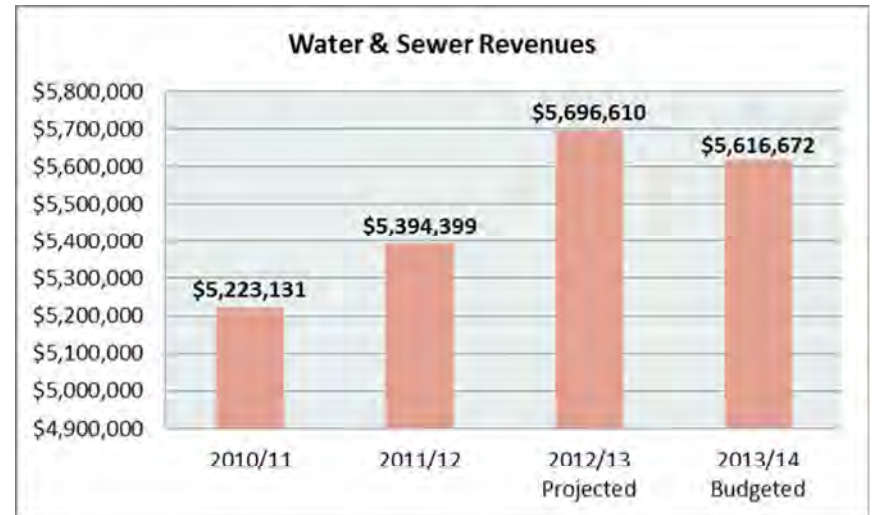
There are two divisions within the Water/Sewer Fund. The first division is the water division; the second division is the sewer division.

This enterprise fund provides 24.85% of all City revenues and is expected to generate \$5,616,672 in FY 2013-14 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 - \$1,611,229 (28.4%)
- Ready to Serve – Charge based upon meter size - \$1,285,604 (22.6%)
- Storm water charge – Spread debt and drain commission stormwater charges - \$1,988,349 (35.0%)
- Billing charge – Based upon water billing administration - \$76,445 (1.3%)
- Non-Residential User Charge – Commercial/Industrial pass through charge - \$77,687 (1.3%)

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

- Late fees and tax liens - \$566,770 (9.9%)
- Investment earnings - \$2,915 (.0%)
- Equipment rental - \$45,000 (.07%)
- Miscellaneous and contribution revenues - \$23,000 (.04%)



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. However, for fiscal year 2013/14, the City of Detroit and the Oakland County Water Resources Commissioner cut wholesale water, sewer and stormwater rates. This allowed the City of Berkley to pass on these cost savings to our customers. That is the key criteria for the drop in anticipated revenues for fiscal year 2013/14.

Overall, a City of Berkley customer will see an average 2.2% or \$21.76 total invoice increase over fiscal year 2012/13 water/sewer charges.

City of Berkeley Water and Sewer Fund Revenues

Water and sewer revenues continued:

Water/Sewer Rate Calculation Methodology:

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 Oakland County Water Resources Commissioner to treat and dispose of stormwater and the anticipated Berkeley 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 0.45% 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 2013/14.

It is anticipated that \$164,882 of unrestricted retained earnings will be utilized to balance the Water/Sewer Fund budget in fiscal year 2013/14. This is due to

the City purchasing a new sewer camera and van in fiscal year 2013/14 in addition to continuing to perform sewer relining throughout the City.

**WATER FUND: 592
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CHARGES FOR SERVICES				
592-001-642-000	WATER SALES	\$1,496,519	\$1,685,510	\$1,590,283
592-001-642-001	NONRESIDENTIAL SURCHARGE	81,465	87,186	81,522
592-001-642-002	FIXED WATER CHARGE	1,108,406	1,216,475	1,285,604
592-001-642-003	STORM UTILITY CHARGE	1,956,931	1,969,725	1,945,133
592-001-642-004	BILLING CHARGE	82,630	84,811	76,445
CHARGES FOR SERVICES		\$4,725,951	\$5,043,707	\$4,978,987
FINES AND FORFEITS				
592-001-656-000	LATE FEES	\$102,712	\$107,861	\$98,525
592-001-657-000	TAX LIENS	500,119	462,830	468,245
FINES AND FORFEITS		\$602,831	\$570,691	\$566,770
INVESTMENT EARNINGS				
592-001-664-000	INVESTMENT EARNINGS	\$2,279	\$3,291	\$2,915
INVESTMENT EARNINGS		\$2,279	\$3,291	\$2,915
PROPERTY/EQUIPMENT RENTAL				
592-001-668-000	EQUIPMENT RENTAL	\$31,836	\$39,554	\$45,000
PROPERTY/EQUIPMENT RENTAL		\$31,836	\$39,554	\$45,000
MISCELLANEOUS				
592-001-670-010	MEDICARE PART D REIMBURSEMENT	\$6,397	\$7,355	\$5,000
592-001-670-015	MEDICARE DRUG SUBSIDY (ERRP)	10,801	0	0
592-001-670-030	RETIREE HEALTH CARE REIMBURSEMENT	0	500	500
592-001-670-060	INSURANCE REIMBURSEMENTS	6,894	7,224	7,000
592-001-671-000	SUNDRY REVENUE	5,464	8,217	5,500
592-001-673-000	SALE OF FIXED ASSETS	690	16,071	5,000
MISCELLANEOUS		\$30,246	\$39,367	\$23,000

**WATER FUND: 592
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
OTHER FINANCING SOURCES				
592-001-699-000	TRANSFERS IN	\$1,256	\$0	\$0
	OTHER FINANCING SOURCES	<u>\$1,256</u>	<u>\$0</u>	<u>\$0</u>
TOTAL WATER & SEWER REVENUES		<u><u>\$5,394,399</u></u>	<u><u>\$5,696,610</u></u>	<u><u>\$5,616,672</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 City is appropriating within the Recreation Revolving Fund \$403,527 for FY 2013-14, which represents 1.78% of total City revenues. A breakdown of fees charged for recreational services is as follows:

- Program charges, \$372,400 (92.29%)
- Investment Earnings, \$1,477 (0.37%)
- Contributions/Donations, \$29,200 (7.24%)
- Other, \$450 (.11%)

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 2012/13 and budgeted 2013/14 is due to the City of Berkley's conservative position in estimating and appropriating for recreational revenues due to an uncertain local 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 2013/14 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 0.45% 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.



**RECREATION REVOLVING FUND: 614
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CHARGES FOR SERVICES				
614-001-626-112	YOUNG ADULT TRAVEL	\$129,525	\$129,525	\$130,000
614-001-626-114	YOUTH OUTREACH	72	0	0
614-001-626-316	GRADE SCHOOL DANCE	8,197	11,525	10,000
614-001-626-318	PILLO POLLO	1,995	1,710	2,000
614-001-626-411	GIRLS B-BALL CLINIC	1,872	2,160	2,000
614-001-626-412	GIRL'S VOLLEYBALL CAMP	3,672	3,960	4,100
614-001-626-416	BOYS B-BALL CLINIC	3,894	3,895	3,800
614-001-626-502	WOMENS SOFTBALL	4,772	4,775	5,200
614-001-626-605	FRIDAY NIGHT SOFTBALL	3,360	3,450	3,450
614-001-626-802	ADULT KICKBALL	4,651	4,490	3,600
614-001-626-803	TENNIS CONTRACT	3,787	4,771	5,750
614-001-626-805	GOLF	88	264	0
614-001-626-806	CO-ED SOFTBALL	6,410	6,410	6,500
614-001-626-901	COMMUNITY CENTER USE	26,131	24,671	24,500
614-001-626-912	CONCESSIONS	8,813	10,010	2,000
614-001-626-913	DISCOUNT AMUSEMENT PARK TICKETS	14,660	4,701	4,500
614-001-626-915	DREAM CRUISE	99,775	95,318	95,000
614-001-626-925	SUMMER/WINTERFEST FEES		10,500	12,000
614-001-626-950	MISCELLANEOUS PROGRAMS	\$51,369	\$58,092	\$58,000
CHARGES FOR SERVICES		\$373,043	\$380,227	\$372,400
INVESTMENT EARNINGS				
614-001-664-000	INVESTMENT EARNINGS	\$1,712	\$1,574	\$1,477
INVESTMENT EARNINGS		\$1,712	\$1,574	\$1,477

**RECREATION REVOLVING FUND: 614
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
PROPERTY/EQUIPMENT RENTAL				
614-001-667-003	ADVERTISING	\$60	\$0	\$0
	PROPERTY/EQUIPMENT RENTAL	<u>\$60</u>	<u>\$0</u>	<u>\$0</u>
CONTRIBUTION/DONATIONS				
614-001-675-000	CONTRIBUTIONS	\$546	\$65	\$500
614-001-675-002	MARQUEE	975	425	1,200
614-001-675-003	PARK RENTALS	2,593	2,963	2,500
614-001-675-005	CORPORATE DONATIONS	0	25,000	25,000
	CONTRIBUTION/DONATIONS	<u>\$4,114</u>	<u>\$28,453</u>	<u>\$29,200</u>
MISCELLANEOUS				
614-001-670-060	INSURANCE REIMBURSEMENTS	\$78	\$61	\$100
614-001-671-000	SUNDRY REVENUE	165	489	350
	MISCELLANEOUS	<u>243</u>	<u>550</u>	<u>450</u>
TOTAL RECREATIONAL REVOLVING REVENUES		<u><u>\$379,172</u></u>	<u><u>\$410,804</u></u>	<u><u>\$403,527</u></u>

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City of Berkley Senior Recreation Revolving Fund Revenues

SENIOR RECREATION REVOLVING REVENUES & TRANSFERS IN

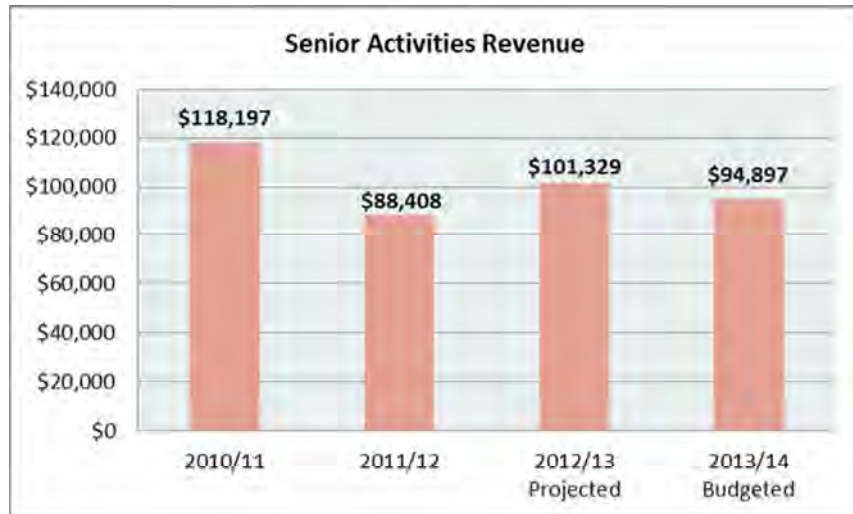
The Senior Recreation Revolving Fund provides the revenue for all the senior activities parks and recreation programs. The City has appropriated \$94,897 for this Special Revenue Revolving Fund for Fiscal year 2013-14. This appropriation amounts to 0.42% of total City revenues.

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

- Grant Revenues, \$21,785 (22.96%)
- Senior Charges for Services, \$26,100 (27.50%)
- Investment Earnings, \$853 (0.90%)
- Contributions/Donations, \$46,159 (48.64%)

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 0.45% rate of return for fiscal year 2013/14.



**SENIOR ACTIVITES FUND: 615
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
FEDERAL AND STATE GRANTS				
615-001-540-000	SMART GRANT	\$21,785	\$21,785	\$21,785
FEDERAL AND STATE GRANTS		<u>\$21,785</u>	<u>\$21,785</u>	<u>\$21,785</u>
CHARGES FOR SERVICES				
615-001-642-000	SENIOR NEWSLETTER	\$2,346	\$1,899	\$2,100
615-001-643-000	INDEPENDENCE FOR LIFE	40	0	0
615-001-651-000	SENIOR PROGRAMS	22,120	27,208	24,000
CHARGES FOR SERVICES		<u>\$24,506</u>	<u>\$29,107</u>	<u>\$26,100</u>
INVESTMENT EARNINGS				
615-001-664-000	INVESTMENT EARNINGS	\$1,023	\$909	\$853
INVESTMENT EARNINGS		<u>\$1,023</u>	<u>\$909</u>	<u>\$853</u>
CONTRIBUTION/DONATIONS				
615-001-675-000	CONTRIBUTIONS	\$1,520	\$1,650	\$2,000
615-001-675-001	SENIOR BUS	11,455	15,251	14,706
615-001-675-002	INDEPENDENCE FOR LIFE	27,637	31,465	28,953
CONTRIBUTION/DONATIONS		<u>\$40,612</u>	<u>\$48,366</u>	<u>\$45,659</u>
MISCELLANEOUS				
615-001-670-060	INSURANCE REIMBURSEMENTS	\$470	\$381	\$400
615-001-671-000	SUNDRY REVENUE	12	781	100
MISCELLANEOUS		<u>\$482</u>	<u>\$1,162</u>	<u>\$500</u>
TOTAL SENIOR ACTIVITIES REVENUE		<u><u>\$88,408</u></u>	<u><u>\$101,329</u></u>	<u><u>\$94,897</u></u>

**City of Berkley
Fringe Benefits Fund Revenues**

**FRINGE BENEFITS FUND: 690
REVENUES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
INVESTMENT EARNINGS				
690-001-664-000	INVESTMENT EARNINGS	\$3,759	\$3,303	\$3,350
	INVESTMENT EARNINGS	<u>\$3,759</u>	<u>\$3,303</u>	<u>\$3,350</u>
OTHER FINANCING SOURCES				
690-001-699-000	TRANSFERS IN	\$141,553	\$0	\$23,874
	OTHER FINANCING SOURCES	<u>\$141,553</u>		<u>\$23,874</u>
	TOTAL FRINGE BENEFITS REVENUES	<u><u>\$145,312</u></u>	<u><u>\$3,303</u></u>	<u><u>\$27,224</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

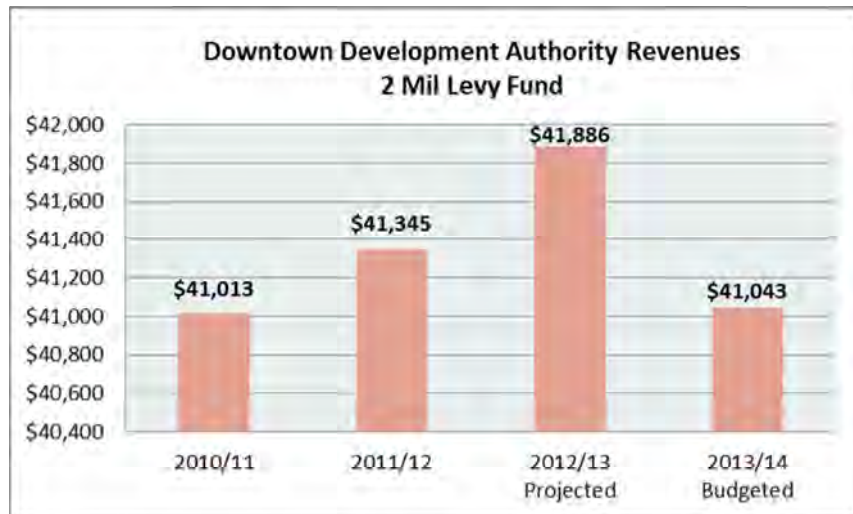
The Development Area encompasses 12 Mile Road from Greenfield to Coolidge and Coolidge from 11 Mile Road to 12 Mile Road. This development Area has \$29.450 million in taxable value within its boundaries.

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 \$56,594 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, \$1,308 (3%)

The revenue trend in this fund has been fairly steady over the last three fiscal years.



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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
PROPERTY TAXES				
814-001-401-000	PROPERTY TAXES	\$39,671	\$39,735	\$39,735
	PROPERTY TAXES	<u>\$39,671</u>	<u>\$39,735</u>	<u>\$39,735</u>
INVESTMENT EARNINGS				
814-001-664-000	INVESTMENT EARNINGS	\$1,624	\$953	\$1,308
	INVESTMENT EARNINGS	<u>\$1,624</u>	<u>\$953</u>	<u>\$1,308</u>
CONTRIBUTION/DONATIONS				
814-001-675-000	CONTRIBUTIONS	\$0	\$50	\$0
814-001-675-001	BANNER DONATIONS	\$50	\$0	\$0
	CONTRIBUTION/DONATIONS	<u>\$50</u>	<u>\$50</u>	
MISCELLANEOUS				
814-001-671-000	SUNDRY REVENUE	\$0	\$1,148	\$0
	MISCELLANEOUS	<u>\$0</u>	<u>\$1,148</u>	<u>\$0</u>
TOTAL DDA REVENUES		<u><u>\$41,345</u></u>	<u><u>\$41,886</u></u>	<u><u>\$41,043</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 \$29.450 million in taxable value within its boundaries.

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

- Tax Capture Revenues - \$227,461 (57.75%)
- Investment Earnings - \$1,390 (.35%)
- Transfers-In - \$165,000 (41.89%)

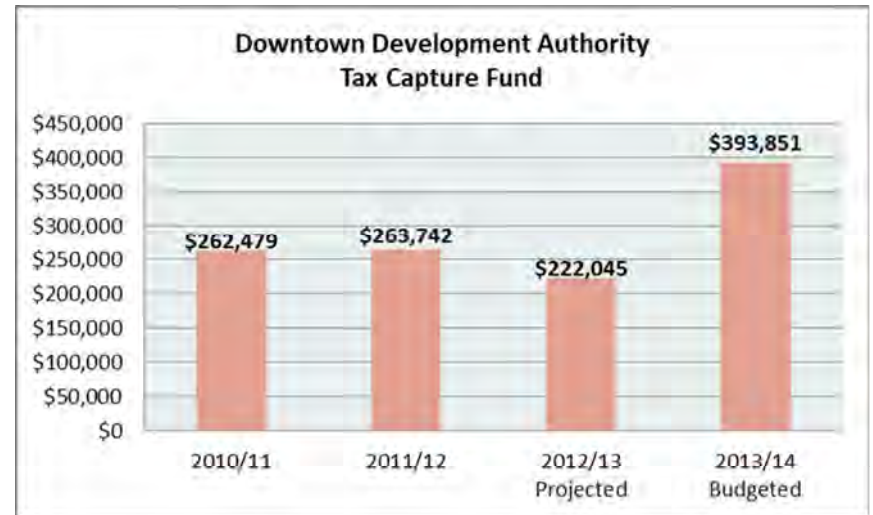
The DDA tax capture is accounted for in a separate Discrete Component Unit operating fund. The Berkley DDA captures property taxes from all taxing units with the exception of the State School levy, the Zoo Authority, the Detroit Institute of Arts and the Non-Homestead School tax levies. The estimated revenues from tax capture for the DDA for fiscal year 2013/14 is estimated to be \$227,461 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 Equalization adjustments. Base year tax value is combined real and personal taxable value of \$20,676,910. The July 2013 taxable value within the DDA District is \$29,450,140. A summary tax calculation is as follows:

2013 Taxable Value – DDA	\$29,450,140
1996 Adjusted Base Year Taxable Value	\$20,676,910
Captured Taxable Value	\$8,773,230
Total Tax Rates Eligible for Capture	\$26.2496
Estimated Captured Tax Revenues	\$227,461*

*will not foot due to the loss of revenue from delinquent personal property that is included in this calculation.

Investment earnings are based upon the average cash balance in the fund over the last three fiscal years multiplied by an anticipated 0.45% interest earnings rate.

The DDA Two Mil Levy Fund is transferring in \$165,000 to allow the DDA Tax Capture Fund to construct a new roof for the library which is in the DDA district.



The revenue trend is declining over the past four fiscal years. This is due to the direct decline in property values within the DDA district and is due to the fact that the majority of real property in the district is commercial property and that property type is still losing value in Berkley. What has kept the DDA capture solid is the addition of various new construction and the road bond debt rates along with the new \$3.00/thousand voter approved operating tax levied by the City in July 2013.

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
PROPERTY TAXES				
815-001-401-000	PROPERTY TAXES	\$236,387	\$206,179	\$227,461
	PROPERTY TAXES	<u>\$236,387</u>	<u>\$206,179</u>	<u>\$227,461</u>
INVESTMENT EARNINGS				
815-001-664-000	INVESTMENT EARNINGS	\$2,355	\$866	\$1,390
	INVESTMENT EARNINGS	<u>\$2,355</u>	<u>\$866</u>	<u>\$1,390</u>
OTHER FINANCING SOURCES				
815-001-699-000	TRANSFERS IN	\$25,000	\$15,000	\$165,000
	OTHER FINANCING SOURCES	<u>\$25,000</u>	<u>\$15,000</u>	<u>\$165,000</u>
	TOTAL DDA-TIF REVENUES	<u><u>\$263,742</u></u>	<u><u>\$222,045</u></u>	<u><u>\$393,851</u></u>

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**General Fund Expenditures
Fiscal Year 2013/2014
Adopted**

City of Berkley
GENERAL FUND EXPENDITURES - Overview

The total amount appropriated in FY 2013-14 for General Fund expenditures is \$10,322,231 including operating transfers out. This amount represents 45.5% 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 expenditures for the General Fund are designated by line item in each department separately.

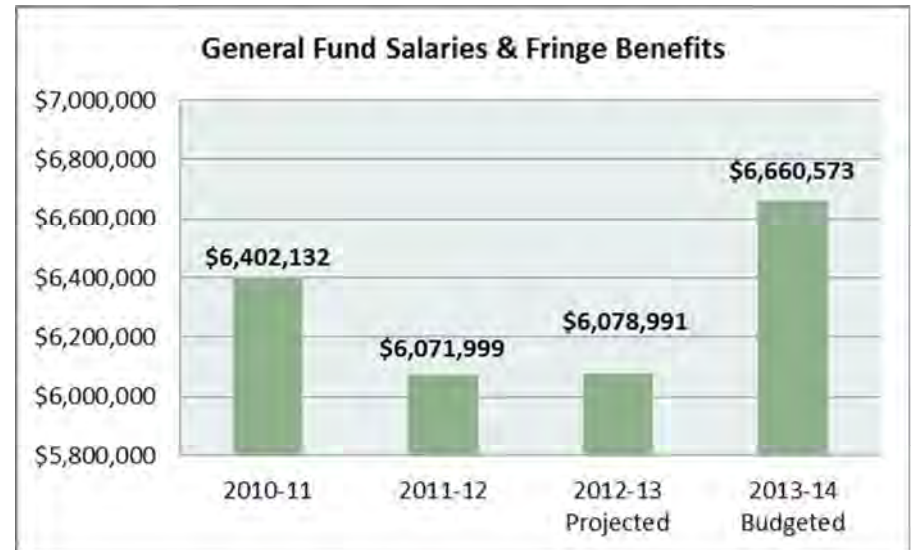
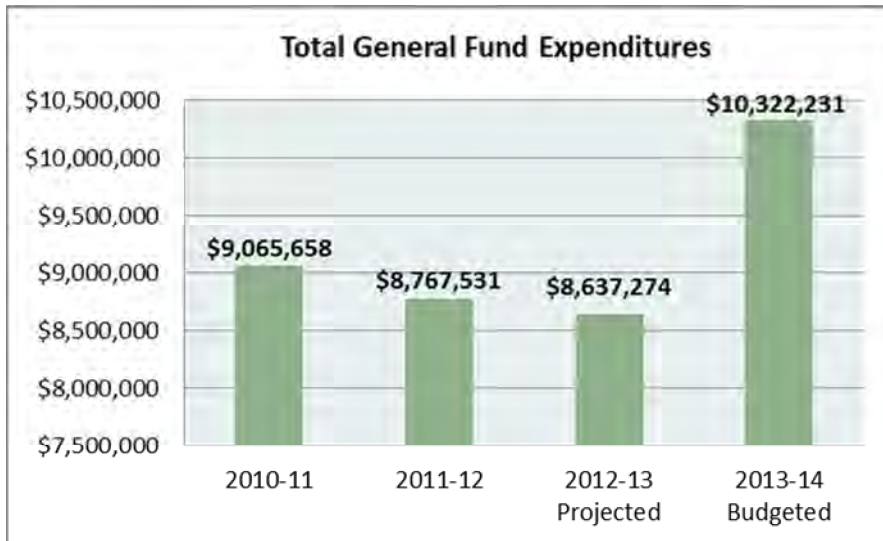
General Fund expenditures increased 19.51% from FY 2012-13 projected to FY 2013-14 after a steady decline of over the past two fiscal years. The chief reason expenditures increased is due to a \$3.00/thousand tax rate increase approved by the voters effective July 1, 2013. This generates \$1.3 million operating dollars. The City appropriated approximately \$500,000 within the General Fund and the General Fund also transferred-out another \$610,000 to the Major and Local Street Funds, the Solid Waste Fund and a Capital Improvement Fund for the construction of a parking lot.

Salaries & Fringe Benefits

Salaries & Fringe Benefits make up the largest amount of General Fund expenditures capturing 64.53% (\$6,660,573) of the entire \$10,322,231 budget for FY 2013-14. This includes active employees as well as retiree benefits along with an annual Other Post Employment Benefit annual required contributions (ARC) to a third party Trustee.

Expenditures in this area have increased for fiscal year 2013-14 due to increased health care benefit costs for both active and retired employees. Health care increased 12% effective 7/1/2013. The 12% increase includes a 1% tax from the State of Michigan to fund the federal Patient Protection & Affordable Care Act. Further, the City filled a full time recreation position that had been vacant since March 2010. There were no other full time equivalent position additions for fiscal year 2013/14. Employer retirement contribution costs went down by approximately 2% on covered payroll.

The City did increase its annual Other Post Employment Benefit contribution for employee health care benefits by \$97,200 within the General Fund.



City of Berkley
GENERAL FUND EXPENDITURES - Overview

Capital Outlay

Capital Outlay represents 4.67% of current General Fund Expenditures, with \$483,046 budgeted for FY 2013-14. This is an increase from prior fiscal years. This increase is due to the City obtaining the \$3.00/thousand voted tax rate increase effective July 1, 2013.

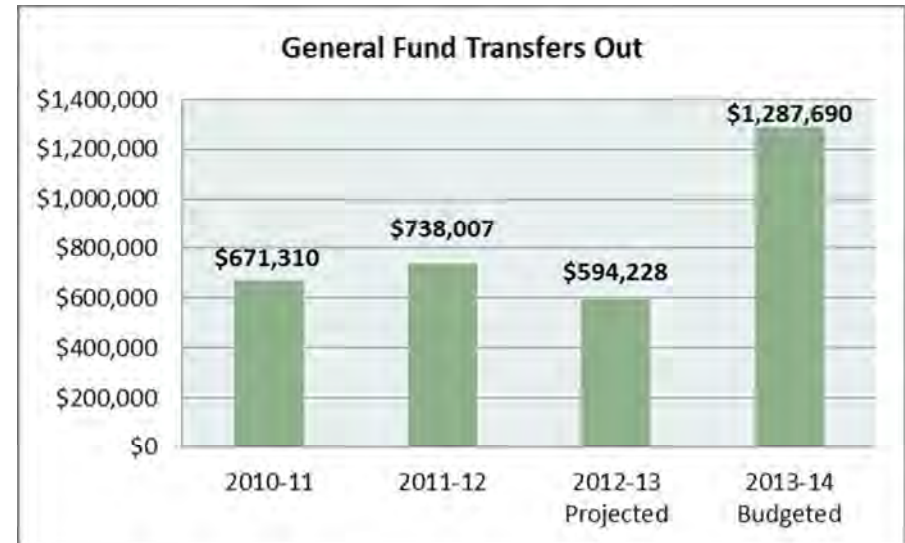
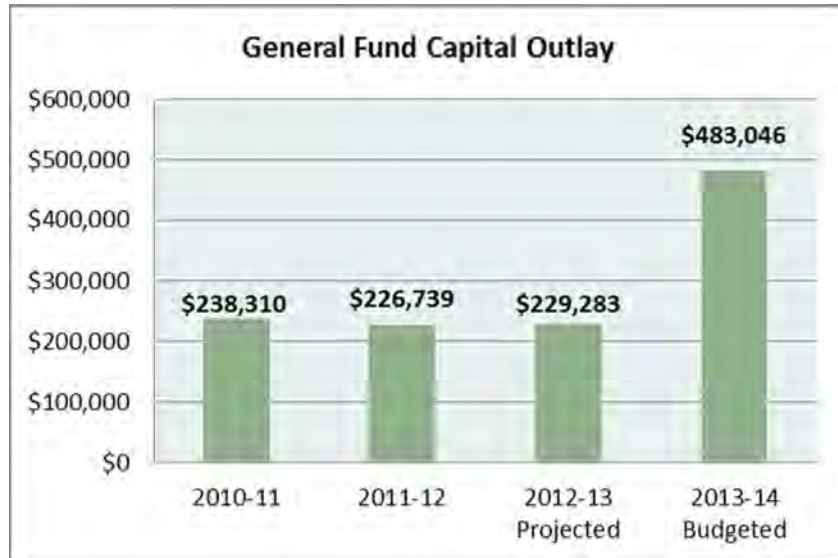
Major General Fund Capital Outlay projects for FY 2013-14 include the following:

Department	Description	Amount
Public Safety	2 Police Cars/1 Animal Control	\$105,000
DPW	2 New Pick Up Trucks	\$ 87,000
City Hall	New Carpet/Software	\$ 85,000
Library	Books/Rentals/Equipment	\$ 68,500

Transfers-out

Transfers-out appropriation for fiscal year 2013-14 within the General Fund is \$1,287,690 or 12.47% of the total General Fund operating budget. Specifically, transfers-out include transfers to the Fringe Benefit Fund in the amount of \$20,269 to defray the cost of accrued leave balances for the General Fund and the annual transfer of \$657,140 to fund the operation of the 45-A District Court. Further, due to the City obtaining the \$3.00/thousand voted tax rate increase effective July 1, 2013 the City is appropriating:

- \$80,000 to the Solid Waste Fund
- \$365,290 to the Major and Local Street funds
- \$165,000 to the Public Improvement fund for the Coolidge/Catalpa Parking lot.



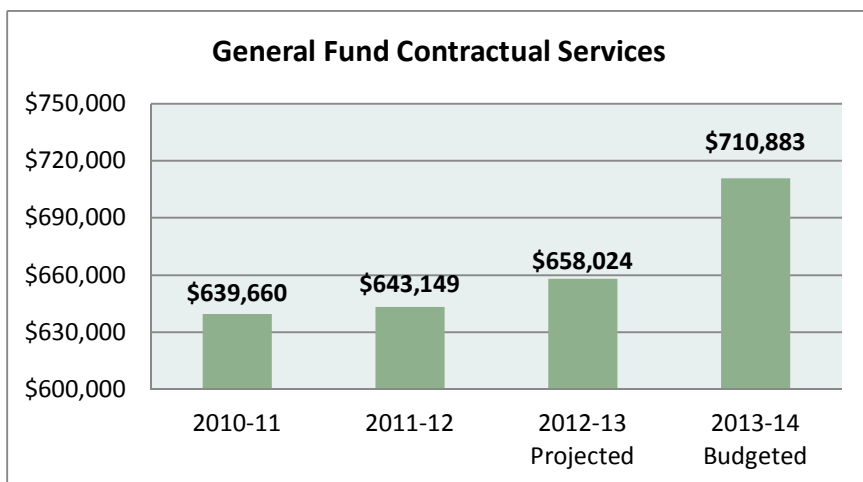
City of Berkley GENERAL FUND EXPENDITURES – Overview

Contractual Services

Contractual Services makes up 6.88% of General Fund Expenditures in FY 2013-14. The amount budgeted is \$710,883. 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

Expenses are increasing due to the general consumer's price index costs for goods and services. The City is continuing to appropriate for three elections in 2013-14. There has been a steady increase in cost for the contractual inspectors. .

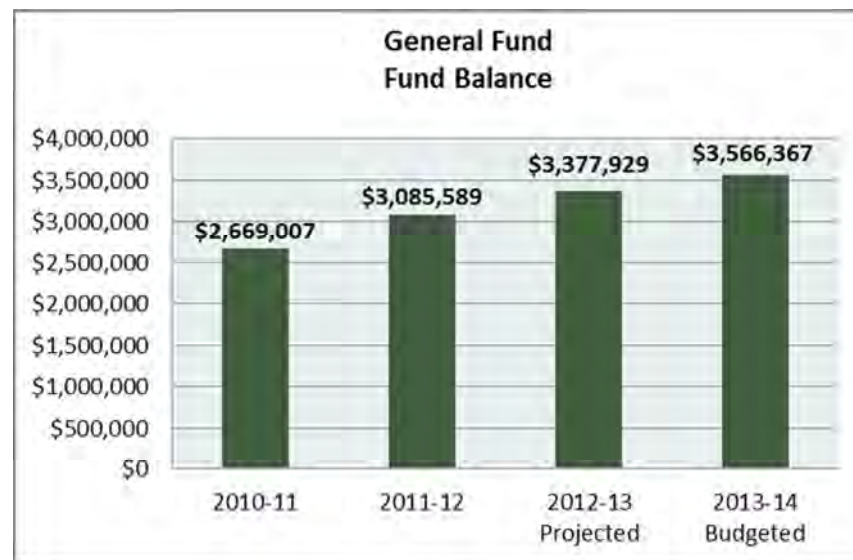


Fund Balance

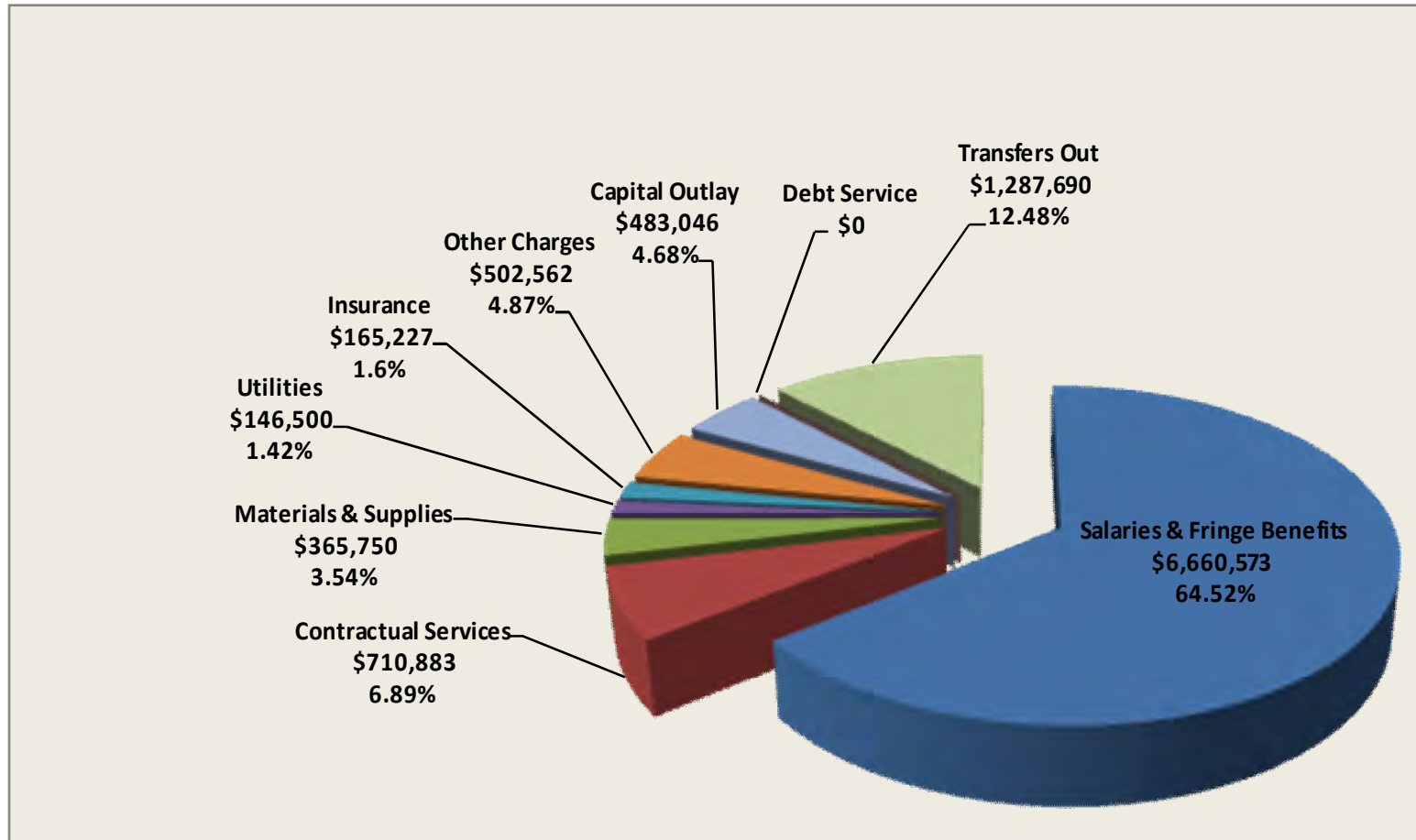
The fund balance of the General Fund is estimated to increase for FY 2013-14. The increase is due to property tax values rebounding from their all-time lows and the voter approved \$3.00/thousand tax rate increase going into effect July 1, 2013.

