

# **2014-2015 PROPOSED BUDGET**

CITY OF BERKLEY, MICHIGAN

JULY 1, 2014 – JUNE 30, 2015

## **CITY COUNCIL**

PHIL O'DWYER - Mayor

DAN TERBRACK – Mayor Pro-Tem

STEVEN W. BAKER – Councilmember

JACK BLANCHARD – Councilmember

ALAN H. KIDECKEL – Councilmember

TINA EDGAR – Councilmember

EILEEN STEADMAN – Councilmember

## **CITY MANAGER**

JANE BAIS-DISESSA

## **DEPARTMENT HEADS**

TOM COLWELL – Parks & Recreation Director

RICHARD ESHMAN – Public Safety Director

MATTHEW CHURCH – Library Director

PHOMMADY A. BOUCHER – City Clerk

DERRICK SCHUELLER – Public Works Director

DAVID SABUDA, CPA – Finance Director

AMY VANSEN, AICP – City Planner

## **STAFF ACCOUNTANTS:**

LAURIE FIELDER & SUSAN REDDIN



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

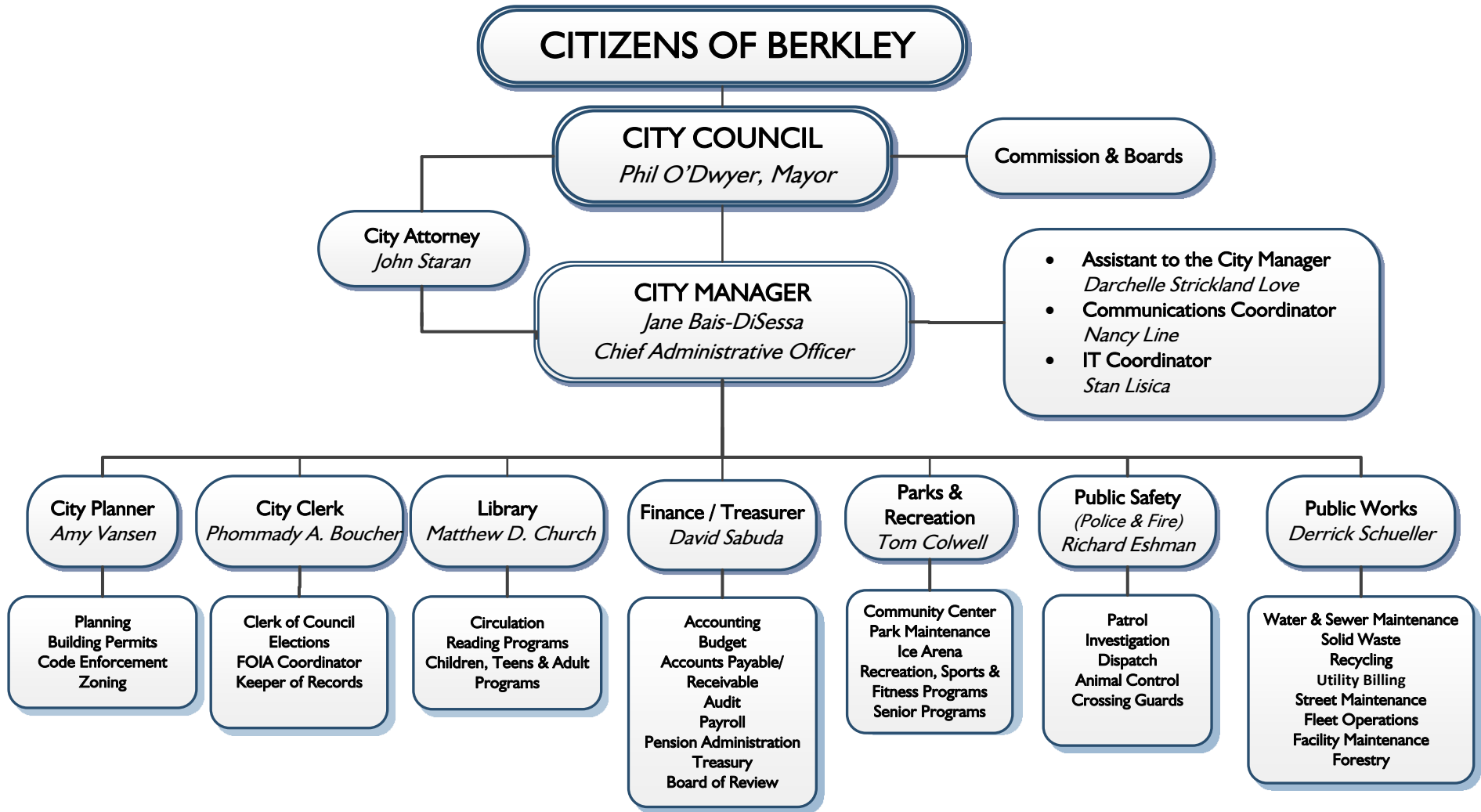
**City of Berkley  
Michigan**

For the Fiscal Year Beginning

**July 1, 2013**

Executive Director

# City of Berkley



City of Berkley  
 Budget Development Calendar  
 All Operating Funds  
 APPROVED 1/8/2014

Date	Description
1/7/2014	<b>Budget worksheets and instructions</b> delivered to departments and the District Court.
1/8/2014	<b>DDA</b> budget instructions delivered.
2/21/2014	<b>Last day</b> for Departments to submit 2014-15 budget requests to Finance.
2/24/2014-3/31/2014	<b>Finance Director</b> develops the recommended budget w/Department Head input and reconciliation.
3/3/2014-3/14/2014	<b>Department Heads meet</b> with City Manager to discuss Goals and Objectives for their respective departments.
3/12/2014	<b>DDA</b> approves their final budget submission for 2014/15 fiscal year. Sends to City Manager via Finance Director for final reconciliation.
3/13/2014-4/8/2014	<b>DDA</b> may meet with the City Manager to discuss final budget requests if necessary.
4/9/2014	<b>DDA</b> discusses and votes on any City Manager changes to their proposed 3/12/2014 budget submission for 2014/15 fiscal year.
4/7/2014-4/17/2014	<b>Department Heads</b> meet with City Manager to discuss final appropriations. City Manager reconciles Finance and Department Head differences.
4/15/2014	<b>Capital Improvements Plan</b> submitted by Finance Director to City Planner for Planning Commission consideration.
4/21/2014	<b>Council Meeting</b> – Requesting approval to publish notice of a public hearing for 5/19/14.
4/22/2014	<b>Notice</b> of Public Hearing sent to the Daily Tribune.
4/22/2014	<b>Capital Improvements Plan</b> – Planning Commission reviews the Capital Improvements Plan on open floor for Planning Commission approval.

4/23/2014	<b>Finance</b> completes final draft budget for final City Manager approval and Council Review.
4/25/2014	<b>Proposed budgets delivered</b> to Mayor and City Council (Charter Requirement is 4/30).
4/27/2014	<b>Notice of Public Hearing Published in the Daily Tribune for 5/19/14</b> - 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.
5/5/2014	<b>Budget delivered to</b> Library and Clerk for public inspection.
5/5/2014	<b>Council Meeting</b> – Regular – No budget action required.
5/12/2014	<b>Special Council Meeting</b> – Budget Work Session – Public Safety, Public Safety Retirement System, Library, 45A District Court, City Council, City Manager, Communications, IT, Community Promotions, City Hall, Attorney, and the DDA.
5/13/2014	<b>Special Council Meeting</b> – Budget Work Session – Building and Planning, Public Works, Parks and Recreation, Debt Funds, City Clerk, and Finance.
5/14/2014	<b>Special Council Meeting</b> - Reserved if necessary.
5/19/2014	<b>Council Meeting – Budget/Tax Rate Hearing and Adoption</b> - Both State law and Charter allow for the budget to be adopted at the same meeting the public hearing is held.
5/22/2014	<b>Certified Tax Rates to Oakland County for Tax Bill Preparation.</b>
7/1/2014	<b>Publish Final Budget.</b>

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**Adopted Budget for FY 2014-2015**  
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# City of Berkley



Established 1932

Office of the City Manager  
www.berkleymich.org

July 8, 2014

## ADOPTED COMPREHENSIVE ANNUAL BUDGET FOR FY 2014 – 2015

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) 2014-2015**, which begins on July 1, 2014 and ends on June 30, 2015. As mandated by the State of Michigan, each fund within this budget is balanced based on estimated revenues, expenses and available fund balances.

The Adopted Budget for FY 2014-2015 for the City of Berkley is \$23,864,552, and represents a sound financial plan. When compared to the prior budget year, the Adopted Budget reflects an increase of \$1,180,242, or a 5.2% increase in spending across all funds. Although the City realized a slight increase of 2.13% in taxable values, revenue declines for Commercial Tax Values and Industrial Tax Values are projected. Also, due to the new state law, personal property taxes are projected to decline by 20.09%. Depending on the outcome of the August 2014 ballot proposal, this revenue tax stream may be eliminated permanently.

An additional \$1.3 million for infrastructure and operational needs will be generated from the voter approved three mill operating levy passed in August 2012, and the increase in residential tax values. This will allow the City to stabilize all major funds and allocate funding for core municipal services and critical infrastructure improvement projects such as:

- Rehabilitation of Coolidge Highway from Twelve mile to Webster
- Jaycee Park improvements
- Library facility improvements
- Phase-in of LED street lights throughout the City

Additionally, after all expenditure reductions and revenue adjustments are made, our financial projections will reflect a General Fund balance that will remain stable at \$3.197 million by the end of FY 2014/15. Just as important, all operating funds will also minimize the use of their fund balance to pay for vital operating expenses. In other areas, we will continue to work diligently to improve our Enterprise Funds and will be monitoring the new federal health care provisions to determine its impact on future City budgets.

I would like to express my appreciation to the City's outstanding workforce especially in light of one of the harshest winters in recent years. Also, I would like to commend the Executive Staff, the Finance Department, and Finance Director David Sabuda for their contributions in the preparation of this year's annual budget.

To the Mayor and City Council, thank you for your ongoing commitment to excellence in public service. Your dedication and leadership supports all efforts to ensure the economic vitality of our great city.

Respectfully submitted,

A handwritten signature in blue ink that reads "Jane Bais DiSessa".

Jane Bais DiSessa  
City Manager

JBD/dsl

**CITY OF BERKLEY  
EXECUTIVE SUMMARY  
FY 2014/2015 ADOPTED BUDGET**

**Introduction:**

The City's final expenditure operating budget, across all operating funds, for Fiscal Year 2014-2015, is \$23,864,552. When compared to last fiscal year, (\$22,684,310), the adopted budget reflects an overall increase of 5.2% in spending across all funds. This increase in City spending is directly related to paying off debt and repairing aging road infrastructure. 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.
6. The repair of Coolidge Highway north of Twelve Mile to Webster Avenue.

**Property Tax Value - Revenues:**

Taxable property values across the City are continuing on their upward trend with an overall increase of 2.1%. However, this was not the case for the Downtown Development Authority (DDA). For the fifth year in a row property values within the DDA have declined. A summary of property tax value trends are as follows:

<b>Fiscal Year:</b>	<b>Percent Decline: City Operating</b>	<b>Percent Decline: DDA Tax Capture</b>
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%)
2014/15	2.1%	(4.9%)

Residential property tax values overall are increasing due to an improved economy in the State of Michigan. Homes are selling at higher prices and this drives the City's total property tax values upward. However, in the DDA and in the other commercial and industrial pockets of the City, commercial and industrial values continue to decline due to sales (or non-sales) of this type of property in the City. Also, State legislation has reduced personal property tax values across Berkley and the State. Personal property tax values are predominantly in the DDA. These two trends directly contribute to the 4.9% tax value decline in the DDA.

The 2014/15, total taxable value for the City of Berkley will be \$473,817,278 up from \$463,919,680 in 2013/14. The DDA taxable value is estimated to be \$28,039,150 in fiscal year 2014/15 as compared to \$29,486,660 in fiscal year 2013/14.

The total overall proposed City millage rate for FY 2014-2015 is \$17.5454/thousand taxable value. This tax rate includes operation which was rolled back for the Headlee amendment. This levy also includes voted levy for the Public Act 345 Pension System and three road bond levies. The tax rate increases by \$0.0380/thousand taxable rate .02% due to the debt levies being unaffected by the Headlee amendment in accordance with State law.

The estimated average tax bill for a home with a market value of approximately \$120,780 will pay for local city services including debt levies an estimated \$1,060.00 for the year. This is a \$20.00 increase for City and debt service over fiscal year 2013/14 and is a 1.9% overall percent increase in cost to the homeowner.

Total tax revenues generated for City operation across all operating funds for fiscal year 2014/15 is estimated to be \$8,184,193 with an additional \$39,735 being levied in the DDA.

The table below highlights the City Tax rates by the numbers.



Description	2014/15	2013/14	Change
Operating Tax Rates	\$17.5454	\$17.5074	\$0.0380/Thousand
Average Taxable Value	<u>\$60,390</u>	<u>\$59,439</u>	\$951
Est. Ave. Property Tax - City	\$1,060	\$1,040	\$20.00 Increase
Est. Monthly Increase			\$1.67/Month

(2014/15 Average Tax Value has been adjusted due to MTT and Board of Review Changes).

**State Shared Revenues:**

The economic outlook for state shared revenues, the City's second largest revenue stream appears to be on the upswing. The City is appropriating \$1,337,688 in sales tax revenues for General Fund operations. This is a 3.6% increase over projected 2013/14 revenues. This is still a 6.2% decrease over 2006/07 state shared revenue funding levels.

The State of Michigan has all but eliminated the Economic Vitality Improvement Program (EVIP). The State is reverting back to the statutory sales tax method of revenue sharing. The City will continue to participate in the statutory revenue sharing program now and into the future.

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	\$1,097,243	\$162,438	\$1,259,681	2.7%
2013/14	\$1,132,776	\$170,262	\$1,303,038	3.4%
Projected				
2014/15	\$1,162,227	\$175,461	\$1,337,688	2.6%
Recommended				

Five operating funds, the General, Major Street Fund, Local Street Fund the DDA Two Mill Levy Fund and the DDA Tax Capture Fund will utilize fund balance to balance their operating budget in fiscal year 2014/2015.

The main cause of the spending increases is due to the spending of funds on aging City infrastructure. The General Fund is transferring dollars to the Major Street Fund to repair Coolidge Hwy. as stated earlier. The Major Street Fund is also incurring additional expense over revenues to complete this project. The City is taking advantage of a federal reimbursement program whereby half of these funds will be reimbursed to the City by the Federal government in fiscal year 2015/16. The Local Street fund is funding road repairs over anticipated revenues. This is due to the lack of gas tax revenues coming to the State and fund transfers going from General Fund to the Major Street Fund to fund the federal reimbursement project instead of rehabbing local streets. Finally the DDA funds are also paying for building repairs and making debt payments that support prior year street improvements.

In July 2013, the City levied a \$3.00/thousand tax value increase as approved by the City electorate. This levy has been rolled back in accordance with State law (Headlee Limitation) to \$2.9913/thousand tax value for July 2014 operations. This levy will generate approximately \$1,393,000 in revenue for City operation. These funds will be utilized to maintain operations in the General Fund and to maintain maintenance spending in the Major Street Fund, Local Street Fund and the Solid Waste Fund. The approved spending analysis of the \$2.9913/thousand tax is as follows:

<b>Revenue Generated</b>		\$1,393,000
<b>Expenses/Transfers Out:</b>		
Major Street Road Maintenance	\$532,500	
Local Street Road Maintenance	\$150,000	
Solid Waste Fund Operation	\$67,600	
LED Light Conversion	\$80,000	
Fiber Optic Cable Lines	\$75,000	
Firing Range Rehabilitation	\$25,000	
Reinstate Recreation Position	\$51,000	
General Fund & Court Operation	<u>\$411,900</u>	<u>\$1,393,000</u>
To General Fund Balance		\$0

Debt levies for the roads will increase in 2014/15 due to the increase in debt payments called for in the approved debt schedules for fiscal year 2014/15. Principal amounts are increasing due to debt schedules coming to an end.

The Major/Local Street and Twelve Mile Road debt levies will be fully paid in October 2015. The Eleven Mile Road debt levy will be fully paid in October 2020. The Public Act 345 Public Safety tax levy will decrease slightly due to current and future long term legacy costs for pension and health care payments to retirees slightly decreasing.

A breakdown of the debt property tax rate changes are as follows:

<b>Fiscal Year:</b>	<b>PA 345 Levy – 1965</b>	<b>Major/Local Streets - 2006</b>	<b>Eleven Mile Road 2006</b>	<b>Twelve Mile Road 2006</b>
<b>Tax Rate Per Thousand Tax Value:</b>				
2013/14	\$2.7435	\$.8083	\$.4958	\$.2565
2014/15	\$2.7120	\$.8616	\$.5165	\$.2923
Percent Change	(1.2%)	6.6%	4.2%	13.9%

The Twelve Mile and Coolidge Intersection debt is paid for from tax increment finance tax captures. This payment is increasing from \$188,340 in 2013/14 to \$205,020 in 2014/15. There is one year of debt payments remaining on the intersection after the 2014/15 debt payment.

It is anticipated that effective 7/1/2014; water and sewer rates will increase to pay for system operation, wholesale water, wholesale sewer and wholesale storm charges. The proposed water and sewer rates will increase between 3.0% and 3.4% (depending on consumer usage) or approximately \$33.68 per year or \$8.42 per quarter for an average homeowner within the City. It is anticipated that these rates will generate approximately \$5,005,754 in fiscal year 2014/15.

It is anticipated that the Arena Fund will continue to provide service. We are anticipating total operating revenues of \$499,150. This amount includes \$372,750 in ice rental revenue and \$80,000 transfer-in to balance the Arena budget for fiscal year 2014/15.

The General Fund will continue to appropriate for part of an Arena employee in the amount of \$16,545. This employee will perform summer work on ball fields in lieu of part-time help when required.

The overall City operating budget continues to have an appropriation to allow for the payment of funds towards the Other Post-employment Benefits (OPEB/GASB 45) liability for 2014/15. The General Fund and the Water Sewer Fund will contribute \$231,200 towards the liability in 2014/15. This is the same amount of dollars contributed in fiscal year 2013/14 towards the OPEB/GASB 45 liability.

The overall City long-term Capital Improvements Plan (CIP) is now set at \$28.0 million dollars over a seven year period. This is a 24% increase in planned investment throughout the City. The key funding source is the voted \$3.00/thousand tax rate that went into effect 7/1/2013 and the rise in property taxes throughout the City. There is \$1,670,804 in capital improvement program expenditures appropriated for within the various operating funds of the City for fiscal year 2014/15. This is a 34% increase over the 2013/14 capital improvement program. An analysis of this total shows that the Recreation Department will spend \$132,000 in park and arena improvements. Just over \$32,000 will be spent at the Library. The City has planned just over \$1.466 Million in street lighting, road and water/sewer infrastructure improvements. The City is also planning a \$40,000 renovation of the Public Safety Department gun range. Although these expenses will not reduce costs in future operating budgets, they will enhance operations.

The City's Capital Equipment and Replacement Plan (CERP) has also increased significantly starting July 2014 due to the voted tax rate increase and the economy. The long-term 2014/15 CERP is \$5.4 million dollars over the seven year plan period. This is a 37.5% increase in equipment investment. Fiscal year 2014/15 has just over \$411,000 in proposed equipment and replacement purchases. These dollars will be spent on DPW equipment (\$157,000), Public Safety equipment (\$129,000) and the balance of equipment expense (\$125,000) is to be spent across all other City departments. These expenses will keep vehicle maintenance costs down currently and into the future.

The largest cost of the 2014/15 operating budget is still the salary and fringe benefit sections of the budget. Across all funds, the City will spend approximately \$7,906,230 for 71 full time employees, two (2) contractors and various part-time employee salaries including fringe benefit costs. This is a 5.5% or \$411,600 increase in personal service spending as compared to the projected 2013/14 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 following is a brief expenditure detail summary report for each of the City's major funds.

**GENERAL FUND:**

A total expenditure budget of \$11.0 million dollars, including operating transfers-out, is proposed for the General Fund in fiscal year 2014/15. This reflects a 6.8% increase (\$10.3M to \$11.0M) over last fiscal year's recommended budget. The City is anticipating spending \$286,000 of its General Fund unrestricted fund balance on infrastructure improvements. This spending increase 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 \$6,944,000 with a 2% wage increase and if applicable, step increases for those employees who have not reached their maximum wage rate or are coming out of probationary status. This is 63% of the General Fund budget. This is the first cost of living wage increase for non-union personnel in four years.
2. Retiree other post-employment benefits including health care costs will amount to another 11% of the operating budget or \$1,220,000 with more than half funded from the PA 345 debt levy.
3. The District Court cost will be \$701,130. 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 – \$128,800 recommended appropriation to rehabilitate buildings and park equipment.
5. Capital Equipment Purchases - \$274,600 to replace or upgrade various equipment supporting City operations paid for by the General Fund. Those major purchases are:

With regards to General Fund revenues, the 2014/15 budget reflects an increase over the 2013/14 amended budget of 2% or \$220,000 due to the following factors:

- Property taxable revenues increased 2.0% or \$131,600 in Berkley for fiscal year beginning July 2014.
- License and permits increasing 12% or \$53,600
- State shared revenues increasing 4.8% or \$65,873
- Various other revenues are decreasing \$31,073 or less than 1%.

Overall, the general outlook for the local and national economies is directly affecting City operation and revenue.

**MAJOR AND LOCAL STREET FUNDING:**

These two special revenue funds continue to see a strain on their financial condition. It is estimated that both funds will see a combined fund balance of \$1.0 million at 6/30/2015. This is an estimated \$341,000 decrease in fund balance as compared to fiscal year 6/30/2014. This is due to increased maintenance costs and a major road rehabilitation expense on one major street.

In addition, the city is again anticipating a flat gas tax revenue stream for fiscal year 2014/15 in both operating funds. Requested revenues have been increased slightly by \$23,600 or 2.5% over last year's revenue numbers for these two operating funds. The City Council did appropriate \$682,500 of General Fund dollars to fund road rehabilitation and maintenance expenses in these two funds in fiscal year 2014/15.

The Proposed budget includes the following improvements:

- \$800,000: Coolidge Street Rehabilitation
- \$597,937: Street Maintenance, Catch Basin, Street Sweep
- \$151,674: Tree maintenance work
- \$ 76,922: Boulevard and Facility Ground Maintenance
- \$111,868: Sign replacement and pavement marking
- \$156,777: Winter Maintenance.
- \$ 68,484: Administration

## **SOLID WASTE FUND**

Estimated 2014/15 tax revenues are anticipated to increase 4.3% or \$49,727 due to property value increases. The City is also anticipating additional charges for service. In addition, the City Council also transferred-in \$67,600 from the General Fund to continue to stabilize the fund balance of this operating fund and pay for those expenses that exceed the tax and other miscellaneous revenues. This keeps revenues and transfers-in at \$1.266 million for this operating fund for fiscal year 2014/15.

Costs for rubbish pick-up and disposal have increased over fiscal year 2013/14 by \$41,000 or 3.2%. Revenues and transfers-in will meet overall expenses for the fiscal year.

## **DISTRICT COURT**

The City of Berkley's District Court will remain the 45A District Court through 12/31/2014. On 1/1/2015, the 45A District Court will become the 44 District Court and merge with Royal Oak. The two courts will operate separately. 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 2013/14 operations to 2014/15 operations. Recommended appropriations have increased by 6.7%. Wage and fringe benefit costs have caused the increase in spending. The total proposed operating budget is \$701,000 as compared to \$656,000 in fiscal year 2013/14.

## **DOWNTOWN DEVELOPMENT AUTHORITY (DDA) FUNDS**

The DDA'S two (\$2) mill levy tax rate will not be affected by the Headlee calculation for fiscal year 2014/15. 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 and promoting the downtown area.

The DDA tax capture fund lost 4.9% of tax value or \$1,447,510 in fiscal year 2014/15. This is due to commercial and industrial properties still not feeling the effect of an improved Southeast Oakland County economy. Also, State law has decreased personal property tax revenues via state legislation changes.

Overall, revenues will decline by \$35,860 in this operating fund when comparing to the 2013/14 budgeted revenues.

These tax capture funds and transfers will be utilized in accordance with the DDA development plan to:

- Renovate the City's Library entrance (\$12,600).
- Pay the 2014/15 DDA debt payment (\$205,000)
- Defray the cost of the Michigan Tax Tribunal decisions \$17,000.

The fund balance of the DDA tax capture fund will provide the source of appropriation for the amount of expense that exceeds revenue for fiscal year 2014/15.

## **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 7/1/2014 by 4.0%. The City's retail consumption rate is recommended to increase to maintain our water system by 4.3%.
- Wholesale Sanitary Sewer: The City of Detroit increased wholesale sanitary sewer costs by 5.9% effective 7/1/2014. The City of Detroit converted its sanitary sewer charge from a variable cost to fixed cost effective 7/1/2014 also.
- The City's retail sanitary sewer rate will increase by 4.5%. This will enable the City to pay its wholesale charges and maintain the sewer system.
- Stormwater: The storm charge from the Oakland County Drain Commissioners Office increased by 3.0%. This drives the Berkley ERU charge within the Water/Sewer Rate from \$60.38 ERU to \$62.14 ERU. This charge also defrays the cost of the George Kuhn (12 Towns) Drainage Debt. Overall, the ERU rate increased 2.8%

- Debt service for the George Kuhn (12 Towns) Drainage Improvement Project has slightly decreased when compared to 2013/14. The estimated amount to be paid will be just over \$538,150 in 2014/15. In 2013/14 the City paid \$539,485.
- The City received a federal SAW grant for fiscal year 2014/15. The total net grant is \$602,142. The first year of the grant the City will receive \$200,714. These funds will be utilized to develop a wastewater asset management plan.

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

- Sewer relining in the amount of \$200,000.
- SAW Grant expenses \$200,714

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

- Water: from \$1.64 to \$1.71 per 100 cubic feet
- Sewer: from \$1.79 to \$1.87 per 100 cubic feet

Based on an average consumption of 4,000 cubic feet per quarter, the consumption rate increase would be an additional \$8.42 per quarter or a 3.4% 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.
- \$ 65,000 for water meter replacements.
- \$ 77,000 for various system repair parts.

#### **ARENA FUND**

We are projecting within this fund that expenditures will exceed revenues by just over \$75,950 before \$80,000 is transferred in to this fund from the General Fund and the Recreation Revolving Fund to fund for operation. We are projecting that the Arena Fund will start the 2014/15 fiscal year in a

positive unrestricted fund balance in the amount of approximately \$115,000 and over \$100,000 in cash.

We are pleased to state that the Recreation Department continues to obtain ice rental revenues. The arena will operate in fiscal year 2014/15 starting Labor Day weekend and ending on 3/16/2015. The Arena will also have a spring league season starting on 3/17/2015 and ending 4/24/2015.

#### **Revenues:**

- Prime time ice cost will be \$230/hour for all groups within prime time effective 7/1/2014 and this rate is market competitive. Non-prime Ice will be approximately \$190/hour. This rate is also market competitive. It is anticipated that estimated rink rent revenues will amount to \$392,350.
- The City has contracted with an outside vendor to provide concession services in fiscal year 2014/15.
- There is a space rental for \$23,000.
- Other Revenues are estimated to be \$3,800 for the fiscal year.
- The budget is anticipating a operating transfer-in from the Recreation Revolving Fund in the amount of \$55,000 and the General Fund in the amount of \$25,000.

#### **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 2014/15 operating costs are projected to be just over \$495,200 including a Spring league.
- The full time maintenance person splits his time between the General Fund (25%) and the Arena Fund (75%).
- Part-Time Salaries amount to just over \$37,000.
- Utility costs are appropriated for just over \$120,000 in 14/15.
- The operating budget provides for:
  - a. Building improvements - \$87,000.
  - 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 \$18,035,000 net investment reserve with our money manager to start the 2014/15 fiscal year. This is a 6.3% increase over the 2013/14 fiscal year. Our current money managers are anticipating a 7.5% return on investment which amounts to an estimated gross revenue stream of \$1,417,073. The Public Act 345 tax rate will generate \$726,568 in tax revenue for the retirement system in fiscal year 2014/15. We are anticipating \$1,584,000 in benefit payments to retirees for fiscal year 2014/15. This is a 6.5% increase in benefit payments. It is anticipated that the fund will pay a total of \$171,000 in total investment fees and another \$50,000 in administrative costs to operate the pension system.

### **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, and the increase in property taxes city wide, 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. Just as important, all operating funds will minimize the use of 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. With the exception of the salary adjustment for the one District Court Employee, the proposed budget does include a small cost of living increase for current City employees. The City will continue to honor contract requirements for wage increases for employees who are progressing through the salary step process.

Going forward, we will continue to work diligently to improve our Enterprise Funds, in particular the Arena Fund, where operating transfers have increased by almost fifty percent. 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.

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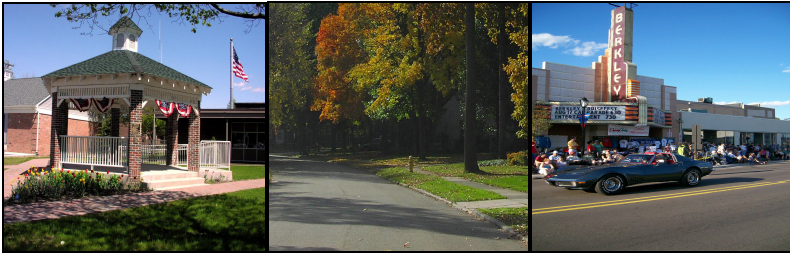


# **City of Berkley, Michigan Community Profile**



# 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, learn to skate programs 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.

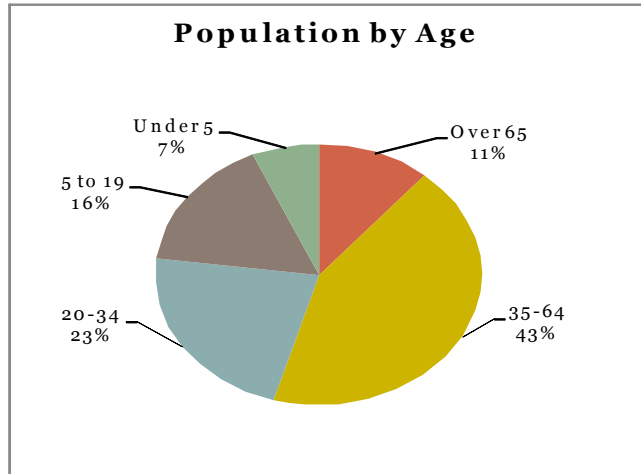
Berkley operates under the Council/Manager form of government. Our Council is composed of a Mayor and six Council members, selected in a biennial election. The City Manager is appointed by the City Council and is the City's Chief Administrative Officer.

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](http://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	6.2%
Kindergarten	4.2%
Elementary School (Grades 1-8)	38%
High School (Grades 9-12)	17.3%
College or Graduate School	34.3%

**Educational Characteristics:**

<u>Years of School Completed</u>	<u>Persons 25 and Over</u>
Less than 9 <sup>th</sup> Grade	1.2%
9 <sup>th</sup> to 12 <sup>th</sup> Grade, no Diploma	3.2%
High School Graduate	18.3%
Some college, no degree	23.6%
Associate degree	8.7%
Bachelor's degree	28.5%
Graduate or professional degree	16.5%

(2008-2012 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 13<sup>th</sup> in Michigan by the Washington Post. 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: 12,108**

In Labor Force	74.1%
Employed	68.4%
Unemployed	5.5%
Armed Forces	0.2%
Not in Labor Force	25.9%

(2008-2012 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	Vinsetta Garage	Full Service Restaurant
3	SHW Group	Engineering/Architectural
4	Westborn Market	Fruit and Vegetable Market
5	City of Berkley	Government Services
6	Crispelli's	Restaurant
7	The Doll Hospital & Toy Soldier Shop	Toys and Games Retail
8	O'Mara Restaurant	Full Service Restaurant
9	Durst Lumber	Lumber & Building Materials
10	Sila's Pizzeria	Full Service Restaurant

(Berkley Finance Department/Southeast Michigan Council of Governments)

## 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 open skating.

### Library



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

- 70,300 books
- 2,200 CD's
- 3,050 Compact Discs
- 7,300 DVD's
- Puppets and jigsaw puzzles
- Accessibility to the Internet
- Accessibility to the Library

### Network

- Subscriptions to over 150 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**

The Communications unit provides information to inform and educate residents about government services, progress towards achieving goals and objectives, as well as policy issues.

Residents who subscribe to Wide Open West or Comcast can watch WBRK on Channel 17 and 10. WBRK is available 24 hours a day. Cablecasts include a series of monthly presentations featuring:

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

WBRK's government access channel is not available to AT&T subscribers, however, both live streamed and archived programs are available for viewing on the City's website.

## **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 12,314 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
- 24 sworn officers
- 3 detectives
- 1 youth officer
- 4 full time, and 1 part time Dispatchers
- 1 animal control officer – shared with the City of Royal Oak
- 1 administrative assistant
- 8 volunteer reservists (4 Police/4 Fire)

# CITY OF BERKLEY COMMUNITY PROFILE

## **FACTS**

In fiscal year 2012-2013, the Public Safety Department responded to 15,017 calls for service. Of those calls, 766 were medical runs, and 99 were emergency fire responses. The remaining calls were police related. The Department conducted 182 fire inspections and/or plan reviews relative to code enforcement and safety planning.

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

- 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.

## **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 (6,380 curb side and 88 commercial dumpster pickups)

## **HOMES IN BERKLEY**

### **HOUSING**

Berkley has 6,903 total housing units. Of those units, 6,578 are occupied and 325 are vacant.

<b>Housing Units:</b>	
Owner Occupied Housing	5,267 (80%)
Renter Occupied Housing	1,311 (20%)
Average Household Size - Owner	2.30/Home
Average Household Size – Renter	2.22/Home
Owner Vacancy Rate	1.5%
Renter Vacancy Rate	3.4%

(US Census Bureau/American Community Survey 2008-2012)

# CITY OF BERKLEY COMMUNITY PROFILE

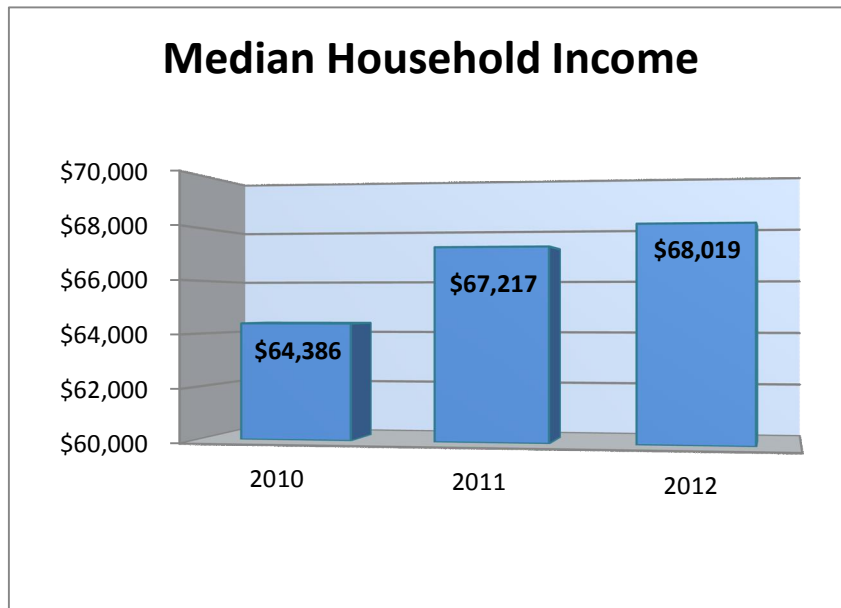
## MEDIAN HOUSEHOLD INCOME

Median Household Income for Berkley for the following years:

**2010** - \$64,386

**2011** - \$67,217

**2012** - \$68,019



(2012 Oakland County Community Profile & US Census Bureau)

## Property Taxes:

The July 1, 2014 State Equalized Valuation and the 2014 Taxable Value of the City \$473,817,278. This is a 2.1% increase over the July 1, 2013 State Equalized Valuation and 2013 Taxable Value of the City. The City's top ten major taxpayers are as follows:

<u>Taxpayers</u>	<u>2014 Taxable Value</u>	<u>Parcels</u>
DHS Management	\$ 2,751,530	2
Detroit Edison	2,517,250	3
Consumers Energy	2,373,540	2
Northwood Medical Limited Ptncs.	1,777,140	1
Dynex Commercial Services	1,485,360	1
Capital Development Corp	1,234,120	2
Berkley Twelve Associates II	1,202,540	2
Anusbigian LLC	1,168,880	4
SD Investments LLC	835,130	3
Windward Berkley Properties LLC	803,940	5
<b>Total Taxable Value</b>	<b>\$ 16,149,430</b>	
<b>Percent of Total Taxable Value</b>	<b>3.4%</b>	

(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 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 assure tax dollars are spent appropriately and wisely, assuring 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.

### **2014-15 OPERATIONAL PRIORITIES:**

On December 2013, 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. Activities related to the following priorities are underway. The appropriate City Leaders provide periodic updates during the budget year.

1. By December 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 City of Royal Oak.
3. By 2017, 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 Comprehensive Facility and Parking Lot Capital Improvement plan.
  - A funding strategy to improve the local roads and water system
5. By December 2014, the City will finalize and implement a strategy to maximize the number of transactions available to residents using credit/debit cards.

### **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-sufficient.
  - 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 including:
  - Rear building parking lots and alleyways
  - 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 Berkeley

### 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. Whenever expenditures are greater than revenues, or when debt proceeds are involved, the City Council is notified. A budget amendment is prepared for Council consideration and, if approved, available funds are appropriated from the City's fund balance.

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 (CIP)**

The CIP has a schedule of projects and funding requests derived from the City's Master Plan, Recreation Plan, and Downtown Development Plan. The CIP covers a seven-year period and is updated annually. The estimated cost for 2014/15 projects is \$1,670,804 across all operating funds. The total estimated cost for seven years is \$28.1 million across all operating funds. Projects that can be depreciated and have a value of \$5,000 or more are included in the CIP. The City Planning Commission has overall input and approval of the plan before it is submitted for 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.

Capital equipment is purchased using both general funds and enterprise funds. Based on how the equipment is used, other operating revenues will be used to reimburse the general and enterprise funds. The reimbursements are then used for future equipment purchases. The estimated cost for the 2014/15 Capital Equipment Program is \$411,390. The seven year total is \$5.4 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, Discretely Presented Component Units 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, discretely presented component units and enterprise fund activity.

#### **Other Accounting methods utilized:**

Property taxes are assessed as of December 31<sup>st</sup>, and become a lien on the related property on the following July 1<sup>st</sup>. These taxes are due on August 31<sup>st</sup>, without penalty. Property taxes can be paid to the City through February 28<sup>th</sup>. If the total due is not paid by February 28<sup>th</sup>, the property taxes due are then sold to Oakland County by the City as a delinquent roll.

Special assessments and other non-current receivables such as delinquent personal property taxes are recorded at full value. Deferred revenue is recorded for the portion not available for use to financial operations as of year-end. Water receivables that become delinquent for more than a six month period will become a lien on real property on the next tax billing cycle. Arena receivables are evaluated each year and written off when determined uncollectible by the Recreation Director, Finance Director and City Manager.



## **City of Berkley**

### **Budget and Financial Policies and Procedures**

#### **Accounting Policies Continued:**

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.

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 Finance Director/Treasurer 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. Internal controls regarding credit card use were also established. The Parks and Recreation and the Treasury department accept credit card payments for recreation programs, water and sewer bills, and property taxes. The District Court also accepts credit card payments.

The Finance Director is the credit card administrator. This position is responsible for the issuance of credit cards, and destroying them once they have expired. The Finance Department is responsible for compiling the required support documentation from each credit card user to insure proper credit card use.

### **Debt Policy**

In accordance with Michigan Public Act 279 of 1909 as amended, and the Berkley City Charter, 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:

- Special Assessment Bonds
- Mortgage Bonds
- Michigan Transportation Fund Bonds/Notes
- Revenue Bonds
- Bonds, contracts or assessment obligations incurred for water supply, sewage drainage or refuse disposal projects necessary to protect the public health by abating pollution.

The computation of legal debt margin does not include:

- Bonds, contract or assessment obligations incurred for construction, improvement or replacement of a combined sewer overflow abatement facility.
- Bonds issued to pay premiums or to establish self-insurance contracts in accordance with Michigan Public Act 34 of 2011.

### **Legal Debt Margin as of 7/1/2014:**

2014 State Equalized Value	\$521,957,503
Add: Act 198 tax levies	\$0
Total Valuation	\$521,957,503
Debt Limit – 10%	\$52,195,750
Outstanding Debt Less: Revenue Bonds	\$7,687,610
Legal Debt Margin	\$44,508,140

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 6/30/2015. 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**

#### **45<sup>th</sup> District Court – Berkley Division - Capital Building Fund**

In accordance with Michigan Compiled Law section 141.261 a District Court Improvement Capital Project Fund was established by the City Council. The fund is used solely for the purpose of accounting for funds obtained from fees attached to civil infractions and used for the renovation of the 45th District Court (Berkley Division) facility. Currently, the additional fine is \$100.00 for a misdemeanor and \$20.00 for a civil infraction. Collected fines are used to defray the cost of equipment, fixtures and furniture purchased in conjunction with improvements to the court facility. Personnel costs cannot be paid from this Special Revenue Fund. All expenses from the Fund must be appropriated and approved by the City Council before funds can be 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. The City also appropriates this levy to assist in the operation of the Major and Local Street Funds and also the Solid Waste Fund.

This levy will assist the City in maintaining positive fund balances in the road funds and the solid waste fund. Also, this levy will insure that the City continues to provide efficient and transparent city services for the citizens of Berkley.

## 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 for twenty-two (22) of these funds. These twenty-two (22) operating funds have activity appropriated for fiscal year 2014/15 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 45<sup>th</sup> 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 eleven (11) 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 is one (1) 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 six (6) 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 is one (1) 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 those projects that are considered public improvement. There are no projects being appropriated for in fiscal year 2014/15 within this operating fund. There is a minor fund balance amount in this fund at this time.

#### **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  
2014-2015 BUDGET  
REVENUES AND EXPENDITURES  
INCLUDING TRANSFERS-IN AND TRANSFERS-OUT  
OVERVIEW-ALL FUNDS**

<b>Fund No.</b>	<b>Fund</b>	<b>Actual 2011-2012</b>	<b>Actual 2012-2013</b>	<b>Projected 2013-2014</b>	<b>Adopted 2014-2015</b>	<b>Increase/ (Decrease) 2014-2015</b>	<b>% Change from 13/14</b>
<b><u>REVENUES</u></b>							
101	General Fund	9,184,107	9,030,697	10,714,926	10,731,354	16,428	<b>0.15%</b>
202	Major Streets	693,530	689,464	838,881	1,225,820	386,939	<b>46.13%</b>
203	Local Streets	382,455	392,513	634,195	553,162	(81,033)	<b>-12.78%</b>
226	Solid Waste	1,151,869	1,135,923	1,241,698	1,266,244	24,546	<b>1.98%</b>
265	Court	565,958	572,426	630,890	701,130	70,240	<b>11.13%</b>
266	Court Building	83,136	108,532	96,860	97,568	708	<b>0.73%</b>
275	Community Development Block Grant	29,944	80,377	33,498	89,324	55,826	<b>166.65%</b>
295	Drug Forfeiture	66	58	33	50	17	<b>51.52%</b>
302	2002 Installment Purchase Bonds	175,332	186,140	188,340	205,020	16,680	<b>8.86%</b>
309	Kuhn Drain Debt	-	-	-	538,150	538,150	<b>100.00%</b>
310	Major & Local Street Bonds	368,377	378,898	367,141	401,369	34,228	<b>9.32%</b>
311	11 Mile Road Bonds	211,738	228,195	225,343	240,625	15,282	<b>6.78%</b>
312	12 Mile Road Bonds	125,383	123,385	116,179	136,166	19,987	<b>17.20%</b>
401	Public Improvements	-	2,500	175,210	-	(175,210)	<b>-100.00%</b>
402	12 Mile Intersection Project	14	-	-	-	-	<b>0.00%</b>
410	Major & Local Street Project	1	-	-	-	-	<b>0.00%</b>
411	11 Mile Road Project	40	-	-	-	-	<b>0.00%</b>
546	Arena	417,037	453,459	428,428	499,150	70,722	<b>16.51%</b>
592	Water & Sewer	5,394,399	5,567,046	5,572,993	5,983,195	410,202	<b>7.36%</b>
614	Recreation Reveolving	379,172	407,830	420,937	418,151	(2,786)	<b>-0.66%</b>
615	Senior Activities	88,408	98,776	104,569	106,885	2,316	<b>2.21%</b>
690	Fringe Benefits	145,312	21,416	48,230	11,628	(36,602)	<b>-75.89%</b>
814	Downtown Development Authority	41,345	42,315	40,509	41,219	710	<b>1.75%</b>
815	DDA Tax Increment Fund	263,742	219,523	287,989	192,901	(95,088)	<b>-33.02%</b>
	<b>TOTAL REVENUE</b>	<b>19,701,365</b>	<b>19,739,473</b>	<b>22,166,849</b>	<b>23,439,111</b>	<b>1,272,262</b>	<b>5.74%</b>
732	Public Safety Pension	717,811	2,651,022	2,345,491	2,143,741	(201,750)	<b>-8.60%</b>

**CITY OF BERKLEY  
2014-2015 BUDGET  
REVENUES AND EXPENDITURES  
INCLUDING TRANSFERS-IN AND TRANSFERS-OUT  
OVERVIEW-ALL FUNDS**

<b>Fund No.</b>	<b>Fund</b>	<b>Actual 2011-2012</b>	<b>Actual 2012-2013</b>	<b>Projected 2013-2014</b>	<b>Adopted 2014-2015</b>	<b>Increase/ (Decrease) 2014-2015</b>	<b>% Change from 13/14</b>
	<b><u>EXPENDITURES</u></b>						
101	General Fund	8,767,531	8,952,610	10,387,497	11,017,364	629,867	<b>6.06%</b>
202	Major Streets	813,280	808,946	901,424	1,551,957	650,533	<b>72.17%</b>
203	Local Streets	507,006	463,446	657,564	568,797	(88,767)	<b>-15.61%</b>
226	Solid Waste	1,180,596	1,186,201	1,194,327	1,265,076	70,749	<b>5.92%</b>
265	Court	550,939	580,153	630,890	701,130	70,240	<b>11.13%</b>
266	Court Building	-	-	5,585	4,600	(985)	<b>-21.41%</b>
275	Community Development Block Grant	23,538	85,239	44,517	89,324	44,807	<b>100.65%</b>
295	Drug Forfeiture	-	1,068	-	-	-	<b>0.00%</b>
302	2002 Installment Purchase Bonds	172,900	186,140	188,340	205,020	16,680	<b>8.86%</b>
309	Kuhn Drain Debt	13	-	-	538,150	538,150	<b>100.00%</b>
310	Major & Local Street Bonds	364,763	376,481	362,669	398,344	35,675	<b>9.84%</b>
311	11 Mile Road Bonds	206,531	225,688	219,313	237,407	18,094	<b>8.25%</b>
312	12 Mile Road Bonds	121,788	117,538	113,288	133,507	20,219	<b>17.85%</b>
401	Public Improvements	-	2,171	174,977	-	(174,977)	<b>-100.00%</b>
402	12 Mile Intersection Project	2,432	-	-	-	-	<b>0.00%</b>
410	Major & Local Street Project	930	-	-	-	-	<b>0.00%</b>
411	11 Mile Road Project	287	-	-	-	-	<b>0.00%</b>
412	12 Mile Road Project	27	-	-	-	-	<b>0.00%</b>
546	Arena	382,626	398,498	410,534	495,288	84,754	<b>20.64%</b>
592	Water & Sewer	4,586,978	4,503,823	5,177,694	5,852,418	674,724	<b>13.03%</b>
614	Recreation Revolving	380,505	383,250	343,489	391,738	48,249	<b>14.05%</b>
615	Senior Activities	80,027	81,834	84,838	100,592	15,754	<b>18.57%</b>
690	Fringe Benefits	145,377	21,417	48,230	11,627	(36,603)	<b>-75.89%</b>
814	Downtown Development Authority	42,809	30,862	118,046	67,592	(50,454)	<b>-42.74%</b>
815	DDA Tax Increment Fund	362,078	416,560	285,463	234,620	(50,843)	<b>-17.81%</b>
	<b>TOTAL EXPENDITURES</b>	<b>18,692,961</b>	<b>18,821,925</b>	<b>21,348,685</b>	<b>23,864,551</b>	<b>2,515,866</b>	<b>11.78%</b>
732	Public Safety Pension	1,502,589	1,537,270	1,760,598	1,805,255	44,657	<b>2.54%</b>

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

	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Recommended 2014-2015
<b>Revenues</b>				
Property taxes	\$ 7,045,609	\$ 6,950,672	\$ 8,590,816	\$ 8,705,969
Licenses and permits	358,614	433,502	446,605	438,870
Charges for services	6,277,925	6,491,661	6,536,806	6,780,278
State & Federal Revenue Sources	2,101,213	2,317,019	2,291,971	2,634,093
Fines and forfeitures	1,923,100	1,653,988	1,656,056	1,729,741
Investment earnings	61,312	58,631	51,688	44,177
Property and equipment rental	309,073	292,965	335,859	310,636
Miscellaneous	464,520	497,609	479,637	333,735
Other Financing Sources	-	-	-	-
Total Revenues	<u>18,541,366</u>	<u>18,696,047</u>	<u>20,389,438</u>	<u>20,977,499</u>
<b>Expenditures</b>				
Legislative	9,742	12,979	11,230	18,109
General government	3,763,730	3,890,401	4,221,980	3,386,479
Public safety	4,553,215	4,588,279	4,790,634	5,071,247
Public works	1,690,998	1,788,961	1,884,325	2,785,590
Recreation and culture	1,447,519	1,483,667	1,818,761	1,596,957
Arena Operations	380,859	398,498	409,745	472,101
Water & Sewer Operations	4,586,978	4,502,279	5,177,694	5,069,268
Health and welfare	146,561	206,113	192,171	75,172
Other	-	2,171	21,246	-
Debt Service	953,359	905,152	883,610	1,512,428
Capital Outlay	-	-	159,878	1,415,589
Total Expenditures	<u>17,532,961</u>	<u>17,778,500</u>	<u>19,571,274</u>	<u>21,402,940</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	1,008,405	917,547	818,164	(425,441)
<b>Other Financing Sources (Uses)</b>				
Bond Proceeds				
Operating transfers in	1,159,999	1,043,426	1,777,411	2,461,612
Operating transfers out	(1,159,999)	(1,043,425)	(1,777,411)	(2,461,612)
Total other financing sources (uses)	-	1	-	-
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>				
<b>Other Financing Sources (Uses)</b>	1,008,405	917,548	818,164	(425,441)
<b>Fund Balance (Reserved &amp; Unreserved) - Beginning of Year</b>	<u>17,892,074</u>	<u>18,900,479</u>	<u>19,818,027</u>	<u>20,636,191</u>
<b>Fund Balance (Reserved &amp; Unreserved) - End of Year</b>	<u>\$ 18,900,479</u>	<u>\$ 19,818,027</u>	<u>\$ 20,636,191</u>	<u>\$ 20,210,750</u>

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**City of Berkeley**  
**Budget By Category for FY 2014-2015**  
**All Funds**

	101	202	203	226	265	266	275	295	302	309
	General Fund	Major Street Fund	Local Street Fund	Solid Waste Fund	45A District Court - Berkeley	45A District Ct. Building Fund Berkeley	CDBG Fund	Drug Forfeiture Fund	2002 Installment Purchase Bonds	Kuhn Bonds
<b>Revenues</b>										
Property taxes	\$ 6,817,353			\$ 879,120						
Licenses and permits	438,870									
Charges for services	547,111	39,584	5,400	290,420						
State & Federal Revenue Sources	1,438,478	646,841	236,951				89,324			
Fines and forfeitures	998,500			21,583		95,000				
Investment earnings	20,085	2,395	1,901	2,706		2,568		50		
Property and equipment rental	237,636									
Special Assessments	-									
Miscellaneous	211,321	4,500	2,450	4,815						
Other Financing Sources										
<b>Total revenues</b>	<b>\$ 10,709,354</b>	<b>\$ 693,320</b>	<b>\$ 246,702</b>	<b>\$ 1,198,644</b>	<b>\$ -</b>	<b>\$ 97,568</b>	<b>\$ 89,324</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>										
Legislative	\$ 18,109									
Judicial	-				700,012					
General government	2,521,763	51,682	16,802							
Public safety	5,071,247									
Public works	704,661	426,465	389,713	1,264,751						
Recreation and culture	1,143,750						41,835			
Health and welfare	75,172									
Arena Operations										
Water and Sewer Operations										
Debt service									205,020	538,150
Capital outlay		917,000	162,000			4,600	47,489			
Contingency										
<b>Total expenditures</b>	<b>\$ 9,534,702</b>	<b>\$ 1,395,147</b>	<b>\$ 568,515</b>	<b>\$ 1,264,751</b>	<b>\$ 700,012</b>	<b>\$ 4,600</b>	<b>\$ 89,324</b>	<b>\$ -</b>	<b>\$ 205,020</b>	<b>\$ 538,150</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>1,174,652</b>	<b>(701,827)</b>	<b>(321,813)</b>	<b>(66,107)</b>	<b>(700,012)</b>	<b>92,968</b>	<b>-</b>	<b>50</b>	<b>(205,020)</b>	<b>(538,150)</b>
<b>Other Financing Sources (Uses)</b>										
Judicial Operating Transfer In/(Out)	(701,130)									
Operating transfers in	22,000	532,500	306,460	67,600	701,130				205,020	538,150
Operating transfers out	(781,532)	(156,810)	(282)	(325)	(1,118)					
<b>Total other financing sources (uses)</b>	<b>\$ (1,460,662)</b>	<b>\$ 375,690</b>	<b>\$ 306,178</b>	<b>\$ 67,275</b>	<b>\$ 700,012</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 205,020</b>	<b>\$ 538,150</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ (286,010)</b>	<b>\$ (326,137)</b>	<b>\$ (15,635)</b>	<b>\$ 1,168</b>	<b>\$ -</b>	<b>\$ 92,968</b>	<b>\$ -</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance (Reserved &amp; Unreserved) - Beginning of Year Unaudited</b>	<b>\$ 3,483,176</b>	<b>\$ 794,115</b>	<b>\$ 608,672</b>	<b>\$ 672,513</b>	<b>\$ -</b>	<b>\$ 694,287</b>	<b>\$ 20,732</b>	<b>\$ 9,504</b>	<b>\$ 3,382</b>	<b>\$ -</b>

**City of Berkeley**  
**Budget By Category for FY 2014-2015**  
**All Funds**

	<b>310</b> Major & Local Street Bonds	<b>311</b> 11 Mile Road Bonds	<b>312</b> 12 Mile Road Bonds	<b>401</b> Public Improvements	<b>546</b> Arena Fund	<b>592</b> Water & Sewer Fund	<b>614</b> Recreation Revolving Fund	<b>615</b> Senior Activities Fund	<b>690</b> Fringe Benefits Fund	<b>814</b> DDA Fund
<b>Revenues</b>										
Property taxes	\$ 401,369	\$ 240,625	\$ 136,166							\$ 39,735
Licenses and permits										
Charges for services					392,350	5,084,573	387,740	33,100		
State & Federal Revenue Sources						200,714		21,785		
Fines and forfeitures						614,658				
Investment earnings					500	6,100	1,461	751	2,876	1,484
Property and equipment rental					23,000	50,000				
Special Assessments										
Miscellaneous					3,300	27,150	28,950	51,249		
Other Financing Sources										
<b>Total revenues</b>	<b>\$ 401,369</b>	<b>\$ 240,625</b>	<b>\$ 136,166</b>	<b>\$ -</b>	<b>\$ 419,150</b>	<b>\$ 5,983,195</b>	<b>\$ 418,151</b>	<b>\$ 106,885</b>	<b>\$ 2,876</b>	<b>\$ 41,219</b>
<b>Expenditures</b>										
Legislative										
Judicial										
General government									11,628	67,592
Public safety										
Public works										
Recreation and culture							298,180	100,592		
Health and welfare										
Arena Operations					472,101					
Water and Sewer Operations						5,069,268				
Debt service	398,344	237,407	133,507							
Capital outlay					23,000	245,000	16,500			
Contingency										
<b>Total expenditures</b>	<b>\$ 398,344</b>	<b>\$ 237,407</b>	<b>\$ 133,507</b>	<b>\$ -</b>	<b>\$ 495,101</b>	<b>\$ 5,314,268</b>	<b>\$ 314,680</b>	<b>\$ 100,592</b>	<b>\$ 11,628</b>	<b>\$ 67,592</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>3,025</b>	<b>3,218</b>	<b>2,659</b>	<b>-</b>	<b>(75,951)</b>	<b>668,927</b>	<b>103,471</b>	<b>6,293</b>	<b>(8,752)</b>	<b>(26,373)</b>
<b>Other Financing Sources (Uses)</b>										
Judicial Operating Transfer In/(Out)										
Operating transfers in					80,000				8,752	
Operating transfers out					(187)	(538,150)	(77,058)			
<b>Total other financing sources (uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 79,813</b>	<b>\$ (538,150)</b>	<b>\$ (77,058)</b>	<b>\$ -</b>	<b>\$ 8,752</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ 3,025</b>	<b>\$ 3,218</b>	<b>\$ 2,659</b>	<b>\$ -</b>	<b>\$ 3,862</b>	<b>\$ 130,777</b>	<b>\$ 26,413</b>	<b>\$ 6,293</b>	<b>\$ -</b>	<b>\$ (26,373)</b>
<b>Fund Balance (Reserved &amp; Unreserved) - Beginning of Year Unaudited</b>	<b>\$ 11,648</b>	<b>\$ 23,523</b>	<b>\$ 19,041</b>	<b>\$ 562</b>	<b>\$ 115,888</b>	<b>\$ 13,137,778</b>	<b>\$ 542,183</b>	<b>\$ 212,095</b>	<b>\$ -</b>	<b>\$ 179,558</b>
<b>Fund Balance (Reserved &amp; Unreserved) - End of Year-Unaudited</b>	<b>\$ 14,673</b>	<b>\$ 26,741</b>	<b>\$ 21,700</b>	<b>\$ 562</b>	<b>\$ 119,750</b>	<b>\$ 13,268,555</b>	<b>\$ 568,596</b>	<b>\$ 218,388</b>	<b>\$ -</b>	<b>\$ 153,185</b>



City of Berkeley  
Budget By Category for FY 2014-2015  
All Funds

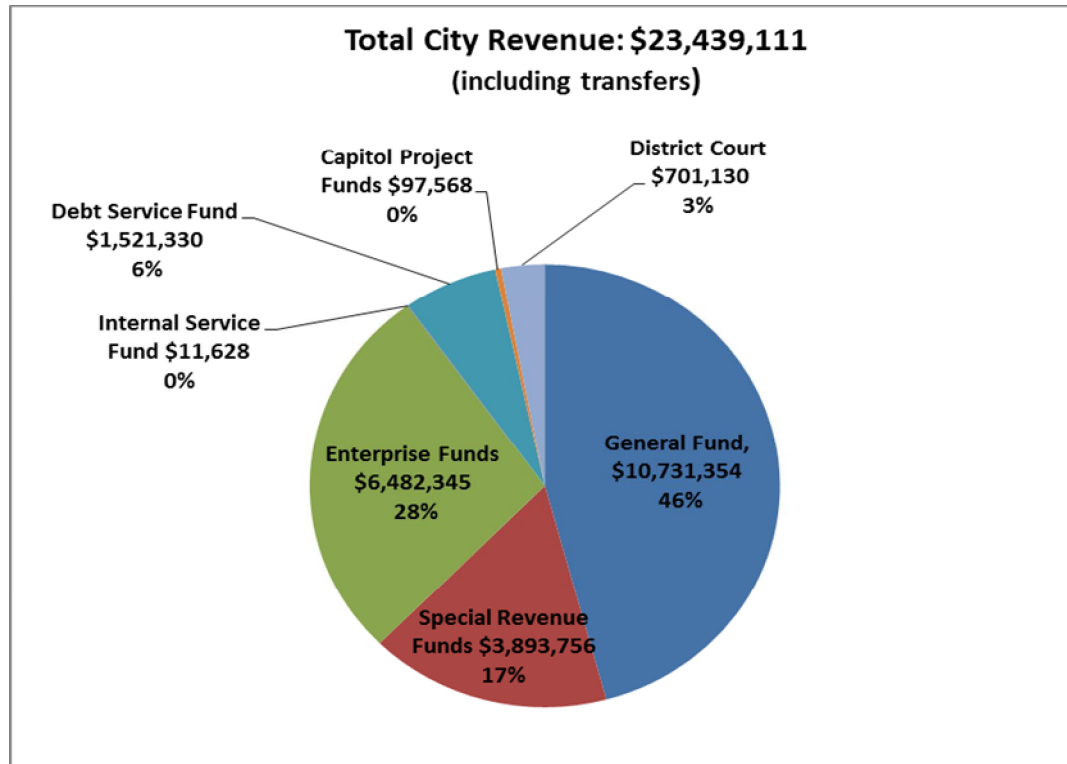
	815 DDA-TIF Fund	TOTAL OF ALL FUNDS	732 PSO Pension Fund	TOTAL OF ALL FUNDS INCLUDING 732
<b>Revenues</b>				
Property taxes	\$ 191,601	\$ 8,705,969	\$ 726,568	\$ 9,432,537
Licenses and permits		\$ 438,870		\$ 438,870
Charges for services		\$ 6,780,278		\$ 6,780,278
State & Federal Revenue Sources		\$ 2,634,093		\$ 2,634,093
Fines and forfeitures		\$ 1,729,741		\$ 1,729,741
Investment earnings	1,300	\$ 44,177	1,417,073	\$ 1,461,250
Property and equipment rental		\$ 310,636		\$ 310,636
Special Assessments		\$ -		\$ -
Miscellaneous		\$ 333,735	100	\$ 333,835
Other Financing Sources		\$ -		\$ -
<b>Total revenues</b>	<b>\$ 192,901</b>	<b>\$ 20,977,499</b>	<b>\$ 2,143,741</b>	<b>\$ 23,121,240</b>
<b>Expenditures</b>				
Legislative		\$ 18,109		\$ 18,109
Judicial		\$ 700,012		\$ 700,012
General government	17,000	\$ 2,686,467		\$ 2,686,467
Public safety		\$ 5,071,247	1,805,255	\$ 6,876,502
Public works		\$ 2,785,590		\$ 2,785,590
Recreation and culture	12,600	\$ 1,596,957		\$ 1,596,957
Health and welfare		\$ 75,172		\$ 75,172
Arena Operations		\$ 472,101		\$ 472,101
Water and Sewer Operations		\$ 5,069,268		\$ 5,069,268
Debt service		\$ 1,512,428		\$ 1,512,428
Capital outlay		\$ 1,415,589		\$ 1,415,589
Contingency		\$ -		\$ -
<b>Total expenditures</b>	<b>\$ 29,600</b>	<b>\$ 21,402,940</b>	<b>\$ 1,805,255</b>	<b>\$ 23,208,195</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>163,301</b>	<b>(425,441)</b>	<b>338,486</b>	<b>(86,955)</b>
<b>Other Financing Sources (Uses)</b>				
Judicial Operating Transfer In/(Out)		(701,130)		(701,130)
Operating transfers in		2,461,612		2,461,612
Operating transfers out	(205,020)	(1,760,482)		(1,760,482)
<b>Total other financing sources (uses)</b>	<b>\$ (205,020)</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ (41,719)</b>	<b>\$ (425,441)</b>	<b>\$ 338,486</b>	<b>\$ (86,955)</b>
<b>Fund Balance (Reserved &amp; Unreserved) - Beginning of Year Unaudited</b>	<b>\$ 107,547</b>	<b>20,636,204</b>	<b>18,035,665</b>	<b>38,671,869</b>
<b>Fund Balance (Reserved &amp; Unreserved) - End of Year-Unaudited</b>	<b>\$ 65,828</b>	<b>\$ 20,210,763</b>	<b>\$ 18,374,151</b>	<b>\$ 38,584,914</b>

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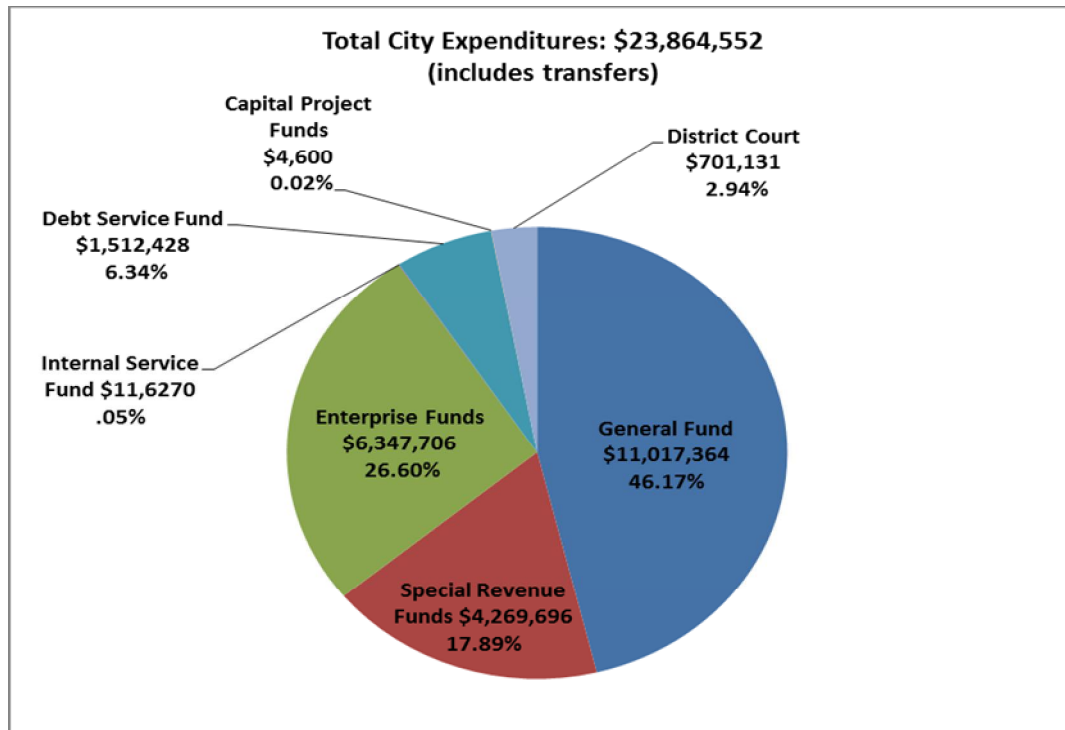
**CITY OF BERKLEY**  
**2014-2015 Total City Revenues as Budgeted –**  
**Percent of Total Revenues**

<b>Fund</b>	<b>Adopted 2012-2013</b>
<b>REVENUES</b>	
General Fund	\$10,731,354
Special Revenue Funds	3,893,756
Enterprise Funds	6,482,345
Internal Service Fund	11,628
Debt Service Fund	1,521,330
Capital Project Funds	97,568
District Court	701,130
<b>TOTAL REVENUES</b>	<b>\$23,439,111</b>



**CITY OF BERKLEY**  
**2014-2015 Total City Expenditures as Budgeted –**  
**Percent of Total Expenditures**

<b>Fund</b>	<b>Adopted 2014-2015</b>
<b><u>EXPENDITURES</u></b>	
General Fund	\$11,017,364
Special Revenue Funds	4,269,696
Enterprise Funds	6,347,706
Internal Service Fund	11,267
Debt Service Fund	1,512,428
Capital Project Funds	4,600
District Court	701,131
<b>TOTAL EXPENDITURES</b>	<b>\$23,864,552</b>



**City of Berkley  
Personnel Worksheet**

Department	Adopted 2014-15	Actual 2013-14	Actual 2012-13
<b>FULL TIME Equivalent Positions</b>			
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	32.00	30.00	34.00
Building	0.95	0.95	0.95
Public Works	1.56	1.52	1.48
Garage	0.49	0.49	0.52
Parks & Recreation	4.20	4.20	3.20
Public Safety Pension	0.15	0.15	0.15
Major Streets	2.33	2.36	2.32
Local Streets	2.02	2.06	2.01
Solid Waste	2.17	2.17	2.21
Recreation Youth/Senior	0.50	0.50	0.50
Arena	1.30	1.30	1.30
Library	2.95	2.95	2.95
Water/Sewer	7.19	7.17	7.23
Public Works – DDA	0.04	0.03	0.02
45 <sup>th</sup> District Court – Berkley Division	6.00	6.00	6.00
Total Full Time Equivalent Positions	71	69	72

Department	Adopted 2014-15	Actual 2013-14	Actual 2012-13
<b>PART TIME Equivalent Positions continued:</b>			
Communications	0.02	0.02	0.02
Building	0.67	0.67	0.48
City Manager	0.24	0.24	-
City Clerk	0.04	0.04	-
Code Enforcement/Planning	1.54	1.53	1.37
Public Safety	3.90	3.90	3.90
Public Works	1.72	1.77	2.03
Parks and Recreation	6.56	6.54	8.07
Library	6.37	6.55	6.55
45th District Court – Berkley Division	2.21	2.21	2.42
Total Part Time Equivalent Positions	25.60	27.00	28.40
<b>Total Equivalent Positions</b>	<b>96.60</b>	<b>96.00</b>	<b>100.40</b>

(Note: Columns may not add due to rounding)

**Full Time Staffing:**

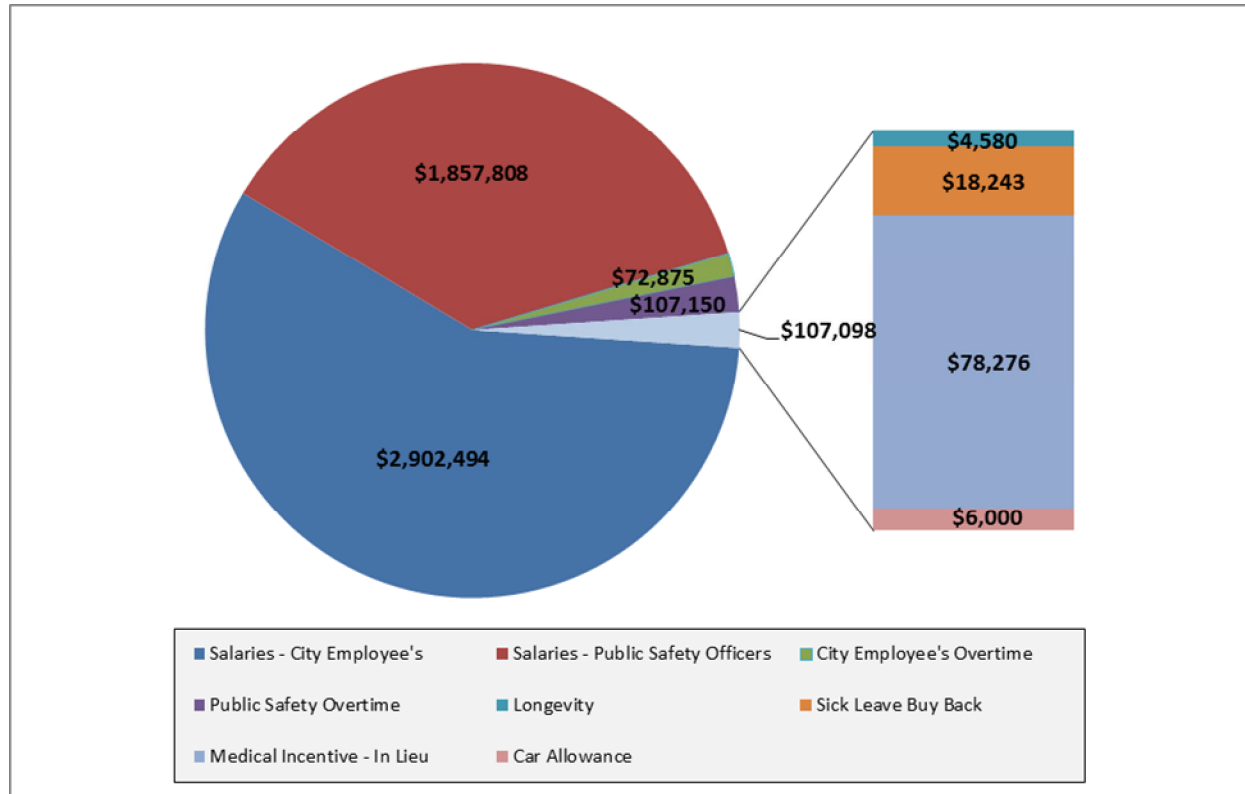
The FY 2014/15 Adopted Budget includes funds for a total of 71 full-time equivalent (FTE) positions. When compared to FY 2013/14, the FTE reflects an increase of two positions in the Public Safety Department. Previously, the City funded four contract positions; two of the positions were converted back to full-time Public Safety Officers. The full-time equivalent table does not include the remaining two Public Safety contractor positions funded in FY 2014/15.