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 \$787,736 restricted and \$2,778,631 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 - \$10,322,231
FY 2013-2014



**CITY OF BERKLEY, MICHIGAN
GENERAL FUND**

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
RECOMMENDED BUDGET FOR THE YEAR ENDING JUNE 30, 2014

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Recommended 2013-2014
Revenues					
Property taxes	\$ 5,408,368	\$ 5,445,150	\$ 5,216,412	\$ 5,169,683	\$ 6,685,690
Licenses and permits	246,909	283,307	331,659	303,250	385,270
Charges for services	485,812	507,041	545,549	477,471	529,320
State & Federal Revenue Sources	1,261,306	1,245,670	1,320,120	1,301,466	1,372,605
Fines and forfeitures	1,067,931	1,070,251	1,075,997	1,074,500	1,067,000
Investment earnings	26,350	28,011	29,867	29,000	19,006
Property and equipment rental	275,010	280,436	283,272	298,931	219,325
Special Assessment	15,358	14,957	-	-	-
Miscellaneous	292,086	314,561	284,966	241,806	205,653
Other Financing Sources	-	-	-	-	-
Total revenues	9,079,130	9,189,384	9,087,842	8,896,107	10,483,869
Expenditures					
Legislative	9,987	10,136	10,136	13,503	14,653
Judicial	-	-	-	-	-
General government	1,994,672	1,796,999	1,720,720	1,849,618	2,290,758
Public safety	4,600,586	4,763,890	4,612,725	4,718,640	4,865,849
Public works	532,574	509,875	526,269	583,807	692,214
Recreation and culture	1,359,360	1,182,376	1,161,931	1,256,558	1,122,631
Health and welfare	65,199	40,946	40,213	44,871	48,436
Debt Service	175,100	90,126	89,209	-	-
Capital Outlay	-	-	-	-	-
Total expenditures	8,737,478	8,394,348	8,161,203	8,466,997	9,034,541
Excess (Deficiency) of Revenues Over (Under) Expenditures	341,652	795,036	926,639	429,110	1,449,328
Other Financing Sources (Uses)					
Operating transfers in	19,678	103,969	15,285	22,363	26,800
Operating transfers out	(767,829)	(671,310)	(626,940)	(680,615)	(1,287,690)
Total other financing sources (uses)	(748,151)	(567,341)	(611,655)	(658,252)	(1,260,890)
Excess (Deficiency) of Revenues Over (Under) Expenditures Other Financing Sources (Uses)	(406,499)	227,695	314,984	(229,142)	188,438
Fund Balance (Reserved & Unreserved) - Beginning of Year	2,847,811	2,441,312	2,669,007	2,983,991	2,754,849
Fund Balance (Reserved & Unreserved) - End of Year	\$ 2,441,312	\$ 2,669,007	\$ 2,983,991	\$ 2,754,849	\$ 2,943,287

GENERAL FUND EXPENDITURES BY DEPARTMENT

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED BUDGET	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$4,531	\$4,897	\$6,165
CONTRACTUAL SERVICES	3,174	5,822	6,450
INSURANCE	2,037	2,027	2,038
TOTAL	\$9,742	\$12,746	\$14,653

STAFFING	12-13		13-14	
	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.
- Expenses related to meetings and conferences with \$750 designated for the Mayor and each Councilmember.

PROGRAM DESCRIPTION

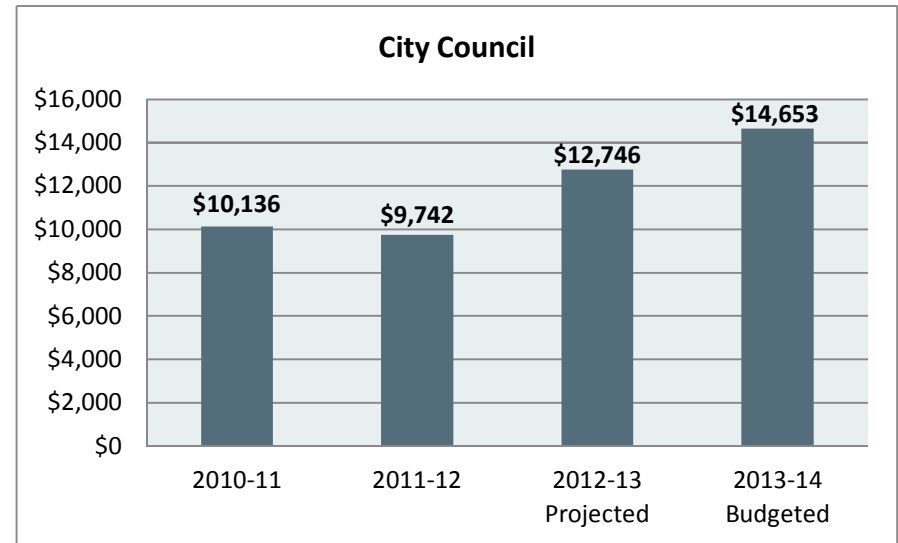
The City Council is the legislative and governing body of the City of Berkley. Its main purpose is to provide leadership and direction to the administrative staff of City government. The Council is empowered to establish and enforce laws, ordinances and regulations affecting municipal operations. The authority of this governing body is set forth in the Berkley City Charter and the Michigan 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 serves a two year term. City Council members serve staggered, four-year terms. Elections are held every odd year.

Approximately 26 City Council meetings are held annually. These meetings are subject to the Open Meetings Act. City Council meetings are open to the public and broadcasted on the City’s government access channel WBRK. Additional work sessions or executive sessions are also held as needed.

MAJOR 2013-2014 OBJECTIVES:

- Provide leadership and legislative support needed to perform the duties set forth in the City Charter.
- Appropriate resources needed so that City departments can achieve operational goals in a responsible, efficient and transparent manner.
- Collaborate with neighboring city officials and other stake holders to identify opportunities for economic growth.
- Support departmental operational strategies aimed at enhancing services to Berkley residents.



FUND: 101 GENERAL
DEPT: 101 CITY COUNCIL

		2011-12	2012-13	2013-14
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
101-101-703-001	MAYOR	\$768	\$792	\$1,040
101-101-703-002	COUNCIL	3,436	3,750	4,680
101-101-715-000	FICA	322	348	438
101-101-725-000	WORKERS COMPENSATION	5	7	7
SALARIES AND FRINGE BENEFITS		<u>\$4,531</u>	<u>\$4,897</u>	<u>\$6,165</u>
CONTRACTUAL SERVICES				
101-101-864-000	MEETINGS & CONFERENCES	\$3,174	\$5,822	\$6,450
CONTRACTUAL SERVICES		<u>\$3,174</u>	<u>\$5,822</u>	<u>\$6,450</u>
INSURANCE				
101-101-914-000	LIABILITY INSURANCE	\$2,037	\$2,027	\$2,038
INSURANCE		<u>\$2,037</u>	<u>\$2,027</u>	<u>\$2,038</u>
TOTAL EXPENSES - CITY COUNCIL		<u><u>\$9,742</u></u>	<u><u>\$12,746</u></u>	<u><u>\$14,653</u></u>

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED BUDGET	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$167,949	\$169,439	\$180,263
MATERIALS AND SUPPLIES	0	46	0
CONTRACTUAL SERVICES	3,929	4,203	6,000
INSURANCE	2,037	2,027	2,038
OTHER CHARGES	35	400	500
TOTAL	\$173,950	\$176,115	\$188,801

	12-13		13-14	
	No	FTE	No	FTE
STAFFING				
Full Time				
City Manager	1	0.60	1	0.60
Executive Assistant	1	1.00	1	1.00
Full Time Total	2	1.60	2	1.60
Part Time				
Intern	0	0.00	1	0.24
Part-Time Total	0	0.00	1	0.24
Total	2	1.60	3	1.84

EXPENDITURE HIGHLIGHTS

- Pays for Salary & Fringe Benefits for City Manager and the Assistant to the City Manager.
- Expenses related to meetings and conferences with \$500 designated for professional development.
- Meetings, conferences membership dues and liability insurance for the department.

PROGRAM DESCRIPTION

The City Manager is the Chief Administrative Officer for the day-to-day management of the city departments and resources. In accordance with the City Charter, the City Manager serves as the Human Resources Director for the City of Berkley and is responsible for the following:

- The enforcement of the city's laws and ordinances.
- Preparation and recommending the comprehensive annual budget for City Council approval.
- Working with neighboring Cities to identify collaborations that will mutually benefit the involved municipalities.
- Serving as the chief representative in the collective bargaining process with City unions and Secretary of the Downtown Development Authority.

MAJOR 2013-14 OBJECTIVES:

- Work with state legislators to minimize revenue loss related to changes in the state revenue sharing formula and personal property provisions.
- Improve the City's infrastructure by assuring funding is allocated to execute capital improvement projects according to schedule.
- Initiate and complete a staffing survey to ensure that job descriptions are up to date and that appropriate reporting structures are in place in each department.
- Resolve outstanding issues related to the District Court Consolidation and obtain a signed operating agreement between the City of Berkley and Royal Oak City Councils.
- Collaborate with the Woodward 5 Group (W5) in efforts to attract new residents, businesses and other interested parties to Berkley and the partnering cities.

FUND: 101 GENERAL
DEPT: 172 CITY MANAGER



FUND: 101 GENERAL
DEPT: 172 CITY MANAGER

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-172-704-000	CITY MANAGER	\$62,225	\$62,437	\$62,678
101-172-706-000	ASSISTANT TO THE CITY MANAGER	45,827	45,000	45,173
101-172-707-000	PART TIME EMPLOYEES	0	0	5,000
101-172-709-000	OVERTIME	0	0	195
101-172-712-000	IN LIEU	59	0	0
101-172-715-000	FICA	8,704	8,678	9,189
101-172-716-000	HDLO	24,282	24,347	28,881
101-172-717-000	CAR ALLOWANCE	6,050	6,000	6,000
101-172-718-000	RETIREMENT	19,570	22,709	21,797
101-172-722-000	SICK LEAVE	1,081		1,081
101-172-725-000	WORKERS COMPENSATION	210	268	269
SALARIES AND FRINGE BENEFITS		\$167,949	\$169,439	\$180,263
MATERIALS AND SUPPLIES				
101-172-728-000	OFFICE SUPPLIES	\$0	\$46	\$0
MATERIALS AND SUPPLIES			\$46	
CONTRACTUAL SERVICES				
101-172-803-000	MEMBERSHIPS AND DUES	\$1,053	\$1,353	\$2,500
101-172-835-000	MEDICAL EXPENSES	195		
101-172-864-000	MEETINGS & CONFERENCES	2,681	2,850	3,500
CONTRACTUAL SERVICES		\$3,929	\$4,203	\$6,000
INSURANCE				
101-172-914-000	LIABILITY INSURANCE	\$2,037	\$2,027	\$2,038
INSURANCE		\$2,037	\$2,027	\$2,038
OTHER CHARGES				
101-172-960-000	PROFESSIONAL DEVELOPMENT	\$35	\$400	\$500
OTHER CHARGES		\$35	\$400	\$500
TOTAL EXPENSES - CITY MANAGER		\$173,950	\$176,115	\$188,801

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED BUDGET	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$120,195	\$125,852	\$129,727
MATERIALS & SUPPLIES	6,398	7,063	9,600
CONTRACTUAL SERVICES	14,323	21,577	27,205
INSURANCE	1,018	1,014	1,019
OTHER CHARGES	3,276	3,034	4,000
CAPITAL OUTLAY	0	2,256	1,780
TOTAL	\$145,180	\$160,796	\$173,331

STAFFING	12-13		13-14	
	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	0.04
Part Time Total	0	0.00	0	0.00
TOTAL	2	1.60	2	1.64

EXPENDITURE HIGHLIGHTS

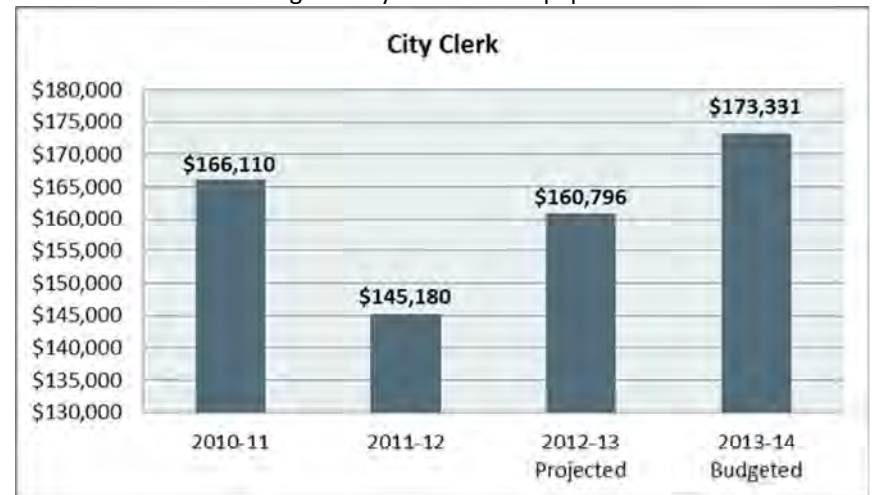
- Provides for three (3) elections.
- Professional Development for Clerk and the Deputy Clerk.
- Annual update of Code of Ordinances.
- Year 2 – replacement schedule for voting booths – 6 per year for five years
- Implementation of Pet Licensing software that corresponds with current financial software
- Purchase of two (2) laptops for voting precincts

PROGRAM DESCRIPTION

The City Clerk's office serves as the Clerk of City Council, organizing and preparing City Council agendas and attending all meetings of City Council, 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 maintains election Qualified Voter File in conjunction with the State of Michigan as well as provides the appropriate election equipment to meet the needs of Berkley's 12,000+ registered voters. The Clerk's office is the official keeper of the records and is the FOIA Office for the City. All ordinances, original minutes of all meetings of the City Council and Boards and Commissions are kept and archived in the City Clerk's Office.

MAJOR 2013-14 OBJECTIVES

- Continue profession certification for both City Clerk and Deputy City Clerk.
- Continue upgrade of election equipment
- Review permit requirements and updating revenue fee schedule
- Improve and streamline pet licensing process
- Continue Implementing a Records Management Program.
- Continue working with IT Coordinator toward goal of a paperless City Council meetings
- Work towards making the City Clerk's office paperless



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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-191-704-000	CITY CLERK	\$54,708	\$56,244	\$56,460
101-191-706-000	DEPUTY CLERK	21,478	21,564	21,611
101-191-707-000	PART TIME EMPLOYEES	29	968	968
101-191-709-000	OVERTIME	3,174	4,631	4,750
101-191-715-000	FICA	6,070	6,380	6,410
101-191-716-000	HDLO	19,999	18,215	22,083
101-191-718-000	RETIREMENT	14,578	17,645	17,240
101-191-725-000	WORKERS COMPENSATION	159	205	205
SALARIES AND FRINGE BENEFITS		\$120,195	\$125,852	\$129,727
MATERIALS AND SUPPLIES				
101-191-729-000	STATIONARY	\$4,398	\$4,986	\$7,600
101-191-758-000	PROGRAM SUPPLIES	1,970	2,077	2,000
MATERIALS AND SUPPLIES		\$6,368	\$7,063	\$9,600
CONTRACTUAL SERVICES				
101-191-803-000	MEMBERSHIPS AND DUES	\$370	\$370	\$370
101-191-817-000	CONSULTANT	0	2,568	4,200
101-191-818-000	CONTRACTUAL SERVICES	12,447	16,141	19,455
101-191-864-000	MEETINGS & CONFERENCES	145	180	180
101-191-901-000	ADVERTISING	1,361	2,318	3,000
CONTRACTUAL SERVICES		\$14,323	\$21,577	\$27,205
INSURANCE				
101-191-914-000	LIABILITY INSURANCE	\$1,018	\$1,014	\$1,019
INSURANCE		\$1,018	\$1,014	\$1,019
OTHER CHARGES				
101-191-934-000	OFFICE EQUIPMENT MAINTENANCE	\$1,032	\$1,051	\$1,600
101-191-960-000	PROFESSIONAL DEVELOPMENT	2,244	1,983	2,400
OTHER CHARGES		\$3,276	\$3,034	\$4,000

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CAPITAL OUTLAY				
101-191-981-000	FURNITURE	\$0	\$1,500	\$0
101-191-982-000	EQUIPMENT	0	756	1,780
CAPITAL OUTLAY		0	2,256	1,780
TOTAL EXPENSES - CITY CLERK		\$145,180	\$160,796	\$173,331

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED BUDGET	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$95,272	96,572	101,779
MATERIALS AND SUPPLIES	1,419	353	750
CONTRACTUAL SERVICES	152,066	144,501	149,500
INSURANCE	2,037	2,027	2,038
OTHER CHARGES	374	1,028	1,000
CAPITAL OUTLAY	11,255	8,725	4,200
TOTAL	\$262,423	\$253,206	\$259,267

STAFFING	12-13		13-14	
	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 Fees
- Labor study expenditures
- Business Software upgrade appropriation
- Actuarial Services
- Three Year OPEB Liability Study

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 record's 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.

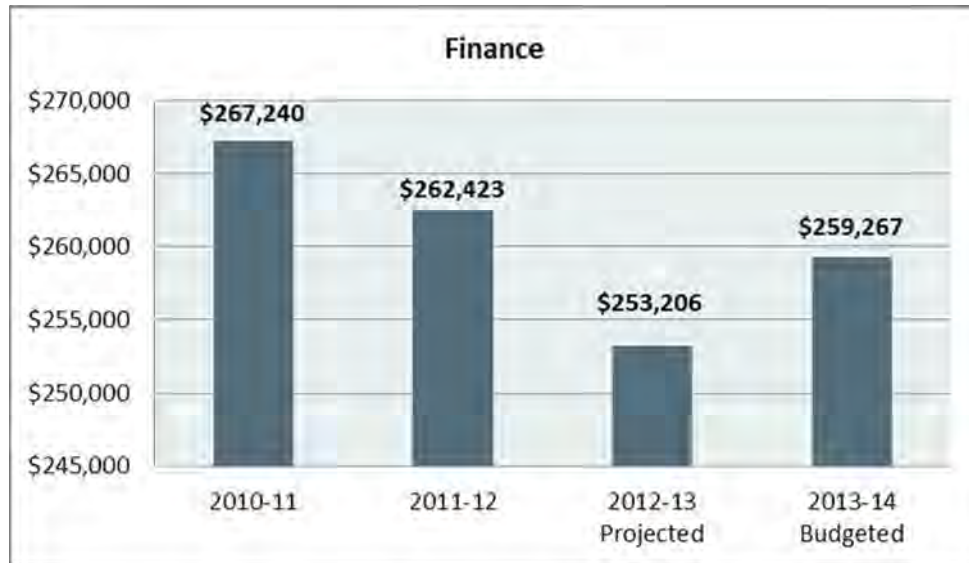
Berkley's Finance Department is responsible for the following:

- Accounts Payable
- Assessing
- Audit
- Budget Preparation & Comprehensive Annual Financial Statement Presentation
- General Ledger and Account Maintenance
- Labor Negotiations
- Payroll and day-to-day Personnel including workers compensation
- Pension Administration – Merit System and Public Safety Pension System

MAJOR 2013-14 OBJECTIVES

- 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 OPEB liabilities.
- 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.
- Prepare the annual Comprehensive Annual Financial Report
- Prepare the annual operating budget
- Continue to work to upgrade the City's Bond Rating.
- Continue to keep the City in compliance with the State of Michigan Economic Vitality and Incentive Program (EVIP)

FUND: 101 GENERAL
DEPT: 201 FINANCE



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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-201-703-000	BOARD OF REVIEW	\$1,830	\$1,310	\$3,460
101-201-704-000	FINANCE DIRECTOR	23,388	23,468	23,558
101-201-706-000	ACCOUNTANTS	43,175	41,362	43,480
101-201-712-000	IN LIEU	4,646	2,962	1,759
101-201-715-000	FICA	5,455	5,286	5,262
101-201-716-000	HDLO	4,594	8,389	11,205
101-201-718-000	RETIREMENT	12,054	13,627	12,887
101-201-725-000	WORKERS COMPENSATION	130	168	168
SALARIES AND FRINGE BENEFITS		\$95,272	\$96,572	\$101,779
MATERIALS AND SUPPLIES				
101-201-729-000	STATIONARY	\$1,419	\$353	\$750
MATERIALS AND SUPPLIES		\$1,419	\$353	\$750
CONTRACTUAL SERVICES				
101-201-801-000	BANK CHARGES	\$2,548	\$3,225	\$4,500
101-201-803-000	MEMBERSHIPS AND DUES	790	635	1,000
101-201-807-000	AUDIT SERVICES	15,156	14,353	13,100
101-201-814-000	DP ASSESS	500		
101-201-817-000	CONSULTANT	23,322	16,676	18,000
101-201-818-000	OAKLAND COUNTY ASSESSORS	107,838	107,449	110,000
101-201-835-000	MEDICAL EXPENSES		195	
101-201-864-000	MEETINGS & CONFERENCES	1,756	1,638	2,500
101-201-901-000	ADVERTISING	156	330	400
CONTRACTUAL SERVICES		\$152,066	\$144,501	\$149,500

FUND: 101 GENERAL
DEPT: 201 FINANCE

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
INSURANCE				
101-201-914-000	LIABILITY INSURANCE	\$2,037	\$2,027	\$2,038
	INSURANCE	<u>\$2,037</u>	<u>\$2,027</u>	<u>\$2,038</u>
OTHER CHARGES				
101-201-934-000	OFFICE EQUIPMENT MAINTENANCE			
101-201-960-000	PROFESSIONAL DEVELOPMENT	\$374	\$1,028	\$1,000
	OTHER CHARGES	<u>\$374</u>	<u>\$1,028</u>	<u>\$1,000</u>
CAPITAL OUTLAY				
101-201-983-000	OFFICE EQUIPMENT	\$11,255	\$8,725	\$4,200
	CAPITAL OUTLAY	<u>\$11,255</u>	<u>\$8,725</u>	<u>\$4,200</u>
	TOTAL EXPENSES - FINANCE	<u><u>\$262,423</u></u>	<u><u>\$253,206</u></u>	<u><u>\$259,267</u></u>

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED BUDGET	2013-14 ADOPTED BUDGET
EXPENDITURES			
CONTRACTUAL SERVICES	\$86,836	\$87,474	\$108,000
TOTAL	\$86,836	\$87,474	\$108,000

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

Under professional services contracts, the City Attorney, Labor Attorney and General Liability Attorney provides services as described below:

The City Attorney represents City departments and authorized agents in legal matters, civil litigations and provides general council and prosecutorial services for the City of Berkley. As the general council, the City Attorney assures the City contracts, ordinances and legislative actions comply with local, state and federal requirements. The City Attorney is appointed by and serves at the pleasure of, the City Council but works under the direct supervision of the City Manager.

The Labor Attorney represents the City in legal matters related to labor law, the collective bargaining process and policy matters that affect City Employees. The General Liability Attorney represents the City in litigation brought against the City of Berkley. Both the Labor Attorney and the General Liability Attorney serve at the pleasure of the City Manager.

MAJOR 2013-14 GOALS

- Provide legal services to protect the interests of the City, its residents and officials and its assets.



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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CONTRACTUAL SERVICES				
101-210-824-000	LEGAL SERVICES - LABOR	\$19,999	\$28,980	\$40,000
101-210-825-000	CITY ATTORNEY	53,151	56,132	60,000
101-210-826-000	LEGAL SERVICES - GENERAL LIABILITY	\$13,686	\$2,362	\$8,000
CONTRACTUAL SERVICES		<u>\$86,836</u>	<u>\$87,474</u>	<u>\$108,000</u>
TOTAL EXPENSES - CITY ATTORNEY		<u>\$86,836</u>	<u>\$87,474</u>	<u>\$108,000</u>

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED BUDGET	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$88,337	\$89,221	\$88,337
MATERIALS AND SUPPLIES	1,476	953	1,200
CONTRACTUAL SERVICES	1,637	1,699	2,250
INSURANCE	1,018	1,014	1,019
OTHER CHARGES	885	900	1,000
TOTAL	\$93,353	\$93,787	\$97,009

STAFFING	12-13		13-14	
	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	0.26	1	0.26
Part Time Total	1	0.26	1	0.26
TOTAL	4	1.31	4	1.31

EXPENDITURE HIGHLIGHTS

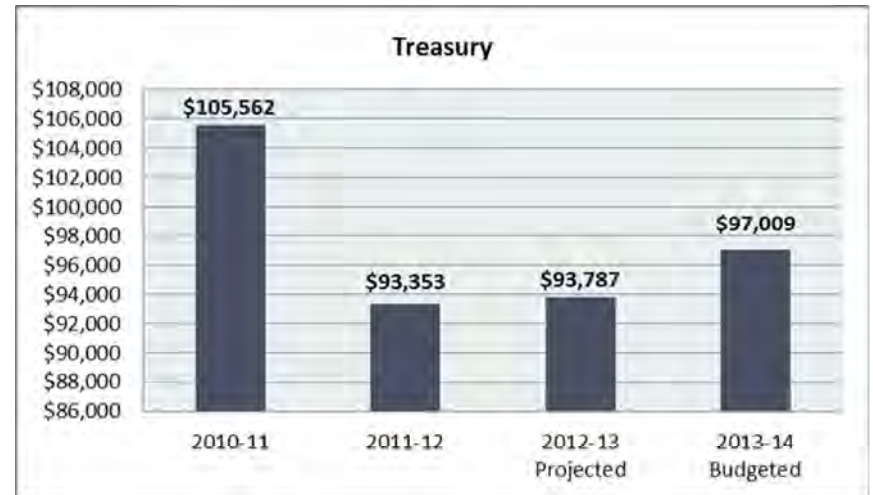
- Provides portion of Salary & Fringe Benefits for the Finance Director, Deputy Treasurer, Deputy Clerk, and one part-time staffer.
- Provides for the necessary appropriations to operate the Department.
- Provides for all tax billing and revenue collection expenditures for the City.

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 2013-14 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**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-215-704-000	FINANCE DIRECTOR/TREASURER	\$18,710	\$18,774	\$18,846
101-215-705-000	DEPUTY TREASURER	31,246	31,352	31,473
101-215-706-000	DEPUTY CLERK	7,152	7,176	7,204
101-215-707-000	PART TIME EMPLOYEES	5,345	5,575	6,050
101-215-709-000	OVERTIME	8	32	500
101-215-712-000	IN LIEU	1,708	1,172	1,407
101-215-715-000	FICA	5,403	4,902	5,011
101-215-716-000	HDLO	8,276	8,018	9,906
101-215-718-000	RETIREMENT	10,360	12,052	10,975
101-215-725-000	WORKERS COMPENSATION	129	168	168
SALARIES AND FRINGE BENEFITS		\$88,337	\$89,221	\$91,540
MATERIALS AND SUPPLIES				
101-215-729-000	STATIONARY	\$1,476	\$953	\$1,200
MATERIALS AND SUPPLIES		\$1,476	\$953	\$1,200
CONTRACTUAL SERVICES				
101-215-803-000	MEMBERSHIPS	\$235	\$295	\$250
101-215-814-000	DATA PROCESSING	1,402	1,404	2,000
CONTRACTUAL SERVICES		\$1,637	\$1,699	\$2,250
INSURANCE				
101-215-914-000	LIABILITY INSURANCE	\$1,018	\$1,014	\$1,019
INSURANCE		\$1,018	\$1,014	\$1,019
OTHER CHARGES				
101-215-960-000	PROFESSIONAL DEVELOPMENT	\$885	\$900	\$1,000
OTHER CHARGES		\$885	\$900	\$1,000
TOTAL EXPENSES - TREASURY		\$93,353	\$93,787	\$97,009

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED BUDGET	2013-14 ADOPTED BUDGET
EXPENDITURES			
MATERIALS AND SUPPLIES	\$26,878	\$29,907	\$38,600
CONTRACTUAL SERVICES	32,725	32,943	33,600
INSURANCE	18,261	29,166	26,481
UTILITIES	31,407	30,131	32,500
OTHER CHARGES	46,857	50,262	75,867
DEBT SERVICE	7,298	0	0
CAPITAL OUTLAY	0	0	42,000
TOTAL	\$163,426	\$172,409	\$249,048

STAFFING

None

EXPENDITURE HIGHLIGHTS

The budget provides for appropriated contract costs for janitorial services, office equipment, utilities and postage for all departments physically located in City Hall. The following expenses are also included in the City Hall budget:

- Cable Franchise Administrative Fee.
- Self Insurance Loss Expenses
- Tax Tribunal Expenses

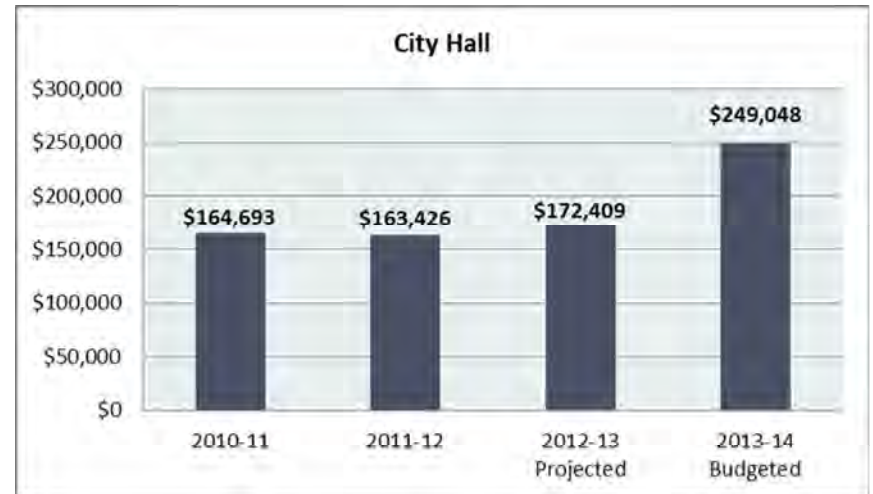
PROGRAM DESCRIPTION

The City Manager oversees and manages the common costs, expenses incurred by and services rendered to all departments located in City Hall. This includes City Council, City Manager/Legal, Finance/Treasury, City Clerk/Elections and Planning/Building/Code Enforcement. This includes City Hall maintenance, equipment and other expenses required to ensure operations run smoothly.

MAJOR 2013-2014 OBJECTIVES

Administer the budget to ensure:

- City Hall operating expenses are paid on time
- The property is properly maintained
- Manage the common expenses of all departments located in City Hall.



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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
101-265-728-000	OFFICE SUPPLIES	\$11,622	\$11,876	\$15,000
101-265-730-000	POSTAGE	11,977	14,550	20,000
101-265-731-000	BOOKS / PERIODICALS	179	50	200
101-265-776-000	MAINTENANCE SUPPLIES	3,100	3,431	3,400
MATERIALS AND SUPPLIES		\$26,878	\$29,907	\$38,600
CONTRACTUAL SERVICES				
101-265-811-000	CUSTODIAL SERVICES	\$7,700	\$7,500	\$7,600
101-265-853-000	TELEPHONE	25,025	25,443	26,000
CONTRACTUAL SERVICES		\$32,725	\$32,943	\$33,600
INSURANCE				
101-265-914-000	LIABILITY INSURANCE	\$6,480	\$6,449	\$6,481
101-265-915-000	LOSS EXPENSES	11,781	22,717	20,000
INSURANCE		\$18,261	\$29,166	\$26,481
OTHER CHARGES				
101-265-921-000	PROPERTY TAXES	\$10,574	\$3,991	\$4,317
101-265-921-100	TRIBUNAL/BOARD OF REVIEW TAX EXPENSE	2,258	2,299	7,500
101-265-923-000	CABLE FRANCHISE ADMIN FEE	15,266	22,517	23,000
101-265-931-000	BUILDING MAINTENANCE	6,477	10,000	28,450
101-265-946-000	OFFICE EQUIPMENT RENTAL	12,282	11,455	12,600
OTHER CHARGES		\$46,857	\$50,262	\$75,867

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CAPITAL OUTLAY				
101-265-976-000	BUILDING IMPROVEMENTS	\$0	\$0	\$41,000
101-265-976-002	HEAT/COOLING	0	0	1,000
CAPITAL OUTLAY		<u>\$0</u>	<u>\$0</u>	<u>\$42,000</u>
DEBT SERVICE				
101-265-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	\$7,298	\$0	\$0
DEBT SERVICE		<u>\$7,298</u>	<u>\$0</u>	<u>\$0</u>
UTILITIES				
101-265-920-000	UTILITIES	\$31,407	\$30,131	\$32,500
UTILITIES		<u>\$31,407</u>	<u>\$30,131</u>	<u>\$32,500</u>
TOTAL EXPENSES - CITY HALL		<u><u>\$163,426</u></u>	<u><u>\$172,409</u></u>	<u><u>\$249,048</u></u>

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FUND: 101 GENERAL
DEPT: 284 COMMUNITY PROMOTIONS

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED BUDGET	2013-14 ADOPTED BUDGET
EXPENDITURES			
CONTRACTUAL SERVICES	\$17,416	\$13,908	\$18,550
OTHER CHARGES	27,392	24,835	31,925
TOTAL	\$44,808	\$38,743	\$50,475

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

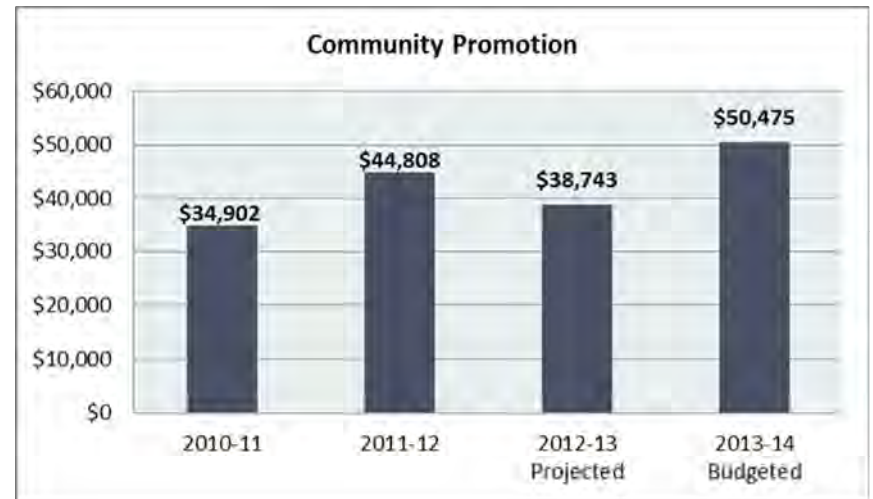
PROGRAM DESCRIPTION

This operating department contains the necessary appropriation aimed at promoting the City of Berkley using newsletters, social media, websites, workshops and memberships. Memberships in government and professional organizations provide venues for learning and networking with elected officials and employees at local, state and national levels. Participation in

workshops sets the stage for learning opportunities for employees along with the exchange of ideas regarding municipal issues. Funding for those activities (excluding Home Show) is derived from a tax levy allowable under state law PA 359 of 1925. .

MAJOR 2013-2014 OBJECTIVES

- Continue sustainability activities with the Woodward 5 (W5) drawing attention to the benefits of living, working and starting a business in Berkley.
- Produce informational materials that help promote the City of Berkley to residents and visitors.



FUND: 101 GENERAL
DEPT: 284 COMMUNITY PROMOTIONS

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CONTRACTUAL SERVICES				
101-284-803-000	MEMBERSHIPS			
101-284-814-000	COMPUTER PROCESSING/WEBSITE	\$2,137	\$2,616	\$5,550
101-284-818-000	CONTRACTUAL SERVICES	6,135	8,837	10,000
101-284-818-013	HOME SHOW - SCHOOL	1,839	1,394	2,000
101-284-901-000	ADVERTISING	869	1,061	1,000
CONTRACTUAL SERVICES		\$10,980	\$13,908	\$18,550
OTHER CHARGES				
101-284-960-000	PROFESSIONAL DEVELOPMENT	\$11,982	\$11,592	\$12,985
101-284-996-000	MISCELLANEOUS	11,940	13,243	18,940
OTHER CHARGES		\$23,922	\$24,835	\$31,925
TOTAL EXPENSES - COMMUNITY ROMOTIONS		\$34,902	\$38,743	\$50,475

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED BUDGET	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$197,825	\$170,110	\$164,997
MATERIALS AND SUPPLIES	600	0	0
CONTRACTUAL SERVICES	55	55	35
OTHER CHARGES	211	300	400
TOTAL	\$198,691	\$170,465	\$165,432

STAFFING	12-13		13-14	
	No	FTE	No	FTE
Full Time				
Director	1	1.0	0	1.0
Records Clerk	1	1.0	1	1.0
TOTAL	2	2.0	1	2.0

EXPENDITURE HIGHLIGHTS

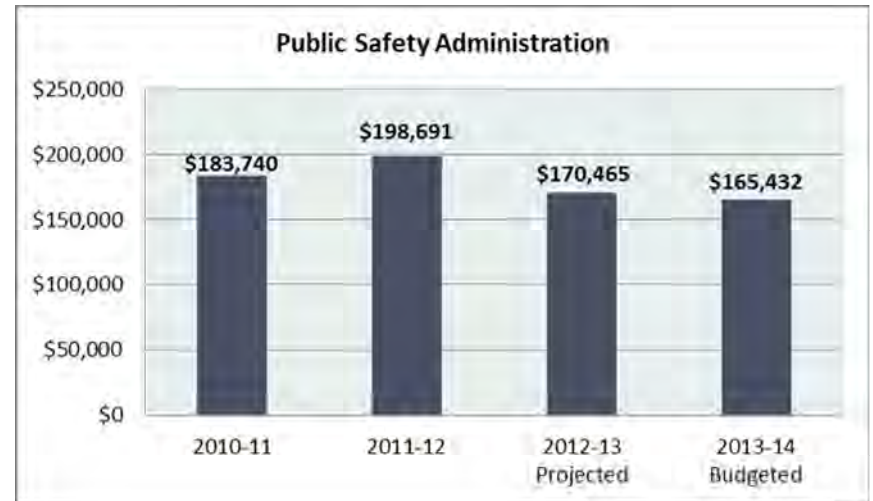
- Provides Salary & Fringe Benefits for Police Chief & the Records Clerk.
- Chief is a contract employee for the City for a two fiscal year period.