**Part Time Staffing:**

Overall, the part-time equivalent (PTE) table reflects a slight increase when compared to FY 2013/14. This .02 PTE position increase is attributed to the Parks & Recreation Department and is off-set by PTE position reductions in Public Works, the Library, and the Ice Arena.

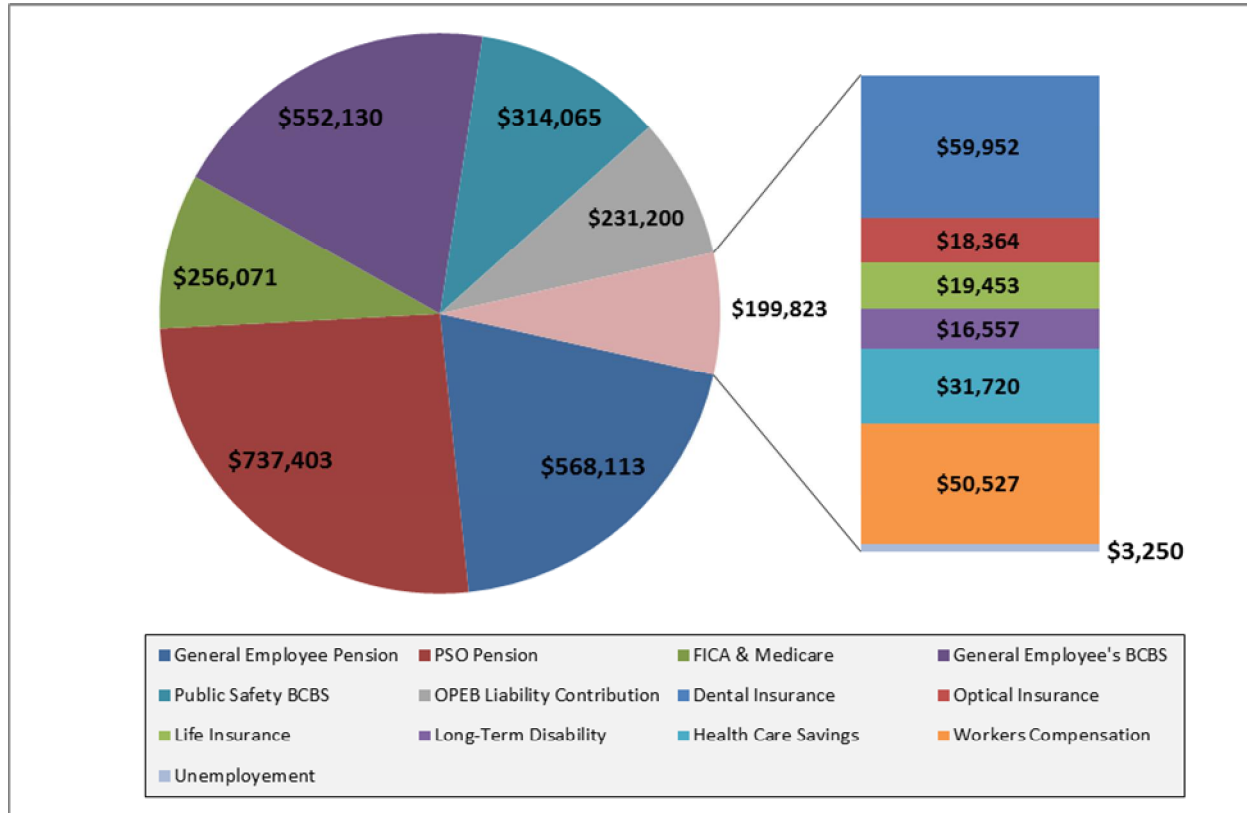
**CITY OF BERKLEY**  
**2014-2015 Total Salaries and Fringe Benefit Costs –**  
**All Funds**

**Salaries Grand Total: \$5,047,425**



**CITY OF BERKLEY**  
**2014-2015 Total Salaries and Fringe Benefit Costs –**  
**All Funds**

**Fringe Benefits Grand Total: \$2,858,805**



## **Fund Balance**



**City of Berkley  
2014-2015 Budget  
Change in Fund Balance/Retained Earnings**

<b>FUND NUMBER</b>	<b>FUND</b>	<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>REVENUES</b>	<b>TRANSFERS IN</b>	<b>EXPENDITURES</b>	<b>TRANSFERS OUT</b>	<b>INCREASE/ (DECREASE) IN FUND BALANCE</b>	<b>ENDING FUND BALANCE</b>	<b>% CHANGE IN FUND BALANCE</b>
101	General	\$ 3,483,164	\$ 10,709,354	\$ 22,000	\$ 9,534,702	\$ 1,482,662	\$ (286,010)	\$ 3,197,154	-8.21%
202	Major Streets (1)	794,115	693,320	532,500	1,395,147	156,810	(326,137)	467,978	-41.07%
203	Local Streets	608,671	246,702	306,460	568,515	282	(15,635)	593,036	-2.57%
226	Solid Waste	672,513	1,198,644	67,600	1,264,751	325	1,168	673,681	0.17%
265	Court	-	-	701,130	700,012	1,118	-	-	0.00%
266	Court Building (2)	694,287	97,568	-	4,600	-	92,968	787,255	13.39%
275	Community Development Block Grant	20,732	89,324	-	89,324	-	-	20,732	0.00%
295	Drug Forfeiture	9,503	50	-	-	-	50	9,553	0.53%
302	2002 Installment Purchase Bonds	3,382	-	205,020	205,020	-	-	3,382	0.00%
309	Kuhn Drain Debt	-	-	538,150	538,150	-	-	-	0.00%
310	Major & Local Street Bonds (3)	11,649	401,369	-	398,344	-	3,025	14,674	25.97%
311	11 Mile Road Bonds (3)	23,523	240,625	-	237,407	-	3,218	26,741	13.68%
312	12 Mile Road Bonds (3)	19,040	136,166	-	133,507	-	2,659	21,699	13.97%
401	Public Improvements	562	-	-	-	-	-	562	0.00%
546	Arena	115,888	419,150	80,000	495,101	187	3,862	119,750	3.33%
592	Water & Sewer	13,137,774	5,983,195	-	5,314,268	538,150	130,777	13,268,551	1.00%
614	Recreation Revolving	542,185	418,151	-	314,680	77,058	26,413	568,598	4.87%
615	Senior Activities	212,093	106,885	-	100,592	-	6,293	218,386	2.97%
690	Fringe Benefits	-	2,876	8,752	11,628	-	-	-	0.00%
814	Downtown Development Authority (4)	179,558	41,219	-	67,592	-	(26,373)	153,185	-14.69%
815	DDA Tax Increment Fund (5)	107,547	192,901	-	29,600	205,020	(41,719)	65,828	-38.79%
	<b>TOTALS</b>	<b>\$ 20,636,186</b>	<b>\$ 20,977,499</b>	<b>\$ 2,461,612</b>	<b>\$ 21,402,940</b>	<b>\$ 2,461,612</b>	<b>\$ (425,441)</b>	<b>\$ 20,210,745</b>	<b>-2.06%</b>

CHANGES IN FUND BALANCE 2013/14 TO 2014/15

**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 2013/14 TO 2014/15**

The Fund Balance/Retained Earnings chart highlighted above, illustrates the projected beginning fund balance for July 1, 2014, the budgeted revenues, transfers-in, expenditures, and transfers out for FY 2014/15. It also includes the projected ending fund balance for each operating fund at June 30, 2015 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 Major Street Fund is the City is rehabilitating approximately a mile of a major street at a cost of \$800,000.
- (2) It is anticipated in the Court Building Fund that fines will exceed expenses which will increase fund balance by 13%.
- (3) 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 2014/15 due to tax collection issues that occur with delinquent personal property tax collection.
- (4) The Downtown Development Authority expenses for the fiscal year will be greater than revenues. Fund balance in the fund has

been appropriated to fund these additional capital and operating expenses.

- (5) The Downtown Development Authority Tax Capture Fund debt expense will exceed tax capture revenues for the fiscal year. Fund balance within this Fund is needed to be appropriated to pay for the annual debt cost.

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**Revenues**  
**Fiscal Year 2014/2015**  
**Adopted**

## City of Berkley Total Revenue-Overview

### Revenue Overview - City

The City of Berkley budgets a total of \$25,439,111 in revenues and operating transfers-in for the 2014/15 fiscal year across all operating funds. This figure does not include the Berkley Public Safety Pension System revenues which are an additional \$2.143 million dollars. This is a 3.8% increase in revenues and operating transfers-in as compared to projected 2013/14 fiscal year revenues and transfers-in. This is also a 28.87% increase in revenues and transfers-in when comparing the 2012/13 actual revenue and operating transfer-in amounts to the 2014/15 adopted budget.

The overall increase between fiscal years 2013/14 and 2014/15 revenues is due to an increase in property taxes. Taxable value increased by 2.1% effective 7/1/2014. Also, the General Fund is transferring more dollars out of the General Fund and into various Special Revenue Funds. These transfers are being used to finance roads and solid waste operations.

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 \$34,000 increase in revenues. The State of Michigan almost eliminated their entire Economic Vitality and Incentive Program requirements and returned to the statutory state shared revenue program. The City will meet the new State requirements to receive Statutory State Shared revenues as earmarked by the State Legislature.

Major Street revenue is up due to the General Fund transferring-in \$532,500 to fund a major road improvement in the City. Gas taxes received in the Major and Local Street Funds remain flat as compared to fiscal year 2013/14 projected.

Solid Waste revenues remain steady with a transfer-in from the General Fund being appropriated to balance revenues to expenses without a fund balance reduction in the Solid Waste fund.

For the fifth 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 another 4.9% in the DDA tax capture area. This translates to a \$17,752 tax revenue loss. Please note that a majority of this loss is due to the State legislature eliminating personal property taxes for personal property tax values at or below \$40,000. The DDA will capture approximately \$191,600 in taxes for fiscal year 2014/15.

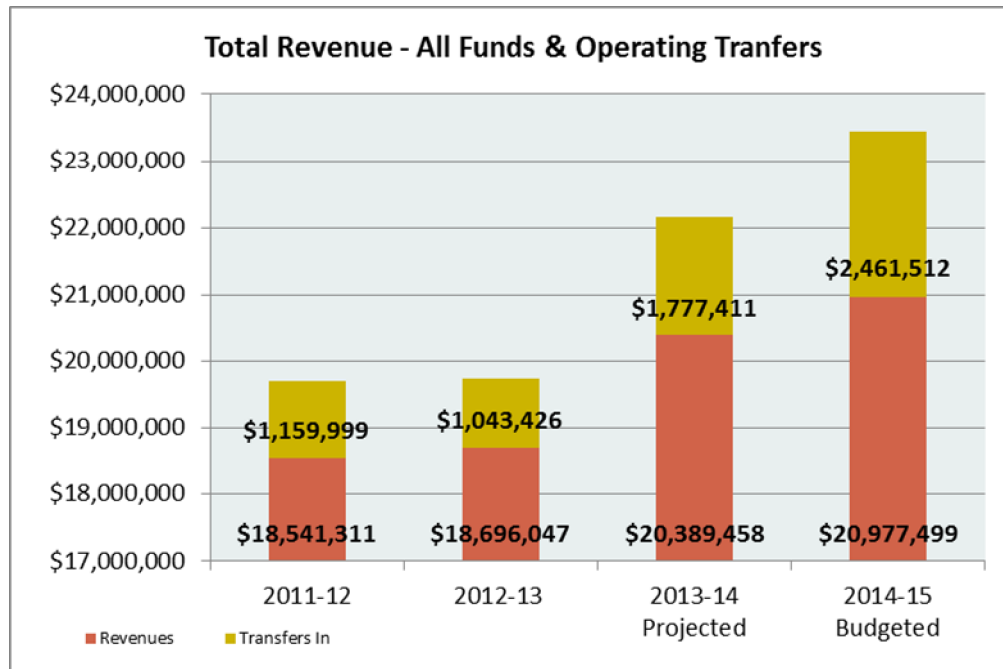
In general, enterprise fund revenue increased in the Arena fund and in the Water/Sewer Fund. The increase in revenue (\$70,722) within the Arena fund is due to a stable customer base and the institution of a Spring hockey season. Water/Sewer revenues increased due to the City of Detroit and the Oakland County Water Resource Commissioner raising wholesale water and sewer rates to their customers. The total increase in revenues for the Water/Sewer Fund as compared to fiscal year 2013/14 revenue projections amounts to \$410,202. These increases in wholesale costs were passed on to Berkley water customers.

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 \$2.143 million dollars for fiscal year 2014/15. This is a 8.6% or (\$201,750) reduction in anticipated revenues for this fund as compared to the 2013/14 revenue projections for this Trust fund. Again, this revenue amount is over and above the \$25,439,111 utilized for operations in the City.

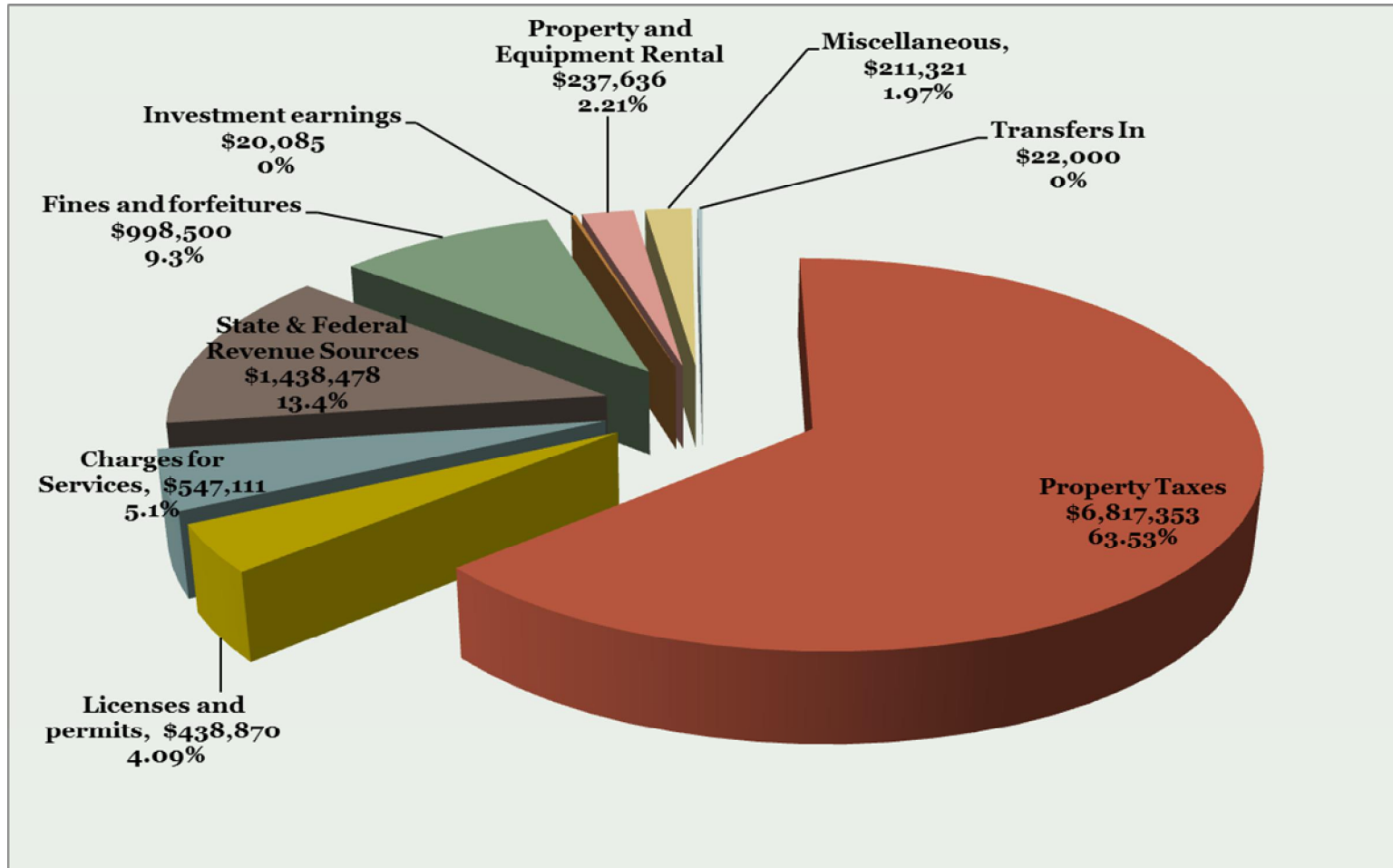
## City of Berkley Total Revenue-Overview

The overall City revenues and operating Transfers-In for fiscal year 2014/15



This chart does not include the Berkley Public Safety Pension System Revenues which amount to an estimated \$2.143 million for fiscal year beginning 7/1/2014.

**City of Berkley**  
**General Fund Revenues by Classification - \$10,731,354**  
**FY 2014-2015**



## City of Berkley General Fund Revenues

### GENERAL FUND REVENUES AND TRANSFERS IN - OVERALL

The General Fund composes 45.75% 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, \$6,817,353 (63.53%)
- State Shared Revenues & Other Federal Grants, \$1,438,478 (13.4%)
- Fines & Forfeitures, \$998,500 (9.3%)
- Charges for Services, \$547,111 (5.1%)
- Miscellaneous, \$211,321 (1.97%)
- Licenses & Permits, \$438,870 (4.09%)
- Property & Equipment Rental, \$237,636 (2.21%)
- Investment Earnings, \$20,085 (0.19%)
- Transfers In, \$22,000 (0.21%)

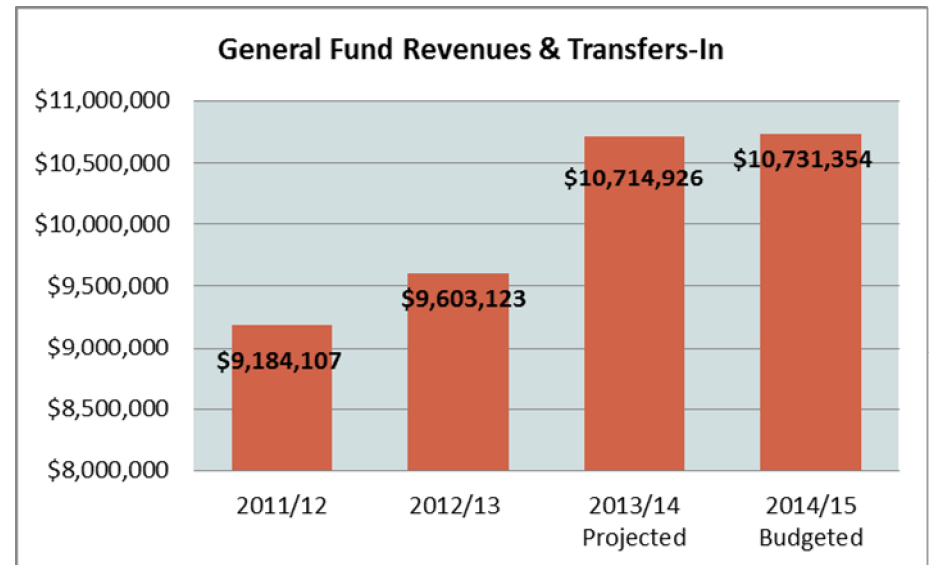
The total amount of General Fund revenue and transfers-in appropriated for in fiscal year 2014/15 amounts to \$10,731,354. This is a \$16,428 increase over projected 2013/14 actual revenue collected and operating transfers.

The chief reason that 2014/15 General Fund tax revenues are higher is due to property tax value increases of 2.1%. The City is also anticipating revenue increases in the areas of state shared revenues. The anticipated increase in State Shared revenues is \$34,000. This is a 2.6% increase.

It is anticipated that the City of Berkley's tax value will increase approximately 1% per fiscal year starting July 2015 and into the future.

All other revenue sources within the General Fund remain very stable with little change from fiscal year 2013/14. Fines and fees and licenses and permits are anticipated to be slightly lower for fiscal year 2014/15 as compared to 2013/14 projections.

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





## City of Berkley General Fund Revenues

### Property Taxes

On December 31, each year the County Assessor for the City of Berkley determines what taxable value is within the City boundaries. Once this determination is made property tax 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 63.53% of General Fund revenues and therefore results in the City's largest revenue source. The General Fund property tax revenue consists of City Operating (\$2,930,912), additional operation voted (8/2012) (\$1,393,438), Police & Fire Operating (\$879,120), Police & Fire Pension (\$1,263,341), and Community Promotion (\$49,157). 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 \$301,385 or fiscal year 2014/15.

The overall adopted millage rate for FY 2014-15 is \$17.5454/thousand taxable value. This is a \$0.038/thousand taxable value rate increase to the taxpayers of the city. The increase is due to the voter approved road debt levies. The road levies are unlimited tax levies and are calculated so that the rate and tax values pay the annual road debt service. 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 all operating tax rates declined, including the Public Act 345 tax levy due to the Headlee tax rate calculation for fiscal year 2014/15.

<u>Tax Rates Per \$1,000 Taxable Assessed Value</u>			
	<b>Tax Rate 2013-14</b>	<b>Tax Rate 2014-15</b>	<b>Estimated Levy* 2014-15</b>
<b><u>General Fund Purpose:</u></b>			
City Operating	\$6.3101	\$6.2918	\$2,930,912
City Operating – Voter Approved	3.0000	2.9913	1,393,438
Police & Fire Operating	1.8927	1.8872	879,120
Police & Fire Pension	2.7435	2.7120	1,263,341
Community Promotion	0.1078	0.1055	49,157
<b>Total General Fund Levy</b>	<b>\$14.0541</b>	<b>\$13.9878</b>	<b>\$6,515,968</b>
<b><u>Special Revenue and Debt:</u></b>			
Sanitation	\$1.8927	\$1.8872	\$879,120
Street Improvement Debt	0.8083	0.8616	401,369
11 Mile Road Debt	0.4958	0.5165	240,625
12 Mile Road Debt	0.2565	0.2923	136,166
<b>Total Special Revenue/Debt Levy</b>	<b>\$3.4533</b>	<b>\$3.5576</b>	<b>\$1,657,280</b>
<b>TOTAL</b>	<b>\$17.5074</b>	<b>\$17.5454</b>	<b>\$8,173,248</b>
Downtown Development Authority	<b>1.9217</b>	<b>\$1.9217</b>	<b>\$39,735</b>

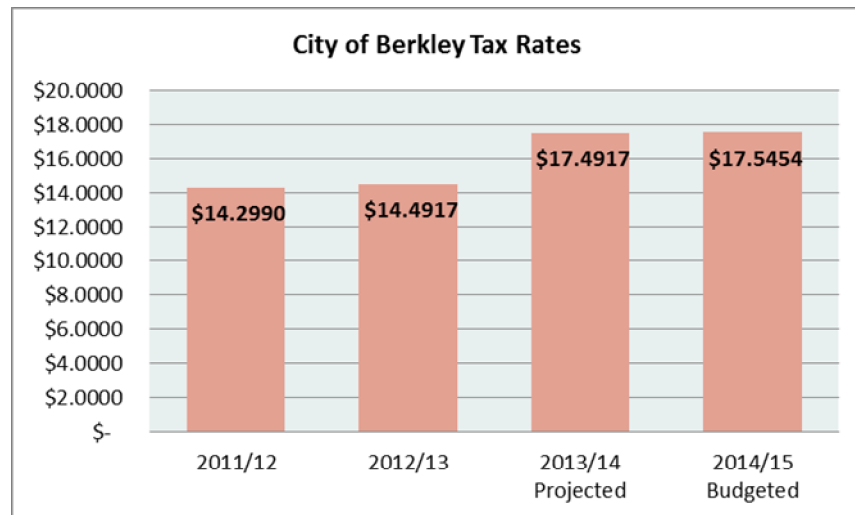
\*Net Amount after TIF Capture.

The estimated average tax bill for local city services including roads is estimated to be \$1,060.00. This is a net 1.9% increase to the average taxpayer. This would be for home with a 1/1/2014 market value of \$120,780 and a taxable value of \$60,390. 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):



### Downtown Development Authority Property Taxes:

The City of Berkley also has a Downtown Development Authority. (DDA) 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 \$28.039 million in taxable value within its boundaries and captures \$7.362 million in taxable value within the Authority for fiscal year 2014/15. This is a 4.9% drop in taxable value over last fiscal year.

The chief reason property tax values dropped in the DDA was due to state legislation that eliminated personal property taxes that had a tax value of \$40,000 or less effective 7/1/2014. There is a state wide ballot proposal for

the 8/5/2014 election. This ballot proposal may or may not eliminate personal property taxes statewide. If all personal property taxes are eliminated, the State of Michigan has pledged 100% reimbursement of lost revenues to those municipalities who have lost personal property tax revenues.

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 \$53,883 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 2014/15. This is accounted for in a separate discretely presented component unit fund. However, it is combined with the DDA Tax Capture discretely presented component unit fund on the government wide financial statements.

As stated above, the DDA tax capture is accounted for in a separate special discretely presented component unit but presented on the government wide financial statements together with the DDA Two Mill Levy Fund. 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.

This is a 7.6% decrease in revenues over fiscal year 2013/14 due to the State legislation that eliminated personal property taxes at or below \$40,000 tax value. Berkley continues to be the largest taxing unit the DDA captures taxes from.

## City of Berkley General Fund Revenues

### State Shared Revenues

State Shared Revenues represents 13.4% of total General Fund revenues of the City. These revenues are sales taxes collected by State government and then transferred back to local Cities, Villages and Townships (CVT's) under a sharing arrangement with the State of Michigan. There are two types of state shared revenues distributed back to the City – constitutional revenues and statutory revenues.

The State gives back to CVT's 15% of the gross 4% sales taxes collected based upon population. Constitutional revenue sharing is set by the state constitution and cannot be changed by legislation.

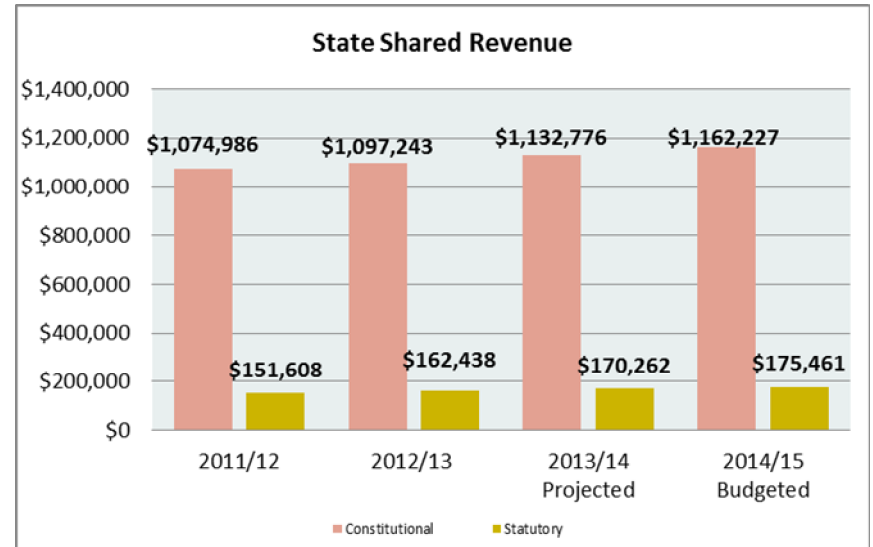
The statutory portion of revenue sharing has been traditionally distributed by formula rather than on a per capita basis. The State currently gives back 21.3% of the 4% sales tax collections to be distributed in accordance with PA 532 of 1998.

In 2011, the State added a requirement for CVT's to obtain their statutory revenue sharing payments. This program was entitled the Economic Vitality Incentive Program. The program proved burdensome for State and local governments. So, for 2014/15, the State eliminated the bulk of the Economic Vitality and Incentive Program requirements in order for a CVT to obtain their statutory revenue amount.

The total State Shared Revenue received each FY is:

<u>2011-12 (Actual):</u>	\$1,226,594
<u>2012-13 (Actual):</u>	\$1,259,681 – 2.70% increase from 11/12
<u>2013-14 (Projected):</u>	\$1,303,038 – 3.44% increase from 12/13
<u>2014-15 (Budgeted):</u>	\$1,337,688 – 2.66% increase from 13/14

From the chart on this page, you can see that state shared revenues have been flat over the last three fiscal years with fiscal 2014/15 being no different. This is due to the weak economy of the State of Michigan and various state fiscal policies for funding state shared revenues in the State.



### Fines & Forfeitures:

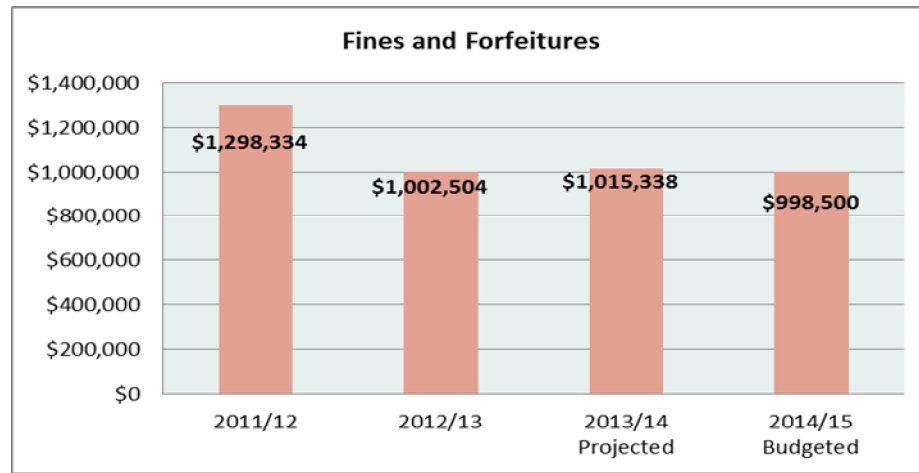
Fines and Forfeitures represent 9.3% of General Fund revenues with an estimated revenue stream of \$998,500 for FY 2014-15. Fines and forfeitures are anticipated to decrease 1.65% from FY 2013-14 projected fines and fees. A majority of these revenues are derived from traffic tickets that the Public Safety Department issues and the 44/45A 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 2014/15.

Overdue Library fees also are a part of this classification and are appropriated in 2014/15. Library fees are anticipated to remain very close to 2013/14 revenue levels. Overall, this section of revenue is also remaining stable when comparing projected 2013/14 revenues to 2014/15 budget amounts.

## City of Berkley General Fund Revenues

### Fines & Forfeitures Continued:

On January 1, 2015, the 45A district court will combine with the 44<sup>th</sup> District Court in Royal Oak. It is planned that there will be two branches of the 44<sup>th</sup> District Court. One branch will be in Royal Oak and the other branch will remain in Berkley. Then by January 1, 2021, the two municipalities must come to an operating agreement to operate the 44<sup>th</sup> district court.



### Charges for Services

Charges for Services represent 5.1% of General Fund Revenues. It is estimated that the City will earn \$547,111 in FY 2014-15. The revenues in this category consist of fees charged to the user for services provided by the City of Berkley. Overall, Charges for Service – Revenues will increase between fiscal year 2013-14 and 2014-15 by \$3,754 or 0.69%.

The services we provide are:

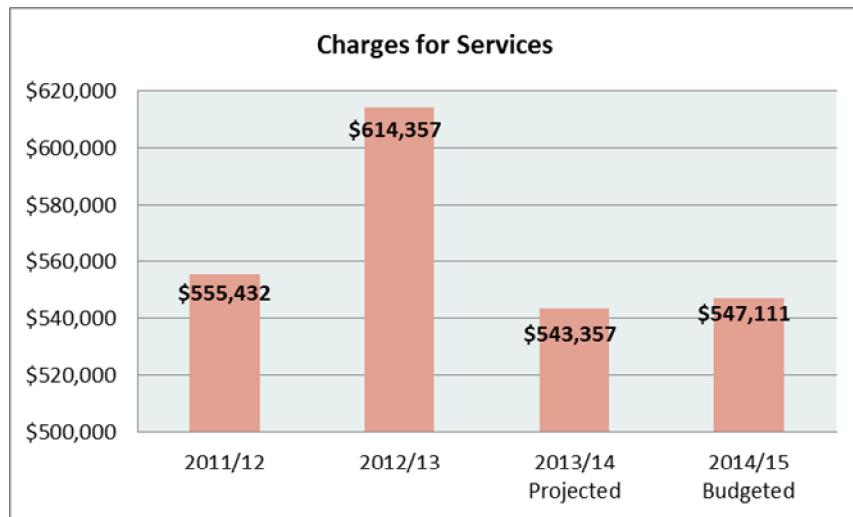
- **Cable Franchise Fees:** Revenue from Wide Open West, A.T.T. & Comcast. Each resident pays a franchise fee that is forwarded to the City. Estimated revenues for 2014/15 - \$327,871.
- **Dispatch Services:** The City contracts with the City of Huntington Woods and Pleasant Ridge to provide dispatch 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 2014/15 revenues are estimated at \$102,435.
- **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 2014/15 revenues are estimated at \$43,775.
- **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 \$.028/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 2014/15 are \$7,000.
- **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 for 2014/15 are \$3,980.

## City of Berkley General Fund Revenues

### Charges for Services Continued:

- **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 2014/15.

The City collection activity is as follows:

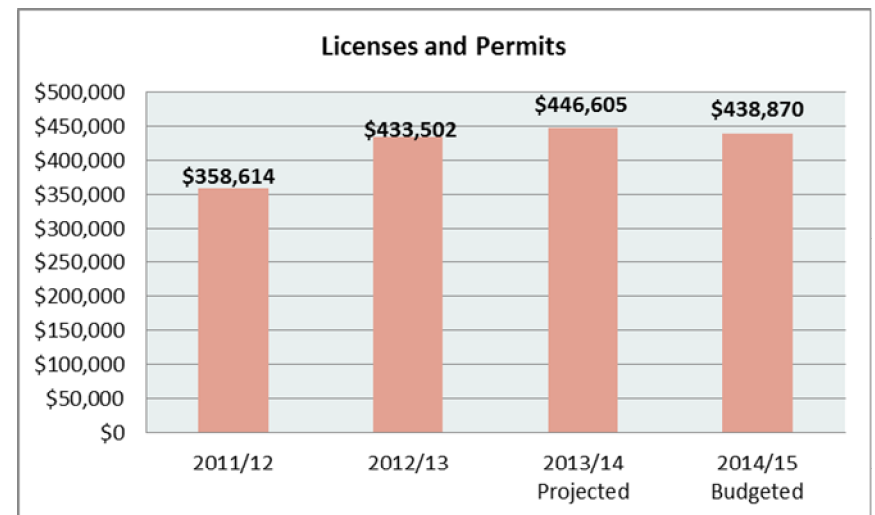


### Licenses & Permits

License and Permits make up 4.09% of the General Fund revenues. We are estimating \$438,870 for FY 2014-15. 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 very slight decrease from FY 2014-15.

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 and 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.

Other permits required by Berkley are electrical, heating/mechanical, and plumbing. Other licenses the City requires are landlord, vacant property and animal. License fees are reviewed annually and the City Planner and City Clerk insure that City costs are recovered.



## City of Berkley General Fund Revenues

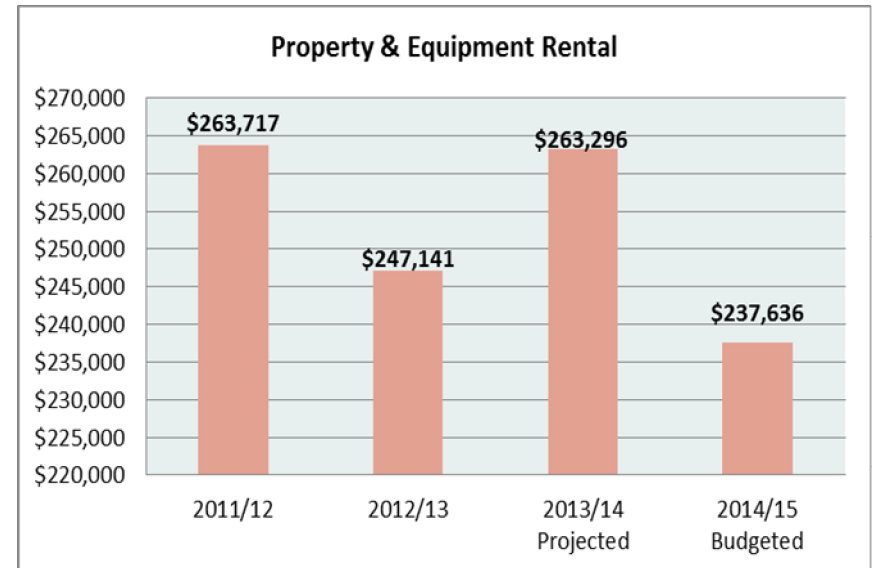
City of Berkley, Michigan Permits Issued by Type - Three Year Trend			
	Number of Permits Issued		
	2011/12	2012/13	2013/14
Commercial, Add/Alter/Repair	28	37	29
Commercial, New Building	0	0	0
Commercial, Utility Building	0	0	0
Deck/Porch	19	30	1
Demolish	15	22	27
Electrical	527	638	595
Fence	70	69	71
Garage, Attached	0	0	1
Garage, Detached	25	20	19
Industrial, Add/Alter/Repair	0	0	1
Mechanical	255	276	287
Plumbing	255	243	249
Residential, Add/Alter/Repair	315	267	291
Residential New Construction	13	24	21
Residential, Utility Building	0	2	0
Sign	24	42	46
<b>TOTAL PERMITS</b>	<b>1,546</b>	<b>1,670</b>	<b>1,638</b>

### Property & Equipment Rental

Property & equipment rental revenue makes up 2.21% of all General Fund revenue in fiscal year 2014/15. This amounts to an estimated \$237,636.

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 0.19% of the total estimated revenues of the City’s General Fund. The City generally invests in certificates of deposit, and earns daily interest on bank balances.

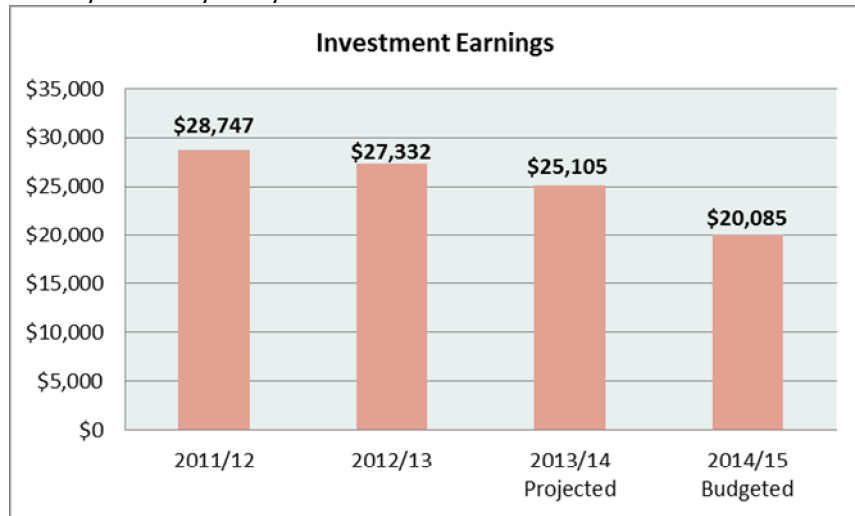
The City uses the average cash balance for the month by fund to allocate interest earnings to the proper operating fund unless investment income can be tied directly to an investment made by one of the operating funds. Investment Earnings is based on a 0.55% rate of return for FY 2014-15.

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

## City of Berkley General Fund Revenues

### Investment Earnings Continued:

The City of Berkley four year interest trend.



### Other General Fund Revenue

The remainder of revenue that makes up the General Fund, \$233,321, 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 and Department of Public Works overtime related to the August Dream Cruise event. Miscellaneous contributions include donations for the City library, the police bike helmet giveaway (Lids for Kids) to children annually and Honor Guard donations.

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**GENERAL FUND: 101  
REVENUES**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>PROPERTY TAXES</b>				
101-001-401-000	PROPERTY TAXES	\$3,649,430	\$5,177,579	\$5,203,470
101-001-401-101	PROPERTY TAXES COMMUNITY PROMOTION	48,859	48,919	49,157
101-001-401-732	PROPERTY TAXES PUBLIC SAFETY PENSION	1,173,747	1,245,859	1,263,341
101-001-425-000	PRE DENIAL DISTRIBUTIONS	8,424	10,628	10,600
101-001-445-000	INTEREST AND PENALTIES ON TAXES	74,311	91,198	85,950
101-001-447-000	TAX ADMINISTRATION FEE	181,421	199,604	204,835
<b>PROPERTY TAXES</b>		<b>\$5,136,192</b>	<b>\$6,773,787</b>	<b>\$6,817,353</b>
<b>LICENSES AND PERMITS</b>				
101-001-476-000	VACANT PROPERTY INSPECTIONS	\$12,400	\$10,400	\$9,000
101-001-477-000	LANDLORD LICENSES	110,935	112,410	111,000
101-001-478-000	BUILDING PERMITS	172,456	171,827	175,000
101-001-479-000	ELECTRICAL PERMITS	48,663	51,261	49,000
101-001-480-000	HEATING PERMITS	22,620	24,815	26,000
101-001-481-000	PLUMBING PERMITS	36,415	43,694	39,500
101-001-482-000	BUSINESS LICENSE INSPECTION	6,930	7,450	6,500
101-001-483-000	LIQUOR LICENSE PROPERTY INSPECTION	2,600	2,600	2,400
101-001-484-000	FIRE INSPECTIONS	0	320	320
101-001-490-000	ANIMAL LICENSES	9,598	9,188	9,500
101-001-495-000	FILM PERMITS	300	600	150
101-001-499-000	SUNDRY LICENSES	10,585	12,040	10,500
<b>LICENSES AND PERMITS</b>		<b>\$433,502</b>	<b>\$446,605</b>	<b>\$438,870</b>

**GENERAL FUND: 101  
REVENUES**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>FEDERAL AND STATE GRANTS</b>				
101-001-501-000	FEDERAL SOURCES/GRANTS	\$0	\$0	\$25,000
101-001-539-001	DRUNK DRIVING CASEFLOW	8,636	9,417	9,673
101-001-539-003	FEDERAL GRANT - VESTS	0	2,678	1,600
101-001-539-265	DISTRICT COURT STANDARDIZATION	45,724	45,724	45,724
101-001-539-738	STATE LIBRARY GRANT	7,089	6,692	8,743
<b>FEDERAL AND STATE GRANTS</b>		<b>\$61,449</b>	<b>\$64,511</b>	<b>\$90,740</b>
<b>STATE SHARED REVENUE</b>				
101-001-543-000	STATE LIQUOR LICENSES	\$10,370	\$10,517	\$10,050
101-001-574-000	STATE CONSTITUTIONAL SALES TAX	1,097,243	1,132,776	1,162,227
101-001-574-001	STATE STATUTORY SALES TAX	162,438	170,262	175,461
<b>STATE SHARED REVENUE</b>		<b>\$1,270,051</b>	<b>\$1,313,555</b>	<b>\$1,347,738</b>
<b>CHARGES FOR SERVICES</b>				
101-001-617-000	COMMUNITY DEVELOPMENT	\$12,700	\$11,130	\$9,000
101-001-627-000	OFFENDER REGISTRATION FEE	50	50	750
101-001-628-000	ACCIDENT REPORT FEE	3,533	3,299	3,500
101-001-628-001	PRELIMINARY BREATH TEST FEE	7,570	10,645	9,000
101-001-628-002	AUDIO OR VIDEO DUPLICATION FEES	2,370	2,947	2,500
101-001-628-003	OWI 2ND/3RD ARREST	100	1,605	1,600
101-001-629-004	GARBAGE BAG SALES	13,198	13,507	14,000
101-001-630-000	LIBRARY SERVICES	20,185	19,612	20,000
101-001-633-000	ACCESS OAKLAND	818	824	800

**GENERAL FUND: 101  
REVENUES**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>CHARGES FOR SERVICES</b>				
101-001-640-000	DISPATCH SERVICES	\$100,195	\$101,455	\$102,435
101-001-641-000	ANIMAL CONTROL	42,272	43,742	43,775
101-001-644-000	GRASS AND WEED CUTTING	2,598	4,502	7,000
101-001-646-000	HUNTINGTON WOODS GAS SALES	1,365	1,678	3,435
101-001-646-001	BERKLEY SCHOOL DISTRICT GAS SALES	563	563	545
101-001-648-000	CASCADE SYSTEM MAINTENANCE	0	900	900
101-001-651-000	CABLE FRANCHISE FEES	406,840	326,898	327,871
<b>CHARGES FOR SERVICES</b>		<b>\$614,357</b>	<b>\$543,357</b>	<b>\$547,111</b>
<b>FINES AND FORFEITS</b>				
101-001-654-000	BUILDING BOND FORFEITS	\$300	\$3,089	\$2,500
101-001-657-000	OVERDUE LIBRARY BOOKS	15,102	14,641	15,500
101-001-658-000	TRAFFIC FINES	822,214	838,923	815,000
101-001-659-000	PROBATION FINES	113,542	111,020	114,700
101-001-660-000	CIVIL FINES	29,814	27,004	29,800
101-001-661-000	TRAFFIC SCHOOL	1,380	780	0
<b>FINES AND FORFEITS</b>		<b>\$1,002,504</b>	<b>\$1,015,338</b>	<b>\$977,500</b>
<b>INVESTMENT EARNINGS</b>				
101-001-664-000	INVESTMENT EARNINGS	\$27,332	\$25,105	\$20,085
<b>INVESTMENT EARNINGS</b>		<b>\$27,332</b>	<b>\$25,105</b>	<b>\$20,085</b>
<b>PROPERTY/EQUIPMENT RENTAL</b>				
101-001-667-000	CELL TOWER	\$49,486	\$22,680	\$23,436
101-001-667-003	ADVERTISING	2,650	3,300	3,500

**GENERAL FUND: 101  
REVENUES**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>PROPERTY/EQUIPMENT RENTAL (CONTINUED)</b>				
101-001-668-000	BACON HOUSE	9,209	9,596	9,900
101-001-669-000	EQUIPMENT RENTAL	185,796	227,720	200,800
<b>PROPERTY/EQUIPMENT RENTAL</b>		<b>\$247,141</b>	<b>\$263,296</b>	<b>\$237,636</b>
<b>MISCELLANEOUS</b>				
101-001-670-010	MEDICARE PART D REIMBURSEMENT	\$18,091	\$23,527	\$24,000
101-001-670-020	PSO PENSION REIMBURSEMENT	31,010	13,736	14,501
101-001-670-030	RETIREE HEALTH CARE REIMBURSEMENT	47,373	49,760	53,250
101-001-670-040	SCHOOL ELECTION REIMBURSEMENT	7,957	0	0
101-001-670-060	INSURANCE REIMBURSEMENTS	24,266	65,175	20,400
101-001-670-738	REIMBURSEMENT FOR LOST/DAMAGED BOOKS	1,263	1,421	1,350
101-001-671-000	SUNDRY REVENUE	8,979	4,416	15,000
101-001-671-310	PUBLIC SAFETY SUNDRY REVENUE	17,072	18,312	17,000
101-001-673-000	SALE OF FIXED ASSETS	1,670	12,000	14,000
101-001-673-310	PRISONER BOARD REIMB. FROM OTHER CITIES	3,615	3,420	8,825
<b>MISCELLANEOUS</b>		<b>\$161,296</b>	<b>\$191,767</b>	<b>\$168,326</b>
<b>CONTRIBUTION/DONATIONS</b>				
101-001-675-005	CORPORATE DONATIONS	\$0	\$500	\$0
101-001-675-103	HONOR GUARD DONATIONS	4,103	6,926	0
101-001-675-104	LIDS 4 KIDS	16,280	15,980	15,500
101-001-675-107	PUBLIC SAFETY TRAINING	4,729	6,256	8,000
101-001-675-108	DISPATCH TRAINING	0	0	4,525
101-001-675-114	BERKLEY HOME SHOW	7,805	5,870	0

**GENERAL FUND: 101  
REVENUES**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>CONTRIBUTION/DONATIONS</b>				
101-001-675-116	WOODWARD 5 GROUP	1,309	1,200	1,200
101-001-675-310	PUBLIC SAFETY CONTRIBUTIONS	125	0	0
101-001-675-738	LIBRARY CONTRIBUTIONS	10,147	8,591	4,000
101-001-675-739	LIBRARY BOOK CONTRIBUTIONS	4,051	4,085	4,000
101-001-675-740	LIBRARY CAPITAL CONTRIBUTIONS	5,345	5,640	5,770
<b>CONTRIBUTION/DONATIONS</b>		<b>\$53,894</b>	<b>\$55,048</b>	<b>\$42,995</b>
<b>FINES AND FORFEITS</b>				
101-001-688-000	LIBRARY PENAL FINES - COUNTY	\$20,152	\$19,881	\$21,000
<b>FINES AND FORFEITS</b>		<b>\$20,152</b>	<b>\$19,881</b>	<b>\$21,000</b>
<b>OTHER FINANCING SOURCES</b>				
101-001-699-000	TRANSFERS IN	\$22,979	\$22,557	\$22,000
<b>OTHER FINANCING SOURCES</b>		<b>\$22,979</b>	<b>\$22,557</b>	<b>\$22,000</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$9,030,697</b>	<b>\$10,714,926</b>	<b>\$10,731,354</b>

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## City of Berkley Major Street Revenues

### MAJOR STREET FUND REVENUES AND TRANSFERS-IN

The Major Street Fund represents 5.23% of total City revenue and transfers-in and is expected to generate \$1,225,820 in FY 2014/15 for the City of Berkley. This Special Revenue Fund is required by State law to account for gas and weight tax revenues received by 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 repair, tree trimming and street signage adjacent to major street arteries as required by state law.

The City of Berkley has 15.63 miles of major streets as determined by the State of Michigan.

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

- Gas and Weight Taxes, \$602,901
- Build Michigan Grant, \$22,940
- Metro Act, \$21,000
- Summer/Winter Maintenance and Salt, \$34,184
- Tree Program Sales, \$5,400
- Other Revenues, \$4,500
- Investment Income \$2,395
- Operating Transfers-In, \$532,500

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. The distribution is made based upon population and miles of Major Roads within the local unit.

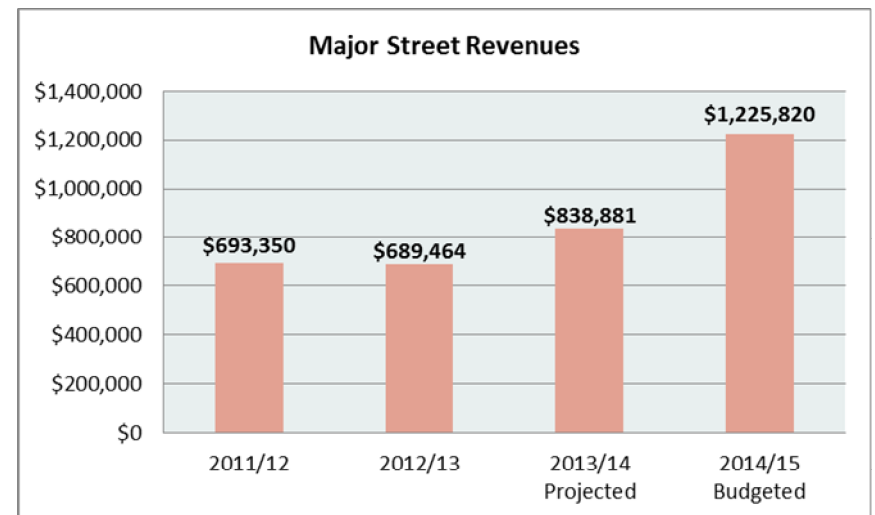
It is anticipated that gas taxes will remain flat for the 2014/15 fiscal year. Retail gas prices are anticipated to be \$3.49/gallon to \$4.35/gallon. Therefore, gas tax revenues will continue to remain flat.

It is anticipated that Metro Authority dollars will be \$21,000 for fiscal year 2014/15. The City received \$38,983 in Metro right-of-way dollars in 2013/14 and \$41,188 in Metro right-of-way dollars in 2012/13.

Summer/Winter Maintenance revenue along with Salt and Tree reimbursement revenue is anticipated to remain steady as compared to fiscal year 2013/14. The City has no new salt customer contracts for fiscal year 2014/15 and Oakland County is proposing the same revenue as 2013/14 for summer and winter maintenance.

The biggest boost in funding is coming from the General Fund. An operating transfer, to be derived from the \$3.00/thousand Headlee Override revenue vote, in the amount of \$532,500 is being transferred to the Major Street Fund to pay for the cost Coolidge Hwy. from Twelve Mile to Webster. The total project cost is \$800,000. The balance of the funding will be derived from the fund balance of the Major Street Fund. This is approximately one half mile of road rehabilitation.

A four year analysis of Major Street Road Funding is as follows:



**MAJOR STREET FUND: 202  
REVENUES**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>FEDERAL AND STATE GRANTS</b>				
202-001-546-000	ACT 51 GRANT	\$590,627	\$593,387	\$602,901
202-001-547-000	BUILD MICHIGAN GRANT	21,311	21,307	22,940
202-001-548-000	METRO ACT	41,189	21,000	21,000
<b>FEDERAL AND STATE GRANTS</b>		<b>\$653,127</b>	<b>\$635,694</b>	<b>\$646,841</b>
<b>CHARGES FOR SERVICES</b>				
202-001-640-000	SUMMER MAINTENANCE	\$797	\$826	\$826
202-001-641-000	WINTER MAINTENANCE	9,108	15,853	9,108
202-001-642-000	SALT	13,912	51,038	24,250
202-001-645-000	TREE PROGRAM SALES	2,190	4,018	5,400
<b>CHARGES FOR SERVICES</b>		<b>\$26,007</b>	<b>\$71,735</b>	<b>\$39,584</b>
<b>INVESTMENT EARNINGS</b>				
202-001-664-000	INVESTMENT EARNINGS	\$4,842	\$4,847	\$2,395
<b>INVESTMENT EARNINGS</b>		<b>\$4,842</b>	<b>\$4,847</b>	<b>\$2,395</b>
<b>MISCELLANEOUS</b>				
202-001-671-000	SUNDRY REVENUE	\$5,488	\$4,505	\$4,500
<b>MISCELLANEOUS</b>		<b>\$5,488</b>	<b>\$4,505</b>	<b>\$4,500</b>
<b>OTHER FINANCING SOURCES</b>				
202-001-699-000	TRANSFERS IN	\$0	\$122,100	\$532,500
<b>OTHER FINANCING SOURCES</b>		<b>\$0</b>	<b>\$122,100</b>	<b>\$532,500</b>
<b>TOTAL MAJOR STREET FUND REVENUES</b>		<b>\$689,464</b>	<b>\$838,881</b>	<b>\$1,225,820</b>



## City of Berkley Local Street Revenues

### LOCAL STREET FUND REVENUES & TRANSFERS-IN

The Local Street Fund represents 2.36% of total City revenues and transfers-in and is expected to generate \$553,162 in fiscal year 2014-15 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 signage adjacent to Local Street arteries as required by State law.

The City of Berkley has 35.95 miles of local streets as determined by the State of Michigan.