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 2013-2014 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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-302-704-000	PUBLIC SAFETY DIRECTOR	\$86,002	\$63,896	\$64,937
101-302-706-000	SECRETARY	40,914	41,054	41,212
101-302-709-000	OVERTIME	1,627	1,325	1,800
101-302-715-000	FICA	4,533	4,177	4,232
101-302-716-000	HDLO	22,822	16,935	18,568
101-302-718-000	RETIREMENT	41,678	42,455	33,980
101-302-725-000	WORKERS COMPENSATION	249	268	268
SALARIES AND FRINGE BENEFITS		\$197,825	\$170,110	\$164,997
MATERIALS AND SUPPLIES				
101-302-744-000	UNIFORMS	\$600	\$0	\$0
MATERIALS AND SUPPLIES		\$600	\$0	\$0
CONTRACTUAL SERVICES				
101-302-803-000	MEMBERSHIPS	\$55	\$55	\$35
CONTRACTUAL SERVICES		\$55	\$55	\$35
OTHER CHARGES				
101-302-934-000	OFFICE EQUIPMENT MAINTENANCE	\$211	\$300	\$400
OTHER CHARGES		\$211	\$300	\$400
TOTAL EXPENSES - PUBLIC SAFETY ADMINISTRATION		\$198,691	\$170,465	\$165,432

FUND: 101 GENERAL
DEPT: 306 PUBLIC SAFETY DISPATCH SERVICES

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED BUDGET	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$249,861	\$255,161	\$269,513
MATERIALS AND SUPPLIES	1,879	2,257	2,600
CONTRACTUAL SERVICES	13,717	13,717	14,922
CAPITAL OUTLAY	520	2,484	5,000
TOTAL	\$265,977	\$273,619	\$292,035

STAFFING	12-13		13-14	
	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

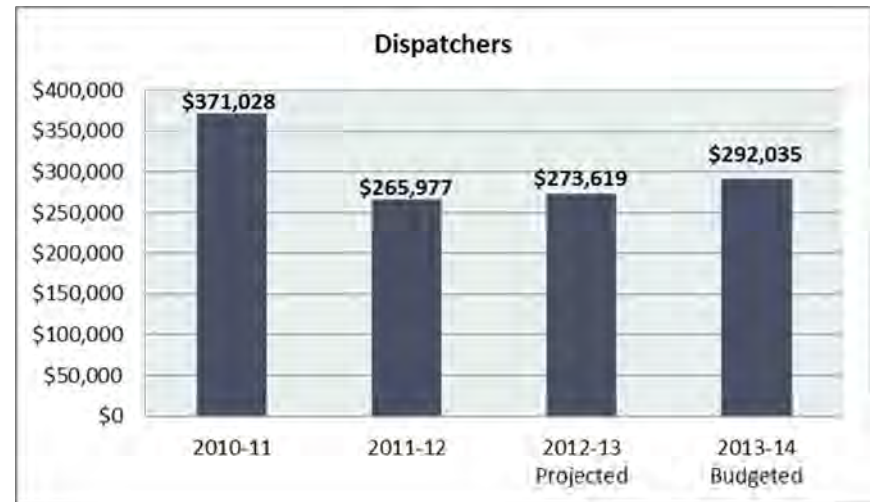
- Provides salary & fringe benefits for four dispatchers.
- Provides salary & fringe benefits to one part-time dispatcher
- E-911 Equipment Maintenance

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 2013-2014 OBJECTIVES

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



FUND: 101 GENERAL
DEPT: 306 PUBLIC SAFETY DISPATCH SERVICES

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-306-706-000	DISPATCHERS	151,017	151,732	151,983
101-306-707-000	PART TIME EMPLOYEES	16,551	12,388	19,303
101-306-709-000	OVERTIME	5,181	11,522	12,000
101-306-712-000	IN LIEU-HEALTH CARE BUY BACK	7,611	6,639	7,974
101-306-715-000	FICA	14,189	13,945	14,948
101-306-716-000	HDLO	23,449	23,027	28,186
101-306-718-000	RETIREMENT	28,567	33,560	31,649
101-306-720-000	LONGEVITY	1,893	1,893	1,893
101-306-722-000	SICK LEAVE	1,046	0	1,046
101-306-725-000	WORKERS COMPENSATION	357	455	531
SALARIES AND FRINGE BENEFITS		\$249,861	\$255,161	\$269,513
101-306-744-000	UNIFORMS-CLEANING AND PURCHASES	\$1,379	\$1,549	\$1,800
101-306-758-000	PROGRAM SUPPLIES	500	708	800
MATERIALS AND SUPPLIES		\$1,879	\$2,257	\$2,600
101-306-803-000	MEMBERSHIPS	\$0	\$0	\$180
101-306-835-000	DISPATCH MEDICAL EXPENSES	0	0	1,025
101-306-855-000	E-911 EQUIPMENT MAINTENANCE	13,717	13,717	13,717
CONTRACTUAL SERVICES		\$13,717	\$13,717	\$14,922
101-306-982-000	EQUIPMENT	\$520	\$2,484	\$2,500
CAPITAL OUTLAY		\$520	\$2,484	\$5,000
TOTAL EXPENSES -DISPATCHERS		\$265,977	\$273,619	\$292,035

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$57,326	\$60,018	\$64,571
MATERIALS AND SUPPLIES	5,890	5,453	6,925
CONTRACTUAL SERVICES	3,008	2,018	3,078
OTHER CHARGES	204	1,121	1,600
TOTAL	66,428	\$68,610	\$94,971

STAFFING	12-13		13-14	
	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

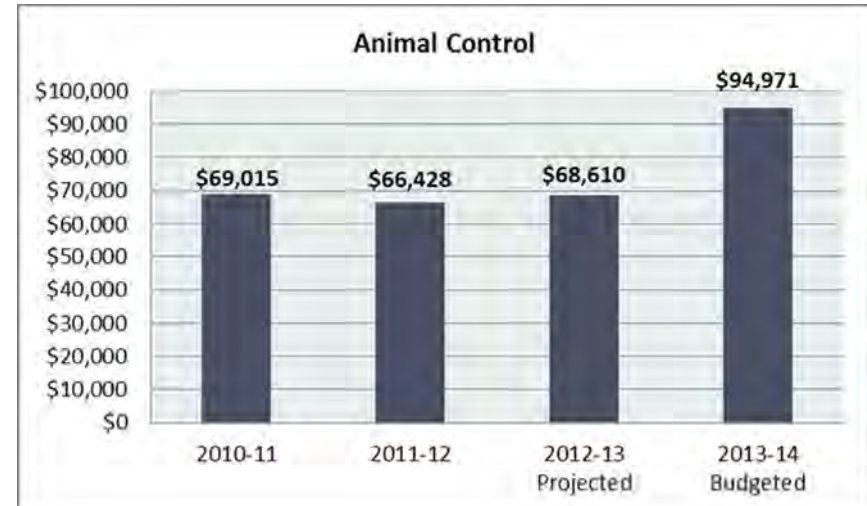
- Provides Salary & Fringe Benefits for Animal Control officer.
- Provides animal control related training.

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 2013-2014 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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-307-706-000	ANIMAL CONTROL OFFICER	\$38,458	\$38,590	\$38,738
101-307-707-000	PART TIME EMPLOYEES	1,752	2,383	4,368
101-307-709-000	OVERTIME	913	946	2,400
101-307-715-000	FICA	3,168	3,206	3,527
101-307-716-000	HDLO	5,395	5,859	6,965
101-307-718-000	RETIREMENT	7,131	8,310	7,849
101-307-725-000	WORKERS COMPENSATION	509	724	724
SALARIES AND FRINGE BENEFITS		\$57,326	\$60,018	\$64,571
MATERIALS AND SUPPLIES				
101-307-744-000	UNIFORMS-CLEANING & PURCHASES	\$547	\$458	\$600
101-307-751-000	FUEL & OIL	5,199	4,673	5,725
101-307-758-000	PROGRAM SUPPLIES	144	322	600
MATERIALS AND SUPPLIES		\$5,890	\$5,453	\$6,925
CONTRACTUAL SERVICES				
101-307-818-000	CONTRACTUAL SERVICES	\$2,215	\$1,159	\$2,200
101-307-853-000	TELEPHONE	793	859	875
CONTRACTUAL SERVICES		\$3,008	\$2,018	\$3,075
OTHER CHARGES				
101-307-931-000	BUILDING MAINTENACE-ANIMAL CONTROL	\$0	\$291	\$500
101-307-939-000	VEHICLE MAINTENANCE	204	830	800
101-307-960-000	PROFESSIONAL DEVELOPMENT	0	0	300
OTHER CHARGES		\$204	\$1,121	\$1,600

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CAPITAL OUTLAY				
101-307-985-000	VEHICLES	\$0	\$0	\$18,800
CAPITAL OUTLAY		\$0	\$0	\$18,800
	TOTAL EXPENSES - ANIMAL CONTROL	\$66,428	\$68,610	\$94,971

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FUND: 101 GENERAL
DEPT: 310 PUBLIC SAFETY OPERATIONS

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$3,047,575	\$3,019,808	\$3,159,620
MATERIALS AND SUPPLIES	131,050	152,372	154,970
CONTRACTUAL SERVICES	60,714	63,854	67,436
INSURANCE	96,544	96,285	96,733
UTILITIES	46,284	47,352	48,000
OTHER CHARGES	74,357	77,588	83,250
CAPITAL OUTLAY	106,068	69,201	85,426
DEBT SERVICE	78,633	0	0
TOTAL	\$3,641,225	\$3,526,460	\$3,695,435

	12-13		13-14	
	No	FTE	No	FTE
STAFFING				
Full Time				
Sworn Officers	27	27.00	24	27.00
Full Time Total	27	27.00	24	27.00
Part Time				
Crossing Guards	9	3.12	9	3.12
Part Time Total	9	3.12	9	3.12
TOTAL	36	29.12	34	30.12

EXPENDITURE HIGHLIGHTS

- Provides salary & fringe benefits for all officers with the exception of the Chief.
- Purchase of 2 new, marked Police vehicles.
- Annual Lids for Kids Program

- Provides for three contractor positions that are not reflected in the FTE count.

PROGRAM DESCRIPTION

The Operations Division of the Berkley Public Safety Department includes:

- 1 Full Time Equivalent (FTE) Deputy Chief
- 18 FTE Public Safety Officers
- 2 FTE Lieutenants
- 6 FTE Sergeants

Currently, there are sixteen (16) Public Safety Officers, one (1) Lieutenant, eight (8) Sergeants with one (1) Sergeant on military leave. Currently, the Deputy Chief is a contract officer. All sworn officers are trained and certified in both police and fire services. The other two (2) Public Safety Officer FTE are filled with contractors. Both contractors are the second dispatcher on their shift. These two contractors also handle prisoners and responds to fire calls with the fire truck only. One of these two staff contractor positions is tied to the Sergeant on military leave. When that Sergeant returns one staff contractor is released.

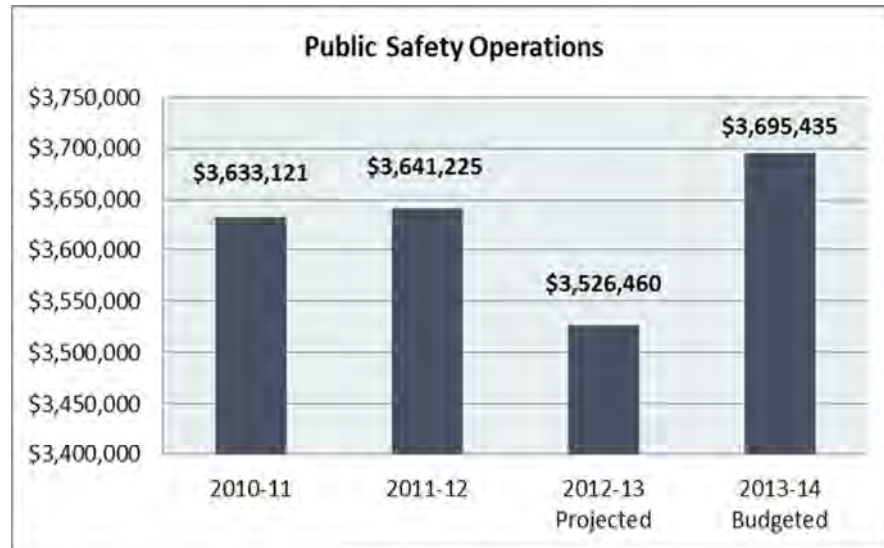
Approximately 95% of all department responses and activities are police-related. When a fire call is received, officers respond directly to the scene with their fire gear; an officer working in the station brings one of the fire trucks to the scene. Officers also act as first responders for emergency calls in the field.

The Department also provides for fire plan review as well as a school liaison officer.

MAJOR 2013-2014 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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-310-705-000	COMMANDING OFFICERS	\$558,097	\$578,127	\$650,141
101-310-706-000	PUBLIC SAFETY OFFICERS	1,064,989	1,036,059	1,044,986
101-310-707-000	CROSSING GUARDS	40,236	42,846	47,952
101-310-709-000	OVERTIME	109,322	138,428	105,000
101-310-709-001	DIFFERENTIAL PAY	6,715	9,537	6,000
101-310-709-003	DREAM CRUISE	10,842	13,135	13,000
101-310-712-000	IN LIEU	7,616	7,616	33,772
101-310-715-000	FICA	28,416	26,632	31,131
101-310-716-000	HDLO	334,573	292,433	349,251
101-310-718-000	RETIREMENT	747,825	736,876	754,332
101-310-720-000	LONGEVITY	14,069	10,524	7,667
101-310-722-000	SICK LEAVE	38,878	38,877	12,526
101-310-723-000	HOLIDAY / PERSONAL DAYS	65,296	65,296	74,767
101-310-724-000	UNEMPLOYMENT	0	0	1,200
101-310-725-000	WORKERS COMPENSATION	20,701	23,422	27,895
SALARIES AND FRINGE BENEFITS		\$3,047,575	\$3,019,808	\$3,159,620
MATERIALS AND SUPPLIES				
101-310-728-000	OFFICE SUPPLIES	\$4,427	\$5,119	\$5,000
101-310-729-000	STATIONARY	1,578	2,925	3,000
101-310-731-000	BOOKS / PERIODICALS	500	500	500
101-310-741-000	AMMUNITION	726	1,568	1,500
101-310-743-000	CHEMICALS	200	0	200
101-310-744-000	UNIFORMS-CLEANING & PURCHASES	24,352	28,368	30,600
101-310-744-001	HONOR GUARD UNIFORMS	0	1,500	0
101-310-751-000	FUEL & OIL	65,743	80,070	80,070
101-310-753-000	PRISONER BOARD	8,880	8,075	7,000

FUND: 101 GENERAL
DEPT: 310 PUBLIC SAFETY OPERATIONS

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
MATERIAL AND SUPPLIES CONTINUED:				
101-310-758-000	PROGRAM SUPPLIES	4,077	4,086	6,000
101-310-758-003	LIDS FOR KIDS	6,196	5,771	4,500
101-310-758-006	FIRE OPEN HOUSE	3,327	2,682	3,000
101-310-758-008	ANNUAL PUBLIC SAFETY GOLF OUTING	7,428	8,156	8,000
101-310-759-000	PHOTO SUPPLIES	50	49	200
101-310-776-000	MAINTENANCE SUPPLIES	1,500	1,749	1,400
101-310-778-000	EQUIPMENT SUPPLIES	2,025	1,254	2,500
101-310-780-000	VEHICLE EQUIPMENT	0	0	1,000
101-310-781-000	VEHICLE SUPPLIES	41	500	500
MATERIALS AND SUPPLIES		\$131,050	\$152,372	\$154,970
CONTRACTUAL SERVICES				
101-310-803-000	MEMBERSHIPS	\$2,550	\$2,620	\$5,990
101-310-811-000	CUSTODIAL	13,938	13,500	13,500
101-310-814-000	DATA PROCESSING	26,990	26,215	28,246
101-310-818-000	CONTRACTUAL SERVICES	1,277	3,673	3,000
101-310-818-012	BLOOD DRAWS	4,750	4,587	4,500
101-310-825-000	CASCADE SYSTEM MAINTENANCE	1,373	1,373	1,200
101-310-835-000	PUBLIC SAFETY MEDICAL EXPENSES	1,011	1,912	1,200
101-310-851-000	RADIO MAINTENANCE	0	125	1,000
101-310-853-000	TELEPHONE	8,570	9,525	8,200
101-310-864-000	MEETINGS & CONFERENCES	20	0	100
101-310-901-000	ADVERTISING	235	324	500
CONTRACTUAL SERVICES		\$60,714	\$63,854	\$67,436
INSURANCE				
101-310-913-000	VEHICLE INSURANCE	\$11,679	\$12,196	\$12,242
101-310-914-000	LIABILITY INSURANCE	84,865	84,089	84,491
INSURANCE		\$96,544	\$96,285	\$96,733

FUND: 101 GENERAL
DEPT: 310 PUBLIC SAFETY OPERATIONS

		2010-11 ACTIVITY	2011-12 PROJECTED ACTIVITY	2012-13 ADOPTED BUDGET
OTHER CHARGES				
101-310-931-000	BUILDING MAINTENANCE	\$32,317	\$20,772	\$20,500
101-310-933-000	EQUIPMENT MAINTENANCE	9,018	12,574	13,500
101-310-935-000	MOTORCYCLE LEASE	1,890	2,750	2,750
101-310-939-000	VEHICLE MAINTENANCE	5,845	14,225	12,500
101-310-939-001	FIRE TRUCK MAINTENANCE	8,869	11,452	10,000
101-310-960-000	PROFESSIONAL DEVELOPMENT	9,233	11,796	16,000
101-310-961-000	PUBLIC SAFETY 301-302 TRAINING FUNDS	7,185	4,019	8,000
OTHER CHARGES		<u>\$74,357</u>	<u>\$77,588</u>	<u>\$83,250</u>
CAPITAL OUTLAY				
101-310-976-000	BUILDING IMPROVEMENTS	\$0	\$0	\$5,000
101-310-979-000	FIRE EQUIPMENT	35,472	5,545	6,000
101-310-981-000	FURNITURE	0	0	3,000
101-310-982-000	EQUIPMENT	21,399	713	2,400
101-310-983-000	OFFICE EQUIPMENT	355	585	1,000
101-310-984-000	RADIO EQUIPMENT	2,472	3,262	6,000
101-310-985-000	VEHICLES	46,370	59,096	62,026
CAPITAL OUTLAY		<u>\$106,068</u>	<u>\$69,201</u>	<u>\$85,426</u>
DEBT SERVICE				
101-310-993-000	95 ENERGY BONDS PRINCIPAL & INTEREST			
101-310-993-001	FIRE TRUCK - INSTALLMENT LOAN	\$78,211	\$0	\$0
101-310-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	422	0	0
DEBT SERVICE		<u>\$78,633</u>	<u>\$0</u>	<u>\$0</u>
UTILITIES				
101-310-920-000	UTILITIES	\$46,284	\$47,352	\$48,000
UTILITIES		<u>\$46,284</u>	<u>\$47,352</u>	<u>\$48,000</u>
TOTAL EXPENSES - PUBLIC SAFETY OPERATIONS		<u><u>\$3,641,225</u></u>	<u><u>\$3,526,460</u></u>	<u><u>\$3,695,435</u></u>

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$73,405	\$79,006	\$85,576
MATERIALS AND SUPPLIES	254	408	1,500
CONTRACTUAL SERVICES	130,619	128,730	142,800
OTHER CHARGES	199	0	420
INSURANCE	357	371	393
CAPITAL OUTLAY	1,235	1,235	870
TOTAL	\$206,069	\$209,750	\$231,559

STAFFING

	12-13		13-14	
	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	0.67
Part Time Total	1	0.48	1	0.67
TOTAL	2	1.43	2	1.62

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.
- Purchase State of Michigan Construction Code Books.

- IPAD purchase for the Building Official.

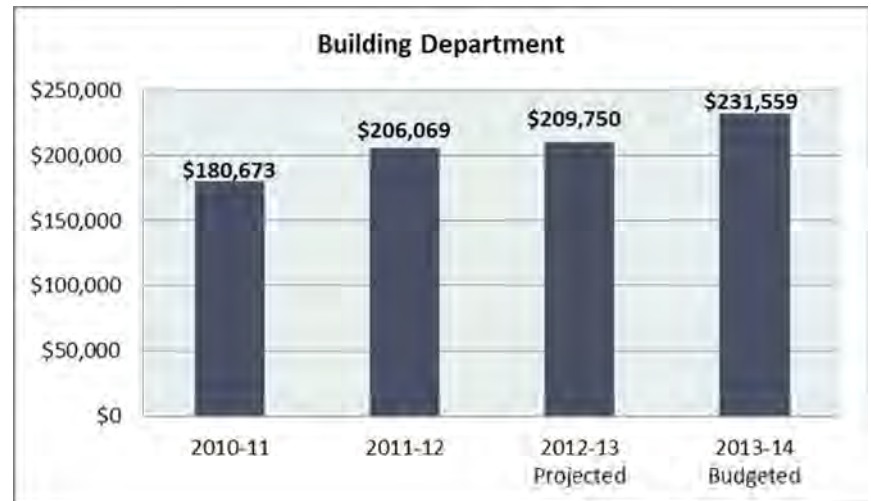
PROGRAM DESCRIPTION

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.

MAJOR 2013-2014 OBJECTIVES

- Inspectors to utilize our building permit program remotely.
- Enhance the safety and maintenance of buildings by refining the liquor license and rental property inspection procedures.
- Cross train clerical staff.
- Enhance property values by enforcing vacant building ordinance.



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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-371-706-000	BUILDING CLERKS	\$34,555	\$34,730	\$34,864
101-371-707-000	PART TIME EMPLOYEES	14,030	15,508	20,300
101-371-715-000	FICA	3,740	3,843	4,220
101-371-716-000	HDLO	14,717	16,706	18,592
101-371-718-000	RETIREMENT	6,269	7,300	6,652
101-371-725-000	WORKERS COMPENSATION	94	919	948
SALARIES AND FRINGE BENEFITS		\$73,405	\$79,006	\$85,576
MATERIALS AND SUPPLIES				
101-371-731-000	BOOKS / PERIODICALS	\$254	\$339	\$1,000
101-371-758-000	PROGRAM SUPPLIES	0	69	500
MATERIALS AND SUPPLIES		\$254	\$408	\$1,500
CONTRACTUAL SERVICES				
101-371-803-000	MEMBERSHIPS	\$179	\$125	\$200
101-371-822-001	INSPECTIONS TEST-BUILDING	32,976	31,464	32,000
101-371-822-002	HOUSE INSPECTIONS-RENTALS	27,350	23,800	27,000
101-371-822-003	CONTRACTUAL INSPECTIONS	56,778	64,625	65,000
101-371-822-004	GRASS/WEED	7,948	1,996	12,000
101-371-822-006	BUSINESS LICENSE INSPECTION-ALL	1,140	1,190	1,200
101-371-822-007	LIQUOR LICENSE	1,050	1,300	1,400
101-371-822-008	VACANT HOUSING INSPECTION	2,050	2,010	1,800
101-371-822-009	FIRE INSPECTIONS	0	0	200
101-371-901-000	ADVERTISING	1,148	2,220	2,000
CONTRACTUAL SERVICES		\$130,619	\$128,730	\$142,800
INSURANCE				
101-371-914-000	LIABILITY INSURANCE	\$357	\$371	\$393
INSURANCE		\$357	\$371	\$393

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
OTHER CHARGES				
101-371-934-000	OFFICE EQUIPMENT MAINTENANCE	\$0	\$0	\$420
101-371-960-000	PROFESSIONAL DEVELOPMENT	199	0	0
OTHER CHARGES				
CAPITAL OUTLAY				
101-371-983-000	OFFICE EQUIPMENT	\$0	\$0	\$870
101-371-986-000	COMPUTER SOFTWARE	1,235	1,235	0
CAPITAL OUTLAY				
		\$1,235	\$1,235	\$870
TOTAL EXPENSES - BUILDING DEPARTMENT		\$206,069	\$209,750	\$231,559

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$112,777	\$111,376	\$123,159
MATERIALS AND SUPPLIES	49,628	38,004	47,800
CONTRACTUAL SERVICES	11,882	16,460	17,860
INSURANCE	12,665	13,026	13,092
UTILITIES	13,376	13,275	13,000
OTHER CHARGES	4,148	6,162	6,800
CAPITAL OUTLAY	1,976	45,952	135,000
DEBT SERVICE	91	0	0
TOTAL	\$206,543	\$244,255	\$356,711

	2011-12		2012-13	
	No	FTE	No	FTE
STAFFING				
Full Time				
Director	1	0.05	1	0.05
Clerk II	1	0.05	1	0.05
Equipment Operator III	2	0.03	2	0.10
Equipment Operator II	2	0.11	2	0.18
Equipment Operator I	3	0.65	3	1.04
Laborer	2	0.49	0	0.00
Foreman	1	0.10	1	0.10
Full Time Total	12	1.48	12	1.52
Part Time				
Part Time Total	1	0.31	1	0.31
TOTAL	13	1.79	13	1.83

EXPENDITURE HIGHLIGHTS

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

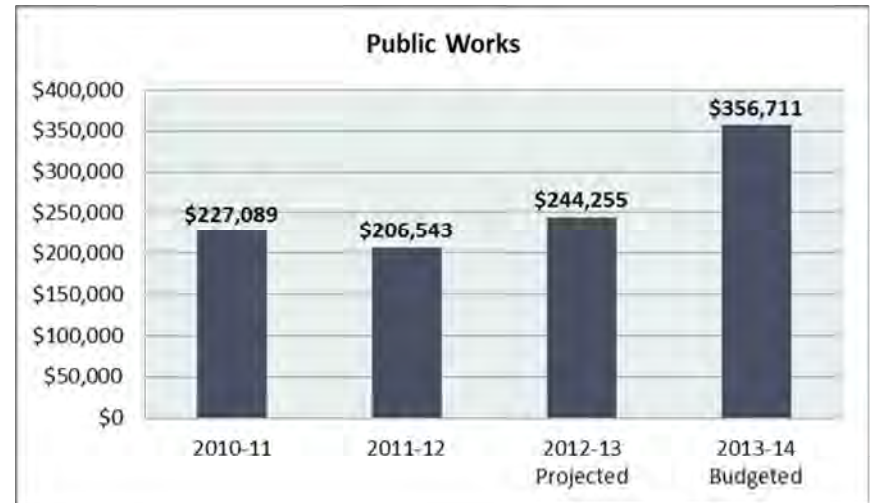
PROGRAM DESCRIPTION

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 2013-2014 OBJECTIVES

- Continue to update the Capital Vehicle and Equipment replacement program.
- Establish a comprehensive facility and parking lot capital improvement plan.
- Create a tracking spreadsheet for staff.



FUND: 101 GENERAL
DEPT: 441 PUBLIC WORKS

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-441-704-000	PUBLIC WORKS DIRECTOR	\$3,657	\$3,751	\$3,766
101-441-705-000	LABORERS	51,629	49,538	49,606
101-441-706-000	CLERK	1,948	1,812	1,846
101-441-707-000	PART TIME EMPLOYEES	4,843	2,128	6,175
101-441-709-000	OVERTIME	5,048	2,297	3,500
101-441-709-003	DREAM CRUISE	0	7,389	8,000
101-441-712-000	IN LIEU	0	0	352
101-441-715-000	FICA	5,166	5,119	5,608
101-441-716-000	HDLO	19,850	18,929	23,947
101-441-718-000	RETIREMENT	19,158	18,884	18,930
101-441-720-000	LONGEVITY	49	54	60
101-441-724-000	UNEMPLOYMENT	490	0	0
101-441-725-000	WORKERS COMPENSATION	939	1,475	1,369
SALARIES AND FRINGE BENEFITS		\$112,777	\$111,376	\$123,159
MATERIALS AND SUPPLIES				
101-441-728-000	OFFICE SUPPLIES	\$561	\$917	\$800
101-441-744-000	UNIFORMS	2,460	2,477	2,000
101-441-751-000	FUEL & OIL	27,366	28,415	40,000
101-441-758-000	PROGRAM SUPPLIES	16,190	3,766	3,000
101-441-776-000	MAINTENANCE SUPPLIES	1,864	1,454	1,000
101-441-787-000	TOOLS	1,187	975	1,000
MATERIALS AND SUPPLIES		\$49,628	\$38,004	\$47,800

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CONTRACTUAL SERVICES				
101-441-803-000	MEMBERSHIPS	\$850	\$959	\$1,000
101-441-811-000	CUSTODIAL SERVICES	3,210	3,210	3,210
101-441-818-000	CONTRACTUAL SERVICES	1,000	888	1,000
101-441-835-000	MEDICAL EXPENSES	791	1,290	1,950
101-441-851-000	RADIO MAINTENANCE	219	78	500
101-441-853-000	TELEPHONE	5,594	9,850	10,000
101-441-864-000	MEETINGS & CONFERENCES	218	185	200
CONTRACTUAL SERVICES		\$11,882	\$16,460	\$17,860
INSURANCE				
101-441-913-000	VEHICLE INSURANCE	\$8,847	\$9,227	\$9,273
101-441-914-000	LIABILITY INSURANCE	3,818	3,799	3,819
INSURANCE		\$12,665	\$13,026	\$13,092
OTHER CHARGES				
101-441-931-000	BUILDING MAINTENANCE	\$3,714	\$5,637	\$6,500
101-441-946-000	OFFICE EQUIPMENT RENTAL	434	525	300
OTHER CHARGES		\$4,148	\$6,162	\$6,800
CAPITAL OUTLAY				
101-441-976-000	BUILDING IMPROVEMENTS	\$1,976	\$0	\$38,000
101-441-984-000	RADIO EQUIPMENT	0	0	5,000
101-441-985-000	VEHICLES	0	45,952	92,000
CAPITAL OUTLAY		\$1,976	\$45,952	\$135,000

FUND: 101 GENERAL
DEPT: 441 PUBLIC WORKS

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
DEBT SERVICE				
101-441-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	\$91	\$0	\$0
DEBT SERVICE		\$91	\$0	\$0
UTILITIES				
101-441-920-000	UTILITIES	\$13,376	\$13,275	\$13,000
UTILITIES		\$13,376	\$13,275	\$13,000
TOTAL EXPENSES - PUBLIC WORKS		\$206,543	\$244,255	\$356,711

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$25,723	\$33,608	\$46,003
MATERIALS AND SUPPLIES	42,560	47,214	49,000
OTHER CHARGES	24,274	26,022	22,500
CAPITAL OUTLAY	8,156	0	0
TOTAL	\$100,713	\$106,844	\$117,503

STAFFING	12-13		13-14	
	No	FTE	No	FTE
Full Time				
Public Works Director	1	0.05	1	0.05
Mechanic	1	0.46	1	0.43
Equipment Operator II	0	0.00	1	0.01
Equipment Operator I	1	0.01	1	0.00
TOTAL	3	0.52	3	0.49

EXPENDITURE HIGHLIGHTS

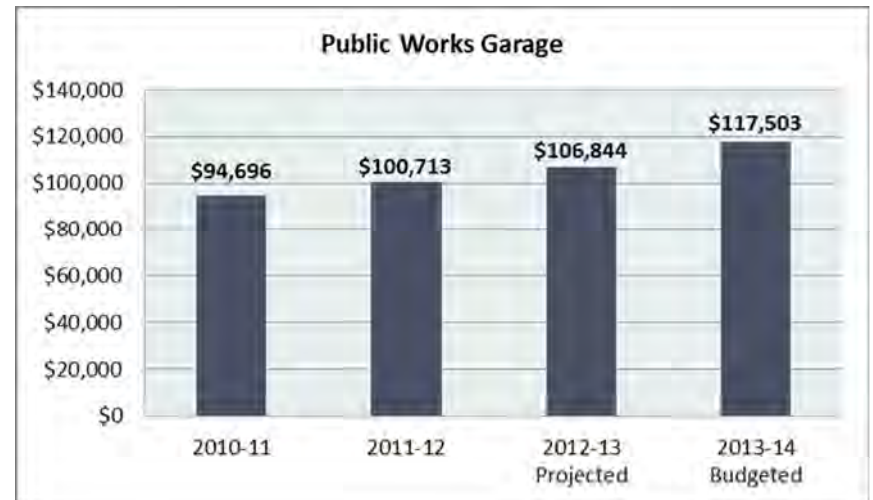
- Salary and fringe benefits for one full time mechanic and the Director of the Department.
- City fleet expenses including the public safety fleet.

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 2013-2014 OBJECTIVES

- Service the City fleet and equipment efficiently and effectively on a daily basis.
- Maintain other City equipment as required.



FUND: 101 GENERAL
DEPT: 442 PUBLIC WORKS GARAGE

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-442-704-000	PUBLIC WORKS DIRECTOR	\$3,657	\$3,751	\$3,766
101-442-706-000	MECHANIC	12,901	17,341	21,517
101-442-709-000	OVERTIME	158	852	750
101-442-715-000	FICA	1,287	1,679	2,552
101-442-716-000	HDLO	2,520	2,801	9,492
101-442-718-000	RETIREMENT	5,071	6,717	7,459
101-442-725-000	WORKERS COMPENSATION	129	467	467
SALARIES AND FRINGE BENEFITS		\$25,723	\$33,608	\$46,003
MATERIALS AND SUPPLIES				
101-442-744-000	UNIFORMS	\$328	\$440	\$500
101-442-781-000	VEHICLE SUPPLIES	40,743	43,117	45,000
101-442-787-000	TOOLS	1,489	3,657	3,500
MATERIALS AND SUPPLIES		\$42,560	\$47,214	\$49,000
OTHER CHARGES				
101-442-939-000	VEHICLE MAINTENANCE	\$11,614	\$11,593	\$12,000
101-442-939-002	VEHICLE MAINTENANCE - PSO	12,305	14,219	10,000
101-442-960-000	PROFESSIONAL DEVELOPMENT	355	210	500
OTHER CHARGES		\$24,274	\$26,022	\$22,500
CAPITAL OUTLAY				
101-442-982-000	EQUIPMENT	\$8,156	\$0	\$0
CAPITAL OUTLAY		\$8,156	\$0	\$0
TOTAL EXPENSES - PUBLIC WORKS GARAGE		\$100,713	\$106,844	\$117,503

FUND: 101 GENERAL
DEPT: 446 PUBLIC WORKS STREET PROGRAM

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
STREET LIGHTING	\$206,057	\$209,917	\$218,000
TOTAL	\$206,057	\$209,917	\$218,000

STAFFING
None

EXPENDITURE HIGHLIGHTS

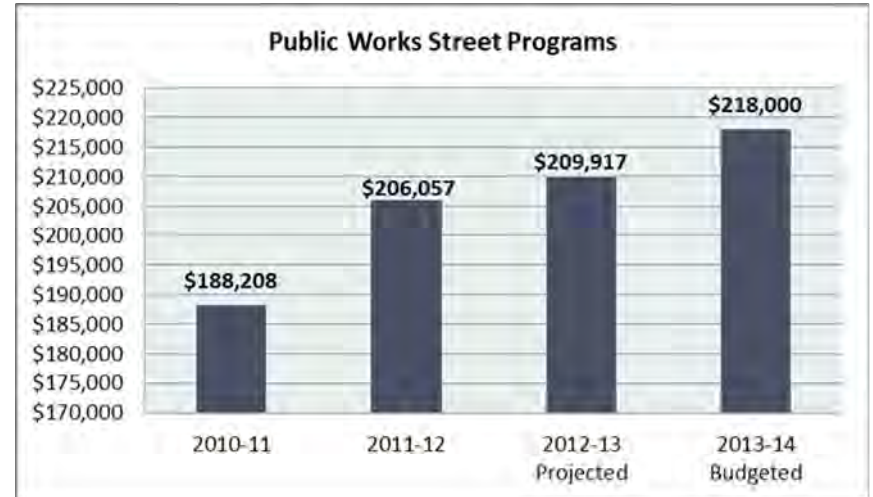
- Appropriate for the payment of the monthly electric and depreciation billings for the City Street and parking lot lighting system.

PROGRAM DESCRIPTION

The City of Berkley contracts with the Detroit Edison Company for municipal street lighting services. There are approximately 799 street lights in the Berkley municipal street lighting system.

MAJOR 2013-2014 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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
OTHER CHARGES				
101-446-922-000	STREET LIGHTING	\$206,057	\$209,917	\$218,000
	OTHER CHARGES	\$206,057	\$209,917	\$218,000
	TOTAL EXPENSES - PUBLIC WORKS STREET PROGRAM	\$206,057	\$209,917	\$218,000

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$231,020	\$255,856	\$304,923
MATERIALS AND SUPPLIES	18,303	20,631	24,865
CONTRACTUAL SERVICES	21,140	23,658	25,600
INSURANCE	3,430	3,414	3,431
UTILITIES	19,818	21,614	23,000
OTHER CHARGES	24,890	13,906	25,600
CAPITAL OUTLAY	14,535	1,900	45,600
DEBT SERVICE	1,035	0	0
TOTAL	\$334,171	\$340,979	\$453,019

	12-13		13-14	
	No	FTE	No	FTE
STAFFING				
Full Time				
Director	1	0.50	1	0.50
Recreation Manager	1	0.95	1	0.95
Administrative Assistant	0	0.00	1	1.00
Recreation Leader	1	0.50	1	0.50
Recreation Maintenance Leader	2	1.25	2	1.25
Full Time Total	5	3.20	6	4.20
Part Time				
Part Time Total	5	1.83	3	0.82
TOTAL	10	5.03	9	5.02

EXPENDITURE HIGHLIGHTS

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

- Reinstatement of the full time Administrative Assistant position.
- 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
- Replace a zero turn lawn mower
- Community Center Conference Room Design

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.

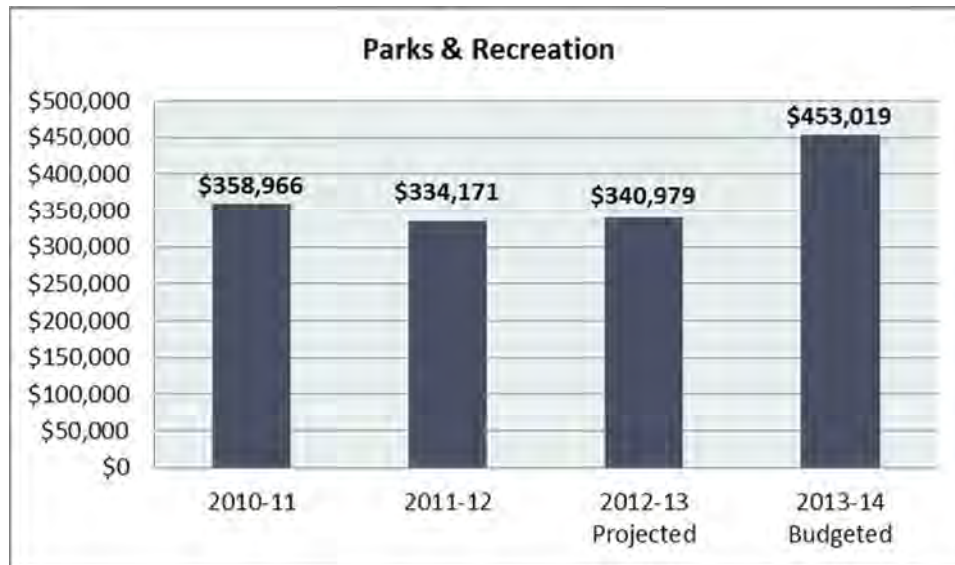
Starting in fiscal year 2012/13 the Arena Maintenance leader will allocate 25% of his time towards ball field maintenance and other maintenance activities throughout the City.

MAJOR 2013-2014 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.
- 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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-691-704-000	PARKS & REC DIRECTOR	\$46,082	\$33,540	\$33,669
101-691-705-000	DEPUTY DIRECTOR PARKS & REC	33,438	45,536	47,683
101-691-706-000	PARKS & REC STAFF	54,677	56,222	96,036
101-691-707-000	PART TIME EMPLOYEES	44,394	39,089	17,901
101-691-709-000	OVERTIME	16	100	2,500
101-691-712-000	IN LIEU	5,858	5,858	7,036
101-691-715-000	FICA	14,168	13,796	15,669
101-691-716-000	HDLO	12,435	27,536	44,930
101-691-718-000	RETIREMENT	15,958	28,440	34,323
101-691-724-000	UNEMPLOYMENT COMPENSATION	0	538	0
101-691-725-000	WORKERS COMPENSATION	3,994	5,201	5,176
SALARIES AND FRINGE BENEFITS		\$231,020	\$255,856	\$304,923
MATERIALS AND SUPPLIES				
101-691-728-000	OFFICE SUPPLIES	\$960	\$901	\$700
101-691-729-000	STATIONARY	160	822	700
101-691-744-000	UNIFORMS	635	729	800
101-691-750-000	PLAYGROUND/ATHLETIC	2,339	305	3,500
101-691-751-000	FUEL & OIL	4,946	4,820	5,315
101-691-758-000	PROGRAM SUPPLIES	1,206	2,496	2,700
101-691-758-001	SENIOR SUPPLIES	52	649	1,300
101-691-776-000	MAINTENANCE SUPPLIES	2,381	3,088	3,100
101-691-778-000	EQUIPMENT SUPPLIES	5,108	6,304	6,000
101-691-783-000	SEED PLANT	266	267	500
101-691-787-000	TOOLS	250	250	250
MATERIALS AND SUPPLIES		\$18,303	\$20,631	\$24,865

FUND: 101 GENERAL
DEPT: 691 PARKS AND RECREATION

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
101-691-818-000	CONTRACTUAL SERVICES	3,576	4,918	5,000
101-691-853-000	TELEPHONE	5,508	5,688	5,700
101-691-864-000	MEETINGS & CONFERENCES	801	854	1,500
101-691-901-000	ADVERTISING	409	962	2,000
CONTRACTUAL SERVICES		\$21,140	\$23,658	\$25,600
INSURANCE				
101-691-914-000	LIABILITY INSURANCE	\$3,430	\$3,414	\$3,431
INSURANCE		\$3,430	\$3,414	\$3,431
OTHER CHARGES				
101-691-921-300	CASH SHORT	\$40	\$0	\$0
101-691-931-000	BUILDING MAINTENANCE	4,377	3,382	4,000
101-691-933-000	EQUIPMENT MAINTENANCE	15,464	6,431	16,000
101-691-939-000	VEHICLE MAINTENANCE	1,426	1,214	2,000
101-691-946-000	OFFICE EQUIPMENT RENTAL	3,583	2,879	3,600
OTHER CHARGES		\$24,890	\$13,906	\$25,600
CAPITAL OUTLAY				
101-691-974-000	LAND IMPROVEMENTS	\$0	\$0	\$25,000
101-691-976-000	BUILDING IMPROVEMENTS	14,535	0	0
101-691-981-000	FURNITURE	0	1,300	5,600
101-691-982-000	EQUIPMENT	0	600	15,000
CAPITAL OUTLAY		\$14,535	\$1,900	\$45,600

FUND: 101 GENERAL
DEPT: 691 PARKS AND RECREATION

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
DEBT SERVICE				
101-691-993-000	95 ENERGY BONDS PRINCIPAL & INTEREST			
101-691-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	\$1,035	\$0	\$0
DEBT SERVICE		\$1,035	\$0	\$0
UTILITIES				
101-691-920-000	UTILITIES	\$19,818	\$21,614	\$23,000
UTILITIES		\$19,818	\$21,614	\$23,000
TOTAL EXPENSES - PARKS & RECREATION		\$334,171	\$340,979	\$453,019

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$446,958	\$444,455	\$446,300
MATERIALS AND SUPPLIES	19,325	21,886	22,000
CONTRACTUAL SERVICES	72,589	70,220	77,600
INSURANCE	7,711	7,674	7,712
UTILITIES	27,230	28,661	30,000
OTHER CHARGES	11,387	10,296	17,500
CAPITAL OUTLAY	66,277	69,432	68,500
DEBT SERVICE	320	0	0
TOTAL	\$651,797	\$652,624	\$669,612

STAFFING

	12-13		13-14	
	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	4	0.77	4	0.77
Part Time	19	6.55	19	6.55
TOTAL	22	9.50	22	9.50

EXPENDITURE HIGHLIGHTS

- \$71,000 worth of new materials, including books, DVDs, CD books and music CDs.
- Program staff of 3 full time and 18 part-time individuals.
- \$7,500 for the replacement of four public computers and public copier.
- \$165,000 has been appropriated in the Downtown Development Authority operating budget to replace the roof of the library.

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.

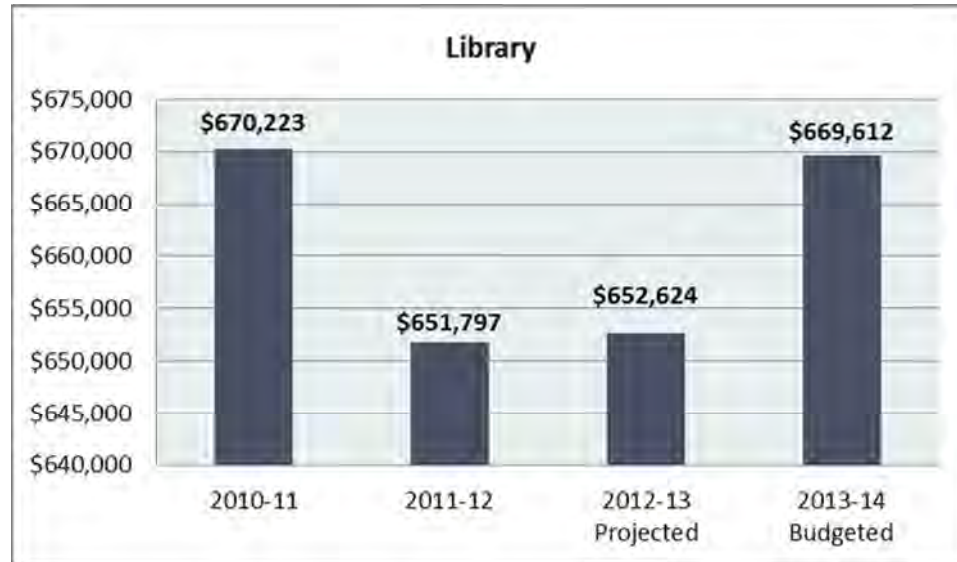
LIBRARY FACTS:

- Over 115,000 books borrowed
- Over 10,000 audio books borrowed
- Over 30,000 DVDs borrowed
- Over 10,000 CD's borrowed

MAJOR 2013-2014 OBJECTIVES

- Work with the IT Coordinator to redesign the library website..
- Improve the appearance of the Lobby.
- Remove the outdated materials from the home repair and home decorating areas of the collection.
- Upgrade computers to Windows 7.
- Replace Director when she retires in September 2013.
- Redesign collection layout in young adult room.
- Reorganize children's librarian's office and storage area
- Remove outdated materials from young adult collection and create a storage area for summer reading list duplicate copies.

FUND: 101 GENERAL
DEPT: 738 LIBRARY



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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-738-704-000	LIBRARY DIRECTOR	\$74,777	\$75,032	\$75,320
101-738-705-000	PART-TIME LIBRARIANS	127,077	123,570	127,028
101-738-706-000	LIBRARY STAFF	72,340	72,586	72,864
101-738-707-000	CLERKS & PAGES	65,734	66,397	64,972
101-738-709-000	OVERTIME	0	0	100
101-738-712-000	IN LIEU	5,372	4,687	5,629
101-738-715-000	FICA	27,239	27,010	27,118
101-738-716-000	HDLO	13,478	12,402	14,016
101-738-718-000	RETIREMENT	48,841	51,462	50,183
101-738-720-000	LONGEVITY	5,584	5,584	5,680
101-738-722-000	SICK LEAVE	6,116	5,222	2,887
101-738-725-000	WORKERS COMPENSATION	400	503	503
SALARIES AND FRINGE BENEFITS		\$446,958	\$444,455	\$446,300
MATERIALS AND SUPPLIES				
101-738-728-000	OFFICE SUPPLIES	\$1,082	\$1,175	\$1,200
101-738-729-000	STATIONARY	495	0	0
101-738-730-000	POSTAGE	19	25	300
101-738-731-000	BOOKS / PERIODICALS	8,017	8,543	10,000
101-738-758-000	PROGRAM SUPPLIES	998	997	1,000
101-738-758-005	PROGRAM SUPPLIES-CONTRIBUTIONS - LIBRARY	6,390	9,073	7,000
101-738-776-000	MAINTENANCE SUPPLIES	2,324	2,073	2,500
MATERIALS AND SUPPLIES		\$19,325	\$21,886	\$22,000

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CONTRACTUAL SERVICES				
101-738-803-000	MEMBERSHIPS	\$185	\$185	\$400
101-738-811-000	CUSTODIAL SERVICES	12,600	12,560	12,600
101-738-828-000	LIBRARY COOP	58,060	55,519	61,500
101-738-835-000	MEDICAL EXPENSES	175	0	0
101-738-853-000	TELEPHONE	770	1,095	1,100
101-738-864-000	MEETINGS & CONFERENCES	519	168	1,000
101-738-902-000	BOOK BINDING	280	168	300
101-738-904-000	PRINTING	0	525	700
CONTRACTUAL SERVICES		\$72,589	\$70,220	\$77,600
INSURANCE				
101-738-914-000	LIABILITY INSURANCE	\$7,711	\$7,674	\$7,712
INSURANCE		\$7,711	\$7,674	\$7,712
OTHER CHARGES				
101-738-931-000	BUILDING MAINTENANCE	\$9,992	\$9,415	\$15,000
101-738-934-000	OFFICE EQUIPMENT MAINTENANCE	840	272	1,500
101-738-946-000	OFFICE EQUIPMENT RENTAL	555	609	1,000
OTHER CHARGES		\$11,387	\$10,296	\$17,500
CAPITAL OUTLAY				
101-738-978-000	BOOKS	\$28,819	\$27,753	\$36,000
101-738-978-001	RENTED MATERIALS	19,740	25,418	20,000
101-738-978-002	BOOKS FROM DONATIONS	8,994	8,931	5,000
101-738-983-000	OFFICE EQUIPMENT	8,724	7,330	7,500
CAPITAL OUTLAY		\$66,277	\$69,432	\$68,500

FUND: 101 GENERAL
DEPT: 738 LIBRARY

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
DEBT SERVICE				
101-738-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	\$320	\$0	\$0
DEBT SERVICE		<u>\$320</u>	<u>\$0</u>	<u>\$0</u>
UTILITIES				
101-738-920-000	UTILITIES	\$27,230	\$28,661	\$30,000
UTILITIES		<u>\$27,230</u>	<u>\$28,661</u>	<u>\$30,000</u>
	TOTAL EXPENSES - LIBRARY	<u>\$651,797</u>	<u>\$652,624</u>	<u>\$669,612</u>

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$61,586	\$61,625	\$63,264
MATERIALS AND SUPPLIES	575	1,294	2,000
CONTRACTUAL SERVICES	1,900	100	100
INSURANCE	2,433	2,422	2,433
OTHER CHARGES	1,154	366	2,000
CAPITAL OUTLAY	4,455	4,020	31,200
TOTAL	\$72,103	\$69,827	\$100,997

STAFFING

	12-13		13-14	
	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

- Broadcast and photography equipment for WBRK and social media use.
- Smartphone purchase for employee use
- Purchase various computer equipment
- Purchase cable television production equipment.
- Lighting Unit for green screen
- Tri-caster live switching unit

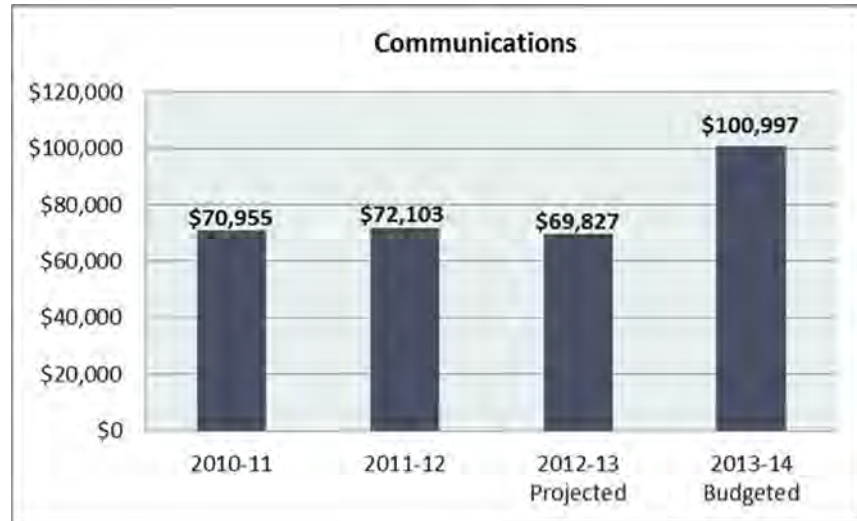
PROGRAM DESCRIPTION

The Communications department is responsible for production and broadcast of informational programs for Berkley residents regarding government operations, events and services provided by the City of Berkley. WBRK, the government access channel and other media broadcast programs that include City Council and Planning Commission meetings, a bulletin board of upcoming events, replays of major City events and special programs.

MAJOR 2013-14 OBJECTIVES

- Increase availability of live programming online anywhere in the city allowing the City to be more transparent.
- Increase government access channel programs that provide information to residents about City government, its challenges, successes and initiatives.
- Upgrade the broadcast equipment in the City Council/Court Chambers to improve functionality.
- Promote city services that benefit residents via cable broadcasts, the internet and other social media.
- Provide historical archives of video programming for future generations.
- Provide cell and smart phones to staff to improve productivity and enhance the efficiency of City service.
- Work in cooperation with Community Media TV to promote Public Access television for residents to use.

FUND: 101 GENERAL
DEPT: 750 COMMUNICATIONS



FUND: 101 GENERAL
DEPT: 750 COMMUNICATIONS

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-750-706-000	COMMUNICATIONS COORDINATOR	\$41,262	\$41,402	\$41,402
101-750-707-000	PART TIME EMPLOYEE	61	0	343
101-750-709-000	OVERTIME	149	299	1,500
101-750-715-000	FICA	3,316	3,296	3,308
101-750-716-000	HDLO	6,390	6,360	6,967
101-750-718-000	RETIREMENT	7,500	8,765	8,186
101-750-722-000	SICK LEAVE	2,812	1,378	1,433
101-750-725-000	WORKERS COMPENSATION	96	125	125
SALARIES AND FRINGE BENEFITS		\$61,586	\$61,625	\$63,264
MATERIALS AND SUPPLIES				
101-750-758-000	PROGRAM SUPPLIES	\$575	\$1,294	\$2,000
MATERIALS AND SUPPLIES		\$575	\$1,294	\$2,000
CONTRACTUAL SERVICES				
101-750-803-000	MEMBERSHIPS	\$100	\$100	\$100
101-750-818-000	CONTRACTUAL SERVICES	1,800	0	0
CONTRACTUAL SERVICES		\$1,900	\$100	\$100
INSURANCE				
101-750-914-000	LIABILITY INSURANCE	\$2,433	\$2,422	\$2,433
INSURANCE		\$2,433	\$2,422	\$2,433
OTHER CHARGES				
101-750-933-000	EQUIPMENT MAINTENANCE	\$1,134	\$366	\$2,000
101-750-960-000	PROFESSIONAL DEVELOPMENT	20	0	0
OTHER CHARGES		\$1,154	\$366	\$2,000

FUND: 101 GENERAL
DEPT: 750 COMMUNICATIONS

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CAPITAL OUTLAY				
101-750-981-000	FURNITURE			
101-750-983-000	OFFICE EQUIPMENT	\$4,455	\$4,020	\$31,200
CAPITAL OUTLAY		<u>\$4,455</u>	<u>\$4,020</u>	<u>\$31,200</u>
TOTAL EXPENSES - COMMUNICATIONS		<u><u>\$72,103</u></u>	<u><u>\$69,827</u></u>	<u><u>\$100,997</u></u>

FUND: 101 GENERAL
DEPT: 755 INFORMATION TECHNOLOGY

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$61,674	\$62,728	\$64,947
MATERIALS AND SUPPLIES	244	211	525
CONTRACTUAL SERVICES	95	671	6,950
OTHER CHARGES	285	5,411	7,200
CAPITAL OUTLAY	12,262	24,078	44,670
TOTAL	\$74,560	\$93,099	\$124,292

	12-13		13-14	
	No	FTE	No	FTE
Full Time				
Info Tech Coordinator	1	0.75	1	0.75
TOTAL	1	0.75	1	0.75

EXPENDITURE HIGHLIGHTS

- Purchase iPads for City Directors
- Maintain network, internet access for all departments.
- Continue the five year hardware replacement schedule
- Development of a Mobile application for citizens to use for access to City Services.
- Update and replace desktop computers
- Develop a comprehensive IT Plan involving all City departments.
- Annual licensing support for BS&A software.

PROGRAM DESCRIPTION

The Information Technology division is responsible for developing and maintaining the city's computer network and provides technical support for ongoing operations. It is also responsible for identifying technology solutions to improve service delivery and employee productivity. .

Responsibilities include:

- Design and maintain the city's various websites.

- Berkleymich.org
- Berkleyhomeshow.com
- Berkley.lib.mi.us
- Woodward5.com

- Monitor and update the City's social media presence:
 - Twitter (@City of Berkley)
 - YouTube (City of Berkley)
 - Pinterest (City of Berkley)
 - Facebook Pages:
 - City of Berkley
 - Parks and Recreation
 - Behind the Badge
 - Berkley Cruisefest
- Advise the City Manager of issues effecting information technology activity
- Create/deliver electronic newsletters and updates and also maintaining subscriber lists

MAJOR 2013-2014 OBJECTIVES

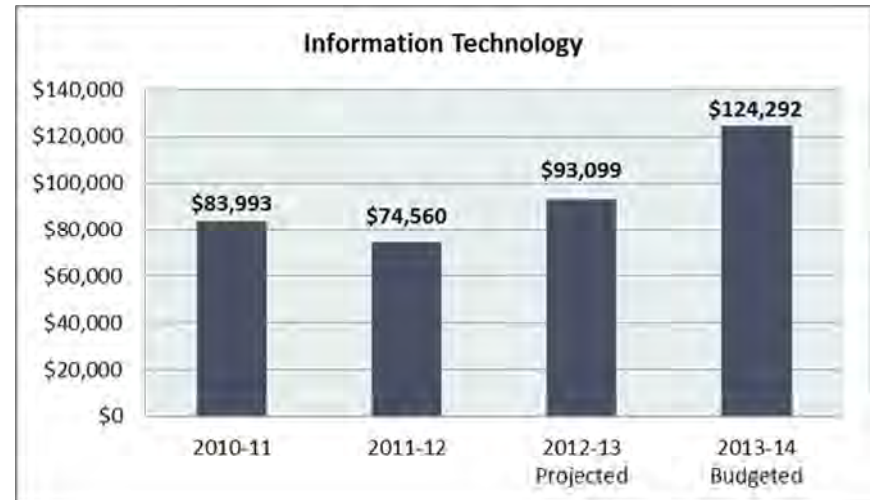
- Develop and implement a City wide technology plan aimed at bridging the gap between current and future needs.
- Create a presence and maintain the City's website and other social media sites.
- Develop, implement and maintain policies regarding the use of City email and Internet.
- Provide support services to end-users, including training on various computer programs.
- Maintain the City's computer system. (Including network, servers, desktop computers, laptops, and printers)
- Maintain and update IT systems so that employees are able to perform their jobs.

FUND: 101 GENERAL

DEPT: 755 INFORMATION TECHNOLOGY

MAJOR 2013-2014 OBJECTIVES CONTINUED:

- Increase the use of smart phones and iPads for more efficient communication and accessibility to work out of the office.
- Utilize Google applications for Government to allow for expanded e-mail capability cloud archiving, document sharing and inter-office communication.
- Redesign the City website using a content management system, including a mobile device layout.
- Select a vendor and develop a Berkley Mobile Application for smartphones and tablets.
- Continue to grow our Facebook, Twitter and Newsletter lists and improve communication with the community by advising residents of news, on-going services, events and city initiatives.
- Continue to cross train on video production/editing with Cable Coordinator so that there are backups in case of an emergency.



FUND: 101 GENERAL
DEPT: 755 INFORMATION TECHNOLOGY

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-755-706-000	INFO TECH COORDINATOR	\$38,321	\$39,375	\$39,528
101-755-715-000	FICA	2,952	3,012	3,023
101-755-716-000	HDLO	12,387	11,966	14,609
101-755-718-000	RETIREMENT	6,933	8,276	7,542
101-755-720-000	LONGEVITY	1,013	0	0
101-755-725-000	WORKERS COMPENSATION	68	99	245
SALARIES AND FRINGE BENEFITS		\$61,674	\$62,728	\$64,947
MATERIALS AND SUPPLIES				
101-755-731-000	BOOKS / PERIODICALS	\$0	\$0	\$150
101-755-778-000	EQUIPMENT SUPPLIES	244	211	375
MATERIALS AND SUPPLIES		\$244	\$211	\$525
CONTRACTUAL SERVICES				
101-755-803-000	MEMBERSHIPS	\$75	\$150	\$150
101-755-853-000	TELEPHONE	0	271	300
101-755-864-000	MEETINGS & CONFERENCES	20	250	500
CONTRACTUAL SERVICES		\$95	\$671	\$6,950
OTHER CHARGES				
101-755-933-000	EQUIPMENT MAINTENANCE	\$285	\$4,911	\$6,000
101-755-960-000	PROFESSIONAL DEVELOPMENT	0	500	1,200
OTHER CHARGES		\$285	\$5,411	\$7,200

FUND: 101 GENERAL
DEPT: 755 INFORMATION TECHNOLOGY

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CAPITAL OUTLAY				
101-755-976-000	BUILDING IMPROVEMENTS	\$0	\$0	\$9,800
101-755-983-000	OFFICE EQUIPMENT	5,139	13,078	19,250
101-755-986-000	COMPUTER SOFTWARE	7,123	11,000	15,620
	CAPITAL OUTLAY	<u>\$12,262</u>	<u>\$24,078</u>	<u>\$44,670</u>
	TOTAL EXPENSE - INFORMATION TECHNOLOGY	<u>\$74,560</u>	<u>\$93,099</u>	<u>\$124,292</u>

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$43,006	\$43,766	\$51,100
MATERIALS AND SUPPLIES	24	36	600
CONTRACTUAL SERVICES	380	5,424	1,400
OTHER CHARGES	129	500	2,000
TOTAL	\$43,539	\$49,726	\$55,100

STAFFING	12-13		13-14	
	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.

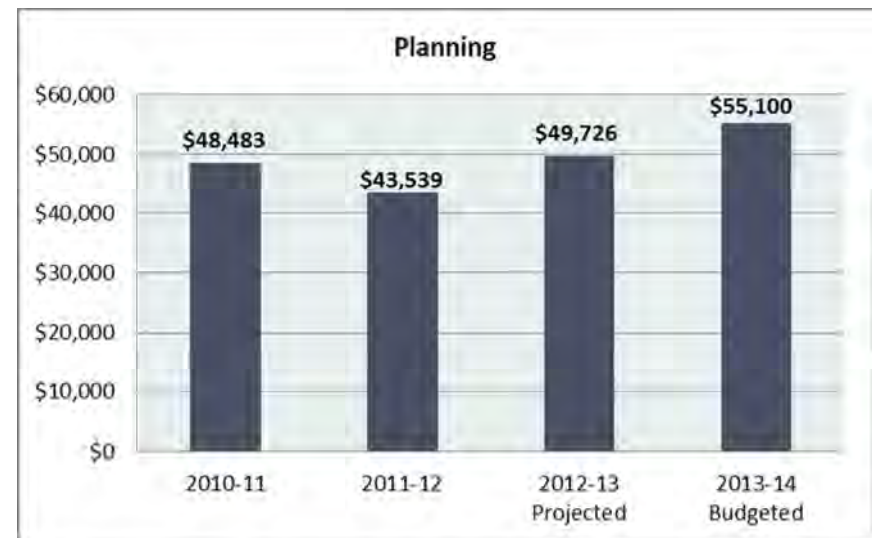
PROGRAM DESCRIPTION

The City Planner plays an important role in the City's goal of maintaining property values and redeveloping the City. The City Planners Tasks include reviewing the following:

- Business licenses
- Signs and Permits
- Rezoning and special land uses requests
- Site Plans
- Zoning Board of Appeal Requests and;
- Attend Planning and Zoning Board of Appeals meetings.

MAJOR 2013-2014 OBJECTIVES

- Enhance Berkley's quality of life by implementing the City's Multi-Modal Transportation Plan
- Increase department efficiencies by providing assistance to the Downtown Development Authority as needed.
- Encourage residents to improve their properties by hosting the City's Home Improvement Expo.



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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-801-704-000	PLANNER	\$34,045	\$33,857	\$40,158
101-801-715-000	FICA	2,624	2,590	3,072
101-801-716-000	HDLO	97	103	108
101-801-718-000	RETIREMENT	6,163	7,117	7,662
101-801-725-000	WORKERS COMPENSATION	77	99	100
SALARIES AND FRINGE BENEFITS		\$43,006	\$43,766	\$51,100
MATERIALS AND SUPPLIES				
101-801-758-000	PROGRAM SUPPLIES	\$24	\$36	\$600
MATERIALS AND SUPPLIES		24	36	600
CONTRACTUAL SERVICES				
101-801-803-000	MEMBERSHIPS	380	395	400
101-801-817-000	CONSULTANT	0	29	1,000
101-801-818-000	CONTRACTUAL SERVICES	0	5,000	0
CONTRACTUAL SERVICES		\$380	\$5,424	\$1,400
OTHER CHARGES				
101-801-960-000	PROFESSIONAL DEVELOPMENT	\$129	\$500	\$2,000
OTHER CHARGES		\$129	\$500	\$2,000
TOTAL EXPENSES - PLANNING		\$43,539	\$49,726	\$55,100

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$40,147	\$38,916	\$44,071
MATERIALS AND SUPPLIES	1,742	1,806	2,815
CONTRACTUAL SERVICES	584	507	550
OTHER CHARGES	523	401	1,000
TOTAL	\$42,996	\$41,630	\$48,436

STAFFING	12-13		13-14	
	No	FTE	No	FTE
Part Time				
Code Enforcement Officers	1	0.72	2	0.88
TOTAL	1	0.72	2	0.88

EXPENDITURE HIGHLIGHTS

- Provides salary for 1 Part-Time Code Enforcement Officer @ 1,450 hours per year
- Provides salary for 1 Part-Time Code Enforcement Officer @ 392 hours per year.

PROGRAM DESCRIPTION

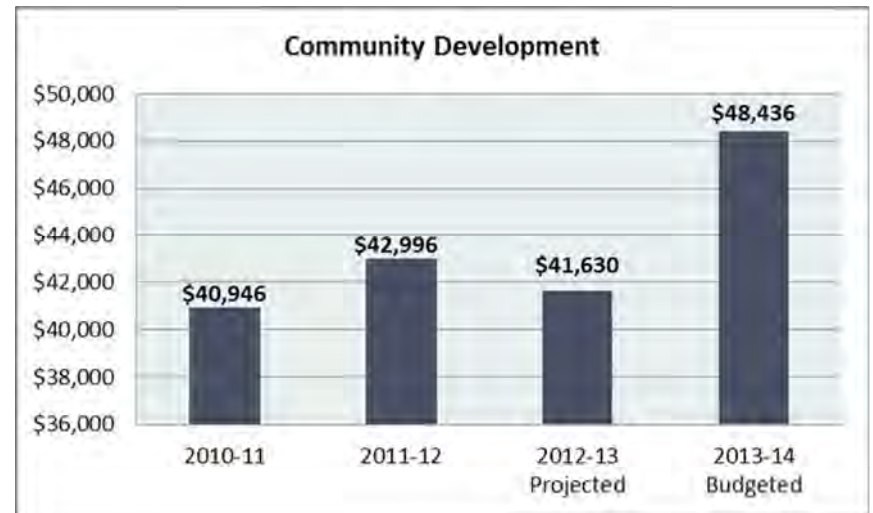
The Code Enforcement division is charged with ensuring that properties are maintained in compliance with the laws adopted by the City Council. Code Enforcement also inspects each new business along with the Building Official and Fire Marshal to ensure that new businesses are brought into compliance with local ordinance and State law.

Part time code enforcement officers 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

MAJOR 2013-2014 OBJECTIVES

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



FUND: 101 GENERAL
DEPT: 821 COMMUNITY DEVELOPMENT

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-821-707-000	PT CODE ENFORCEMENT	\$31,698	\$29,940	\$35,561
101-821-715-000	FICA	2,425	2,290	2,721
101-821-716-000	HDLO	161	172	167
101-821-718-000	RETIREMENT	5,701	6,293	5,439
101-821-725-000	WORKERS COMPENSATION	162	221	183
SALARIES AND FRINGE BENEFITS		\$40,147	\$38,916	\$44,071
MATERIALS AND SUPPLIES				
101-821-744-000	UNIFORMS	\$80	\$185	\$200
101-821-751-000	FUEL & OIL	1,662	1,621	2,615
MATERIALS AND SUPPLIES		\$1,742	\$1,806	\$2,815
CONTRACTUAL SERVICES				
101-821-803-000	MEMBERSHIPS	\$40	\$40	\$50
101-821-853-000	TELEPHONE	544	467	500
CONTRACTUAL SERVICES		\$584	\$507	\$550
OTHER CHARGES				
101-821-939-000	VEHICLE MAINTENANCE	\$523	\$401	\$1,000
OTHER CHARGES		\$523	\$401	\$1,000
TOTAL EXPENSES - COMMUNITY DEVELOPMENT		\$42,996	\$41,630	\$48,436

FUND: 101 GENERAL

DEPT: 954 MUNICIPAL EMPLOYEES RETIREMENT SYSTEM RETIREES (MERS)

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES AND FRINGE BENEFITS	\$484,213	\$498,771	\$645,079
CONTRACTUAL SERVICES	503	802	1,000
INSURANCE	4,600	6,780	6,800
TOTAL	\$489,316	\$506,353	\$652,879

STAFFING

	12-13		13-14	
	No	FTE	No	FTE
Part Time				
None	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 \$541,241.
- To appropriate and account for the third party administrator costs associated with the Medicare Part D reimbursement program.
- Appropriated \$103,838 for the ARC payment towards the Other Post Employment Benefit (OPEB) contribution for Merit System and Public Works employees and retirees. This is the sixth year of contribution appropriation.

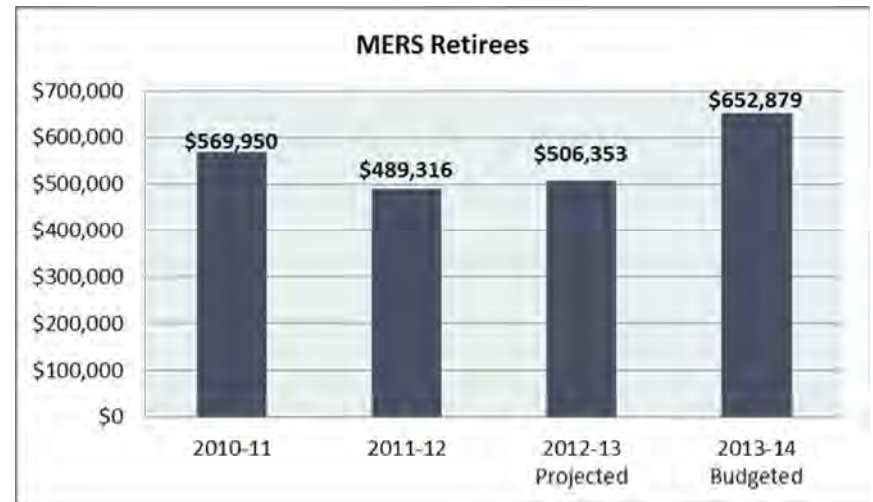
PROGRAM DESCRIPTION

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.

There are fifty (50) active employees participating and seventy-eight (78) retirees included in this program.

Defined Benefit Health Care costs including prescription coverage for all Merit System and DPW employees and retirees who were hired on or before 7/1/2005 are accounted for in this department. 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 on or 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)

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-954-716-000	HDLO	\$432,228	\$446,115	\$541,241
101-954-716-718	HDLO GASB 45 CONTRIBUTION	51,985	52,656	103,838
SALARIES AND FRINGE BENEFITS		\$484,213	\$498,771	\$645,079
CONTRACTUAL SERVICES				
101-954-864-000	MEETINGS & CONFERENCES	\$503	\$802	\$1,000
CONTRACTUAL SERVICES		\$503	\$802	\$1,000
INSURANCE				
101-954-916-000	MEDICARE DRUG SUBSIDY PROGRAM-ADVISORS	\$4,600	\$6,780	\$6,800
INSURANCE		\$4,600	\$6,780	\$6,800
TOTAL EXPENSES - MERS RETIREES		\$489,316	\$506,353	\$652,879

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$433,109	\$457,806	\$617,976
CONTRACTUAL SERVICES	20,293	19,681	0
INSURANCE	6,125	6,125	0
TOTAL	\$459,527	\$483,612	\$617,976

STAFFING	12-13		13-14	
	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

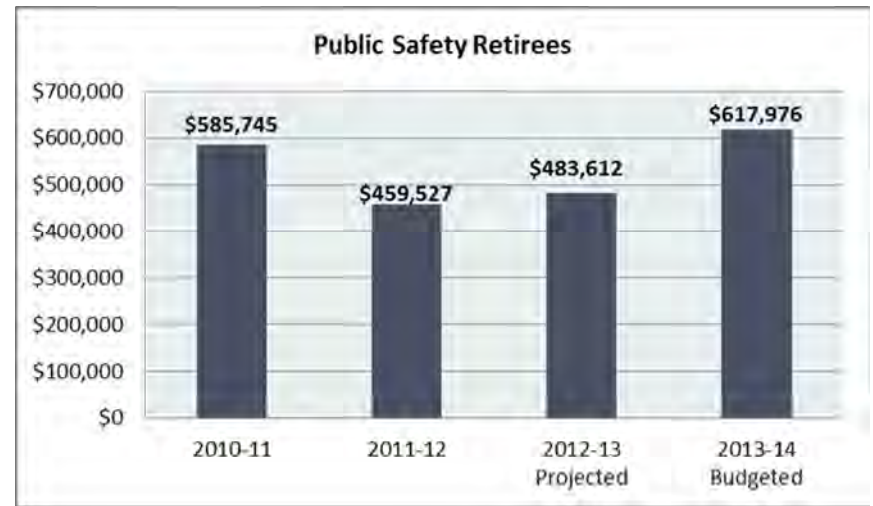
- To appropriate and account for the health care and other fringe benefits due to Public Safety Officer retirees. Estimated total cost of health and fringe benefit costs for Public Safety Officer retirees amounts to \$510,878.
- To appropriate and account for the pension board actuarial, liability, staff and legal services.
- Appropriated \$93,362 of the ARC payment towards the Other Post Employment Benefit (OPEB) health care contribution for the fiscal year in accordance with Actuarial Assumptions. This is the sixth 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 42 public safety officer retirees and beneficiaries. There is a total of 28 full-time equivalent 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 position is a contributing full time equivalent position.

MAJOR 2013-2014 OBJECTIVES

- None



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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-955-704-000	FINANCE DIRECTOR/TREASURER	\$4,678	\$4,693	\$4,712
101-955-706-000	ACCOUNTANTS	4,798	4,596	4,831
101-955-712-000	IN LIEU	665	460	333
101-955-715-000	FICA	777	746	756
101-955-716-000	HDLO	372,442	397,991	512,137
101-955-716-718	HDLO GASB 45 CONTRIBUTION	48,015	47,344	93,362
101-955-718-000	RETIREMENT	1,716	1,952	1,821
101-955-725-000	WORKERS COMPENSATION	18	24	24
SALARIES AND FRINGE BENEFITS		\$433,109	\$457,806	\$617,976
CONTRACTUAL SERVICES				
101-955-803-000	MEMBERSHIPS	\$100	\$100	\$0
101-955-807-000	AUDIT SERVICES	6,615	6,795	0
101-955-817-000	CONSULTANT	10,583	10,356	0
101-955-824-000	LEGAL SERVICES	1,440	2,430	0
101-955-864-000	MEETINGS & CONFERENCES	1,555	0	0
CONTRACTUAL SERVICES		\$20,293	\$19,681	\$0
INSURANCE				
101-955-914-000	LIABILITY INSURANCE	\$6,125	\$6,125	\$0
INSURANCE		\$6,125	\$6,125	\$0
TOTAL EXPENSES - PSO PENSION PLAN		\$459,527	\$483,612	\$617,976

FUND: 101 GENERAL
DEPT: 966 OTHER FINANCING USES

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	201314 ADOPTED BUDGET
EXPENDITURES			
OTHER FINANCING USES	\$738,007	\$594,228	\$1,287,690
TOTAL	\$738,007	\$594,228	\$1,287,690

STAFFING

None

EXPENDITURE HIGHLIGHTS

- Operating Transfers Out:
 - Compensated Absence Liability - \$20,269
 - District Court - \$657,140
 - Arena Fund - \$0
 - Voter Approved Three Mill Levy Transfers:
 - Major Street Fund - \$122,100
 - Local Street Fund - \$243,181
 - Solid Waste Fund - \$80,000
 - Parking Lot Construction Fund - \$165,000

PROGRAM DESCRIPTION

This Department accounts for the operating transfers from the General Fund to other Special Revenue, Enterprise, Capital Improvement and Component Unit funds as required by City Council operating needs. The City accounts for the District Court separately for budget purposes and an operating transfer is utilized to provide for applicable court services.

MAJOR 2013-2014 OBJECTIVES

- Ensure that the voter approved Three Mill levy is allocated to those operating fund requiring funding to meet current operational needs.
- Adequately fund the 45-A District Court.
- Provide for long term funding of employee compensated absences.