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

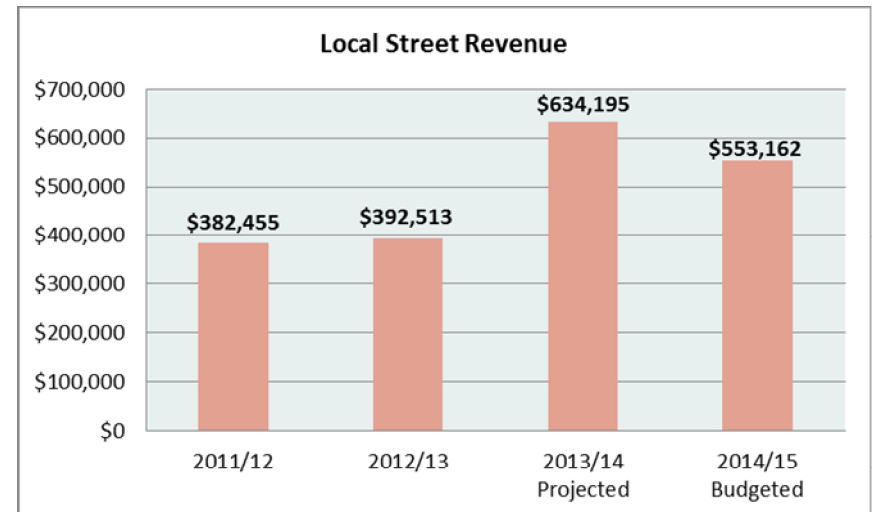
- Gas and Weight Taxes \$228,263 (41.12%)
- Build Michigan Grant \$8,688 (1.56%)
- Tree Program Sales \$5,400 (0.97%)
- Investment Earnings \$1,901 (.34%)
- Operating transfer-In (from Major Street Fund) \$156,460 (28.18%);  
Transfers-In (General Fund) \$150,000 (27.02%)
- Other \$2,450 (.44%)

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 0.55% projected annual interest rate. Investment income is also anticipated to remain flat for fiscal year 2014/15.

The Major Street Fund is transferring-in 25% of their gas tax revenues or \$156,460. The General Fund is transferring in an additional \$150,000 to maintain expenses within the operating fund.

A four year analysis of Local Street Revenue is as follows:



**LOCAL STREET FUND: 203  
REVENUES**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>FEDERAL AND STATE GRANTS</b>				
203-001-546-000	ACT 51 GRANT	\$224,613	\$225,217	\$228,263
203-001-547-000	BUILD MICHIGAN GRANT	8,062	8,061	8,688
<b>FEDERAL AND STATE GRANTS</b>		<u>\$232,675</u>	<u>\$233,278</u>	<u>\$236,951</u>
<b>CHARGES FOR SERVICES</b>				
203-001-645-000	TREE PROGRAM SALES	\$2,190	\$4,018	\$5,400
<b>CHARGES FOR SERVICES</b>		<u>\$2,190</u>	<u>\$4,018</u>	<u>\$5,400</u>
<b>INVESTMENT EARNINGS</b>				
203-001-664-000	INVESTMENT EARNINGS	\$3,873	\$3,583	\$1,901
<b>INVESTMENT EARNINGS</b>		<u>\$3,873</u>	<u>\$3,583</u>	<u>\$1,901</u>
<b>MISCELLANEOUS</b>				
203-001-671-000	SUNDRY REVENUE	\$312	\$3,316	\$2,450
<b>MISCELLANEOUS</b>		<u>\$312</u>	<u>\$3,316</u>	<u>\$2,450</u>
<b>OTHER FINANCING SOURCES</b>				
203-001-699-000	TRANSFERS IN	\$153,463	\$390,000	\$306,460
<b>OTHER FINANCING SOURCES</b>		<u>\$153,463</u>	<u>\$390,000</u>	<u>\$306,460</u>
<b>TOTAL LOCAL STREET FUND REVENUES</b>		<u><u>\$392,513</u></u>	<u><u>\$634,195</u></u>	<u><u>\$553,162</u></u>

## City of Berkeley Solid Waste Revenues

### SOLID WASTE FUND REVENUES & TRANSFERS IN

The Solid Waste Fund makes up 5.40% of total revenues and transfers-in for the City of Berkeley. \$1,266,244 is anticipated to be collected through various solid waste revenue streams during fiscal year 2014-15. This Special Revenue Fund accounts for the entire City Solid Waste Program. Services provided by the City include:

- Residential Curbside Pickup
- Yard Waste Pick-up
- Curbside Re-cycle Program
- Curbside Branch chip and pick-up
- Curbside Leaf Pick-up
- Free Hazardous Waste Pick-up for Residents only
- Alternative Commercial/Industrial Dumpster Pick-up Program

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 \$879,120 (69.43%)
- Charges for Services, \$290,420 (22.94%)
- Investment Earnings, \$2,706 (0.21%)
- Other revenues, \$4,815 (0.38%)
- Transfers-in, \$67,600 (5.34%)
- Property Tax Liens \$21,583 (1.7%)

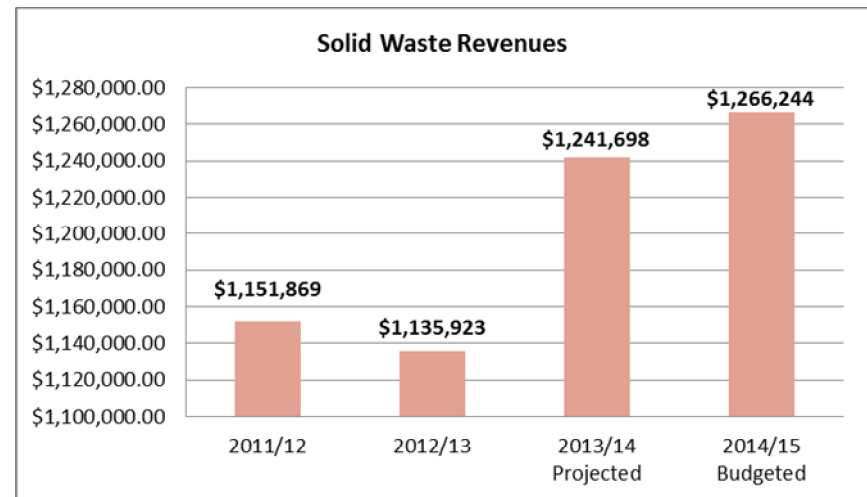
Property taxes are levied in accordance with State Statute and are levied annually in July of each year. Charges for services are broken into three categories.

They are as follows:

- A residential solid waste charge of \$7.55 is placed on each water bill per month. This revenue is utilized to fund residential solid waste pickup and recycling costs.
- Commercial solid waste charge of \$24 per month is invoiced to pay for the cost of commercial solid waste pickup.
- Special solid waste charges. This is specifically yard waste sticker sales, recycle bin, curb carts, used oil and garbage bag sales.

The last major revenue item is the operating transfers-in that comes from the General Fund. These dollars are utilized to balance revenues to expenditures in this Special Revenue fund and not utilize the fund balance of the Solid Waste Fund to provide service. The City utilizes the \$3/thousand Headlee override revenue vote to transfer dollars into the Solid Waste Fund from the General Fund.

A four year analysis of Solid Waste Revenues is as follows:



**SOLID WASTE FUND: 226  
REVENUES**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>PROPERTY TAXES</b>				
226-001-401-000	PROPERTY TAXES	\$841,484	\$859,618	\$879,120
<b>PROPERTY TAXES</b>		<b>\$841,484</b>	<b>\$859,618</b>	<b>\$879,120</b>
<b>CHARGES FOR SERVICES</b>				
226-001-629-001	RESIDENTIAL TRASH	\$176,029	\$176,134	\$193,000
226-001-629-002	COMMERCIAL TRASH	23,824	24,295	25,920
226-001-629-003	SPECIAL TRASH	62,831	71,210	71,000
226-001-629-005	SALE OF USED OIL	502	410	500
<b>CHARGES FOR SERVICES</b>		<b>\$263,186</b>	<b>\$272,049</b>	<b>\$290,420</b>
<b>FINES AND FORFEITS</b>				
226-001-657-000	TAX LIENS	\$21,878	\$20,936	\$21,583
<b>FINES AND FORFEITS</b>		<b>\$21,878</b>	<b>\$20,936</b>	<b>\$21,583</b>
<b>INVESTMENT EARNINGS</b>				
226-001-664-000	INVESTMENT EARNINGS	\$4,972	\$4,486	\$2,706
<b>INVESTMENT EARNINGS</b>		<b>\$4,972</b>	<b>\$4,486</b>	<b>\$2,706</b>
<b>MISCELLANEOUS</b>				
226-001-671-000	SUNDRY REVENUE	\$4,403	\$4,609	\$4,815
<b>MISCELLANEOUS</b>		<b>\$4,403</b>	<b>\$4,609</b>	<b>\$4,815</b>
<b>OTHER FINANCING SOURCES</b>				
226-001-699-000	TRANSFERS IN	\$0	\$80,000	\$67,600
<b>OTHER FINANCING SOURCES</b>		<b>\$0</b>	<b>\$80,000</b>	<b>\$67,600</b>
<b>TOTAL SOLID WASTE FUND REVENUES</b>		<b>\$1,135,923</b>	<b>\$1,241,698</b>	<b>\$1,266,244</b>

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

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

	<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>OTHER FINANCING SOURCES</b>			
265-001-699-000 TRANSFERS IN	\$572,426	\$630,890	\$701,130
<b>OTHER FINANCING SOURCES</b>	<u>\$572,426</u>	<u>\$630,890</u>	<u>\$701,130</u>
<b>TOTAL 45 -A DISTRICT COURT - BERKLEY DIVISION</b>	<u><u>\$572,426</u></u>	<u><u>\$630,890</u></u>	<u><u>\$701,130</u></u>

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**City of Berkley  
45A District Court Building Fund Revenues**

**45-A DISTRICT COURT - BUILDING FUND: 266  
REVENUES**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>FINES AND FORFEITS</b>				
266-001-655-000	FINES AND FORFEITS	\$105,604	\$94,934	\$95,000
	<b>FINES AND FORFEITS</b>	<u>\$105,604</u>	<u>\$94,934</u>	<u>\$95,000</u>
<b>INVESTMENT EARNINGS</b>				
266-001-664-000	INVESTMENT EARNINGS	\$2,928	\$1,926	\$2,568
	<b>INVESTMENT EARNINGS</b>	<u>\$2,928</u>	<u>\$1,926</u>	<u>\$2,568</u>
<b>TOTAL 45 - A DISTRICT COURT - BERKLEY DIVISION</b>		<u><u>\$108,532</u></u>	<u><u>\$96,860</u></u>	<u><u>\$97,568</u></u>
<b>BUILDING REVENUES</b>				

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**City of Berkley  
Community Development Block Grant Fund Revenues**

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>FEDERAL AND STATE GRANTS</b>				
275-001-530-010	CDBG PROGRAM REVENUE 09/10	\$31,278	\$0	\$0
275-001-530-011	CDBG PROGRAM REVENUE 10/11	7,500	3,977	0
275-001-530-012	CDBG PROGRAM REVENUE 11/12	9,469	7,124	18,975
275-001-530-013	CDBG PROGRAM REVENUE - 12/13	32,130	7,047	0
275-001-530-014	CDBG PROGRAM REVENUE - 13/14	0	5,000	32,114
275-001-530-015	CDBG PROGRAM REVENUE - 14/15	0	0	38,235
<b>FEDERAL AND STATE GRANTS</b>		<b>\$80,377</b>	<b>\$23,148</b>	<b>\$89,324</b>
<b>CONTRIBUTION/DONATIONS</b>				
275-001-675-000	CONTRIBUTIONS	\$0	\$10,350	\$0
<b>CONTRIBUTION/DONATIONS</b>		<b>\$0</b>	<b>\$10,350</b>	<b>\$0</b>
<b>TOTAL CDBG REVENUES</b>		<b>\$80,377</b>	<b>\$33,498</b>	<b>\$89,324</b>

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**City of Berkley  
Drug Forfeiture Fund Revenues**

**DRUG FORFEITURE FUND: 295  
REVENUES**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>INVESTMENT EARNINGS</b>				
295-001-664-000	INVESTMENT EARNINGS	\$58	\$33	\$50
	<b>INVESTMENT EARNINGS</b>	\$58	\$33	\$50
	<b>TOTAL DRUG FORFEITURE REVENUES</b>	<b>\$58</b>	<b>\$33</b>	<b>\$50</b>

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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 of 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 - Current:**

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. Therefore, there will not be a fund balance reduction or other fund transfer to assist in the debt payments to these three debt funds.

Road Bond Issues	2014/15 Principal Payment	2014/15 Interest Payment	Remaining Principal Balance
Major/Local	\$375,000	\$22,594	\$375,000
Eleven Mile	175,000	62,407	1,475,000
Twelve Mile	125,000	8,507	150,000
Total	\$675,000	\$93,508	\$2,000,000

### **Road Bonds Future:**

City Council and staff are currently examining another unlimited tax debt issue. This issue would repair and rehabilitate roads and water mains throughout the City. It is estimated that the debt issue will be approximately \$10 million and the dollars will repair and rehabilitate the worst roads and water mains as designated by the City Engineer. Voter approval will be necessary since current on hand resources are not sufficient to meet a \$10 million dollar rehabilitation obligation. If the debt issue is approved by the voters, then the debt issue will be an unlimited tax obligation and not applicable to the State of Michigan Headlee Amendment.

### **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 (DDA) have memorialized a payment arrangement that insures that annual tax captures are utilized to pay the annual debt.

The 2014/15, the principal payment is \$185,000. There is one debt payment left after the 2014/15 payment. That principal payment amounts to \$200,000. It is anticipated that after the 2015/16 payment, the DDA will not be issuing any further debt obligations until it is determined if the DDA Plan will continue past 1/1/2020. Currently, there is enough tax capture along with DDA fund balance to finish out the debt schedule in 2015/16 without any transfers-in from another operating fund.

### **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.

## City of Berkley Combined Debt Fund Revenues

### George W. Kuhn Drainage District Bonds Continued:

The 2014/15 principal amount due is \$413,008. The remaining principal balance due after the 2014/15 payment is \$4,214,602.

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

### Debt Revenues – All Debt Funds:

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

- Major and Local Street Bonds - \$401,369
- Eleven Mile Road Street Bonds \$240,625
- Twelve Mile Road Street Bonds \$136,166
- 12 Mile and Coolidge Intersection PA 99 Finance \$205,020 – Operating Transfer from the DDA.

Debt paid for by Water/Sewer rates:

- George W. Kuhn Drain Debt \$538,150

Revenues trend directly with the debt payments coming due for the fiscal year. Interest earnings of the operating fund assist in defraying the cost of annual debt issue or banking costs. Debt revenues increased between 2013/14 and 2014/15 due to the Road bond debt principal amounts increasing. Tax levies are slightly higher than the debt due to the anticipation that some personal property taxes will not be collected by 6/30/2015.

Overall, tax rates increased \$.1098/thousand taxable value or 7.0% to defray the actual cost of the road bond debt issue payments for fiscal year 2014/15. The total amount of debt that is remaining to be paid is well within the legal debt limits of the City.

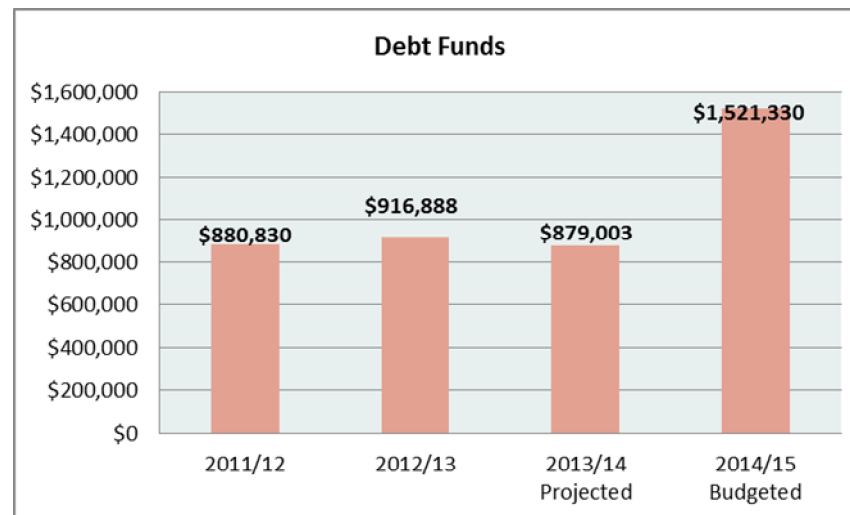
### Legal Debt Margin Comparison:

#### **Legal Debt Margin as of 7/1/2014:**

2014 State Equalized Value	\$521,957,503
Add: Act 198 tax levies	\$0
Total Valuation	\$521,957,503
Debt Limit – 10%	\$52,195,750
Total Outstanding Debt Less: Rev. Bonds	\$7,687,610
Legal Debt Margin	\$44,508,140

Outstanding interest due on the outstanding principle debt amount of \$7,687,610 at 7/1/2014 is \$1,046,397 across all operating funds. (Also see the section enclosed which is entitled Budget and Financial Policies and Procedures to see the debt policy of the City)

The four year trend in Debt Revenues of the City is as follows:



**302 INSTALLMENT LOAN FUND: 302  
REVENUES**

	<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>OTHER FINANCING SOURCES</b>			
302-001-699-000      TRANSFERS IN	\$186,140	\$188,340	\$205,020
<b>OTHER FINANCING SOURCES</b>	<u>\$186,140</u>	<u>\$188,340</u>	<u>\$205,020</u>
<b>TOTAL 302 INSTALLMENT REVENUES</b>	<u><u>\$186,140</u></u>	<u><u>\$188,340</u></u>	<u><u>\$205,020</u></u>

**KUHN DRAIN BOND FUND: 309  
REVENUES**

	<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>OTHER FINANCING SOURCES</b>			
309-001-699-000      TRANSFERS IN	\$0	\$0	\$538,150
<b>OTHER FINANCING SOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$538,150</b>
<b>TOTAL KUHN DRAIN BOND REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$538,150</b>



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>PROPERTY TAXES</b>				
310-001-401-000	PROPERTY TAXES	\$378,859	\$367,107	\$401,369
<b>PROPERTY TAXES</b>		<u>\$378,859</u>	<u>\$367,107</u>	<u>\$401,369</u>
<b>INVESTMENT EARNINGS</b>				
310-001-664-000	INVESTMENT EARNINGS	\$39	\$34	\$0
<b>INVESTMENT EARNINGS</b>		<u>\$39</u>	<u>\$34</u>	<u>\$0</u>
<b>TOTAL MAJOR &amp; LOCAL STREET BOND REVENUES</b>		<u><u>\$378,898</u></u>	<u><u>\$367,141</u></u>	<u><u>\$401,369</u></u>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>PROPERTY TAXES</b>				
311-001-401-000	PROPERTY TAXES	\$228,077	\$225,237	\$240,625
	<b>PROPERTY TAXES</b>	<u>\$228,077</u>	<u>\$225,237</u>	<u>\$240,625</u>
<b>INVESTMENT EARNINGS</b>				
311-001-664-000	INVESTMENT EARNINGS	\$118	\$106	\$0
	<b>INVESTMENT EARNINGS</b>	<u>\$118</u>	<u>\$106</u>	<u>\$0</u>
	<b>TOTAL 11 MILE ROAD BOND REVENUES</b>	<u><u>\$228,195</u></u>	<u><u>\$225,343</u></u>	<u><u>\$240,625</u></u>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>PROPERTY TAXES</b>				
312-001-401-000	PROPERTY TAXES	\$123,317	\$116,115	\$136,166
<b>PROPERTY TAXES</b>		<u>\$123,317</u>	<u>\$116,115</u>	<u>\$136,166</u>
<b>INVESTMENT EARNINGS</b>				
312-001-664-000	INVESTMENT EARNINGS	\$68	\$64	\$0
<b>INVESTMENT EARNINGS</b>		<u>\$68</u>	<u>\$64</u>	<u>\$0</u>
<b>TOTAL 12 MILE &amp; COOLDGE BOND REVENUES</b>		<u><u>\$123,385</u></u>	<u><u>\$116,179</u></u>	<u><u>\$136,166</u></u>

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**City of Berkley  
Public Improvements Fund Revenues**

**PUBLIC IMPROVEMENTS FUND: 401  
REVENUES**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>INVESTMENT EARNINGS</b>				
401-001-664-000	INVESTMENT EARNINGS	\$0	\$210	\$0
<b>INVESTMENT EARNINGS</b>		<u>\$0</u>	<u>\$210</u>	<u>\$0</u>
<b>OTHER FINANCING SOURCES</b>				
401-001-699-000	TRANSFERS IN	\$2,500	\$175,000	\$0
<b>OTHER FINANCING SOURCES</b>		<u>\$2,500</u>	<u>\$175,000</u>	<u>\$0</u>
<b>TOTAL ESTIMATED REVENUES</b>		<u><u>\$2,500</u></u>	<u><u>\$175,210</u></u>	<u><u>\$0</u></u>

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## City of Berkley Ice Arena Fund Revenues

### ARENA FUND

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

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

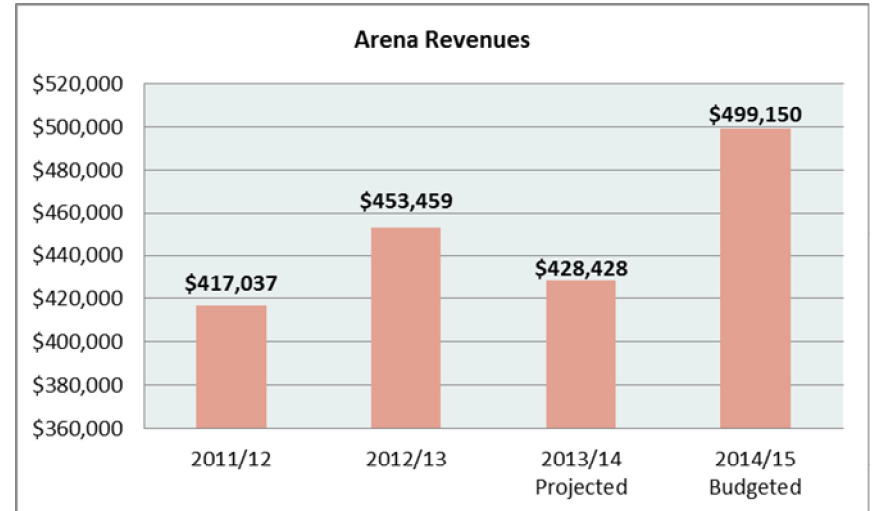
The Ice Arena represents 2.13% of total revenues of the City, providing \$499,150 in fiscal year 2014-15 for the operation of the Berkley Ice Arena. The breakdown of revenues is as follows:

- Rental of Ice Time, \$392,350 (78.60%)
- Property and Equipment Rental, \$23,000 (4.61%)
- Concession, \$0 (0%)
- Investment Earnings, \$500 (0.10%)
- Other, \$3,300 (0.66%)
- Transfer In, \$80,000 (16.03%)

The Arena will see an increase in total revenues for fiscal year 2014/15. Revenues are projected to increase by 16.51% as compared to projected numbers for fiscal year 2013/14.

User fee revenues have stabilized and are 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.



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 \$55,000 from the Recreation Revolving Fund and \$25,000 from the General Fund this fiscal year. This is for Arena operation. In addition, 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 \$47,803.

**ARENA FUND: 546  
REVENUES**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>CHARGES FOR SERVICES</b>				
546-001-651-001	LEARN TO SKATE PROGRAM	\$5,473	\$5,193	\$10,000
546-001-651-002	RENT-MAIN ICE	308,293	346,581	372,750
546-001-651-003	RENT-STUDIO ICE	266	4,000	9,600
546-001-651-007	SUNDRY RENT	0	55	0
<b>CHARGES FOR SERVICES</b>		<b>\$314,032</b>	<b>\$355,829</b>	<b>\$392,350</b>
<b>INVESTMENT EARNINGS</b>				
546-001-664-000	INVESTMENT EARNINGS	\$493	\$417	\$500
<b>INVESTMENT EARNINGS</b>		<b>\$493</b>	<b>\$417</b>	<b>\$500</b>
<b>PROPERTY/EQUIPMENT RENTAL</b>				
546-001-667-001	PRO SHOP RENT	\$0	\$1,533	\$1,200
546-001-667-003	ADVERTISING	2,680	3,300	3,300
546-001-667-004	ROOM RENTAL	13,540	14,575	15,700
546-001-667-005	CONCESSION SPACE RENTAL	0	1,790	2,800
<b>PROPERTY/EQUIPMENT RENTAL</b>		<b>\$16,220</b>	<b>\$21,198</b>	<b>\$23,000</b>
<b>MISCELLANEOUS</b>				
546-001-670-000	REIMBURSEMENTS	\$1,935	\$1,900	\$2,000
546-001-670-060	INSURANCE REIMBURSEMENTS	41,699	1,758	1,300
546-001-671-000	SUNDRY REVENUE	478	706	0
<b>MISCELLANEOUS</b>		<b>\$44,112</b>	<b>\$4,364</b>	<b>\$3,300</b>



**ARENA FUND: 546  
REVENUES**

	<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>CONTRIBUTION/DONATIONS</b>			
546-001-675-000      CONTRIBUTIONS	\$0	\$1,620	\$0
<b>CONTRIBUTION/DONATIONS</b>	<u>\$0</u>	<u>\$1,620</u>	<u>\$0</u>
<b>OTHER FINANCING SOURCES</b>			
546-001-699-000      TRANSFERS IN	\$73,315	\$45,000	\$80,000
546-001-967-001      CONCESSION STAND	5,287	0	0
<b>OTHER FINANCING SOURCES</b>	<u>\$78,602</u>	<u>\$45,000</u>	<u>\$80,000</u>
<b>TOTAL ARENA REVENUE</b>	<u><u>\$453,459</u></u>	<u><u>\$428,428</u></u>	<u><u>\$499,150</u></u>

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## City of Berkley Water and Sewer Fund Revenues

### WATER AND SEWER FUND REVENUES & TRANSFERS IN

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

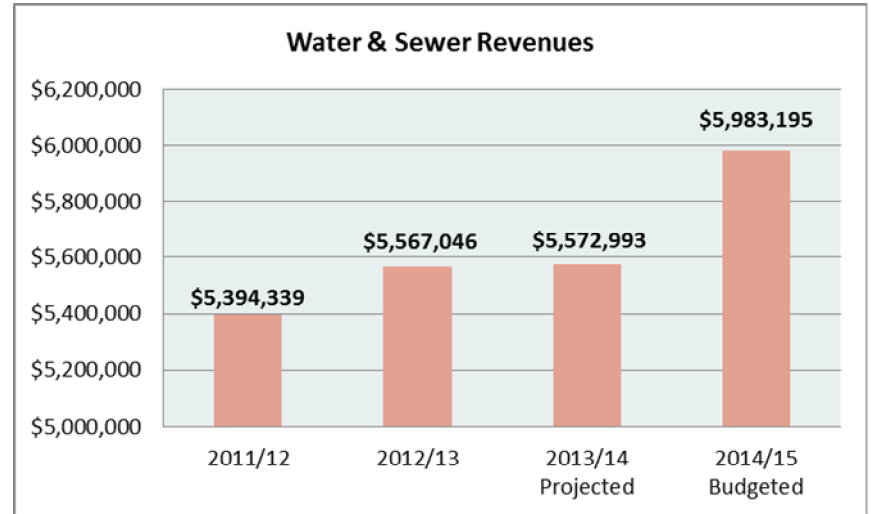
There are two divisions within the Water/Sewer Fund. The first division is the water division; the second division is the sewer division.

This enterprise fund provides 25.53% of all City revenues and is expected to generate \$5,983,195 in FY 2014-15 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 - \$1,655,540 (32.6%)
- Ready to Serve – Charge based upon meter size - \$1,292,263 (25.42%)
- Storm water charge – Spread debt and drain commission storm water charges - \$1,981,624 (38.97%)
- Billing charge – Based upon water billing administration - \$76,327 (1.27%)
- Non-Residential User Charge – Commercial/Industrial pass through charge - \$78,819 (1.32%)

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

- Late fees and tax liens - \$614,658 (10.27%)
- Investment earnings - \$6,100 (.10%)
- Equipment rental - \$50,000 (.84%)
- Miscellaneous and contribution revenues - \$27,150 (.45%)



Revenues have increased over the past three fiscal years due to an increase in wholesale water/sewer treatment costs. Specifically, the City of Detroit has moved to a fixed cost for water usage and sewer treatment versus a variable actual usage charge for water and sewer effective 7/1/2014. This gives the City of Detroit a more stable revenue stream for water and sewer maintenance. This change has increased costs to local municipalities who purchase City of Detroit water and sewer services. Further, there will be an annual look back based upon actual water usage to determine if the fixed charge is a fair charge to each participating municipality.

Wholesale storm charges have also been increased by the Oakland County Drain Commissioner. This also drives up water/sewer revenues in this operating fund. The City of Berkley then passes on these wholesale costs on to our customers.

## City of Berkley Water and Sewer Fund Revenues

Late fees and Tax Liens are directly affected by the economy. These two revenue streams have flattened out over the last three fiscal years.

Overall, a City of Berkley water/sewer customer will see an average 3.38% or \$33.68 increase in annual water/sewer costs for fiscal year 2014/15. This is based upon a 4,000 cubic feet per quarter water usage rate and a 5/8ths water meter.

A comparison of quarterly water/sewer charges for all South Oakland County Water Authority Communities (SOCWA) based upon a consumption of 4,000 per quarter water usage and a 5/8ths water meter is as follows:

	Community	Quarterly Charge 7/1/2013
1.	Pleasant Ridge	\$503.84
2.	Royal Oak	\$422.25
3.	Huntington Woods	\$401.20
4.	Lathrup Village	\$390.53
5.	Birmingham	\$385.00
6.	Clawson	\$354.70
7.	Southfield	\$341.38
8.	Beverly Hills	\$294.32
9.	Berkley 2014/15	\$257.01
10.	Berkley 2013/14	\$248.59
11.	Bingham Farms	\$165.33

Source: SOCWA 2013/14 Water Study dated 7/5/2013

### **Water and 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 from the South Oakland County Water Authority or SOCWA. This rate pays for water and

Ready to Serve defrays the 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 water meters in town by meter type. This charge pays for City system operation.

Stormwater Charge is developed from the wholesale cost given by the Oakland County Water Resources Commissioner to treat and dispose of stormwater storm water and the anticipated Berkley share of yearly debt payment due to the drain commissioner for storm water improvements spread over the number of equivalent residential units of the City as determined by the City Engineer.

Billing Charge is developed from the cost of one meter reader and one billing 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 .55% interest earnings rate.

Miscellaneous revenue and equipment rental revenue are determined on a three year average.

**WATER FUND: 592  
REVENUES**

	<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>FEDERAL AND STATE GRANTS</b>			
592-001-539-000 STATE GRANTS	\$0	\$0	\$200,714
<b>FEDERAL AND STATE GRANTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,714</b>
<b>CHARGES FOR SERVICES</b>			
592-001-642-000 WATER SALES	\$1,487,672	\$1,493,079	\$1,655,540
592-001-642-001 NONRESIDENTIAL SURCHARGE	87,059	94,024	78,819
592-001-642-002 FIXED WATER CHARGE	1,215,953	1,283,704	1,292,263
592-001-642-003 STORM UTILITY CHARGE	1,993,445	1,920,331	1,981,624
592-001-642-004 BILLING CHARGE	84,382	77,499	76,327
<b>CHARGES FOR SERVICES</b>	<b>\$4,868,511</b>	<b>\$4,868,637</b>	<b>\$5,084,573</b>
<b>FINES AND FORFEITS</b>			
592-001-656-000 LATE FEES	\$112,132	\$118,445	\$111,096
592-001-657-000 TAX LIENS	517,474	501,337	503,562
<b>FINES AND FORFEITS</b>	<b>\$629,606</b>	<b>\$619,782</b>	<b>\$614,658</b>
<b>INVESTMENT EARNINGS</b>			
592-001-664-000 INVESTMENT EARNINGS	\$4,288	\$4,683	\$6,100
<b>INVESTMENT EARNINGS</b>	<b>\$4,288</b>	<b>\$4,683</b>	<b>\$6,100</b>
<b>PROPERTY/EQUIPMENT RENTAL</b>			
592-001-668-000 EQUIPMENT RENTAL	\$29,604	\$51,365	\$50,000
<b>PROPERTY/EQUIPMENT RENTAL</b>	<b>\$29,604</b>	<b>\$51,365</b>	<b>\$50,000</b>

**WATER FUND: 592  
REVENUES**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>MISCELLANEOUS</b>				
592-001-670-010	MEDICARE PART D REIMBURSEMENT	\$6,030	\$6,821	\$6,900
592-001-670-060	INSURANCE REIMBURSEMENTS	7,224	11,124	11,750
592-001-671-000	SUNDRY REVENUE	5,712	5,733	4,500
592-001-673-000	SALE OF FIXED ASSETS	16,071	4,848	4,000
<b>MISCELLANEOUS</b>		<b>\$35,037</b>	<b>\$28,526</b>	<b>\$27,150</b>
<b>TOTAL WATER &amp; SEWER REVENUES</b>		<b>\$5,567,046</b>	<b>\$5,572,993</b>	<b>\$5,983,195</b>

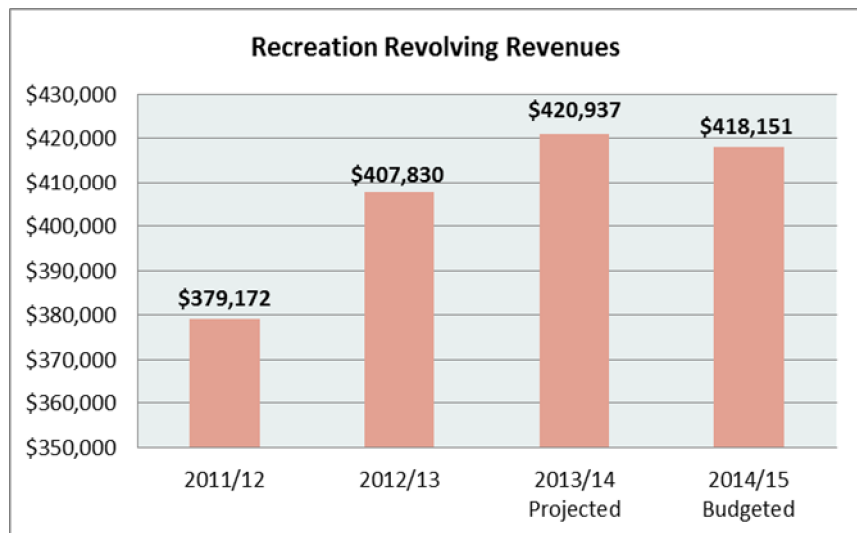
## City of Berkley Recreation Revolving Fund Revenues

### 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 \$418,151 for FY 2014-15, which represents 1.79% of total City revenues. A breakdown of fees charged for recreational services is as follows:

- Program charges, \$387,740 (92.73%)
- Investment Earnings, \$1,461 (0.35%)
- Contributions/Donations, \$28,500 (6.82%)
- 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 2013/14 and budgeted 2014/15 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 2014/15 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 0.55% 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.

There are no new recreation programs for fiscal year 2014/15.

**RECREATION REVOLVING FUND: 614  
REVENUES**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>CHARGES FOR SERVICES</b>				
614-001-626-112	YOUNG ADULT TRAVEL	\$131,996	\$134,175	\$134,500
614-001-626-316	GRADE SCHOOL DANCE	13,185	13,944	14,000
614-001-626-317	YOUTH TENNIS	12	0	0
614-001-626-318	PILLO POLLO	1,710	2,810	2,800
614-001-626-319	GRADE SCHOOL SOCCER	0	241	0
614-001-626-324	GIRLS B-BALL	72	0	0
614-001-626-411	GIRLS B-BALL CLINIC	1,800	1,800	1,800
614-001-626-412	GIRL'S VOLLEYBALL CAMP	4,320	4,464	4,100
614-001-626-416	BOYS B-BALL CLINIC	3,772	3,854	3,800
614-001-626-502	WOMENS SOFTBALL	5,200	5,200	5,200
614-001-626-605	FRIDAY NIGHT SOFTBALL	3,550	3,450	4,680
614-001-626-802	ADULT KICKBALL	3,660	3,000	3,360
614-001-626-803	TENNIS CONTRACT	5,334	3,962	5,000
614-001-626-805	GOLF	264	0	0
614-001-626-806	CO-ED SOFTBALL	6,420	6,910	6,500
614-001-626-901	COMMUNITY CENTER USE	23,563	27,249	25,500
614-001-626-912	CONCESSIONS	5,046	2,000	2,000
614-001-626-913	DISCOUNT AMUSEMENT PARK TICKETS	3,276	1,212	1,000
614-001-626-915	DREAM CRUISE	95,368	102,011	100,000
614-001-626-925	SUMMER/WINTERFEST FEES	2,500	8,345	8,500
614-001-626-950	MISCELLANEOUS PROGRAMS	64,207	65,356	65,000
<b>CHARGES FOR SERVICES</b>		<b>\$375,255</b>	<b>\$389,983</b>	<b>\$387,740</b>



**RECREATION REVOLVING FUND: 614  
REVENUES**

	<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>INVESTMENT EARNINGS</b>			
614-001-664-000 INVESTMENT EARNINGS	\$1,859	\$1,243	\$1,461
<b>INVESTMENT EARNINGS</b>	<u>\$1,859</u>	<u>\$1,243</u>	<u>\$1,461</u>
<b>MISCELLANEOUS</b>			
614-001-670-002 REIMBURSEMENTS - BERKLEY SCHOOLS	\$0	\$1,230	\$0
614-001-670-060 INSURANCE REIMBURSEMENTS	61	65	100
614-001-671-000 SUNDRY REVENUE	3,155	651	350
<b>MISCELLANEOUS</b>	<u>\$3,216</u>	<u>\$1,946</u>	<u>\$450</u>
<b>CONTRIBUTION/DONATIONS</b>			
614-001-675-000 CONTRIBUTIONS	\$0	\$0	\$500
614-001-675-002 MARQUEE	500	675	1,000
614-001-675-003 PARK RENTALS	2,000	2,090	2,000
614-001-675-005 CORPORATE DONATIONS	25,000	25,000	25,000
<b>CONTRIBUTION/DONATIONS</b>	<u>\$27,500</u>	<u>\$27,765</u>	<u>\$28,500</u>
<b>TOTAL RECREATION REVOLVING REVENUE</b>	<u><u>\$407,830</u></u>	<u><u>\$420,937</u></u>	<u><u>\$418,151</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 \$106,885 for this Special Revenue Revolving Fund for Fiscal year 2014-15. This appropriation is 0.46% of total City revenues.

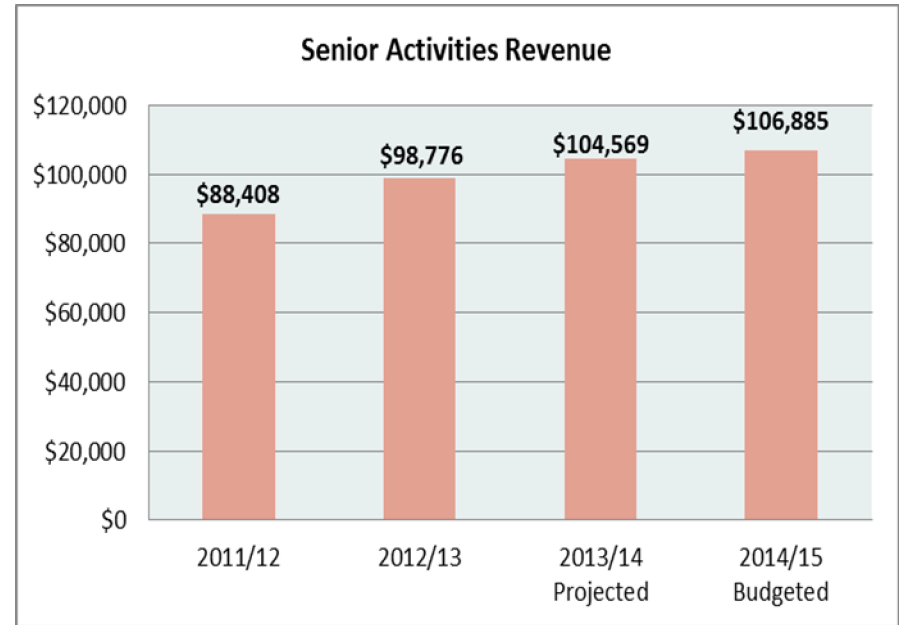
A breakdown of revenues received for senior recreational services is as follows:

- Grant Revenues, \$21,785 (22.96%)
- Senior Charges for Services, \$33,100 (27.50%)
- Investment Earnings, \$751 (0.90%)
- Contributions/Donations, \$49,849 (46.64%)
- Miscellaneous, \$1,400 (1.31%)
- 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 0.55% rate of return for fiscal year 2014/15.

There are no new senior recreation programs for fiscal year 2014/15.



**SENIOR ACTIVITIES FUND: 615  
REVENUES**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>FEDERAL AND STATE GRANTS</b>				
615-001-540-000	SMART GRANT	\$19,340	\$21,785	\$21,785
<b>FEDERAL AND STATE GRANTS</b>		<u>\$19,340</u>	<u>\$21,785</u>	<u>\$21,785</u>
<b>CHARGES FOR SERVICES</b>				
615-001-642-000	SENIOR NEWSLETTER	\$1,694	\$1,803	\$2,100
615-001-643-000	INDEPENDENCE FOR LIFE	15	70	0
615-001-651-000	SENIOR PROGRAMS	26,414	29,325	31,000
<b>CHARGES FOR SERVICES</b>		<u>\$28,123</u>	<u>\$31,198</u>	<u>\$33,100</u>
<b>INVESTMENT EARNINGS</b>				
615-001-664-000	INVESTMENT EARNINGS	\$1,051	\$699	\$751
<b>INVESTMENT EARNINGS</b>		<u>\$1,051</u>	<u>\$699</u>	<u>\$751</u>
<b>MISCELLANEOUS</b>				
615-001-670-060	INSURANCE REIMBURSEMENTS	\$381	\$412	\$400
615-001-671-000	SUNDRY REVENUE	954	886	1,000
<b>MISCELLANEOUS</b>		<u>\$1,335</u>	<u>\$1,298</u>	<u>\$1,400</u>
<b>CONTRIBUTION/DONATIONS</b>				
615-001-675-000	CONTRIBUTIONS	\$1,601	\$1,576	\$2,000
615-001-675-001	SENIOR BUS - MUNICIPAL CREDITS	15,251	14,706	14,706
615-001-675-002	INDEPENDENCE FOR LIFE	32,075	33,307	33,143
<b>CONTRIBUTION/DONATIONS</b>		<u>\$48,927</u>	<u>\$49,589</u>	<u>\$49,849</u>
<b>TOTAL SENIOR ACTIVITIES FUND</b>		<u><u>\$98,776</u></u>	<u><u>\$104,569</u></u>	<u><u>\$106,885</u></u>

**FRINGE BENEFITS FUND: 690  
REVENUE**

	<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>INVESTMENT EARNINGS</b>			
690-001-664-000      INVESTMENT EARNINGS	\$3,813	\$1,973	\$2,876
<b>INVESTMENT EARNINGS</b>	<u>\$3,813</u>	<u>\$1,973</u>	<u>\$2,876</u>
<b>OTHER FINANCING SOURCES</b>			
690-001-699-000      TRANSFERS IN	\$17,603	\$46,257	\$8,752
<b>OTHER FINANCING SOURCES</b>	<u>\$17,603</u>	<u>\$46,257</u>	<u>\$8,752</u>
<b>TOTAL FRINGE BENEFITS REVENUES</b>	<u><u>\$21,416</u></u>	<u><u>\$48,230</u></u>	<u><u>\$11,628</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 \$28.039 million in taxable value within its boundaries and captures \$7.362 million in taxable value within the Authority for fiscal year 2014/15. This is a 4.9% drop in taxable value over last fiscal year. This drop has been caused by the continued decline in commercial and industrial values in the DDA. Further, State legislation eliminated personal property tax values at or lesser than \$40,000 effective 7/1/2014. This legislation also had a significant impact on lost taxable value and associated revenues.

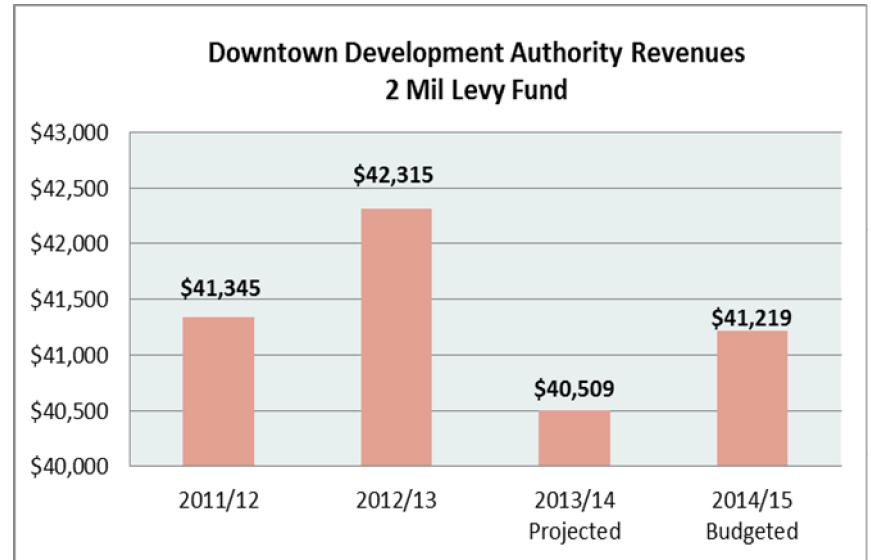
A breakdown of revenues appropriated for within this Special Revenue Fund is as follows:

- Tax Revenues, \$2.00/thousand tax value, \$39,735 (96.4%)
- Investment Earnings, \$1,484 (3.6%)

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 \$53,883 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 2014/15.

Investment income is based upon an average monthly cash balance with a 0.55% rate of return for fiscal year 2014/15.

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



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>PROPERTY TAXES</b>				
814-001-401-000	PROPERTY TAXES	\$39,596	\$39,599	\$39,735
	<b>PROPERTY TAXES</b>	<u>\$39,596</u>	<u>\$39,599</u>	<u>\$39,735</u>
<b>INVESTMENT EARNINGS</b>				
814-001-664-000	INVESTMENT EARNINGS	\$1,521	\$910	\$1,484
	<b>INVESTMENT EARNINGS</b>	<u>\$1,521</u>	<u>\$910</u>	<u>\$1,484</u>
<b>MISCELLANEOUS</b>				
814-001-671-000	SUNDRY REVENUE	\$1,148	\$0	\$0
	<b>MISCELLANEOUS</b>	<u>\$1,148</u>	<u>\$0</u>	<u>\$0</u>
<b>CONTRIBUTION/DONATIONS</b>				
814-001-675-000	CONTRIBUTIONS	\$50	\$0	\$0
	<b>CONTRIBUTION/DONATIONS</b>	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>
	<b>TOTAL DDA REVENUES</b>	<u><u>\$42,315</u></u>	<u><u>\$40,509</u></u>	<u><u>\$41,219</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 \$28.039 million in taxable value within its boundaries.

This development Area has \$28.039 million in taxable value within its boundaries and captures \$7.362 million in taxable value within the Authority for fiscal year 2014/15. This is a 4.9% drop in taxable value over last fiscal year. This drop has been caused by the continued decline in commercial and industrial values in the DDA. Further, State legislation eliminated personal property tax values at or lesser than \$40,000 effective 7/1/2014. This legislation also had a significant impact on lost taxable value and associated revenues. (The DDA \$2 Mill Levy and the DDA Tax Capture Fund enjoy the same boundaries.)

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

- Tax Capture Revenues - \$191,601 (99.33%)
- Investment Earnings - \$1,300 (.67%)

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 City of Berkley is 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 \$28,039,150.

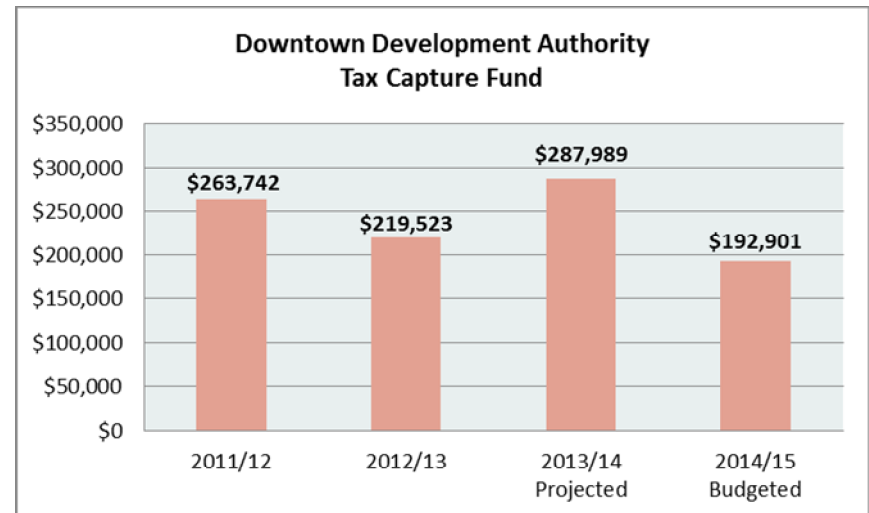
A summary tax calculation is as follows:

<b>2014 Taxable Value – DDA</b>	<b>\$28,039,150</b>
<b>1996 Adjusted Base Year Taxable Value</b>	<b>\$20,676,910</b>
<b>Captured Taxable Value</b>	<b>\$7,362,240</b>
<b>Total Tax Rates Eligible for Capture</b>	<b>\$26.2876</b>
<b>Estimated Captured Tax Revenues</b>	<b>\$191,601*</b>

\*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 0.55% interest earnings rate.

The four year revenue trend is as follows:



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>PROPERTY TAXES</b>				
815-001-401-000	PROPERTY TAXES	\$203,147	\$209,353	\$191,601
	<b>PROPERTY TAXES</b>	<u>\$203,147</u>	<u>\$209,353</u>	<u>\$191,601</u>
<b>INVESTMENT EARNINGS</b>				
815-001-664-000	INVESTMENT EARNINGS	\$1,376	\$1,369	\$1,300
	<b>INVESTMENT EARNINGS</b>	<u>\$1,376</u>	<u>\$1,369</u>	<u>\$1,300</u>
<b>OTHER FINANCING SOURCES</b>				
815-001-699-000	TRANSFERS IN	\$15,000	\$77,267	\$0
	<b>OTHER FINANCING SOURCES</b>	<u>\$15,000</u>	<u>\$77,267</u>	<u>\$0</u>
	<b>TOTAL DDA-TIF REVENUES</b>	<u><u>\$219,523</u></u>	<u><u>\$287,989</u></u>	<u><u>\$192,901</u></u>

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**General Fund Expenditures  
Fiscal Year 2014/2015  
Adopted**

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

The total amount appropriated in FY 2014-15 for General Fund expenditures is \$11,017,364 including operating transfers out. This amount represents 46.17% 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 6.06% from FY 2013-14 projected to FY 2014-15. There were two major increases in spending within the General Fund. The first expense is due to the General Fund transferring-out additional tax levies to the Major Street Fund to advance construct a major street road repair. The General Fund's additional contribution over normal funding to the Major Street Fund amounts to \$410,400. The second increase is due to a modest 2% cost of living pay increase for City employees. (The first in four years for non-union staff) Further, taxes on the Patient Protection and Affordable Care Act went into effect 1/1/2014 which increased costs.

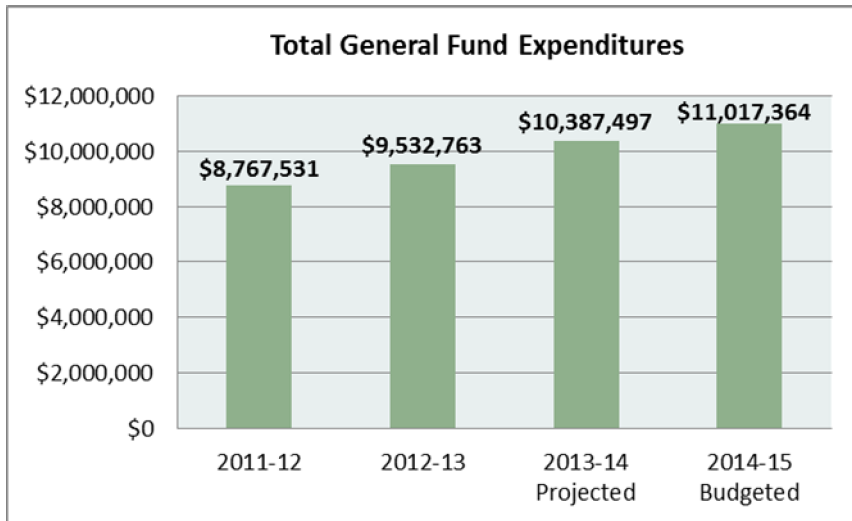
**Salaries & Fringe Benefits**

Salaries & Fringe Benefits make up the largest amount of General Fund expenditures capturing 63.03% (\$6,944,421) of the entire \$11,017,364 General Fund operating budget for FY 2014-15. This amount includes active employees as well as the City's Other Post Employment Benefit annual required contribution (ARC) to a third party Trustee. This is a \$283,000 or 4% increase in cost over fiscal year 2013/14.

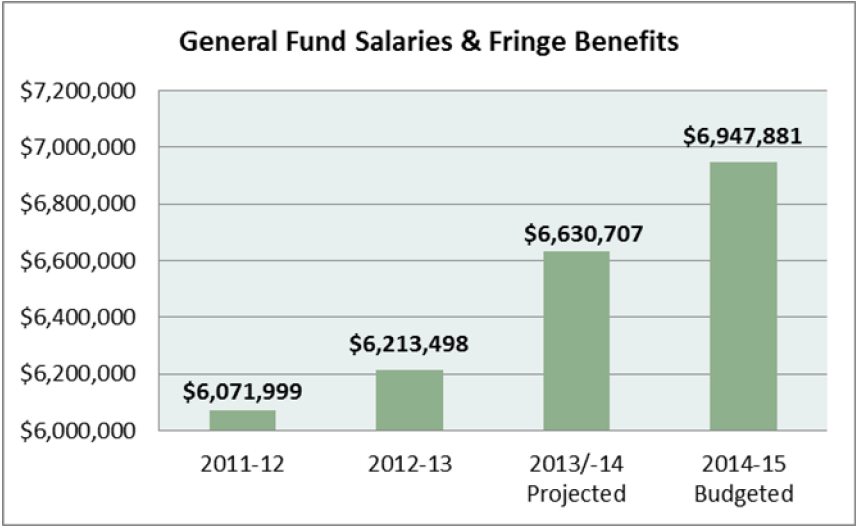
This increase is due to the City giving a modest 2% cost of living increase to all employees (except for the DPW) effective 7/1/2014. This is the first cost of living pay increase for non-union staff since 7/1/2009. Union staff had a three year wait before cost of living pay increases started last fiscal year for them. DPW employees also received cost of living pay increase however, their pay increases are on a variable rate basis.

Increased health care benefit costs for both active and retired employees also went into effect. Health care premiums increased approximately 6.5% effective 7/1/2014. In addition, a full year tax charge goes into effect 7/1/2014, for the federal Patient Protection & Affordable Health Care Act. This program tax along with the State of Michigan program tax increases health care costs by an additional 5.3% and 1.0% respectfully.

An additional \$1,221,490 is being appropriated for retiree health care within the General Fund. This cost has increased by \$168,000 or 16%. This cost increase is also due to a premium increase of 6.5% and the additional 6.3% federal and state tax. Further, retirees have been added increasing costs in this area also.



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



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

**Capital Outlay**

Capital Outlay represents 3.66% of current General Fund Expenditures, with \$403,455 budgeted for FY 2014-15. This is a 16% decrease from the prior fiscal year. This decrease is due to the City completing larger 2013/14 capital and equipment projects in 2013/14. Also, the cost of 2014/15 projects are not as complex when compared to 2013/14 projects.

Major General Fund Capital Outlay projects for FY 2014-15 include the following:

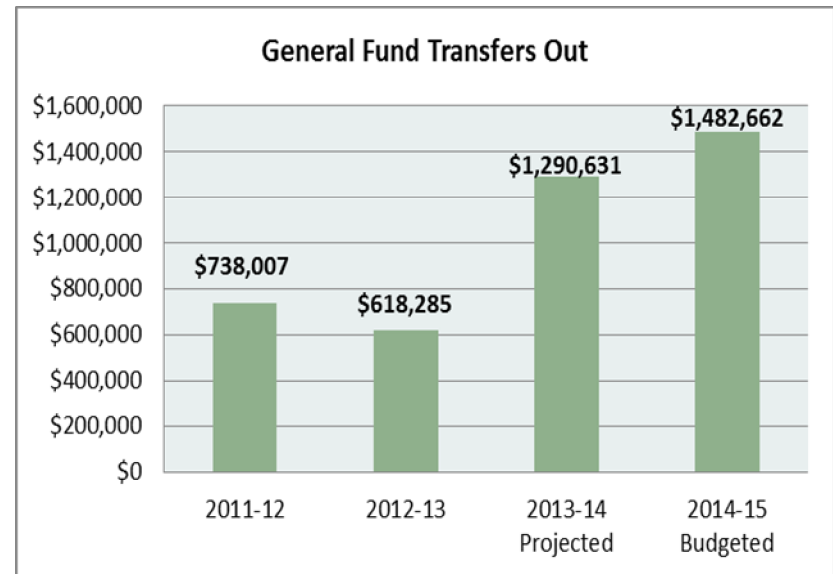
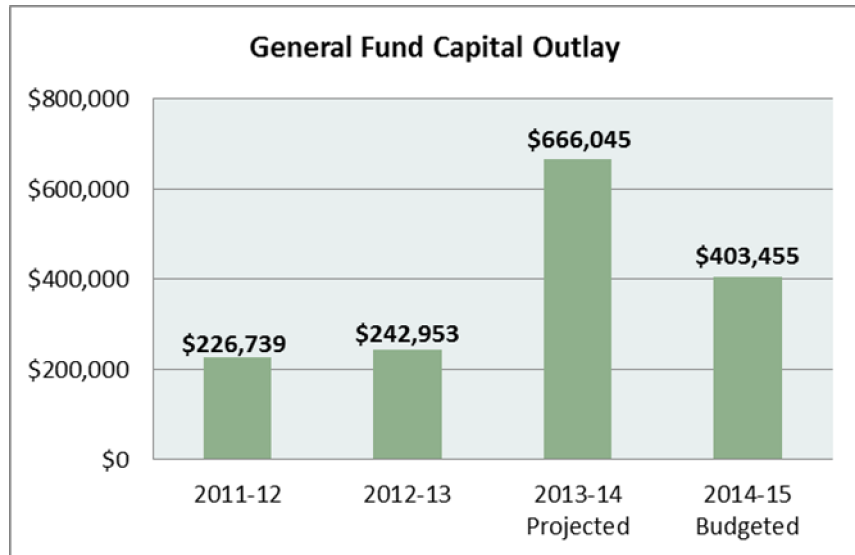
Department	Description	Amount
Public Safety	2 Police Cars/Equipment	\$184,890
DPW	Concrete Saw	\$38,000
City Hall	Software/Equipment/Furniture	\$8,400
Library	Books/Rentals/Equipment	\$64,675
Recreation	Park Equipment	\$4,000
I.T & Communications	Computer Hardware/Software/Fiber	\$103,040

**Transfers-out**

Transfers-out appropriation for fiscal year 2014-15 within the General Fund is \$1,482,662 or 13.46% of the total General Fund operating budget. Specifically, transfers-out includes transfers to:

- \$67,600 to the Solid Waste Fund
- \$532,500 to the Major Street Fund
- \$150,000 to the Local Street Fund
- \$701,130 for District Court Operation
- \$25,000 for Arena Fund Operation
- \$6,432 for Fringe Benefit allocation

As stated earlier, additional funding is being transferred to the Major Street Fund to rehabilitate a major street in the City. The \$25,000 transfer to the Arena is being utilized for capital purchases at the Arena. All other transfers are to maintain City operations within those operating funds.



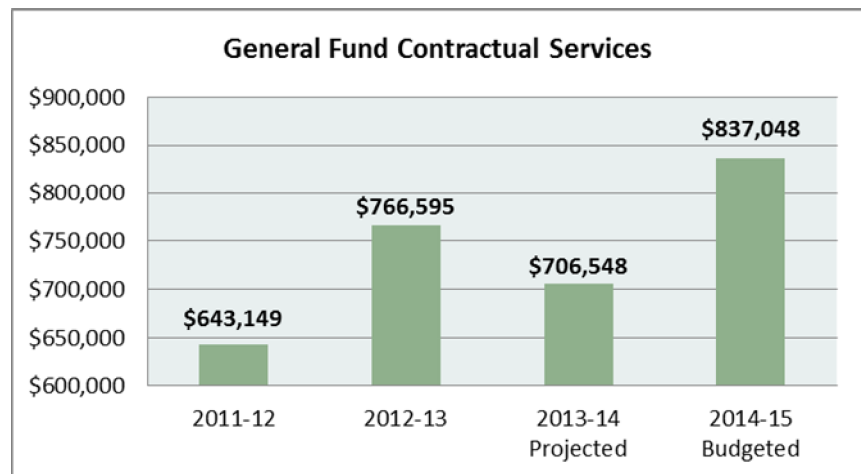
## City of Berkley GENERAL FUND EXPENDITURES – Overview

### Contractual Services

Contractual Services makes up 7.60% of General Fund Expenditures in FY 2014-15. The amount budgeted is \$837,048. 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 2014-15. There has been a steady increase in cost for the contractual inspectors due to the increase in building, plumbing, mechanical and electrical permits.

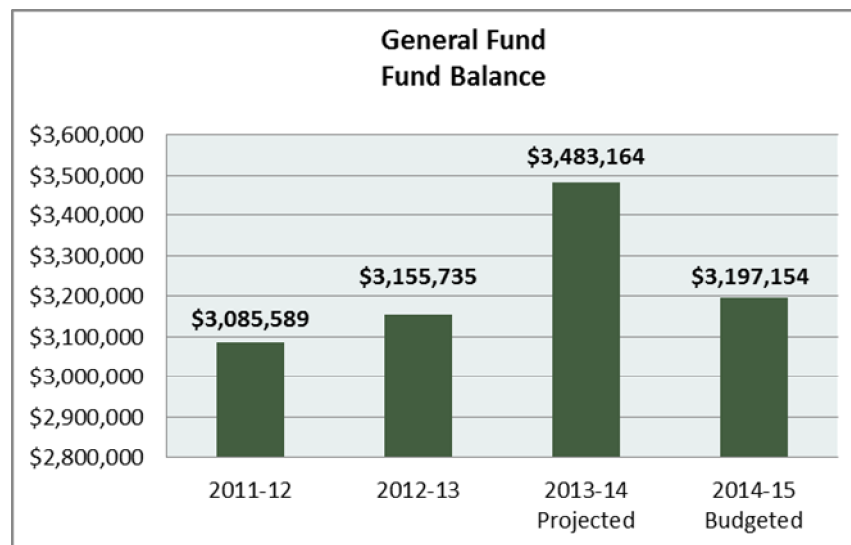


### Fund Balance

The fund balance of the General Fund is estimated to decrease for FY 2014-15 by \$286,010. The decrease is due to the additional operating transfer out to fund the major street rehabilitation in the City and other General Fund operational costs such as wage and fringe benefit increases.