FUND: 101 GENERAL
DEPT: 966 OTHER FINANCING USES

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
OTHER FINANCING USES			
101-966-999-000 TRANSFERS OUT	\$738,007	\$594,228	\$1,287,690
OTHER FINANCING USES	<u>\$738,007</u>	<u>\$594,228</u>	<u>\$1,287,690</u>
TOTAL - TRANSFERS OUT	<u>\$738,007</u>	<u>\$594,228</u>	<u>\$1,287,690</u>

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**Special Revenue Fund Expenditures
Fiscal Year 2013-2014
Adopted**

City of Berkley
SPECIAL REVENUE FUNDS EXPENDITURES – OVERVIEW

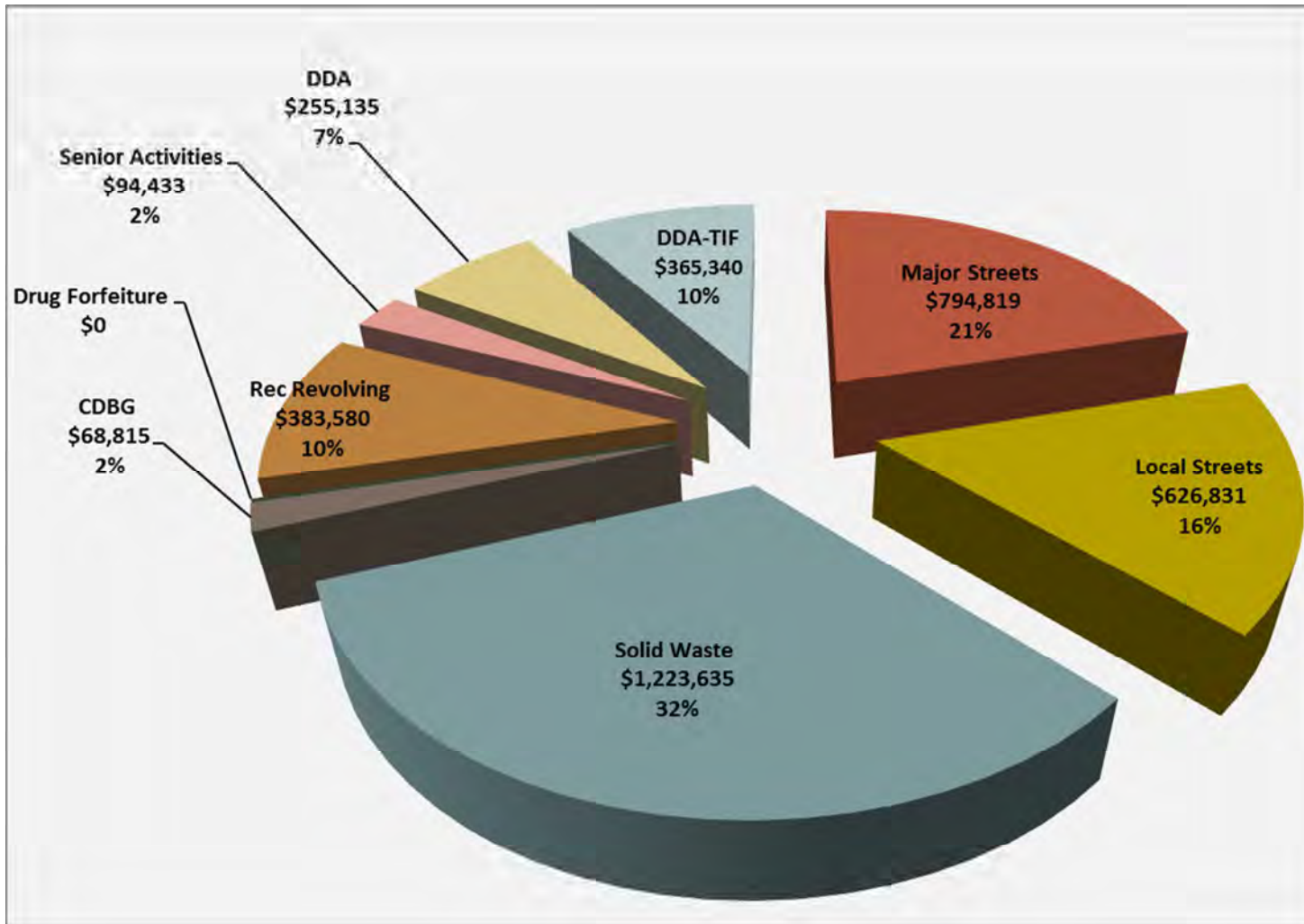
Special Revenue Funds account for specific revenues that are legally restricted to expenditures for specific purposes. Berkley has seven special revenue funds for which we account for separately. Also provided in this section are two discrete component units from the Downtown Development Authority. (Operating 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, 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 - \$3,812,588
FY 2013-2014



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

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2014

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Recommended 2013-2014
Revenues					
Property taxes	\$ 1,277,092	\$ 1,200,529	\$ 1,136,877	\$ 1,086,445	\$ 1,126,002
Charges for services	927,983	665,991	694,076	699,970	699,775
Federal Sources	-	-	-	-	-
State-Shared Revenues & Grants	651,604	966,823	926,141	978,371	951,849
Fines and forfeitures	105,025	101,294	21,935	22,070	21,581
Investment earnings	23,239	25,279	22,579	16,583	16,943
Miscellaneous	196,938	79,680	61,665	89,540	86,359
Other Financing Sources	-	-	-	-	-
Total revenues	3,181,881	3,039,596	2,863,273	2,892,979	2,902,509
Expenditures					
General government	\$ 1,358,047	\$ 1,433,392	\$ 1,378,585	\$ 1,467,997	\$ 1,540,832
Public works	1,158,285	1,193,679	1,177,776	1,141,703	1,223,073
Health and welfare	90,704	181,663	103,565	162,271	158,448
Recreation and culture	247,435	343,750	316,243	286,283	316,482
Debt service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total expenditures	2,854,471	3,152,484	2,976,169	3,058,254	3,238,835
Excess (Deficiency) of Revenues Over (Under) Expenditures	327,410	(112,888)	(112,896)	(165,275)	(336,326)
Other Financing Sources (Uses)					
Operating transfers in	150,742	169,157	167,258	164,043	757,100
Operating transfers out	(399,385)	(279,061)	(413,670)	(414,544)	(573,753)
Total other financing sources (uses)	(248,643)	(109,904)	(246,412)	(250,501)	183,347
Excess (Deficiency) of Revenues Over (Under) Expenditures Other Financing Sources (Uses)	78,767	(222,792)	(359,308)	(415,776)	(152,979)
Fund Balance - Beginning of Year	4,479,581	4,558,348	3,924,211	3,564,903	3,149,127
Fund Balance - End of Year	\$ 4,558,348	\$ 4,335,556	\$ 3,564,903	\$ 3,149,127	\$ 2,996,148

Note: 2011-12 fund balance has been adjusted due to GASB 54. Court Building Fund is now a Capital Project Fund.

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$200,373	\$215,015	\$212,098
MATERIALS AND SUPPLIES	57,730	56,425	69,550
CONTRACTUAL SERVICES	295,116	165,993	244,230
OTHER CHARGES	103,046	121,242	121,500
CAPITAL OUTLAY	11,123	129,805	0
OTHER FINANCING USES	145,892	149,043	147,441
TOTAL	\$813,280	\$837,523	\$794,819

STAFFING

	12-13		13-14	
	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	0.11	2	0.11
Equip Operator II	2	0.34	3	0.52
Equip Operator I	3	1.02	4	0.96
Laborer	2	0.11	0	0.00
Mechanic II	1	0.03	1	0.06
Full Time Total	17	2.32	17	2.35
Part Time	1	0.18	1	0.18
Part Time Total	1	0.18	1	0.18
TOTAL	18	2.50	18	2.53

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 2013-2014 OBJECTIVES

- Work with the other SOCWA and SOCRRA member communities to form a consortium for the bidding of annual Pavement Marking Services Contracts.
- Complete the 2005 PASER Road Condition Survey to identify future Capital Improvement projects.
- Establish a sidewalk condition and replacement program including estimating potential special assessment cost.

FUND: 202 MAJOR STREETS
DEPT: SUMMARY



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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-464-704-000	PUBLIC WORKS DIRECTOR	\$12,434	\$12,754	\$12,803
202-464-706-000	LABORERS	14,382	17,534	15,755
202-464-707-000	PART TIME EMPLOYEES	87	1,429	532
202-464-709-000	OVERTIME	999	1,101	750
202-464-715-000	FICA	2,150	2,519	2,291
202-464-716-000	HDLO	7,237	7,297	9,593
202-464-718-000	RETIREMENT	6,757	10,229	6,992
202-464-720-000	LONGEVITY	105	109	115
202-464-725-000	WORKERS COMPENSATION	863	1,059	1,059
SALARIES AND FRINGE BENEFITS		\$45,014	\$54,031	\$49,890
MATERIALS AND SUPPLIES				
202-464-744-000	UNIFORMS	\$397	\$473	\$550
202-464-758-000	PROGRAM SUPPLIES	4,005	4,608	2,500
202-464-782-000	ROAD SUPPLIES	3,390	3,635	5,000
MATERIALS AND SUPPLIES		\$7,792	\$8,716	\$8,050
CONTRACTUAL SERVICES				
202-464-818-000	CONTRACTUAL SERVICES	\$202,684	\$96,810	\$95,000
202-464-821-010	ENGINEERING	10,746	1,913	47,000
202-464-821-100	ENGINEER - MAJOR STREETS	8,543	0	0
CONTRACTUAL SERVICES		\$221,973	\$98,723	\$142,000

FUND: 202 MAJOR STREETS
DEPT: 464 STREET MAINTENANCE

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
OTHER CHARGES				
202-464-940-000	EQUIPMENT RENTAL	\$6,369	\$6,859	\$7,000
	OTHER CHARGES	<u>\$6,369</u>	<u>\$6,859</u>	<u>\$7,000</u>
CAPITAL OUTLAY				
202-464-974-020	CONSTRUCTION - 12 MILE RD	\$98	\$0	\$0
202-464-975-100	CONSTRUCTION - MAJOR STREETS	11,025	129,805	0
	CAPITAL OUTLAY	<u>\$11,123</u>	<u>\$129,805</u>	<u>\$0</u>
	TOTAL EXPENSES-STREET MAINTENANCE	<u><u>\$292,271</u></u>	<u><u>\$298,134</u></u>	<u><u>\$206,940</u></u>

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

		2011-12	2012-13	2013-14
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
202-466-706-000	LABORERS	\$9,329	\$11,214	\$11,874
202-466-709-000	OVERTIME	70	70	300
202-466-715-000	FICA	720	863	935
202-466-716-000	HDLO	4,386	4,548	2,227
202-466-718-000	RETIREMENT	3,173	3,678	3,594
202-466-720-000	LONGEVITY	0	0	49
202-466-725-000	WORKERS COMPENSATION	186	234	234
SALARIES AND FRINGE BENEFITS		\$17,864	\$20,607	\$19,213
CONTRACTUAL SERVICES				
202-466-818-000	CONTRACTUAL SERVICES	\$10,750	\$9,093	\$11,000
CONTRACTUAL SERVICES		\$10,750	\$9,093	\$11,000
OTHER CHARGES				
202-466-940-000	EQUIPMENT RENTAL	\$36,872	\$44,234	\$45,000
OTHER CHARGES		\$36,872	\$44,234	\$45,000
TOTAL EXPENSES - STREET SWEEPING		\$65,486	\$73,934	\$75,213

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

		2011-12	2012-13	2013-14
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
202-468-706-000	LABORERS	\$19,152	\$12,484	\$10,705
202-468-707-000	PART TIME EMPLOYEES	456	943	
202-468-709-000	OVERTIME	2,187	894	500
202-468-715-000	FICA	1,670	1,096	859
202-468-716-000	HDLO	2,549	2,567	3,431
202-468-718-000	RETIREMENT	7,176	4,451	3,240
202-468-720-000	LONGEVITY	12	16	27
202-468-725-000	WORKERS COMPENSATION	237	426	426
SALARIES AND FRINGE BENEFITS		\$33,439	\$22,877	\$19,188
MATERIALS AND SUPPLIES				
202-468-758-000	PROGRAM SUPPLIES	\$7,746	\$12,339	\$13,000
MATERIALS AND SUPPLIES		\$7,746	\$12,339	\$13,000
CONTRACTUAL SERVICES				
202-468-818-000	CONTRACTUAL SERVICES	\$57,328	\$35,000	\$67,000
CONTRACTUAL SERVICES		\$57,328	\$35,000	\$67,000
OTHER CHARGES				
202-468-940-000	EQUIPMENT RENTAL	\$20,494	\$15,091	\$10,000
OTHER CHARGES		\$20,494	\$15,091	\$10,000
TOTAL EXPENSES - STREET TREES		\$119,007	\$85,307	\$109,188

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-469-706-000	LABORERS	\$4,030	\$4,435	\$3,647
202-469-707-000	PART TIME EMPLOYEES	0	37	0
202-469-709-000	OVERTIME	17	54	0
202-469-715-000	FICA	312	346	279
202-469-716-000	HDLO	1,175	987	1,517
202-469-718-000	RETIREMENT	1,368	1,463	1,104
202-469-720-000	LONGEVITY	0	1	2
202-469-725-000	WORKERS COMPENSATION	91	129	129
SALARIES AND FRINGE BENEFITS		\$6,993	\$7,452	\$6,678
MATERIALS AND SUPPLIES				
202-469-758-000	PROGRAM SUPPLIES	\$5,694	\$4,979	\$5,500
MATERIALS AND SUPPLIES		\$5,694	\$4,979	\$5,500
CONTRACTUAL SERVICES				
202-469-818-000	CONTRACTUAL SERVICES	\$1,000	\$954	\$1,000
CONTRACTUAL SERVICES		\$1,000	\$954	\$1,000
OTHER CHARGES				
202-469-940-000	EQUIPMENT RENTAL	\$4,822	\$7,767	\$10,000
OTHER CHARGES		\$4,822	\$7,767	\$10,000
TOTAL EXPENSES - CATCH BASINS		\$18,509	\$21,152	\$23,178

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

		2011-12	2012-13	2013-14
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
202-471-706-000	LABORERS	\$5,958	\$10,487	\$18,849
202-471-707-000	PART TIME EMPLOYEES	1,475	1,258	3,088
202-471-715-000	FICA	609	926	1,702
202-471-716-000	HDLO	6,143	6,416	7,815
202-471-718-000	RETIREMENT	2,182	3,693	5,706
202-471-720-000	LONGEVITY	414	363	310
202-471-725-000	WORKERS COMPENSATION	369	432	432
SALARIES AND FRINGE BENEFITS		\$17,150	\$23,575	\$37,902
MATERIALS AND SUPPLIES				
202-471-758-000	PROGRAM SUPPLIES	\$1,018	\$975	\$1,000
MATERIALS AND SUPPLIES		\$1,018	\$975	\$1,000
CONTRACTUAL SERVICES				
202-471-818-000	CONTRACTUAL SERVICES	\$890	\$1,028	\$2,000
CONTRACTUAL SERVICES		\$890	\$1,028	\$2,000
OTHER CHARGES				
202-471-940-000	EQUIPMENT RENTAL	\$4,146	\$3,707	\$5,000
OTHER CHARGES		\$4,146	\$3,707	\$5,000
TOTAL EXPENSES - GRASS AND WEEDS		\$23,204	\$29,285	\$45,902

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-475-706-000	LABORERS	\$5,085	\$6,052	\$2,703
202-475-707-000	PART TIME EMPLOYEES	19	0	0
202-475-709-000	OVERTIME	0	198	200
202-475-715-000	FICA	392	480	223
202-475-716-000	HDLO	482	527	1,227
202-475-718-000	RETIREMENT	1,714	2,043	818
202-475-720-000	LONGEVITY	22	19	17
202-475-725-000	WORKERS COMPENSATION	47	100	100
SALARIES AND FRINGE BENEFITS		\$7,761	\$9,419	\$5,288
MATERIALS AND SUPPLIES				
202-475-758-000	PROGRAM SUPPLIES	\$7,250	\$6,137	\$12,000
MATERIALS AND SUPPLIES		\$7,250	\$6,137	\$12,000
CONTRACTUAL SERVICES				
202-475-803-000	MEMBERSHIPS	\$2,070	\$2,060	\$2,200
202-475-818-000	CONTRACTUAL SERVICES	0	18,000	18,000
CONTRACTUAL SERVICES		\$2,070	\$20,060	\$20,200
OTHER CHARGES				
202-475-933-000	EQUIPMENT MAINTENANCE	\$24,350	\$28,408	\$32,500
202-475-940-000	EQUIPMENT RENTAL	2,572	3,195	4,000
OTHER CHARGES		\$26,922	\$31,603	\$36,500
TOTAL EXPENSES - STREET SIGNS		\$44,003	\$67,219	\$73,988

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

		2011-12	2012-13	2013-14
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
202-478-706-000	LABORERS	\$12,783	\$16,936	\$9,769
202-478-709-000	OVERTIME	1,728	5,181	7,500
202-478-715-000	FICA	1,122	1,695	1,324
202-478-716-000	HDLO	4,118	0	3,740
202-478-718-000	RETIREMENT	4,910	7,220	2,957
202-478-720-000	LONGEVITY	41	38	36
202-478-725-000	WORKERS COMPENSATION	555	633	633
SALARIES AND FRINGE BENEFITS		\$25,257	\$31,703	\$25,959
MATERIALS AND SUPPLIES				
202-478-758-000	PROGRAM SUPPLIES	\$28,230	\$23,279	\$30,000
MATERIALS AND SUPPLIES		\$28,230	\$23,279	\$30,000
OTHER CHARGES				
202-478-940-000	EQUIPMENT RENTAL	\$3,421	\$11,981	\$8,000
OTHER CHARGES		\$3,421	\$11,981	\$8,000
TOTAL EXPENSES - WINTER MAINTENANCE		\$56,908	\$66,963	\$63,959

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-483-704-172	CITY MANAGER	\$10,951	\$10,927	\$10,969
202-483-704-201	FINANCE DIRECTOR	11,256	11,264	11,308
202-483-706-000	LABORERS	3,055	2,899	2,954
202-483-706-201	FINANCE STAFF	7,695	7,234	7,730
202-483-712-000	IN LIEU	1,331	969	1,407
202-483-715-000	FICA	2,616	2,547	2,643
202-483-716-000	HDLO	3,772	2,459	4,437
202-483-718-000	RETIREMENT	5,947	6,998	6,289
202-483-722-000	SICK LEAVE	189	0	189
202-483-725-000	WORKERS COMPENSATION	83	54	54
SALARIES AND FRINGE BENEFITS		\$46,895	\$45,351	\$47,980
CONTRACTUAL SERVICES				
202-483-807-000	AUDIT SERVICES	\$1,105	\$1,135	\$1,030
CONTRACTUAL SERVICES		\$1,105	\$1,135	\$1,030
TOTAL EXPENSES - STREET ADMINISTRATION		\$48,000	\$46,486	\$49,010

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

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
OTHER FINANCING USES			
202-966-999-000 TRANSFERS OUT	\$145,892	\$149,043	\$147,441
OTHER FINANCING USES	<u>\$145,892</u>	<u>\$149,043</u>	<u>\$147,441</u>
TOTAL EXPENSES - OTHER FINANCING USES	<u><u>\$145,892</u></u>	<u><u>\$149,043</u></u>	<u><u>\$147,441</u></u>
TOTAL EXPENSES - MAJOR STREET FUND	<u><u>\$813,280</u></u>	<u><u>\$837,523</u></u>	<u><u>\$794,819</u></u>

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$170,269	\$184,478	\$184,489
MATERIALS AND SUPPLIES	54,317	59,122	74,950
CONTRACTUAL SERVICES	199,372	159,281	275,480
OTHER CHARGES	80,252	93,082	91,400
OTHER FINANCING USES	2,796	0	512
TOTAL	\$507,006	\$495,963	\$626,831

	12-13		13-14	
	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	0.12	2	0.12
Equip Operator II	2	0.34	3	0.52
Equip Operator I	3	1.03	4	0.97
Laborer	2	0.11	0	0.00
Mechanic II	1	0.03	1	0.07
Full Time Total	17	2.01	17	2.06
Part Time	1	0.18	1	0.18
Part Time Total	1	0.18	1	0.18
TOTAL	18	2.19	18	2.24

EXPENDITURE HIGHLIGHTS

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

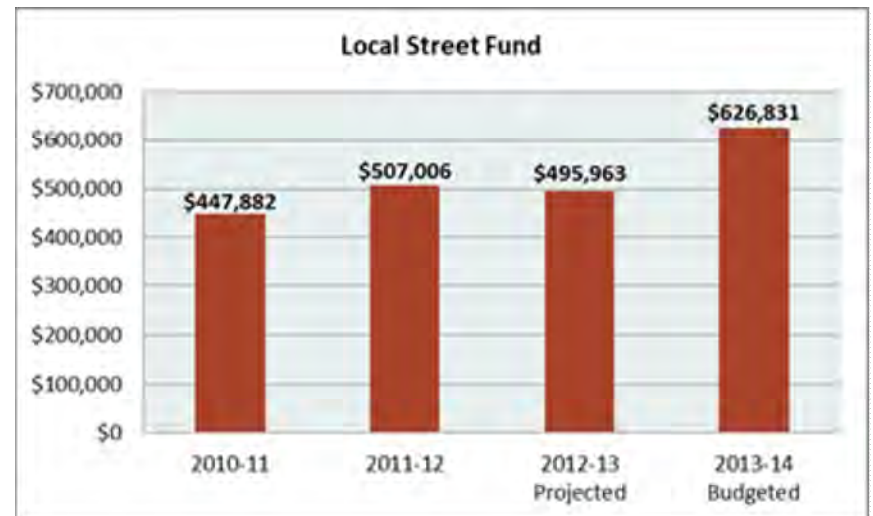
- Crack Sealing and Concrete Work provided.
- Provides for Tree trimming, removal and planting service.
- Provides for traffic signal maintenance.
- Replacement of Traffic Control Signs on Coolidge.

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 2013-2014 OBJECTIVES

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



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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-464-704-000	PUBLIC WORKS DIRECTOR	\$12,433	\$12,754	\$12,803
203-464-706-000	LABORERS	14,281	17,375	16,003
203-464-707-000	PART TIME EMPLOYEES	87	1,429	1,000
203-464-709-000	OVERTIME	821	1,023	1,000
203-464-715-000	FICA	2,128	2,501	2,292
203-464-716-000	HDLO	7,481	7,590	9,761
203-464-718-000	RETIREMENT	6,665	9,178	6,840
203-464-720-000	LONGEVITY	106	110	117
203-464-725-000	WORKERS COMPENSATION	863	1,059	1,059
SALARIES AND FRINGE BENEFITS		<u>\$44,865</u>	<u>\$53,019</u>	<u>\$50,875</u>
MATERIALS AND SUPPLIES				
203-464-744-000	UNIFORMS	\$344	\$387	\$500
203-464-758-000	PROGRAM SUPPLIES	756	1,496	1,200
203-464-782-000	ROAD SUPPLIES	3,898	3,944	5,000
MATERIALS AND SUPPLIES		<u>\$4,998</u>	<u>\$5,827</u>	<u>\$6,700</u>
CONTRACTUAL SERVICES				
203-464-818-000	CONTRACTUAL SERVICES	\$110,000	\$72,899	\$125,000
203-464-821-010	ENGINEERING	8,242	20,192	52,000
CONTRACTUAL SERVICES		<u>\$118,242</u>	<u>\$93,091</u>	<u>\$177,000</u>
OTHER CHARGES				
203-464-940-000	EQUIPMENT RENTAL	\$6,389	\$8,008	\$7,000
OTHER CHARGES		<u>\$6,389</u>	<u>\$8,008</u>	<u>\$7,000</u>
TOTAL EXPENSES - STREET MAINTENANCE		<u><u>\$174,494</u></u>	<u><u>\$159,945</u></u>	<u><u>\$241,575</u></u>

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-466-706-000	LABORERS	\$8,998	\$10,935	\$11,956
203-466-715-000	FICA	689	837	915
203-466-716-000	HDLO	4,394	5,751	2,241
203-466-718-000	RETIREMENT	3,039	3,565	3,619
203-466-725-000	WORKERS COMPENSATION	186	234	234
SALARIES AND FRINGE BENEFITS		<u>\$17,306</u>	<u>\$21,322</u>	<u>\$18,965</u>
OTHER CHARGES				
203-466-940-000	EQUIPMENT RENTAL	\$36,744	\$44,378	\$45,000
OTHER CHARGES		<u>\$36,744</u>	<u>\$44,378</u>	<u>\$45,000</u>
CONTRACTUAL SERVICES				
203-466-818-000	CONTRACTUAL SERVICES	\$13,000	\$11,842	\$12,000
CONTRACTUAL SERVICES		<u>\$13,000</u>	<u>\$11,842</u>	<u>\$12,000</u>
TOTAL EXPENSES - STREET SWEEPING		<u><u>\$67,050</u></u>	<u><u>\$77,542</u></u>	<u><u>\$75,965</u></u>

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-468-706-000	LABORERS	\$19,140	\$12,690	\$10,673
203-468-707-000	PART TIME EMPLOYEES	456	944	0
203-468-709-000	OVERTIME	1,020	1,214	600
203-468-715-000	FICA	1,579	1,137	864
203-468-716-000	HDLO	2,558	2,575	5,416
203-468-718-000	RETIREMENT	6,784	4,227	3,231
203-468-720-000	LONGEVITY	12	16	27
203-468-725-000	WORKERS COMPENSATION	237	426	426
SALARIES AND FRINGE BENEFITS		\$31,786	\$23,229	\$21,237
MATERIALS AND SUPPLIES				
203-468-758-000	PROGRAM SUPPLIES	\$7,911	\$12,447	\$16,250
MATERIALS AND SUPPLIES		\$7,911	\$12,447	\$16,250
CONTRACTUAL SERVICES				
203-468-818-000	CONTRACTUAL SERVICES	\$63,475	\$50,000	\$82,250
CONTRACTUAL SERVICES		\$63,475	\$50,000	\$82,250
OTHER CHARGES				
203-468-940-000	EQUIPMENT RENTAL	\$20,490	\$9,605	\$10,000
OTHER CHARGES		\$20,490	\$9,605	\$10,000
TOTAL EXPENSES - STREET TREES		\$123,662	\$95,281	\$129,737

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-469-706-000	LABORERS	\$3,795	\$4,314	\$3,645
203-469-707-000	PART TIME EMPLOYEES	0	37	0
203-469-709-000	OVERTIME	0	52	0
203-469-715-000	FICA	293	337	279
203-469-716-000	HDLO	1,171	1,189	1,513
203-469-718-000	RETIREMENT	1,284	1,423	1,103
203-469-720-000	LONGEVITY	0	1	2
203-469-725-000	WORKERS COMPENSATION	91	129	129
SALARIES AND FRINGE BENEFITS		\$6,634	\$7,482	\$6,671
MATERIALS AND SUPPLIES				
203-469-758-000	PROGRAM SUPPLIES	\$5,394	\$4,679	\$6,500
MATERIALS AND SUPPLIES		\$5,394	\$4,679	\$6,500
CONTRACTUAL SERVICES				
203-469-818-000	CONTRACTUAL SERVICES	\$1,500	\$1,153	\$1,000
CONTRACTUAL SERVICES		\$1,500	\$1,153	\$1,000
OTHER CHARGES				
203-469-940-000	EQUIPMENT RENTAL	\$4,912	\$9,851	\$10,000
OTHER CHARGES		\$4,912	\$9,851	\$10,000
TOTAL EXPENSES - CATCH BASINS		\$18,440	\$23,165	\$24,171

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-471-706-000	LABORERS	\$6,029	\$10,567	\$19,006
203-471-707-000	PART TIME EMPLOYEES	1,475	1,249	3,078
203-471-709-000	OVERTIME	0	108	500
203-471-715-000	FICA	616	941	1,752
203-471-716-000	HDLO	6,225	6,497	7,887
203-471-718-000	RETIREMENT	2,209	3,718	5,753
203-471-720-000	LONGEVITY	421	370	316
203-471-725-000	WORKERS COMPENSATION	369	432	432
SALARIES AND FRINGE BENEFITS		\$17,344	\$23,882	\$38,724
MATERIALS AND SUPPLIES				
203-471-758-000	PROGRAM SUPPLIES	\$565	\$700	\$500
MATERIALS AND SUPPLIES		\$565	\$700	\$500
OTHER CHARGES				
203-471-940-000	EQUIPMENT RENTAL	\$4,144	\$3,705	\$5,000
OTHER CHARGES		\$4,144	\$3,705	\$5,000
TOTAL EXPENSES - GRASS AND WEEDS		\$22,053	\$28,287	\$44,224

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-475-706-000	LABORERS	\$5,023	\$5,972	\$2,716
203-475-707-000	PART TIME EMPLOYEES	19	0	0
203-475-709-000	OVERTIME	93	290	0
203-475-715-000	FICA	394	481	209
203-475-716-000	HDLO	482	529	1,236
203-475-718-000	RETIREMENT	1,725	2,047	822
203-475-720-000	LONGEVITY	22	19	17
203-475-725-000	WORKERS COMPENSATION	47	100	100
SALARIES AND FRINGE BENEFITS		\$7,805	\$9,438	\$5,100
MATERIALS AND SUPPLIES				
203-475-758-000	PROGRAM SUPPLIES	\$12,689	\$12,190	\$15,000
MATERIALS AND SUPPLIES		\$12,689	\$12,190	\$15,000
CONTRACTUAL SERVICES				
203-475-803-000	MEMBERSHIPS	\$2,050	\$2,060	\$2,200
CONTRACTUAL SERVICES		\$2,050	\$2,060	\$2,200
OTHER CHARGES				
203-475-933-000	EQUIPMENT MAINTENANCE	\$1,596	\$2,237	\$2,400
203-475-940-000	EQUIPMENT RENTAL	2,634	3,195	4,000
OTHER CHARGES		\$4,230	\$5,432	\$6,400
TOTAL EXPENSES - STREET SIGNS		\$26,774	\$29,120	\$28,700

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-478-706-000	LABORERS	\$15,709	\$13,752	\$10,909
203-478-709-000	OVERTIME	1,559	5,115	7,500
203-478-715-000	FICA	1,332	1,446	1,411
203-478-716-000	HDLO	4,543	4,373	4,207
203-478-718-000	RETIREMENT	5,836	6,161	3,302
203-478-720-000	LONGEVITY	41	38	36
203-478-725-000	WORKERS COMPENSATION	554	633	633
SALARIES AND FRINGE BENEFITS		\$29,574	\$31,518	\$27,998
MATERIALS AND SUPPLIES				
203-478-758-000	PROGRAM SUPPLIES	\$22,760	\$23,279	\$30,000
MATERIALS AND SUPPLIES		\$22,760	\$23,279	\$30,000
OTHER CHARGES				
203-478-940-000	EQUIPMENT RENTAL	\$3,343	\$12,103	\$8,000
OTHER CHARGES		\$3,343	\$12,103	\$8,000
TOTAL EXPENSES - WINTER MAINTENANCE		\$55,677	\$66,900	\$65,998

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-483-704-172	CITY MANAGER	\$4,605	\$4,683	\$4,701
203-483-704-201	FINANCE DIRECTOR	2,777	2,816	2,827
203-483-706-000	LABORERS	754	725	739
203-483-706-201	FINANCE STAFF	1,900	1,809	1,932
203-483-712-000	IN LIEU	333	243	352
203-483-715-000	FICA	803	786	813
203-483-716-000	HDLO	1,863	1,364	1,474
203-483-718-000	RETIREMENT	1,839	2,108	1,946
203-483-722-000	SICK LEAVE	81	0	81
203-483-725-000	WORKERS COMPENSATION	0	54	54
SALARIES AND FRINGE BENEFITS		\$14,955	\$14,588	\$14,919
CONTRACTUAL SERVICES				
203-483-807-000	AUDIT SERVICES	\$1,105	\$1,135	\$1,030
CONTRACTUAL SERVICES		\$1,105	\$1,135	\$1,030
TOTAL EXPENSES- STREET ADMINISTRATION		\$16,060	\$15,723	\$15,949

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

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
OTHER FINANCING USES			
203-966-999-000 TRANSFERS OUT	\$2,796	\$0	\$512
OTHER FINANCING USES	\$2,796	\$0	\$512
TOTAL EXPENSES - OTHER FINANCING USES	\$2,796	\$0	\$512
TOTAL EXPENSES - LOCAL STREET FUNDS	\$507,006	\$495,963	\$626,831

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$182,727	\$175,980	\$185,388
MATERIALS AND SUPPLIES	14,617	12,363	9,550
CONTRACTUAL SERVICES	895,431	896,568	968,115
OTHER CHARGES	84,991	55,975	60,000
CAPITAL OUTLAY	0	817	0
OTHER FINANCING USES	2,820	0	562
TOTAL	\$1,180,596	\$1,141,703	\$1,223,635

STAFFING

	12-13		13-14	
	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	0.18	2	0.17
Mechanic II	1	0.03	1	0.05
Equipment Operator II	2	0.12	3	0.28
Equipment Operator I	3	0.38	4	0.41
Laborer	2	0.24	0	0.00
TOTAL	21	2.21	21	2.17
Part Time Total	1	0.16	1	0.15
TOTAL	22	2.37	22	2.32

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 and disposal along with recycling services. The Department also performs curbside leaf pickup in the Fall.

MAJOR 2013-2014 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.

FUND: 226 SOLID WASTE
DEPT: SUMMARY



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

		2011-12	2012-13	2013-14
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
226-528-704-172	CITY MANAGER	\$5,185	\$5,203	\$5,223
226-528-704-201	FINANCE DIRECTOR	4,677	4,694	4,711
226-528-704-441	DPW DIRECTOR	18,285	18,757	19,200
226-528-706-000	LABORERS	51,128	49,288	51,605
226-528-706-201	FINANCE STAFF	14,390	13,564	14,493
226-528-706-215	TREASURER'S STAFF	8,382	8,412	8,444
226-528-706-371	BUILDING STAFF	1,821	1,828	1,835
226-528-706-738	LIBRARY STAFF	1,922	1,929	1,936
226-528-707-000	PART TIME EMPLOYEES	2,155	518	3,000
226-528-709-000	OVERTIME	5,634	6,474	5,000
226-528-712-000	IN LIEU	1,383	792	2,111
226-528-715-000	FICA	8,847	7,799	8,121
226-528-716-000	HDLO	29,678	24,861	29,928
226-528-718-000	RETIREMENT	26,997	27,115	24,860
226-528-720-000	LONGEVITY	305	305	301
226-528-722-000	SICK LEAVE	246	78	168
226-528-725-000	WORKERS COMPENSATION	1,702	4,363	4,452
SALARIES AND FRINGE BENEFITS		\$182,737	\$175,980	\$185,388
MATERIALS AND SUPPLIES				
226-528-744-000	UNIFORMS	\$390	\$621	\$550
226-528-751-000	FUEL&LUB	6,212	2,643	3,000
226-528-758-000	PROGRAM SUPPLIES	8,015	9,099	6,000
MATERIALS AND SUPPLIES		\$14,617	\$12,363	\$9,550

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CONTRACTUAL SERVICES				
226-528-807-000	AUDIT SERVICES	\$2,205	\$2,265	\$2,055
226-528-818-000	CONTRACTUAL SERVICES	357	390	13,500
226-528-818-001	RUBBISH COLLECTION	141,000	627,965	673,150
226-528-818-003	TRASH DISPOSAL	709,083	226,204	232,430
226-528-818-004	BRUSH DISPOSAL	41,436	39,744	46,000
226-528-818-005	LEAF DISPOSAL	1,350	0	1,000
CONTRACTUAL SERVICES		\$895,431	\$896,568	\$968,135
OTHER CHARGES				
226-528-939-000	VEHICLE MAINTENANCE	\$9,907	\$10,596	\$10,000
226-528-940-000	EQUIPMENT RENTAL	75,084	45,379	50,000
OTHER CHARGES		\$84,991	\$55,975	\$60,000
CAPITAL OUTLAY				
226-528-982-000	EQUIPMENT	\$0	\$817	\$0
CAPITAL OUTLAY		\$0	\$817	\$0
OTHER FINANCING USES				
226-966-999-000	TRANSFERS OUT	\$2,820	\$0	\$562
OTHER FINANCING USES		\$2,820	\$0	\$562
TOTAL EXPENSES - SOLID WASTE FUND		\$1,180,596	\$1,141,703	\$1,223,635

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
CAPITAL OUTLAY	\$23,538	\$81,098	\$64,015
OTHER FINANCING USES	0	1,801	4,800
TOTAL	\$23,538	\$82,899	\$68,815

STAFFING

None

EXPENDITURE HIGHLIGHTS

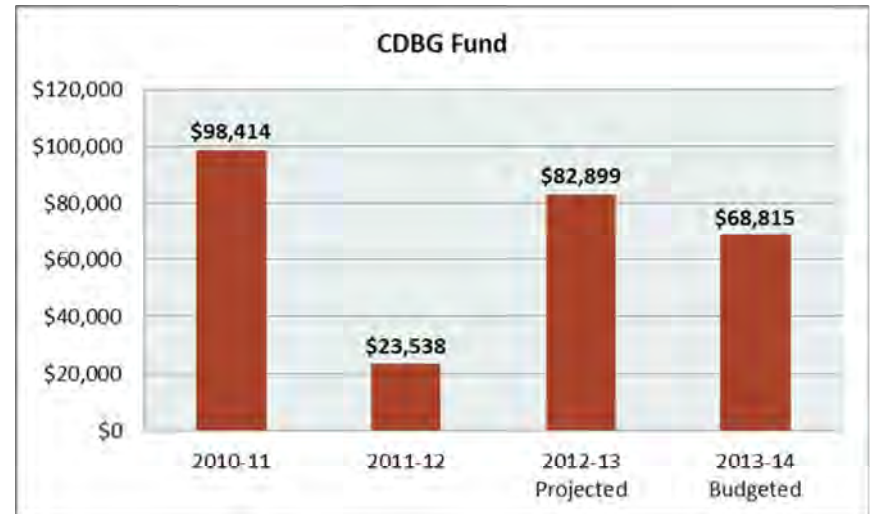
- Remove Architectural Barriers - \$46,621
- Senior Yard Program - \$8,794
- Library Books - \$8,600
- Administration - \$4,800

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 2013-2014 OBJECTIVES

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



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

		2011-12	2012-13	2013-14
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CAPITAL OUTLAY				
275-940-818-017	CDBG EXPENSES 09/10	\$5,343	\$31,278	\$0
275-940-818-020	CDBG EXPENSES 10/11 YARD SERVICES	3,205	5,224	0
275-940-818-022	CDBG EXPENSES 11/12 - PLANNING	0	7,637	0
275-940-818-023	CDBG EXPENSES 11/12 - YARD SERVICES	0	4,124	3,000
275-940-818-024	CDBG EXPENSES 12/13 - LAZENBY FIELD	0	32,835	0
275-940-818-025	CDBG EXPENSES 12/13 - YARD SERVICE	0	0	5,794
275-940-818-026	CDBG EXPENSES 11/12 - SIDEWALK RAMPS	0	0	19,092
275-940-818-027	CDBG EXPENSES 13/14 - LARGE PRINT BOOK	0	0	8,600
275-940-818-028	CDBG EXPENSES 13/14 - SIDEWALK RAMPS	0	0	27,529
275-940-974-000	LAND IMPROVEMENTS	4,949	0	0
275-940-976-307	ENERGY GRANT - ARRA EECBG	10,041	0	0
CAPITAL OUTLAY		\$23,538	\$81,098	\$64,015
TOTAL EXPENSES - PUBLIC IMPROVEMENT		\$23,538	\$81,098	\$64,015

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

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
OTHER FINANCING USES			
275-966-999-000 TRANSFERS OUT	\$0	\$1,801	\$4,800
OTHER FINANCING USES	\$0	\$1,801	\$4,800
TOTAL EXPENSES - OTHER FINANCING USES	\$0	\$1,801	\$4,800
TOTAL EXPENSES - CDBG FUND	\$23,538	\$82,899	\$68,815

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

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES AND FRINGE BENEFITS	\$99,351	\$98,813	\$94,620
MATERIALS & SUPPLIES	19,550	23,658	25,225
CONTRACTUAL SERVICES	153,359	150,243	163,790
CAPITAL OUTLAY	43,456	18,124	32,400
INSURANCE	470	445	447
DEBT SERVICE	57	0	0
OTHER FINANCING USES	64,262	62,560	67,098
TOTAL	\$380,505	\$348,843	\$383,580

STAFFING

	12-13		13-14	
	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	20	2.48
Pillo Pollo/Grade School Dance	5	0.05	5	0.05
Community Center	8	0.91	8	0.77
Parent Tot	2	0.12	3	0.09
Indoor Soccer	3	0.05	3	0.05
Outdoor Concession	5	0.24	0	0.00
Part Time Total	41	3.58	39	3.44
TOTAL	42	4.08	40	3.94

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.

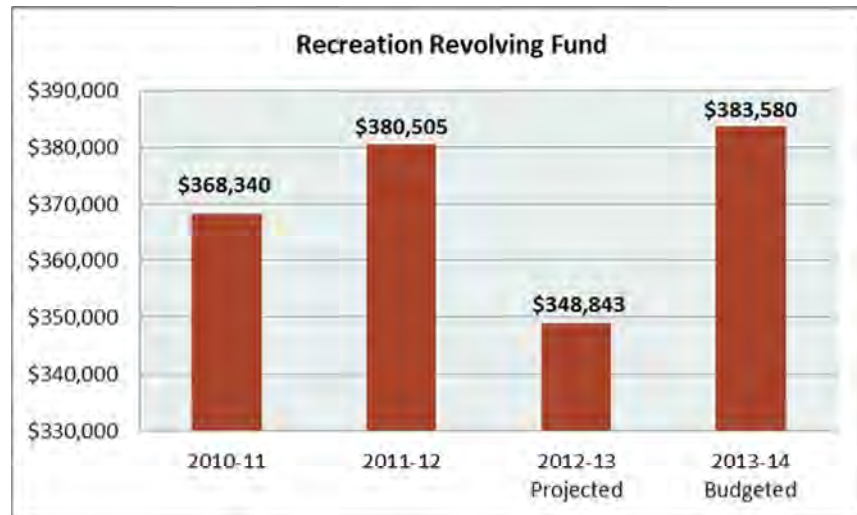
EXPENDITURE HIGHLIGHTS

- Provides for 50% of Recreation Leaders salary & fringe benefits.
- Provides salary's for 39 part-time employees working for various Recreation programs.
- Expenditures are legally restricted for specific purposes from specific revenues.

MAJOR 2013-2014 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**

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS			
614-112-707-000 PART TIME EMPLOYEES	\$47,408	\$45,376	\$42,573
614-112-715-000 FICA	3,627	3,471	3,257
SALARIES AND FRINGE BENEFITS	\$51,035	\$48,847	\$45,830
MATERIALS AND SUPPLIES			
614-112-758-000 PROGRAM SUPPLIES	\$770	\$577	\$3,000
MATERIALS AND SUPPLIES	\$770	\$577	\$3,000
CONTRACTUAL SERVICES			
614-112-818-000 CONTRACTUAL SERVICES	\$24,601	\$21,281	\$24,500
CONTRACTUAL SERVICES	\$24,601	\$21,281	\$24,500
TOTAL EXPENSES - YOUTH ADULT/BUS TRAVEL	\$76,406	\$70,705	\$73,330

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
614-316-707-000	PART TIME EMPLOYEES	\$71	\$71	\$100
614-316-715-000	FICA	5	0	8
SALARIES AND FRINGE BENEFITS		\$76	\$71	\$108
MATERIALS AND SUPPLIES				
614-316-758-000	PROGRAM SUPPLIES	\$0	\$200	\$200
MATERIALS AND SUPPLIES		\$0	\$200	\$200
CONTRACTUAL SERVICES				
614-316-818-000	CONTRACTUAL SERVICES	\$6,872	\$3,335	\$6,000
CONTRACTUAL SERVICES		\$6,872	\$3,335	\$6,000
TOTAL EXPENSES - GRADE SCHOOL DANCE		\$6,948	\$3,606	\$6,308

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

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS			
614-318-707-000 PART TIME EMPLOYEES	\$677	\$490	\$800
614-318-715-000 FICA	57	38	61
SALARIES AND FRINGE BENEFITS	\$734	\$528	\$861
MATERIALS AND SUPPLIES			
614-318-758-000 PROGRAM SUPPLIES	\$364	\$359	\$375
MATERIALS AND SUPPLIES	\$364	\$359	\$375
TOTAL EXPENSES - PILLO POLLO	\$1,098	\$887	\$1,236

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

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
MATERIALS AND SUPPLIES			
614-411-758-000 PROGRAM SUPPLIES	\$582	\$198	\$500
MATERIALS AND SUPPLIES	<u>\$582</u>	<u>\$198</u>	<u>\$500</u>
CONTRACTUAL SERVICES			
614-411-818-000 CONTRACTUAL SERVICES	\$1,125	\$1,264	\$1,050
CONTRACTUAL SERVICES	<u>\$1,125</u>	<u>\$1,264</u>	<u>\$1,050</u>
TOTAL EXPENSES - GIRL'S TEEN B BALL CLINIC	<u>\$1,707</u>	<u>\$1,462</u>	<u>\$1,550</u>

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-412-758-000	PROGRAM SUPPLIES	\$360	\$0	\$400
MATERIALS AND SUPPLIES		<u>\$360</u>		<u>\$400</u>
CONTRACTUAL SERVICES				
614-412-818-000	CONTRACTUAL SERVICES	\$1,132	\$2,724	\$2,870
CONTRACTUAL SERVICES		<u>\$1,132</u>	<u>\$2,724</u>	<u>\$2,870</u>
TOTAL EXPENSES - GIRL'S VOLLEYBALL CAMP		<u><u>\$1,492</u></u>	<u><u>\$2,724</u></u>	<u><u>\$3,270</u></u>

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

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
MATERIALS AND SUPPLIES			
614-416-758-000 PROGRAM SUPPLIES	\$0	\$0	\$350
MATERIALS AND SUPPLIES	<u>\$0</u>	<u>\$0</u>	<u>\$350</u>
CONTRACTUAL SERVICES			
614-416-818-000 CONTRACTUAL SERVICES	\$594	\$2,435	\$2,520
CONTRACTUAL SERVICES	<u>\$594</u>	<u>\$2,435</u>	<u>\$2,520</u>
TOTAL EXPENSES - BOY'S TEEN B BALL CLINIC	<u><u>\$594</u></u>	<u><u>\$2,435</u></u>	<u><u>\$2,870</u></u>

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-502-758-000	PROGRAM SUPPLIES	\$480	\$505	\$1,500
	MATERIALS AND SUPPLIES	<u>\$480</u>	<u>\$505</u>	<u>\$1,500</u>
CONTRACTUAL SERVICES				
614-502-818-000	CONTRACTUAL SERVICES	\$1,497	\$1,654	\$1,820
	CONTRACTUAL SERVICES	<u>\$1,497</u>	<u>\$1,654</u>	<u>\$1,820</u>
	TOTAL EXPENSES - WOMEN'S SOFTBALL	<u><u>\$1,977</u></u>	<u><u>\$2,159</u></u>	<u><u>\$3,320</u></u>
APPROPRIATIONS - ALL FUNDS		9,921,754	10,078,926	12,362,079

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

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
MATERIALS AND SUPPLIES			
614-605-758-000 PROGRAM SUPPLIES	\$1,248	\$1,658	\$1,500
MATERIALS AND SUPPLIES	\$1,248	\$1,658	\$1,500
CONTRACTUAL SERVICES			
614-605-818-000 CONTRACTUAL SERVICES	\$696	\$897	\$1,460
CONTRACTUAL SERVICES	\$696	\$897	\$1,460
TOTAL EXPENSES - FRIDAY NIGHT SOFTBALL	\$1,944	\$2,555	\$2,960

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

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CONTRACTUAL SERVICES				
614-802-818-000	CONTRACTUAL SERVICES	\$2,402	\$1,905	\$2,360
	CONTRACTUAL SERVICES	<u>\$2,402</u>	<u>\$1,905</u>	<u>\$2,360</u>
MATERIALS AND SUPPLIES				
614-802-758-000	PROGRAM SUPPLIES	\$395	\$1,473	\$900
	MATERIALS AND SUPPLIES	<u>\$395</u>	<u>\$1,473</u>	<u>\$900</u>
	TOTAL EXPENSES - ADULT KICKBALL	<u><u>\$2,797</u></u>	<u><u>\$3,378</u></u>	<u><u>\$3,260</u></u>

**FUND 614: RECREATION REVOLVING
DEPT 806: COED SOFTBALL**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-806-758-000	PROGRAM SUPPLIES	\$1,199	\$745	\$1,500
MATERIALS AND SUPPLIES		\$1,199	\$745	\$1,500
CONTRACTUAL SERVICES				
614-806-818-000	CONTRACTUAL SERVICES	\$1,918	\$2,074	\$2,000
CONTRACTUAL SERVICES		\$1,918	\$2,074	\$2,000
TOTAL EXPENSES - COED SOFTBALL		\$3,117	\$2,819	\$3,500

**FUND 614: RECREATION REVOLVING
DEPT 901: COMMUNITY CENTER USE**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
614-901-707-000	PART TIME EMPLOYEES	\$13,569	\$11,923	\$16,000
614-901-715-000	FICA	1,038	912	1,224
SALARIES AND FRINGE BENEFITS		\$14,607	\$12,835	\$17,224
TOTAL EXPENSES - COMMUNITY CENTER USE		\$14,607	\$12,835	\$17,224

**FUND 614: RECREATION REVOLVING
DEPT 912: OUTDOOR CONCESSION STAND**

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS			
614-912-707-000 PART TIME EMPLOYEES	\$3,140	\$3,250	\$0
614-912-715-000 FICA	240	249	0
SALARIES AND FRINGE BENEFITS	\$3,380	\$3,499	\$0
MATERIALS AND SUPPLIES			
614-912-758-000 PROGRAM SUPPLIES	\$5,845	\$5,279	\$0
MATERIALS AND SUPPLIES	\$5,845	\$5,279	\$0
TOTAL EXPENSES - OUTDOOR CONCESSION STAND	\$9,225	\$8,778	\$0

**FUND 614: RECREATION REVOLVING
DEPT 913: AMUSEMENT PARK TICKETS SALES**

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CONTRACTUAL SERVICES			
614-913-818-000 CONTRACTUAL SERVICES	\$15,375	\$4,267	\$8,000
CONTRACTUAL SERVICES	<u>\$15,375</u>	<u>\$4,267</u>	<u>\$8,000</u>
TOTAL EXPENSES - AMUSEMENT PARK TICKET SALES	<u><u>\$15,375</u></u>	<u><u>\$4,267</u></u>	<u><u>\$8,000</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	\$7,476	\$11,444	\$13,000
MATERIALS AND SUPPLIES		<u>\$7,476</u>	<u>\$11,444</u>	<u>\$13,000</u>
CONTRACTUAL SERVICES				
614-915-818-000	CONTRACTUAL SERVICES	\$53,101	\$54,248	\$55,000
CONTRACTUAL SERVICES		<u>\$53,101</u>	<u>\$54,248</u>	<u>\$55,000</u>
DEBT SERVICE				
614-915-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	\$57	\$0	\$0
DEBT SERVICE		<u>\$57</u>	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES - DREAM CRUISE		<u><u>\$60,634</u></u>	<u><u>\$65,692</u></u>	<u><u>\$68,000</u></u>

**FUND 614: RECREATION REVOLVING
DEPT 925: SUMMERFEST/WINTERFEST**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-925-758-000	PROGRAM SUPPLIES	\$0	\$389	\$1,000
	MATERIALS AND SUPPLIES	<u>\$0</u>	<u>\$389</u>	<u>\$1,000</u>
CONTRACTUAL SERVICES				
614-925-818-000	CONTRACTUAL SERVICES	\$0	\$6,478	\$8,000
	CONTRACTUAL SERVICES	<u>\$0</u>	<u>\$6,478</u>	<u>\$8,000</u>
	TOTAL EXPENSES – SUMMERFEST/WINTERFEST	<u><u>\$0</u></u>	<u><u>\$6,867</u></u>	<u><u>\$9,000</u></u>

**FUND 614: RECREATION REVOLVING
DEPT 950: MISCELLANEOUS PROGRAMS**

		2011-12	2012-13	2013-14
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
614-950-706-000	STAFF	\$18,527	\$18,590	\$18,662
614-950-707-000	PART TIME EMPLOYEES	3,208	892	3,000
614-950-715-000	FICA	1,668	1,491	1,657
614-950-716-000	HDLO	2,760	2,664	3,228
614-950-718-000	RETIREMENT	3,356	3,907	3,561
614-950-725-000	WORKERS COMPENSATION	0	489	489
SALARIES AND FRINGE BENEFITS		\$29,519	\$28,033	\$30,597
MATERIALS AND SUPPLIES				
614-950-758-000	PROGRAM SUPPLIES	\$831	\$831	\$1,000
MATERIALS AND SUPPLIES		\$831	\$831	\$1,000
CONTRACTUAL SERVICES				
614-950-801-000	BANK CHARGES	\$6,850	\$6,054	\$6,000
614-950-807-000	AUDIT SERVICES	2,370	2,435	2,210
614-950-818-000	CONTRACTUAL SERVICES	34,826	39,192	40,000
CONTRACTUAL SERVICES		\$44,046	\$47,681	\$48,210
INSURANCE				
614-950-914-000	LIABILITY INSURANCE	\$470	\$445	\$447
INSURANCE		\$470	\$445	\$447
CAPITAL OUTLAY				
614-950-974-000	LAND IMPROVEMENTS	\$43,456	\$18,124	\$25,000
614-950-982-000	EQUIPMENT	\$0	\$0	\$7,400
CAPITAL OUTLAY		\$43,456	\$18,124	\$32,400
TOTAL EXPENSES - MISCELLANEOUS PROGRAMS		\$118,322	\$95,114	\$112,654

**FUND 614: RECREATION REVOLVING
DEPT 966: OTHER FINANCING USES**

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
OTHER FINANCING USES			
614-966-965-101 TRANSFERS OUT	\$64,262	\$62,560	\$67,098
OTHER FINANCING USES	<u>\$64,262</u>	<u>\$62,560</u>	<u>\$67,098</u>
TOTAL EXPENSES - OTHER FINANCING USES	<u><u>\$64,262</u></u>	<u><u>\$62,560</u></u>	<u><u>\$67,098</u></u>
TOTAL EXPENSES - REC REVOLVING FUND	<u><u>\$380,505</u></u>	<u><u>\$348,843</u></u>	<u><u>\$383,580</u></u>

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**FUND 615: SENIOR ACTIVITIES
DEPT: SUMMARY**

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES AND FRINGE BENEFITS	\$49,711	\$48,514	\$60,231
MATERIALS & SUPPLIES	8,508	8,191	11,120
CONTRACTUAL SERVICES	16,729	19,095	14,836
INSURANCE	2,851	2,827	2,846
OTHER CHARGES	2,228	2,546	5,000
CAPITAL OUTLAY	0	0	400
TOTAL	\$80,027	\$81,173	\$94,433

STAFFING	12-13		13-14	
	No	FTE	No	FTE
Part Time				
Senior Citizen Program	5	0.79	5	0.79
Van Drivers	2	0.77	3	1.15
Van Dispatchers	2	0.77	1	0.34
Part Time Total	9	2.33	9	2.28
TOTAL	9	2.33	9	2.28

EXPENDITURE HIGHLIGHTS

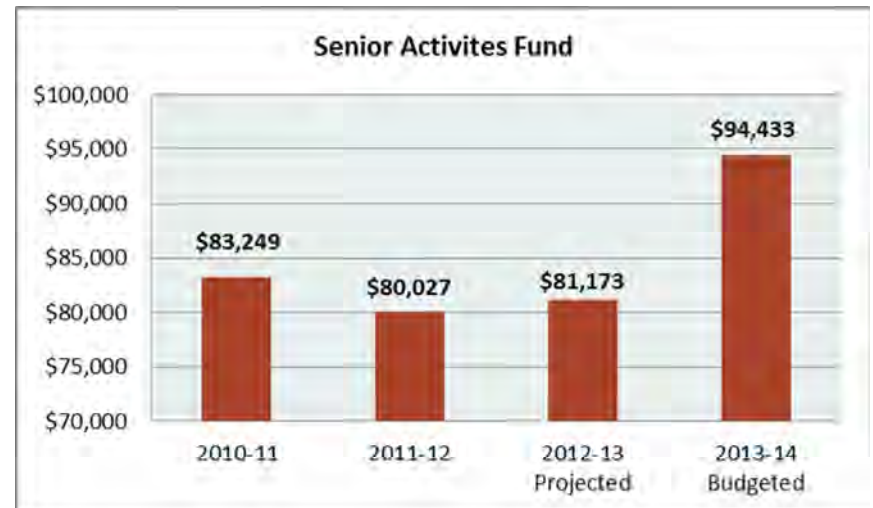
- Provides Salaries for part-time workers in the Senior Citizen Program.
- Provides for fuel expenses for bus programs.

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 2013-2014 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**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
615-110-707-000	PART-TIME EMPLOYEES	\$16,296	\$14,965	\$20,950
615-110-715-000	FICA	1,247	1,145	1,603
SALARIES AND FRINGE BENEFITS		\$17,543	\$16,110	\$22,553
MATERIALS AND SUPPLIES				
615-110-758-000	PROGRAM SUPPLIES	\$563	\$515	\$400
615-110-781-000	VEHICLE SUPPLIES	518	798	600
MATERIALS AND SUPPLIES		\$1,081	\$1,313	\$1,000
CONTRACTUAL SERVICES				
615-110-807-000	AUDIT SERVICES	\$1,433	\$1,472	\$1,336
615-110-818-000	CONTRACTUAL SERVICES	14,282	16,667	12,000
CONTRACTUAL SERVICES		\$15,715	\$18,139	\$13,336
INSURANCE				
615-110-913-000	VEH EQ INSURANCE	\$670	\$699	\$705
615-110-914-000	LIABILITY INSURANCE	1,511	1,429	1,436
INSURANCE		\$2,181	\$2,128	\$2,141
OTHER CHARGES				
615-110-939-000	VEHICLE MAINTENANCE	\$1,240	\$1,677	\$2,000
OTHER CHARGES		\$1,240	\$1,677	\$2,000

FUND: 615 SENIOR ACTIVITIES
DEPT: 110 SENIOR CITIZEN PROGRAMS

		2011-12	2012-13	2013-14
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
<hr/>				
CAPITAL OUTLAY				
615-110-982-000	EQUIPMENT	\$0	\$0	\$400
CAPITAL OUTLAY		\$0	\$0	\$400
TOTAL EXPENSES - SENIOR CITIZEN PROGRAMS		\$37,760	\$39,367	\$41,430

**FUND 615: SENIOR ACTIVITIES
DEPT 111: SENIOR NEWSLETTER**

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
<hr/>			
CONTRACTUAL SERVICES			
615-111-904-000 PRINTING	\$1,014	\$956	\$1,500
CONTRACTUAL SERVICES	<u>\$1,014</u>	<u>\$956</u>	<u>\$1,500</u>
TOTAL EXPENSES - SENIOR NEWSLETTER	<u><u>\$1,014</u></u>	<u><u>\$956</u></u>	<u><u>\$1,500</u></u>

**FUND 615: SENIOR ACTIVITIES
DEPT 113: VAN TRANSPORTATION PROGRAM**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
615-113-707-000	PART-TIME EMPLOYEES	\$29,882	\$30,101	\$35,000
615-113-715-000	FICA	2,286	2,303	2,678
SALARIES AND FRINGE BENEFITS		\$32,168	\$32,404	\$37,678
MATERIALS AND SUPPLIES				
615-113-751-000	FUEL&LUBE	\$7,427	\$6,878	\$10,120
MATERIALS AND SUPPLIES		\$7,427	\$6,878	\$10,120
INSURANCE				
615-113-913-000	VEH EQ INSURANCE	\$670	\$699	\$705
INSURANCE		\$670	\$699	\$705
OTHER CHARGES				
615-113-939-000	VEHICLE MAINTENANCE	\$988	\$869	\$3,000
OTHER CHARGES		\$988	\$869	\$3,000
TOTAL EXPENSES - VAN TRANSPORTATION PROGRAM		\$41,253	\$40,850	\$51,503
TOTAL EXPENSES - SENIOR ACTIVITIES FUND		\$80,027	\$81,173	\$94,433

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**FUND 814: DOWNTOWN DEVELOPMENT AUTHORITY (DDA)
DEPT: SUMMARY**

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES AND FRINGE BENEFITS	\$5,941	\$3,506	\$3,478
MATERIALS AND SUPPLIES	1,753	89	0
CONTRACTUAL SERVICES	10,115	28,681	86,657
OTHER FINANCING USES	25,000	15,000	165,000
TOTAL	\$42,809	\$47,276	\$255,135

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.
- Maintain and enhance DDA website and annual maintenance fees.
- Provide for the rental of a Trolley for promotional events.
- Provide for summer flower and maintenance fees
- Assist in funding the library roof 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 general area of the DDA can be described as incorporating all property along both sides of Twelve Mile Road from Coolidge Highway to Greenfield and both sides of Coolidge Highway from Twelve Mile to Eleven Mile.

MAJOR 2013-2014 OBJECTIVES

- Defray normal operating costs of the Authority.
- Continually improve and promote the Berkley Downtown area.
- Assist in funding the library roof project.
- Continue to levy the \$2.00/thousand tax value on all eligible property within the DDA area.



**FUND 814: DOWNTOWN DEVELOPMENT AUTHORITY (DDA)
DEPT 822: DDA OPERATIONS**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
814-822-730-000	POSTAGE	\$50	\$0	\$0
814-822-758-000	PROGRAM SUPPLIES	804	89	0
MATERIALS AND SUPPLIES		\$854	\$89	\$0
CONTRACTUAL SERVICES				
814-822-803-000	MEMBERSHIPS AND DUES			
814-822-807-000	AUDIT SERVICES	\$1,500	\$1,540	\$1,577
814-822-818-000	SERVICES	1,440	1,680	2,000
CONTRACTUAL SERVICES		\$2,940	\$3,220	\$3,577
TOTAL EXPENSES - DDA OPERATIONS		\$3,794	\$3,309	\$3,577

**FUND 814: DOWNTOWN DEVELOPMENT AUTHORITY (DDA)
DEPT 824: SPECIAL EVENTS**

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS			
814-824-706-000 DPW WORKERS	\$3,910	\$2,336	\$2,370
814-824-709-000 OVERTIME	165	0	0
814-824-715-000 FICA	312	179	181
814-824-716-000 HDLO	204	226	544
814-824-718-000 RETIREMENT	1,350	765	383
SALARIES AND FRINGE BENEFITS	\$5,941	\$3,506	\$3,478
CONTRACTUAL SERVICES			
814-824-817-004 DDA - EVENTS	\$1,600	\$2,838	\$19,700
814-824-817-005 DDA - MEDIA	4,680	4,680	4,680
814-824-829-000 TROLLEY	0	185	1,700
814-824-901-000 ADVERTISING	895	1,000	2,000
CONTRACTUAL SERVICES	\$7,175	\$8,703	\$28,080
TOTAL EXPENSES - SPECIAL EVENTS	\$13,116	\$12,209	\$31,558

FUND 814: DOWNTOWN DEVELOPMENT AUTHORITY (DDA)
DEPT 825: APPEARANCE

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
MATERIALS AND SUPPLIES			
814-825-758-000 PROGRAM SUPPLIES	\$899	\$0	\$0
MATERIALS AND SUPPLIES	<u>\$899</u>	<u>\$0</u>	<u>\$0</u>
CONTRACTUAL SERVICES			
814-825-830-001 STREET MAINTENANCE	\$0	\$15,265	\$45,000
CONTRACTUAL SERVICES	<u>\$0</u>	<u>\$15,265</u>	<u>\$45,000</u>
TOTAL EXPENSES - APPEARANCE	<u><u>\$899</u></u>	<u><u>\$15,265</u></u>	<u><u>\$45,000</u></u>

**FUND 814: DOWNTOWN DEVELOPMENT AUTHORITY (DDA)
DEPT 827: MARKET DEVELOPMENT**

		2011-12	2012-13	2013-14
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CONTRACTUAL SERVICES				
814-827-817-003	BANNERS	\$0	\$313	\$0
814-827-817-006	FARMERS MARKET - CONSULTANT	0	1,180	0
814-827-817-007	FARMERS MARKET - PROGRAM EXPENSES	0	0	10,000
CONTRACTUAL SERVICES		\$0	\$1,493	\$10,000
TOTAL EXPENSES - MARKET DEVELOPMENT		\$0	\$1,493	\$10,000

**FUND 814: DOWNTOWN DEVELOPMENT AUTHORITY (DDA)
DEPT 966: OTHER FINANCING USES**

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
OTHER FINANCING USES			
814-966-999-000 TRANSFERS OUT	\$25,000	\$15,000	\$165,000
OTHER FINANCING USES	<u>\$25,000</u>	<u>\$15,000</u>	<u>\$165,000</u>
TOTAL EXPENSES - OTHER FINANCING USES	<u><u>\$25,000</u></u>	<u><u>\$15,000</u></u>	<u><u>\$165,000</u></u>
TOTAL EXPENSES - DDA OPERATIONS	<u><u>\$42,809</u></u>	<u><u>\$47,276</u></u>	<u><u>\$255,135</u></u>

FUND 815: DOWNTOWN DEVELOPMENT AUTHORITY – TAX INCREMENT FINANCING (TIF)

DEPT: SUMMARY

	2011-12 ACTUAL ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
MATERIALS & SUPPLIES	\$4,709	\$0	\$0
CONTRACTUAL SERVICES	36,022	40,000	0
OTHER CHARGES	11,414	12,965	12,000
CAPITAL OUTLAY	137,033	198,313	165,000
OTHER FINANCING USES	172,900	186,140	188,340
TOTAL	\$362,078	\$437,418	\$365,340

STAFFING	12-13		13-14	
	No	FTE	No	FTE
Full Time				
Equipment Operator III	2	0.003	2	0.003
Equipment Operator II	2	0.004	2	0.005
Equipment Operator I	2	0.009	4	0.022
Laborers	2	0.004	0	0.000
Mechanic II	1	0.001	1	0.000
Full Time Total	9	0.020	9	0.030
TOTAL	9	0.020	9	0.030

STAFFING

None

EXPENDITURE HIGHLIGHTS

- Provides for funding if required for Michigan Tax Tribunal tax adjustments.
- Paying for the library roof replacement
- Appropriate for the annual debt payment for the completed intersection project.

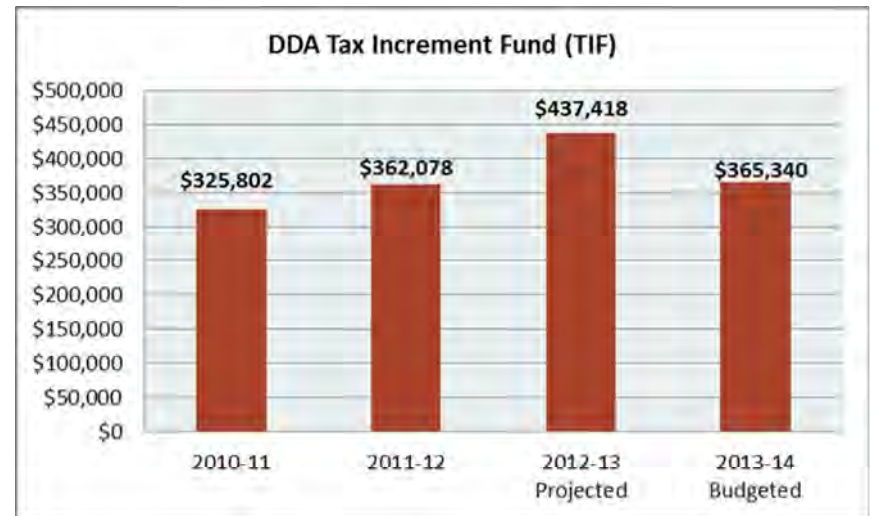
PROGRAM DESCRIPTION

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 2013-2014 OBJECTIVES

- Pay for the library roof repair.
- Pay for the annual debt payment due in the fiscal year.
- Study the options for a public improvement project on Coolidge Highway



FUND 815: DOWNTOWN DEVELOPMENT AUTHORITY – TAX INCREMENT FINANCING (TIF)
DEPT 265: CITY HALL

		2011-12	2012-13	2013-14
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
OTHER CHARGES				
815-265-921-100	TRIBUNAL/BOARD OF REVIEW TAX EXPENSE	\$11,414	\$12,965	\$12,000
	OTHER CHARGES	\$11,414	\$12,965	\$12,000
	TOTAL EXPENSES - CITY HALL	\$11,414	\$12,965	\$12,000

FUND 815: DOWNTOWN DEVELOPMENT AUTHORITY – TAX INCREMENT FINANCING (TIF)
DEPT 464: STREET MAINTENANCE

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CONTRACTUAL SERVICES			
815-464-818-000 CONTRACTUAL SERVICES - INTERSECTION	\$7,568	\$0	\$0
CONTRACTUAL SERVICES	\$7,568	\$0	\$0
TOTAL EXPENSES - STREET MAINTENANCE	\$7,568	\$0	\$0

FUND 815: DOWNTOWN DEVELOPMENT AUTHORITY – TAX INCREMENT FINANCING (TIF)
DEPT 940: PUBLIC IMPROVEMENT

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
815-940-758-000	PROGRAM SUPPLIES	\$4,709	\$0	\$0
MATERIALS AND SUPPLIES		\$4,709	\$0	\$0
CONTRACTUAL SERVICES				
815-940-821-000	ENGINEER DESIGN 12 MILE PARKING LOT	\$5,659	\$0	\$0
815-940-821-010	ENGINEERING - COOLIDGE	12,600	0	0
815-940-821-025	ENGINEERING 12 MILE PARKING LOT	10,195	0	0
815-940-821-030	PLANNING/WAYFINDING	0	40,000	0
CONTRACTUAL SERVICES		\$28,454	\$40,000	\$0
CAPITAL OUTLAY				
815-940-974-000	PARKING LOT	\$124,224	\$0	\$0
815-940-975-100	CONSTRUCTION - MAJOR STREETS	12,809	198,313	0
815-940-976-738	BUILDING IMPROVEMENTS - LIBRARY	0	0	165,000
CAPITAL OUTLAY		\$137,033	\$198,313	\$165,000
TOTAL EXPENSES - PUBLIC IMPROVEMENT		\$170,196	\$238,313	\$165,000

**FUND 815: DOWNTOWN DEVELOPMENT AUTHORITY – TAX INCREMENT FINANCING (TIF)
DEPT 966: OTHER FINANCING USES**

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
OTHER FINANCING USES			
815-966-965-302 TRANSFER OUT	\$172,900	\$186,140	\$188,340
OTHER FINANCING USES	<u>\$172,900</u>	<u>\$186,140</u>	<u>\$188,340</u>
TOTAL EXPENSES - OTHER FINANCING USES	<u>\$172,900</u>	<u>\$186,140</u>	<u>\$188,340</u>
TOTAL EXPENSES - DDA TIF FUND	<u>\$362,078</u>	<u>\$437,418</u>	<u>\$365,340</u>

ENTERPRISE FUND EXPENDITURES
Fiscal Year 2013/2014
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.

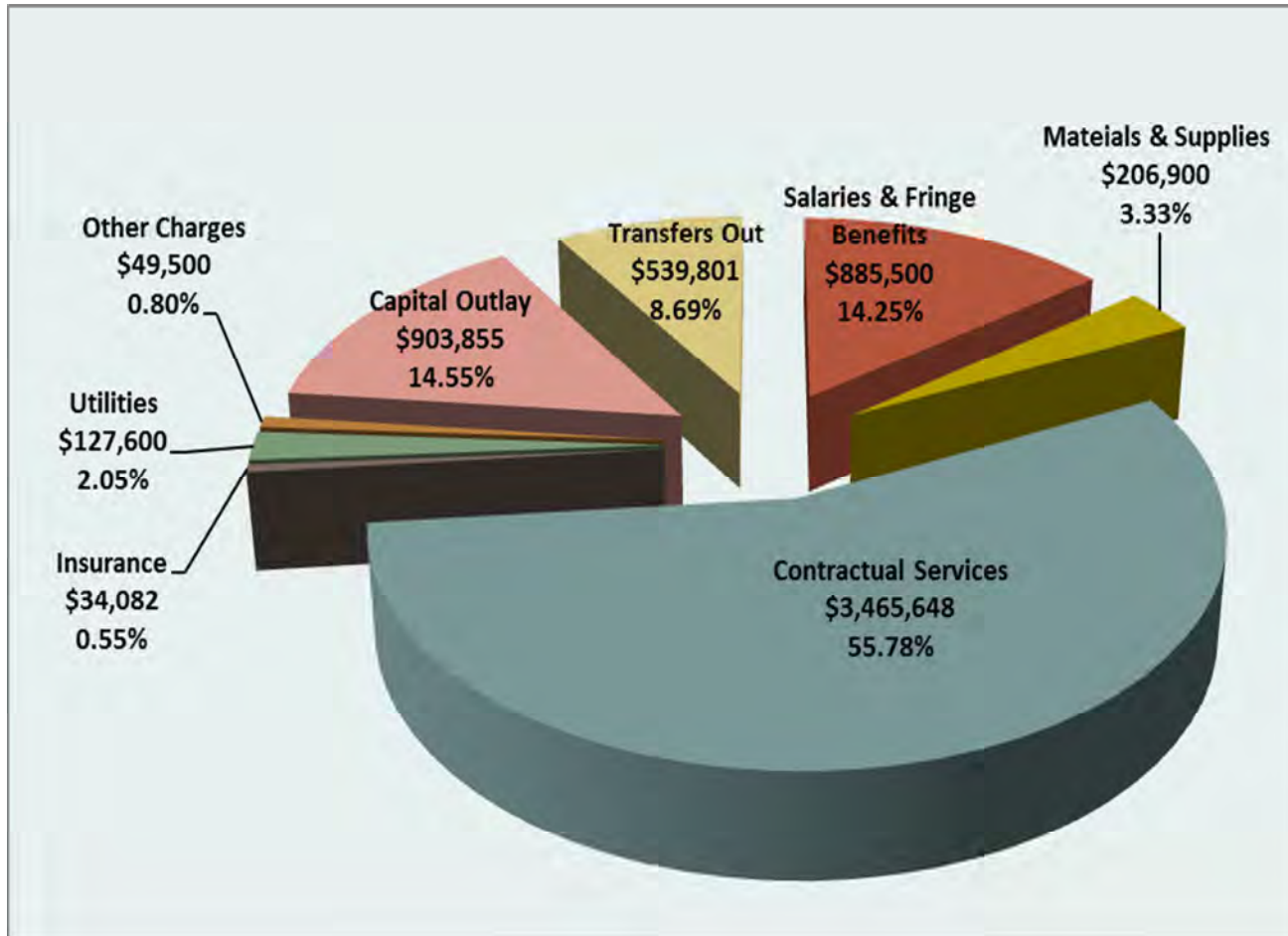
The City will record revenues when earned and expenses when incurred for internal service fund and enterprise fund activity.

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

City of Berkley

Enterprise Fund Expenditures - \$6,212,886

FY 2013-2014



**CITY OF BERKLEY, MICHIGAN
ALL ENTERPRISE FUNDS**

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2014

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Requested 2013-2014
Revenues					
Charges for services	\$ 4,403,573	\$ 4,729,582	\$ 5,028,417	\$ 5,365,808	\$ 5,346,612
Fines and forfeitures	504,283	538,760	602,831	570,691	566,770
Property and Equipment Rental	36,507	53,349	45,356	53,204	71,600
Investment earnings	1,785	2,371	2,949	3,995	3,438
Miscellaneous	14,523	16,441	35,627	46,621	26,150
Reappropriation					
Total revenues	4,960,671	5,340,503	5,715,180	6,040,319	6,014,570
Expenses					
Arena operations	487,605	390,747	380,859	419,321	431,016
Water and sewer operations	3,872,980	4,425,205	4,586,978	4,700,503	5,242,069
Contingency					
Total expenses	4,360,585	4,815,952	4,967,837	5,119,824	5,673,085
Excess (Deficiency) of Revenues Over (Under) Expenditures	600,086	524,551	747,343	920,495	341,485
Other Financing Uses					
Operating transfers in	117,752	254,056	96,256	75,615	45,000
Operating transfers out	-	(779)	(1,767)	-	(539,801)
Total other financing uses	117,752	253,277	94,489	75,615	(494,801)
Net Earnings (Loss) and Other Financing Uses	717,838	777,828	841,832	996,110	(153,316)
Retained Earnings, Beginning of Year	9,384,787	10,102,625	10,880,453	11,722,285	12,718,395
Retained Earnings, End of Year	\$ 10,102,625	\$ 10,880,453	\$ 11,722,285	\$ 12,718,395	\$ 12,565,079

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**FUND: 546 ARENA
DEPT: SUMMARY**

	2011-12	2012-13	2013-14
ACTIVITY	ACTIVITY	PROJECTED	ADOPTED
		ACTIVITY	BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$161,264	\$155,517	\$152,184
MATERIALS AND SUPPLIES	16,089	13,954	19,400
CONTRACTUAL SERVICES	3,493	6,874	7,466
INSURANCE	5,121	4,842	4,866
DEBT SERVICE	288	0	0
OTHER CHARGES	20008	45919	34500
UTILITIES	104,555	127,075	121,100
CAPITAL OUTLAY	70,041	65,500	91,500
OTHER FINANCING USES	1,767	0	316
TOTAL	\$382,626	\$419,321	\$431,332

STAFFING

	12-13		13-14	
	No	FTE	No	FTE
Full Time				
Parks & Recreation Director	1	0.50	1	0.50
Recreation Manager	1	0.05	1	0.05
Arena Supervisor	1	0.75	1	0.75
Full Time Total	3	1.30	3	1.30
Part Time				
Rink Attendants	6	0.91	6	1.36
Concession Attendant	5	0.36	0	0.00
Office Assistant	1	0.39	1	0.31
Skating Instructors	0	0.00	0	0.00
Skating Director	0	0.00	0	0.00
Supervisors	4	0.94	4	0.90
Part Time Total	16	2.60	16	2.57
TOTAL	19	3.90	19	3.87

EXPENDITURE HIGHLIGHTS

- Reducing full time maintenance staffing hours at the Arena during spring/summer to reduce costs at the Arena and General Fund.
- Continue the learn to skate and figure skating program with six independent contractors to run the program.
- The skating season starts 9/3/2013 and finishes 3/8/2014.
- A six week Spring Season was added starting 3/9/2014 and ending 4/13/2014.