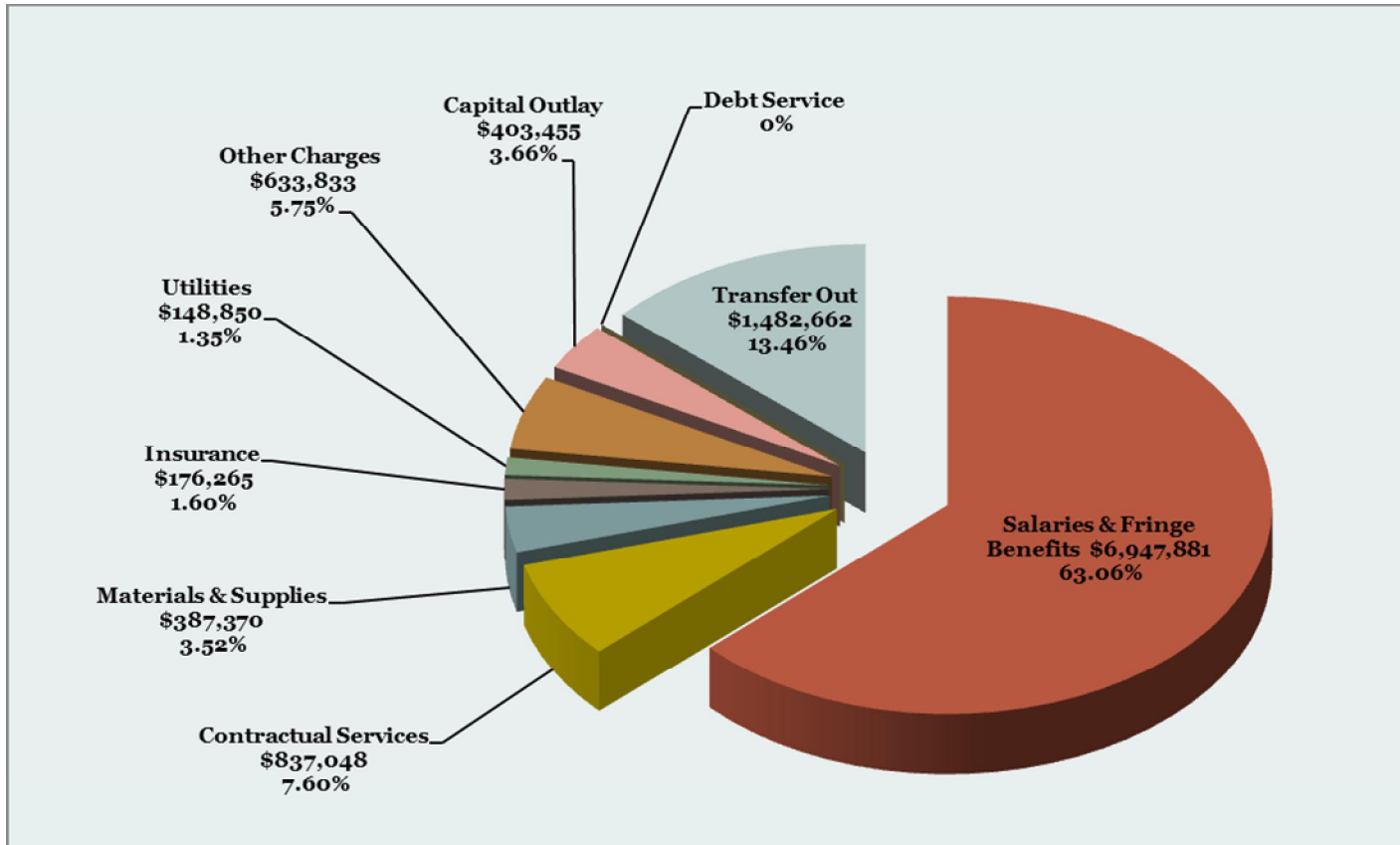
The City does establish and tries to maintain a 15% of anticipated revenues as a fund balance reserve for emergency purposes within the General Fund. The City also reserves/designates the fund balance of the General Fund for multi-year purchases and large capital purchases such as equipment when required.

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 \$336,066 restricted and \$2,861,088 unrestricted fund balance. The unrestricted fund balance will meet the 15% unrestricted fund balance policy that the City Council currently has in place.





**City of Berkley**  
**General Fund Expenditures by Classification - \$11,017,364**  
**FY 2014-2015**



**CITY OF BERKLEY, MICHIGAN  
GENERAL FUND**

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
RECOMMENDED BUDGET FOR THE YEAR ENDING JUNE 30, 2015

	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Recommended 2014-2015
<b>Revenues</b>					
Property taxes	\$ 5,445,150	\$ 5,203,598	\$ 5,136,192	\$ 6,773,787	\$ 6,817,353
Licenses and permits	283,307	358,614	433,502	446,605	438,870
Charges for services	507,041	555,432	614,357	543,357	547,111
State & Federal Revenue Sources	1,245,670	1,175,072	1,331,500	1,378,066	1,438,478
Fines and forfeitures	1,070,251	1,298,334	1,002,504	1,015,338	998,500
Investment earnings	28,011	28,747	27,332	25,105	20,085
Property and equipment rental	280,436	263,717	247,141	263,296	237,636
Special Assessment	14,957	-	-	-	-
Miscellaneous	314,561	286,951	215,190	246,815	211,321
Other Financing Sources	-	-	-	-	-
Total revenues	9,189,384	9,170,465	9,007,718	10,692,369	10,709,354
<b>Expenditures</b>					
Legislative	10,136	9,742	12,979	11,230	18,109
Judicial	-	-	-	-	-
General government	1,796,999	1,691,696	2,504,707	1,998,424	2,264,252
Public safety	4,763,890	4,553,215	4,588,279	4,790,634	5,071,247
Public works	509,875	513,222	603,230	690,835	704,661
Recreation and culture	1,182,376	1,131,276	1,165,535	1,542,054	1,401,261
Health and welfare	40,946	42,996	40,443	63,689	75,172
Debt Service	90,126	87,377	(695)	-	-
Capital Outlay	-	-	-	-	-
Total expenditures	8,394,348	8,029,524	8,914,478	9,096,866	9,534,702
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	795,036	1,140,941	93,240	1,595,503	1,174,652
<b>Other Financing Sources (Uses)</b>					
Operating transfers in	103,969	13,642	595,405	22,557	22,000
Operating transfers out	(671,310)	(738,007)	(618,285)	(1,290,631)	(1,482,662)
Total other financing sources (uses)	(567,341)	(724,365)	(22,880)	(1,268,074)	(1,460,662)
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Other Financing Sources (Uses)</b>	227,695	416,576	70,360	327,429	(286,010)
<b>Fund Balance (Reserved &amp; Unreserved) - Beginning of Year</b>	2,441,312	2,669,007	3,085,375	3,155,735	3,483,164
<b>Fund Balance (Reserved &amp; Unreserved) - End of Year</b>	\$ 2,669,007	\$ 3,085,583	\$ 3,155,735	\$ 3,483,164	\$ 3,197,154

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**GENERAL FUND EXPENDITURES BY DEPARTMENT**

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED BUDGET	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$5,271	\$5,589	\$6,164
CONTRACTUAL SERVICES	5,681	3,636	9,900
INSURANCE	2,027	2,005	2,045
<b>TOTAL</b>	<b>\$12,979</b>	<b>\$11,230</b>	<b>\$18,109</b>

STAFFING	13-14		14-15	
	No	FTE	No	FTE
<b>Part Time</b>				
Mayor	1	0.10	1	0.10
Councilmembers	6	0.60	6	0.60
<b>TOTAL</b>	<b>7</b>	<b>0.70</b>	<b>7</b>	<b>0.70</b>

**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**

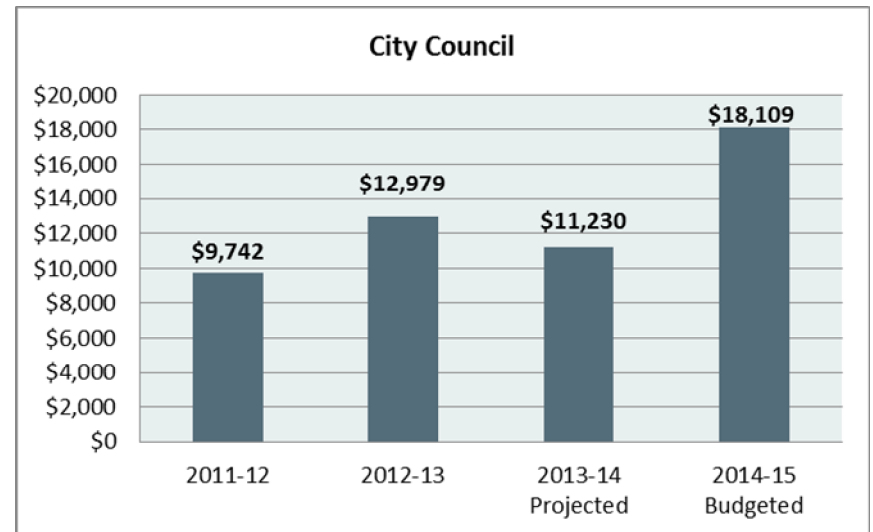
The City Council is composed of the Mayor and six Councilmembers elected from the City at large. It is the legislative and governing body for the City of Berkley, authorized to establish and enforce laws and regulations related to municipal affairs, subject to the limitations and restrictions of the City Charter and State Constitution. The Mayor serves a two-year term. The remaining City Council members serve staggered, four-year terms. Elections are held in November of the odd numbered years.

The City Council is responsible for approving the City's budgets, contracts, service agreements, and other official documents required to conduct city operations. 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 2014-2015 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.
- Maintain dialogue with local, state, and federal agencies regarding funding and other quality of life issues on behalf of Berkley residents.



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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>RECOMMENDED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-101-703-001	MAYOR	\$840	\$920	\$1,040
101-101-703-002	COUNCIL	4,050	4,265	4,680
101-101-715-000	FICA	374	397	438
101-101-725-000	WORKERS COMPENSATION	7	7	6
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$5,271</b>	<b>\$5,589</b>	<b>\$6,164</b>
<b>CONTRACTUAL SERVICES</b>				
101-101-864-000	MEETINGS & CONFERENCES	\$5,681	\$3,636	\$9,900
<b>CONTRACTUAL SERVICES</b>		<b>\$5,681</b>	<b>\$3,636</b>	<b>\$9,900</b>
<b>INSURANCE</b>				
101-101-914-000	LIABILITY INSURANCE	\$2,027	\$2,005	\$2,045
<b>INSURANCE</b>		<b>\$2,027</b>	<b>\$2,005</b>	<b>\$2,045</b>
<b>TOTAL EXPENSES - CITY COUNCIL</b>		<b>\$12,979</b>	<b>\$11,230</b>	<b>\$18,109</b>

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

	<b>2012-13 ACTUAL ACTIVITY</b>	<b>2013-14 PROJECTED BUDGET</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$173,659	\$179,002	\$190,008
CONTRACTUAL SERVICES	4,776	5,022	30,800
INSURANCE	2,027	2,005	2,025
OTHER CHARGES	203	534	800
CAPITAL OUTLAY	0	0	800
<b>TOTAL</b>	<b>\$180,665</b>	<b>\$186,563</b>	<b>\$224,453</b>

	<b>13-14</b>		<b>14-15</b>	
	<b>No</b>	<b>FTE</b>	<b>No</b>	<b>FTE</b>
<b>STAFFING</b>				
<b>Full Time</b>				
City Manager	1	0.60	1	0.60
Executive Assistant	1	1.00	1	1.00
<b>Full Time Total</b>	<b>2</b>	<b>1.60</b>	<b>2</b>	<b>1.60</b>
<b>Part Time</b>				
Intern	1	0.24	1	0.24
<b>Part-Time Total</b>	<b>1</b>	<b>0.24</b>	<b>1</b>	<b>0.24</b>
<b>Total</b>	<b>3</b>	<b>1.84</b>	<b>3</b>	<b>1.84</b>

**EXPENDITURE HIGHLIGHTS**

- Salary & Fringe Benefits for City Manager and the Assistant to the City Manager.
- Contractual services, materials and supplies, insurance, and other miscellaneous charges.

**PROGRAM DESCRIPTION**

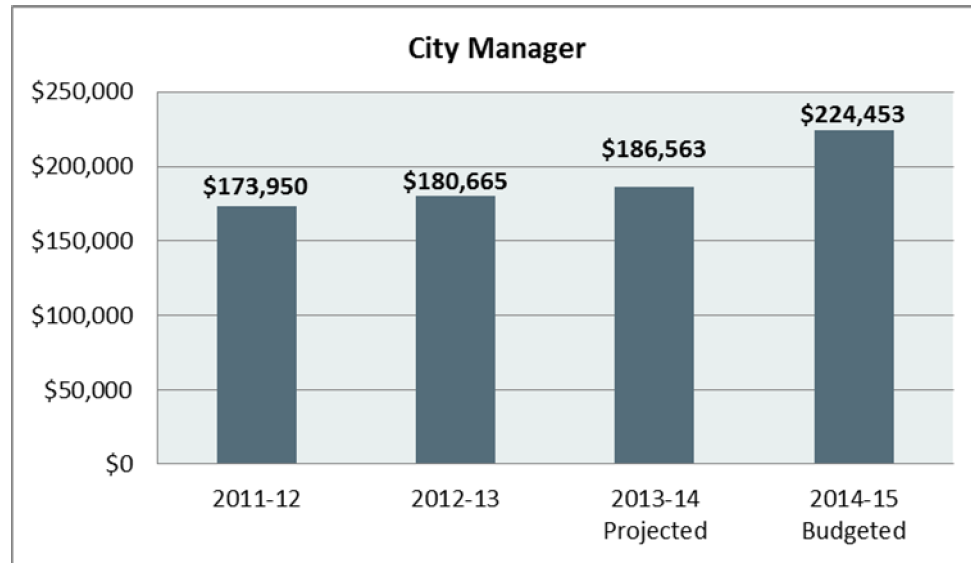
The City Manager is the Chief Administrative Officer, responsible for providing leadership and administrative oversight for all City departments. In accordance with the City's Charter, the City Manager serves as:

- Budget Director
- Human Resources Director
- Purchasing Director
- Secretary for the Downtown Development Authority (DDA)
- Lead negotiator in contract talks with the City's bargaining unit representatives

**MAJOR 2014-15 OBJECTIVES:**

- Improve the City's infrastructure by assuring funds are properly allocated to execute capital improvement projects according to schedule.
- Complete a staffing survey to ensure that job descriptions are up to date and that appropriate reporting structures are in place in each department by December 2014.
- Complete a branding study that results in the re-design of key elements aimed at increasing Berkley's visibility with an updated logo, tagline, website, and way finding signage by June 2015.
- Collaborate with the neighboring cities, known as the Woodward 5, to promote the City of Berkley and this region as a destination for individuals, families, and businesses. This would include the development and implementation of strategies to promote the standard of living and economic health of the City of Berkley.
- Work with state legislators to minimize revenue loss related to changes in the state revenue sharing formula and personal property provisions.

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





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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-172-704-000	CITY MANAGER	\$62,437	\$62,678	\$63,930
101-172-706-000	ASSISTANT TO THE CITY MANAGER	45,000	45,173	46,077
101-172-707-000	PART TIME EMPLOYEES	0	5,000	5,000
101-172-709-000	OVERTIME	0	0	195
101-172-715-000	FICA	8,768	8,884	9,450
101-172-716-000	HDLO	26,018	27,726	30,765
101-172-717-000	CAR ALLOWANCE	6,000	6,000	6,000
101-172-718-000	RETIREMENT	22,876	21,013	26,003
101-172-722-000	SICK LEAVE	2,281	2,281	2,327
101-172-725-000	WORKERS COMPENSATION	279	247	261
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$173,659</b>	<b>\$179,002</b>	<b>\$190,008</b>
<b>CONTRACTUAL SERVICES</b>				
101-172-803-000	MEMBERSHIPS AND DUES	\$1,353	\$1,578	\$2,000
101-172-817-000	CONSULTANT	0	0	25,000
101-172-864-000	MEETINGS & CONFERENCES	\$3,423	\$3,444	\$3,800
<b>CONTRACTUAL SERVICES</b>		<b>\$4,776</b>	<b>\$5,022</b>	<b>\$30,800</b>
<b>INSURANCE</b>				
101-172-914-000	LIABILITY INSURANCE	\$2,027	\$2,005	\$2,045
<b>INSURANCE</b>		<b>\$2,027</b>	<b>\$2,005</b>	<b>\$2,045</b>

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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<hr/>				
<b>OTHER CHARGES</b>				
101-172-960-000	PROFESSIONAL DEVELOPMENT	\$203	\$534	\$800
<b>OTHER CHARGES</b>		<hr/>	<hr/>	<hr/>
		\$203	\$534	\$800
<b>CAPITAL OUTLAY</b>				
101-172-981-000	FURNITURE	\$0	\$0	\$800
<b>CAPITAL OUTLAY</b>		<hr/>	<hr/>	<hr/>
		\$0	\$0	\$800
<b>TOTAL EXPENSES - CITY MANAGER</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		\$180,665	\$186,563	\$224,453

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

	<b>2012-13 ACTUAL ACTIVITY</b>	<b>2013-14 PROJECTED BUDGET</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$128,197	\$117,034	\$135,530
MATERIALS & SUPPLIES	6,483	5,700	9,300
CONTRACTUAL SERVICES	25,929	10,021	27,215
INSURANCE	1,014	1,002	1,022
OTHER CHARGES	2,738	1,98	3,766
CAPITAL OUTLAY	2,400	1,780	2,980
<b>TOTAL</b>	<b>\$167,511</b>	<b>\$137,518</b>	<b>\$179,813</b>

<b>STAFFING</b>	<b>13-14</b>		<b>14-15</b>	
	<b>No</b>	<b>FTE</b>	<b>No</b>	<b>FTE</b>
<b>Full Time</b>				
Clerk	1	1.00	1	1.00
Deputy Clerk	1	0.60	1	0.60
<b>Full Time Total</b>	<b>2</b>	<b>1.60</b>	<b>2</b>	<b>1.60</b>
<b>Part Time</b>				
Clerk-Cashier	1	0.04	1	0.04
<b>Part Time Total</b>	<b>1</b>	<b>0.04</b>	<b>1</b>	<b>0.04</b>
<b>TOTAL</b>	<b>2</b>	<b>1.64</b>	<b>2</b>	<b>1.64</b>

**EXPENDITURE HIGHLIGHTS**

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

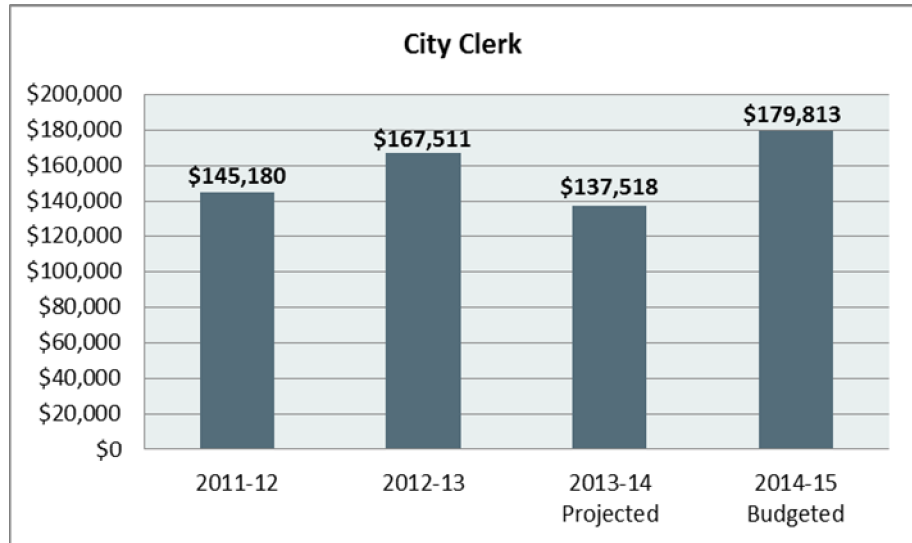
**PROGRAM DESCRIPTION**

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 2014-15 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**



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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-191-704-000	CITY CLERK	\$56,243	\$55,970	\$57,589
101-191-706-000	DEPUTY CLERK	21,583	19,126	22,049
101-191-707-000	PART TIME EMPLOYEES	968	17	987
101-191-709-000	OVERTIME	6,053	1,283	4,750
101-191-715-000	FICA	6,451	5,845	6,531
101-191-716-000	HDLO	19,662	20,037	22,980
101-191-718-000	RETIREMENT	17,783	14,573	20,459
101-191-725-000	WORKERS COMPENSATION	204	183	185
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$128,947</b>	<b>\$117,034</b>	<b>\$135,530</b>
<b>MATERIALS AND SUPPLIES</b>				
101-191-729-000	STATIONARY	\$4,979	\$4,644	\$7,600
101-191-758-000	PROGRAM SUPPLIES	1,504	1,056	1,700
<b>MATERIALS AND SUPPLIES</b>		<b>\$6,483</b>	<b>\$5,700</b>	<b>\$9,300</b>
<b>CONTRACTUAL SERVICES</b>				
101-191-803-000	MEMBERSHIPS AND DUES	\$370	\$380	\$380
101-191-817-000	CONSULTANT	3,646	3,400	4,200
101-191-818-000	CONTRACTUAL SERVICES	19,025	4,550	19,455
101-191-864-000	MEETINGS & CONFERENCES	165	135	180
101-191-901-000	ADVERTISING	2,723	1,556	3,000
<b>CONTRACTUAL SERVICES</b>		<b>\$25,929</b>	<b>\$10,021</b>	<b>\$27,215</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>INSURANCE</b>				
101-191-914-000	LIABILITY INSURANCE	\$1,014	\$1,002	\$1,022
<b>INSURANCE</b>		<b>\$1,014</b>	<b>\$1,002</b>	<b>\$1,022</b>
<b>OTHER CHARGES</b>				
101-191-934-000	OFFICE EQUIPMENT MAINTENANCE	\$1,051	\$759	\$1,086
101-191-960-000	PROFESSIONAL DEVELOPMENT	1,687	1,222	2,680
<b>OTHER CHARGES</b>		<b>\$2,738</b>	<b>\$1,981</b>	<b>\$3,766</b>
<b>CAPITAL OUTLAY</b>				
101-191-981-000	FURNITURE	\$1,644	\$0	\$0
101-191-982-000	EQUIPMENT	756	1,780	1,780
101-191-983-000	OFFICE EQUIPMENT	0	0	1,200
<b>CAPITAL OUTLAY</b>		<b>\$2,400</b>	<b>\$1,780</b>	<b>\$2,980</b>
<b>TOTAL EXPENSES - CITY CLERK</b>		<b>\$167,511</b>	<b>\$137,518</b>	<b>\$179,813</b>

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED BUDGET	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$95,564	99,497	105,834
MATERIALS AND SUPPLIES	1,236	221	750
CONTRACTUAL SERVICES	254,397	151,335	179,080
INSURANCE	2,027	2,005	2,045
OTHER CHARGES	1,028	375	1,000
CAPITAL OUTLAY	8,500	4,200	0
<b>TOTAL</b>	<b>\$362,752</b>	<b>\$257,633</b>	<b>\$288,709</b>

<b>STAFFING</b>	<b>13-14</b>		<b>14-15</b>	
	No	FTE	No	FTE
<b>Full Time</b>				
Finance Director	1	0.25	1	0.25
Accountants	2	0.90	2	0.90
<b>TOTAL</b>	<b>3</b>	<b>1.15</b>	<b>3</b>	<b>1.15</b>

**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 Negotiation expenditures
- Pension Attorney Fees
- Three Year OPEB Liability Study
- Actuarial Pension Calculations – GASB 67
- COBRA and Random Drug Testing Fees

**PROGRAM DESCRIPTION**

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

Berkley's Finance Department is responsible for the following:

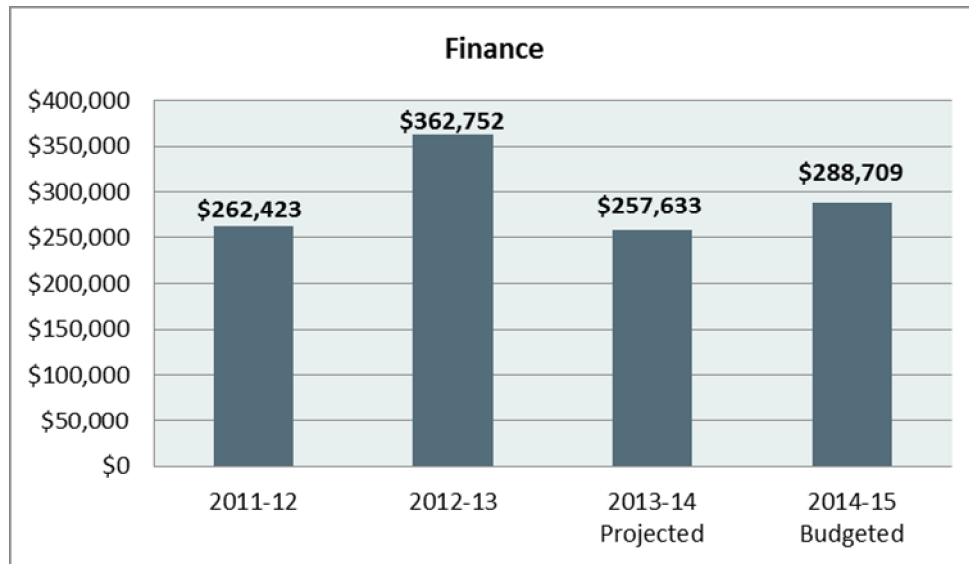
- Accounts Receivable
- Accounts Payable
- Assessing
- Annual Audit
- Budget Preparation, Presentation & Comprehensive Annual Financial Statement Presentation
- General Ledger and Account Maintenance
- Internal Control Design, Implementation and Testing
- Labor Negotiations
- Payroll and day-to-day Personnel including workers compensation
- Pension Administration – Merit System and Public Safety Pension System
- Safeguarding Assets

**MAJOR 2014-15 OBJECTIVES**

- Safeguard City assets and strengthen internal controls.
- Maximize revenues to insure program revenues meet program expenses.
- 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 as amended.
- Prepare an annual Comprehensive Annual Financial Report.
- Prepare an annual budget that meets Government Finance Officer Association national award standards.
- Upgrade the City's independent bond rating.

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

- Implement Government Accounting Standards Board statements 67 and 68.
- Determine long-term funding sources for payment of Unfunded Accrued Pension Liabilities.
- Determine long-term funding solutions for major infrastructure projects throughout the City.
- Manage the federal Affordable Care Act program.





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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-201-703-000	BOARD OF REVIEW	\$1,310	\$890	\$3,460
101-201-704-000	FINANCE DIRECTOR	23,468	23,557	24,029
101-201-706-000	ACCOUNTANTS	41,195	43,479	44,350
101-201-712-000	IN LIEU	3,083	1,711	1,824
101-201-715-000	FICA	5,153	5,327	5,635
101-201-716-000	HDLO	7,646	11,594	10,992
101-201-718-000	RETIREMENT	13,542	12,791	15,387
101-201-725-000	WORKERS COMPENSATION	167	148	157
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$95,564</b>	<b>\$99,497</b>	<b>\$105,834</b>
<b>MATERIALS AND SUPPLIES</b>				
101-201-729-000	STATIONARY	\$1,236	\$221	\$750
<b>MATERIALS AND SUPPLIES</b>		<b>\$1,236</b>	<b>\$221</b>	<b>\$750</b>
<b>CONTRACTUAL SERVICES</b>				
101-201-801-000	BANK CHARGES	\$6,588	\$6,431	\$6,500
101-201-803-000	MEMBERSHIPS AND DUES	445	780	1,000
101-201-807-000	AUDIT SERVICES	14,353	19,005	23,905
101-201-817-000	CONSULTANT	15,608	15,060	34,500
101-201-818-000	OAKLAND COUNTY ASSESSORS	214,939	107,489	110,000
101-201-835-000	MEDICAL EXPENSES	195	0	0
101-201-864-000	MEETINGS & CONFERENCES	1,641	1,942	2,500
101-201-901-000	ADVERTISING	628	628	675
<b>CONTRACTUAL SERVICES</b>		<b>\$254,397</b>	<b>\$151,335</b>	<b>\$179,080</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>INSURANCE</b>				
101-201-914-000	LIABILITY INSURANCE	\$2,027	\$2,005	\$2,045
<b>INSURANCE</b>		<u>\$2,027</u>	<u>\$2,005</u>	<u>\$2,045</u>
<b>OTHER CHARGES</b>				
101-201-960-000	PROFESSIONAL DEVELOPMENT	\$1,028	\$375	\$1,000
<b>OTHER CHARGES</b>		<u>\$1,028</u>	<u>\$375</u>	<u>\$1,000</u>
<b>CAPITAL OUTLAY</b>				
101-201-983-000	OFFICE EQUIPMENT	\$8,500	\$4,200	\$0
<b>CAPITAL OUTLAY</b>		<u>\$8,500</u>	<u>\$4,200</u>	<u>\$0</u>
	<b>TOTAL EXPENSES - FINANCE</b>	<u><u>\$362,752</u></u>	<u><u>\$257,633</u></u>	<u><u>\$288,709</u></u>

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED BUDGET	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
CONTRACTUAL SERVICES	\$91,485	\$93,778	\$103,500
<b>TOTAL</b>	<b>\$91,485</b>	<b>\$93,778</b>	<b>\$103,500</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

- Contractual services

**PROGRAM DESCRIPTION**

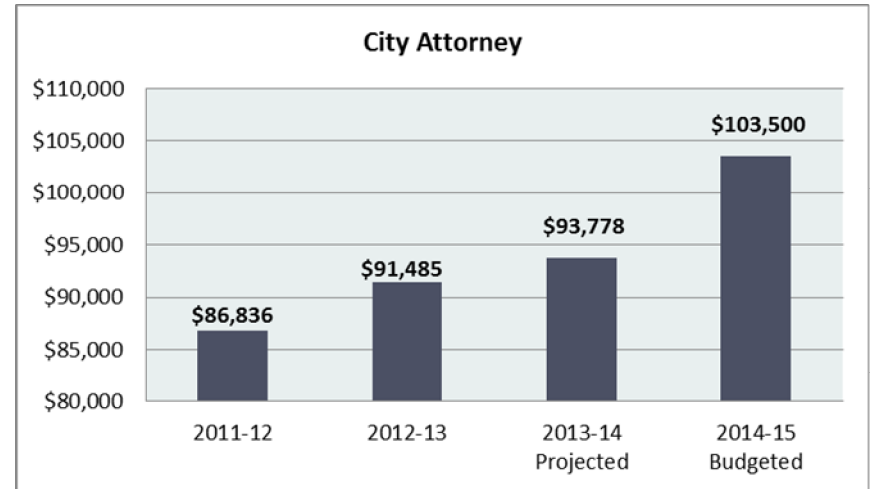
Under professional services contracts, the City Attorney, Labor Attorney and General Liability Attorney provides services as described below:

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 2014-15 GOALS**

- Provide legal services to protect the interests of residents, employees, appointed and elected officials, as well as the assets and resources of the City of Berkley



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
101-210-824-000	LEGAL SERVICES - LABOR	\$28,796	\$33,778	\$35,000
101-210-825-000	CITY ATTORNEY	57,038	60,000	60,500
101-210-826-000	LEGAL SERVICES - GENERAL LIABILITY	5,651	0	8,000
<b>CONTRACTUAL SERVICES</b>		<b>\$91,485</b>	<b>\$93,778</b>	<b>\$103,500</b>
<b>TOTAL EXPENSES - CITY ATTORNEY</b>		<b>\$91,485</b>	<b>\$93,778</b>	<b>\$103,500</b>

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED BUDGET	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$90,630	\$90,771	\$95,427
MATERIALS AND SUPPLIES	944	920	1,200
CONTRACTUAL SERVICES	1,604	1,569	1,850
INSURANCE	1,014	1,003	1,023
OTHER CHARGES	733	783	1,000
<b>TOTAL</b>	<b>\$94,925</b>	<b>\$95,046</b>	<b>\$100,500</b>

<b>STAFFING</b>	13-14		14-15	
	No	FTE	No	FTE
<b>Full Time</b>				
Treasurer	1	0.20	1	0.20
Deputy Treasurer	1	0.65	1	0.65
Deputy Clerk	1	0.20	1	0.20
<b>Full Time Total</b>	<b>3</b>	<b>1.05</b>	<b>3</b>	<b>1.05</b>
<b>Part Time</b>				
Clerk/Cashier	1	0.26	1	0.26
<b>Part Time Total</b>	<b>1</b>	<b>0.26</b>	<b>1</b>	<b>0.26</b>
<b>TOTAL</b>	<b>4</b>	<b>1.31</b>	<b>4</b>	<b>1.31</b>

**EXPENDITURE HIGHLIGHTS**

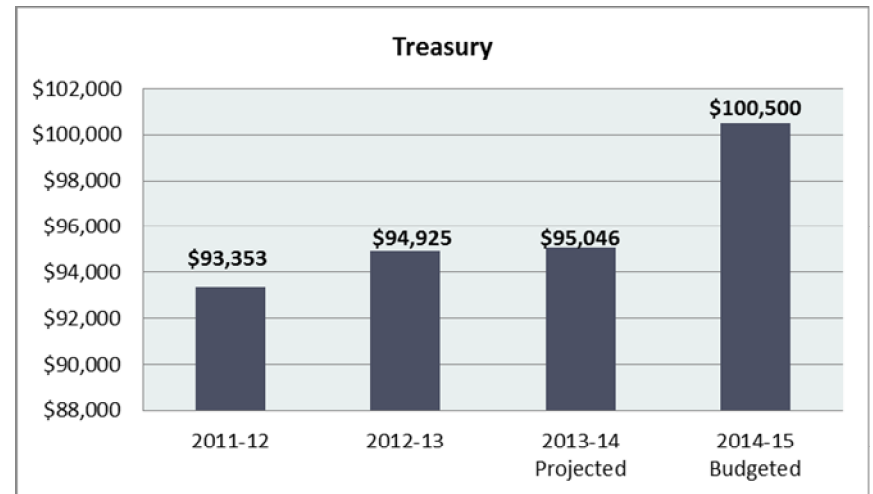
- Provides portion of Salary & Fringe Benefits for the Finance Director, Deputy Treasurer, Deputy Clerk, and one part-time staffer.
- Provides for the necessary appropriations to operate the Department.
- Provides for all tax billing and revenue collection expenditures for the City.

**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 2014-15 OBJECTIVES**

- Safeguard cash and make accurate and timely deposits.
- Coordinate all Board of Review and Assessing activities
- Insure all tax bill are calculated and sent out timely.
- Insure all property changes are handled timely on the tax roll.
- Manage all Special Assessment activity..
- Provide timely tax roll closure
- Coordinate with Oakland County Assessing all Personal Property state law changes.



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-215-704-000	FINANCE DIRECTOR/TREASURER	\$18,774	\$18,846	\$19,223
101-215-705-000	DEPUTY TREASURER	31,616	31,472	32,103
101-215-706-000	DEPUTY CLERK	7,176	6,376	7,350
101-215-707-000	PART TIME EMPLOYEES	5,660	6,908	6,171
101-215-709-000	OVERTIME	45	181	500
101-215-712-000	IN LIEU	1,268	1,369	1,459
101-215-715-000	FICA	4,889	4,984	5,072
101-215-716-000	HDLO	9,023	9,669	10,299
101-215-718-000	RETIREMENT	12,012	10,818	13,108
101-215-725-000	WORKERS COMPENSATION	167	148	142
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$90,630</b>	<b>\$90,771</b>	<b>\$95,427</b>
<b>MATERIALS AND SUPPLIES</b>				
101-215-729-000	STATIONARY	\$944	\$920	\$1,200
<b>MATERIALS AND SUPPLIES</b>		<b>\$944</b>	<b>\$920</b>	<b>\$1,200</b>
<b>CONTRACTUAL SERVICES</b>				
101-215-803-000	MEMBERSHIPS	\$200	\$220	\$350
101-215-814-000	DATA PROCESSING	1,404	1,349	1,500
<b>CONTRACTUAL SERVICES</b>		<b>\$1,604</b>	<b>\$1,569</b>	<b>\$1,850</b>
<b>INSURANCE</b>				
101-215-914-000	LIABILITY INSURANCE	\$1,014	\$1,003	\$1,023
<b>INSURANCE</b>		<b>\$1,014</b>	<b>\$1,003</b>	<b>\$1,023</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>OTHER CHARGES</b>				
101-215-960-000	PROFESSIONAL DEVELOPMENT	\$733	\$783	\$1,000
<b>OTHER CHARGES</b>		\$733	\$783	\$1,000
	<b>TOTAL EXPENSES - TREASURY</b>	<b>\$94,925</b>	<b>\$95,046</b>	<b>\$100,500</b>

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

	<b>2012-13 ACTUAL ACTIVITY</b>	<b>2013-14 PROJECTED BUDGET</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>			
MATERIALS AND SUPPLIES	\$32,237	\$32,682	\$40,600
CONTRACTUAL SERVICES	37,598	46,212	58,850
INSURANCE	39,166	6,558	26,506
UTILITIES	30,993	34,701	32,500
OTHER CHARGES	52,682	68,685	85,729
CAPITAL OUTLAY	0	40,000	4,200
<b>TOTAL</b>	<b>\$192,676</b>	<b>\$228,838</b>	<b>\$248,385</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

The budget provides for appropriated contract costs for janitorial services, office equipment, utilities, and postage for all departments located in City Hall.

The following expenses are also included in the City Hall budget:

- Cable Franchise Administrative Fee
- Office machine purchases and leases
- Self-Insurance Loss Expenses
- Tax Tribunal Expenses

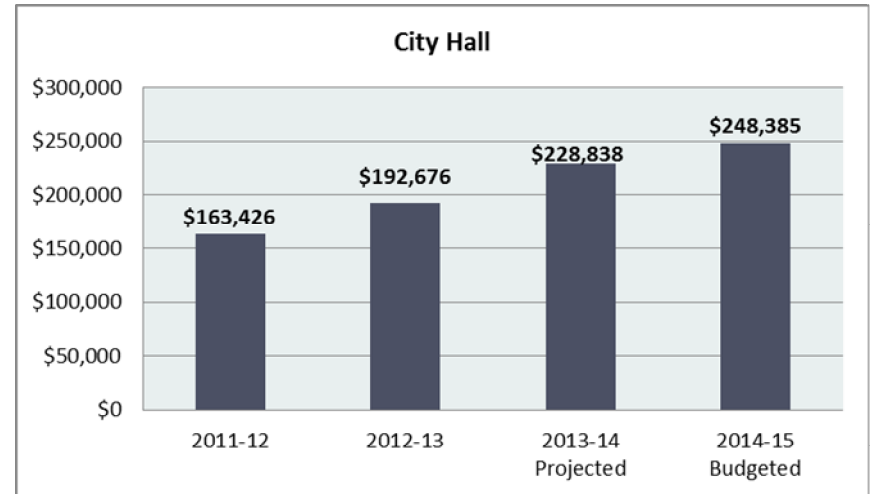
**PROGRAM DESCRIPTION**

The City Manager is responsible for administering the funds for general operating expenses such as equipment leases, janitorial services, materials, supplies, and insurance costs, as well as the maintenance of the City Hall building, grounds, and associated parking lots.

**MAJOR 2014-2015 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**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
101-265-728-000	OFFICE SUPPLIES	\$13,889	\$14,621	\$15,000
101-265-730-000	POSTAGE	14,928	14,687	22,000
101-265-731-000	BOOKS / PERIODICALS	0	0	200
101-265-776-000	MAINTENANCE SUPPLIES	3,420	3,374	3,400
<b>MATERIALS AND SUPPLIES</b>		<b>\$32,237</b>	<b>\$32,682</b>	<b>\$40,600</b>
<b>CONTRACTUAL SERVICES</b>				
101-265-803-000	MEMBERSHIPS	\$0	\$0	\$250
101-265-811-000	CUSTODIAL SERVICES	7,620	7,175	7,600
101-265-818-000	CONTRACTUAL SERVICES	0	0	25,000
101-265-853-000	TELEPHONE	29,978	39,037	26,000
101-265-901-000	ADVERTISING	0	0	0
<b>CONTRACTUAL SERVICES</b>		<b>\$37,598</b>	<b>\$46,212</b>	<b>\$58,850</b>
<b>INSURANCE</b>				
101-265-914-000	LIABILITY INSURANCE	\$6,449	\$6,378	\$6,506
101-265-915-000	LOSS EXPENSES	32,717	180	20,000
<b>INSURANCE</b>		<b>\$39,166</b>	<b>\$6,558</b>	<b>\$26,506</b>
<b>UTILITIES</b>				
101-265-920-000	UTILITIES	\$30,993	\$34,701	\$32,500
<b>UTILITIES</b>		<b>\$30,993</b>	<b>\$34,701</b>	<b>\$32,500</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>OTHER CHARGES</b>				
101-265-921-000	PROPERTY TAXES	\$3,991	\$4,317	\$4,389
101-265-921-100	TRIBUNAL/BOARD OF REVIEW TAX EXPENSE	9,648	6,347	7,500
101-265-923-000	CABLE FRANCHISE ADMIN FEE	26,793	21,514	22,240
101-265-931-000	BUILDING MAINTENANCE	1,792	26,194	39,000
101-265-946-000	OFFICE EQUIPMENT RENTAL	10,458	10,313	12,600
	<b>OTHER CHARGES</b>	<b>\$52,682</b>	<b>\$68,685</b>	<b>\$85,729</b>
<b>CAPITAL OUTLAY</b>				
101-265-976-000	BUILDING IMPROVEMENTS	\$0	\$40,000	\$3,000
101-265-976-002	HEAT/COOLING	0	0	0
101-265-981-000	FURNITURE	0	0	1,200
	<b>CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$4,200</b>
	<b>TOTAL EXPENSES - CITY HALL</b>	<b>\$192,676</b>	<b>\$228,838</b>	<b>\$248,385</b>

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED BUDGET	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
CONTRACTUAL SERVICES	\$13,622	\$16,768	\$19,500
OTHER CHARGES	24,276	32,416	35,685
<b>TOTAL</b>	<b>\$37,898</b>	<b>\$49,184</b>	<b>\$55,185</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

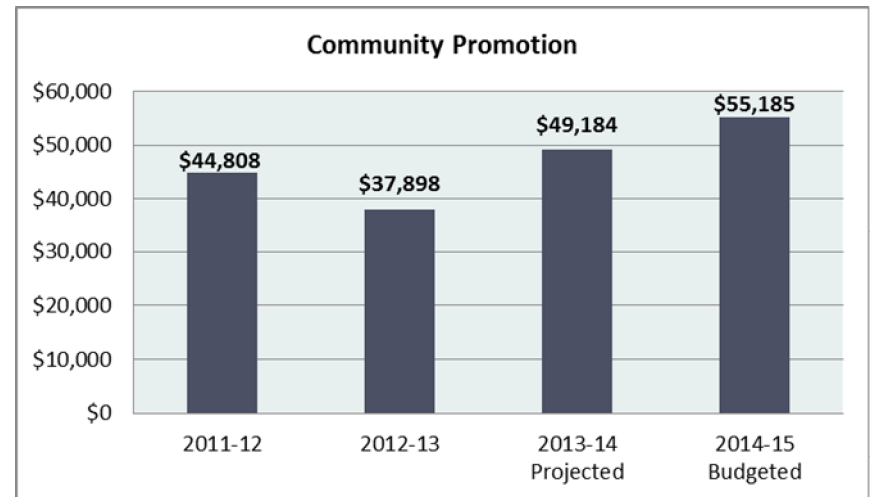
- City Website and hosting fees
- Community Service Programs:
  - Tri Community Coalition
  - Youth Services
  - Holiday Lights Parade
- Promotional Memberships:
  - Michigan Municipal League
  - Chamber of Commerce
  - Woodward Avenue Action Committee
  - Clinton River Watershed Council
  - SEMCOG
- Volunteer committee expenses
- Citywide Newsletter - Berkley Buzz
- Promotion advertisement

**PROGRAM DESCRIPTION**

The cost center consolidates the expenses related to promoting the City of Berkley and its activities through newsletters, websites, and memberships for various municipal organizations. Participation in various municipal organizations provides access to an information network that enables Berkley officials to stay current on critical issues and emerging policies that may affect City programs, operations, and funding.

**MAJOR 2014-2015 OBJECTIVES**

None



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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
101-284-814-000	COMPUTER PROCESSING/WEBSITE	\$2,078	\$4,983	\$7,800
101-284-818-000	CONTRACTUAL SERVICES	8,849	6,151	10,000
101-284-818-013	HOME SHOW - SCHOOL	1,394	4,333	0
101-284-901-000	ADVERTISING	1,301	1,301	1,700
<b>CONTRACTUAL SERVICES</b>		<u>\$13,622</u>	<u>\$16,768</u>	<u>\$19,500</u>
<b>OTHER CHARGES</b>				
101-284-960-000	PROFESSIONAL DEVELOPMENT	\$11,592	\$14,056	\$14,685
101-284-996-000	MISCELLANEOUS	12,684	18,360	21,000
<b>OTHER CHARGES</b>		<u>\$24,276</u>	<u>\$32,416</u>	<u>\$35,685</u>
<b>TOTAL EXPENSES - COMMUNITY PROMOTION</b>		<u><u>\$37,898</u></u>	<u><u>\$49,184</u></u>	<u><u>\$55,185</u></u>

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED BUDGET	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$171,686	\$163,977	\$171,062
MATERIALS AND SUPPLIES	300	0	0
CONTRACTUAL SERVICES	35	35	35
<b>OTHER CHARGES</b>	147	312	400
<b>TOTAL</b>	<b>\$172,168</b>	<b>\$164,324</b>	<b>\$171,497</b>

	13-14		14-15	
	No	FTE	No	FTE
<b>STAFFING</b>				
<b>Full Time</b>				
Director	1	1.0	0	1.0
Records Clerk	1	1.0	1	1.0
<b>TOTAL</b>	<b>2</b>	<b>2.0</b>	<b>1</b>	<b>2.0</b>

**EXPENDITURE HIGHLIGHTS**

Provide salary and fringe benefits for Police Chief and the Records Clerk. Chief is a contract employee for the City.

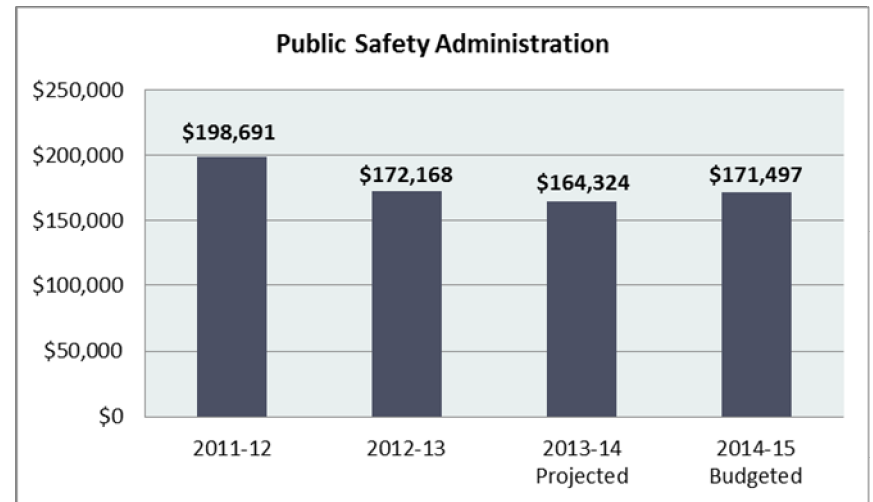
**PROGRAM DESCRIPTION**

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 operate 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 2014-2015 OBJECTIVES**

- Ensure continued reduction in the City’s low crime rates.
- Continue excellent response times to police, fire, and medical incidents.
- Maintain Current Staffing.



**FUND: 101 GENERAL**

**DEPT: 302 PUBLIC SAFETY ADMINISTRATION**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-302-704-000	PUBLIC SAFETY DIRECTOR	\$63,896	\$64,937	\$65,838
101-302-706-000	SECRETARY	41,054	41,212	42,036
101-302-709-000	OVERTIME	1,702	1,177	1,800
101-302-715-000	FICA	4,197	4,184	4,308
101-302-716-000	HDLO	18,044	18,370	20,431
101-302-718-000	RETIREMENT	42,527	33,861	36,411
101-302-725-000	WORKERS COMPENSATION	266	236	238
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$171,686</b>	<b>\$163,977</b>	<b>\$171,062</b>
<b>MATERIALS AND SUPPLIES</b>				
101-302-744-000	UNIFORMS	\$300	\$0	\$0
<b>MATERIALS AND SUPPLIES</b>		<b>\$300</b>	<b>\$0</b>	<b>\$0</b>
<b>CONTRACTUAL SERVICES</b>				
101-302-803-000	MEMBERSHIPS	\$35	\$35	\$35
<b>CONTRACTUAL SERVICES</b>		<b>\$35</b>	<b>\$35</b>	<b>\$35</b>
<b>OTHER CHARGES</b>				
101-302-934-000	OFFICE EQUIPMENT MAINTENANCE	\$147	\$312	\$400
<b>OTHER CHARGES</b>		<b>\$147</b>	<b>\$312</b>	<b>\$400</b>
<b>TOTAL EXPENSES - PUBLIC SAFETY ADMINISTRATION</b>		<b>\$172,168</b>	<b>\$164,324</b>	<b>\$171,497</b>



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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED BUDGET	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$261,4	\$250,307	\$300,784
MATERIALS AND SUPPLIES	2,375	2,083	2,600
CONTRACTUAL SERVICES	0	15,272	14,842
OTHER CHARGES	0	3990	11,570
CAPITAL OUTLAY	2,484	2,758	2,500
<b>TOTAL</b>	<b>\$265,899</b>	<b>\$274,410</b>	<b>\$332,296</b>

STAFFING	13-14		14-15	
	No	FTE	No	FTE
<b>Full Time</b>				
Dispatcher	4	4.00	4	4.00
<b>Full Time Total</b>	4	4.00	4	4.00
<b>Part Time</b>				
Dispatcher	1	0.67	1	0.67
<b>Part Time Total</b>	1	0.67	1	0.67
<b>TOTAL</b>	<b>5</b>	<b>4.67</b>	<b>5</b>	<b>4.67</b>

**EXPENDITURE HIGHLIGHTS**

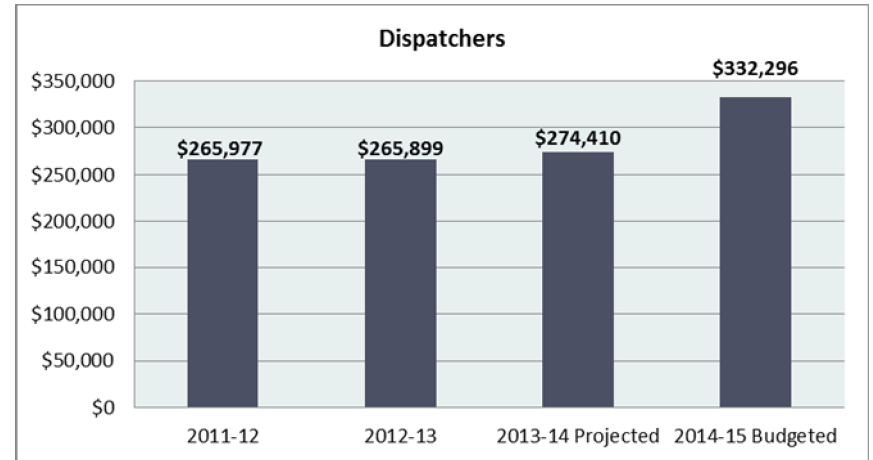
- \$15,000 to provide required training for all officers and dispatchers
- \$300,784 to provide for four full-time dispatchers and one part-time dispatcher.

**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 2014-2015 OBJECTIVES**

- Research thorough renovations of dispatch for future update
- Comply with new state dispatch training requirements



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-306-706-000	DISPATCHERS	\$151,732	\$142,330	\$155,022
101-306-707-000	PART TIME EMPLOYEES	12,840	15,817	19,689
101-306-709-000	OVERTIME	12,027	11,537	12,250
101-306-712-000	IN LIEU-HEALTH CARE BUY BACK	7,184	5,780	5,835
101-306-715-000	FICA	14,199	13,627	15,327
101-306-716-000	HDLO	24,855	28,537	48,930
101-306-718-000	RETIREMENT	34,548	29,616	36,969
101-306-720-000	LONGEVITY	1,893	1,352	0
101-306-722-000	SICK LEAVE	1,310	1,310	1,336
101-306-723-000	HOLIDAY / PERSONAL DAYS	0	0	5,021
101-306-725-000	WORKERS COMPENSATION	452	401	405
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$261,040</b>	<b>\$250,307</b>	<b>\$300,784</b>
<b>MATERIALS AND SUPPLIES</b>				
101-306-744-000	UNIFORMS-CLEANING AND PURCHASES	\$1,631	\$1,631	\$1,800
101-306-758-000	PROGRAM SUPPLIES	744	452	800
<b>MATERIALS AND SUPPLIES</b>		<b>\$2,375</b>	<b>\$2,083</b>	<b>\$2,600</b>
<b>CONTRACTUAL SERVICES</b>				
101-306-803-000	MEMBERSHIPS	\$0	\$180	\$0
101-306-818-000	CONTRACTUAL SERVICES	0	0	100
101-306-835-000	DISPATCH MEDICAL EXPENSES	0	1,375	1,025
101-306-855-000	E-911 EQUIPMENT MAINTENANCE	0	13,717	13,717
<b>CONTRACTUAL SERVICES</b>		<b>\$0</b>	<b>\$15,272</b>	<b>\$14,842</b>

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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>OTHER CHARGES</b>				
101-306-960-000	PROFESSIONAL DEVELOPMENT	\$0	\$3,990	\$11,570
	<b>OTHER CHARGES</b>	\$0	\$3,990	\$11,570
<b>CAPITAL OUTLAY</b>				
101-306-976-306	BUILDING IMPROVEMENTS-DISPATCH	\$0	\$258	\$0
101-306-982-000	EQUIPMENT	2,484	2,500	2,500
	<b>CAPITAL OUTLAY</b>	\$2,484	\$2,758	\$2,500
	<b>TOTAL EXPENSES - PUBLIC SAFETY DISPATCHERS</b>	<b>\$265,899</b>	<b>\$274,410</b>	<b>\$332,296</b>

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED BUDGET	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$60,414	\$55,726	\$65,732
MATERIALS AND SUPPLIES	6,394	5,393	5,850
CONTRACTUAL SERVICES	1,934	2,015	2,000
OTHER CHARGES	1,121	1,434	1,400
CAPITAL OUTLAY	0	18,267	0
<b>TOTAL</b>	<b>\$69,863</b>	<b>\$82,835</b>	<b>\$74,982</b>

<b>STAFFING</b>	13-14		14-15	
	No	FTE	No	FTE
<b>Full Time</b>				
Animal Control Officer	1	1.00	1	1.00
<b>Full Time Total</b>	<b>1</b>	<b>1.00</b>	<b>1</b>	<b>1.00</b>
<b>Part Time</b>				
Animal Control Office	1	0.11	1	0.11
<b>Part Time Total</b>	<b>1</b>	<b>0.11</b>	<b>1</b>	<b>0.11</b>
<b>TOTAL</b>	<b>2</b>	<b>1.11</b>	<b>2</b>	<b>1.11</b>

**EXPENDITURE HIGHLIGHTS**

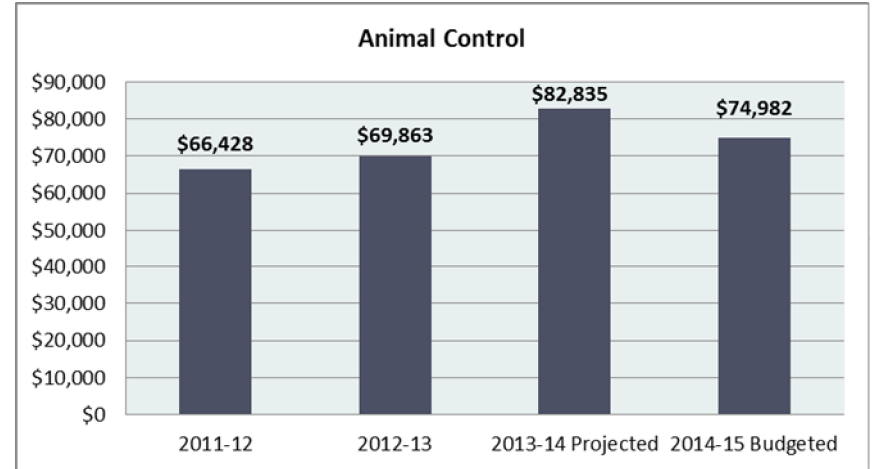
- \$500 for animal control related training.
- \$65,732 for one full-time and one part-time animal control officer.

**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 2014-2015 OBJECTIVES**

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



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-307-706-000	ANIMAL CONTROL OFFICER	\$38,590	\$36,632	\$39,449
101-307-707-000	PART TIME EMPLOYEES	1,880	822	4,455
101-307-709-000	OVERTIME	1,315	960	1,500
101-307-715-000	FICA	3,130	2,939	3,473
101-307-716-000	HDLO	6,307	6,528	7,036
101-307-718-000	RETIREMENT	8,473	7,172	9,148
101-307-725-000	WORKERS COMPENSATION	719	673	671
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$60,414</b>	<b>\$55,726</b>	<b>\$65,732</b>
<b>MATERIALS AND SUPPLIES</b>				
101-307-744-000	UNIFORMS-CLEANING & PURCHASES	\$458	\$438	\$600
101-307-751-000	FUEL & OIL	5,422	4,664	4,650
101-307-758-000	PROGRAM SUPPLIES	514	291	600
<b>MATERIALS AND SUPPLIES</b>		<b>\$6,394</b>	<b>\$5,393</b>	<b>\$5,850</b>
<b>CONTRACTUAL SERVICES</b>				
101-307-818-000	CONTRACTUAL SERVICES	\$1,122	\$1,288	\$1,200
101-307-853-000	TELEPHONE	812	727	800
<b>CONTRACTUAL SERVICES</b>		<b>\$1,934</b>	<b>\$2,015</b>	<b>\$2,000</b>
<b>OTHER CHARGES</b>				
101-307-931-000	BUILDING MAINTENACE-ANIMAL CONTROL	\$291	\$500	\$500
101-307-939-000	VEHICLE MAINTENANCE	830	634	400
101-307-960-000	PROFESSIONAL DEVELOPMENT	0	300	500
<b>OTHER CHARGES</b>		<b>\$1,121</b>	<b>\$1,434</b>	<b>\$1,400</b>

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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<hr/>				
<b>CAPITAL OUTLAY</b>				
101-307-985-000	VEHICLES	\$0	\$18,267	\$0
<b>CAPITAL OUTLAY</b>		\$0	\$18,267	\$0
	<b>TOTAL EXPENSES - ANIMAL CONTROL</b>	<b>\$69,863</b>	<b>\$82,835</b>	<b>\$74,982</b>

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**FUND: 101 GENERAL  
DEPT: 310 PUBLIC SAFETY OPERATIONS**

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$3,066,555	\$3,145,228	\$3,135,099
MATERIALS AND SUPPLIES	137,010	135,247	167,195
CONTRACTUAL SERVICES	64,997	64,651	69,131
INSURANCE	96,285	99,856	101,600
UTILITIES	45,503	49,570	49,750
OTHER CHARGES	92,044	88,611	88,820
CAPITAL OUTLAY	69,288	82,240	182,390
<b>TOTAL</b>	<b>\$3,571,682</b>	<b>\$3,665,403</b>	<b>\$3,794,045</b>

	13-14		14-15	
	No	FTE	No	FTE
<b>Full Time</b>				
Sworn Officers	24	27.00	26	27.00
<b>Full Time Total</b>	<b>24</b>	<b>27.00</b>	<b>26</b>	<b>27.00</b>
<b>Part Time</b>				
Crossing Guards	9	3.12	9	3.12
<b>Part Time Total</b>	<b>9</b>	<b>3.12</b>	<b>9</b>	<b>3.12</b>
<b>TOTAL</b>	<b>33</b>	<b>29.12</b>	<b>35</b>	<b>30.12</b>

**EXPENDITURE HIGHLIGHTS**

- \$64,000 to purchase (2) marked patrol vehicles, including changeover costs
- \$45,590 to purchase new in car cameras and replace server/recorder
- \$40,000 for firearms range renovation and replace backstop
- \$24,050 to replace outdated fire gear for (10) members
- \$10,020 to purchase (6) new A.E.D.'s
- \$3,200 to replace (4) outdated ballistic vests
- \$5,000 to purchase gun lockers

**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 twenty (20) Public Safety Officers, one (1) Lieutenants, eight (5) Sergeants. Currently, the Deputy Chief is a contract officer. All sworn officers are trained and certified in both police and fire services.

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 City utilizes a private contractor for ambulance calls. All ambulance calls are dispatched through the City. The Department also temporarily houses prisoners. This includes prisoners from Pleasant Ridge and Huntington Woods.

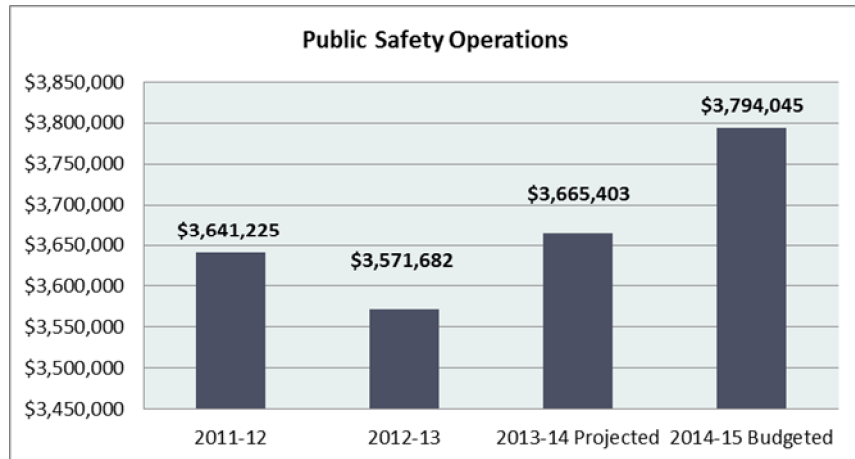
The Department also provides for fire plan review as well as a school liaison officer. The officers fund raise to pay for an honor guard detail and a bike safety program called "Lids for Kids".

**MAJOR 2014-2015 OBJECTIVES**

- Explore alternative for future replacement of fire apparatus (ladder truck)
- Utilize in house state certified self-defense instructor to provide self-defense training
- Utilize in-house state certified fire instructor to provide required fire training

**FUND: 101 GENERAL  
DEPT 310 PUBLIC SAFETY OPERATIONS**

- Certify all officers in fire truck driving course to comply with new MIOSHA requirement
- Provide police emergency vehicle operation training to comply with new MCOLES requirement
- Continue and enhance community involved specific programs, such as Lids for Kids, Fire Open House, school programs, etc.
- Upgrade weapons to meet current needs/patrol rifles
- Train officer for Fire Marshal inspection duties



**FUND: 101 GENERAL**  
**DEPT: 310 PUBLIC SAFETY OPERATIONS**

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-310-705-000	COMMANDING OFFICERS	\$581,381	\$612,894	\$606,595
101-310-706-000	PUBLIC SAFETY OFFICERS	1,038,868	1,034,954	1,114,925
101-310-707-000	CROSSING GUARDS	41,470	44,104	48,911
101-310-709-000	OVERTIME	147,535	160,490	107,150
101-310-709-001	DIFFERENTIAL PAY	7,659	5,372	6,120
101-310-709-003	DREAM CRUISE	13,135	12,590	13,000
101-310-712-000	IN LIEU	29,634	35,375	38,901
101-310-715-000	FICA	28,748	30,695	31,522
101-310-716-000	HDLO	326,474	338,071	359,226
101-310-718-000	RETIREMENT	736,876	754,527	700,992
101-310-720-000	LONGEVITY	10,524	6,903	2,516
101-310-722-000	SICK LEAVE	15,554	12,526	9,714
101-310-723-000	HOLIDAY / PERSONAL DAYS	64,147	69,257	68,257
101-310-724-000	UNEMPLOYMENT	0	0	0
101-310-725-000	WORKERS COMPENSATION	24,550	27,470	27,270
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$3,066,555</b>	<b>\$3,145,228</b>	<b>\$3,135,099</b>
<b>MATERIALS AND SUPPLIES</b>				
101-310-728-000	OFFICE SUPPLIES	\$5,406	\$6,162	\$5,500
101-310-729-000	STATIONARY	2,000	1,508	6,700
101-310-731-000	BOOKS / PERIODICALS	500	654	500
101-310-741-000	AMMUNITION	832	1,480	1,850
101-310-743-000	CHEMICALS	0	200	200
101-310-744-000	UNIFORMS-CLEANING & PURCHASES	31,647	41,473	61,850

**FUND: 101 GENERAL**  
**DEPT: 310 PUBLIC SAFETY OPERATIONS**

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>MATERIAL AND SUPPLIES (CONTINUED)</b>				
101-310-744-001	HONOR GUARD UNIFORMS	3,371	1,813	2,400
101-310-751-000	FUEL & OIL	58,512	45,983	52,295
101-310-753-000	PRISONER BOARD	7,570	8,997	8,900
101-310-758-000	PROGRAM SUPPLIES	5,127	4,615	5,500
101-310-758-003	LIDS FOR KIDS	5,894	5,900	4,500
101-310-758-006	FIRE OPEN HOUSE	4,497	4,467	3,000
101-310-758-008	ANNUAL PUBLIC SAFETY GOLF OUTING	7,210	7,210	8,000
101-310-759-000	PHOTO SUPPLIES	103	103	200
101-310-776-000	MAINTENANCE SUPPLIES	1,445	1,608	1,800
101-310-778-000	EQUIPMENT SUPPLIES	1,700	1,817	2,500
101-310-780-000	VEHICLE EQUIPMENT	362	362	1,000
101-310-781-000	VEHICLE SUPPLIES	834	895	500
<b>MATERIALS AND SUPPLIES</b>		<b>\$137,010</b>	<b>\$135,247</b>	<b>\$167,195</b>
<b>CONTRACTUAL SERVICES</b>				
101-310-803-000	MEMBERSHIPS	\$2,825	\$6,535	\$7,510
101-310-811-000	CUSTODIAL	13,500	13,500	13,500
101-310-814-000	DATA PROCESSING	26,271	25,446	28,621
101-310-818-000	CONTRACTUAL SERVICES	6,014	979	3,000
101-310-818-012	BLOOD DRAWS	3,487	3,870	4,500
101-310-825-000	CASCADE SYSTEM MAINTENANCE	0	196	1,200
101-310-835-000	PUBLIC SAFETY MEDICAL EXPENSES	1,912	5,465	1,000
101-310-851-000	RADIO MAINTENANCE	125	125	1,000

**FUND: 101 GENERAL**  
**DEPT: 310 PUBLIC SAFETY OPERATIONS**

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>CONTRACTUAL SERVICES (CONTINUED)</b>				
101-310-853-000	TELEPHONE	10,363	8,201	8,200
101-310-864-000	MEETINGS & CONFERENCES	0	0	100
101-310-901-000	ADVERTISING	500	334	500
<b>CONTRACTUAL SERVICES</b>		<b>\$64,997</b>	<b>\$64,651</b>	<b>\$69,131</b>
<b>INSURANCE</b>				
101-310-913-000	VEHICLE INSURANCE	\$12,196	\$16,522	\$16,853
101-310-914-000	LIABILITY INSURANCE	84,089	83,334	84,807
<b>INSURANCE</b>		<b>\$96,285</b>	<b>\$99,856</b>	<b>\$101,660</b>
<b>UTILITIES</b>				
101-310-920-000	UTILITIES	\$45,503	\$49,570	\$49,750
<b>UTILITIES</b>		<b>\$45,503</b>	<b>\$49,570</b>	<b>\$49,750</b>
<b>OTHER CHARGES</b>				
101-310-931-000	BUILDING MAINTENANCE	\$22,395	\$18,913	\$20,500
101-310-933-000	EQUIPMENT MAINTENANCE	11,004	3,705	7,420
101-310-935-000	MOTORCYCLE LEASE	2,750	2,750	0
101-310-939-000	VEHICLE MAINTENANCE	16,329	10,119	12,500
101-310-939-001	FIRE TRUCK MAINTENANCE	11,078	24,307	15,000
101-310-960-000	PROFESSIONAL DEVELOPMENT	20,185	19,264	23,400
101-310-961-000	PUBLIC SAFETY 301-302 TRAINING FUNDS	8,303	7,173	8,000
101-310-963-000	HONOR GUARD TRAINING	0	2,380	2,000
<b>OTHER CHARGES</b>		<b>\$92,044</b>	<b>\$88,611</b>	<b>\$88,820</b>

**FUND: 101 GENERAL**  
**DEPT: 310 PUBLIC SAFETY OPERATIONS**

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>CAPITAL OUTLAY</b>				
101-310-976-000	BUILDING IMPROVEMENTS	\$0	\$5,000	\$41,000
101-310-979-000	FIRE EQUIPMENT	2,872	4,893	6,000
101-310-981-000	FURNITURE	0	3,325	7,000
101-310-982-000	EQUIPMENT	250	2,400	57,390
101-310-983-000	OFFICE EQUIPMENT	952	952	1,000
101-310-984-000	RADIO EQUIPMENT	5,999	6,000	6,000
101-310-985-000	VEHICLES	59,215	59,670	64,000
<b>CAPITAL OUTLAY</b>		<b>\$69,288</b>	<b>\$82,240</b>	<b>\$182,390</b>
<b>TOTAL EXPENSES - PUBLIC SAFETY OPERATIONS</b>		<b>\$3,571,682</b>	<b>\$3,665,403</b>	<b>\$3,794,045</b>

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

	<b>2012-13 ACTUAL ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$79,915	\$80,079	\$84,990
MATERIALS AND SUPPLIES	423	1,289	1,500
CONTRACTUAL SERVICES	130,826	160,736	161,955
INSURANCE	371	386	393
CAPITAL OUTLAY	1,235	615	420
<b>TOTAL</b>	<b>\$212,770</b>	<b>\$243,105</b>	<b>\$249,258</b>

<b>STAFFING</b>	<b>13-14</b>		<b>14-15</b>	
	<b>No</b>	<b>FTE</b>	<b>No</b>	<b>FTE</b>
<b>Full Time</b>				
Building Clerk	1	0.95	1	0.95
<b>Full Time Total</b>	<b>1</b>	<b>0.95</b>	<b>1</b>	<b>0.95</b>
<b>Part Time</b>				
Building Clerk	1	0.67	1	0.67
<b>Part Time Total</b>	<b>1</b>	<b>0.67</b>	<b>1</b>	<b>0.67</b>
<b>TOTAL</b>	<b>2</b>	<b>1.62</b>	<b>2</b>	<b>1.62</b>

**EXPENDITURE HIGHLIGHTS**

- New State of Michigan Construction Code Books will be purchased once the State of Michigan adopts the new codes.
- A new chair will be purchased for licensing clerk.

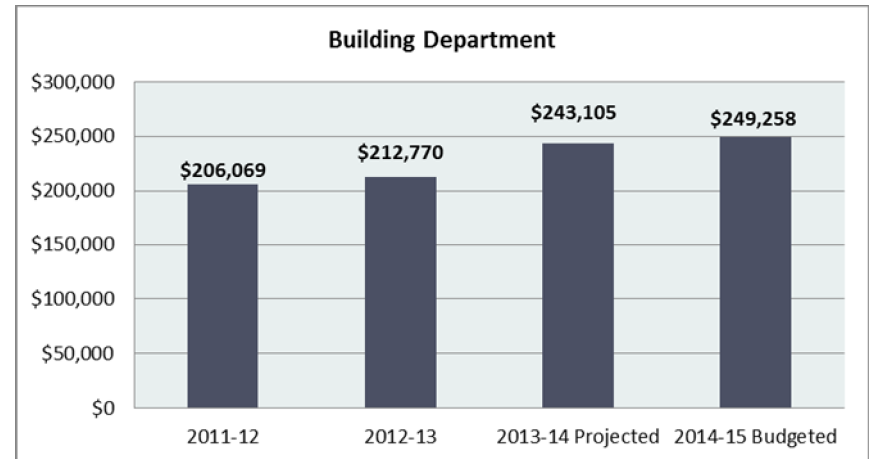
**PROGRAM DESCRIPTION**

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 2014-2015 OBJECTIVES**

- Enhance the safety and maintenance of buildings by refining the liquor license and rental property inspection procedures.
- Better serve customers by cross training clerical staff.
- Enhance property values by enforcing vacant building ordinance.



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-371-706-000	BUILDING CLERKS	\$34,730	\$34,405	\$35,561
101-371-707-000	PART TIME EMPLOYEES	15,880	19,339	20,706
101-371-715-000	FICA	3,872	4,111	4,304
101-371-716-000	HDLO	17,104	14,826	15,646
101-371-718-000	RETIREMENT	7,274	6,564	7,944
101-371-725-000	WORKERS COMPENSATION	1,055	834	829
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$79,915</b>	<b>\$80,079</b>	<b>\$84,990</b>
<b>MATERIALS AND SUPPLIES</b>				
101-371-731-000	BOOKS / PERIODICALS	\$211	\$486	\$700
101-371-758-000	PROGRAM SUPPLIES	212	803	800
<b>MATERIALS AND SUPPLIES</b>		<b>\$423</b>	<b>\$1,289</b>	<b>\$1,500</b>
<b>CONTRACTUAL SERVICES</b>				
101-371-803-000	MEMBERSHIPS	\$125	\$125	\$200
101-371-822-001	INSPECTIONS TEST-BUILDING	30,914	40,670	40,345
101-371-822-002	HOUSE INSPECTIONS-RENTALS	25,170	28,690	28,460
101-371-822-003	CONTRACTUAL INSPECTIONS	63,153	78,860	80,150
101-371-822-004	GRASS/WEED	2,831	3,751	5,000
101-371-822-006	BUSINESS LICENSE INSPECTION-ALL	1,660	2,080	1,400
101-371-822-007	LIQUOR LICENSE	1,250	1,400	1,400
101-371-822-008	VACANT HOUSING INSPECTION	2,330	2,810	2,800
101-371-822-009	FIRE INSPECTIONS	0	115	200
101-371-901-000	ADVERTISING	3,393	2,235	2,000
<b>CONTRACTUAL SERVICES</b>		<b>\$130,826</b>	<b>\$160,736</b>	<b>\$161,955</b>



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>INSURANCE</b>				
101-371-914-000	LIABILITY INSURANCE	\$371	\$386	\$393
	<b>INSURANCE</b>	<u>\$371</u>	<u>\$386</u>	<u>\$393</u>
<b>CAPITAL OUTLAY</b>				
101-371-981-000	FURNITURE	\$0	\$0	\$150
101-371-983-000	OFFICE EQUIPMENT	0	615	270
101-371-986-000	COMPUTER SOFTWARE	\$1,235	\$0	\$0
	<b>CAPITAL OUTLAY</b>	<u>\$1,235</u>	<u>\$615</u>	<u>\$420</u>
<b>TOTAL EXPENSES - BUILDING DEPARTMENT</b>		<u><b>\$212,770</b></u>	<u><b>\$243,105</b></u>	<u><b>\$249,258</b></u>

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$128,747	\$136,393	\$137,366
MATERIALS AND SUPPLIES	52,509	43,773	44,445
CONTRACTUAL SERVICES	16,180	16,411	17,800
INSURANCE	13,026	16,274	19,099
UTILITIES	14,499	15,239	15,500
OTHER CHARGES	6,830	4,738	7,570
CAPITAL OUTLAY	55,852	101,736	38,000
<b>TOTAL</b>	<b>\$287,643</b>	<b>\$334,564</b>	<b>\$279,780</b>

	13-14		14-15	
	No	FTE	No	FTE
<b>Full Time</b>				
Director	1	0.05	1	0.05
Clerk II	1	0.05	1	0.05
Equipment Operator III	2	0.10	2	0.11
Equipment Operator II	2	0.18	2	0.12
Equipment Operator I	3	1.04	4	1.08
Laborer	0	0.00	1	0.04
Mechanic II	0	0.00	1	0.01
Foreman	1	0.10	1	0.10
<b>Full Time Total</b>	<b>12</b>	<b>1.52</b>	<b>13</b>	<b>1.56</b>
<b>Part Time</b>				
	1	0.31	1	0.31
<b>Part Time Total</b>	<b>1</b>	<b>0.31</b>	<b>1</b>	<b>0.31</b>
<b>TOTAL</b>	<b>13</b>	<b>1.83</b>	<b>14</b>	<b>1.87</b>

**EXPENDITURE HIGHLIGHTS**

- Provides a portion of the salary and fringe benefits for DPW employees.
- Provides for a concrete saw and trailer.

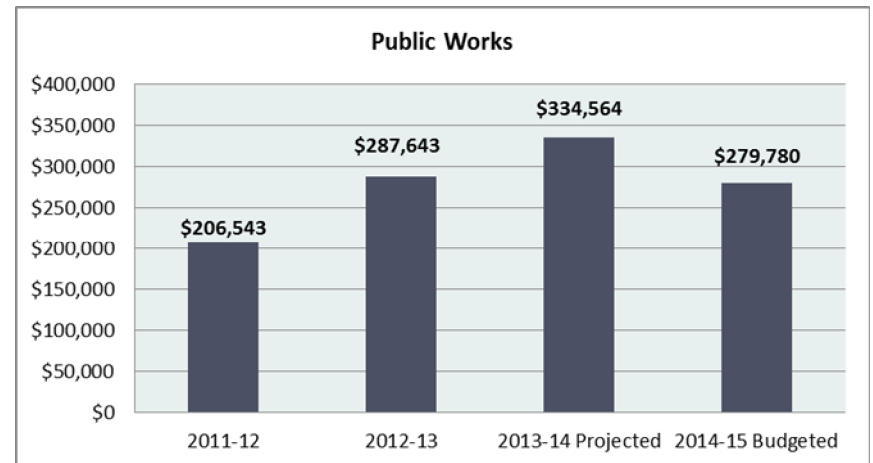
**PROGRAM DESCRIPTION**

The City of Berkley Public Works Department is staffed with 10 full time field employees, a mechanic, 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 tasks.

**MAJOR 2014-2015 OBJECTIVES**

- Continue to update the Capital Equipment replacement plan including exploring leasing options in lieu of new purchases.
- Maintain and seek out collaboration opportunities for cost savings and economies of scale.
- Continue to identify and track training/safety programs to improve and expand employee skill sets.



**GENERAL FUND  
DEPT: 441 PUBLIC WORKS**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-441-704-000	PUBLIC WORKS DIRECTOR	\$3,751	\$3,765	\$3,841
101-441-705-000	LABORERS	58,424	60,520	59,184
101-441-706-000	CLERK	1,812	1,846	1,883
101-441-707-000	PART TIME EMPLOYEES	2,525	2,996	6,175
101-441-709-000	OVERTIME	3,386	4,830	3,535
101-441-709-003	DREAM CRUISE	7,389	9,094	9,000
101-441-712-000	IN LIEU	304	274	365
101-441-715-000	FICA	5,933	6,379	5,736
101-441-716-000	HDLO	20,907	23,620	26,559
101-441-718-000	RETIREMENT	22,798	22,795	20,926
101-441-720-000	LONGEVITY	54	79	0
101-441-725-000	WORKERS COMPENSATION	1,464	195	162
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$128,747</b>	<b>\$136,393</b>	<b>\$137,366</b>
<b>MATERIALS AND SUPPLIES</b>				
101-441-728-000	OFFICE SUPPLIES	\$800	\$908	\$800
101-441-744-000	UNIFORMS	1,627	2,473	1,700
101-441-751-000	FUEL & OIL	30,998	35,676	36,945
101-441-758-000	PROGRAM SUPPLIES	16,545	2,279	3,000
101-441-776-000	MAINTENANCE SUPPLIES	1,545	1,630	1,000
101-441-787-000	TOOLS	994	807	1,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$52,509</b>	<b>\$43,773</b>	<b>\$44,445</b>

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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
101-441-803-000	MEMBERSHIPS	\$809	\$819	\$1,000
101-441-811-000	CUSTODIAL SERVICES	2,943	3,210	3,210
101-441-818-000	CONTRACTUAL SERVICES	987	987	840
101-441-835-000	MEDICAL EXPENSES	1,005	257	1,950
101-441-851-000	RADIO MAINTENANCE	78	78	0
101-441-853-000	TELEPHONE	10,158	10,590	10,600
101-441-864-000	MEETINGS & CONFERENCES	200	470	200
<b>CONTRACTUAL SERVICES</b>		<b>\$16,180</b>	<b>\$16,411</b>	<b>\$17,800</b>
<b>INSURANCE</b>				
101-441-913-000	VEHICLE INSURANCE	\$9,227	\$12,516	\$12,766
101-441-914-000	LIABILITY INSURANCE	3,799	3,758	6,333
<b>INSURANCE</b>		<b>\$13,026</b>	<b>\$16,274</b>	<b>\$19,099</b>
<b>UTILITIES</b>				
101-441-920-000	UTILITIES	\$14,499	\$15,239	\$15,500
<b>UTILITIES</b>		<b>\$14,499</b>	<b>\$15,239</b>	<b>\$15,500</b>
<b>OTHER CHARGES</b>				
101-441-931-000	BUILDING MAINTENANCE	\$6,530	\$4,625	\$7,000
101-441-934-000	OFFICE EQUIPMENT MAINTENANCE	0	0	420
101-441-946-000	OFFICE EQUIPMENT RENTAL	300	113	150
<b>OTHER CHARGES</b>		<b>\$6,830</b>	<b>\$4,738</b>	<b>\$7,570</b>

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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>CAPITAL OUTLAY</b>				
101-441-976-000	BUILDING IMPROVEMENTS	\$810	\$37,765	\$0
101-441-982-000	EQUIPMENT	0	0	35,000
101-441-984-000	RADIO EQUIPMENT	0	1,447	3,000
101-441-985-000	VEHICLES	55,042	62,524	0
<b>CAPITAL OUTLAY</b>		<b>\$55,852</b>	<b>\$101,736</b>	<b>\$38,000</b>
<b>TOTAL EXPENSES - PUBLIC WORKS</b>		<b>\$287,643</b>	<b>\$334,564</b>	<b>\$279,780</b>

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$31,425	\$59,270	\$47,428
MATERIALS AND SUPPLIES	49,489	61,639	59,800
OTHER CHARGES	22,503	23,094	22,300
<b>TOTAL</b>	<b>\$103,417</b>	<b>\$144,003</b>	<b>\$129,528</b>

STAFF	13-14		14-15	
	No	FTE	No	FTE
<b>Full Time</b>				
Public Works Director	1	0.05	1	0.05
Mechanic	1	0.43	1	0.43
Equipment Operator II	1	0.01	1	0.01
Equipment Operator I	1	0.00	1	0.00
<b>TOTAL</b>	<b>3</b>	<b>0.49</b>	<b>3</b>	<b>0.49</b>

**EXPENDITURE HIGHLIGHTS**

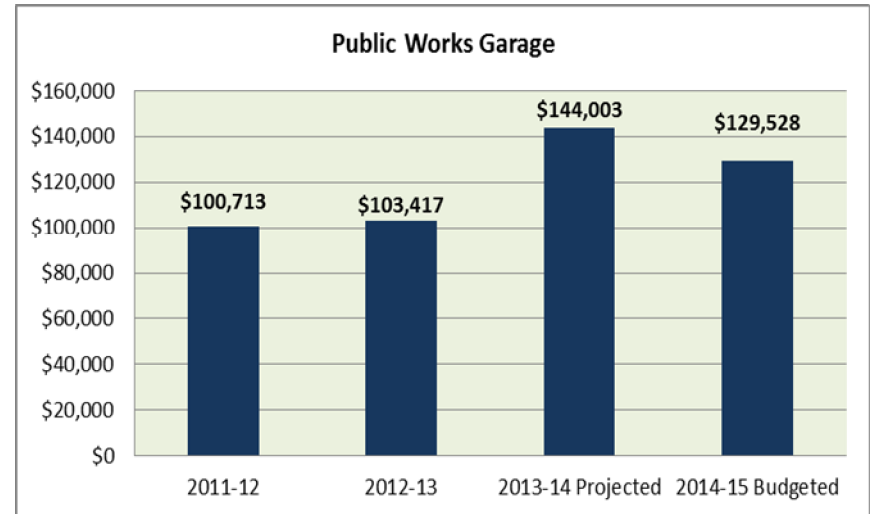
- Salary and fringe benefits for one full time mechanic, an equipment operator II and an equipment operator I plus the Director of the Department.
- City fleet expenses including the public safety fleet.

**PROGRAM DESCRIPTION**

The City of Berkley has one full time certified mechanic who maintains the City's diverse fleet of vehicle. The mechanic has various helpers from current DPW staff as required. This section maintains the City rolling fleet of vehicles.

**MAJOR 2014-2015 OBJECTIVES**

- Service the City fleet and equipment effectively on a daily basis.
- Replace inefficient lighting and radiant tube heaters in the garage.



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-442-704-000	PUBLIC WORKS DIRECTOR	\$3,751	\$3,766	\$3,841
101-442-706-000	MECHANIC	15,090	31,482	21,583
101-442-709-000	OVERTIME	1,238	1,721	765
101-442-715-000	FICA	1,534	2,540	2,549
101-442-716-000	HDLO	3,251	9,479	10,173
101-442-718-000	RETIREMENT	6,098	9,848	8,095
101-442-725-000	WORKERS COMPENSATION	463	434	422
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$31,425</b>	<b>\$59,270</b>	<b>\$47,428</b>
<b>MATERIALS AND SUPPLIES</b>				
101-442-744-000	UNIFORMS	\$440	\$482	\$500
101-442-781-000	VEHICLE SUPPLIES	45,550	58,100	55,800
101-442-787-000	TOOLS	3,499	3,057	3,500
<b>MATERIALS AND SUPPLIES</b>		<b>\$49,489</b>	<b>\$61,639</b>	<b>\$59,800</b>
<b>OTHER CHARGES</b>				
101-442-939-000	VEHICLE MAINTENANCE	\$12,000	\$13,635	\$12,000
101-442-939-002	VEHICLE MAINTENANCE - PSO	10,295	8,989	10,000
101-442-960-000	PROFESSIONAL DEVELOPMENT	208	470	300
<b>OTHER CHARGES</b>		<b>\$22,503</b>	<b>\$23,094</b>	<b>\$22,300</b>
<b>TOTAL EXPENSE - PUBLIC WORKS GARAGE</b>		<b>\$103,417</b>	<b>\$144,003</b>	<b>\$129,528</b>



**FUND: 101 GENERAL**  
**DEPT: 446 PUBLIC WORKS STREET PROGRAM**

	2012/13 ACTUAL ACTIVITY	2013/14 PROJECTED ACTIVITY	2014/15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
STREET LIGHTING	212,170	212,268	295,353
<b>TOTAL</b>	<b>212,170</b>	<b>212,268</b>	<b>295,353</b>

**STAFFING**

None.

**EXPENDITURE HIGHLIGHTS**

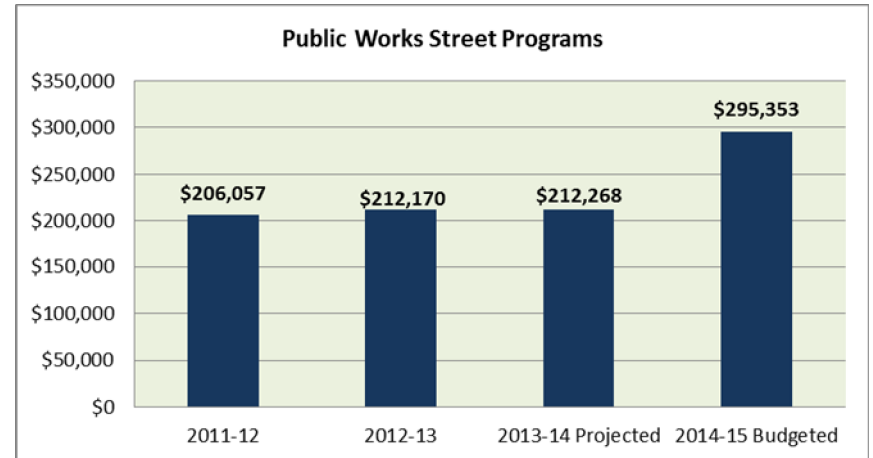
Appropriate for municipal lighting services for all City streets and parking lots.

**PROGRAM DESCRIPTION**

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

**MAJOR OBJECTIVES:**

- Maintain the existing City lighting system in partnership with the Detroit Edison Company.
- Upgrade approximately 250 existing mercury vapor street lights to LED fixtures with an estimated payback of 3.5 years on the initial investment. (This includes an Edison contribution and product rebate)



**FUND: 101 GENERAL**  
**DEPT: 446 PUBLIC WORKS STREET PROGRAM**

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<hr/>				
<b>OTHER CHARGES</b>				
101-446-922-000	STREET LIGHTING	\$212,170	\$212,268	\$295,353
<b>OTHER CHARGES</b>		\$212,170	\$212,268	\$295,353
<b>TOTAL EXPENSES - PUBLIC WORKS STREET PROGRAM</b>		<b>\$212,170</b>	<b>\$212,268</b>	<b>\$295,353</b>

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$258,850	\$285,101	\$318,299
MATERIALS AND SUPPLIES	18,384	19,308	23,550
CONTRACTUAL SERVICES	23,875	30,187	26,600
INSURANCE	3,414	3,376	3,444
UTILITIES	21,688	22,879	23,000
OTHER CHARGES	19,447	22,081	26,020
CAPITAL OUTLAY	9,190	290,529	4,000
DEBT SERVICE	(695)	0	0
<b>TOTAL</b>	<b>\$354,153</b>	<b>\$673,461</b>	<b>\$424,913</b>

STAFFING	13-14		14-15	
	No	FTE	No	FTE
<b>Full Time</b>				
Director	1	0.50	1	0.50
Recreation Manager	1	0.95	1	0.95
Administrative Assistant	1	1.00	1	1.00
Recreation Leader	1	0.50	1	0.50
Recreation Maintenance Leader	2	1.25	2	1.25
<b>Full Time Total</b>	<b>6</b>	<b>4.20</b>	<b>6</b>	<b>4.20</b>
<b>Part Time</b>	<b>3</b>	<b>0.82</b>	<b>3</b>	<b>0.82</b>
<b>Part Time Total</b>	<b>3</b>	<b>0.82</b>	<b>3</b>	<b>0.82</b>
<b>TOTAL</b>	<b>9</b>	<b>5.02</b>	<b>9</b>	<b>5.02</b>

**EXPENDITURE HIGHLIGHTS**

- Provides 50% of salary and fringe benefits for the Recreation Director, and Recreation Programming Leader.
- Provides 95% of the Deputy Director of Parks and Recreation.
- Provides 100% of salary and fringe benefits for Maintenance Leader, Office Administrator, and part-time employees.

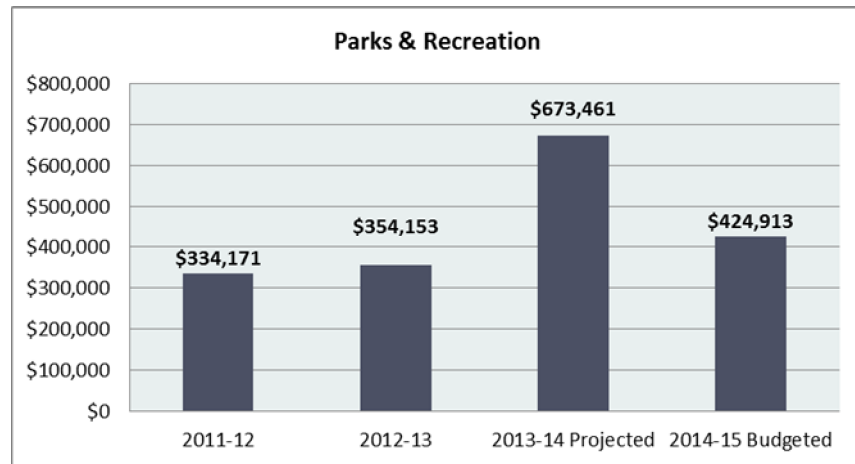
**PROGRAM DESCRIPTION**

The Recreation Department is responsible for providing 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 part-time employees.

**MAJOR 2014-2015 OBJECTIVES**

- Increase green space in the City and develop updated park playground structures and equipment.
- Conduct an assessment of all outdoor facilities and determine park inventory, compare park facilities to national facility standards, and evaluate barrier free accessibility.
- Evaluate needs of existing indoor facilities and determine building inventory and evaluate barrier free accessibility.
- Ensure that the City's capital improvement plan includes all future recreations needs for facilities and parks.

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



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-691-704-000	PARKS & REC DIRECTOR	\$33,541	\$33,670	\$34,342
101-691-705-000	DEPUTY DIRECTOR PARKS & REC	44,805	47,683	48,637
101-691-706-000	PARKS & REC STAFF	62,900	86,285	96,960
101-691-707-000	PART TIME EMPLOYEES	35,220	14,199	16,419
101-691-709-000	OVERTIME	602	915	2,550
101-691-712-000	IN LIEU	6,339	6,847	7,294
101-691-715-000	FICA	13,964	14,505	15,775
101-691-716-000	HDLO	26,043	44,172	50,530
101-691-718-000	RETIREMENT	29,707	31,986	40,768
101-691-724-000	UNEMPLOYMENT COMPENSATION	538	0	289
101-691-725-000	WORKERS COMPENSATION	5,191	4,839	4,735
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$258,850</b>	<b>\$285,101</b>	<b>\$318,299</b>
<b>MATERIALS AND SUPPLIES</b>				
101-691-728-000	OFFICE SUPPLIES	\$753	\$968	\$700
101-691-729-000	STATIONARY	691	7	700
101-691-744-000	UNIFORMS	790	477	800
101-691-750-000	PLAYGROUND/ATHLETIC	942	1,998	3,500
101-691-751-000	FUEL & OIL	3,961	3,988	4,000
101-691-758-000	PROGRAM SUPPLIES	2,947	3,781	2,700
101-691-758-001	SENIOR SUPPLIES	649	420	1,300
101-691-776-000	MAINTENANCE SUPPLIES	2,472	2,846	3,100
101-691-778-000	EQUIPMENT SUPPLIES	4,709	4,353	6,000
101-691-783-000	SEED PLANT	449	449	500
101-691-787-000	TOOLS	21	21	250
<b>MATERIALS AND SUPPLIES</b>		<b>\$18,384</b>	<b>\$19,308</b>	<b>\$23,550</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
101-691-803-000	MEMBERSHIPS	\$1,363	\$1,673	\$1,700
101-691-811-000	CUSTODIAL SERVICES	9,448	8,700	9,700
101-691-818-000	CONTRACTUAL SERVICES	4,432	11,300	5,000
101-691-835-000	MEDICAL EXPENSES	415	0	0
101-691-853-000	TELEPHONE	5,840	5,886	5,700
101-691-864-000	MEETINGS & CONFERENCES	1,347	1,403	2,500
101-691-901-000	ADVERTISING	1,030	1,225	2,000
<b>CONTRACTUAL SERVICES</b>		<b>\$23,875</b>	<b>\$30,187</b>	<b>\$26,600</b>
<b>INSURANCE</b>				
101-691-914-000	LIABILITY INSURANCE	\$3,414	\$3,376	\$3,444
<b>INSURANCE</b>		<b>\$3,414</b>	<b>\$3,376</b>	<b>\$3,444</b>
<b>UTILITIES</b>				
101-691-920-000	UTILITIES	\$21,688	\$22,879	\$23,000
<b>UTILITIES</b>		<b>\$21,688</b>	<b>\$22,879</b>	<b>\$23,000</b>
<b>OTHER CHARGES</b>				
101-691-931-000	BUILDING MAINTENANCE	\$3,176	\$4,535	\$4,000
101-691-933-000	EQUIPMENT MAINTENANCE	11,314	10,493	16,420
101-691-939-000	VEHICLE MAINTENANCE	1,910	4,726	2,000
101-691-946-000	OFFICE EQUIPMENT RENTAL	3,047	2,327	3,600
<b>OTHER CHARGES</b>		<b>\$19,447</b>	<b>\$22,081</b>	<b>\$26,020</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>CAPITAL OUTLAY</b>				
101-691-970-000	LAND PURCHASE	\$0	\$250,000	\$0
101-691-974-000	LAND IMPROVEMENTS	0	25,000	0
101-691-981-000	FURNITURE	3,795	5,729	0
101-691-982-000	EQUIPMENT	5,395	9,800	4,000
	<b>CAPITAL OUTLAY</b>	<b>\$9,190</b>	<b>\$290,529</b>	<b>\$4,000</b>
<b>DEBT SERVICE</b>				
101-691-993-000	95 ENERGY BONDS PRINCIPAL & INTEREST	(\$695)	\$0	\$0
	<b>DEBT SERVICE</b>	<b>(\$695)</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL EXPENSES - PARKS &amp; RECREATION</b>	<b>\$354,153</b>	<b>\$673,461</b>	<b>\$424,913</b>

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$441,635	\$459,119	\$475,346
MATERIALS AND SUPPLIES	22,756	21,320	25,550
CONTRACTUAL SERVICES	68,576	77,658	75,825
INSURANCE	7,674	7,589	7,741
UTILITIES	28,177	28,801	28,100
OTHER CHARGES	12,053	20,083	41,600
CAPITAL OUTLAY	68,906	63,133	64,675
<b>TOTAL</b>	<b>\$649,777</b>	<b>\$677,703</b>	<b>\$718,837</b>

**STAFFING**

	13-14		14-15	
	No	FTE	No	FTE
<b>Full Time</b>				
Library Director	1	1.00	1	1.00
Library Secretary	1	0.95	1	0.95
Supervisory Clerk	1	1.00	1	1.00
<b>Full Time Total</b>	<b>3</b>	<b>2.95</b>	<b>3</b>	<b>2.95</b>
<b>Part Time</b>				
Librarians	8	3.47	7	3.33
Desk Assistants	7	2.31	8	2.27
Pages	3	0.77	3	0.77
<b>Part Time</b>	<b>18</b>	<b>6.55</b>	<b>18</b>	<b>6.37</b>
<b>TOTAL</b>	<b>21</b>	<b>9.50</b>	<b>21</b>	<b>9.32</b>

**EXPENDITURE HIGHLIGHTS**

- \$60,000 worth of new materials, including books, DVDs, CD books and music CDs.
- Program three (3) full time staff and 18 part-time staff.

- \$12,600 has been appropriated in the Downtown Development Authority operating budget to perform various building improvements at the library.
- \$4,150 to purchase a new network printer, upgrade five catalogue computers and the library wireless system.

**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.

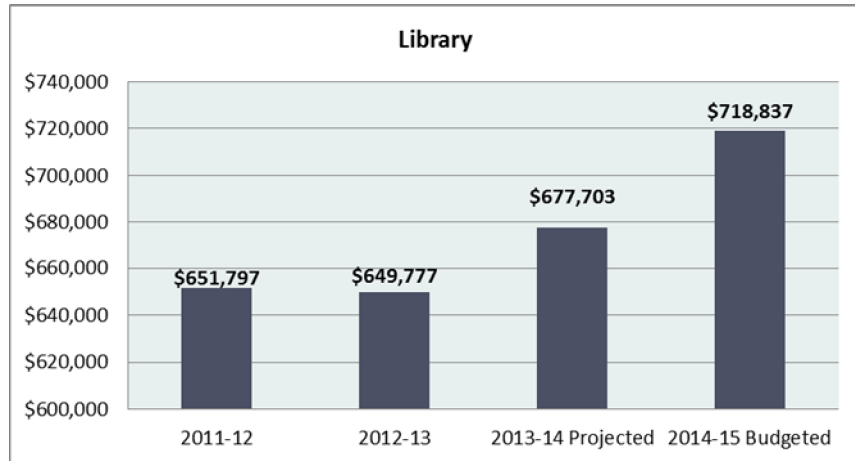
**LIBRARY FACTS:**

- Over 109,000 books borrowed
- Over 9,500 audio books borrowed
- Over 27,000 DVDs borrowed
- Over 9,000 CD's borrowed

**MAJOR 2014-2015 OBJECTIVES**

- Work with a collection agency to pursue accounts with excessive fines.
- Redesign the layout of the new book area to provide improved browsing for public.
- Significantly reduce the vertical file collection in FY 2014-15 and repurpose the space in FY 2015-16.
- Remove updated and underutilized materials from the reference collection and repurpose the space.
- Create a plan to accept credit cards at the library for implementation in 2015-16.
- Upgrade the library's wireless internet system so that access is improved and usage statistics can be collected.
- Continue the library's collaboration with Berkley Schools.
- Promote the library's programs and events on a monthly schedule.
- Undertake a community marketing campaign using the "Geek the Library" framework.
- Execute the capital improvement projects funded by the Downtown Development Authority (DDA).

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



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-738-704-000	LIBRARY DIRECTOR	\$75,032	\$77,918	\$76,827
101-738-705-000	PART-TIME LIBRARIANS	121,286	122,651	126,631
101-738-706-000	LIBRARY STAFF	72,586	72,865	74,323
101-738-707-000	CLERKS & PAGES	67,108	66,432	68,242
101-738-709-000	OVERTIME	0	0	100
101-738-712-000	IN LIEU	5,071	5,477	5,835
101-738-715-000	FICA	26,633	26,911	27,197
101-738-716-000	HDLO	13,019	28,699	32,325
101-738-718-000	RETIREMENT	53,336	51,095	59,845
101-738-720-000	LONGEVITY	5,584	4,957	1,967
101-738-722-000	SICK LEAVE	1,480	1,478	1,589
101-738-724-000	UNEMPLOYMENT	0	164	0
101-738-725-000	WORKERS COMPENSATION	500	472	465
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$441,635</b>	<b>\$459,119</b>	<b>\$475,346</b>
<b>MATERIALS AND SUPPLIES</b>				
101-738-728-000	OFFICE SUPPLIES	\$1,198	\$1,548	\$3,500
101-738-730-000	POSTAGE	12	12	50
101-738-731-000	BOOKS / PERIODICALS	8,603	9,962	10,000
101-738-731-001	DOWNLOADABLE CONTENT	0	0	4,500
101-738-758-000	PROGRAM SUPPLIES	999	998	1,000
101-738-758-005	PROGRAM SUPPLIES-CONTRIBUTIONS - LIBRARY	9,485	6,233	4,000
101-738-776-000	MAINTENANCE SUPPLIES	2,459	2,567	2,500
<b>MATERIALS AND SUPPLIES</b>		<b>\$22,756</b>	<b>\$21,320</b>	<b>\$25,550</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
101-738-803-000	MEMBERSHIPS	\$190	\$236	\$725
101-738-811-000	CUSTODIAL SERVICES	11,635	12,775	13,000
101-738-818-000	CONTRACTUAL SERVICES	0	0	1,300
101-738-828-000	LIBRARY COOP	54,407	61,403	57,200
101-738-835-000	MEDICAL EXPENSES	0	195	0
101-738-853-000	TELEPHONE	1,208	1,766	1,750
101-738-864-000	MEETINGS & CONFERENCES	475	772	1,500
101-738-902-000	BOOK BINDING	136	136	0
101-738-904-000	PRINTING	525	375	350
<b>CONTRACTUAL SERVICES</b>		<b>\$68,576</b>	<b>\$77,658</b>	<b>\$75,825</b>
<b>INSURANCE</b>				
101-738-914-000	LIABILITY INSURANCE	\$7,674	\$7,589	\$7,741
<b>INSURANCE</b>		<b>\$7,674</b>	<b>\$7,589</b>	<b>\$7,741</b>
<b>UTILITIES</b>				
101-738-920-000	UTILITIES	\$28,177	\$28,801	\$28,100
<b>UTILITIES</b>		<b>\$28,177</b>	<b>\$28,801</b>	<b>\$28,100</b>
<b>OTHER CHARGES</b>				
101-738-931-000	BUILDING MAINTENANCE	\$10,935	\$17,455	\$40,100
101-738-934-000	OFFICE EQUIPMENT MAINTENANCE	502	1,500	1,500
101-738-946-000	OFFICE EQUIPMENT RENTAL	616	1,128	0
<b>OTHER CHARGES</b>		<b>\$12,053</b>	<b>\$20,083</b>	<b>\$41,600</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>CAPITAL OUTLAY</b>				
101-738-978-000	BOOKS	\$32,674	\$33,230	\$36,000
101-738-978-001	RENTED MATERIALS	19,886	17,524	20,000
101-738-978-002	BOOKS FROM DONATIONS	10,438	5,000	4,000
101-738-981-000	FURNITURE	0	0	525
101-738-983-000	OFFICE EQUIPMENT	5,908	7,379	4,150
<b>CAPITAL OUTLAY</b>		<b>\$68,906</b>	<b>\$63,133</b>	<b>\$64,675</b>
<b>TOTAL EXPENSES - LIBRARY</b>		<b>\$649,777</b>	<b>\$677,703</b>	<b>\$718,837</b>

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$61,605	\$61,984	\$66,997
MATERIALS AND SUPPLIES	1,367	967	2,000
CONTRACTUAL SERVICES	100	100	10,500
INSURANCE	2,422	2,394	2,442
OTHER CHARGES	436	710	800
CAPITAL OUTLAY	4,020	23,443	75,000
<b>TOTAL</b>	<b>\$69,950</b>	<b>\$89,598</b>	<b>\$157,739</b>

	13-14		14-15	
	No	FTE	No	FTE
<b>STAFFING</b>				
<b>Full Time</b>				
Communications Coordinator	1	1.00	1	1.00
<b>Full Time Total</b>	<b>1</b>	<b>1.00</b>	<b>1</b>	<b>1.00</b>
<b>Part Time</b>				
Intern	1	0.02	1	0.02
<b>Part Time Total</b>	<b>1</b>	<b>0.02</b>	<b>1</b>	<b>0.02</b>
<b>TOTAL</b>	<b>2</b>	<b>1.02</b>	<b>2</b>	<b>1.02</b>

**EXPENDITURE HIGHLIGHTS**

- Broadcast and photography equipment for the government access channel (WBRK) and social media
- Contractual services
- Equipment

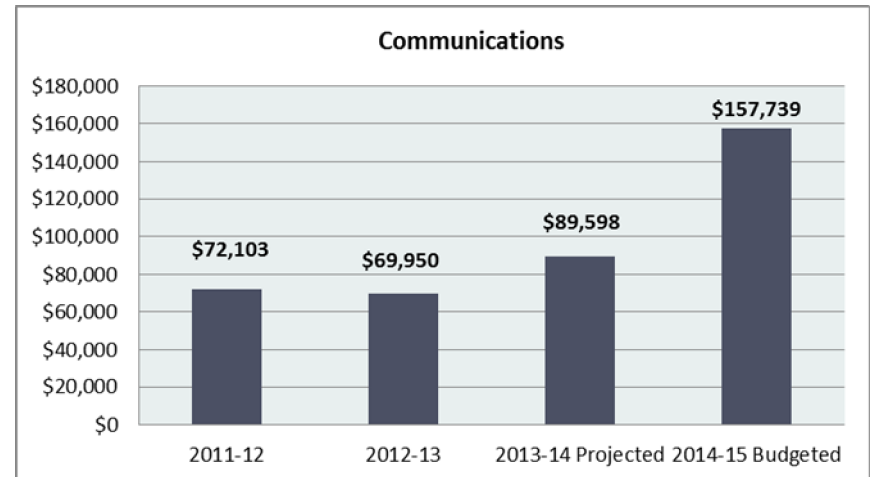
**PROGRAM DESCRIPTION**

The Communications department is responsible for production and broadcast of programs that inform Berkley residents about operations, events and services provided by the City of Berkley. WBRK, the government access

channel, broadcasts programs that include City Council and Planning Commission meetings, a bulletin board of upcoming events, replays of major City events, and other programs developed specifically for Berkley residents.

**MAJOR 2014-15 OBJECTIVES**

- Upgrade the City's T-1 lines to fiber optic network to improve internet connectivity and speed between municipal sites.
- Upgrade internet service to improve employee productivity related to billings and other revenue generating functions city wide.
- Increase the number of live broadcasts on WBRK and streaming video.
- Increase the use of social media to promote city services and thereby keep residents informed of changes and updates regarding city services.
- Complete the archival process of historical WBRK programs so that footage currently stored on video tape is saved in a digital format.
- Work in cooperation with Community Media Network (CMN) to promote the use and viewing of the public access channel to Berkley residents.



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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-750-706-000	COMMUNICATIONS COORDINATOR	\$41,403	\$41,562	\$42,393
101-750-707-000	PART TIME EMPLOYEE	0	0	350
101-750-709-000	OVERTIME	373	418	1,530
101-750-715-000	FICA	3,319	3,321	3,387
101-750-716-000	HDLO	6,025	7,130	7,817
101-750-718-000	RETIREMENT	8,749	8,010	9,763
101-750-722-000	SICK LEAVE	1,612	1,433	1,645
101-750-725-000	WORKERS COMPENSATION	124	110	112
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$61,605</b>	<b>\$61,984</b>	<b>\$66,997</b>
<b>MATERIALS AND SUPPLIES</b>				
101-750-758-000	PROGRAM SUPPLIES	\$1,367	\$967	\$2,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$1,367</b>	<b>\$967</b>	<b>\$2,000</b>
<b>CONTRACTUAL SERVICES</b>				
101-750-803-000	MEMBERSHIPS	\$100	\$100	\$100
101-750-818-000	CONTRACTUAL SERVICES	0	0	10,400
<b>CONTRACTUAL SERVICES</b>		<b>\$100</b>	<b>\$100</b>	<b>\$10,500</b>
<b>INSURANCE</b>				
101-750-914-000	LIABILITY INSURANCE	\$2,422	\$2,394	\$2,442
<b>INSURANCE</b>		<b>\$2,422</b>	<b>\$2,394</b>	<b>\$2,442</b>
<b>OTHER CHARGES</b>				
101-750-933-000	EQUIPMENT MAINTENANCE	\$436	\$710	\$800
<b>OTHER CHARGES</b>		<b>\$436</b>	<b>\$710</b>	<b>\$800</b>



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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<hr/>				
<b>CAPITAL OUTLAY</b>				
101-750-983-000	OFFICE EQUIPMENT	\$4,020	\$23,443	\$75,000
<b>CAPITAL OUTLAY</b>		\$4,020	\$23,443	\$75,000
	<b>TOTAL EXPENSES - COMMUNICATIONS</b>	<b>\$69,950</b>	<b>\$89,598</b>	<b>\$157,739</b>

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$63,851	\$49,481	\$55,762
MATERIALS AND SUPPLIES	216	364	550
CONTRACTUAL SERVICES	411	9,075	7,800
OTHER CHARGES	5,404	5,028	7,620
CAPITAL OUTLAY	21,078	37,344	28,040
<b>TOTAL</b>	<b>\$90,960</b>	<b>\$101,292</b>	<b>\$99,772</b>

**STAFFING**

	13-14		14-15	
	No	FTE	No	FTE
<b>Full Time</b>				
Info Tech Coordinator	1	0.75	1	0.75
<b>TOTAL</b>	<b>1</b>	<b>0.75</b>	<b>1</b>	<b>0.75</b>

**EXPENDITURE HIGHLIGHTS**

- Salaries and fringe benefits
- Contractual services
- Equipment and Software

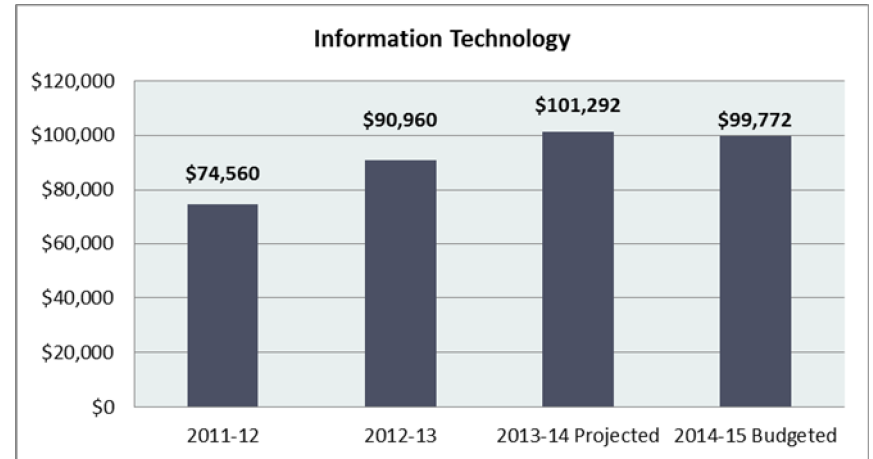
**PROGRAM DESCRIPTION**

The Information Technology division maintains the City’s computer network and infrastructure, and provides ongoing technical support for all City departments. It is also responsible for identifying technology solutions to improve service delivery and employee productivity.

**MAJOR OBJECTIVES 2014-2015**

- Develop and implement a City wide technology plan based on the assessment of the current IT infrastructure to address current and future Needs.

- Complete an assessment of the current IT infrastructure and implement a City wide technology plan aimed at bridging the gap between current and future needs.
- Update and maintain the City’s main website and social media sites.
- Launch and maintain processes and data associated with Access Berkley, the City’s mobile app.
- Evaluate and update all policies associated with the use of City email and all aspects of the computer network.
- Provide support services to end users, including training on various computer programs to encourage efficiency.
- Maintain the City’s computer network and infrastructure (including servers, desktop computers, laptops, tablets, and printers).
- Increase the use of technology for more efficiency and employee ability to work from remote locations.



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-755-706-000	INFO TECH COORDINATOR	\$39,375	\$32,441	\$38,397
101-755-715-000	FICA	3,005	2,481	2,937
101-755-716-000	HDLO	13,127	8,283	7,019
101-755-718-000	RETIREMENT	8,247	6,190	7,326
101-755-725-000	WORKERS COMPENSATION	97	86	83
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$63,851</b>	<b>\$49,481</b>	<b>\$55,762</b>
<b>MATERIALS AND SUPPLIES</b>				
101-755-731-000	BOOKS / PERIODICALS	\$15	\$74	\$150
101-755-778-000	EQUIPMENT SUPPLIES	201	290	400
<b>MATERIALS AND SUPPLIES</b>		<b>\$216</b>	<b>\$364</b>	<b>\$550</b>
<b>CONTRACTUAL SERVICES</b>				
101-755-803-000	MEMBERSHIPS	\$0	\$0	\$0
101-755-818-000	CONTRACTUAL SERVICES	100	100	0
101-755-818-000	CONTRACTUAL SERVICES	0	8,450	7,000
101-755-835-000	MEDICAL EXPENSES	0	245	0
101-755-853-000	TELEPHONE	311	280	300
101-755-864-000	MEETINGS & CONFERENCES	0	0	500
<b>CONTRACTUAL SERVICES</b>		<b>\$411</b>	<b>\$9,075</b>	<b>\$7,800</b>
<b>OTHER CHARGES</b>				
101-755-933-000	EQUIPMENT MAINTENANCE	\$5,404	\$5,028	\$6,420
101-755-960-000	PROFESSIONAL DEVELOPMENT	0	0	1,200
<b>OTHER CHARGES</b>		<b>\$5,404</b>	<b>\$5,028</b>	<b>\$7,620</b>

**FUND: 101 GENERAL**

**DEPT: 755 INFORMATION TECHNOLOGY**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<hr/>				
<b>CAPITAL OUTLAY</b>				
101-755-976-000	BUILDING IMPROVEMENTS	\$0	\$0	\$9,800
101-755-983-000	OFFICE EQUIPMENT	12,442	19,174	5,000
101-755-986-000	COMPUTER SOFTWARE	8,636	18,170	13,240
		<hr/>	<hr/>	<hr/>
<b>CAPITAL OUTLAY</b>		\$21,078	\$37,344	\$28,040
	<b>TOTAL EXPENSES - INFORMATION TECHNOLOGY</b>	<b>\$90,960</b>	<b>\$101,292</b>	<b>\$99,772</b>

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$43,789	\$45,662	\$53,424
MATERIALS AND SUPPLIES	76	136	600
CONTRACTUAL SERVICES	4,628	795	18,145
OTHER CHARGES	411	947	1,000
CAPITAL OUTLAY	0	0	150
<b>TOTAL</b>	<b>\$48,904</b>	<b>\$47,540</b>	<b>\$73,319</b>

	13-14		14-15	
	No	FTE	No	FTE
<b>Part Time</b>				
City Planner	1	0.65	1	0.65
<b>TOTAL</b>	<b>1</b>	<b>0.65</b>	<b>1</b>	<b>0.65</b>

**EXPENDITURE HIGHLIGHTS**

- A new chair will be purchased for the city planner’s office
- A form based code for contextual infill residential development (townhouses, duplexes, apartment buildings) will be developed in concert with the Planning Commission and City Council.

**PROGRAM DESCRIPTION**

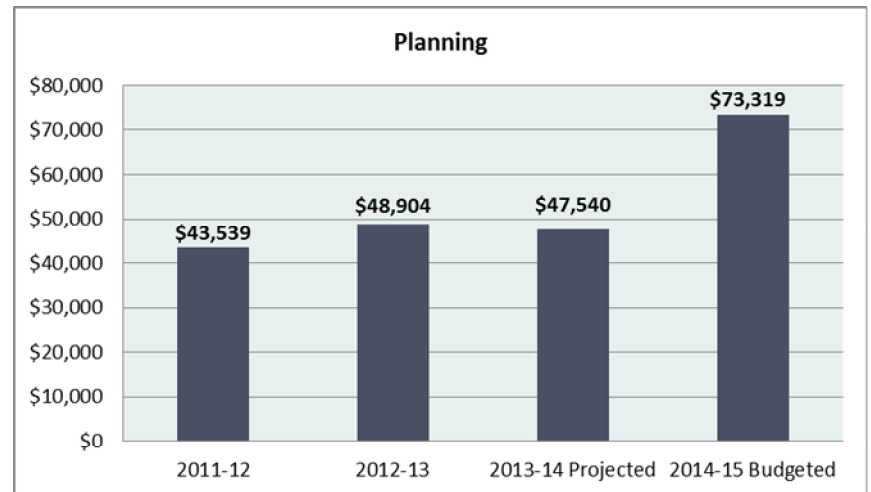
The City Planner plays an important role in the City’s goal of maintaining property values and redeveloping the City. The City Planners tasks include the following:

- Review of business licenses
- Review of sign permits
- Review of rezoning and special land uses requests

- Review of site plans
- Review of Zoning Board of Appeals Requests
- Attendance at all Planning Commission and Zoning Board of Appeals meetings

**MAJOR 2014-2015 OBJECTIVES**

- Enhance Berkley’s quality of life by continuing to implementing the City’s Multi-Modal Transportation Plan
- Increase department efficiencies by providing assistance to the Downtown Development Authority as needed
- Continue pursuing outside funding for City projects
- Develop form based code for infill residential development



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-801-704-000	PLANNER	\$33,902	\$35,884	\$40,962
101-801-715-000	FICA	2,594	2,745	3,134
101-801-716-000	HDLO	97	98	94
101-801-718-000	RETIREMENT	7,097	6,847	9,151
101-801-725-000	WORKERS COMPENSATION	99	88	83
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$43,789</b>	<b>\$45,662</b>	<b>\$53,424</b>
<b>MATERIALS AND SUPPLIES</b>				
101-801-758-000	PROGRAM SUPPLIES	\$76	\$136	\$600
<b>MATERIALS AND SUPPLIES</b>		<b>\$76</b>	<b>\$136</b>	<b>\$600</b>
<b>CONTRACTUAL SERVICES</b>				
101-801-803-000	MEMBERSHIPS	\$395	\$395	\$645
101-801-817-000	CONSULTANT	429	400	1,500
101-801-818-000	CONTRACTUAL SERVICES	3,804	0	16,000
<b>CONTRACTUAL SERVICES</b>		<b>\$4,628</b>	<b>\$795</b>	<b>\$18,145</b>
<b>OTHER CHARGES</b>				
101-801-960-000	PROFESSIONAL DEVELOPMENT	\$411	\$947	\$1,000
<b>OTHER CHARGES</b>		<b>\$411</b>	<b>\$947</b>	<b>\$1,000</b>
<b>CAPITAL OUTLAY</b>				
101-801-981-000	FURNITURE	\$0	\$0	\$150
<b>CAPITAL OUTLAY</b>		<b>\$0</b>	<b>\$0</b>	<b>\$150</b>
<b>TOTAL EXPENSES - PLANNING</b>		<b>\$48,904</b>	<b>\$47,540</b>	<b>\$73,319</b>



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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$37,617	\$58,589	\$70,872
MATERIALS AND SUPPLIES	1,813	2,616	1,880
CONTRACTUAL SERVICES	473	407	720
OTHER CHARGES	540	2,077	1,400
CAPITAL OUTLAY	0	0	300
<b>TOTAL</b>	<b>\$40,443</b>	<b>\$63,689</b>	<b>\$75,172</b>

STAFFING	13-14		14-15	
	No	FTE	No	FTE
<b>Part Time</b>				
Code Enforcement Officers	2	0.88	2	0.88
<b>TOTAL</b>	<b>2</b>	<b>0.88</b>	<b>2</b>	<b>0.88</b>

**EXPENDITURE HIGHLIGHTS**

- Two new chairs will be purchased for the Code Enforcement Officers

**PROGRAM DESCRIPTION**

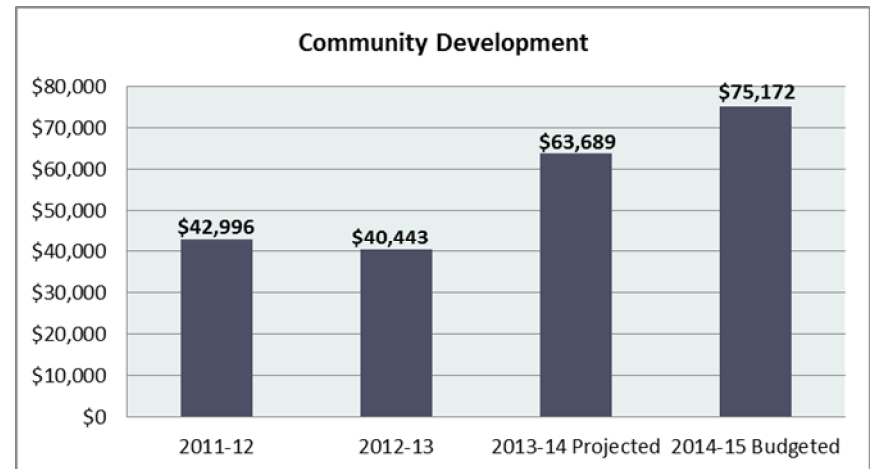
The Code Enforcement division is charged with ensuring that properties are maintained in compliance with the laws adopted by the City Council. Two part time code enforcement officers (total 56 hours per week) patrol the City and respond to complaints on a variety of topics including:

- Grass and weeds
- Shoveling of snow

- Compost piles
- Vermin control
- Junk and debris
- Junk cars

**MAJOR 2014-2015 OBJECTIVES**

- Increase department efficiency by working closely with the City Attorney and the 45-A District Court administration
- Enhance Berkley's property values by aggressively enforcing all property maintenance ordinances, including vermin control



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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-821-707-000	PT CODE ENFORCEMENT	\$28,957	\$49,177	\$59,595
101-821-715-000	FICA	2,215	3,762	4,559
101-821-716-000	HDLO	161	161	94
101-821-718-000	RETIREMENT	6,065	5,411	6,495
101-821-725-000	WORKERS COMPENSATION	219	78	129
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$37,617</b>	<b>\$58,589</b>	<b>\$70,872</b>
<b>MATERIALS AND SUPPLIES</b>				
101-821-744-000	UNIFORMS	\$205	\$295	\$400
101-821-751-000	FUEL & OIL	1,608	2,321	1,480
<b>MATERIALS AND SUPPLIES</b>		<b>\$1,813</b>	<b>\$2,616</b>	<b>\$1,880</b>
<b>CONTRACTUAL SERVICES</b>				
101-821-803-000	MEMBERSHIPS	\$40	\$40	\$120
101-821-853-000	TELEPHONE	433	367	500
101-821-864-000	MEETINGS & CONFERENCES	0	0	100
<b>CONTRACTUAL SERVICES</b>		<b>\$473</b>	<b>\$407</b>	<b>\$720</b>
<b>OTHER CHARGES</b>				
101-821-939-000	VEHICLE MAINTENANCE	\$540	\$2,077	\$1,400
<b>OTHER CHARGES</b>		<b>\$540</b>	<b>\$2,077</b>	<b>\$1,400</b>

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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<hr/>				
<b>CAPITAL OUTLAY</b>				
101-821-981-000	FURNITURE	\$0	\$0	\$300
<b>CAPITAL OUTLAY</b>		\$0	\$0	\$300
	<b>TOTAL EXPENSES - COMMUNITY DEVELOPMENT</b>	<b>\$40,443</b>	<b>\$63,689</b>	<b>\$75,172</b>

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**FUND: 101 GENERAL**

**DEPT: 954 MUNICIPAL EMPLOYEES RETIREMENT SYSTEM RETIREES (MERS)**

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES AND FRINGE BENEFITS	\$528,811	\$651,554	\$733,330
CONTRACTUAL SERVICES	792	865	1,000
INSURANCE	6,780	6,800	6,800
<b>TOTAL</b>	<b>\$536,383</b>	<b>\$659,219</b>	<b>\$741,130</b>

**STAFFING**

	13-14		14-15	
	No	FTE	No	FTE
<b>Part Time</b>				
None	0	0.00	0	0.00
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**EXPENDITURE HIGHLIGHTS**

- To appropriate and account for the other post-employment benefit (OPEB) costs for Merit System and Department of Public Works (DPW) retirees. Estimated total cost of health and fringe benefit costs for Merit System and Department of Public Works retiree’s amounts to \$629,492.
- To appropriate and account for the third party administrator costs associated with the Medicare Part D reimbursement program.
- Appropriated \$103,838 to partially fund the annual required contribution (ARC) for Merit System and DPW OPEB benefits. This is the seventh year of contribution appropriation.

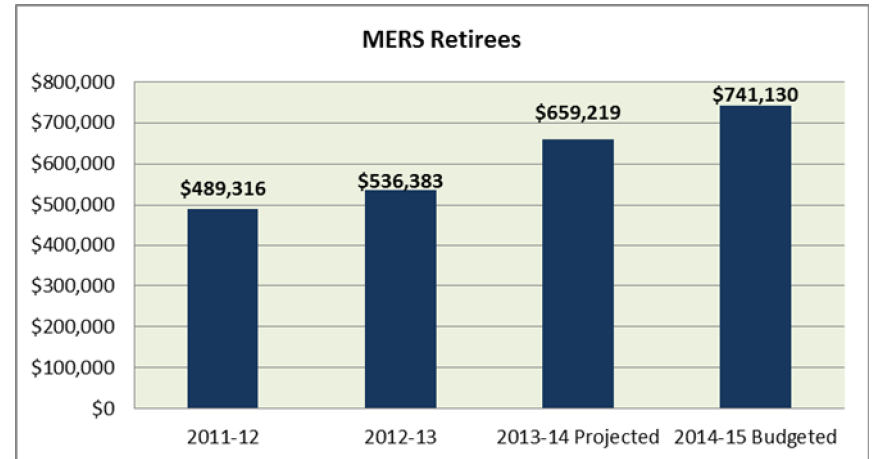
**PROGRAM DESCRIPTION**

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 when they 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 making an employer contribution. There are fifty (50) active employees participating and seventy-eight (78) retirees included in this

program. Defined benefit employer and employee pension contributions are accounted for by department and not in this department.

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)**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-954-716-000	HDLO	\$476,155	\$547,716	\$629,492
101-954-716-718	HDLO GASB 45 CONTRIBUTION	52,656	103,838	103,838
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$528,811</b>	<b>\$651,554</b>	<b>\$733,330</b>
<b>CONTRACTUAL SERVICES</b>				
101-954-864-000	MEETINGS & CONFERENCES	\$792	\$865	\$1,000
<b>CONTRACTUAL SERVICES</b>		<b>\$792</b>	<b>\$865</b>	<b>\$1,000</b>
<b>INSURANCE</b>				
101-954-916-000	MEDICARE DRUG SUBSIDY PROGRAM-ADVISORS	\$6,780	\$6,800	\$6,800
<b>INSURANCE</b>		<b>\$6,780</b>	<b>\$6,800</b>	<b>\$6,800</b>
<b>TOTAL EXPENSES - MERS RETIREES</b>		<b>\$536,383</b>	<b>\$659,219</b>	<b>\$741,130</b>

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$483,487	\$603,662	\$698,427
CONTRACTUAL SERVICES	18676	0	0
INSURANCE	6,504	0	0
<b>TOTAL</b>	<b>\$508,667</b>	<b>\$603,662</b>	<b>\$698,427</b>

	13-14		14-15	
	No	FTE	No	FTE
Finance Director/Treasurer	1	0.05	1	0.05
Accountants	2	0.10	2	0.10
<b>TOTAL</b>	<b>3</b>	<b>0.15</b>	<b>3</b>	<b>0.15</b>

**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 \$591,998.
- 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 seventh year of contribution appropriation.