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.

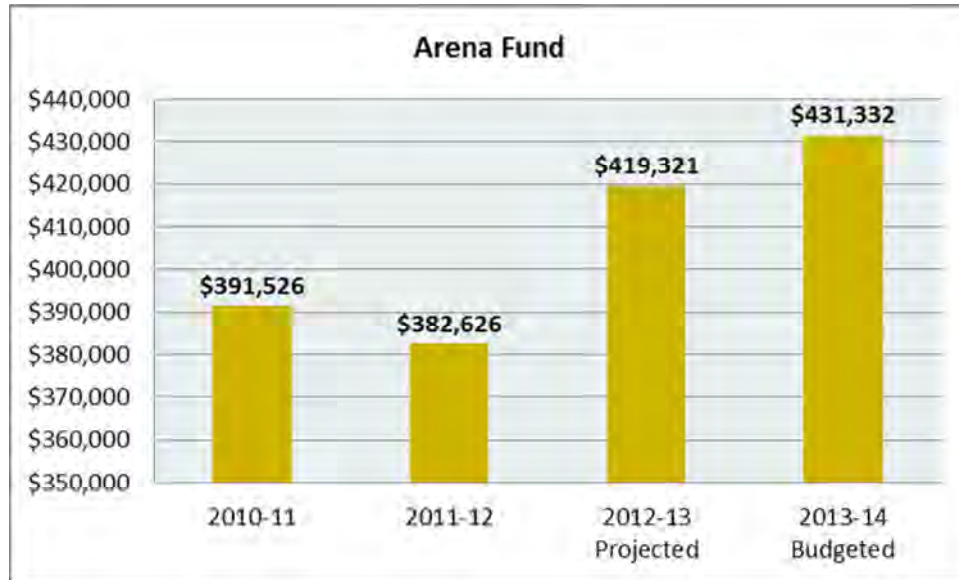
The two largest expenditure categories in the Arena Fund are the Salaries and Fringe Benefits and the Utilities accounts. Salaries & Fringe Benefits make up 35% of all expenditures with a total of \$152,184, where the Utilities represent 28%, with a total of \$121,000 in utility costs.

The Ice Arena, through independent contractors offer learn to skate classes as well as opportunities for advanced skating skill development. Youth, adult and senior hockey programs start in September and finish in mid-April. 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 2013-2014 OBJECTIVES

- 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.
- Privatize concession operation and receive lease payments for concession space.

FUND: 546 ARENA
DEPT: SUMMARY



**FUND: 546 ARENA
DEPT 697: ARENA GENERAL**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
546-697-704-000	RECREATION DIRECTOR	\$2,425	\$33,540	\$33,669
546-697-705-000	DEPUTY DIRECTOR PARKS & REC	33,437	2,396	2,510
546-697-706-000	STAFF	32,031	30,772	24,198
546-697-707-000	PART TIME EMPLOYEES	44,759	41,448	45,116
546-697-709-000	OVERTIME	1,357	2,057	2,000
546-697-715-000	FICA	8,735	8,431	8,223
546-697-716-000	HDLO	19,643	19,631	23,295
546-697-718-000	RETIREMENT	12,075	14,454	11,901
546-697-724-000	UNEMPLOYMENT	1,314	538	550
546-697-725-000	WORKERS COMPENSATION	891	962	722
SALARIES AND FRINGE BENEFITS		\$156,667	\$154,229	\$152,184
MATERIALS AND SUPPLIES				
546-697-728-000	OFFICE SUPPLIES	\$38	\$232	\$400
546-697-744-000	UNIFORMS	481	271	1,000
546-697-751-000	FUEL & LUBE	3,754	4,245	7,000
546-697-776-000	MAINTENANCE SUPPLIES	2,446	2,063	3,000
546-697-777-000	CUSTODIAL SUPPLIES	2,114	1,382	3,000
546-697-778-000	EQUIPMENT SUPPLIES	2,978	3,080	4,000
MATERIALS AND SUPPLIES		\$11,811	\$11,273	\$18,400
CONTRACTUAL SERVICES				
546-697-807-000	AUDIT SERVICES	\$2,187	\$2,250	\$2,041
546-697-853-000	TELEPHONE	346	350	375
546-697-901-000	ADVERTISEMENT	960	970	1,000
CONTRACTUAL SERVICES		\$3,493	\$3,570	\$3,416

**FUND: 546 ARENA
DEPT 697: ARENA GENERAL**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
INSURANCE				
546-697-914-000	LIABILITY INSURANCE	\$5,121	\$4,842	\$4,866
	INSURANCE	<u>\$5,121</u>	<u>\$4,842</u>	<u>\$4,866</u>
UTILITIES				
546-697-920-000	UTILITIES	\$104,555	\$127,075	\$121,100
	UTILITIES	<u>\$104,555</u>	<u>\$127,075</u>	<u>\$121,100</u>
OTHER CHARGES				
546-697-931-000	BUILDING MAINTENANCE	\$2,578	\$3,254	\$3,500
546-697-933-000	EQUIPMENT MAINTENANCE	17,430	42,665	30,000
546-697-960-000	PROFESSIONAL DEVELOPMENT	0	0	1,000
	OTHER CHARGES	<u>\$20,008</u>	<u>\$45,919</u>	<u>\$34,500</u>
CAPITAL OUTLAY				
546-697-968-000	DEPRECIATION	\$66,831	\$65,500	\$65,000
546-697-976-000	BUILDING IMPROVEMENTS	2,199	0	25,000
546-697-982-000	EQUIPMENT	1,011	0	0
	CAPITAL OUTLAY	<u>\$70,041</u>	<u>\$65,500</u>	<u>\$90,000</u>
DEBT SERVICE				
546-697-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	\$288	\$0	\$0
	DEBT SERVICE	<u>\$288</u>	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES - ARENA GENERAL		<u><u>\$371,984</u></u>	<u><u>\$412,408</u></u>	<u><u>\$424,466</u></u>

**FUND: 546 ARENA
DEPT 698: CONCESSION STAND**

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS			
546-698-707-000 PART TIME EMPLOYEES	\$4,272	\$1,196	\$0
546-698-715-000 FICA	325	92	0
SALARIES AND FRINGE BENEFITS	4,597	1,288	0
MATERIALS AND SUPPLIES			
546-698-758-000 PROGRAM SUPPLIES	\$4,273	\$2,321	\$0
MATERIALS AND SUPPLIES	\$4,273	\$2,321	\$0
TOTAL EXPENSES - CONCESSION STAND	\$8,870	\$3,609	\$0

FUND: 546 ARENA
DEPT 700: FIGURE SKATING LESSONS

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
MATERIALS AND SUPPLIES			
546-700-758-000 PROGRAM SUPPLIES	\$0	\$0	\$1,000
MATERIALS AND SUPPLIES	<u>\$0</u>	<u>\$0</u>	<u>\$1,000</u>
CONTRACTUAL SERVICES			
546-700-818-000 CONTRACTUAL SERVICES	\$0	\$3,304	\$4,050
CONTRACTUAL SERVICES	<u>\$0</u>	<u>\$3,304</u>	<u>\$4,050</u>
CAPITAL OUTLAY			
546-700-982-000 EQUIPMENT	\$0	\$0	\$1,500
CAPITAL OUTLAY	<u>\$0</u>	<u>\$0</u>	<u>\$1,500</u>
TOTAL EXPENSES - SKATING LESSONS	<u><u>\$0</u></u>	<u><u>\$3,304</u></u>	<u><u>\$6,550</u></u>

**FUND: 546 ARENA
DEPT 701: ICE SHOW**

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
MATERIALS AND SUPPLIES			
546-701-758-000 PROGRAM SUPPLIES	\$5	\$0	\$0
MATERIALS AND SUPPLIES	<u>\$5</u>	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES - ICE SHOW	<u><u>\$5</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**FUND: 546 ARENA
DEPT 966: OTHER FINANCING USES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
OTHER FINANCING USES				
546-966-965-000	TRANSFERS	\$1,767	\$0	\$316
	OTHER FINANCING USES	<u>\$1,767</u>	<u>\$0</u>	<u>\$316</u>
	TOTAL EXPENSES - OTHER FINANCING USES	<u>\$1,767</u>	<u>\$0</u>	<u>\$316</u>
	TOTAL EXPENSES - ARENA FUND	<u><u>\$382,626</u></u>	<u><u>\$419,321</u></u>	<u><u>\$431,332</u></u>

**FUND: 592 WATER AND SEWER
DEPT: SUMMARY**

	2011-12	2012-13	2013-14
	ACTIVITY	PROJECTED ACTIVITY	ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$742,681	\$714,950	\$733,316
MATERIALS AND SUPPLIES	93,452	135,442	187,500
CONTRACTUAL SERVICES	3,288,953	3,344,572	3,458,182
OTHER CHARGES	8,438	14,422	15,000
CAPITAL OUTLAY	283,002	328,768	812,355
DEBT SERVICE	154,724	146,762	0
INSURANCE	9,256	9,169	29,216
UTILITIES	6,472	6,418	6,500
OTHER FINANCING USES	0	0	539,485
TOTAL	\$4,586,978	\$4,700,503	\$5,781,554

STAFFING

	12-13		13-14	
	No	FTE	No	FTE
Full Time				
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	1.55	2	1.50
Equipment Operator II	2	1.50	3	1.49
Equipment Operator I	3	0.21	4	0.60
Laborer	2	0.32	0	0.00
Mechanic II	1	0.44	1	0.37
Full Time Total	20	7.23	20	7.17

STAFFING CONTINUED:

Part Time

	12-13		13-14	
	No	FTE	No	FTE
Clerk	1	0.53	1	0.53
Clerk-Cashier	1	0.26	1	0.26
Seasonal	2	0.41	1	0.15
Part Time Total	4	1.20	4	0.94
TOTAL	24	8.43	23	8.11

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 2013/14.

PROGRAM DESCRIPTION

The Water and Sewer Fund is the second largest overall fund after the General Fund, with expenditures of \$5,781,554 for FY 2013-14. 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.

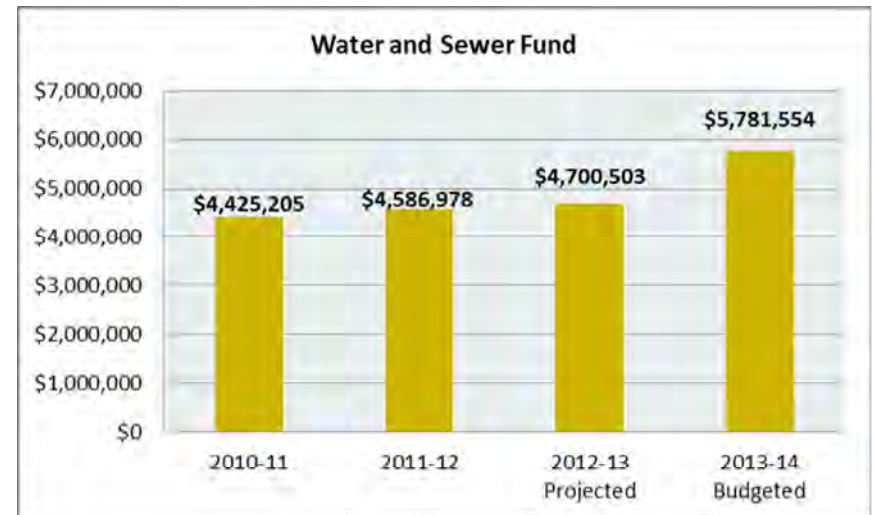
Areas of responsibility include:

- 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 2013-2014 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.
- Increase the number of certified drinking water operators by 50%
- Enhance the safeguard of assets at City facilities where water/sewer assets are maintained.
- Complete the watermain capital improvement plan
- Implement a computerized maintenance management system (CMMS)
- Deploy an app that will allow citizens to submit requests for services electronically
- Obtain a pipeline assessment certification through the National Association of Sewer Service Companies.



**FUND: 592 WATER AND SEWER
DEPT 536: WATER & SEWER SERVICES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
592-536-704-000	DPW DIRECTOR	\$22,673	\$23,258	\$23,347
592-536-704-172	CITY MANAGER	20,742	20,813	20,893
592-536-704-201	FINANCE DIRECTOR	28,065	28,161	28,269
592-536-705-000	DPW FOREMAN	0	39,749	39,902
592-536-706-000	LABORERS	208,337	173,279	168,342
592-536-706-191	CLERK/TREASURER STAFF	3,576	3,588	3,601
592-536-706-201	FINANCE STAFF	23,985	22,609	24,156
592-536-706-215	TREASURER'S STAFF	12,017	12,058	12,105
592-536-706-755	IT COORDINATOR	12,773	13,125	13,176
592-536-707-000	PART TIME EMPLOYEES	19,531	18,109	21,506
592-536-709-000	OVERTIME	13,011	18,300	13,000
592-536-712-000	IN LIEU	3,801	7,164	6,332
592-536-715-000	FICA	28,302	27,455	29,160
592-536-716-000	HDLO	92,125	77,465	93,422
592-536-716-001	HDLO RETIREES	41,085	47,051	53,008
592-536-716-718	HDLO GASB 45 CONTRIBUTION	51,454	34,000	34,000
592-536-718-000	RETIREMENT	86,356	101,792	83,678
592-536-720-000	LONGEVITY	358	67	141
592-536-721-000	ANNUAL LEAVE	704	(11,373)	0
592-536-722-000	SICK LEAVE	(60)	-5,747	360
592-536-724-000	UNEMPLOYMENT	1,191	0	0
592-536-725-000	WORKERS COMP	5,622	7,288	7,288
SALARIES AND FRINGE BENEFITS		\$675,648	\$658,211	\$675,686
MATERIALS AND SUPPLIES				
592-536-728-000	OFFICE SUPPLIES	\$498	\$267	\$500
592-536-729-000	STATIONARY	3,956	4,871	4,500

**FUND: 592 WATER AND SEWER
DEPT 536: WATER & SEWER SERVICES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
MATERIALS AND SUPPLIES CONTINUED				
592-536-730-000	POSTAGE	\$11,445	\$11,647	\$12,500
592-536-744-000	UNIFORMS	1,500	1,941	2,000
592-536-751-000	FUEL & LUBE	22,047	23,131	28,000
592-536-758-000	PROGRAM SUPPLIES	49,615	91,335	137,000
592-536-787-000	TOOLS	3,854	2,250	3,000
MATERIALS AND SUPPLIES		\$92,915	\$135,442	\$187,500
CONTRACTUAL SERVICES				
592-536-807-000	AUDIT SERVICES	\$4,299	\$4,415	\$4,008
592-536-811-000	CUSTODIAL	3,210	3,477	3,477
592-536-817-000	CONSULTANT	2,913	1,351	3,000
592-536-818-000	CONTRACTUAL SERVICES	5,655	6,478	36,600
592-536-821-000	ENGINEER	4,179	46,657	71,000
592-536-822-000	CROSS CONNECTIONS	750	750	1,000
592-536-830-000	DPW CONTRACTUAL	22,882	16,609	14,000
592-536-835-000	MEDICAL EXPENSES	581	493	1,950
592-536-851-000	RADIO MAINTENANCE	3,208	78	0
592-536-853-000	TELEPHONE	118	117	0
592-536-864-000	MEETINGS & CONFERENCES	2,500	3,164	2,500
CONTRACTUAL SERVICES		\$50,295	\$83,589	\$137,535
INSURANCE				
592-536-913-000	VEHICLE INSURANCE	\$4,290	\$4,474	\$4,497
592-536-914-000	LIABILITY INSURANCE	4,966	4,695	4,719
592-536-915-000	LOSS EXPENSES	0	0	20,000
INSURANCE		\$9,256	\$9,169	\$29,216
UTILITIES				
592-536-920-000	UTILITIES	\$6,472	\$6,418	\$6,500
UTILITIES		\$6,472	\$6,418	\$6,500

**FUND: 592 WATER AND SEWER
DEPT 536: WATER & SEWER SERVICES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CONTRACTUAL SERVICES				
592-536-926-000	BULK WATER	\$742,886	\$734,619	\$776,056
592-536-927-000	BULK SEWAGE	843,103	823,377	881,303
592-536-928-000	NONRESIDENTIAL SURCHARGE	76,840	82,790	86,625
CONTRACTUAL SERVICES		\$1,662,829	\$1,640,786	\$1,743,984
OTHER CHARGES				
592-536-939-000	VEHICLE MAINTENANCE	\$3,180	\$9,096	\$10,000
592-536-946-000	OFFICE EQUIPMENT RENTAL	5,258	5,326	5,000
OTHER CHARGES		8,438	14,422	15,000
CAPITAL OUTLAY				
592-536-968-000	DEPRECIATION	278,539	325,000	325,000
592-536-976-000	BUILDING IMPROVEMENTS	700	0	54,000
592-536-982-000	CONCRETE REPAIR	0	0	45,000
592-536-982-592	EQUIPMENT	568	568	3,000
592-536-984-000	RADIO EQUIPMENT	0	0	5,000
592-536-985-000	VEHICLE	0	0	175,000
592-536-986-000	COMPUTER SOFTWARE	3,195	3,200	5,355
CAPITAL OUTLAY		\$283,002	\$328,768	\$612,355
DEBT SERVICE				
592-536-993-000	INTEREST EXPENSE	\$154,724	\$146,762	\$0
DEBT SERVICE		\$154,724	\$146,762	\$0
TOTAL EXPENSES - WATER & SEWER SERVICE		\$2,943,579	\$3,023,567	\$3,407,776

**FUND: 592 WATER AND SEWER
DEPT 537: STORM SEWER SYSTEM**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
592-537-706-000	LABORERS	\$36,431	\$31,812	\$30,730
592-537-709-000	OVERTIME	4,105	1,435	1,500
592-537-715-000	FICA	3,118	2,550	2,476
592-537-716-000	HDLO	9,383	9,583	12,618
592-537-718-000	RETIREMENT	13,670	10,861	9,756
592-537-720-000	LONGEVITY	35	80	132
592-537-725-000	WORKERS COMP	291	418	418
SALARIES AND FRINGE BENEFITS		\$67,033	\$56,739	\$57,630
MATERIALS AND SUPPLIES				
592-537-758-000	PROGRAM SUPPLIES	\$537	\$0	\$0
MATERIALS AND SUPPLIES		\$537	\$0	\$0
CONTRACTUAL SERVICES				
592-537-927-000	STORM FLOW	\$1,575,829	\$1,620,197	\$1,576,663
CONTRACTUAL SERVICES		\$1,575,829	\$1,620,197	\$1,576,663
TOTAL EXPENSES - STORM SEWER SYSTEM		\$1,643,399	\$1,676,936	\$1,634,293

**FUND: 592 WATER AND SEWER
DEPT 940: PUBLIC IMPROVEMENT**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CAPITAL OUTLAY				
592-940-974-000	IMPROVEMENTS-WATER	\$0	\$0	\$200,000
CAPITAL OUTLAY		\$0	\$0	\$200,000
	TOTAL EXPENSES - PUBLIC IMPROVEMENT	\$0	\$0	\$200,000

**FUND: 592 WATER AND SEWER
DEPT 966: OTHER FINANCING USES**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
OTHER FINANCING USES				
592-966-965-000	TRANSFERS	\$0	\$0	\$539,485
OTHER FINANCING USES		<u>\$0</u>	<u>\$0</u>	<u>\$539,485</u>
TOTAL EXPENSES - OTHER FINANCING USES		<u>\$0</u>	<u>\$0</u>	<u>\$539,485</u>
TOTAL EXPENSES - WATER & SEWER FUND		<u><u>\$4,586,978</u></u>	<u><u>\$4,700,503</u></u>	<u><u>\$5,781,554</u></u>

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INTERNAL SERVICE FUND EXPENDITURES
Fiscal Year 2013/2014
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
RECOMMENDED BUDGET FOR THE YEAR ENDING JUNE 30, 2014

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Projected 2011-2012	Requested 2012-2013
Revenues					
Investment income	\$ 3,607	\$ 3,645	\$ 3,759	\$ 3,303	3,350
Miscellaneous					
Total Revenues	3,607	3,645	3,759	3,303	3,350
Expenditures					
FICA	673	3,976	5,306	2,065	2,235
Retirement	486	4,431	6,399	1,591	2,315.00
HDLO	82	37	16	20	-
Annual leave	25,289	25,699	51,572	(18,812)	6,632
Earned Leave - PSO	-	7,117	2,152	(677)	231
Sick leave	30,493	70,538	72,680	1,765	9,896
Sick leave buyback	4,803	(7,771)	(2,291)	(3,027)	683
Holiday Leave buyback	4,006	(29,462)	12,630	11,739	625
Compensated absences	1,342	2,570	(3,087)	5,998	1,254
LTD insurance					
Total expenditures	67,174	77,135	145,377	662	23,871
Other Financing Sources					
Operating transfers in	67,691	71,191	141,553	-	23,874
Operating transfers out	(1,759)				
Total other financing sources	65,932	71,191	141,553	-	23,874
Net Change in Fund Balance	2,365	(2,299)	(65)	2,641	3,353
Fund Balance - Beginning of year	-	2,365	66	1	2,642
Fund Balance - End of year	\$ 2,365	\$ 66	\$ 1	\$ 2,642	\$ 5,995

**FUND 690: FRINGE BENEFITS
DEPT: SUMMARY**

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$145,377	\$662	\$23,871
TOTAL	\$145,377	\$662	\$23,871

STAFFING

None

EXPENDITURE HIGHLIGHTS

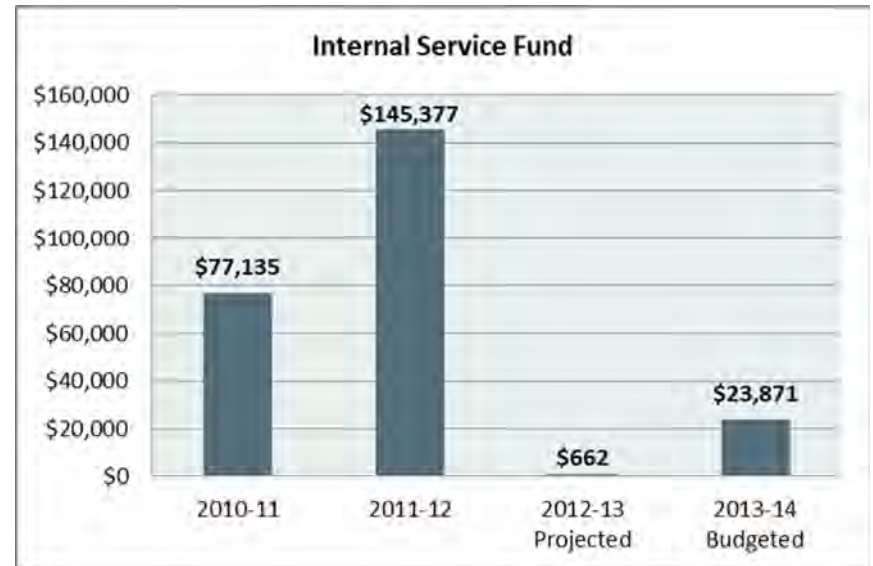
None

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 2013-2014 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

		2011-12	2012-13	2013-14
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
690-100-715-000	FICA	\$5,306	\$2,065	\$2,235
690-100-716-000	HDLO	16	20	0
690-100-718-000	RETIREMENT	6,399	1,591	2,315
690-100-721-000	ANNUAL LEAVE	51,572	(18,812)	6,632
690-100-721-001	EARNED LEAVE - PSO	2,152	(677)	231
690-100-722-000	SICK LEAVE	72,680	1,765	9,896
690-100-722-001	SICK LEAVE BUYBACK	(2,291)	(3,027)	683
690-100-723-000	HOLIDAY LEAVE BUY BACK	12,630	11,739	625
690-100-726-000	COMPENSATED ABSENCES	(3,087)	5,998	1,254
SALARIES AND FRINGE BENEFITS		\$145,377	\$622	\$23,871
TOTAL EXPENSES - LONG TERM FRINGE BENEFITS		\$145,377	\$662	\$23,871

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DEBT FUND EXPENDITURES
Fiscal Year 2013-2014
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 2013/14, and the principal remaining after next fiscal year’s payment.

CITY OF BERKLEY
Schedule of Debt Payments
2013-14 Budget

FUND/DESCRIPTION	Original Debt	Maturity Date	Principal Remaining 6/30/2013	Principal Due in FY 2013/14	Interest Due in FY 2013/14	Total Payments FY 2013/14
GOVERNMENTAL ACTIVITIES						
2006 General Obligation 12 Mile Road Bonds	\$850,000	2016	\$375,000	\$100,000	\$13,287	\$113,287
2006 General Obligation 11 Mile Road Bonds	\$2,500,000	2021	\$1,800,000	\$150,000	\$69,312	\$219,312
2006 General Obligation Other Road Bonds	\$2,625,000	2016	\$1,075,000	\$325,000	\$37,469	\$362,469
2002 Installment Purchase Agreement	\$1,260,000	2016	\$545,000	\$160,000	\$28,340	\$188,340
BUSINESS ACTIVITIES						
Contractual Obligations with Oakland County-						
George W. Kuhn Bonds:						
2000-A	\$1,126,053	2022	\$575,936	\$57,940	\$14,398	\$72,338
2001-C	\$5,176,822	2024	\$3,159,626	\$253,173	\$78,991	\$332,164
2001-D	\$199,641	2024	\$83,929	\$6,927	\$2,098	\$9,025
2006-F	\$103,643	2026	\$65,845	\$4,478	\$1,070	\$5,548
2006-G	\$112,919	2028	\$87,968	\$5,118	\$1,429	\$6,547
2007-B&E Refinanced	\$784,710	2024	\$645,527	\$54,161	\$27,796	\$81,957
2008-H	\$491,662	2029	\$411,692	\$21,112	\$10,292	31,404
Total Bond Obligations	\$15,230,450		\$8,825,523	\$1,137,909	\$284,482	\$1,422,391

CITY OF BERKLEY, MICHIGAN
AII DEBT FUNDS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2014

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Recommended 2013-2014
Revenues					
Property taxes	\$ 610,369	\$ 662,923	\$ 705,134	\$ 729,366	\$ 708,535
Investment earnings	269	241	364	253	201
Other					
Total revenues	610,638	663,164	705,498	729,619	708,736
Expenditures					
Debt service	776,237	812,431	865,982	906,847	1,423,094
Contingency					
Total expenditures	776,237	812,431	865,982	906,847	1,423,094
Excess (Deficiency) of Revenues Over (Under) Expenditures	(165,599)	(149,267)	(160,484)	(177,228)	(714,358)
Other Financing Sources					
Operating transfers in	158,767	154,050	175,332	186,140	727,825
Operating transfers out			(13)	-	-
Total other financing sources	158,767	154,050	175,319	186,140	727,825
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources	(6,832)	4,783	14,835	8,912	13,467
Fund Balance, Beginning of Year	20,642	13,810	18,593	33,428	42,340
Fund Balance, End of Year	\$ 13,810	\$ 18,593	\$ 33,428	\$ 42,340	\$ 55,807

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**FUND 302: 2002 INSTALLMENT LOAN
DEPT 938: CAPITAL PROJECT**

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOP3ED BUDGET
EXPENDITURES			
DEBT SERVICE	\$172,900	\$186,140	\$188,340
TOTAL	\$172,900	\$186,140	\$188,340

STAFFING

None

EXPENDITURE HIGHLIGHTS

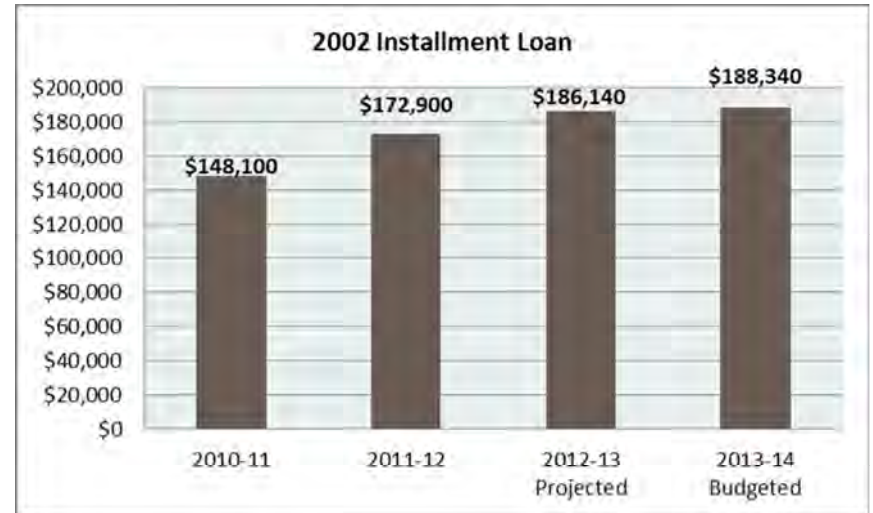
- The 2013/2014 debt payment is \$188,340 with 2 years remaining.
- Funding is derived from the 815 Downtown Development Authority Capture Fund.

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 2013-2014 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**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
DEBT SERVICE				
302-938-993-000	PRINCIPAL	\$130,000	\$150,000	\$160,000
302-938-995-000	INTEREST	42,900	36,140	28,340
DEBT SERVICE		\$172,900	\$186,140	\$188,340
TOTAL EXPENSES - 302 DEBT FUND		\$172,900	\$186,140	\$188,340

**FUND 309: KUHN DRAIN BONDS
DEPT 938: CAPITAL PROJECT**

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
DEBT SERVICE	\$0	\$0	\$539,485
OTHER FINANCING USES	13	0	0
TOTAL	\$13	\$0	\$539,485

STAFFING

None

EXPENDITURE HIGHLIGHTS

Berkley's 2013/2014 share of the Kuhn Drain annual debt payment is \$539,485 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 \$7,995,450.

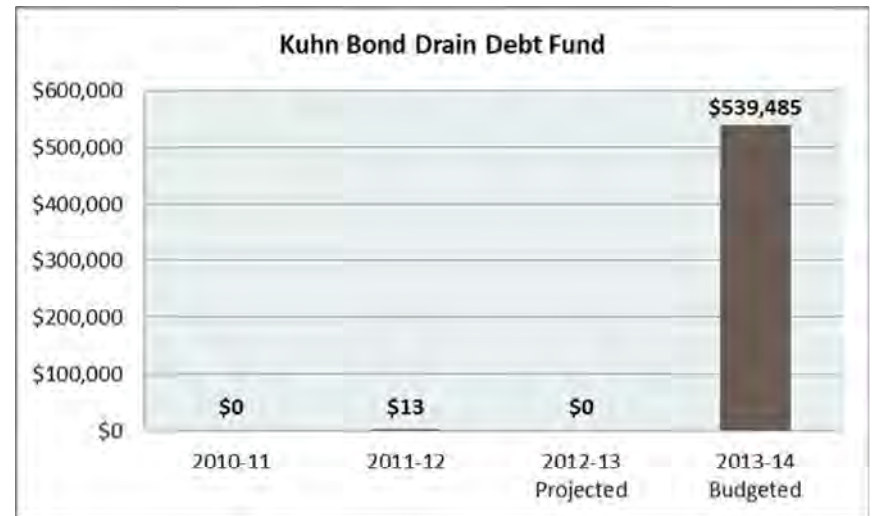
The Office of the Oakland County Drain Commissioner has completed an extensive evaluation and construction of the Retention Treatment Facility that retains and treats combined sewage overflows (CSO) from the Twelve Towns Drainage District's 14 municipalities that are part of the Southeastern Oakland 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 2013-2014 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**

		2011-12	2012-13	2013-14
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
DEBT SERVICE				
309-938-993-000	PRINCIPAL	\$0	\$0	\$402,911
309-938-995-000	INTEREST	0	0	136,374
309-938-997-000	PAYING AGENT FEES	0	0	200
DEBT SERVICE		\$0	\$0	\$539,485
OTHER FINANCING USES				
309-966-999-000	TRANSFERS OUT	\$13	\$0	\$0
OTHER FINANCING USES		\$13	\$0	\$0
TOTAL EXPENSES - 309 DEBT FUND		\$13	\$0	\$539,485

**FUND 310: MAJOR & LOCAL STREET BONDS
DEPT 938: CAPITAL PROJECT**

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
DEBT SERVICE	\$364,763	\$376,481	\$362,668
TOTAL	\$364,763	\$376,481	\$362,668

STAFFING

None

EXPENDITURE HIGHLIGHTS

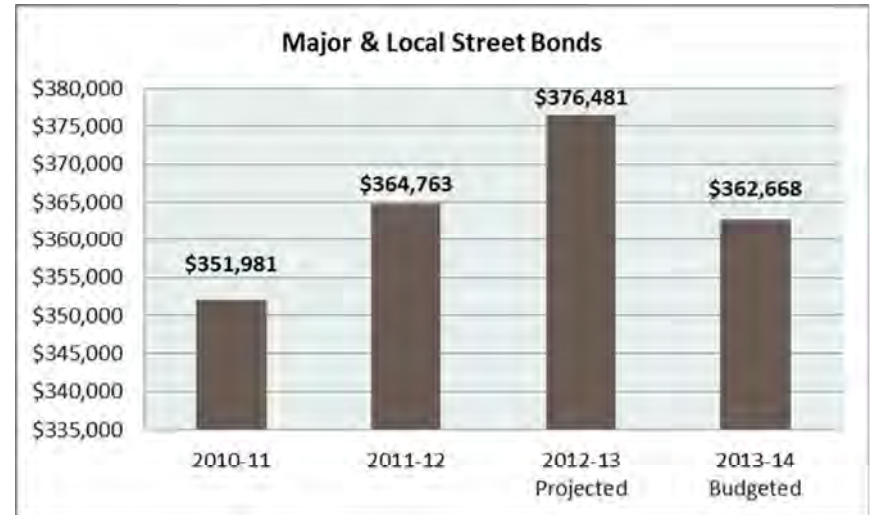
The annual debt payment for 2013/2014 amounts to \$362,469 plus \$200 paying agent fees. Time remaining on the debt is 2 years.

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 2013-2014 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**

		2011-12	2012-13	2013-14
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
DEBT SERVICE				
310-938-993-000	PRINCIPAL	\$300,000	\$325,000	\$325,000
310-938-995-000	INTEREST	64,563	51,281	37,468
310-938-997-000	PAYING AGENT FEES	200	200	200
DEBT SERVICE		\$364,763	\$376,481	\$362,668
TOTAL EXPENSES - 310 DEBT FUND		\$364,763	\$376,481	\$362,668

**FUND 311: 11 MILE ROAD BONDS
DEPT 938: CAPITAL PROJECT**

	2011-12	2012-13	2013-14
	ACTIVITY	PROJECTED ACTIVITY	ADOPTED BUDGET
EXPENDITURES			
DEBT SERVICE	\$206,531	\$226,688	\$219,313
TOTAL	\$206,531	\$226,688	\$219,313

STAFFING

None

EXPENDITURE HIGHLIGHTS

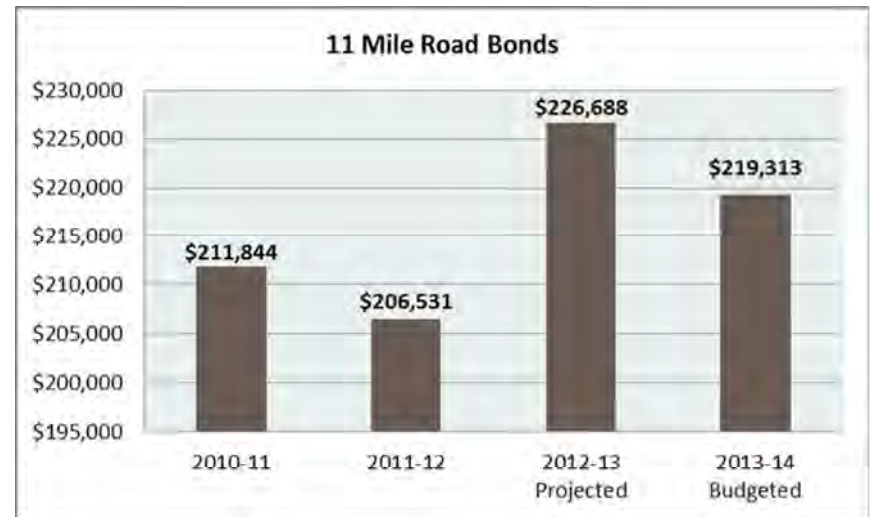
The annual debt payment for 2013/2014 amounts to \$219,313 with 6 years remaining.

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 2013-2014 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**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
DEBT SERVICE				
311-938-993-000	PRINCIPAL	\$125,000	\$150,000	\$150,000
311-938-995-000	INTEREST	81,531	76,688	69,313
DEBT SERVICE		\$206,531	\$226,688	\$219,313
TOTAL EXPENSES - 311 DEBT FUND		\$206,531	\$226,688	\$219,313

**FUND 312: 12 MILE ROAD BONDS
DEPT 938: CAPITAL PROJECT**

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
DEBT SERVICE	\$121,788	\$117,538	\$113,288
TOTAL	\$121,788	\$117,538	\$113,288

STAFFING

None

EXPENDITURE HIGHLIGHTS

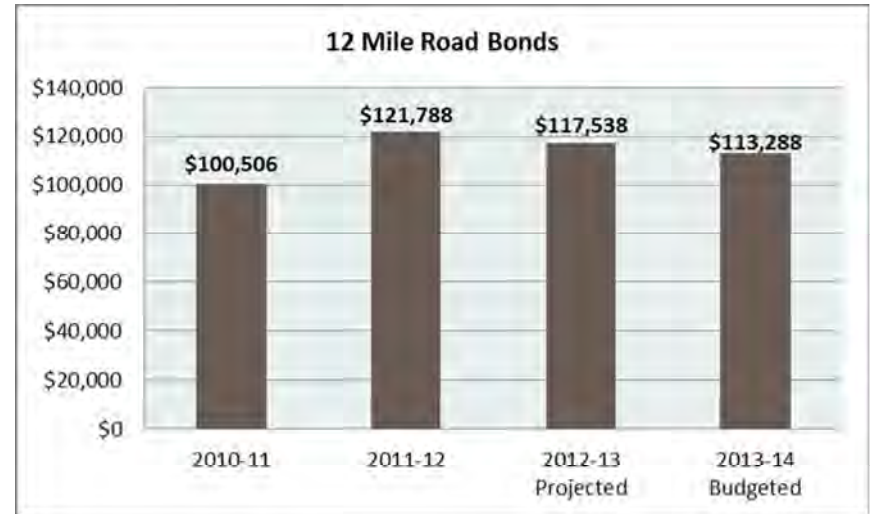
The annual debt payment for 2013-14 amounts to \$113,288 with 2 years remaining.