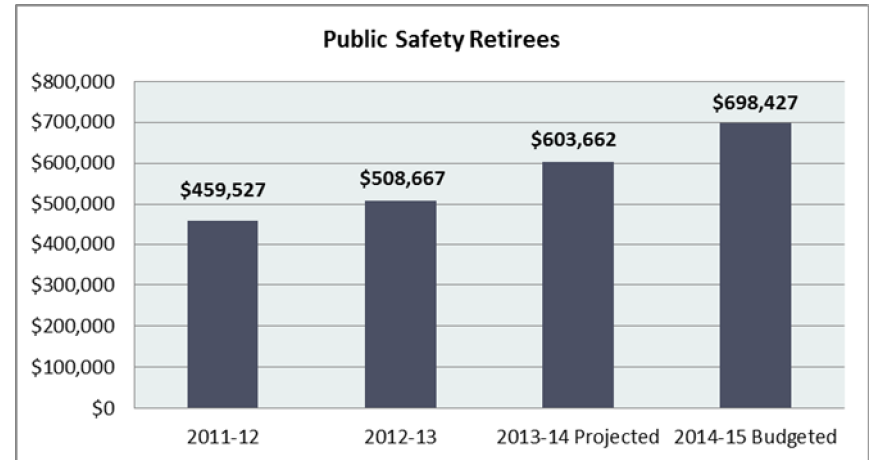
**PROGRAM DESCRIPTION**

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 46 public safety officer retirees and beneficiaries. There are a total of 28 full-time equivalent employees who participate in this program. The employer funds the 100% of the program.

The pension system is a State of Michigan PA 345 of 1937 Plan voted on by the Berkley electorate in 1965.

**MAJOR 2014-2015 OBJECTIVES**

- None



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

		2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>SALARIES AND FRINGE BENEFITS</b>				
101-955-704-000	FINANCE DIRECTOR/TREASURER	\$4,693	\$4,712	\$4,806
101-955-706-000	ACCOUNTANTS	4,577	4,831	4,928
101-955-712-000	IN LIEU	483	342	365
101-955-715-000	FICA	742	756	773
101-955-716-000	HDLO	423,682	497,817	591,998
101-955-716-718	HDLO GASB 45 CONTRIBUTION	47,344	93,362	93,362
101-955-718-000	RETIREMENT	1,942	1,821	2,174
101-955-725-000	WORKERS COMPENSATION	24	21	21
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$483,487</b>	<b>\$603,662</b>	<b>\$698,427</b>
<b>CONTRACTUAL SERVICES</b>				
101-955-803-000	MEMBERSHIPS	\$100	\$0	\$0
101-955-807-000	AUDIT SERVICES	6,795	0	0
101-955-817-000	CONSULTANT	10,356	0	0
101-955-824-000	LEGAL SERVICES	1,425	0	0
<b>CONTRACTUAL SERVICES</b>		<b>\$18,676</b>	<b>\$0</b>	<b>\$0</b>
<b>INSURANCE</b>				
101-955-914-000	LIABILITY INSURANCE	\$6,504	\$0	\$0
<b>INSURANCE</b>		<b>\$6,504</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENSES - PSO PENSION PLAN</b>		<b>\$508,667</b>	<b>\$603,662</b>	<b>\$698,427</b>



**FUND: 101 GENERAL**  
**DEPT: 966 OTHER FINANCING USES**

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
OTHER FINANCING USES	\$616,870	\$1,290,631	\$1,482,662
<b>TOTAL</b>	<b>\$616,870</b>	<b>\$1,290,631</b>	<b>\$1,482,662</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

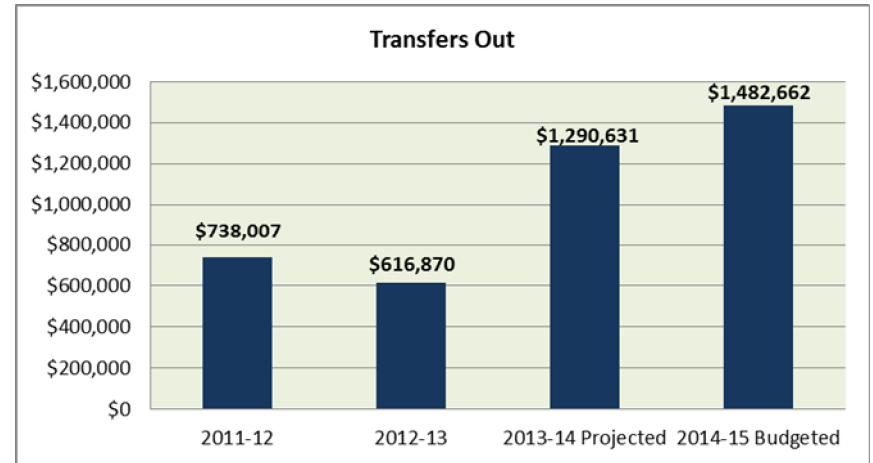
- Operating Transfers – Out:
  1. District Court - \$701,130
  2. Arena Fund - \$25,000
  3. Fringe Benefit Fund - \$6,432
  
- \$3Mill Levy Transfers – Out:
  1. Major Street Fund - \$532,500
  2. Local Street Fund - \$150,000
  3. Solid Waste Fund - \$67,600

**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 needs. The City accounts for the District Court separately for budgeting purposes and an operating transfer is utilized to provide for applicable court services.

**MAJOR 2014/15 OBJECTIVES**

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



**FUND: 101 GENERAL**  
**DEPT: 966 OTHER FINANCING USES**

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<hr/>				
<b>OTHER FINANCING USES</b>				
101-966-999-000	TRANSFERS OUT	\$616,870	\$1,290,631	\$1,482,662
<b>OTHER FINANCING USES</b>		\$616,870	\$1,290,631	\$1,482,662
	<b>TOTAL - TRANSFERS OUT</b>	<b>\$616,870</b>	<b>\$1,290,631</b>	<b>\$1,482,662</b>

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**Special Revenue Fund Expenditures  
Fiscal Year 2014-2015  
Adopted**

**City of Berkley**  
**SPECIAL REVENUE FUNDS EXPENDITURES – OVERVIEW**

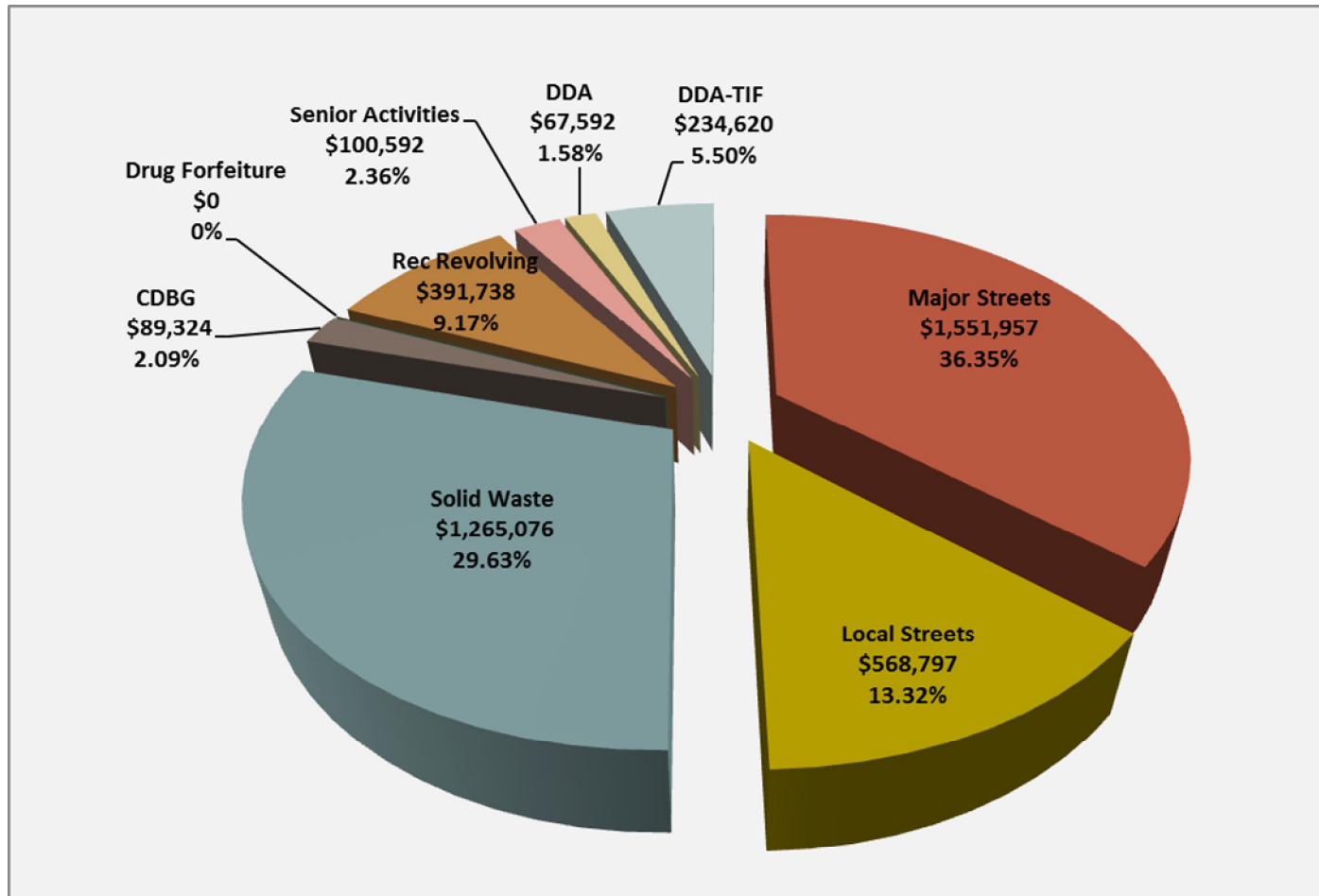
Special Revenue Funds account for specific revenues that are legally restricted to expenditures for specific purposes. Berkley has seven special revenue funds for which we account for separately. Also provided in this section are two discrete component units from the Downtown Development Authority. (Operating 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 - \$4,269,696**  
**FY 2014-2015**



**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, 2015

	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Recommended 2014-2015
<b>Revenues</b>					
Property taxes	\$ 1,200,529	\$ 1,136,877	\$ 1,084,227	\$ 1,108,570	\$ 1,110,456
Charges for services	665,991	694,076	694,761	768,983	756,244
Federal Sources	-	-	-	-	-
State-Shared Revenues & Grants	966,823	926,141	985,519	913,905	994,901
Fines and forfeitures	101,294	21,935	21,878	20,936	21,583
Investment earnings	25,279	22,579	19,552	17,170	12,048
Miscellaneous	79,680	61,665	92,379	103,378	91,964
Other Financing Sources	-	-	-	-	-
Total revenues	3,039,596	2,863,273	2,898,316	2,932,942	2,987,196
<b>Expenditures</b>					
General government	\$ 1,433,392	\$ 1,378,585	1,365,329	1,547,433	\$ 2,060,854.00
Public works	1,193,679	1,177,776	1,185,731	1,193,490	1,264,751
Health and welfare	181,663	103,565	165,670	128,482	189,916
Recreation and culture	343,750	316,243	318,132	276,707	314,680
Debt service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total expenditures	3,152,484	2,976,169	3,034,862	3,146,112	3,830,201
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(112,888)	(112,896)	(136,546)	(213,170)	(843,005)
<b>Other Financing Sources (Uses)</b>					
Operating transfers in	169,157	167,258	168,463	669,367	906,560
Operating transfers out	(279,061)	(413,670)	(422,544)	(483,556)	(439,495)
Total other financing sources (uses)	(109,904)	(246,412)	(254,081)	185,811	467,065
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Other Financing Sources (Uses)</b>	(222,792)	(359,308)	(390,627)	(27,359)	(375,940)
<b>Fund Balance - Beginning of Year</b>	4,558,348	3,924,211	3,564,903	3,174,276	3,146,917
<b>Fund Balance - End of Year</b>	\$ 4,335,556	\$ 3,564,903	\$ 3,174,276	\$ 3,146,917	\$ 2,770,977

**Note: 2011-2012 fund balance adjusted. Court Building Fund  
now in Capital Projects Fund**

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$211,369	\$231,647	\$214,667
MATERIALS AND SUPPLIES	49,224	87,655	76,350
CONTRACTUAL SERVICES	150,006	306,705	286,230
OTHER CHARGES	114,552	127,202	117,900
CAPITAL OUTLAY	129,805	0	700,000
OTHER FINANCING USES	153,990	148,215	156,810
<b>TOTAL</b>	<b>\$808,946</b>	<b>\$901,424</b>	<b>\$1,551,957</b>

**STAFFING**

	13-14		14-15	
	No	FTE	No	FTE
<b>Full Time</b>				
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	0.52	2	0.47
Equip Operator I	4	0.96	4	0.65
Laborer	0	0.00	1	0.31
Mechanic II	1	0.06	1	0.08
<b>Full Time Total</b>	<b>17</b>	<b>2.35</b>	<b>17</b>	<b>2.33</b>
<b>Part Time</b>	<b>1</b>	<b>0.18</b>	<b>1</b>	<b>0.18</b>
<b>Part Time Total</b>	<b>1</b>	<b>0.18</b>	<b>1</b>	<b>0.18</b>
<b>TOTAL</b>	<b>18</b>	<b>2.53</b>	<b>18</b>	<b>2.51</b>

**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, signage replacement and right-of-way work.
- Concrete street repair program.
- \$800,000 to rehabilitation of Coolidge Hwy., North of 12 Mile to Webster.

**PROGRAM DESCRIPTION**

The City receives gas taxes from the State of Michigan in accordance with Public Act 51 of 1951, as amended. Based on a formula these gas taxes are allocated to The Major Street Fund of the City. This tax revenue, which is received monthly, supports the maintenance of streets and the associated right-of-ways designated as Major Streets.

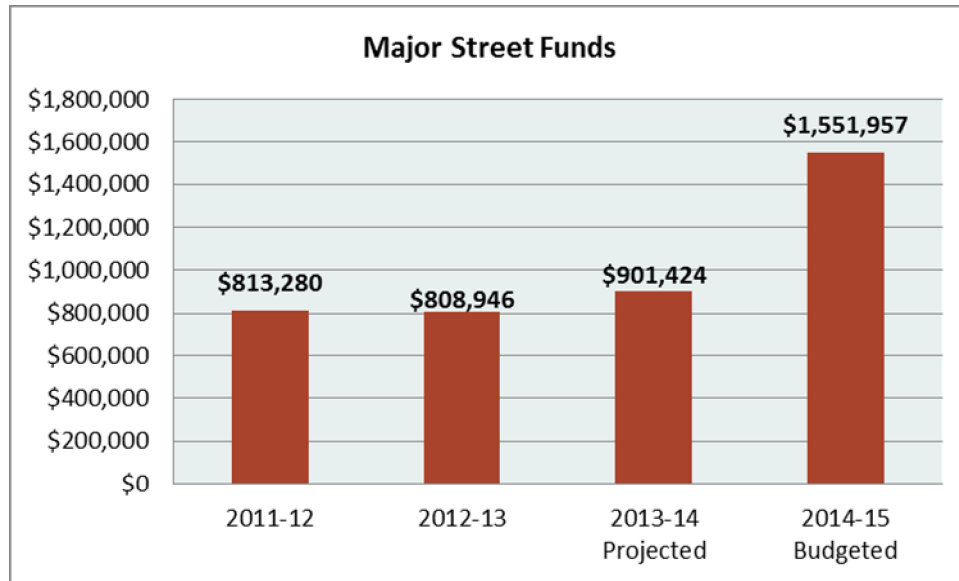
In addition to street maintenance, this Fund can also be used to remove snow, fix curbs, overlay roads with asphalt, pay for traffic signals, street salt, street signs and to construct new streets within the City limits.

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

**MAJOR 2014-2015 OBJECTIVES**

- Continue with the annual Pavement Preventative Maintenance Program which now includes Spray-Patch among other repair alternatives.
- Design and resurface Coolidge Highway from 12 Mile to Webster. This can be accomplished ahead of the 2016 partial Federal funding via Advance Construction (City covers 100% of costs with reimbursement in 2016).
- Explore all funding options to implement a road and water main improvement program to address infrastructure needs.
- Maintain trees on City property including pruning, trimming, and removals. Continue to improve and expand the annual Fall Tree Planting Program.

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



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
202-464-704-000	PUBLIC WORKS DIRECTOR	\$12,754	\$12,803	\$13,059
202-464-706-000	LABORERS	17,894	17,715	15,165
202-464-707-000	PART TIME EMPLOYEES	1,725	1,599	750
202-464-709-000	OVERTIME	1,149	1,463	1,200
202-464-715-000	FICA	2,563	2,578	2,308
202-464-716-000	HDLO	8,080	9,790	10,593
202-464-718-000	RETIREMENT	8,351	8,283	7,757
202-464-720-000	LONGEVITY	109	115	0
202-464-725-000	WORKERS COMPENSATION	967	1,008	955
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$53,592</b>	<b>\$55,354</b>	<b>\$51,787</b>
<b>MATERIALS AND SUPPLIES</b>				
202-464-744-000	UNIFORMS	\$420	\$499	\$550
202-464-758-000	PROGRAM SUPPLIES	2,665	3,098	3,000
202-464-782-000	ROAD SUPPLIES	5,000	9,185	5,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$8,085</b>	<b>\$12,782</b>	<b>\$8,550</b>
<b>CONTRACTUAL SERVICES</b>				
202-464-817-000	CONSULTANT	\$125	\$0	\$0
202-464-818-000	CONTRACTUAL SERVICES	84,353	163,522	95,000
202-464-821-010	ENGINEERING	14,004	38,401	122,000
<b>CONTRACTUAL SERVICES</b>		<b>\$98,482</b>	<b>\$201,923</b>	<b>\$217,000</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>OTHER CHARGES</b>				
202-464-940-000	EQUIPMENT RENTAL	\$8,725	\$7,408	\$6,000
	<b>OTHER CHARGES</b>	<u>\$8,725</u>	<u>\$7,408</u>	<u>\$6,000</u>
<b>CAPITAL OUTLAY</b>				
202-464-975-100	CONSTRUCTION - MAJOR STREETS	\$129,805	\$0	\$700,000
	<b>CAPITAL OUTLAY</b>	<u>\$129,805</u>	<u>\$0</u>	<u>\$700,000</u>
	<b>TOTAL EXPENSES - STREET MAINTENANCE</b>	<u><u>\$298,689</u></u>	<u><u>\$277,467</u></u>	<u><u>\$983,337</u></u>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
202-466-706-000	LABORERS	\$11,541	\$9,137	\$11,926
202-466-709-000	OVERTIME	176	322	350
202-466-715-000	FICA	891	724	939
202-466-716-000	HDLO	4,919	2,161	2,401
202-466-718-000	RETIREMENT	3,800	2,863	4,063
202-466-720-000	LONGEVITY	0	0	0
202-466-725-000	WORKERS COMPENSATION	232	210	210
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$21,559</b>	<b>\$15,417</b>	<b>\$19,889</b>
<b>CONTRACTUAL SERVICES</b>				
202-466-818-000	CONTRACTUAL SERVICES	\$11,000	\$10,537	\$11,000
<b>CONTRACTUAL SERVICES</b>		<b>\$11,000</b>	<b>\$10,537</b>	<b>\$11,000</b>
<b>OTHER CHARGES</b>				
202-466-940-000	EQUIPMENT RENTAL	\$44,188	\$31,559	\$40,000
<b>OTHER CHARGES</b>		<b>\$44,188</b>	<b>\$31,559</b>	<b>\$40,000</b>
<b>TOTAL EXPENSES - STREET SWEEPING</b>		<b>\$76,747</b>	<b>\$57,513</b>	<b>\$70,889</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
202-468-706-000	LABORERS	\$7,361	\$6,375	\$9,899
202-468-707-000	PART TIME EMPLOYEES	426	0	0
202-468-709-000	OVERTIME	812	1,203	900
202-468-715-000	FICA	658	581	826
202-468-716-000	HDLO	2,779	3,319	3,516
202-468-718-000	RETIREMENT	2,648	2,294	3,390
202-468-720-000	LONGEVITY	16	27	0
202-468-725-000	WORKERS COMPENSATION	423	374	360
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$15,123</b>	<b>\$14,173</b>	<b>\$18,891</b>
<b>MATERIALS AND SUPPLIES</b>				
202-468-758-000	PROGRAM SUPPLIES	\$9,538	\$12,546	\$13,200
<b>MATERIALS AND SUPPLIES</b>		<b>\$9,538</b>	<b>\$12,546</b>	<b>\$13,200</b>
<b>CONTRACTUAL SERVICES</b>				
202-468-818-000	CONTRACTUAL SERVICES	\$34,550	\$77,966	\$34,000
<b>CONTRACTUAL SERVICES</b>		<b>\$34,550</b>	<b>\$77,966</b>	<b>\$34,000</b>
<b>OTHER CHARGES</b>				
202-468-940-000	EQUIPMENT RENTAL	\$6,683	\$3,838	\$8,000
<b>OTHER CHARGES</b>		<b>\$6,683</b>	<b>\$3,838</b>	<b>\$8,000</b>
<b>TOTAL EXPENSES - STREET TREES</b>		<b>\$65,894</b>	<b>\$108,523</b>	<b>\$74,091</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
202-469-706-000	LABORERS	\$2,676	\$3,794	\$3,726
202-469-707-000	PART TIME EMPLOYEES	37	0	0
202-469-709-000	OVERTIME	102	0	0
202-469-715-000	FICA	215	290	285
202-469-716-000	HDLO	1,362	1,507	1,611
202-469-718-000	RETIREMENT	880	1,148	1,260
202-469-720-000	LONGEVITY	1	2	0
202-469-725-000	WORKERS COMPENSATION	128	123	122
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$5,401</b>	<b>\$6,864</b>	<b>\$7,004</b>
<b>MATERIALS AND SUPPLIES</b>				
202-469-758-000	PROGRAM SUPPLIES	\$4,601	\$6,866	\$5,500
<b>MATERIALS AND SUPPLIES</b>		<b>\$4,601</b>	<b>\$6,866</b>	<b>\$5,500</b>
<b>CONTRACTUAL SERVICES</b>				
202-469-818-000	CONTRACTUAL SERVICES	\$1,173	\$872	\$1,000
<b>CONTRACTUAL SERVICES</b>		<b>\$1,173</b>	<b>\$872</b>	<b>\$1,000</b>
<b>OTHER CHARGES</b>				
202-469-940-000	EQUIPMENT RENTAL	\$7,829	\$5,409	\$8,000
<b>OTHER CHARGES</b>		<b>\$7,829</b>	<b>\$5,409</b>	<b>\$8,000</b>
<b>TOTAL EXPENSES - CATCH BASINS</b>		<b>\$19,004</b>	<b>\$20,011</b>	<b>\$21,504</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
202-471-706-000	LABORERS	\$9,529	\$7,929	\$14,843
202-471-707-000	PART TIME EMPLOYEES	1,485	1,448	3,088
202-471-709-000	OVERTIME	0	384	0
202-471-715-000	FICA	869	778	1,372
202-471-716-000	HDLO	7,092	7,823	7,914
202-471-718-000	RETIREMENT	3,214	2,641	5,020
202-471-720-000	LONGEVITY	363	413	0
202-471-725-000	WORKERS COMPENSATION	429	694	714
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$22,981</b>	<b>\$22,110</b>	<b>\$32,951</b>
<b>MATERIALS AND SUPPLIES</b>				
202-471-758-000	PROGRAM SUPPLIES	\$994	\$1,493	\$1,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$994</b>	<b>\$1,493</b>	<b>\$1,000</b>
<b>CONTRACTUAL SERVICES</b>				
202-471-818-000	CONTRACTUAL SERVICES	\$1,220	\$595	\$2,000
<b>CONTRACTUAL SERVICES</b>		<b>\$1,220</b>	<b>\$595</b>	<b>\$2,000</b>
<b>OTHER CHARGES</b>				
202-471-940-000	EQUIPMENT RENTAL	\$2,845	\$2,484	\$4,000
<b>OTHER CHARGES</b>		<b>\$2,845</b>	<b>\$2,484</b>	<b>\$4,000</b>
<b>TOTAL EXPENSES - GRASS AND WEEDS</b>		<b>\$28,040</b>	<b>\$26,682</b>	<b>\$39,951</b>



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
202-475-706-000	LABORERS	\$5,852	\$4,594	\$2,581
202-475-709-000	OVERTIME	373	227	200
202-475-715-000	FICA	477	371	213
202-475-716-000	HDLO	577	1,177	1,309
202-475-718-000	RETIREMENT	2,025	1,467	890
202-475-720-000	LONGEVITY	19	23	0
202-475-725-000	WORKERS COMPENSATION	99	92	90
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$9,422</b>	<b>\$7,951</b>	<b>\$5,283</b>
<b>MATERIALS AND SUPPLIES</b>				
202-475-758-000	PROGRAM SUPPLIES	\$9,441	\$14,790	\$13,500
<b>MATERIALS AND SUPPLIES</b>		<b>\$9,441</b>	<b>\$14,790</b>	<b>\$13,500</b>
<b>CONTRACTUAL SERVICES</b>				
202-475-803-000	MEMBERSHIPS	\$2,060	\$2,150	\$2,200
202-475-818-000	CONTRACTUAL SERVICES	386	11,632	18,000
<b>CONTRACTUAL SERVICES</b>		<b>\$2,446</b>	<b>\$13,782</b>	<b>\$20,200</b>
<b>OTHER CHARGES</b>				
202-475-933-000	EQUIPMENT MAINTENANCE	\$29,514	\$27,106	\$32,500
202-475-940-000	EQUIPMENT RENTAL	2,787	2,257	4,000
<b>OTHER CHARGES</b>		<b>\$32,301</b>	<b>\$29,363</b>	<b>\$36,500</b>
<b>TOTAL EXPENSES - STREET SIGNS</b>		<b>\$53,610</b>	<b>\$65,886</b>	<b>\$75,483</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
202-478-706-000	LABORERS	\$17,122	\$21,909	\$10,429
202-478-709-000	OVERTIME	5,189	20,968	7,500
202-478-715-000	FICA	1,709	3,280	1,372
202-478-716-000	HDLO	4,398	3,844	4,415
202-478-718-000	RETIREMENT	7,192	11,740	4,161
202-478-720-000	LONGEVITY	38	48	0
202-478-725-000	WORKERS COMPENSATION	629	355	333
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$36,277</b>	<b>\$62,144</b>	<b>\$28,210</b>
<b>MATERIALS AND SUPPLIES</b>				
202-478-758-000	PROGRAM SUPPLIES	\$16,565	\$39,178	\$34,600
<b>MATERIALS AND SUPPLIES</b>		<b>\$16,565</b>	<b>\$39,178</b>	<b>\$34,600</b>
<b>OTHER CHARGES</b>				
202-478-940-000	EQUIPMENT RENTAL	\$11,981	\$47,141	\$15,400
<b>OTHER CHARGES</b>		<b>\$11,981</b>	<b>\$47,141</b>	<b>\$15,400</b>
<b>TOTAL EXPENSES - WINTER MAINTENANCE</b>		<b>\$64,823</b>	<b>\$148,463</b>	<b>\$78,210</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
202-483-704-172	CITY MANAGER	\$10,926	\$10,969	\$11,188
202-483-704-201	FINANCE DIRECTOR	11,264	11,308	11,534
202-483-706-000	LABORERS	2,900	2,943	3,013
202-483-706-201	FINANCE STAFF	7,324	7,730	7,884
202-483-712-000	IN LIEU	1,513	1,259	1,459
202-483-715-000	FICA	2,605	2,616	2,715
202-483-716-000	HDLO	3,142	4,291	4,893
202-483-718-000	RETIREMENT	6,835	6,287	7,511
202-483-722-000	SICK LEAVE	399	189	407
202-483-725-000	WORKERS COMPENSATION	106	42	48
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$47,014</b>	<b>\$47,634</b>	<b>\$50,652</b>
<b>CONTRACTUAL SERVICES</b>				
202-483-807-000	AUDIT SERVICES	\$1,135	\$1,030	\$1,030
<b>CONTRACTUAL SERVICES</b>		<b>\$1,135</b>	<b>\$1,030</b>	<b>\$1,030</b>
<b>TOTAL EXPENSES - STREET ADMINISTRATION</b>		<b>\$48,149</b>	<b>\$48,664</b>	<b>\$51,682</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>OTHER FINANCING USES</b>				
202-966-999-000	TRANSFERS OUT	\$153,990	\$148,215	\$156,810
	<b>OTHER FINANCING USES</b>	\$153,990	\$148,215	\$156,810
	<b>TOTAL EXPENSES - OTHER FINANCING USES</b>	<b>\$153,990</b>	<b>\$148,215</b>	<b>\$156,810</b>
	<b>TOTAL EXPENSES - MAJOR STREET FUND</b>	<b>\$808,946</b>	<b>\$901,424</b>	<b>\$1,551,957</b>

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$178,523	\$196,971	\$179,855
MATERIALS AND SUPPLIES	48,261	83,835	88,600
CONTRACTUAL SERVICES	148,956	272,630	212,230
OTHER CHARGES	87,283	102,886	87,800
OTHER FINANCING USES	423	1,242	282
<b>TOTAL</b>	<b>\$463,446</b>	<b>\$657,564</b>	<b>\$568,797</b>

<b>STAFFING</b>	13-14		14-15	
	No	FTE	No	FTE
<b>Full Time</b>				
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	3	0.52	2	0.47
Equip Operator I	4	.97	4	0.65
Laborer	0	0.00	1	0.31
Mechanic II	1	0.07	1	0.09
<b>Full Time Total</b>	<b>17</b>	<b>2.06</b>	<b>17</b>	<b>2.02</b>
Part Time	1	0.18	1	0.13
<b>Part Time Total</b>	<b>1</b>	<b>0.18</b>	<b>1</b>	<b>0.13</b>
<b>TOTAL</b>	<b>18</b>	<b>2.24</b>	<b>18</b>	<b>2.15</b>

**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.

**PROGRAM DESCRIPTION**

The City receives gas tax revenues from the State of Michigan in accordance with Public Act 51 of 1951, as amended. Based on a formula these dollars are then distributed to the Local Street Fund of the City. This revenue, which is received monthly, supports the maintenance of streets and the associated right-of-ways designated as Local Streets.

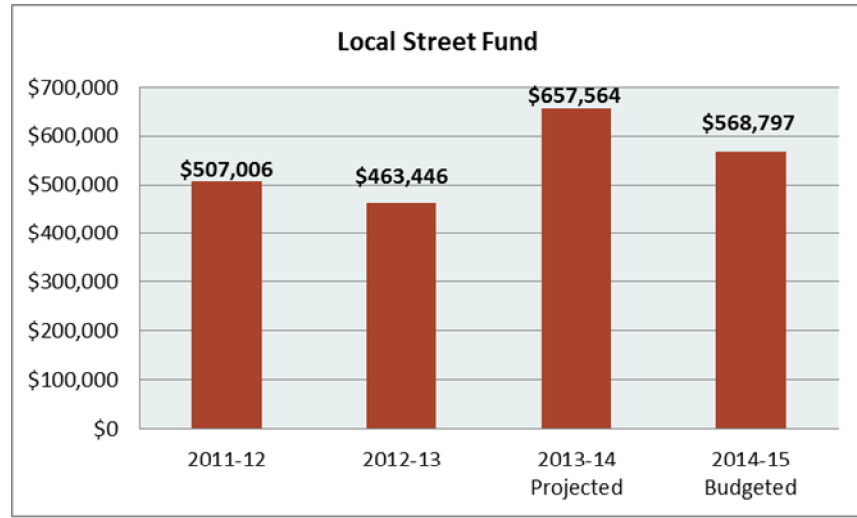
In addition to street maintenance, this revenue can also be used to remove snow, fix curbs, overlay roads with asphalt, maintain traffic signals, right-of-way, street signs and construct new streets within the City limits.

The City of Berkley has approximately 35.95 miles of Local Streets that is required to be maintained by the City.

**MAJOR 2014-2015 OBJECTIVES**

- Continue with the annual Pavement Preventative Maintenance Program which now includes Spray-Patch among other repair alternatives.
- Explore all funding options to implement a road and water main improvement program to address infrastructure needs.
- Prepare a City-wide sidewalk survey/analysis in preparation for a Sidewalk Replacement Program with property owner assessment.
- Maintain trees on City property including pruning, trimming, and removals. Continue to improve and expand the annual Fall Tree Planting Program.

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



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
203-464-704-000	PUBLIC WORKS DIRECTOR	\$12,754	\$12,803	\$13,059
203-464-706-000	LABORERS	17,856	16,966	15,165
203-464-707-000	PART TIME EMPLOYEES	1,725	1,470	1,100
203-464-709-000	OVERTIME	1,061	1,432	1,100
203-464-715-000	FICA	2,554	2,511	2,327
203-464-716-000	HDLO	8,170	9,869	10,593
203-464-718-000	RETIREMENT	8,310	8,048	7,757
203-464-720-000	LONGEVITY	110	156	0
203-464-725-000	WORKERS COMPENSATION	967	1,059	956
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$53,507</b>	<b>\$54,314</b>	<b>\$52,057</b>
<b>MATERIALS AND SUPPLIES</b>				
203-464-744-000	UNIFORMS	\$488	\$488	\$500
203-464-758-000	PROGRAM SUPPLIES	1,211	1,400	2,000
203-464-782-000	ROAD SUPPLIES	4,000	7,347	5,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$5,699</b>	<b>\$9,235</b>	<b>\$7,500</b>
<b>CONTRACTUAL SERVICES</b>				
203-464-818-000	CONTRACTUAL SERVICES	\$70,279	\$137,108	\$125,000
203-464-821-010	ENGINEERING	13,322	45,802	37,000
<b>CONTRACTUAL SERVICES</b>		<b>\$83,601</b>	<b>\$182,910</b>	<b>\$162,000</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<hr/>				
<b>OTHER CHARGES</b>				
203-464-940-000	EQUIPMENT RENTAL	\$8,725	\$8,456	\$6,000
<b>OTHER CHARGES</b>		\$8,725	\$8,456	\$6,000
	<b>TOTAL EXPENSES - STREET MAINTENANCE</b>	<b>\$151,532</b>	<b>\$254,915</b>	<b>\$227,557</b>



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
203-466-706-000	LABORERS	\$11,507	\$9,213	\$11,956
203-466-709-000	OVERTIME	0	88	100
203-466-715-000	FICA	875	712	923
203-466-716-000	HDLO	4,930	2,159	2,410
203-466-718-000	RETIREMENT	3,731	2,815	4,044
203-466-725-000	WORKERS COMPENSATION	232	234	211
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$21,275</b>	<b>\$15,221</b>	<b>\$19,644</b>
<b>CONTRACTUAL SERVICES</b>				
203-466-818-000	CONTRACTUAL SERVICES	\$12,000	\$11,537	\$12,000
<b>CONTRACTUAL SERVICES</b>		<b>\$12,000</b>	<b>\$11,537</b>	<b>\$12,000</b>
<b>OTHER CHARGES</b>				
203-466-940-000	EQUIPMENT RENTAL	\$44,188	\$31,558	\$40,000
<b>OTHER CHARGES</b>		<b>\$44,188</b>	<b>\$31,558</b>	<b>\$40,000</b>
<b>TOTAL EXPENSES - STREET SWEEPING</b>		<b>\$77,463</b>	<b>\$58,316</b>	<b>\$71,644</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
203-468-706-000	LABORERS	\$8,186	\$6,882	\$9,944
203-468-707-000	PART TIME EMPLOYEES	426	19	0
203-468-709-000	OVERTIME	682	1,299	1,000
203-468-715-000	FICA	711	629	837
203-468-716-000	HDLO	2,789	3,295	3,532
203-468-718-000	RETIREMENT	2,874	2,485	3,414
203-468-720-000	LONGEVITY	16	36	0
203-468-725-000	WORKERS COMPENSATION	423	426	356
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$16,107</b>	<b>\$15,071</b>	<b>\$19,083</b>
<b>MATERIALS AND SUPPLIES</b>				
203-468-758-000	PROGRAM SUPPLIES	\$9,592	\$12,612	\$16,500
<b>MATERIALS AND SUPPLIES</b>		<b>\$9,592</b>	<b>\$12,612</b>	<b>\$16,500</b>
<b>CONTRACTUAL SERVICES</b>				
203-468-818-000	CONTRACTUAL SERVICES	\$49,160	\$74,003	\$34,000
<b>CONTRACTUAL SERVICES</b>		<b>\$49,160</b>	<b>\$74,003</b>	<b>\$34,000</b>
<b>OTHER CHARGES</b>				
203-468-940-000	EQUIPMENT RENTAL	\$6,659	\$4,581	\$8,000
<b>OTHER CHARGES</b>		<b>\$6,659</b>	<b>\$4,581</b>	<b>\$8,000</b>
<b>TOTAL EXPENSES - STREET TREES</b>		<b>\$81,518</b>	<b>\$106,267</b>	<b>\$77,583</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
203-471-706-000	LABORERS	\$9,514	\$7,841	\$14,943
203-471-707-000	PART TIME EMPLOYEES	1,475	1,457	2,000
203-471-709-000	OVERTIME	108	384	525
203-471-715-000	FICA	867	765	1,336
203-471-716-000	HDLO	7,065	7,889	7,974
203-471-718-000	RETIREMENT	3,209	2,586	5,098
203-471-720-000	LONGEVITY	370	316	0
203-471-725-000	WORKERS COMPENSATION	429	432	595
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$23,037</b>	<b>\$21,670</b>	<b>\$32,471</b>
<b>MATERIALS AND SUPPLIES</b>				
203-471-758-000	PROGRAM SUPPLIES	\$478	\$624	\$500
<b>MATERIALS AND SUPPLIES</b>		<b>\$478</b>	<b>\$624</b>	<b>\$500</b>
<b>OTHER CHARGES</b>				
203-471-940-000	EQUIPMENT RENTAL	\$2,845	\$2,484	\$4,000
<b>OTHER CHARGES</b>		<b>\$2,845</b>	<b>\$2,484</b>	<b>\$4,000</b>
<b>TOTAL EXPENSES - GRASS AND WEEDS</b>		<b>\$26,360</b>	<b>\$24,778</b>	<b>\$36,971</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
203-475-706-000	LABORERS	\$5,828	\$4,136	\$2,591
203-475-709-000	OVERTIME	426	281	200
203-475-715-000	FICA	479	339	213
203-475-716-000	HDLO	574	1,185	1,317
203-475-718-000	RETIREMENT	2,032	1,342	876
203-475-720-000	LONGEVITY	19	23	0
203-475-725-000	WORKERS COMPENSATION	99	100	88
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$9,457</b>	<b>\$7,406</b>	<b>\$5,285</b>
<b>MATERIALS AND SUPPLIES</b>				
203-475-758-000	PROGRAM SUPPLIES	\$11,514	\$14,556	\$22,500
<b>MATERIALS AND SUPPLIES</b>		<b>\$11,514</b>	<b>\$14,556</b>	<b>\$22,500</b>
<b>CONTRACTUAL SERVICES</b>				
203-475-803-000	MEMBRSHIPS	\$2,060	\$2,150	\$2,200
<b>CONTRACTUAL SERVICES</b>		<b>\$2,060</b>	<b>\$2,150</b>	<b>\$2,200</b>
<b>OTHER CHARGES</b>				
203-475-933-000	EQUIPMENT MAINTENANCE	\$2,299	\$1,057	\$2,400
203-475-940-000	EQUIPMENT RENTAL	2,790	2,404	4,000
<b>OTHER CHARGES</b>		<b>\$5,089</b>	<b>\$3,461</b>	<b>\$6,400</b>
<b>TOTAL EXPENSES - STREET SIGNS</b>		<b>\$28,120</b>	<b>\$27,573</b>	<b>\$36,385</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
203-478-706-000	LABORERS	\$15,537	\$19,093	\$10,969
203-478-709-000	OVERTIME	5,115	20,688	7,500
203-478-715-000	FICA	1,582	3,047	1,413
203-478-716-000	HDLO	4,817	5,709	4,644
203-478-718-000	RETIREMENT	6,646	12,056	3,710
203-478-720-000	LONGEVITY	38	48	0
203-478-725-000	WORKERS COMPENSATION	629	625	331
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$34,364</b>	<b>\$61,266</b>	<b>\$28,567</b>
<b>MATERIALS AND SUPPLIES</b>				
203-478-758-000	PROGRAM SUPPLIES	\$16,455	\$37,375	\$34,600
<b>MATERIALS AND SUPPLIES</b>		<b>\$16,455</b>	<b>\$37,375</b>	<b>\$34,600</b>
<b>OTHER CHARGES</b>				
203-478-940-000	EQUIPMENT RENTAL	\$11,948	\$47,107	\$15,400
<b>OTHER CHARGES</b>		<b>\$11,948</b>	<b>\$47,107</b>	<b>\$15,400</b>
<b>TOTAL EXPENSES - WINTER MAINTENANCE</b>		<b>\$62,767</b>	<b>\$145,748</b>	<b>\$78,567</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
203-483-704-172	CITY MANAGER	\$4,683	\$4,701	\$4,795
203-483-704-201	FINANCE DIRECTOR	2,816	2,817	2,883
203-483-706-000	LABORERS	725	739	753
203-483-706-201	FINANCE STAFF	1,831	1,933	1,972
203-483-712-000	IN LIEU	378	315	352
203-483-715-000	FICA	804	804	836
203-483-716-000	HDLO	1,581	1,575	1,634
203-483-718-000	RETIREMENT	2,129	1,944	2,324
203-483-722-000	SICK LEAVE	171	81	175
203-483-725-000	WORKERS COMPENSATION	0	0	48
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$15,118</b>	<b>\$14,909</b>	<b>\$15,772</b>
<b>CONTRACTUAL SERVICES</b>				
203-483-807-000	AUDIT SERVICES	\$1,135	\$1,030	\$1,030
<b>CONTRACTUAL SERVICES</b>		<b>\$1,135</b>	<b>\$1,030</b>	<b>\$1,030</b>
<b>TOTAL EXPENSES - STREET ADMINISTRATION</b>		<b>\$16,253</b>	<b>\$15,939</b>	<b>\$16,802</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>OTHER FINANCING USES</b>				
203-966-999-000	TRANSFERS OUT	\$423	\$1,242	\$282
	<b>OTHER FINANCING USES</b>	\$423	\$1,242	\$282
	<b>TOTAL EXPENSES - OTHER FINANCING USES</b>	<b>\$423</b>	<b>\$1,242</b>	<b>\$282</b>
	<b>TOTAL EXPENSES - LOCAL STREET FUNDS</b>	<b>\$463,466</b>	<b>\$657,564</b>	<b>\$568,797</b>

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$184,263	\$184,498	\$187,846
MATERIALS AND SUPPLIES	12,230	6,456	6,550
CONTRACTUAL SERVICES	931,876	919,923	966,3558
OTHER CHARGES	56,545	82,613	90,000
CAPITAL OUTLAY	817	0	14,000
OTHER FINANCING USES	470	837	325
<b>TOTAL</b>	<b>\$1,186,201</b>	<b>\$1,194,327</b>	<b>\$1,265,076</b>

**STAFFING**

	13-14		14-15	
	No	FTE	No	FTE
<b>Full Time</b>				
City Manager	1	0.05	1	0.05
Director of Public Works	1	0.25	1	0.25
Clerk II	1	0.25	1	0.25
Finance Director	1	0.05	1	0.05
Accountants	2	0.30	2	0.30
Deputy Clerk	1	0.10	1	0.10
Deputy Treasurer	1	0.10	1	0.10
Library Secretary	1	0.05	1	0.05
Building Clerk	1	0.05	1	0.05
Foreman	1	0.06	1	0.06
Equipment Operator III	2	0.17	2	0.17
Equipment Operator II	2	0.28	3	0.24
Equipment Operator I	4	0.41	4	0.31
Laborer	0	0.00	1	0.14
Mechanic II	1	0.05	1	0.05
<b>TOTAL</b>	<b>21</b>	<b>2.17</b>	<b>22</b>	<b>2.17</b>
<b>Part Time Total</b>	<b>1</b>	<b>0.15</b>	<b>1</b>	<b>0.15</b>
<b>TOTAL</b>	<b>22</b>	<b>2.32</b>	<b>23</b>	<b>2.32</b>

**EXPENDITURE HIGHLIGHTS**

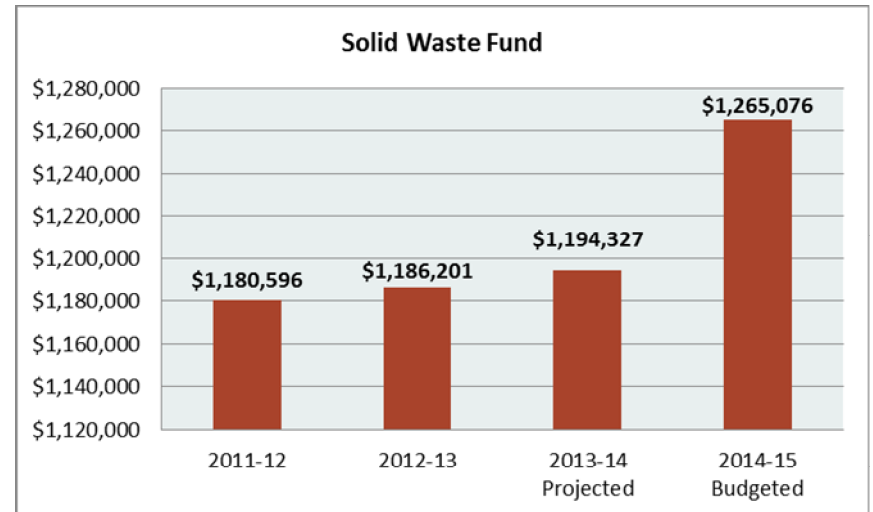
- Curbside trash pickup and disposal.
- Commercial dumpster trash pickup and disposal.
- Brush Pickup and disposal.
- Curbside leaf pickup and disposal.

**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 and coordinates the commercial dumpster pick-up program.

**MAJOR 2014-2015 OBJECTIVES**

- Work with SOCRRA and Tringali Sanitation vendors to ensure that we are providing our customers with the highest quality service at a reasonable price. Monitor the concerns expressed by our residents and communicate those concerns to contractor on a daily basis.
- Encourage SOCRRA to expand recycling services to include single-stream recycling and community outreach programs.



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
226-528-704-172	CITY MANAGER	\$5,203	\$5,223	\$5,328
226-528-704-201	FINANCE DIRECTOR	4,693	4,711	4,806
226-528-704-441	DPW DIRECTOR	18,756	18,829	19,205
226-528-706-000	LABORERS	50,086	50,885	50,245
226-528-706-201	FINANCE STAFF	13,732	14,493	14,783
226-528-706-215	TREASURER'S STAFF	8,411	7,826	8,613
226-528-706-371	BUILDING STAFF	1,828	1,811	1,872
226-528-706-738	LIBRARY STAFF	1,929	1,937	1,975
226-528-707-000	PART TIME EMPLOYEES	518	1,853	2,000
226-528-709-000	OVERTIME	6,513	6,710	6,000
226-528-712-000	IN LIEU	2,335	1,712	2,188
226-528-715-000	FICA	8,723	8,914	9,000
226-528-716-000	HDLO	28,179	30,312	32,479
226-528-718-000	RETIREMENT	28,369	28,368	28,732
226-528-720-000	LONGEVITY	305	368	97
226-528-722-000	SICK LEAVE	268	168	273
226-528-725-000	WORKERS COMPENSATION	4,415	378	250
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$184,263</b>	<b>\$184,498</b>	<b>\$187,846</b>
<b>MATERIALS AND SUPPLIES</b>				
226-528-744-000	UNIFORMS	\$487	\$525	\$550
226-528-751-000	FUEL&LUB	2,643	0	0
226-528-758-000	PROGRAM SUPPLIES	9,100	5,931	6,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$12,230</b>	<b>\$6,456</b>	<b>\$6,550</b>

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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
226-528-807-000	AUDIT SERVICES	\$2,265	\$2,055	\$2,055
226-528-818-000	CONTRACTUAL SERVICES	1,385	1,841	13,600
226-528-818-001	RUBBISH COLLECTION	655,268	645,551	620,000
226-528-818-003	TRASH DISPOSAL	227,635	228,536	281,200
226-528-818-004	BRUSH DISPOSAL	45,323	41,940	49,500
226-528-818-005	LEAF DISPOSAL	0	0	0
<b>CONTRACTUAL SERVICES</b>		<u>\$931,876</u>	<u>\$919,923</u>	<u>\$966,355</u>
<b>OTHER CHARGES</b>				
226-528-939-000	VEHICLE MAINTENANCE	\$11,166	\$5,453	\$10,000
226-528-940-000	EQUIPMENT RENTAL	45,379	77,160	80,000
<b>OTHER CHARGES</b>		<u>\$56,545</u>	<u>\$82,613</u>	<u>\$90,000</u>
<b>CAPITAL OUTLAY</b>				
226-528-982-000	EQUIPMENT	\$817	\$0	\$0
226-528-985-000	VEHICLE	0	0	14,000
<b>CAPITAL OUTLAY</b>		<u>\$817</u>	<u>\$0</u>	<u>\$14,000</u>
<b>OTHER FINANCING USES</b>				
226-966-999-000	TRANSFERS OUT	\$470	\$837	\$325
<b>OTHER FINANCING USES</b>		<u>\$470</u>	<u>\$837</u>	<u>\$325</u>
<b>TOTAL EXPENSES - SOLID WASTE FUND</b>		<u><u>\$1,186,201</u></u>	<u><u>\$1,194,327</u></u>	<u><u>\$1,265,076</u></u>

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
CAPITAL OUTLAY	\$83,836	\$43,644	\$89,234
OTHER FINANCING USES	1,403	873	0
<b>TOTAL</b>	<b>\$85,239</b>	<b>\$44,517</b>	<b>\$89,324</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

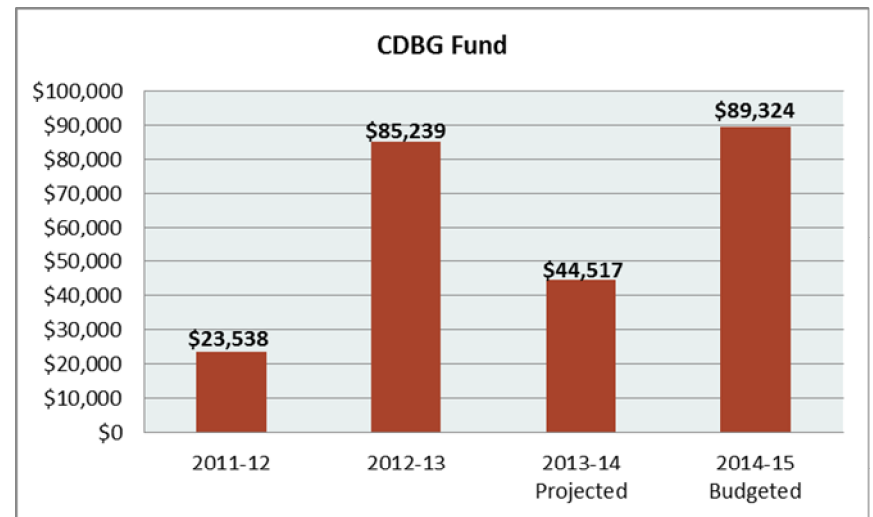
- Sidewalk Ramps - \$47,489
- Lazenby Field Improvements - \$28,515
- Library Books - \$8,320
- Yard Services - \$5,000

**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 2014-2015 OBJECTIVES**

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



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>CAPITAL OUTLAY</b>				
275-940-818-017	CDBG EXPENSES 09/10	\$31,278	\$0	\$0
275-940-818-020	CDBG EXPENSES 10/11 YARD SERVICES	5,224	0	0
275-940-818-021	CDBG EXPENSES 11/12 - SIDEWALK RAMPS	0	0	18,975
275-940-818-022	CDBG EXPENSES 11/12 - PLANNING	7,637	0	0
275-940-818-023	CDBG EXPENSES 11/12 - YARD SERVICES	7,567	3,000	0
275-940-818-024	CDBG EXPENSES 12/13 - LAZENBY FIELD	32,130	0	0
275-940-818-025	CDBG EXPENSES 12/13 - YARD SERVICE	0	6,202	0
275-940-818-026	CDBG EXPENSES 11/12 - SIDEWALK RAMPS	0	19,092	0
275-940-818-027	CDBG EXPENSES 13/14 - LARGE PRINT BOOK	0	5,000	3,600
275-940-818-028	CDBG EXPENSES 13/14 - SIDEWALK RAMPS	0	0	28,514
275-940-818-029	CDBG EXPENSES 14/15 - LAZENBY FIELD	0	0	28,515
275-940-818-030	CDBG EXPENSES 14/15 - DISABLED SERVICES	0	0	4,720
275-940-818-031	CDBG EXPENSES 14/15 - YARD SERVICES	0	0	5,000
275-940-974-000	LAND IMPROVEMENTS	0	10,350	0
<b>CAPITAL OUTLAY</b>		<b>\$83,836</b>	<b>\$43,644</b>	<b>\$89,324</b>
<b>TOTAL EXPENSES - PUBLIC IMPROVEMENT</b>		<b>\$83,836</b>	<b>\$43,644</b>	<b>\$89,324</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>OTHER FINANCING USES</b>				
275-966-999-000	TRANSFERS OUT	\$1,403	\$873	\$0
	<b>OTHER FINANCING USES</b>	\$1,403	\$873	\$0
	<b>TOTAL EXPENSES - OTHER FINANCING USES</b>	<b>\$1,403</b>	<b>\$873</b>	<b>\$0</b>
	<b>TOTAL EXPENSES - CDBG FUND</b>	<b>\$85,239</b>	<b>\$44,517</b>	<b>\$89,324</b>

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

	2013-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES AND FRINGE BENEFITS	\$90,287	\$90,233	\$96,096
MATERIALS & SUPPLIES	21,091	19,028	25,325
CONTRACTUAL SERVICES	182,785	153,606	168,910
CAPITAL OUTLAY	23,524	13,400	23,900
INSURANCE	445	440	449
OTHER FINANCING USES	65,118	66,782	77,058
<b>TOTAL</b>	<b>\$383,250</b>	<b>\$343,489</b>	<b>\$391,738</b>

STAFFING	13-14		14-15	
	No	FTE	No	FTE
<b>Full Time</b>				
Recreation Leader	1	0.50	1	0.50
<b>Full Time Total</b>	<b>1</b>	<b>0.50</b>	<b>1</b>	<b>0.50</b>
<b>Part Time</b>				
Young Adult	20	2.48	23	2.48
Pillo-Pollo/Grade School Dance	5	0.05	5	0.06
Community Center	8	0.77	8	0.77
Parent Tot	3	0.09	3	0.10
Indoor Soccer	3	0.05	3	0.05
Outdoor Concession	0	0.00	0	0.00
<b>Part Time Total</b>	<b>39</b>	<b>3.44</b>	<b>42</b>	<b>3.45</b>
<b>TOTAL</b>	<b>40</b>	<b>3.94</b>	<b>43</b>	<b>3.95</b>

**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.

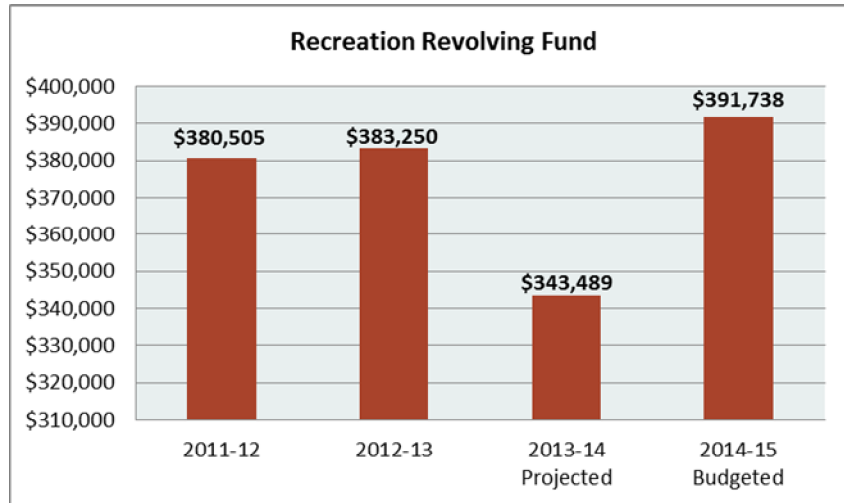
**EXPENDITURE HIGHLIGHTS**

- Provides for 50% of recreation leaders salary & fringe benefits.
- Provides salary's for 42 part-time employees working for various recreation programs.
- Expenditures are legally restricted for specific purposes from specific revenues.

**MAJOR 2014-2015 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: YOUTH/ADULT BUS TRAVEL**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
614-112-707-000	PART TIME EMPLOYEES	\$43,102	\$42,235	\$42,566
614-112-715-000	FICA	3,297	3,231	3,256
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$46,399</b>	<b>\$45,466</b>	<b>\$45,822</b>
<b>MATERIALS AND SUPPLIES</b>				
614-112-758-000	PROGRAM SUPPLIES	\$745	\$1,291	\$3,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$745</b>	<b>\$1,291</b>	<b>\$3,000</b>
<b>CONTRACTUAL SERVICES</b>				
614-112-818-000	CONTRACTUAL SERVICES	\$32,377	\$33,352	\$32,000
<b>CONTRACTUAL SERVICES</b>		<b>\$32,377</b>	<b>\$33,352</b>	<b>\$32,000</b>
<b>TOTAL EXPENSES - YOUTH/ADULT BUS TRAVEL</b>		<b>\$79,521</b>	<b>\$80,109</b>	<b>\$80,822</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
614-316-707-000	PART TIME EMPLOYEES	\$0	\$0	\$100
614-316-715-000	FICA	0	0	8
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$108</b>
<b>MATERIALS AND SUPPLIES</b>				
614-316-758-000	PROGRAM SUPPLIES	\$0	\$0	\$200
<b>MATERIALS AND SUPPLIES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$200</b>
<b>CONTRACTUAL SERVICES</b>				
614-316-818-000	CONTRACTUAL SERVICES	\$4,598	\$7,919	\$9,000
<b>CONTRACTUAL SERVICES</b>		<b>\$4,598</b>	<b>\$7,919</b>	<b>\$9,000</b>
<b>TOTAL EXPENSES - GRADE SCHOOL DANCE</b>		<b>\$4,598</b>	<b>\$7,919</b>	<b>\$9,308</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
614-318-707-000	PART TIME EMPLOYEES	\$482	\$1,099	\$800
614-318-715-000	FICA	37	84	61
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$519</b>	<b>\$1,183</b>	<b>\$861</b>
<b>MATERIALS AND SUPPLIES</b>				
614-318-758-000	PROGRAM SUPPLIES	\$359	\$365	\$375
<b>MATERIALS AND SUPPLIES</b>		<b>\$359</b>	<b>\$365</b>	<b>\$375</b>
<b>TOTAL EXPENSES - PILLO POLLO</b>		<b>\$878</b>	<b>\$1,548</b>	<b>\$1,236</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
614-411-758-000	PROGRAM SUPPLIES	\$554	\$563	\$500
<b>MATERIALS AND SUPPLIES</b>		\$554	\$563	\$500
<b>CONTRACTUAL SERVICES</b>				
614-411-818-000	CONTRACTUAL SERVICES	\$1,151	\$633	\$1,200
<b>CONTRACTUAL SERVICES</b>		\$1,151	\$633	\$1,200
<b>TOTAL EXPENSES - GIRL'S TEEN B BALL CLINIC</b>		<b>\$1,705</b>	<b>\$1,196</b>	<b>\$1,700</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
614-412-758-000	PROGRAM SUPPLIES	\$420	\$427	\$400
<b>MATERIALS AND SUPPLIES</b>		\$420	\$427	\$400
<b>CONTRACTUAL SERVICES</b>				
614-412-818-000	CONTRACTUAL SERVICES	\$2,124	\$2,735	\$2,900
<b>CONTRACTUAL SERVICES</b>		\$2,124	\$2,735	\$2,900
<b>TOTAL EXPENSES - GIRL'S VOLLEYBALL CAMP</b>		<b>\$2,544</b>	<b>\$3,162</b>	<b>\$3,300</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
614-416-758-000	PROGRAM SUPPLIES	\$0	\$363	\$350
<b>MATERIALS AND SUPPLIES</b>		<u>\$0</u>	<u>\$363</u>	<u>\$350</u>
<b>CONTRACTUAL SERVICES</b>				
614-416-818-000	CONTRACTUAL SERVICES	\$4,982	\$2,520	\$2,520
<b>CONTRACTUAL SERVICES</b>		<u>\$4,982</u>	<u>\$2,520</u>	<u>\$2,520</u>
<b>TOTAL EXPENSES - BOYS TEEN B BALL CLINIC</b>		<u><u>\$4,982</u></u>	<u><u>\$2,883</u></u>	<u><u>\$2,870</u></u>



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
614-502-758-000	PROGRAM SUPPLIES	\$297	\$1,372	\$1,500
	<b>MATERIALS AND SUPPLIES</b>	<u>\$297</u>	<u>\$1,372</u>	<u>\$1,500</u>
<b>CONTRACTUAL SERVICES</b>				
614-502-818-000	CONTRACTUAL SERVICES	\$1,862	\$1,598	\$1,820
	<b>CONTRACTUAL SERVICES</b>	<u>\$1,862</u>	<u>\$1,598</u>	<u>\$1,820</u>
	<b>TOTAL EXPENSES - WOMEN'S SOFTBALL</b>	<u><u>\$2,159</u></u>	<u><u>\$2,970</u></u>	<u><u>\$3,320</u></u>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
614-605-758-000	PROGRAM SUPPLIES	\$1,665	\$1,221	\$1,500
<b>MATERIALS AND SUPPLIES</b>		<u>\$1,665</u>	<u>\$1,221</u>	<u>\$1,500</u>
<b>CONTRACTUAL SERVICES</b>				
614-605-818-000	CONTRACTUAL SERVICES	\$1,053	\$786	\$1,460
<b>CONTRACTUAL SERVICES</b>		<u>\$1,053</u>	<u>\$786</u>	<u>\$1,460</u>
<b>TOTAL EXPENSES - FRIDAY NIGHT SOFTBALL</b>		<u><u>\$2,718</u></u>	<u><u>\$2,007</u></u>	<u><u>\$2,960</u></u>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
614-802-758-000	PROGRAM SUPPLIES	\$1,573	\$688	\$1,000
	<b>MATERIALS AND SUPPLIES</b>	<u>\$1,573</u>	<u>\$688</u>	<u>\$1,000</u>
<b>CONTRACTUAL SERVICES</b>				
614-802-818-000	CONTRACTUAL SERVICES	\$1,874	\$1,401	\$2,000
	<b>CONTRACTUAL SERVICES</b>	<u>\$1,874</u>	<u>\$1,401</u>	<u>\$2,000</u>
	<b>TOTAL EXPENSES - ADULT KICKBALL</b>	<u><u>\$3,447</u></u>	<u><u>\$2,089</u></u>	<u><u>\$3,000</u></u>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
614-806-758-000	PROGRAM SUPPLIES	\$340	\$1,267	\$1,500
	<b>MATERIALS AND SUPPLIES</b>	<u>\$340</u>	<u>\$1,267</u>	<u>\$1,500</u>
<b>CONTRACTUAL SERVICES</b>				
614-806-818-000	CONTRACTUAL SERVICES	\$2,334	\$1,920	\$2,000
	<b>CONTRACTUAL SERVICES</b>	<u>\$2,334</u>	<u>\$1,920</u>	<u>\$2,000</u>
	<b>TOTAL EXPENSES - COED SOFTBALL</b>	<u><u>\$2,674</u></u>	<u><u>\$3,187</u></u>	<u><u>\$3,500</u></u>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
614-901-707-000	PART TIME EMPLOYEES	\$12,103	\$12,340	\$16,320
614-901-715-000	FICA	926	944	1,249
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$13,029</b>	<b>\$13,284</b>	<b>\$17,569</b>
<b>TOTAL EXPENSES - COMMUNITY CENTER USE</b>		<b>\$13,029</b>	<b>\$13,284</b>	<b>\$17,569</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
614-912-707-000	PART TIME EMPLOYEES	\$1,627	\$0	\$0
614-912-715-000	FICA	124	0	0
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$1,751</b>	<b>\$0</b>	<b>\$0</b>
<b>MATERIALS AND SUPPLIES</b>				
614-912-758-000	PROGRAM SUPPLIES	\$2,843	\$0	\$0
<b>MATERIALS AND SUPPLIES</b>		<b>\$2,843</b>	<b>\$0</b>	<b>\$0</b>
<b>CONTRACTUAL SERVICES</b>				
614-912-818-000	CONTRACTUAL SERVICES	\$0	\$229	\$1,000
<b>CONTRACTUAL SERVICES</b>		<b>\$0</b>	<b>\$229</b>	<b>\$1,000</b>
<b>TOTAL EXPENSES - OUTDOOR CONCESSION STAND</b>		<b>\$4,594</b>	<b>\$229</b>	<b>\$1,000</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
614-913-818-000	CONTRACTUAL SERVICES	\$4,267	\$780	\$1,500
	<b>CONTRACTUAL SERVICES</b>	<u>\$4,267</u>	<u>\$780</u>	<u>\$1,500</u>
	<b>TOTAL EXPENSES - AMUSEMENT PARK TICKET SALES</b>	<u><b>\$4,267</b></u>	<u><b>\$780</b></u>	<u><b>\$1,500</b></u>

**FUND: 614 RECREATION REVOLVING  
DEPT 915: DREAM CRUISE**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
614-915-709-003	DREAM CRUISE	\$0	\$0	\$0
<b>SALARIES AND FRINGE BENEFITS</b>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>MATERIALS AND SUPPLIES</b>				
614-915-758-000	PROGRAM SUPPLIES	\$11,798	\$10,466	\$13,000
<b>MATERIALS AND SUPPLIES</b>		<u>\$11,798</u>	<u>\$10,466</u>	<u>\$13,000</u>
<b>CONTRACTUAL SERVICES</b>				
614-915-818-000	CONTRACTUAL SERVICES	\$69,958	\$47,538	\$55,000
<b>CONTRACTUAL SERVICES</b>		<u>\$69,958</u>	<u>\$47,538</u>	<u>\$55,000</u>
<b>TOTAL EXPENSES - DREAM CRUISE</b>		<u><u>\$81,756</u></u>	<u><u>\$58,004</u></u>	<u><u>\$68,000</u></u>



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
614-925-758-000	PROGRAM SUPPLIES	\$469	\$977	\$1,000
<b>MATERIALS AND SUPPLIES</b>		<u>\$469</u>	<u>\$977</u>	<u>\$1,000</u>
<b>CONTRACTUAL SERVICES</b>				
614-925-818-000	CONTRACTUAL SERVICES	\$7,936	\$7,564	\$8,000
<b>CONTRACTUAL SERVICES</b>		<u>\$7,936</u>	<u>\$7,564</u>	<u>\$8,000</u>
<b>TOTAL EXPENSES - SUMMERFEST/WINTERFEST</b>		<u><b>\$8,405</b></u>	<u><b>\$8,541</b></u>	<u><b>\$9,000</b></u>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
614-950-706-000	STAFF	\$18,590	\$18,662	\$19,036
614-950-707-000	PART TIME EMPLOYEES	1,216	2,852	3,000
614-950-715-000	FICA	1,515	1,646	1,686
614-950-716-000	HDLO	2,885	3,426	3,761
614-950-718-000	RETIREMENT	3,894	3,561	4,253
614-950-725-000	WORKERS COMPENSATION	489	153	0
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$28,589</b>	<b>\$30,300</b>	<b>\$31,736</b>
<b>MATERIALS AND SUPPLIES</b>				
614-950-758-000	PROGRAM SUPPLIES	\$28	\$28	\$1,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$28</b>	<b>\$28</b>	<b>\$1,000</b>
<b>CONTRACTUAL SERVICES</b>				
614-950-801-000	BANK CHARGES	\$5,566	\$6,193	\$6,300
614-950-807-000	AUDIT SERVICES	2,435	2,210	2,210
614-950-818-000	CONTRACTUAL SERVICES	40,268	36,228	40,000
<b>CONTRACTUAL SERVICES</b>		<b>\$48,269</b>	<b>\$44,631</b>	<b>\$48,510</b>
<b>INSURANCE</b>				
614-950-914-000	LIABILITY INSURANCE	\$445	\$440	\$449
<b>INSURANCE</b>		<b>\$445</b>	<b>\$440</b>	<b>\$449</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<hr/>				
<b>CAPITAL OUTLAY</b>				
614-950-974-000	LAND IMPROVEMENTS	\$23,524	\$6,000	\$16,500
614-950-982-000	EQUIPMENT	0	7,400	7,400
<b>CAPITAL OUTLAY</b>		<hr/>	<hr/>	<hr/>
		\$23,524	\$13,400	\$23,900
	<b>TOTAL EXPENSES - MISCELLANEOUS PROGRAMS</b>	<hr/> <b>\$100,855</b>	<hr/> <b>\$88,799</b>	<hr/> <b>\$105,595</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<hr/>				
<b>OTHER FINANCING USES</b>				
614-966-965-101	TRANSFERS OUT	\$65,118	\$66,782	\$77,058
<b>OTHER FINANCING USES</b>		\$65,118	\$66,782	\$77,058
<b>TOTAL EXPENSES - OTHER FINANCING USES</b>		<u>\$65,118</u>	<u>\$66,782</u>	<u>\$77,058</u>
<b>TOTAL EXPENSES - REC REVOLVING FUND</b>		<u>\$383,250</u>	<u>\$343,489</u>	<u>\$391,738</u>

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES AND FRINGE BENEFITS	\$48,036	\$45,924	\$61,281
MATERIALS & SUPPLIES	8,321	8,080	8,000
CONTRACTUAL SERVICES	20,042	25,766	22,536
INSURANCE	2,827	3,869	3,375
OTHER CHARGES	2,608	1,199	5,000
CAPITAL OUTLAY	0	0	400
<b>TOTAL</b>	<b>\$81,834</b>	<b>\$84,838</b>	<b>\$100,592</b>

STAFFING	13-14		14-15	
	No	FTE	No	FTE
<b>Part Time</b>				
Senior Citizen Program	5	0.79	6	0.79
Van Drivers	3	1.15	3	1.15
Van Dispatchers	1	0.34	1	0.34
<b>Part Time Total</b>	<b>9</b>	<b>2.28</b>	<b>10</b>	<b>2.28</b>
<b>TOTAL</b>	<b>9</b>	<b>2.28</b>	<b>10</b>	<b>2.28</b>

**EXPENDITURE HIGHLIGHTS**

- Provides salaries for part-time workers in the senior citizen program.
- Provides for driver and fuel expenses for bus programs.

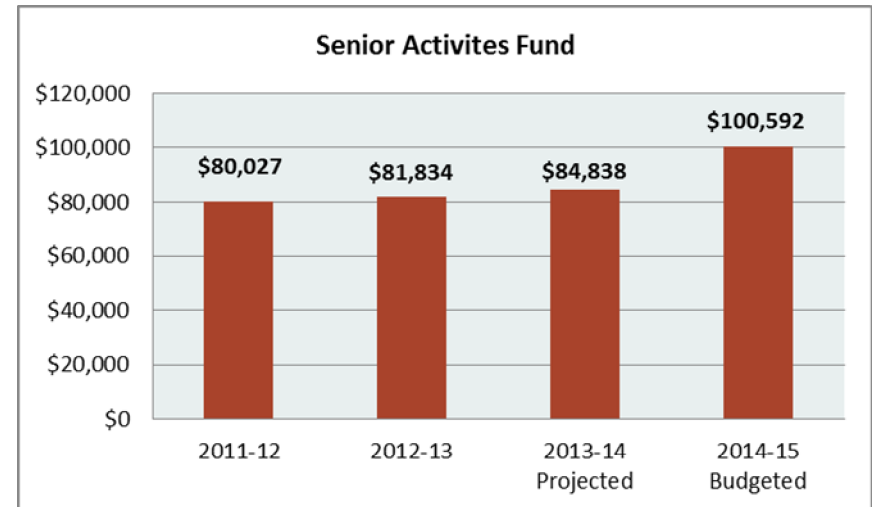
**PROGRAM DESCRIPTION**

The Senior Activities 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.

The Senior Center offers a wide ranging list of programs offered to the community. These offerings are posted in the Berkley Times newsletter that is published every two months. These programs include in house programming, an educational series, medical/health events, day trips and extended travel.

**MAJOR 2014-2015 OBJECTIVES**

- Continue to develop the extended travel opportunities for seniors, and look to increase revenues from this from this activity.
- Identify paths to increase senior participation in new classes and programs being offered.
- 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**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
615-110-707-000	PART-TIME EMPLOYEES	\$13,365	\$11,498	\$21,226
615-110-715-000	FICA	1,022	879	1,624
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$14,387</b>	<b>\$12,377</b>	<b>\$22,850</b>
<b>MATERIALS AND SUPPLIES</b>				
615-110-758-000	PROGRAM SUPPLIES	\$345	\$561	\$400
615-110-781-000	VEHICLE SUPPLIES	798	771	1,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$1,143</b>	<b>\$1,332</b>	<b>\$1,400</b>
<b>CONTRACTUAL SERVICES</b>				
615-110-807-000	AUDIT SERVICES	\$1,472	\$1,336	\$1,336
615-110-818-000	CONTRACTUAL SERVICES	17,439	22,902	20,000
<b>CONTRACTUAL SERVICES</b>		<b>\$18,911</b>	<b>\$24,238</b>	<b>\$21,336</b>
<b>INSURANCE</b>				
615-110-913-000	VEH EQ INSURANCE	\$699	\$948	\$967
615-110-914-000	LIABILITY INSURANCE	1,429	1,413	1,441
<b>INSURANCE</b>		<b>\$2,128</b>	<b>\$2,361</b>	<b>\$2,408</b>
<b>OTHER CHARGES</b>				
615-110-939-000	VEHICLE MAINTENANCE	\$989	\$450	\$2,000
<b>OTHER CHARGES</b>		<b>\$989</b>	<b>\$450</b>	<b>\$2,000</b>

**FUND: 615 SENIOR ACTIVITIES  
DEPT 110: SENIOR CITIZEN PROGRAMS**

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<hr/>				
<b>CAPITAL OUTLAY</b>				
615-110-982-000	EQUIPMENT	\$0	\$0	\$400
<b>CAPITAL OUTLAY</b>		\$0	\$0	\$400
	<b>TOTAL EXPENSES - SENIOR CITIZEN PROGRAMS</b>	<b>\$37,558</b>	<b>\$40,758</b>	<b>\$50,394</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
615-111-904-000	PRINTING	\$1,131	\$1,112	\$1,200
<b>CONTRACTUAL SERVICES</b>		\$1,131	\$1,112	\$1,200
<b>TOTAL EXPENSES - SENIOR NEWSLETTER</b>		<b>\$1,131</b>	<b>\$1,112</b>	<b>\$1,200</b>



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
615-113-707-000	PART-TIME EMPLOYEES	\$31,258	\$31,163	\$35,700
615-113-715-000	FICA	2,391	2,384	2,731
<b>SALARIES AND FRINGE BENEFITS</b>		<u>\$33,649</u>	<u>\$33,547</u>	<u>\$38,431</u>
<b>MATERIALS AND SUPPLIES</b>				
615-113-751-000	FUEL&LUBE	\$7,178	\$6,748	\$6,600
<b>MATERIALS AND SUPPLIES</b>		<u>\$7,178</u>	<u>\$6,748</u>	<u>\$6,600</u>
<b>CONTRACTUAL SERVICES</b>				
615-113-835-000	MEDICAL EXPENSES	\$0	\$416	\$0
<b>CONTRACTUAL SERVICES</b>		<u>\$0</u>	<u>\$416</u>	<u>\$0</u>
<b>INSURANCE</b>				
615-113-913-000	VEH EQ INSURANCE	\$699	\$1,508	\$967
<b>INSURANCE</b>		<u>\$699</u>	<u>\$1,508</u>	<u>\$967</u>
<b>OTHER CHARGES</b>				
615-113-939-000	VEHICLE MAINTENANCE	\$1,619	\$749	\$3,000
<b>OTHER CHARGES</b>		<u>\$1,619</u>	<u>\$749</u>	<u>\$3,000</u>
<b>TOTAL EXPENSES - VAN TRANSPORTATION PROGRAM</b>		<u><u>\$43,145</u></u>	<u><u>\$42,968</u></u>	<u><u>\$48,998</u></u>
<b>TOTAL EXPENSES - SENIOR ACTIVITIES</b>		<u><u>\$81,834</u></u>	<u><u>\$84,838</u></u>	<u><u>\$100,592</u></u>

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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES AND FRINGE BENEFITS	\$1,937	\$3,443	\$2,715
MATERIALS AND SUPPLIES	89	0	0
CONTRACTUAL SERVICES	13,836	37,336	64,877
OTHER FINANCING USES	15,000	77,267	0
<b>TOTAL</b>	<b>\$30,682</b>	<b>\$118,046</b>	<b>\$67,592</b>

**STAFFING**  
None

**EXPENDITURE HIGHLIGHTS**

- Provides for a contractor who assembles minutes of meetings and various clerical work associated with the minutes.
- Provides \$26,300 in funding for the promotion of the Downtown Development Authority (DDA)/Area.
- Provides \$3,000 for a social media campaign.
- Provides \$30,000 for summer flowers and associated maintenance fees.

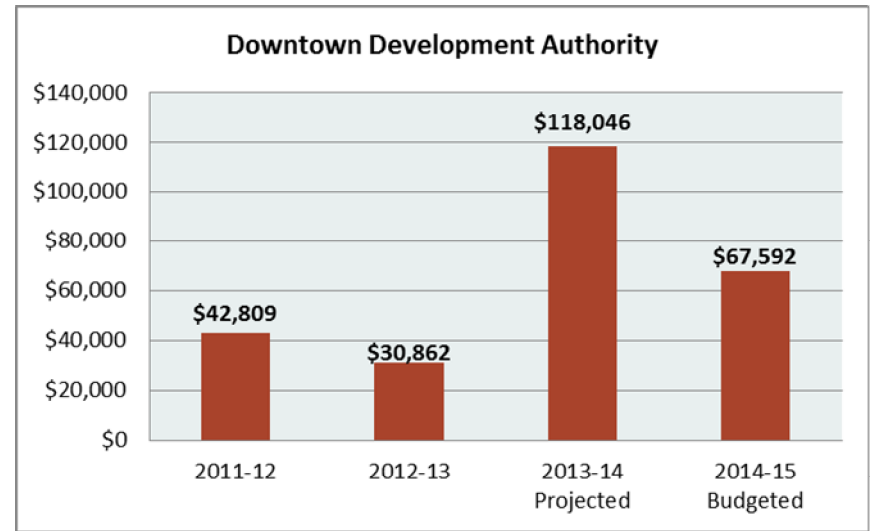
**PROGRAM DESCRIPTION**

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 2014-2015 OBJECTIVES**

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



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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
814-822-758-000	PROGRAM SUPPLIES	\$89	\$0	\$0
<b>MATERIALS AND SUPPLIES</b>		<u>\$89</u>	<u>\$0</u>	<u>\$0</u>
<b>CONTRACTUAL SERVICES</b>				
814-822-807-000	AUDIT SERVICES	\$1,540	\$1,577	\$1,577
814-822-818-000	SERVICES	1,650	1,380	2,000
<b>CONTRACTUAL SERVICES</b>		<u>\$3,190</u>	<u>\$2,957</u>	<u>\$3,577</u>
<b>TOTAL EXPENSE - DDA OPERATIONS</b>		<u><b>\$3,279</b></u>	<u><b>\$2,957</b></u>	<u><b>\$3,577</b></u>

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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
814-824-706-000	DPW WORKERS	\$1,273	\$1,617	\$1,467
814-824-715-000	FICA	97	123	113
814-824-716-000	HDLO	225	1,214	639
814-824-718-000	RETIREMENT	342	489	496
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$1,937</b>	<b>\$3,443</b>	<b>\$2,715</b>
<b>CONTRACTUAL SERVICES</b>				
814-824-817-004	DDA - EVENTS	\$2,838	\$14,005	\$26,300
814-824-817-005	DDA - MEDIA	2,730	1,560	3,000
814-824-818-000	CONTRACTUAL SERVICES	1	0	0
814-824-829-000	TROLLEY	185	0	0
814-824-901-000	ADVERTISING	0	1,000	2,000
<b>CONTRACTUAL SERVICES</b>		<b>\$5,754</b>	<b>\$16,565</b>	<b>\$31,300</b>
<b>TOTAL EXPENSES - SPECIAL EVENTS</b>		<b>\$7,691</b>	<b>\$20,008</b>	<b>\$34,015</b>

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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<hr/>				
<b>CONTRACTUAL SERVICES</b>				
814-825-830-001	STREET MAINTENANCE	\$3,399	\$17,814	\$30,000
<b>CONTRACTUAL SERVICES</b>		\$3,399	\$17,814	\$30,000
<b>TOTAL EXPENSES - APPEARANCE</b>		<b>\$3,399</b>	<b>\$17,814</b>	<b>\$30,000</b>

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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
814-827-817-003	BANNERS	\$313	\$0	\$0
814-827-817-006	FARMERS MARKET - CONSULTANT	1,180	0	0
814-827-817-007	FARMERS MARKET - PROGRAM EXPENSES	0	0	0
<b>CONTRACTUAL SERVICES</b>		<b>\$1,493</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENSES - MARKET DEVELOPMENT</b>		<b>\$1,493</b>	<b>\$0</b>	<b>\$0</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>OTHER FINANCING USES</b>				
814-966-999-000	TRANSFERS OUT	\$15,000	\$77,267	\$0
<b>OTHER FINANCING USES</b>		\$15,000	\$77,267	
<b>TOTAL EXPENSES - OTHER FINANCING USES</b>		<b>\$15,000</b>	<b>\$77,267</b>	<b>\$0</b>
<b>TOTAL EXPENSES - DDA OPERATIONS</b>		<b>\$30,862</b>	<b>\$118,046</b>	<b>\$67,592</b>



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

	2012-13 ACTUAL ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
CONTRACTUAL SERVICES	\$15,401	\$0	\$0
OTHER CHARGES	16,705	19,857	17,000
CAPITAL OUTLAY	198,314	77,266	12,600
OTHER FINANCING USES	186,140	188,340	205,020
<b>TOTAL</b>	<b>\$416,560</b>	<b>\$285,463</b>	<b>\$234,620</b>

STAFFING	13-14		14-15	
	No	FTE	No	FTE
<b>Full Time</b>				
Equipment Operator III	2	0.003	2	0.004
Equipment Operator II	2	0.005	2	0.008
Equipment Operator I	4	0.022	4	0.022
Laborers	0	0.000	1	0.004
Mechanic II	1	0.000	1	0.001
<b>Full Time Total</b>	<b>9</b>	<b>0.030</b>	<b>10</b>	<b>0.039</b>
<b>TOTAL</b>	<b>9</b>	<b>0.030</b>	<b>10</b>	<b>0.039</b>

**STAFFING**  
None

**EXPENDITURE HIGHLIGHTS**

- Provides for funding if required for Michigan tax tribunal tax adjustments.
- \$12,600 for library rehabilitation work.
- Appropriate for the annual debt payment for the completed intersection project.

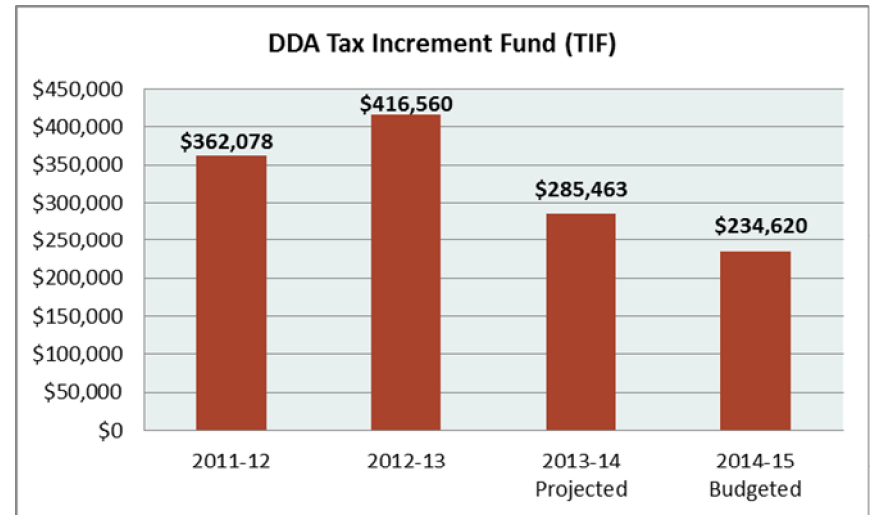
**PROGRAM DESCRIPTION**

Funds are to be utilized to assist the DDA in facilitating any type of construction project within the scope and Plan of the DDA.

The Downtown Development Authority annually transfers funds in accordance with the pay agreement with the City Council to a corresponding Debt Service Fund. This transfer pays for the cost of an installment loan that was utilized to fund sidewalk and streetscape improvements on the Twelve Mile Road and Coolidge intersection. There is one year left to pay on the installment loan.

**MAJOR 2014-2015 OBJECTIVES**

- Pay for the library rehabilitation repair.
- Pay for the annual debt payment due in the fiscal year.



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>OTHER CHARGES</b>				
815-265-921-100	TRIBUNAL/BOARD OF REVIEW TAX EXPENSE	\$16,705	\$19,857	\$17,000
	<b>OTHER CHARGES</b>	\$16,705	\$19,857	\$17,000
	<b>TOTAL EXPENSES - CITY HALL</b>	<b>\$16,705</b>	<b>\$19,857</b>	<b>\$17,000</b>

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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
815-940-821-030	PLANNING/WAYFINDING	\$15,401	\$0	\$0
<b>CONTRACTUAL SERVICES</b>		<u>\$15,401</u>	<u>\$0</u>	<u>\$0</u>
<b>CAPITAL OUTLAY</b>				
815-940-975-100	CONSTRUCTION - MAJOR STREETS	\$198,314	\$0	\$0
815-940-976-738	BUILDING IMPROVEMENTS - LIBRARY	0	77,266	12,600
<b>CAPITAL OUTLAY</b>		<u>\$198,314</u>	<u>\$77,266</u>	<u>\$12,600</u>
<b>TOTAL EXPENSES - PUBLIC IMPROVEMENT</b>		<u><b>\$213,715</b></u>	<u><b>\$77,266</b></u>	<u><b>\$12,600</b></u>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<hr/>				
<b>OTHER FINANCING USES</b>				
815-966-965-302	TRANSFER OUT	\$186,140	\$188,340	\$205,020
<b>OTHER FINANCING USES</b>		\$186,140	\$188,340	\$205,020
<b>TOTAL EXPENSES - OTHER FINANCING USES</b>		<u>\$186,140</u>	<u>\$188,340</u>	<u>\$205,020</u>
<b>TOTAL EXPENSES - DDA TIF FUND</b>		<u>\$416,560</u>	<u>\$285,463</u>	<u>\$234,620</u>

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**ENTERPRISE FUND EXPENDITURES**  
**Fiscal Year 2014/2015**  
**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.

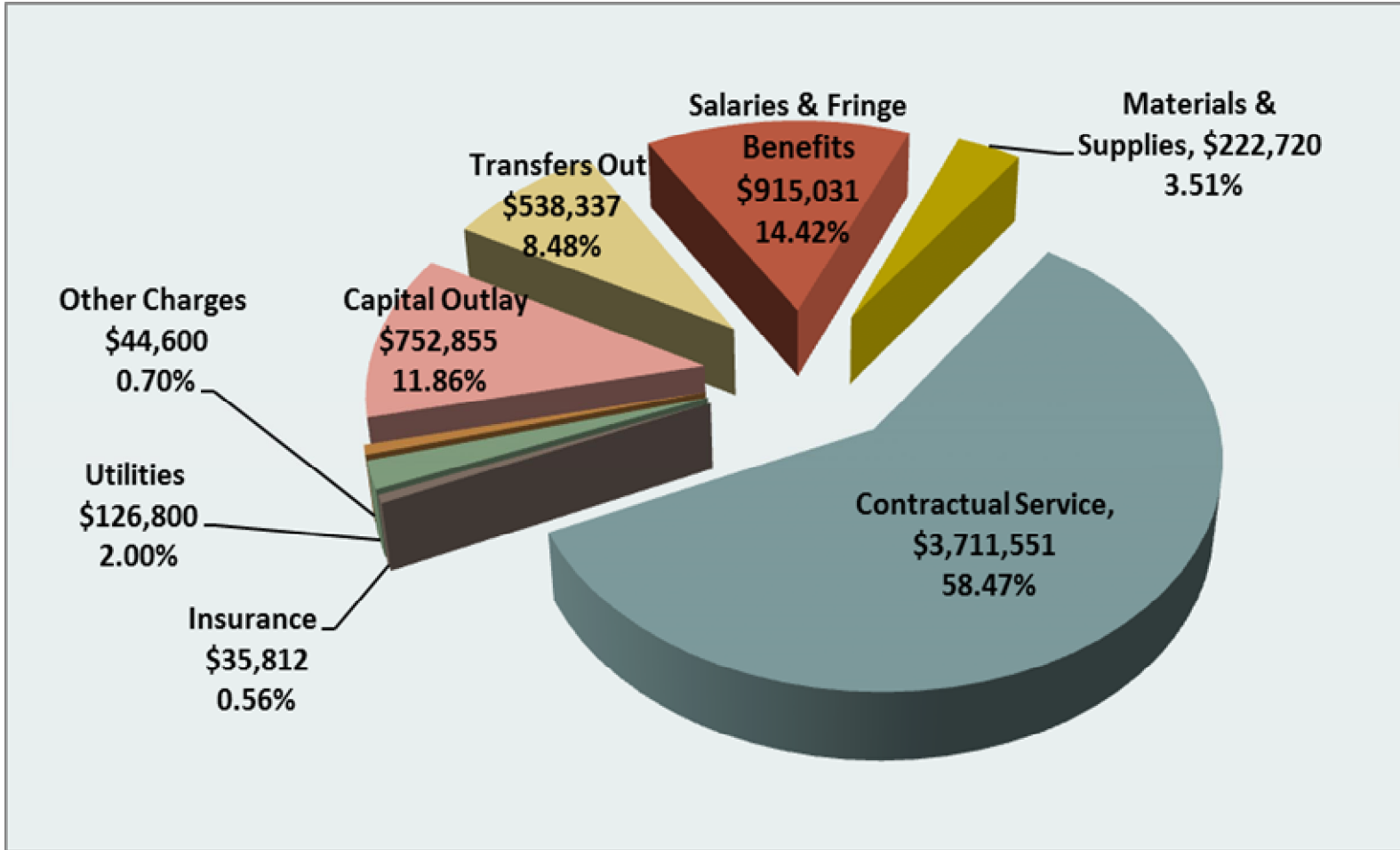
The City will record revenues when earned and expenses when incurred for internal service fund and enterprise fund activity.

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

# City of Berkley

Enterprise Fund Expenditures - \$6,347,706

FY 2014-2015





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

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2015

	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Recommended 2014-2015
<b>Revenues</b>					
Charges for services	\$ 4,729,582	\$ 5,028,417	\$ 5,182,543	\$ 5,224,466	\$ 5,476,923
Fines and forfeitures	538,760	602,831	629,606	619,782	614,658
Investment earnings	2,371	2,949	4,781	5,100	6,600
Property and Equipment Rental	53,349	45,356	45,824	72,563	73,000
Miscellaneous	16,441	35,627	84,436	34,510	30,450
Federal/State Grants					200,714
Total revenues	<u>5,340,503</u>	<u>5,715,180</u>	<u>5,947,190</u>	<u>5,956,421</u>	<u>6,402,345</u>
<b>Expenses</b>					
Arena operations	390,747	380,859	398,498	409,745	495,101
Water and sewer operations	4,425,205	4,586,978	4,502,279	5,177,694	5,314,268
Contingency					
Total expenses	<u>4,815,952</u>	<u>4,967,837</u>	<u>4,900,777</u>	<u>5,587,439</u>	<u>5,809,369</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	524,551	747,343	1,046,413	368,982	592,976
<b>Other Financing Uses</b>					
Operating transfers in	254,056	96,256	73,315	45,000	80,000
Operating transfers out	(779)	(1,767)	(1,544)	(789)	(538,337)
Total other financing uses	<u>253,277</u>	<u>94,489</u>	<u>71,771</u>	<u>44,211</u>	<u>(458,337)</u>
<b>Net Earnings (Loss) and Other Financing Uses</b>	777,828	841,832	1,118,184	413,193	134,639
<b>Retained Earnings, Beginning of Year</b>	<u>10,102,645</u>	<u>10,880,473</u>	<u>11,722,305</u>	<u>12,840,489</u>	<u>13,253,682</u>
<b>Retained Earnings, End of Year</b>	<u>\$ 10,880,473</u>	<u>\$ 11,722,305</u>	<u>\$ 12,840,489</u>	<u>\$ 13,253,682</u>	<u>\$ 13,388,321</u>

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**FUND: 546 ARENA  
DEPT: SUMMARY**

	2012-13	2013-14	2014-15
	ACTIVITY	PROJECTED ACTIVITY	ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$151,866	\$121,887	\$153,051
MATERIALS AND SUPPLIES	14,186	19,156	18,750
CONTRACTUAL SERVICES	8,871	6,895	6,116
INSURANCE	4,842	4,789	4,884
OTHER CHARGES	40,177	39,863	33,500
UTILITIES	110,393	118,260	120,300
CAPITAL OUTLAY	68,163	98,895	158,500
OTHER FINANCING USES	0	789	187
<b>TOTAL</b>	<b>\$398,498</b>	<b>\$410,534</b>	<b>\$495,288</b>

<b>STAFFING</b>	<b>13-14</b>		<b>14-15</b>	
	<b>No</b>	<b>FTE</b>	<b>No</b>	<b>FTE</b>
<b>Full Time</b>				
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
<b>Full Time Total</b>	<b>3</b>	<b>1.30</b>	<b>3</b>	<b>1.30</b>
<b>Part Time</b>				
Rink Attendants	6	1.36	6	0.61
Rink Supervisors	4	.90	4	0.55
Concession Attendant	0	0.00	0	0.00
Office Assistant	1	0.31	1	0.21
Skating Instructors	0	0.00	1	0.00
Skating Director	0	0.00	1	0.00
<b>Part Time Total</b>	<b>16</b>	<b>2.57</b>	<b>13</b>	<b>1.37</b>
<b>TOTAL</b>	<b>19</b>	<b>3.87</b>	<b>16</b>	<b>2.67</b>

**EXPENDITURE HIGHLIGHTS**

- Reducing full time maintenance staffing hours at the Arena during spring/summer to reduce costs at the Arena
- Continue the “Learn to Skate” program with six independent contractors to run the program.
- The skating season starts 9/3/2014 and finishes 3/15/2015.
- Spring Season will start 3/16/2015 and ending 4/24/2015.

**PROGRAM DESCRIPTION**

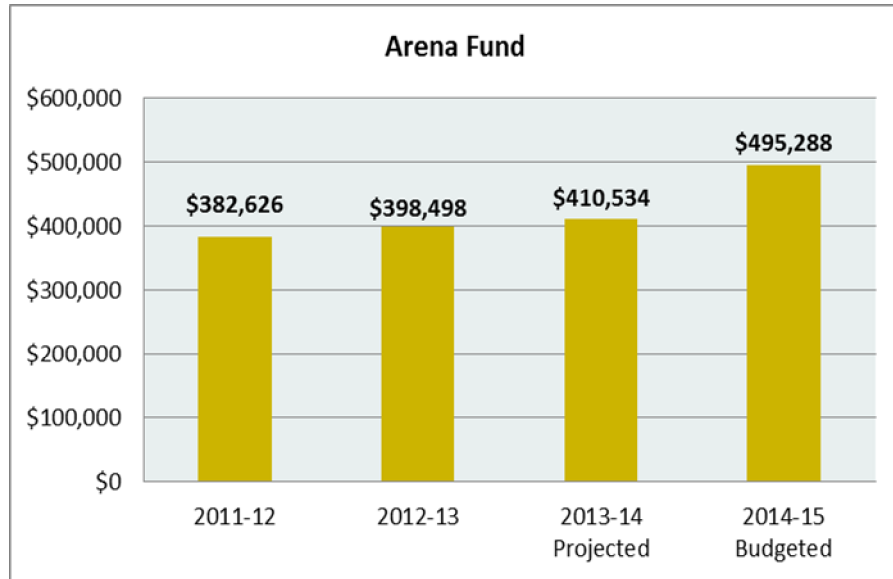
The Arena fund is used to provide hockey and figure skating programming for City and non-City residents. Hockey would include a recreation program along with a high school and junior program. The City also, through independent contractors provide a “Learn to Skate” program. The Arena also has a Spring hockey program that ends at the end of April. Open skating and drop-in hockey are also available at certain times during the winter season.

The City also seeks renters for its open space. This open space along with the ice surface in the summer time is utilized to house the Recreation summer camp program. The City is open to leasing space for locker rooms for an established hockey program.

**MAJOR 2014-2015 OBJECTIVES**

- Train staff on skills in dealing with difficult customers in an effort to create a more welcoming environment.
- Build our customer base by inviting established programs to skate at the Arena and potentially lease space for a permanent locker room facility.

**FUND: 546 ARENA**  
**DEPT: SUMMARY**



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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
546-697-704-000	RECREATION DIRECTOR	\$33,539	\$33,668	\$34,342
546-697-705-000	DEPUTY DIRECTOR PARKS & REC	2,358	2,510	2,560
546-697-706-000	STAFF	24,105	185	25,557
546-697-707-000	PART TIME EMPLOYEES	44,941	57,675	37,055
546-697-709-000	OVERTIME	2,057	1,197	2,000
546-697-715-000	FICA	8,160	7,285	7,766
546-697-716-000	HDLO	21,076	11,589	26,110
546-697-718-000	RETIREMENT	13,000	6,903	13,955
546-697-724-000	UNEMPLOYMENT	538	0	2,961
546-697-725-000	WORKERS COMPENSATION	916	875	745
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$150,690</b>	<b>\$121,887</b>	<b>\$153,051</b>
<b>MATERIALS AND SUPPLIES</b>				
546-697-728-000	OFFICE SUPPLIES	\$206	\$596	\$400
546-697-744-000	UNIFORMS	199	659	1,000
546-697-751-000	FUEL & LUBE	4,504	4,988	6,000
546-697-758-000	PROGRAM SUPPLIES	(13)	0	0
546-697-776-000	MAINTENANCE SUPPLIES	2,281	3,817	3,000
546-697-777-000	CUSTODIAL SUPPLIES	1,342	2,718	3,000
546-697-778-000	EQUIPMENT SUPPLIES	2,918	5,510	4,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$11,437</b>	<b>\$18,288</b>	<b>\$17,400</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
546-697-807-000	AUDIT SERVICES	\$2,250	\$2,041	\$2,041
546-697-818-000	CONTRACTUAL SERVICES	0	229	0
546-697-835-000	MEDICAL EXPENSES	1,247	245	0
546-697-853-000	TELEPHONE	351	374	375
546-697-901-000	ADVERTISEMENT	849	872	1,000
<b>CONTRACTUAL SERVICES</b>		<b>\$4,697</b>	<b>\$3,761</b>	<b>\$3,416</b>
<b>INSURANCE</b>				
546-697-914-000	LIABILITY INSURANCE	\$4,842	\$4,789	\$4,884
<b>INSURANCE</b>		<b>\$4,842</b>	<b>\$4,789</b>	<b>\$4,884</b>
<b>UTILITIES</b>				
546-697-920-000	UTILITIES	\$110,393	\$118,260	\$120,300
<b>UTILITIES</b>		<b>\$110,393</b>	<b>\$118,260</b>	<b>\$120,300</b>
<b>OTHER CHARGES</b>				
546-697-931-000	BUILDING MAINTENANCE	\$3,446	\$6,724	\$3,500
546-697-933-000	EQUIPMENT MAINTENANCE	36,731	33,139	30,000
<b>OTHER CHARGES</b>		<b>\$40,177</b>	<b>\$39,863</b>	<b>\$33,500</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>CAPITAL OUTLAY</b>				
546-697-968-000	DEPRECIATION	\$68,163	\$68,395	\$70,000
546-697-976-000	BUILDING IMPROVEMENTS	0	28,500	87,000
<b>CAPITAL OUTLAY</b>		\$68,163	\$96,895	\$157,000
<b>TOTAL EXPENSES - ARENA GENERAL</b>		<b>\$390,399</b>	<b>\$403,743</b>	<b>\$489,551</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
546-698-707-000	PART TIME EMPLOYEES	\$1,092	\$0	\$0
546-698-715-000	FICA	84	0	0
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$1,176</b>	<b>\$0</b>	<b>\$0</b>
<b>MATERIALS AND SUPPLIES</b>				
546-698-758-000	PROGRAM SUPPLIES	\$2,749	\$0	\$0
<b>MATERIALS AND SUPPLIES</b>		<b>\$2,749</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENSES - CONCESSION STAND</b>		<b>\$3,925</b>	<b>\$0</b>	<b>\$0</b>



**FUND: 546 ARENA FUND  
DEPT 700: FIGURE SKATING LESSONS**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
546-700-758-000	PROGRAM SUPPLIES	\$0	\$868	\$1,350
	<b>MATERIALS AND SUPPLIES</b>	<u>\$0</u>	<u>\$868</u>	<u>\$1,350</u>
<b>CONTRACTUAL SERVICES</b>				
546-700-818-000	CONTRACTUAL SERVICES	\$4,174	\$3,134	\$2,700
	<b>CONTRACTUAL SERVICES</b>	<u>\$4,174</u>	<u>\$3,134</u>	<u>\$2,700</u>
<b>CAPITAL OUTLAY</b>				
546-700-982-000	EQUIPMENT	\$0	\$2,000	\$1,500
	<b>CAPITAL OUTLAY</b>	<u>\$0</u>	<u>\$2,000</u>	<u>\$1,500</u>
	<b>TOTAL EXPENSES - SKATING LESSONS</b>	<u><u>\$4,174</u></u>	<u><u>\$6,002</u></u>	<u><u>\$5,550</u></u>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>OTHER FINANCING USES</b>				
546-966-965-000	TRANSFERS	\$0	\$789	\$187
	<b>OTHER FINANCING USES</b>	\$0	\$789	\$187
	<b>TOTAL EXPENSES - OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$789</b>	<b>\$187</b>
	<b>TOTAL EXPENSES - ARENA FUND</b>	<b>\$398,498</b>	<b>\$410,534</b>	<b>\$495,288</b>

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

	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$750,037	\$768,690	\$761,980
MATERIALS AND SUPPLIES	96,065	215,716	203,970
CONTRACTUAL SERVICES	3,186,205	3,203,507	3,705,435
OTHER CHARGES	7,858	14,074	11,100
CAPITAL OUTLAY	299,018	821,798	594,355
DEBT SERVICE	146,762	136,574	0
INSURANCE	9,169	10,713	30,928
UTILITIES	7,165	6,622	6,500
OTHER FINANCING USES	1,544	0	538,150
<b>TOTAL</b>	<b>\$4,503,823</b>	<b>\$5,177,694</b>	<b>\$5,852,418</b>

**STAFFING**

	13-14		14-15	
	No	FTE	No	FTE
<b>Full Time</b>				
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	1.50	2	1.48
Equipment Operator II	3	1.49	3	.67
<b>Total Full Time</b>	<b>20</b>	<b>7.17</b>	<b>21</b>	<b>7.19</b>

**STAFFING CONTINUED:**

**Part Time**

	No	FTE	No	FTE
Clerk	1	0.53	1	0.54
Clerk-Cashier	1	0.26	1	0.26
Seasonal	1	0.15	1	0.15
<b>Part Time Total</b>	<b>4</b>	<b>.94</b>	<b>3</b>	<b>0.95</b>

**TOTAL**

	No	FTE	No	FTE
<b>TOTAL</b>	<b>23</b>	<b>8.11</b>	<b>24</b>	<b>8.14</b>

**EXPENDITURE HIGHLIGHTS**

- Concrete Repair Work in association with water/sewer line repair work.
- Continue City wide T-Lining program.
- Continue payments of George Kuhn Drain Debt Series A-H - \$538,150 payment for 2014/15.
- Continue purchasing new water meters.

**PROGRAM DESCRIPTION**

This fund maintains and operates the City's water and combined sanitary/storm system. The Water and Sewer Fund is the second largest overall operating fund of the City after the General Fund. There are over 6,800 water customers and over 53 miles of water main and 56 miles of sewer pipe. User fees support the operation of this fund. The City is a member of the Southeastern Oakland County Water Authority (SOCWA)

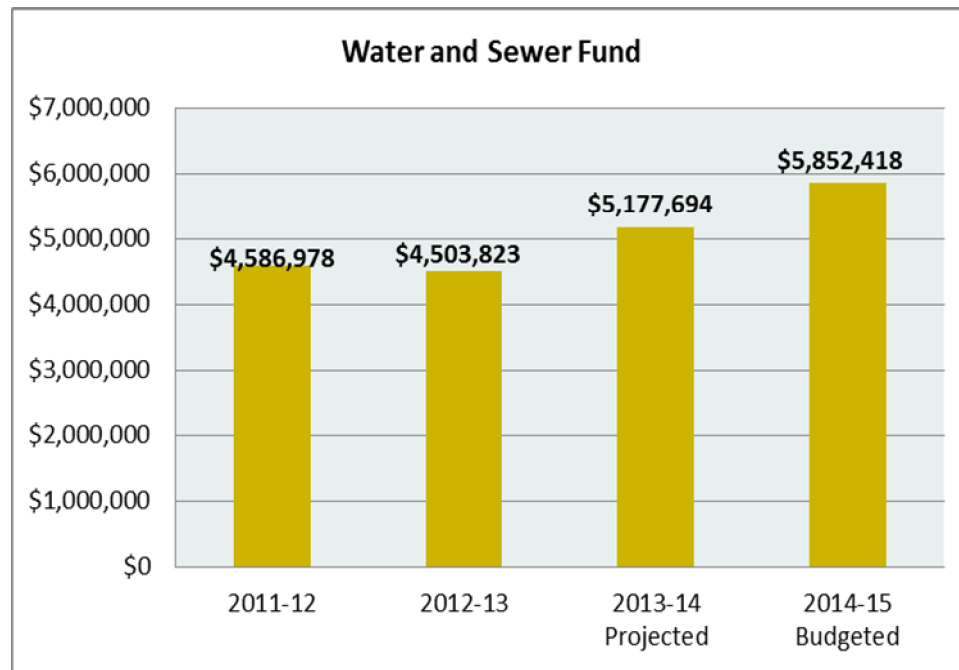
Specific areas of responsibility include:

- 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 2014-2015 OBJECTIVES**

- Monitor wholesale water purchases and sales to ensure every effort is taken to minimize water loss for communities. The American Water Works Association (AWWA) has set a standard goal of 10% water loss for communities.
- Continue with the annual Sewer Lining Program to structurally upgrade the public sewer system.
- Complete a Water Main Reliability Study and General Plan as required by the MDEQ.
- Maintain training program funding for Certified Drinking Water Operators.
- Implement Stormwater, Asset Management, and Wastewater (SAW) Grant Program. The City of Berkley received a \$600,000 grant developed to help municipalities plan for sewer maintenance needs.



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
592-536-704-000	DPW DIRECTOR	\$23,258	\$23,347	\$23,814
592-536-704-172	CITY MANAGER	20,813	20,893	21,310
592-536-704-201	FINANCE DIRECTOR	28,161	28,269	28,835
592-536-705-000	DPW FOREMAN	39,749	39,902	40,700
592-536-706-000	LABORERS	173,122	175,432	166,263
592-536-706-191	CLERK/TREASURER STAFF	3,852	3,188	3,674
592-536-706-201	FINANCE STAFF	22,887	24,156	24,639
592-536-706-215	TREASURER'S STAFF	12,059	12,105	12,347
592-536-706-755	IT COORDINATOR	13,125	10,574	12,799
592-536-707-000	PART TIME EMPLOYEES	18,839	20,627	21,876
592-536-709-000	OVERTIME	19,229	30,485	13,275
592-536-712-000	IN LIEU	6,379	5,341	6,564
592-536-715-000	FICA	29,148	30,204	29,303
592-536-716-000	HDLO	90,832	96,687	97,535
592-536-716-001	HDLO RETIREES	45,172	55,306	63,883
592-536-716-718	HDLO GASB 45 CONTRIBUTION	38,875	34,000	34,000
592-536-718-000	RETIREMENT	93,396	94,778	95,345
592-536-720-000	LONGEVITY	67	149	0
592-536-721-000	ANNUAL LEAVE	1,107	0	0
592-536-722-000	SICK LEAVE	2,307	360	776
592-536-725-000	WORKERS COMP	7,444	6,638	6,423
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$689,821</b>	<b>\$712,441</b>	<b>\$703,361</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
592-536-728-000	OFFICE SUPPLIES	\$500	\$621	\$500
592-536-729-000	STATIONARY	4,000	4,254	5,000
592-536-730-000	POSTAGE	11,736	10,999	13,000
592-536-744-000	UNIFORMS	2,007	2,240	3,000
592-536-751-000	FUEL & LUBE	24,941	29,545	32,470
592-536-758-000	PROGRAM SUPPLIES	49,825	164,400	147,000
592-536-787-000	TOOLS	3,040	3,657	3,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$96,049</b>	<b>\$215,716</b>	<b>\$203,970</b>
<b>CONTRACTUAL SERVICES</b>				
592-536-807-000	AUDIT SERVICES	\$4,415	\$4,008	\$4,008
592-536-811-000	CUSTODIAL	3,478	3,210	3,477
592-536-817-000	CONSULTANT	3,234	3,584	3,000
592-536-818-000	CONTRACTUAL SERVICES	8,183	18,378	259,000
592-536-821-000	ENGINEER	0	65,069	40,000
592-536-822-000	CROSS CONNECTIONS	0	250	1,000
592-536-830-000	DPW CONTRACTUAL	10,000	13,990	14,000
592-536-835-000	MEDICAL EXPENSES	600	1,699	1,675
592-536-851-000	RADIO MAINTENANCE	78	0	0
592-536-853-000	TELEPHONE	117	117	0
592-536-864-000	MEETINGS & CONFERENCES	2,500	2,677	2,800
<b>CONTRACTUAL SERVICES</b>		<b>\$32,605</b>	<b>\$112,982</b>	<b>\$328,960</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>INSURANCE</b>				
592-536-913-000	VEHICLE INSURANCE	\$4,474	\$6,069	\$6,191
592-536-914-000	LIABILITY INSURANCE	4,695	4,644	4,737
592-536-915-000	LOSS EXPENSES	0	0	20,000
<b>INSURANCE</b>		<b>\$9,169</b>	<b>\$10,713</b>	<b>\$30,928</b>
<b>UTILITIES</b>				
592-536-920-000	UTILITIES	\$7,165	\$6,622	\$6,500
<b>UTILITIES</b>		<b>\$7,165</b>	<b>\$6,622</b>	<b>\$6,500</b>
<b>CONTRACTUAL SERVICES</b>				
592-536-926-000	BULK WATER	\$692,481	\$667,211	\$772,670
592-536-927-000	BULK SEWAGE	758,450	760,025	877,451
592-536-928-000	NONRESIDENTAIL SURCHARGE	82,790	86,626	86,625
<b>CONTRACTUAL SERVICES</b>		<b>\$1,533,721</b>	<b>\$1,513,862</b>	<b>\$1,736,746</b>
<b>OTHER CHARGES</b>				
592-536-939-000	VEHICLE MAINTENANCE	\$3,902	\$11,362	\$8,000
592-536-946-000	OFFICE EQUIPMENT RENTAL	3,956	2,712	3,100
<b>OTHER CHARGES</b>		<b>\$7,858</b>	<b>\$14,074</b>	<b>\$11,100</b>
<b>CAPITAL OUTLAY</b>				
592-536-968-000	DEPRECIATION	\$289,642	\$382,730	\$325,000
592-536-976-000	BUILDING IMPROVEMENTS	2,376	9,266	0

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>CAPITAL OUTLAY (CONTINUED)</b>				
592-536-982-000	CONCRETE REPAIR	0	45,000	45,000
592-536-982-592	EQUIPMENT	3,000	3,000	16,000
592-536-983-000	OFFICE EQUIPMENT	510	0	0
592-536-984-000	RADIO EQUIPMENT	0	1,447	3,000
592-536-985-000	VEHICLE	290	175,000	0
592-536-986-000	COMPUTER SOFTWARE	3,200	5,355	5,355
<b>CAPITAL OUTLAY</b>		<b>\$299,018</b>	<b>\$621,798</b>	<b>\$394,355</b>
<b>DEBT SERVICE</b>				
592-536-993-000	INTEREST EXPENSE	\$146,762	\$136,574	\$0
<b>DEBT SERVICE</b>		<b>\$146,762</b>	<b>\$136,574</b>	<b>\$0</b>
<b>TOTAL EXPENSES – WATER &amp; SEWER SERVICE</b>		<b>\$2,822,168</b>	<b>\$3,344,782</b>	<b>\$3,415,920</b>



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
592-537-706-000	LABORERS	\$33,672	\$28,947	\$30,136
592-537-709-000	OVERTIME	1,778	1,529	1,550
592-537-715-000	FICA	2,717	2,342	2,424
592-537-716-000	HDLO	10,010	13,635	13,813
592-537-718-000	RETIREMENT	11,539	9,267	10,323
592-537-720-000	LONGEVITY	80	140	0
592-537-725-000	WORKERS COMP	420	389	373
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$60,216</b>	<b>\$56,249</b>	<b>\$58,619</b>
<b>MATERIALS AND SUPPLIES</b>				
592-537-758-000	PROGRAM SUPPLIES	\$16	\$0	\$0
<b>MATERIALS AND SUPPLIES</b>		<b>\$16</b>	<b>\$0</b>	<b>\$0</b>
<b>CONTRACTUAL SERVICES</b>				
592-537-927-000	STORM FLOW	\$1,619,879	\$1,576,663	\$1,639,729
<b>CONTRACTUAL SERVICES</b>		<b>\$1,619,879</b>	<b>\$1,576,663</b>	<b>\$1,639,729</b>
<b>TOTAL EXPENSES - STORM SEWER SYSTEM</b>		<b>\$1,680,111</b>	<b>\$1,632,912</b>	<b>\$1,698,348</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>CAPITAL OUTLAY</b>				
592-940-974-000	IMPROVEMENTS-WATER	\$0	\$200,000	\$200,000
	<b>CAPITAL OUTLAY</b>	\$0	\$200,000	\$200,000
	<b>TOTAL EXPENSES - PUBLIC IMPROVEMENT</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>OTHER FINANCING USES</b>				
592-966-965-000	TRANSFERS	\$1,544	\$0	\$538,150
<b>OTHER FINANCING USES</b>		<u>\$1,544</u>	<u>\$0</u>	<u>\$538,150</u>
<b>TOTAL EXPENSES - OTHER FINANCING USES</b>		<u><b>\$1,544</b></u>	<u><b>\$0</b></u>	<u><b>\$538,150</b></u>
<b>TOTAL EXPENSES - WATER &amp; SEWER FUND</b>		<u><b>\$4,503,823</b></u>	<u><b>\$5,177,694</b></u>	<u><b>\$5,852,418</b></u>

**INTERNAL SERVICE FUND EXPENDITURES**  
**Fiscal Year 2014/2015**  
**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, 2015

	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Recommended 2014-2015
<b>Revenues</b>					
Investment income	\$ 3,645	\$ 3,759	\$ 3,813	\$ 1,973	\$ 2,876
Miscellaneous					
Total Revenues	3,645	3,759	3,813	1,973	2,876
<b>Expenditures</b>					
FICA	3,976	5,306	2,498	4,539	-
Retirement	4,431	6,399	2,779	8	-
HDLO	37	16	23	6,165	-
Annual leave	25,699	51,572	(4,040)	14,169	4,167
Earned Leave - PSO	7,117	2,152	4,108	(4,785)	154
Sick leave	70,538	72,680	62	33,895	6,044
Sick leave buyback	(7,771)	(2,291)	(1,964)	(13,562)	205
Holiday Leave buyback	(29,462)	12,630	10,100	(1,951)	161
Compensated absences	2,570	(3,087)	6,799	9,752	896
LTD insurance					
Total expenditures	77,135	145,377	20,365	48,230	11,627
<b>Other Financing Sources</b>					
Operating transfers in	71,191	141,553	17,603	46,257	8,752
Operating transfers out	-	-	(1,052)	-	-
Total other financing sources	71,191	141,553	16,551	46,257	8,752
<b>Net Change in Fund Balance</b>	(2,299)	(65)	(1)	-	1
<b>Fund Balance - Beginning of year</b>	2,365	66	1	-	-
<b>Fund Balance - End of year</b>	\$ 66	\$ 1	\$ -	\$ -	\$ 1

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

	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$21,417	\$48,230	\$11,627
<b>TOTAL</b>	<b>\$21,417</b>	<b>\$48,230</b>	<b>\$11,627</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

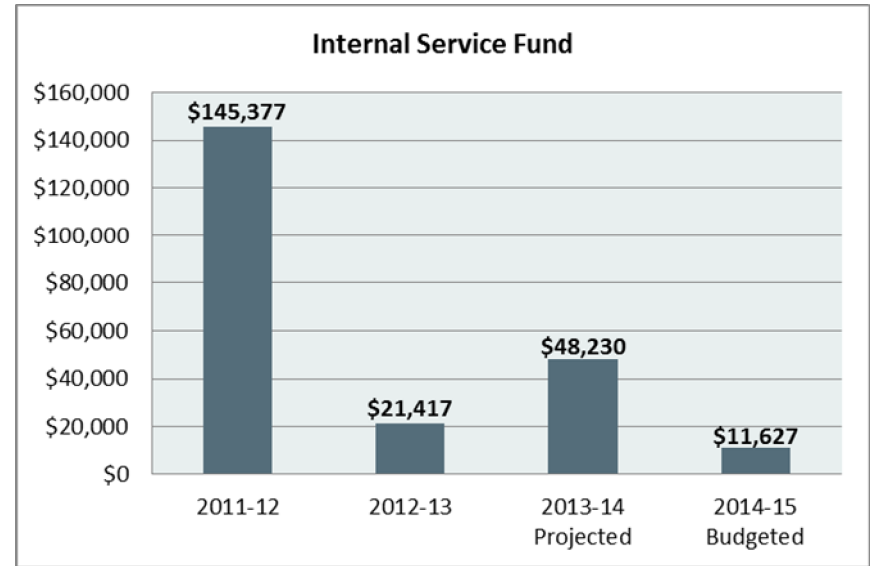
None

**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 2014-2015 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: SUMMARY**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
690-100-715-000	FICA	\$2,498	\$4,539	\$0
690-100-716-000	HDLO	23	8	0
690-100-718-000	RETIREMENT	2,779	6,165	0
690-100-721-000	ANNUAL LEAVE	(4,040)	14,169	4,167
690-100-721-001	EARNED LEAVE - PSO	4,108	(4,785)	154
690-100-722-000	SICK LEAVE	62	33,895	6,044
690-100-722-001	SICK LEAVE BUYBACK	(1,964)	(13,562)	205
690-100-723-000	HOLIDAY LEAVE BUY BACK	10,100	(1,951)	161
690-100-726-000	COMPENSATED ABSENCES	\$6,799	\$9,752	\$896
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$20,365</b>	<b>\$48,230</b>	<b>\$11,627</b>
<b>OTHER FINANCING USES</b>				
690-966-999-000	TRANSFERS OUT	\$1,052	\$0	\$0
<b>OTHER FINANCING USES</b>		<b>\$1,052</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENSES - LONG TERM FRINGE BENEFITS</b>		<b>\$21,417</b>	<b>\$48,230</b>	<b>\$11,627</b>



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**DEBT FUND EXPENDITURES**  
**Fiscal Year 2014-2015**  
**Adopted**

**City of Berkley**  
**DEBT SERVICE FUNDS – Overview**

The Debt Service Funds are the City’s long-term debt principal and interest obligations. The City of Berkley issues bonds to provide for the acquisition and construction of major capital facilities and infrastructure. These types of funds are established by Public Act 279 of 1909 as amended and section 11.1 of the Berkley City Charter.

Currently, the City has issued bonds for governmental purposes (Roads) and for business purposes. (Sanitary and Stormwater abatement) The City also has one long-term loan outstanding. (Intersection and Right-of-Way reconstruction)

The governmental debt issues and the long-term loan are budgeted and accounted for within the debt service funds of the City. The business debt is appropriated for within the debt service funds of the City to insure that water/sewer rates meet the upcoming fiscal year debt obligation. However, a budget amendment is performed later in the fiscal year to remove the business debt issue from the appropriated Debt Service Fund and the business debt is re-appropriated in the Water/Sewer Fund. (interest only) When the business debt is then actually paid, the interest appropriation is utilized and the payment of principal on the debt is accounted for on the balance sheet (Bonds Payable) of the Water/Sewer Fund of the City.

**GOVERNMENTAL DEBT ISSUES - ROADS**

The City received voter approval in 2005 to fund the governmental debt issues of the City via property taxes. This is commonly known as an “Unlimited Tax Issue”. This unlimited tax approval allows the City to raise the necessary taxes, unobstructed by the Headlee property tax law, to pay the bond debt in the fiscal year the debt is due. Therefore, the General Fund and the Special Revenue Fund operations are not directly affected in paying for these debt issues.

The Mayor and City Council will appropriate the necessary General Fund resources if necessary or, Major Street and Local Street gas taxes, to maintain these improvements into the future.

**INSTALLMENT PURCHASE - LONG-TERM LOAN OUTSTANDING**

The City has one long-term loan outstanding. This loan funds an intersection and right-of-way improvement. The debt is funded through an agreement between the City and the Downtown Development Authority (DDA). The debt is pledged by the DDA and then paid for by the DDA through tax increment finance revenues annually. Major Street gas tax dollars maintain the area annually. The loan was issued in 2002.

	<b>Total Governmental Activities - Summary</b>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	860,000	113,527	973,527
2016	925,000	75,426	1,000,426
2017	225,000	46,444	271,444
2018-2022	1,050,000	89,000	1,139,000
<b>TOTAL</b>	<b>\$3,060,000</b>	<b>\$324,397</b>	<b>\$3,384,397</b>

Includes Installment Loan Purchase debt. Detailed debt issue information can be found later in this section by Fund.

**BUSINESS ACTIVITY DEBT – STORM AND SANITARY SEWERS**

The City is a member of the George W. Kuhn Drainage District. (The Drainage District) The Drainage District is operated by the Oakland County Water Resources Commissioner. The City’s Storm and Sanitary flow are first sent to the Drainage District where it is screened and receives primary treatment. The flow is then sent to the City of Detroit for final wastewater processing and discharge into the Detroit River. The City is a 6.3% member of the Drainage District. There are eleven municipality Board members and two non-member municipalities.

**City of Berkley**  
**DEBT SERVICE FUNDS – Overview**

**BUSINESS ACTIVITY DEBT – STORM AND SANITARY SEWERS CONTINUED:**

The debt is issued through the Drainage District and the City is invoiced for our share of the costs (6.3%) of the debt semi-annually. The debt was issued in various series between 2000 and 2008 to take advantage of Federal Clean Water Act funding which has a very low interest rate. Construction is complete on the project.

The Mayor and City Council adjust and appropriate each July 1 through water and sewer rates the necessary rate to fully pay the debt coming due for the fiscal year. This process allows for the City to continually maintain its infrastructure and pay the debt obligation annually.

The City does set aside water/sewer rate dollars for future infrastructure/equipment needs or for extraordinary repair events within the City. Please Debt Fund 309 for further details on the George W. Kuhn Drainage District.

**Total Business-Type Activities - Summary**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	413,007	125,137	538,144
2016	424,984	113,932	538,916
2017	436,644	102,378	539,022
2018-2022	2,355,001	326,952	2,681,953
2023-2027	930,796	51,210	982,006
2028-2031	67,176	2,391	69,567
<b>TOTAL</b>	<b><u>\$4,627,608</u></b>	<b><u>\$722,000</u></b>	<b><u>\$5,349,608</u></b>

**Legal Debt Margin as of 7/1/2014:**

2014 State Equalized Value	\$521,957,503
Add: Act 198 tax levies	\$0
Total Valuation	\$521,957,503
Debt Limit – 10%	\$52,195,750
Outstanding Debt Less: Revenue Bonds	\$7,687,610
Legal Debt Margin	\$44,508,140

Included in the outstanding debt line is the all of the Governmental bonds, the Business Activity bonds and the Installment Purchase Long-Term Loan Outstanding. There is no other City debt.

Outstanding interest due on the outstanding principle debt amount of \$7,687,610 at 7/1/2014 is \$1,046,397 across all operating funds. See the schedule of debt payments below.

**FUTURE CAPITAL/DEBT SPENDING CONSIDERATIONS**

The City is currently considering in committee a future road/water main project estimated to cost \$10.8 million dollars. The cost is based upon engineering estimates. Tentatively, there would be one ballot proposal for two debt issues to be voted on by the electorate in fiscal year 2015/16. This would be an unlimited tax vote to fund for the debt payments. If approved by the electorate, The first debt issue would be in June 2016 for approximately \$6.0 million and the length of the debt issue would be for fifteen (15) years. The second debt issue would start approximately three years later or June 2019 and would be approximately \$4.8 million. The second debt issue would again be for another fifteen (15) years.

The City Council appointed Road Committee is still debating whether or not there will be a water rate component to pay for a portion of the debt payments. If so, the voted upon unlimited tax millage would be reduced to meet the balance of the annual debt payment.

**City of Berkley**  
**DEBT SERVICE FUNDS - Overview**

**FUTURE CAPITAL/DEBT SPENDING CONSIDERATIONS CONTINUED:**

Funding in this manner would not impact gas tax appropriations for annual road maintenance. Also, with an additional water rate component to fund this debt, water line maintenance would continue at current funding levels.

Water main breaks have become more prevalent with the uncommonly cold temperatures in the region. It would be anticipated that this capital work would reduce water main breaks and associated overtime costs in fixing those repairs. Thus, future water/sewer operational rates would increase slowly. This work would also improve water service to households due to less main breaks.

The debt road rehabilitation/repair on the poor roads would allow for more gas tax maintenance on roads that do not need as much rehabilitation. This strategy would lengthen the life on those roads receiving the additional maintenance dollars. Repairs to a water main will also include road work repair.

The cost of this issue would have to be (and is) within the legal debt margin calculated above. An unlimited tax issue with a potential combination of water/sewer rate increases would be utilized to fund this project.

There are no other debt issues or major capital projects planned in the immediate future by the City. Please see the Capital Improvement and Capital Equipment sections of this document for all capital improvement/equipment being considered by the City going into the future.

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. The best rating offered by the Fitch rating service is a AAA rating.