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 2013-2014 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**

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
DEBT SERVICE				
312-938-993-000	PRINCIPAL	\$100,000	\$100,000	\$100,000
312-938-995-000	INTEREST	21,788	17,538	13,288
DEBT SERVICE		\$121,788	\$117,538	\$113,288
TOTAL EXPENSES - 312 DEBT FUND		\$121,788	\$117,538	\$113,288

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CAPITAL PROJECT FUND EXPENDITURES
Fiscal Year 2013-2014
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 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.

Parking Lot Construction Fund

The Fund will account for the construction of a parking lot just east of Coolidge Highway and just north of Catalpa. A portion of the voter approved three mill levy money will be utilized to pay for engineering and construction of this new parking lot.

Court Building Fund

This is a reclassification of a special revenue fund due to changes in accounting rules. This fund accounts for all of the building improvements at the District Court. The funding source for this Fund is an ordinance approved by City Council. The District Court Judge adjudicates cases and fines are levied from the ordinance that support this operating fund.

**CITY OF BERKLEY, MICHIGAN
ALL CAPITAL PROJECT FUNDS**

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2014

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Recommended 2013-2014
Revenues					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental					
Federal Sources					
Investment earnings	4,383	2,209	2,914	2,683	2,550
Miscellaneous	-		80,277	95,917	80,000
Total revenues	<u>\$ 4,383</u>	<u>\$ 2,209</u>	<u>\$ 83,191</u>	<u>98,600</u>	<u>82,550</u>
Expenditures					
Capital outlay	(2,564)	33,931	-	11,500	232,500
Debt service	3,603				
Miscellaneous					
Contingency					
Total expenditures	<u>1,039</u>	<u>33,931</u>	<u>-</u>	<u>11,500</u>	<u>232,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,344	(31,722)	83,191	87,100	(149,950)
Other Financing Sources (Uses)					
Bond Proceeds	-	-	-		
Operating transfers in	18,421	46,058	-	-	165,000
Operating transfers out	(15,987)	(418,486)	(3,676)	-	-
Total other financing sources (uses)	<u>2,434</u>	<u>(372,428)</u>	<u>(3,676)</u>	<u>-</u>	<u>165,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources	5,778	(404,150)	79,515	87,100	15,050
Fund Balance, Beginning of Year	<u>401,992</u>	<u>407,770</u>	<u>414,965</u>	<u>494,480</u>	<u>581,580</u>
Fund Balance (Deficit), End of Year	<u>\$ 407,770</u>	<u>\$ 3,620</u>	<u>\$ 494,480</u>	<u>\$ 581,580</u>	<u>\$ 596,630</u>

Note: 2011-12 fund balance has been adjusted due to GASB 54. Court Building Fund is now a Capital Project Fund.

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**FUND: 266 COURT BUILDING FUND
DEPT: CAPITAL PROJECT**

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
CAPITAL OUTLAY	\$0	\$11,500	\$67,500
TOTAL	\$0	\$11,500	\$67,500

STAFFING
None

PROGRAM DESCRIPTION

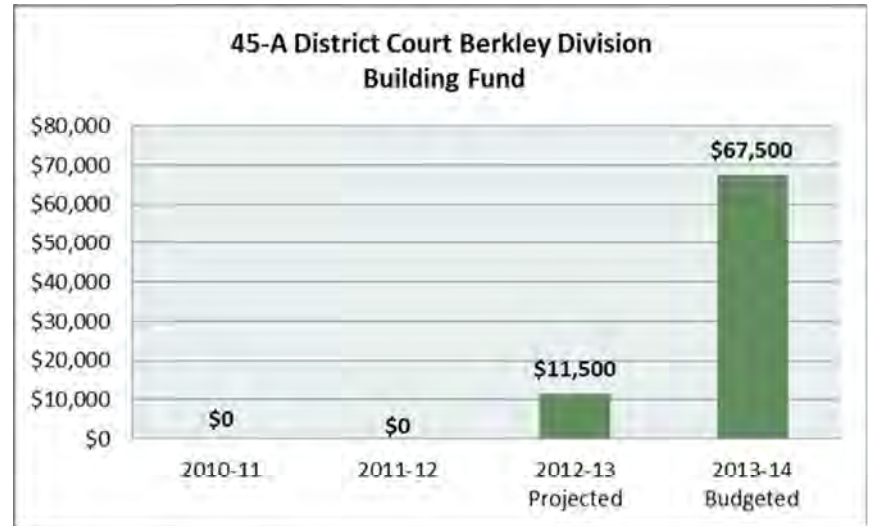
Fines are levied in appropriate circumstances by the District Court Judge based upon a local ordinance established by the Berkley City Council. These fines are accounted for in this Capital Project Fund and are to be utilized to either build a new District Court house or to refurbish the existing District Court facility. Equipment can be purchases by this fund for the Court in conjunction with a building a new building or refurbishing the existing facility.

EXPENDITURE HIGHLIGHTS

- New carpeting and room seating - \$30,000
- Various security improvements - \$17,000
- Roof repair and court room update - \$20,500

MAJOR 2013-14 OBJECTIVES

- None



FUND: 266 45-A DISTRICT COURT - BUILDING FUND
DEPT: CAPITAL PROJECT

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CAPITAL OUTLAY				
266-136-976-000	BUILDING IMPROVEMENTS	\$0	\$11,500	\$67,500
CAPITAL OUTLAY		\$0	\$11,500	\$67,500
	TOTAL EXPENSES – 45-A DISTRICT COURT BUILDING FUND	\$0	\$11,500	\$67,500

**FUND: 401 PUBLIC IMPROVEMENTS
DEPT: CAPITAL PROJECT**

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
CONTRACTUAL SERVICES	\$0	\$0	\$15,000
CAPITAL OUTLAY	0	0	150,000
TOTAL	\$0	\$0	\$165,000

STAFFING
None

PROGRAM DESCRIPTION

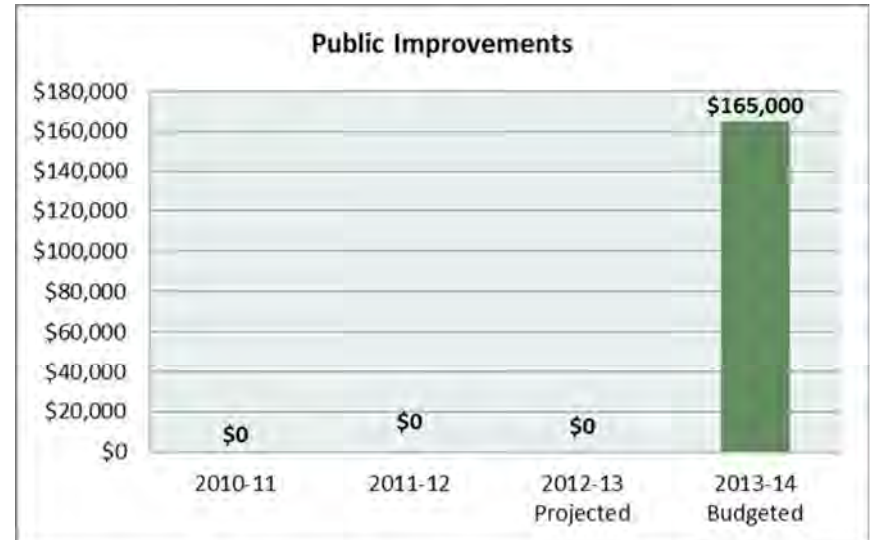
The Fund will account for the construction of a parking lot just east of Coolidge Highway and just north of Catalpa. A portion of the voter approved three mill levy money will be utilized to pay for engineering and construction of this new parking lot.

EXPENDITURE HIGHLIGHTS

- New construction of a municipal parking lot

MAJOR 2013-2014 OBJECTIVES

- Complete the project on time and within budget.



FUND: 401 PUBLIC IMPROVEMENTS
DEPT: CAPTIAL PROJECT

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CONTRACTUAL SERVICES				
401-938-821-000	ENGINEER	\$0	\$0	\$15,000
CONTRACTUAL SERVICES		\$0	\$0	\$15,000
OTHER FINANCING USES				
401-938-976-401	BUILDING IMPROVEMENTS	\$0	\$0	\$150,000
OTHER FINANCING USES		\$0	\$0	\$150,000
TOTAL EXPENSES – PUBLIC IMPROVEMENTS		\$0	\$0	\$165,000

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DISTRICT COURT FUND EXPENDITURES
Fiscal Year 2013/2014
Adopted

**CITY OF BERKLEY, MICHIGAN
45-A DISTRICT COURT**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
RECOMMENDED BUDGET FOR THE YEAR ENDING JUNE 30, 2014

	Actual 2009-2010	Actual 2010-2011	Actual 2011-12	Projected 2012-13	Recommended 2013-14
Revenues					
Miscellaneous	\$ 80	\$ -	\$ -	\$ -	\$ -
Expenditures					
Court operations	642,097	591,939	548,072	567,295	655,645
Other Financing Sources (Uses)					
Operating transfers in	\$ 654,324	\$ 575,218	\$ 565,958	\$ 565,423	\$ 657,140
Operating transfers out	(2,416)	(4,061)	(2,867)	-	(1,495)
Total other financing sources (uses)	651,908	571,157	563,091	565,423	655,645
Net Change in Fund Balance	9,891	(20,782)	15,019	(1,872)	-
Fund Balance - Beginning of year	(4,339)	5,552	(15,230)	(211)	(2,083)
Fund Balance - End of year	\$ 5,552	\$ (15,230)	\$ (211)	\$ (2,083)	\$ (2,083)

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**FUND: 265 45-A DISTRICT COURT
DEPT: DISTRICT COURT**

	2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$462,297	\$477,027	\$544,572
MATERIALS & SUPPLIES	17,571	19,207	22,550
CONTRACTUAL SERVICES	53,913	55,231	70,258
INSURANCE	2,530	2,400	2,475
UTILITIES	7,376	7,640	8,500
OTHER CHARGES	4,265	5,211	6,420
CAPITAL OUTLAY	0	579	600
DEBT SERVICE	120	0	0
OTHER FINANCING USES	2,867	0	1,495
TOTAL	\$550,939	\$567,295	\$657,140

STAFFING	12-13		13-14	
	No	FTE	No	FTE
Full Time				
Judge	0	0.00	0	0.00
Court Administrator	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	1.58	2	1.73
Clerk	1	0.84	1	0.48
Part Time Total	2	2.42	3	2.21
TOTAL	8	8.42	9	8.21

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 positions have 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.

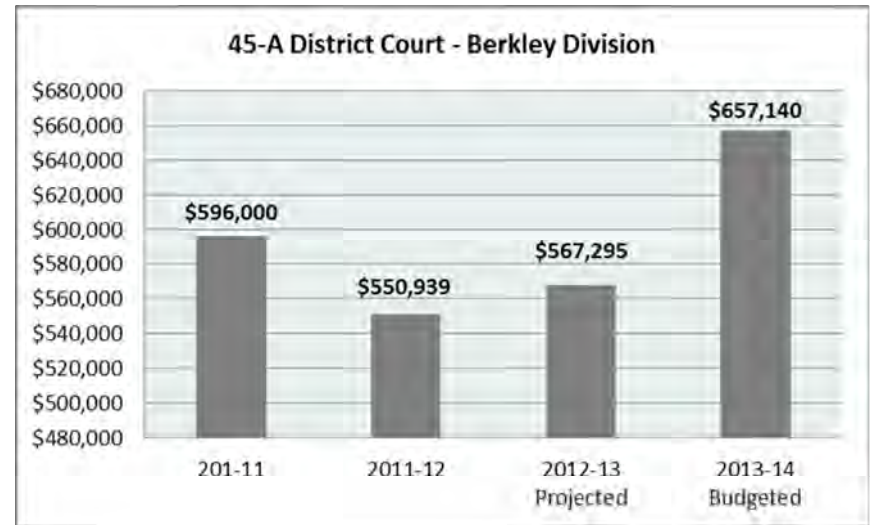
The City of Berkley, as a District Court funding unit, sets an annual appropriation by line item, for the operation of the District Court.

In fiscal year 2012/13, State law once again changed and the City of Berkley District Court is once again an independent district court and known as the 45A District Court. The Berkley District Court will remain independent until January 2015. The Berkley Court will then be a part (in name only) of the 44th District Court in Royal Oak. Then by January 2021, the two municipalities must come to an agreement to operate a district court between the two municipalities.

FUND: 265 45-A DISTRICT COURT
DEPT: DISTRICT COURT

MAJOR 2013-2014 OBJECTIVES

- 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 45 - A DISTRICT COURT
DEPT: DISTRICT COURT

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
265-136-704-000	DISTRICT COURT JUDGE	\$45,568	\$45,724	\$46,357
265-136-705-000	COURT ADMINISTRATOR	60,901	61,152	73,790
265-136-706-000	DEPUTY CLERKS	214,979	172,977	140,481
265-136-706-001	PROBATION OFFICERS	0	0	38,628
265-136-706-002	SECURITY GUARDS	0	34,142	62,636
265-136-707-000	TEMPORARY EMPLOYEES	0	21,050	13,520
265-136-712-000	IN LIEU	5,372	4,687	18,294
265-136-715-000	FICA	21,552	25,990	26,572
265-136-716-000	HDLO	61,955	61,081	75,179
265-136-718-000	RETIREMENT	41,694	49,160	48,253
265-136-724-000	UNEMPLOYMENT	9,642	279	0
265-136-725-000	WORKERS COMPENSATION	634	785	862
SALARIES AND FRINGE BENEFITS		\$462,297	\$477,027	\$544,572
MATERIALS AND SUPPLIES				
265-136-728-000	OFFICE SUPPLIES	\$10,684	\$11,577	\$13,500
265-136-730-000	POSTAGE	6,093	5,973	7,000
265-136-731-000	BOOKS / PERIODICALS	504	1,255	1,500
265-136-744-000	UNIFORMS	42	154	300
265-136-776-000	MAINTENANCE SUPPLIES	248	248	250
MATERIALS AND SUPPLIES		\$17,571	\$19,207	\$22,550
CONTRACTUAL SERVICES				
265-136-803-000	MEMBERSHIPS & DUES	\$1,200	\$1,920	\$2,500
265-136-807-000	AUDIT SERVICES	4,375	4,495	4,078
265-136-811-000	CUSTODIAL	3,900	4,025	4,000
265-136-814-000	DATA PROCESSING	19,882	19,566	26,500

FUND: 265 45 - A DISTRICT COURT
DEPT: DISTRICT COURT

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
CONTRACTUAL SERVICES CONTINUED:				
265-136-824-000	LEGAL SERVICES	\$20,074	\$22,711	\$27,150
265-136-825-000	WITNESS JURY	1,035	288	1,500
265-136-835-000	MEDICAL EXPENSES	0	195	300
265-136-853-000	TELEPHONE	129	116	250
265-136-864-000	MEETINGS & CONFERENCES	3,318	3,915	4,250
CONTRACTUAL SERVICES		\$53,913	\$55,231	\$70,528
INSURANCE				
265-136-911-000	EMPLOYEE BONDS	\$139	\$139	\$200
265-136-914-000	LIABILITY INSURANCE	2,391	2,261	2,275
INSURANCE		\$2,530	\$2,400	\$2,475
UTILITIES				
265-136-920-000	UTILITIES	\$7,376	\$7,640	\$8,500
UTILITIES		\$7,376	\$7,640	\$8,500
OTHER CHARGES				
265-136-931-000	BUILDING MAINTENANCE	\$1,427	\$1,592	\$2,000
265-136-934-000	OFFICE EQUIPMENT MAINTENANCE	670	0	420
265-136-946-000	OFFICE EQUIPMENT RENTAL	2,168	3,619	4,000
OTHER CHARGES		\$4,265	\$5,211	\$6,420
CAPITAL OUTLAY				
265-136-978-000	BOOKS	\$0	\$0	\$0
265-136-983-000	OFFICE EQUIPMENT	0	579	600
CAPITAL OUTLAY		\$0	\$579	\$600

FUND: 265 45 - A DISTRICT COURT
DEPT: DISTRICT COURT

		2011-12 ACTIVITY	2012-13 PROJECTED ACTIVITY	2013-14 ADOPTED BUDGET
DEBT SERVICE				
265-136-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	\$120	\$0	\$0
DEBT SERVICE		<u>\$120</u>	<u>\$0</u>	<u>\$0</u>
OTHER FINANCING USES				
265-966-965-677	TRANSFER OUT	\$2,867	\$0	\$1,495
OTHER FINANCING USES		<u>\$2,867</u>	<u>\$0</u>	<u>\$1,495</u>
TOTAL EXPENSES – 45 – A DISTRICT COURT		<u><u>\$550,939</u></u>	<u><u>\$567,295</u></u>	<u><u>\$657,140</u></u>

CAPTIAL EQUIPMENT REPLACEMENT PROGRAM
Fiscal Year 2013/14
Adopted

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/2020
Public Works								
GMC 2500 Van (2008) # 1	10 Year Replacement Cycle							\$40,000
Ford Escape Hybrid Director (2010) #5	10 Year Replacement Cycle							
¾ Ton Pickup (1999) # 4	10 Year Replacement Cycle				\$37,000			
1 Ton Dump Pickup (2008) # 15	10 Year Replacement Cycle							
¾ Ton Pickup (2004) # 2	10 Year Replacement Cycle						\$37,000	
¾ Ton Pickup Foreman (2002) # 8	10 Year Replacement Cycle			\$34,000				
½ Ton Pickup (2000) # 9	10 Year Replacement Cycle	\$37,000						
1 Ton Pickup 4WD w/plow (2010) #10	10 Year Replacement Cycle							\$45,000
¾ Ton Pickup 4WD w/plow (2000) # 3	10 Year Replacement Cycle					\$40,000		
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							\$160,000
Dump Truck w/snow plow (2000) # 39	20 Year Replacement Cycle							
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							\$150,000
Sewer Cleaner (2007) # 38	5 Year Replacement Cycle			\$275,000				
Riding Mower (2007) # 37	10 Year Replacement Cycle							
Riding Mower (2007) # 32	10 Year Replacement Cycle					\$20,000		
Skag 61" Riding Mower (2005) #33	10 Year Replacement Cycle				\$20,000			
Bomag Plate Compactor (1988) #35	No Replacement Cycle							
Walk Behind Mower #49	No Replacement Cycle							
Trash Compactor (2001) # 71	No Replacement Cycle (replace with used)							
Trash Compactor (1989) # 70	No Replacement Cycle (replace with used)		\$100,000					
Trash Compactor (1990) # 72	No Replacement Cycle					\$100,000		
¾ Ton Pickup (1986) # 45	10 Year Replacement Cycle	\$50,000						

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/2020
Portable Cement Mixer (1981) #16	No Replacement Cycle				\$10,000			
Wheeled Front end Loader (2007) # 17	5 Year Replacement Cycle				\$150,000			
Wheeled Backhoe (1996) # 18	15 Year Replacement Cycle						\$170,000	
Wheeled Backhoe (2010) # 28	15 Year Replacement Cycle							
Utility Tractor (1975) # 27	No Replacement Cycle							
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							\$150,000
John Deere Gator #50	No Replacement Cycle							
Honda Portable Water Pump () #51	No Replacement Cycle							
Tsurumi Portable Water Pump (2005) #52	No Replacement Cycle							
3/4 Ton Van with Sewer Camera (1985) #53	10 Year Replacement Cycle	\$175,000						
Concrete Saw #54	No Replacement Cycle		\$30,000					
Concrete Saw Utility Trailer (1994) #55	No Replacement Cycle		\$5,000					
John Deere Snowblower (1999) #57	No Replacement Cycle							
Husqvarna Ring Saw (2010) #58	No Replacement Cycle							
Stihl 20" Chainsaw #59	No Replacement Cycle							
Stihl 18" Chainsaw #60	No Replacement Cycle							
Stihl 14" Chainsaw #61	No Replacement Cycle							
Wanco Arrow Board (1999) #62	No Replacement Cycle							
Utility Trailer (1983) # 25	No Replacement Cycle				\$50,000			
Arrow Board (1998) # 56	No Replacement Cycle							
Arrow Board (1999) # 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							
Stihl Backpack Blower (2010) #67	No Replacement Cycle							
Redmax Backpack Blower (2010) #68	No Replacement Cycle							
Asphalt Roller # 84	No Replacement Cycle							

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/2020
Generator (2008) DPW	No Replacement Cycle							
Shop Welder # 75	No Replacement Cycle							
Paint Stripper # 90	No Replacement Cycle							
Hydraulic Cutoff Saw #85	No Replacement Cycle							
Hammerhead Line Boring Tool (2012) #96	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	6 Year Replacement Cycle						\$8,000	
DPW Letter Folding/Envelope Machine	6 Year Replacement Cycle							
Tire Changer	10 Year Replacement Cycle				\$5,000			
Tire Balancer	10 Year Replacement Cycle				\$5,000			
Brake Machine	10 Year Replacement Cycle					\$12,000		
Handheld Meter Reader	5 Year Replacement Cycle				\$8,000			
Water Meter Replacements (400)	20 Year Replacement Cycle	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Boring Machine for Water Taps	No Replacement Cycle							
Narrowband 2-Way Radios (20)	20 Year Replacement Cycle	\$10,000						
Salt Spreader for Toolcat Tractor	No Replacement Cycle	\$5,000						
DPW Copier/Printer maintenance	No Replacement Cycle	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300
Total for Public Works		\$329,300	\$187,300	\$411,300	\$487,300	\$274,300	\$267,300	\$597,300
Library								
Computer Replacement	5-7 Year Replacement Cycle	\$4,000	\$3,750	\$5,000	\$8,000	\$7,000	\$4,000	\$4,000
Public Copy Machine	5 Year Replacement Cycle	\$3,500					\$3,500	
Replace Network Printer	5 Year Replacement Cycle		\$2,500					\$2,500
Total for Library		\$7,500	\$6,250	\$5,000	\$8,000	\$7,000	\$7,500	\$6,500

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/2020
City Hall								
Telephone System (2006/07)	No Replacement Cycle				\$75,000			
Copier	No Replacement Cycle	\$12,600	\$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	\$9,800						
Copier - District Court	No Replacement Cycle	\$3,000	\$3,000	\$3,000	\$3,500	\$3,500	\$3,500	\$3,500
Total for City Hall		\$25,400	\$18,500	\$18,500	\$94,000	\$19,000	\$19,000	\$19,000
Parks and Recreation								
Netting at Lazenby and Community Fields	10 Year Replacement Cycle				\$30,000			
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	\$1,500						
Zero Turn Lawn Mower	6 Year Replacement Cycle	\$11,000						\$11,000
Credit Card Swipe Keyboards	No Replacement Cycle							
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	No Replacement Cycle					\$30,000		
Replace C/C HVAC Units	No Replacement Cycle							
Zamboni (1974)	35 Year Replacement Cycle		\$80,000					
Printers	No Replacement Cycle							
Computers	No Replacement Cycle							
Copier	No Replacement Cycle	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800	\$5,800
2012 Toolcat 5600 F-Series	No Replacement Cycle			\$45,000				
Equipment Storage Unit	No Replacement Cycle	\$6,000						
Chevy Silverado Pickup Truck	No Replacement Cycle			\$20,000				
John Deere 4x4 Gator	No Replacement Cycle				\$10,000			
Chevy Silverado Pickup Truck	No Replacement Cycle					\$25,000		
Ford Econoline Van	No Replacement Cycle						\$30,000	

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/2020
Total for Parks and Recreation		\$24,300	\$110,800	\$100,800	\$84,800	\$60,800	\$35,800	\$16,800
Public Safety								
Fire Truck-- Pumper (2007) Financed Over a five year Period	20 Year Replacement Cycle							
Fire Truck-- 60 ft Aerial (1994)	20 Year Replacement Cycle							
Patrol Cars (Total of 7)	2 Year Replacement Cycle	\$62,100	\$63,000	\$63,000	\$63,000	\$65,000	\$65,000	\$65,000
Youth Officer/Fire Marshal Van (1994)	12 Year Replacement Cycle							
Animal Control Vehicle (2003)	4 Year Replacement Cycle	\$18,800					\$20,000	
Lobby Furniture	No Replacement Cycle							
Fire Marshal Furniture	No Replacement Cycle							
Fire Equipment	No Replacement Cycle				\$7,000			
S.W.A.T. Equipment	No Replacement Cycle				\$9,000			
Radio Equipment	No Replacement Cycle				\$7,500			
New Server (Recorder)	No Replacement Cycle		\$16,050					
Scanners/Printer - Dispatch	No Replacement Cycle							
Various Equipment Replacement	No Replacement Cycle							
Rifles	No Replacement Cycle							
Total for Public Safety		\$80,900	\$79,050	\$63,000	\$86,500	\$65,000	\$85,000	\$65,000
WBRK Equipment								
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							
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							

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/2020
Scala Information Channel & Plasma TV	No Replacement Cycle							
HD Camera	No Replacement Cycle							
Newtek Tricaster Studio	No Replacement Cycle							
Apple G5 Editing Computer - System B	5 Year Replacement Cycle		\$6,500					
TriCaster 4500 Switcher (2013)	7 Year Replacement Cycle	\$25,000						
Fiber Optics - phone and data lines	No Replacement Cycle		\$75,000					
Editing System/Archival Hard Drive	No Replacement Cycle	\$3,000						
Total for WBRK Equipment		\$28,000	\$81,500	\$6,500	\$7,000	\$5,000	\$0	\$0
Computers								
City Hall, Recreation and DPW Computers	5 Year Replacement Cycle	\$4,000	\$4,800	\$4,800	\$4,800	\$5,000	\$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							
I-pads for City Council/Directors	5 Year Replacement Cycle	\$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							
Communications Printers	5 Year Replacement Cycle							
Elections Printer	5 Year Replacement Cycle							
Public Safety Computers - year 2 of 2	5 Year Replacement Cycle	\$5,250						
Microsoft Office Upgrade	No Replacement Cycle							
Licenses for Microsoft Office 07 -(8) total	No Replacement Cycle							
Various Annual Licensing & Maintenance	No Replacement Cycle	\$10,655	\$11,255	\$11,255	\$11,255	\$11,255	\$11,255	\$11,255
Convert to BS&A's .NET software	No Replacement Cycle	\$4,200						

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/2020
Postage Machine	No Replacement Cycle	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800
Google Apps for Government	No Replacement Cycle	\$1,750						
New Receipt Printers for Windows 7 Compatibility	No Replacement Cycle	\$1,900						
Mobile App Development/Maintenance	No Replacement Cycle		\$4,200					
Hardware Replacement Schedule	No Replacement Cycle	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Total for Computers		\$42,855	\$28,555	\$22,855	\$22,855	\$23,055	\$23,055	\$23,055
GRAND TOTAL		\$538,255	\$511,955	\$627,955	\$790,455	\$454,155	\$437,655	\$727,655

\$4,088,085

CAPTIAL IMPROVEMENT PROGRAM
Fiscal Year 2013/14
Adopted

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN

Improvement Project	Funding Source	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/2020
Recreation								
Merchants Park:								
Property Purchase-Contributions	\$3 Mill Levy/Grants/CDBG				\$105,000			
Sand Volleyball	\$3 Mill Levy/Grants/CDBG					\$14,187		
Playground Equipment	\$3 Mill Levy/Grants/CDBG						\$60,000	
Play Structure Fiber Refill	\$3 Mill Levy		\$2,000					
Park Drainage System-includes engineering costs	\$3 Mill Levy/Grants			\$11,000				
Angell Park:								
Basketball	\$3 Mill Levy/Grants/CDBG			\$43,450				
Skate Park	\$3 Mill Levy/Grants/CDBG				\$80,500			
Sand Volleyball - 2 Courts	\$3 Mill Levy/Grants/CDBG						\$32,000	
Playground Equipment	\$3 Mill Levy/Grants/CDBG					\$60,000		
Parking Along Bacon Street	\$3 Mill Levy/Grants/CDBG			\$46,050				
Refurbish Tennis Courts	\$3 Mill Levy/Grants/CDBG							
Play Structure Fiber Refill	\$3 Mill Levy			\$2,000				
Park Drainage System-includes engineering costs	\$3 Mill Levy/Grants			\$5,500				
Kiwanis Tot Lot:								
Install Playground Equipment	\$3 Mill Levy/Grants/CDBG			\$50,000			\$60,000	
Play Structure Fiber Refill	\$3 Mill Levy			\$2,000				
Lazenby Field:								
Sand Volleyball	\$3 Mill Levy/Grants/CDBG					\$15,000		
Skate Park	\$3 Mill Levy/Grants/CDBG				\$44,125			
Roller Hockey	\$3 Mill Levy/Grants/CDBG					\$127,600		
Landscaping	\$3 Mill Levy/Grants	\$1,000						
Community Garden Installation	\$3 Mill Levy/Grants	\$2,500						
Horseshoe Court installation (4)	\$3 Mill Levy/Grants		\$2,000					
Jaycee Park:								
Playground Equipment	\$3 Mill Levy/Grants/CDBG						\$60,000	
Spray Park	\$3 Mill Levy/Grants/CDBG						\$260,000	
Sand Volleyball Courts (2)	\$3 Mill Levy/Grants	\$10,000						
Play Structure Fiber Refill	\$3 Mill Levy	\$2,000						

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN

Improvement Project	Funding Source	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/2020
Park Drainage System-with engineering costs	\$3 Mill Levy/Grants	\$11,000						
Refurbish Walking Trail-with engineering costs	\$3 Mill Levy/Grants	\$13,200						
Remodel for Accessibility-with engineering costs	\$3 Mill Levy/Grants			\$6,600				
Play Structure-with engineering costs	\$3 Mill Levy/Grants			\$110,000				
Picnic Table Replacement	\$3 Mill Levy/Grants			\$5,000				
Community Park:								
Play Structure Fiber Refill	\$3 Mill Levy			\$2,000				
Pathway Replacement-with engineering costs	\$3 Mill Levy/Grants				\$11,000			
Community Center:								
Connection btwn Community Center & Ice Arena	\$3 Mill Levy/Grants/CDBG			\$104,000				
Parking Lot Resurface	\$3 Mill Levy/Grants/CDBG					\$150,000		
Various Building Improvements	\$3 Mill Levy/Grants	\$5,000			\$10,000		\$10,000	
Park Pathways/Signage	\$3 Mill Levy/Grants/CDBG						\$30,000	
Ice Arena:								
Exterior Sign and Low E Mylar Ceiling HVAC and Roof at Ice Arena	Arena Fund Arena Fund			\$45,000	\$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	
Building Improvements	Arena Fund	\$5,000						
Total for Recreation		\$49,700	\$4,000	\$524,700	\$358,625	\$411,787	\$572,000	\$0
Library								
Replace Tile in Lobby	\$3 Mill Levy			\$20,000				
HVAC (1998)	\$3 Mill Levy					\$30,000		

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN

Improvement Project	Funding Source	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/2020
Replace HVAC Controls	\$3 Mill Levy	\$2,500						
Repaint Interior	\$3 Mill Levy		\$3,000					
Reupholster 11 Lounge Chairs	\$3 Mill Levy		\$2,800					
Reupholster 70 Chair Seats	\$3 Mill Levy			\$7,000				
Repair and Sealcoat Parking Lot	\$3 Mill Levy					\$20,000		
Repaint Exterior and Engineering Costs	\$3 Mill Levy						\$7,000	
Recarpet Library	\$3 Mill Levy						\$80,000	
Replace Childrens Room Furniture	\$3 Mill Levy							\$6,000
Replace Stacking Chairs in Meeting Room	\$3 Mill Levy							\$7,500
Total for Library		\$2,500	\$5,800	\$7,000	\$0	\$50,000	\$87,000	\$13,500
City Hall								
Landscaping of City Hall Grounds	\$3 Mill Levy				\$20,000			
Security Door in City Manager's Office	\$3 Mill Levy		\$5,000					
Parking Lot Improvement (Rosemont)	\$3 Mill Levy						\$150,000	
Exterior Painting of City Hall & Court	\$3 Mill Levy							
City Hall Entry Signs	\$3 Mill Levy					\$15,000		
Interior Painting of City Hall	\$3 Mill Levy			\$5,000				
Exterior Building & Grading Repairs	\$3 Mill Levy	\$10,000						
EPDM Roof Preventative Maintenance	\$3 Mill Levy/Court Building Fund	\$10,000	\$5,000	\$50,000				
Carpet	\$3 Mill Levy/Court Building Fund	\$50,000						
Historic Fire Hall Renovation	\$3 Mill Levy/Bond Proposal							\$800,000
Security Improvements - Court	Court Building Fund	\$5,500						
Replace HVAC (server room near finance)	\$3 Mill Levy	\$9,800						
Refurbish Court/City Council Chambers	\$3 Mill Levy/Court Building Fund	\$15,000						
Total for City Hall		\$100,300	\$10,000	\$55,000	\$20,000	\$15,000	\$150,000	\$800,000
DPW								
Coolidge/Catalpa Parking Lot	\$3 Mill Levy	\$165,000						
Concrete Repairs City Wide	\$3 Mill Levy/Bond Debt/Tax Levy			\$270,000		\$270,000		\$270,000
City Wide Road Improvement Program	Bond Proposal				\$2,000,000	\$2,000,000	\$2,000,000	
Unheated Metal Storage Building (new)	\$3 Mill Levy			\$60,000				

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN

Improvement Project	Funding Source	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/2020
Facilities Buildings CIP (Plan)	\$3 Mill Levy	\$8,000						
Facilities Pavements CIP (Plan)	\$3 Mill Levy	\$11,000						
3358 Bacon House Roof Repair	General Fund	\$5,950	\$0	\$0				\$5,000
Miscellaneous Spot Repairs	\$3 Mill Levy/Local/Major Streets	\$105,000	\$110,000	\$115,000	\$120,000	\$125,000	\$130,000	\$135,000
Sidewalk Replacement Program Study	\$3 Mill Levy/Local/Major Streets	\$50,000	\$15,000	\$15,000	\$15,000			
City Wide Road Improvement Design	\$3 Mill Levy/Local/Major Streets			\$50,000				
Joint and Crack Sealing	\$3 Mill Levy/Local/Major Streets	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
Sidewalk Ramps - ADA	\$3 Mill Levy/Local/Major Streets/Grants	\$81,525	\$40,000	\$45,000	\$50,000	\$55,000	\$60,000	\$65,000
Resurface Coolidge - 12 Mile to Webster	\$3 Mill Levy/Major Streets		\$650,000					
Coolidge Resurfacing - 12 Mile to Webster - Design	\$3 Mill Levy/Major Streets		\$50,000					
RCOC Tri-Party Match-County Roads Maintenance	\$3 Mill Levy/Major Streets	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Sidewalk Replacement Program	\$3 Mill Levy/Local/Major Streets		\$100,000	\$100,000	\$100,000			
Sewer Mainline Relining	Water and Sewer	\$200,000	\$250,000	\$300,000	\$350,000	\$400,000	\$400,000	\$400,000
Roof Repairs/Improvements - DPW	Water and Sewer		\$15,000					
Office Area Conf Room/Renovations - DPW	Water and Sewer	\$50,000						
Loop Actuated Garage Door Opener - DPW	Water and Sewer		\$5,000					
Radiant Tube Heater Replacements - DPW	Water and Sewer		\$20,000					
Steel Flagpole Replacement - DPW	Water and Sewer	\$5,000						
Re-shingle Salt Dome - DPW	Water and Sewer		\$35,000					
Storage/Shipping Container - DPW	Water and Sewer			\$8,000				
Sewer CIP (Plan)	Water and Sewer	\$6,000						
Water Main Replacement Program	Water and Sewer	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
CMMS/GIS Implementation & Maintenance	Water and Sewer	\$60,000	\$70,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Security Camera Upgrade	Water and Sewer							
Remove & Block Existing Windows - DPW	Water and Sewer	\$5,000						

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN

Improvement Project	Funding Source	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/2020
Misc Area Concrete Repair	Water and Sewer	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
Permieter Brick Wall @ DPW Facility	Water and Sewer			\$15,000				
Cinderblock Replacement	Water and Sewer	\$6,000		\$6,000		\$6,000		\$6,000
Total for DPW		\$928,475	\$2,030,000	\$1,660,000	\$3,311,000	\$3,532,000	\$3,266,000	\$1,557,000
Public Safety								
Move DC & Fire Marshall's offices	\$3 Mill Levy			\$5,000				
Firearms Range Rehabilitation	\$3 Mill Levy						\$70,000	
Roof Repair	\$3 Mill Levy	\$0	\$15,000	\$105,000				
Move A/C Unit in Dispatch Area	\$3 Mill Levy			\$10,000				
Steel Flag Pole Replacement	\$3 Mill Levy	\$5,000						
Total for Public Safety		\$5,000	\$15,000	\$120,000	\$0	\$0	\$70,000	\$0
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	
Roof & Engineering Costs - Library	DDA \$2 Mill Levy	\$165,000						
Total for DDA		\$165,000	\$0	\$0	\$50,000	\$1,375,000	\$1,021,000	\$0
Other City Property								
Screenwalls along 7 Municipal Parking Lots (1500 feet)	\$3 Mill Levy			\$24,000		\$24,000	\$24,000	
Berkley Theatre Marquee Renovation	\$3 Mill Levy			\$20,000				
Wayfinding	\$3 Mill Levy/Tax Captures			\$150,000				
Total for Other City Property		\$0	\$0	\$194,000	\$0	\$24,000	\$24,000	\$0
GRAND TOTAL		\$1,250,975	\$2,064,800	\$2,560,700	\$3,739,625	\$5,407,787	\$5,190,000	\$2,370,500

\$22,584,387

GLOSSARY OF BUDGET TERMS
Fiscal Year 2013/2014

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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