**CITY OF BERKLEY**  
**Schedule of Debt Payments**  
**2014-15 Budget**

FUND/DESCRIPTION	Original Debt	Maturity Date	Principal Remaining 6/30/2014	Principal Due in FY 2014/15	Interest Due in FY 2014/15	Total Payments FY 2014/15
<b>-GOVERNMENTAL ACTIVITIES-</b>						
2006 General Obligation 12 Mile Road Bonds	\$850,000	2016	\$275,000	\$125,000	\$8,506	\$133,506
2006 General Obligation 11 Mile Road Bonds	\$2,500,000	2021	1,650,000	175,000	62,407	237,406
2006 General Obligation Other Road Bonds	\$2,625,000	2016	750,000	375,000	22,594	397,594
2002 Installment Purchase Agreement	\$1,260,000	2016	385,000	185,000	20,020	205,020
Total Governmental Activities 2014/15			\$3,060,000	\$860,000	\$113,527	\$973,526
<b>-BUSINESS ACTIVITIES-</b>						
<b>Contractual Obligations with Oakland County-</b>						
<b>The George W. Kuhn Drainage District:</b>						
2000-A	\$1,126,053	2022	\$517,996	\$59,200	\$12,950	\$72,150
2001-C	\$5,176,822	2024	2,906,453	259,471	72,662	332,132
2001-D	\$199,641	2024	77,002	6,927	1,925	8,852
2006-F	\$103,643	2026	61,367	4,798	997	5,795
2006-G	\$112,919	2028	82,850	5,438	1,346	6,784
2007-B&E Refinanced	\$784,710	2024	591,366	55,421	25,494	80,917
2008-H	\$491,662	2029	390,580	21,752	9,764	31,516
Total Business Activities 2014/15			\$4,627,614	\$413,007	\$125,138	\$538,146
<b>Total Bond Obligations</b>	<b>\$15,230,450</b>		<b>\$7,687,614</b>	<b>\$1,273,007</b>	<b>\$238,665</b>	<b>\$1,511,672</b>

**CITY OF BERKLEY, MICHIGAN**  
**DEBT FUNDS**  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2015

	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Recommended 2014-2015
<b>Revenues</b>					
Property taxes	\$ 662,923	\$ 705,134	\$ 730,253	\$ 708,459	\$ 778,160
Investment earnings	241	364	225	204	-
Other					
Total revenues	<u>663,164</u>	<u>705,498</u>	<u>730,478</u>	<u>708,663</u>	<u>778,160</u>
<b>Expenditures</b>					
Debt service	812,431	865,982	905,847	883,610	1,512,428
Contingency					
Total expenditures	<u>812,431</u>	<u>865,982</u>	<u>905,847</u>	<u>883,610</u>	<u>1,512,428</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(149,267)	(160,484)	(175,369)	(174,947)	(734,268)
<b>Other Financing Sources</b>					
Operating transfers in	154,050	175,332	186,140	188,340	743,170
Operating transfers out	-	-	-	-	-
Total other financing sources	<u>154,050</u>	<u>175,332</u>	<u>186,140</u>	<u>188,340</u>	<u>743,170</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources</b>	4,783	14,848	10,771	13,393	8,902
<b>Fund Balance, Beginning of Year</b>	<u>13,810</u>	<u>18,593</u>	<u>33,441</u>	<u>44,199</u>	<u>57,592</u>
<b>Fund Balance, End of Year</b>	<u>\$ 18,593</u>	<u>\$ 33,441</u>	<u>\$ 44,212</u>	<u>\$ 57,592</u>	<u>\$ 66,494</u>

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

	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOP3ED BUDGET
<b>EXPENDITURES</b>			
DEBT SERVICE	\$186,140	\$186,140	\$205,020
<b>TOTAL</b>	<b>\$186,140</b>	<b>\$188,340</b>	<b>\$205,020</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

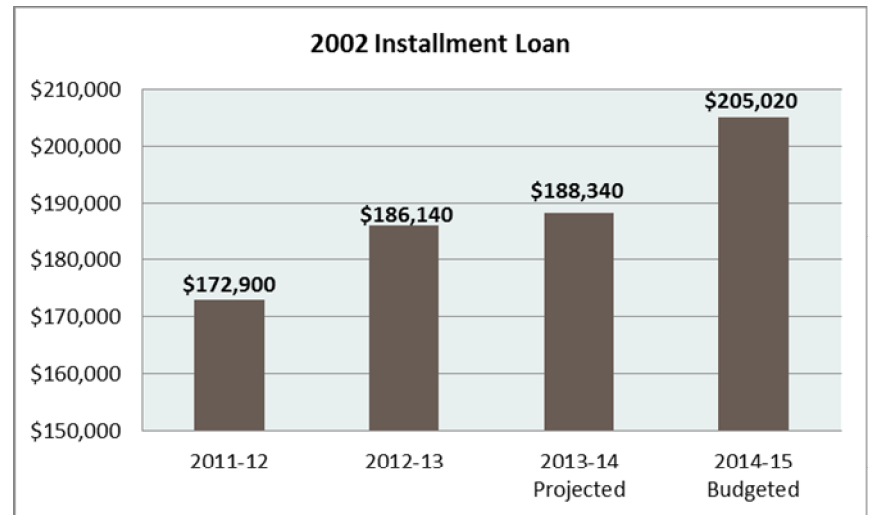
- The 2014/2015 debt payment is \$205,020 with 1 year remaining to be paid.
- Funding is derived from the 815 Downtown Development Authority Capture Fund.

**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 through April 2016.

**MAJOR 2014-2015 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**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<hr/>				
<b>DEBT SERVICE</b>				
302-938-993-000	PRINCIPAL	\$150,000	\$160,000	\$185,000
302-938-995-000	INTEREST	36,140	28,340	20,020
<b>DEBT SERVICE</b>		<u>\$186,140</u>	<u>\$188,340</u>	<u>\$205,020</u>
	<b>TOTAL EXPENSES - 302 DEBT FUND</b>	<b><u>\$186,140</u></b>	<b><u>\$188,340</u></b>	<b><u>\$205,020</u></b>

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

	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
DEBT SERVICE	\$0	\$0	\$538,150
OTHER FINANCING USES	0	0	538,150
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$538,150</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

Berkley's 2014/2015 share of the Kuhn Drain annual debt payment is \$538,150 with 14-18 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.

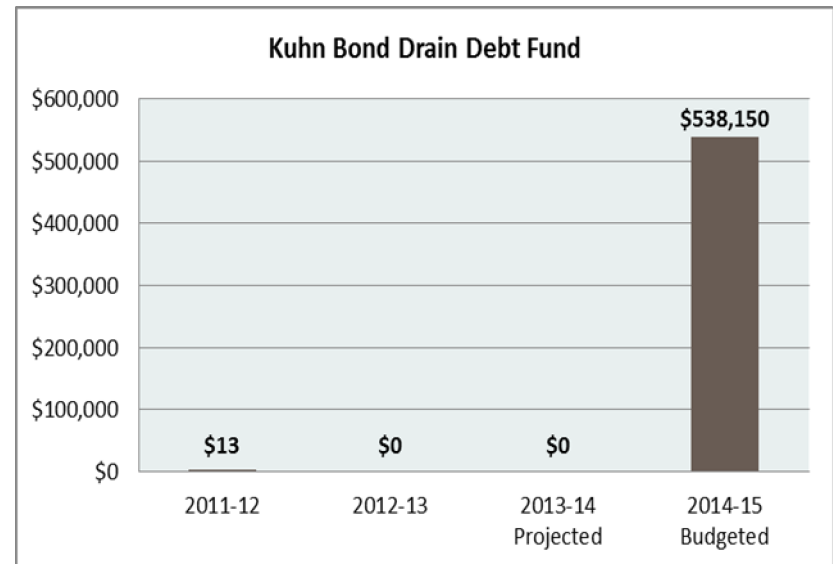
The Office of the Oakland County Drain Commissioner has completed an extensive evaluation and construction of the Retention Treatment Facility that retains and treats combined sewage overflows (CSO) from the Twelve Towns Drainage District's 11 member municipalities and two non-member municipalities that 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.

A division of the annual user rate water charge are raised or lowered utilized to pay the annual debt payment.

**MAJOR 2014-2015 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**

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>DEBT SERVICE</b>				
309-938-993-000	PRINCIPAL	\$0	\$0	\$413,010
309-938-995-000	INTEREST	0	0	125,140
309-938-997-000	PAYING AGENT FEES	0	0	0
<b>DEBT SERVICE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$538,150</b>
<b>TOTAL EXPENSES - 309 DEBT FUND</b>		<b>\$0</b>	<b>\$0</b>	<b>\$538,150</b>

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

	2012-13	2013-14	2014-15
	ACTIVITY	PROJECTED	ADOPTED
		ACTIVITY	BUDGET
<b>EXPENDITURES</b>			
DEBT SERVICE	\$376,481	\$362,669	\$398,344
<b>TOTAL</b>	<b>\$376,481</b>	<b>\$362,669</b>	<b>\$398,344</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

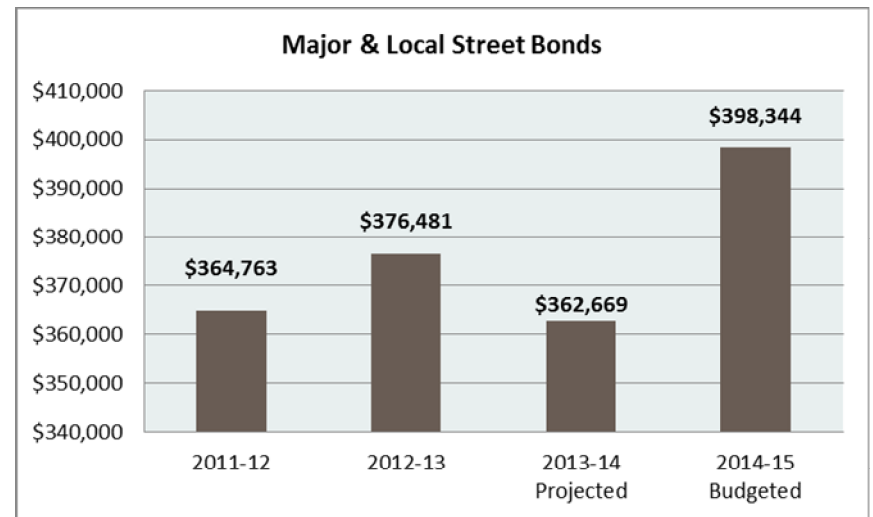
The annual debt payment for 2014/2015 amounts to \$397,594 plus \$750 paying agent fees. Time remaining on the debt is 1 year.

**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 2014-2015 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**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>DEBT SERVICE</b>				
310-938-993-000	PRINCIPAL	\$325,000	\$325,000	\$375,000
310-938-995-000	INTEREST	51,281	37,469	22,594
310-938-997-000	PAYING AGENT FEES	200	200	750
<b>DEBT SERVICE</b>		<b>\$376,481</b>	<b>\$362,669</b>	<b>\$398,344</b>
<b>TOTAL EXPENSES - 310 DEBT FUND</b>		<b>\$376,481</b>	<b>\$362,669</b>	<b>\$398,344</b>

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

	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
DEBT SERVICE	\$225,688	\$219,313	\$237,407
<b>TOTAL</b>	<b>\$225,688</b>	<b>\$219,313</b>	<b>\$237,407</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

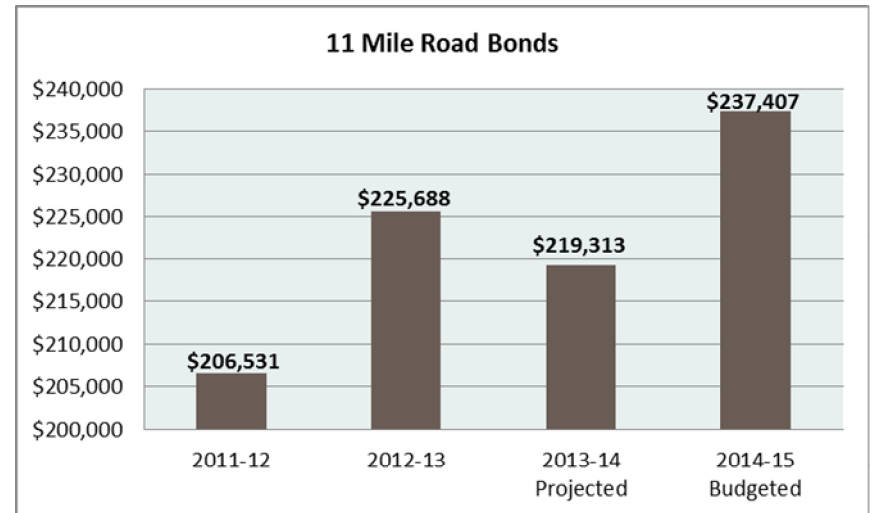
The annual debt payment for 2014/2015 amounts to \$237,407 with 6 years remaining.

**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. This is an unlimited tax obligation levy not subject to the Headlee tax rate limitation.

**MAJOR 2014-2015 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**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>DEBT SERVICE</b>				
311-938-993-000	PRINCIPAL	\$150,000	\$150,000	\$175,000
311-938-995-000	INTEREST	75,688	69,313	62,407
<b>DEBT SERVICE</b>		<b>\$225,688</b>	<b>\$219,313</b>	<b>\$237,407</b>
<b>TOTAL EXPENSES - 311 DEBT FUND</b>		<b>\$225,688</b>	<b>\$219,313</b>	<b>\$237,407</b>



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

	2012-13	2013-14	2014-15
ACTIVITY	ACTIVITY	PROJECTED	ADOPTED
			BUDGET
<b>EXPENDITURES</b>			
DEBT SERVICE	\$117,538	113,288	\$133,507
<b>TOTAL</b>	<b>\$117,538</b>	<b>\$113,288</b>	<b>\$133,507</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

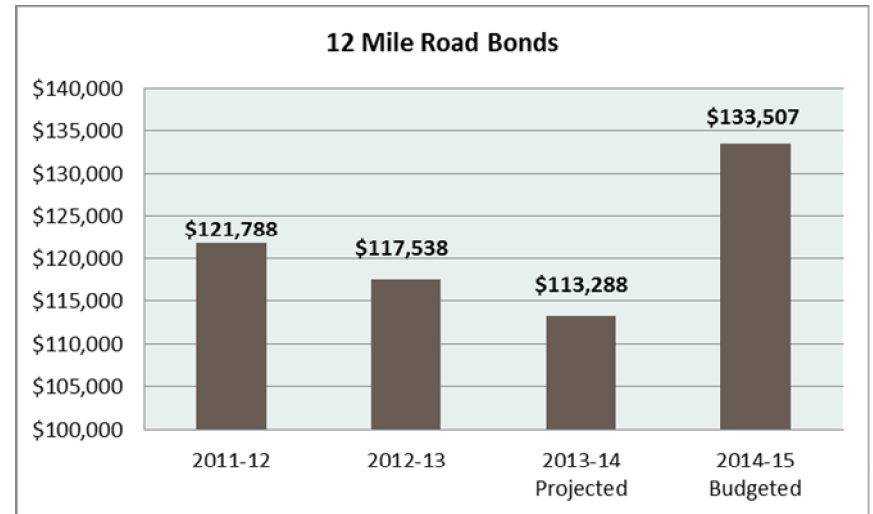
The annual debt payment for 2014-15 amounts to \$133,507 with 1 year remaining.

**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 2014-2015 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**

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<hr/>				
<b>DEBT SERVICE</b>				
312-938-993-000	PRINCIPAL	\$100,000	\$100,000	\$125,000
312-938-995-000	INTEREST	17,538	13,288	8,507
<b>DEBT SERVICE</b>		<u>\$117,538</u>	<u>\$113,288</u>	<u>\$133,507</u>
	<b>TOTAL EXPENSES - 312 DEBT FUND</b>	<u><b>\$117,538</b></u>	<u><b>\$113,288</b></u>	<u><b>\$133,507</b></u>

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**CAPITAL PROJECT FUND EXPENDITURES**  
**Fiscal Year 2014-2015**  
**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 in most instances will utilize cash on hand or anticipated revenues from the fiscal year the capital expenditure will be made. However, in some instances the City will borrow funds through the sale of bonds or bank financing to finance capital projects.

The City currently has only one active Capital Project Fund that the City utilizes. This fund was reclassified from a special revenue fund to a Capital Project Fund in fiscal year 2010/11 due to Government Accounting Standards Board accounting Statement 54. This Capital Project Fund is the Court Building Fund.

#### **Court Building Fund**

The Court Building Fund is used solely to cover expenses related to capital improvements, maintenance and repairs of the District Court facility. Revenues are accumulated based on fines collected for misdemeanors and civil infractions as described in the 45th District Court Capital Building Fund section within the Budget and Finance Policies and Procedures section of this budget document.

#### **Capital Improvements Plan**

Michigan Compiled Law (MCL) section 125.39 - Municipal planning commission; public works; powers of council; failure to act; requires that whenever the (Planning) Commission shall have adopted the master plan of the municipality or of 1 or more major sections or districts thereof no street, square, park, or other public way, ground, or open space, or public building or

structure, shall be constructed or authorized in the municipality or in such planned section and district until the location, character, and extent thereof shall have been submitted to and approved by the (Planning) Commission. The Commission shall annually prepare such a program for the ensuing 6 years, which program shall show those public structures and improvements, in the general order of their priority, which in the commission's judgment will be needed or desirable and can be undertaken within the 6-year period.

Annually the City of Berkley Planning Commission approves and recommends to the Berkley City Council the annual Capital Improvements Plan (CIP). This Plan in its entirety is presented at the end of this document.

Overall, the seven year estimated total for capital improvement projects across all operating funds is \$28.1 million. This represents a 24% increase compared to the seven year estimate for FY 2013/14. Projects include:

Park and Ice Arena improvements	\$132,000.00
Way Finding Plan implementation	\$100,000.00
Infrastructure improvements	\$1.47 million

*This includes rehabilitation of Coolidge Highway between 12 Mile & Webster, street light conversion to LED lighting, and sewer relining projects*

The plan also includes various annual road maintenance projects and the renovation of the Public Safety Department Gun Range.

The increase in capital improvement revenue is directly related to the passage of a Headlee Override tax increase for operations in 2013/14 and the rise in residential tax values in the same fiscal year. The rise in residential tax values is directly attributed to an improved regional and national economy.

## City Of Berkley

### CAPITAL PROJECT FUND EXPENDITURES – Overview

#### **Capital Improvements Plan – Continued:**

The projects funded in the CIP are considered “pay as you go”. That means that the City is able to pay these expenses from the anticipated revenue generated during the FY 2014/15 budget. The largest pay as you go appropriation for a capital improvement project is funded in the Major Street Fund and is part of the \$1.47 million in infrastructure projects listed above. The City will rehabilitate approximately one half mile of Coolidge Highway (*between 12 Mile & Webster*) for an estimated \$800,000.

When funds are not available for a project, the City may consider the feasibility of bonding for the project or postponing it until funding is available.

#### **Capital Equipment Replacement Plan**

There is no state law that requires a municipality in Michigan to formulate a Plan to purchase or replace equipment. The City does follow a straight line depreciation method to determine equipment life. Depending on vehicle type or piece of equipment, the City will depreciate this type of equipment expenditure between five to ten years.

Using this criteria, the City develops a Capital Equipment Plan to insure that each employee regardless of position has a quality piece of equipment to perform their duties as an employee with the City.

The 2014/15 Capital Equipment Plan has \$5,400,498 in potential equipment replacement over the next seven years including 2014/15. The Plan has the City replacing equipment at an estimated cost of \$411,390. This equipment is

appropriated for in each applicable Fund that is funding the equipment. These expenses will be appropriated for within the Capital Expense section of each applicable Department.

Comparatively the 2013/14 Capital Equipment and Replacement Plan had \$4,088,085 in potential equipment replacement over a seven year period including 2013/14. The City appropriated for just over \$538,000 worth of equipment.

The increase in the overall Plan is due to the passage of a Headlee override tax increase for operation in 2013/14 and the rise in residential tax values in the same fiscal year. The City attributes this voter approval and rise in tax values to the improvement in the local, regional and national economies.

**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, 2015

	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Recommended 2014-2015
<b>Revenues</b>					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental					
Federal Sources					
Investment earnings	2,209	2,914	2,928	2,136	2,568
Miscellaneous	-	80,277	105,604	94,934	95,000
Total revenues	<u>2,209</u>	<u>83,191</u>	<u>108,532</u>	<u>97,070</u>	<u>97,568</u>
<b>Expenditures</b>					
Capital outlay	33,931	-	-	159,878	4,600
Debt service					
Miscellaneous	-	-	2,171	21,246	-
Contingency					
Total expenditures	<u>33,931</u>	<u>-</u>	<u>2,171</u>	<u>181,124</u>	<u>4,600</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(31,722)	83,191	106,361	(84,054)	92,968
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds					
Operating transfers in	46,058	-	2,500	175,000	-
Operating transfers out	(418,486)	(3,676)	-	-	-
Total other financing sources (uses)	<u>(372,428)</u>	<u>(3,676)</u>	<u>2,500</u>	<u>175,000</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources</b>	(404,150)	79,515	108,861	90,946	92,968
<b>Fund Balance, Beginning of Year</b>	<u>407,770</u>	<u>414,965</u>	<u>494,480</u>	<u>603,341</u>	<u>694,287</u>
<b>Fund Balance (Deficit), End of Year</b>	<u>\$ 3,620</u>	<u>\$ 494,480</u>	<u>\$ 603,341</u>	<u>\$ 694,287</u>	<u>\$ 787,255</u>

**Note: 2011-2012 fund balance now includes Court Building fund**

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

	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
CAPITAL OUTLAY	\$0	\$5,585	\$4,600
<b>TOTAL</b>	<b>\$0</b>	<b>\$5,585</b>	<b>\$4,600</b>

**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 purchased by this fund for the Court in conjunction with a building a new building or refurbishing the existing facility.

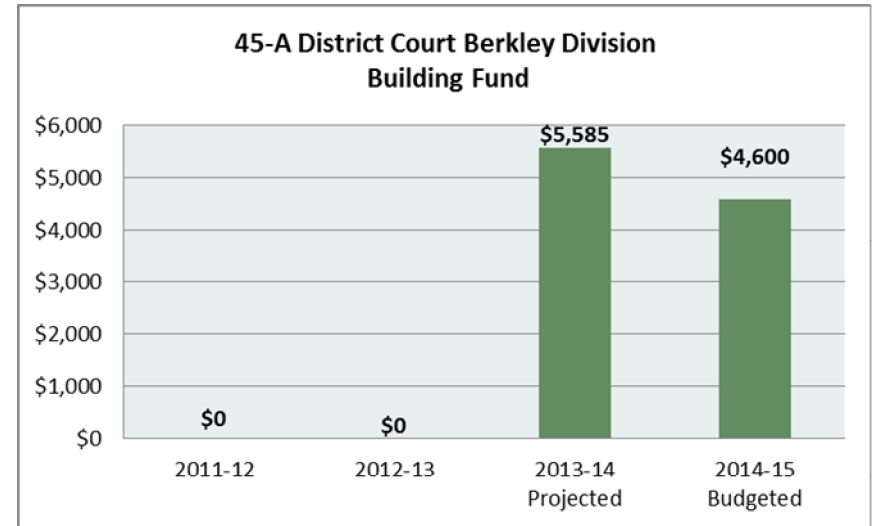
**EXPENDITURE HIGHLIGHTS**

Radios - \$3,000

Guns - \$1,600

**MAJOR 2014-15 OBJECTIVES**

None



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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>CAPITAL OUTLAY</b>				
266-136-976-000	BUILDING IMPROVEMENTS	\$0	\$5,585	\$4,600
<b>CAPITAL OUTLAY</b>		\$0	\$5,585	\$4,600
	<b>TOTAL EXPENSES - 45-A DISTRICT COURT BUILDING FUND</b>	<b>\$0</b>	<b>\$5,585</b>	<b>\$4,600</b>

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

	2012-13	2013-14	2014-15
	ACTIVITY	PROJECTED	ADOPTED
	ACTIVITY	ACTIVITY	BUDGET
<b>EXPENDITURES</b>			
CONTRACTUAL SERVICES	\$2,171	\$20,684	\$0
CAPITAL OUTLAY	0	154,293	0
<b>TOTAL</b>	<b>\$2,171</b>	<b>\$174,977</b>	<b>\$0</b>

**STAFFING**

None

**PROGRAM DESCRIPTION**

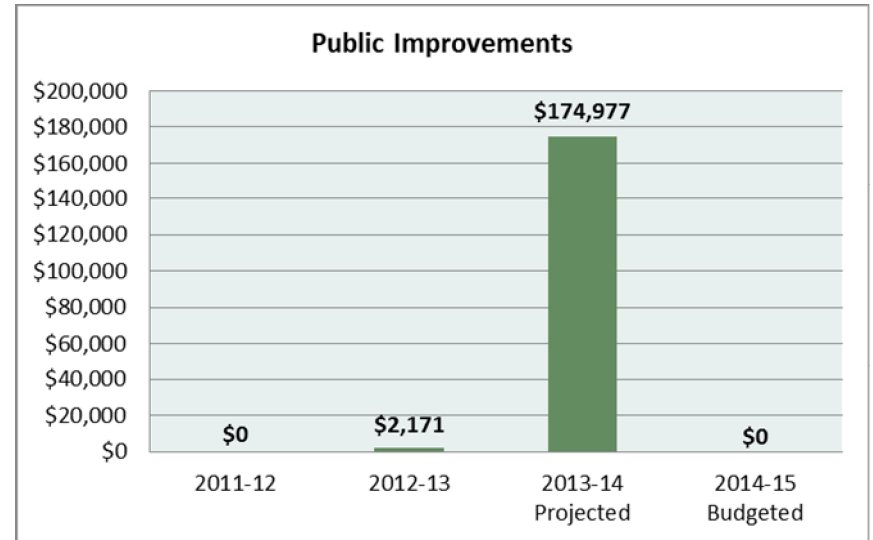
The Fund accounts for the construction of a parking lot just east of Coolidge Highway and just north of Catalpa. A portion of the voter approved three mill levy money was utilized to pay for engineering and construction of this new parking lot. Construction and accounting for the construction was complete at 6/30/2014.

**EXPENDITURE HIGHLIGHTS**

New construction of a municipal parking lot

**MAJOR 2014-2015 OBJECTIVES**

Complete the project on time and within budget.



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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
401-938-821-000	ENGINEER	\$2,171	\$20,684	\$0
<b>CONTRACTUAL SERVICES</b>		<u>\$2,171</u>	<u>\$20,684</u>	<u>\$0</u>
<b>CAPITAL OUTLAY</b>				
401-938-976-401	BUILDING IMPROVEMENTS	\$0	\$154,293	\$0
<b>CAPITAL OUTLAY</b>		<u>\$0</u>	<u>\$154,293</u>	<u>\$0</u>
<b>TOTAL EXPENSES - PUBLIC IMPROVEMENTS</b>		<u><u>\$2,171</u></u>	<u><u>\$174,977</u></u>	<u><u>\$0</u></u>

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**DISTRICT COURT FUND EXPENDITURES**  
**Fiscal Year 2014/2015**  
**Adopted**

**CITY OF BERKLEY, MICHIGAN  
45TH DISTRICT COURT - BERKLEY DIVISION**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
RECOMMENDED BUDGET FOR THE YEAR ENDING JUNE 30, 2015

	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Recommended 2014-2015
<b>Revenues</b>					
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>					
Court operations	591,939	548,072	578,738	628,455	700,012
<b>Other Financing Sources (Uses)</b>					
Operating transfers in	575,218	565,958	572,426	630,890	700,012
Operating transfers out	(4,061)	(2,867)	(1,415)	(2,435)	-
Total other financing sources (uses)	571,157	563,091	571,011	628,455	700,012
<b>Net Change in Fund Balance</b>	(20,782)	15,019	(7,727)	-	-
<b>Fund Balance - Beginning of year</b>	5,552	(15,230)	(211)	(7,938)	(7,938)
<b>Fund Balance - End of year</b>	\$ (15,230)	\$ (211)	\$ (7,938)	\$ (7,938)	\$ (7,938)

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

	2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$488,654	\$532,415	\$583,133
MATERIALS & SUPPLIES	19,201	16,372	27,800
CONTRACTUAL SERVICES	54,846	61,606	71,028
INSURANCE	2,400	2,375	2,481
UTILITIES	7,306	8,200	8,300`
OTHER CHARGES	3,949	3,113	4,270
CAPITAL OUTLAY	2,382	4,374	3,000
OTHER FINANCING USES	1,415	2,435	1,118
<b>TOTAL</b>	<b>\$580,153</b>	<b>\$630,890</b>	<b>\$701,130</b>

<b>STAFFING</b>	<b>13-14</b>		<b>14-15</b>	
	<b>No</b>	<b>FTE</b>	<b>No</b>	<b>FTE</b>
<b>Full Time</b>				
Judge	0	0.00	0	0.00
Court Administrator	1	1.00	1	1.00
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
<b>Full Time Total</b>	<b>6</b>	<b>6.00</b>	<b>6</b>	<b>6.00</b>
<b>Part Time</b>				
Court Officer	2	1.73	2	1.73
Clerk	1	0.48	1	0.48
<b>Part Time Total</b>	<b>3</b>	<b>2.21</b>	<b>3</b>	<b>2.21</b>
<b>TOTAL</b>	<b>9</b>	<b>8.21</b>	<b>9</b>	<b>8.21</b>

**EXPENDITURE HIGHLIGHTS**

- Annual Judicial Information System payment.
- The Judge is a State of Michigan Employee and is not included in the FTE Count. The City is reimbursed for his salary cost from the State of Michigan.
- Incumbent Berkley Staffing only
- Cost increases in supply and operating due to merger with the 44<sup>th</sup> District Court in January 2015.
- Promoted one staff person to the position of Probation Officer.

**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 45A 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.

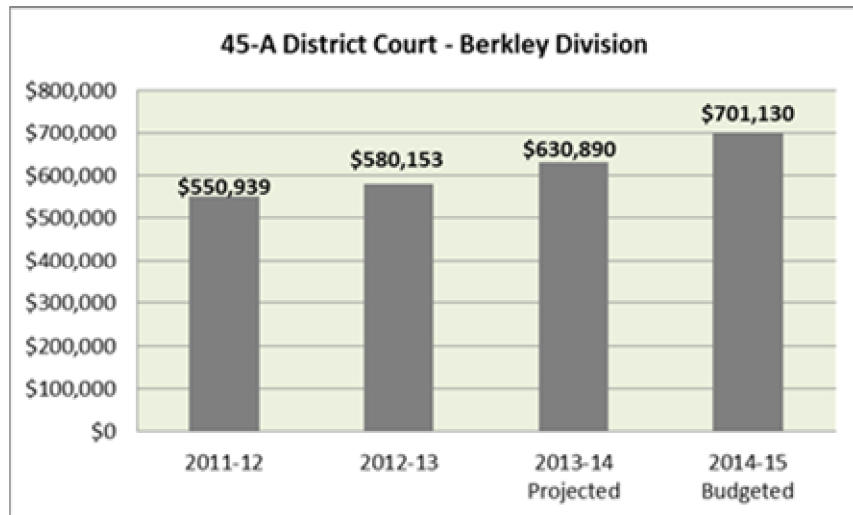
The City of Berkley, as a District Court funding unit, sets an annual appropriation by line item, for the operation of the District Court.

In fiscal year 2012/13, State law once again changed and the City of Berkley District Court is once again became 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 44<sup>th</sup> 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 2014-2015 OBJECTIVES**

- Continue to improve community accessibility to the court through online information, payments and contact information.
- Update and enhance the court’s jury system
- Provide training to all staff members with training to include ethics, client service training and civil processes



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

		2012-13 ACTIVITY	2013-14 PROJECTED ACTIVITY	2014-15 ADOPTED BUDGET
<b>SALARIES AND FRINGE BENEFITS</b>				
265-136-704-000	DISTRICT COURT JUDGE	\$45,724	\$45,724	\$46,347
265-136-705-000	COURT ADMINISTRATOR	61,152	73,507	75,266
265-136-706-000	DEPUTY CLERKS	173,826	138,642	143,290
265-136-706-001	PROBATION OFFICERS	0	39,523	45,163
265-136-706-002	SECURITY GUARDS	34,101	50,323	63,887
265-136-707-000	TEMPORARY EMPLOYEES	20,046	9,391	13,520
265-136-712-000	IN LIEU	11,410	14,378	5,835
265-136-715-000	FICA	22,869	24,921	26,543
265-136-716-000	HDLO	69,961	85,571	103,547
265-136-718-000	RETIREMENT	49,159	49,621	58,914
265-136-724-000	UNEMPLOYMENT	279	0	0
265-136-725-000	WORKERS COMPENSATION	127	814	821
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$488,654</b>	<b>\$532,415</b>	<b>\$583,133</b>
<b>MATERIALS AND SUPPLIES</b>				
265-136-728-000	OFFICE SUPPLIES	\$11,348	\$9,512	\$18,500
265-136-730-000	POSTAGE	6,003	5,449	7,000
265-136-731-000	BOOKS / PERIODICALS	1,621	1,178	1,500
265-136-741-000	AMMUNITION	0	0	250
265-136-744-000	UNIFORMS	154	158	300
265-136-776-000	MAINTENANCE SUPPLIES	75	75	250
<b>MATERIALS AND SUPPLIES</b>		<b>\$19,201</b>	<b>\$16,372</b>	<b>\$27,800</b>

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

		<b>2012-13 ACTIVITY</b>	<b>2013-14 PROJECTED ACTIVITY</b>	<b>2014-15 ADOPTED BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
265-136-803-000	MEMBERSHIPS & DUES	\$1,690	\$1,710	\$1,405
265-136-807-000	AUDIT SERVICES	4,495	4,078	4,078
265-136-811-000	CUSTODIAL	4,025	3,900	4,000
265-136-814-000	DATA PROCESSING	19,222	24,233	26,500
265-136-824-000	LEGAL SERVICES	20,125	21,561	27,150
265-136-825-000	WITNESS JURY	1,061	1,061	1,500
265-136-835-000	MEDICAL EXPENSES	195	390	300
265-136-853-000	TELEPHONE	117	298	250
265-136-864-000	MEETINGS & CONFERENCES	3,916	4,375	5,845
<b>CONTRACTUAL SERVICES</b>		<b>\$54,846</b>	<b>\$61,606</b>	<b>\$71,028</b>
<b>INSURANCE</b>				
265-136-911-000	EMPLOYEE BONDS	\$139	\$139	\$200
265-136-914-000	LIABILITY INSURANCE	2,261	2,236	2,281
<b>INSURANCE</b>		<b>\$2,400</b>	<b>\$2,375</b>	<b>\$2,481</b>
<b>UTILITIES</b>				
265-136-920-000	UTILITIES	\$7,306	\$8,200	\$8,300
<b>UTILITIES</b>		<b>\$7,306</b>	<b>\$8,200</b>	<b>\$8,300</b>
<b>OTHER CHARGES</b>				
265-136-931-000	BUILDING MAINTENANCE	\$1,859	\$1,321	\$2,000
265-136-934-000	OFFICE EQUIPMENT MAINTENANCE	0	262	0
265-136-946-000	OFFICE EQUIPMENT RENTAL	2,090	1,530	2,270
<b>OTHER CHARGES</b>		<b>\$3,949</b>	<b>\$3,113</b>	<b>\$4,270</b>

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

		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>CAPITAL OUTLAY</b>				
265-136-981-000	FURNITURE	\$1,803	\$0	\$1,500
265-136-983-000	OFFICE EQUIPMENT	579	4,374	1,000
265-136-986-000	COMPUTER SOFTWARE	0	0	500
<b>CAPITAL OUTLAY</b>		<b>\$2,382</b>	<b>\$4,374</b>	<b>\$3,000</b>
<b>OTHER FINANCING USES</b>				
265-966-965-677	TRANSFER OUT	1,415	2,435	1,118
<b>OTHER FINANCING USES</b>		<b>1,415</b>	<b>2,435</b>	<b>1,118</b>
<b>TOTAL EXPENSES - 45-A DISTRICT COURT</b>		<b>\$580,153</b>	<b>\$638,832</b>	<b>\$701,130</b>

**CAPTIAL EQUIPMENT REPLACEMENT PROGRAM**  
**Fiscal Year 2014/15**  
**Adopted**

**CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN**

<b>EQUIPMENT</b>	<b>COMMENTS</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/2020</b>	<b>2020/2021</b>
<b>Public Works</b>								
2500 Van (2008) # 1	10 Year Replacement Cycle					\$40,000	\$40,000	
Ford Escape Hybrid Director (2010) #5	10 Year Replacement Cycle							\$30,000
¾ Ton Pickup (1999) # 4	10 Year Replacement Cycle			\$37,000				
1 Ton Dump Pickup (2008) # 15	10 Year Replacement Cycle							\$60,000
¾ Ton Pickup (2004) # 2	10 Year Replacement Cycle				\$37,000			
Walk-in Utility Van (2012) #7	10 Year Replacement Cycle							
¾ Ton Pickup Foreman (2002) # 8	10 Year Replacement Cycle		\$34,000					
½ Ton Pickup (2000) # 9	10 Year Replacement Cycle							
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/plow spreader (1998) #36	20 Year Replacement Cycle						\$160,000	
Dump Truck w/snow plow (2000) # 39	20 Year Replacement Cycle							\$100,000
Dump Truck w/snow plow (2008) # 40	20 Year Replacement Cycle							
Dump Truck w/snow plow (2009) # 41	20 Year Replacement Cycle							
Dump Truck w/snow plow (1987) # 43	20 Year Replacement Cycle						\$100,000	
Combination Sewer Cleaner (2007) # 38	5 Year Replacement Cycle		\$300,000					\$300,000
Riding Mower (2007) # 37	10 Year Replacement Cycle							
Riding Mower (2007) # 32	10 Year Replacement Cycle							\$20,000
Riding Mower (2005) #33	10 Year Replacement Cycle						\$20,000	
Plate Compactor (1988) #35	No Replacement Cycle			\$3,000				
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							
Portable Cement Mixer (1981) #16	No Replacement Cycle				\$10,000			
Wheeled Front end Loader (2007) # 17	5 Year Replacement Cycle		\$150,000					
Rubber Tire 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							
48" Mower ( ) #46	No Replacement Cycle				\$20,000			
Portable Water Pump # 47	No Replacement Cycle							
Dump Truck w/Plow Spreader (1997)	20 Year Replacement Cycle						\$160,000	
John Deere Gator #50	No Replacement Cycle							
Honda Portable Water Pump ( ) #51	No Replacement Cycle							

**CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN**

<b>EQUIPMENT</b>	<b>COMMENTS</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/2020</b>	<b>2020/2021</b>
Tsurumi Portable Water Pump (2005) #52	No Replacement Cycle							
3/4 Ton Van with Sewer Camera (1985) #53	10 Year Replacement Cycle							
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							
Portable Generator # 76	No Replacement Cycle							
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				
Lead Service Replacements (Main to Curb)	No Replacement Cycle	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Gate Valve Replacements	No Replacement Cycle	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Hydrant Replacements	10 Year Replacement Cycle	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000
Water Meter Replacements (400)	20 Year Replacement Cycle	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
Boring Machine for Water Taps	No Replacement Cycle							
Narrowband 2-Way Radios (20)	20 Year Replacement Cycle							
Salt Spreader for Toolcat Tractor	No Replacement Cycle							
<b>Total for Public Works</b>		<b>\$157,000</b>	<b>\$956,000</b>	<b>\$390,000</b>	<b>\$351,000</b>	<b>\$170,000</b>	<b>\$647,000</b>	<b>\$632,000</b>



**CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN**

<b>EQUIPMENT</b>	<b>COMMENTS</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/2020</b>	<b>2020/2021</b>
<b>Building Department</b>								
Bus Stop Shelters - 10	No Replacement Cycle						\$50,000	
Bike Racks - 10	No Replacement Cycle						\$3,000	
<b>Total for Building Department</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,000</b>	<b>\$0</b>
<b>Library</b>								
Computer Replacement	5-7 Year Replacement Cycle		\$5,000	\$8,000	\$10,750	\$4,000	\$0	
Public Copy Machine	5 Year Replacement Cycle					\$3,500		
Replace Network Printer	5 Year Replacement Cycle	\$2,000					\$2,000	
Upgrade Wireless System		\$1,000						
Reupholster 11 Lounge Chairs					\$2,800			
Reupholster 70 Chair Seats			\$7,000					
Replace Childrens Room Furniture							\$6,000	
Replace Stacking Chairs in Meeting Room							\$7,500	
Refinish Surface of Train in Childrens Room			\$1,400					
<b>Total for Library</b>		<b>\$3,000</b>	<b>\$13,400</b>	<b>\$8,000</b>	<b>\$13,550</b>	<b>\$7,500</b>	<b>\$15,500</b>	<b>\$0</b>
<b>City Hall</b>								
Telephone System (2006/07)	No Replacement Cycle			\$75,000				
Copier	No Replacement Cycle	\$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							
Copier - District Court	No Replacement Cycle	\$3,000	\$3,000	\$3,500	\$3,500	\$3,500	\$3,500	
City Hall Security Cameras	No Replacement Cycle		\$6,000					
Waiting Area Chairs	No Replacement Cycle	\$1,200						
<b>Total for City Hall</b>		<b>\$19,700</b>	<b>\$24,500</b>	<b>\$94,000</b>	<b>\$19,000</b>	<b>\$19,000</b>	<b>\$19,000</b>	<b>\$0</b>
<b>Parks and Recreation</b>								
Pick Up Truck #78	5 Year Replacement Cycle		\$30,000					
Replace Rental Skates at Arena	No Replacement Cycle							
Zero Turn Lawn Mower	6 Year Replacement Cycle						\$11,000	
Credit Card Swipe Keyboards	No Replacement Cycle							
2000 John Deere 4x2 Gator #50	5 Year Replacement Cycle			\$9,000				
2010 Ford Explorer	5 Year Replacement Cycle			\$30,000				
John Deere Tractor #30	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							

**CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN**

<b>EQUIPMENT</b>	<b>COMMENTS</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/2020</b>	<b>2020/2021</b>
Computers	No Replacement Cycle							
Copier	No Replacement Cycle				\$5,800			
2012 Toolcat 5600 F-Series	No Replacement Cycle		\$45,000					
Equipment Storage Unit	No Replacement Cycle							
John Deere 4x4 Gator	No Replacement Cycle			\$10,000				
Ford Econoline Van	No Replacement Cycle					\$30,000		
Picnic Tables	No Replacement Cycle		\$15,000					
<b>Total for Parks and Recreataion</b>		<b>\$0</b>	<b>\$170,000</b>	<b>\$49,000</b>	<b>\$35,800</b>	<b>\$30,000</b>	<b>\$11,000</b>	<b>\$0</b>
<b>Public Safety</b>								
Fire Truck-- Pumper (2007)	20 Year Replacement Cycle							
Fire Ladder Truck (1995)	20 Year Replacement Cycle					\$750,000		
Patrol Cars (Total of 7) - (2) in 2014/15	2 Year Replacement Cycle	\$64,000	\$64,000	\$64,000	\$65,000	\$65,000	\$65,000	\$65,000
Youth Officer/Fire Marshal Van (1994)	12 Year Replacement Cycle							
Animal Control Vehicle (2003)	4 Year Replacement Cycle				\$20,000			
Lobby Furniture	No Replacement Cycle							
Fire Marshal Furniture	No Replacement Cycle							
Fire Equipment	No Replacement Cycle							
S.W.A.T. Equipment	No Replacement Cycle			\$9,000				
Radio Equipment	No Replacement Cycle			\$7,500				
Server & In Car Cameras		\$45,590						
Scanners/Printer - Dispatch	No Replacement Cycle							
Various Equipment Replacement	No Replacement Cycle	\$2,500						
AED's		\$10,200						
2nd Floor Conference Room Furniture		\$7,000						
<b>Total for Public Safety</b>		<b>\$129,290</b>	<b>\$64,000</b>	<b>\$80,500</b>	<b>\$85,000</b>	<b>\$815,000</b>	<b>\$65,000</b>	<b>\$65,000</b>
<b>WBRK Equipment</b>								
Playback System - Leightronix Mini	7-10 Year Replacement Cycle							
Computer/Scala CG	5 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			
Video Camera Digital	7 Year Replacement Cycle		\$2,000					
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							
Fiber Optics - phone and data lines	No Replacement Cycle	\$75,000						
Editing System/Archival Hard Drive	No Replacement Cycle							
Tripod for Digital Camera	7 Year Replacement Cycle		\$2,500					
<b>Total for WBRK</b>		<b>\$75,000</b>	<b>\$11,000</b>	<b>\$7,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN**

<b>EQUIPMENT</b>	<b>COMMENTS</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/2020</b>	<b>2020/2021</b>
<b>Computers</b>								
City Hall, Recreation and DPW Computers	5 Year Replacement Cycle	\$3,000	\$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	\$1,000						
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	\$5,000						
City Hall Projector	5 Year Replacement Cycle							
City Hall File Servers	5 Year Replacement Cycle							
Treasury Printers	5 Year Replacement Cycle		\$1,500				\$2,000	
City Manager Printer/Fax	5 Year Replacement Cycle							
Building/Planning Printers	5 Year Replacement Cycle							
Communications Printers	5 Year Replacement Cycle							
Public Safety Computers - year 2 of 2	5 Year Replacement Cycle							
Elections Printer	5 Year Replacement Cycle							
Elections Laptops	5 Year Replacement Cycle	\$1,000	\$1,000					
Voting Booth Replacement	5 Year Replacement Cycle	\$780	\$780	\$780				
Microsoft Office Upgrade	No Replacement Cycle							
Licenses for Microsoft Office 07 -(8) total	No Replacement Cycle							
Various Annual Licensing & Maintenance	No Replacement Cycle	\$9,620	\$9,812	\$10,009	\$10,209	\$10,413	\$10,621	\$10,834
BS&A Software-Pet Licensing/Training	No Replacement Cycle							
Postage Machine	No Replacement Cycle	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	
Google Apps for Government	No Replacement Cycle							
New Receipt Printers for Windows 7 Compatability	No Replacement Cycle							
Mobile App Development/Maintenance	No Replacement Cycle	\$4,200						
HVAC Replacement	No Replacement Cycle		\$9,800					
<b>Total for Computers</b>		<b>\$27,400</b>	<b>\$30,492</b>	<b>\$18,389</b>	<b>\$18,009</b>	<b>\$18,213</b>	<b>\$20,421</b>	<b>\$10,834</b>
<b>GRAND TOTAL</b>		<b>\$411,390</b>	<b>\$1,269,392</b>	<b>\$646,889</b>	<b>\$527,359</b>	<b>\$1,059,713</b>	<b>\$777,921</b>	<b>\$707,834</b>

**CAPTIAL IMPROVEMENT PROGRAM**  
**Fiscal Year 2014/15**  
**Adopted**

**CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN**

Improvement Project	Funding Source	2014/15	2015/16	2016/17	2017/18	2018/19	2019/2020	2020/2021
<b>Recreation</b>								
<b>Merchants Park:</b>								
Sand Volleyball	\$3 Mill Levy/Grants/CDBG							\$ 14,187
Playground Equipment	\$3 Mill Levy/Grants/CDBG					\$ 60,000		
Play Structure Surface Material	\$3 Mill Levy		\$ 2,000					\$ 2,000
Park Drainage System-includes engineering costs	\$3 Mill Levy/Grants/Local Funds		\$ 35,000					
Utility Infrastructure	\$3 Mill Levy/Grants/Local Funds		\$ 2,875					
Signage	\$3 Mill Levy/Grants/Local Funds			\$ 8,000				
Fencing	\$3 Mill Levy/Grants/Local Funds							\$ 30,000
Water Fountain	\$3 Mill Levy/Grants/Local Funds		\$ 3,450					
Light Poles	\$3 Mill Levy/Grants/Local Funds						\$ 46,000	
Lights	\$3 Mill Levy/Grants/Local Funds						\$ 20,000	
Ballfield Surface Material	\$3 Mill Levy/Grants/Local Funds			\$ 10,000				
Poles for Netting	\$3 Mill Levy/Grants/Local Funds						\$ 4,600	
Netting	\$3 Mill Levy/Grants/Local Funds						\$ 30,000	
<b>Oxford Open Space:</b>								
Property Purchase-Contributions - Oxford land rehabilitation	Local Funds		\$ 64,000	\$ 41,000				
<b>Angell Park:</b>								
Basketball Courts repaired/replaced	\$3 Mill Levy/Grants/CDBG							\$ 17,250
Refurbish Tennis Courts	\$3 Mill Levy/Grants/CDBG							\$ 115,000
Play Structure Surface Material (Fiber)	\$3 Mill Levy/Grants/CDBG		\$ 3,000					
Ballfield Surface Material	\$3 Mill Levy/Grants/Local Funds		\$ 5,000					\$ 5,000
<b>Kiwanis Tot Lot:</b>								
Install Playground Equipment	\$3 Mill Levy/Grants/Local Funds					\$ 345,000		
Play Structure Surface Material (Fiber)	\$3 Mill Levy		\$ 3,000					
Drainage	\$3 Mill Levy/Grants/Local Funds				\$ 5,000			
Utility Infrastructure	\$3 Mill Levy/Grants/Local Funds				\$ 2,875			
Rest Rooms	\$3 Mill Levy/Grants/Local Funds							
Storage	\$3 Mill Levy/Grants/Local Funds							\$ 23,000
Landscaping	\$3 Mill Levy/Grants/Local Funds				\$ 10,000			
Signage	\$3 Mill Levy/Grants/Local Funds			\$ 2,300				
Water Fountain	\$3 Mill Levy/Grants/Local Funds				\$ 1,150			

**CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN**

Improvement Project	Funding Source	2014/15	2015/16	2016/17	2017/18	2018/19	2019/2020	2020/2021
ADA Path	\$3 Mill Levy/Grants/Local Funds				\$ 23,000			
Pavillion	\$3 Mill Levy/Grants/Local Funds						\$ 11,500	
Light Poles	\$3 Mill Levy/Grants/Local Funds						\$ 4,600	
Lights	\$3 Mill Levy/Grants/Local Funds						\$ 4,600	
<b>Lazenby Field:</b>								
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				\$ 20,000			
Drainage	\$3 Mill Levy/Grants/Local Funds/CDBG				\$ 5,000			
Utility Infastructure	\$3 Mill Levy/Grants/Local Funds/CDBG				\$ 2,875			
Signage	\$3 Mill Levy/Grants/Local Funds/CDBG			\$ 2,000				
Light Poles	\$3 Mill Levy/Grants/Local Funds/CDBG						\$ 46,000	
Lights	\$3 Mill Levy/Grants/Local Funds/CDBG						\$ 20,000	
Poles for Netting	\$3 Mill Levy/Grants/Local Funds/CDBG						\$ 4,600	
Netting	\$3 Mill Levy/Grants/Local Funds/CDBG						\$ 30,000	
ADA Pathways including engineering	CDBG Funding	\$ 6,265						
Ballfield Surface Material	CDBG Funding	\$ 5,000					\$ 5,000	
Infield Reconfiguration including engineering	CDBG Funding	\$ 17,250						
Dugout roofing and gates	\$3 Mill Levy/Grants/Local Funds/CDBG		\$ 28,515					
<b>Oxford Towers:</b>								
Garden Area with Removing Horseshoe Area	\$3 Mill Levy/Grants/CDBG							
Community Garden Installation	\$3 Mill Levy/Grants						\$ 8,000	
Horseshoe Court installation (4)	\$3 Mill Levy/Grants						\$ 2,000	
Drainage	\$3 Mill Levy/Grants/Local Funds/CDBG		\$ 5,000					
Utilities	\$3 Mill Levy/Grants/Local Funds/CDBG		\$ 2,500					
Rest Rooms	\$3 Mill Levy/Grants/Local Funds/CDBG							\$ 70,000
Signage	\$3 Mill Levy/Grants/Local Funds/CDBG			\$ 2,000				
Water Fountain	\$3 Mill Levy/Grants/Local Funds/CDBG				\$ 1,150			

**CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN**

Improvement Project	Funding Source	2014/15	2015/16	2016/17	2017/18	2018/19	2019/2020	2020/2021
ADA Path	\$3 Mill Levy/Grants/Local Funds/CDBG				\$ 23,000			
Light Poles repaired	\$3 Mill Levy/Grants/Local Funds/CDBG		\$ 4,600					
Lights repaired	\$3 Mill Levy/Grants/Local Funds/CDBG		\$ 4,600					
Tennis Courts repaired/replaced	\$3 Mill Levy/Grants/Local Funds/CDBG							\$ 115,000
<b>Jaycee Park:</b>								
Playground Equipment	\$3 Mill Levy/Grants/CDBG					\$ 60,000		
Spray Park	\$3 Mill Levy/Grants/CDBG							\$ 260,000
Sand Volleyball Courts (2)	Recreation Revolving Fund	\$ 10,000						
Play Structure Surface Material (Fiber)	Recreation Revolving Fund	\$ 2,000					\$ 3,000	
Park Drainage System-with engineering costs	Recreation Revolving Fund	\$ 4,500						
Refurbish Walking Trail-with engineering costs	\$3 Mill Levy/Grants							
Remodel for Accessibility-with engineering costs	\$3 Mill Levy/Grants					\$ 6,600		
Play Structure-with engineering costs	\$3 Mill Levy/Grants					\$ 110,000		
Utility Infrastructure	\$3 Mill Levy/Grants/Local Funds				\$ 2,875			
Landscaping	\$3 Mill Levy/Grants/Local Funds							\$ 40,000
Signage	\$3 Mill Levy/Grants/Local Funds			\$ 2,000				
Water Fountain	\$3 Mill Levy/Grants/Local Funds				\$ 3,450			
ADA Path	\$3 Mill Levy/Grants/Local Funds				\$ 28,750			
Pavillion Repair	\$3 Mill Levy/Grants/Local Funds					\$ 5,000		
<b>Community Park:</b>								
Play Structure Surface Material (Fiber)	\$3 Mill Levy		\$ 3,000					\$ 3,000
Pathway Replacement-with engineering costs	\$3 Mill Levy/Grants				\$ 11,000			
Drainage	\$3 Mill Levy/Grants/Local Funds				\$ 35,000			
Utilities	\$3 Mill Levy/Grants/Local Funds				\$ 2,875			
Landscaping	\$3 Mill Levy/Grants/Local Funds				\$ 40,000			
Signage	\$3 Mill Levy/Grants/Local Funds			\$ 8,000				
ADA Path	\$3 Mill Levy/Grants/Local Funds				\$ 28,750			
Light Poles	\$3 Mill Levy/Grants/Local Funds						\$ 46,000	
Lights	\$3 Mill Levy/Grants/Local Funds						\$ 20,000	

**CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN**

Improvement Project	Funding Source	2014/15	2015/16	2016/17	2017/18	2018/19	2019/2020	2020/2021
Ballfield Surface Material	\$3 Mill Levy/Grants/Local Funds			\$ 15,000				
Poles for Netting	\$3 Mill Levy/Grants/Local Funds						\$ 4,600	
Netting	\$3 Mill Levy/Grants/Local Funds						\$ 90,000	
Sprinkler System Repair	\$3 Mill Levy/Grants/Local Funds				\$ 11,500			
<b>Community Center:</b>								
Connection btwn Community Center & Ice Arena	\$3 Mill Levy/Grants/CDBG/Arena							\$ 104,000
Parking Lot Resurface/Reconstruction	\$3 Mill Levy/Grants/Bond Proceeds	\$ 15,000		\$ 250,000				
Various Building Improvements	\$3 Mill Levy/Grants							\$ 10,000
Park Pathways/Signage	\$3 Mill Levy/Grants/CDBG				\$ 30,000			
<b>Pattengill Park</b>								
Signage	\$3 Mill Levy/Grants/Local Funds			\$ 2,500				
Ballfield Surface Material	\$3 Mill Levy/Grants/Local Funds		\$ 5,000					\$ 5,000
<b>Ice Arena:</b>								
Exterior Sign and Low E Mylar Ceiling	Arena Fund		\$ 45,000					
HVAC and Roof at Ice Arena	Arena Fund	\$ 15,000		\$ 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	\$ 10,000	\$ 55,000			\$ 60,000		
Building Improvements	Arena Fund	\$ 24,000						
Dessicant Wheel	Arena Fund	\$ 23,000						
<b>Total for Recreation</b>		<b>\$ 132,015</b>	<b>\$ 286,540</b>	<b>\$ 442,800</b>	<b>\$ 333,250</b>	<b>\$ 646,600</b>	<b>\$ 422,600</b>	<b>\$ 1,000,162</b>
<b>Library</b>								
HVAC (1998)	\$3 Mill Levy				\$ 30,000			
Replace HVAC Controls	\$3 Mill Levy	\$ 6,000						
Repaint Interior	DDA Tax Capture	\$ 3,000						
Repair and Sealcoat Parking Lot	\$3 Mill Levy				\$ 20,000			
Repaint Exterior	\$3 Mill Levy					\$ 5,000		
Recarpet Library	\$3 Mill Levy					\$ 80,000		



**CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN**

Improvement Project	Funding Source	2014/15	2015/16	2016/17	2017/18	2018/19	2019/2020	2020/2021
Modification of Sprinkler System	\$3 Mill Levy	\$ 8,000						
Reseal windows on Coolidge & Beverly	\$3 Mill Levy	\$ 5,700						
Replace charging port units at Adult tables	DDA Tax Capture	\$ 2,200						
Add charging port units to Adult study carrels	DDA Tax Capture	\$ 1,300						
Parking lot signage project	DDA Tax Capture	\$ 1,100						
Replacement of entry pedigrig	DDA Tax Capture	\$ 5,000						
Add door to Young Adult room	\$3 Mill Levy		\$ 7,400					
Lower height of Adult computer workstations	\$3 Mill Levy		\$ 8,000					
Modification of Children's computer workstation	\$3 Mill Levy		\$ 4,800					
Expand book sale shelving	\$3 Mill Levy		\$ 3,300					
Renovation of lobby	\$3 Mill Levy			\$ 135,000				
<b>Total for Library</b>		<b>\$ 32,300</b>	<b>\$ 31,500</b>	<b>\$ 135,000</b>	<b>\$ 50,000</b>	<b>\$ 85,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>City Hall</b>								
Landscaping of City Hall Grounds	\$3 Mill Levy			\$ 20,000				
Security Door in City Manager's Office	\$3 Mill Levy		\$ 1,000					
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							
Roof Preventative Maintenance	\$3 Mill Levy/Court Building Fund		\$ 5,000	\$ 50,000				
Wayfinding	General Fund/DDA Tax Capture			\$ 100,000				
Historic Firehall Renovation	\$3 Mill Levy/Bond Proposal							800,000
Security Improvements - Court	Court Building Fund							
Replace HVAC (server room near finance)	\$3 Mill Levy							
Refurbish Court/City Council Chambers	\$3 Mill Levy/Court Building Fund							
<b>Total for City Hall</b>		<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 170,000</b>	<b>\$ 15,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 805,000</b>
<b>DPW</b>								
Coolidge/Catalpa Parking Lot	\$3 Mill Levy							
Concrete Repairs City Wide	\$3 Mill Levy/Bond Debt/Tax Levy		\$ 270,000		\$ 270,000		\$ 270,000	

**CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN**

Improvement Project	Funding Source	2014/15	2015/16	2016/17	2017/18	2018/19	2019/2020	2020/2021
City Wide Road Improvement Design and Program	\$3 Mill Levy/Local/Major Streets	\$ 30,000		\$ 1,300,000				
Unheated Metal Storage Building (new) @ DPW	\$3 Mill Levy		\$ 60,000					
Facilities Buildings CIP (Plan)	\$3 Mill Levy							
Facilities Pavements CIP (Plan)	\$3 Mill Levy							
3358 Bacon House Roof Repair	General Fund							5,000
Miscellaneous Spot Repairs (with design)	\$3 Mill Levy/Local/Major Streets	\$ 105,000	\$ 105,000	\$ 105,000	\$ 125,000	\$ 125,000	\$ 125,000	125,000
Sidewalk Replacement Program Study	\$3 Mill Levy/Local/Major Streets		\$ 15,000	\$ 15,000	\$ 15,000			
Joint and Crack Sealing (with design)	\$3 Mill Levy/Local/Major Streets	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	120,000
Sidewalk Ramps - ADA	Local/Major Streets/CDBG	\$ 86,489	\$ 45,000	\$ 50,000	\$ 55,000	\$ 60,000	\$ 65,000	70,000
Resurface Coolidge - 12 Mile to Webster	\$3 Mill Levy/Major Streets	\$ 700,000						
Coolidge Resurfacing - 12 Mile to Webster - Design & CE	\$3 Mill Levy/Major Streets	\$ 100,000						
RCOC Tri-Party Match-County Roads Maintenance	\$3 Mill Levy/Major Streets		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	5,000
Sidewalk Replacement Program	\$3 Mill Levy/Local/Major Streets							
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 Creation - 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							
Re-shingle Salt Dome - DPW	Water and Sewer		\$ 40,000					
Storage/Shipping Container - DPW	Water and Sewer			\$ 8,000				
Sewer CIP (Plan)	Water and Sewer							
Water Main Replacement Program	Water and Sewer/Bond Proceeds			\$ 4,800,000				
CMMS/GIS Implementation & Maintenance	Water and Sewer		\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	6,000
Security Camera Upgrade	Water and Sewer							
Glass Block Window Replacement - DPW	Water and Sewer		\$ 5,000					
Concrete Repairs - Water Main Breaks	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	
DPW	Water and Sewer		\$ 4,000					
LED Lights - various locations	General Fund	\$ 80,000						
<b>Total for DPW</b>		<b>\$ 1,466,489</b>	<b>\$ 1,081,000</b>	<b>\$ 6,754,000</b>	<b>\$ 997,000</b>	<b>\$ 761,000</b>	<b>\$ 1,042,000</b>	<b>\$ 776,000</b>

**CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN**

Improvement Project	Funding Source	2014/15	2015/16	2016/17	2017/18	2018/19	2019/2020	2020/2021
<b>Public Safety</b>								
Move DC & Fire Marshall's offices	\$3 Mill Levy		\$ 5,000					
Firearms Range- Replace Backstop	50% \$3 Mill Levy/50% Federal Grant	\$ 40,000						
Roof Repair	\$3 Mill Levy		\$ 150,000					
Move A/C Unit in Dispatch Area	\$3 Mill Levy		\$ 10,000					
Steel Flag Pole Replacement	\$3 Mill Levy							
<b>Total for Public Safety</b>		<b>\$ 40,000</b>	<b>\$ 165,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Downtown Development Authority</b>								
Streetscape:	Tax Captures							
Wakefield to Gardner	Tax Captures/Bond Proceeds				\$ 1,200,000			
Greenfield to Tyler	Tax Captures/Bond Proceeds							2,300,000
Wakefield to Coolidge	Tax Captures					\$ 216,000		
Coolidge Hwy - with engineering Costs	Tax Captures/Bond Proceeds						\$ 4,500,000	
<b>Total for DDA</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,200,000</b>	<b>\$ 216,000</b>	<b>\$ 4,500,000</b>	<b>\$ 2,300,000</b>
<b>Other City Property</b>								
Screening Walls (7 Municipal Parking Lots)	\$3 Mill Levy		\$ 24,000		\$ 24,000	\$ 24,000		
Robina Plaza - with engineering costs	Assessments, DDA, Grant		\$ 670,000					
Bike Path Signage	General						\$ 10,000	
Municipal Parking Lot at Griffith and 12 Mile- with engineering costs	Assessments, General						\$ 240,000	
Greenfield Access road between 12 mile and Catalpa- with engineering costs	\$3 Mill Levy							1,056,000
<b>Total for Other City Property</b>		<b>\$ -</b>	<b>\$ 694,000</b>	<b>\$ -</b>	<b>\$ 24,000</b>	<b>\$ 24,000</b>	<b>\$ 250,000</b>	<b>\$ 1,056,000</b>
<b>GRAND TOTAL</b>		<b>\$ 1,670,804</b>	<b>\$ 2,264,040</b>	<b>\$ 7,501,800</b>	<b>\$ 2,619,250</b>	<b>\$ 1,882,600</b>	<b>\$ 6,214,600</b>	<b>\$ 5,937,162</b>
Total Estimated Capital Improvement Plan Costs							<b>\$ 28,090,256</b>	

**GLOSSARY OF BUDGET TERMS**  
**Fiscal Year 2014/2015**

## 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 \$5,000 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.

**OPEB** – Other post-employment benefits. Health and life benefits for retirees and their beneficiaries

**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.

**City of Berkley**  
**Glossary of Budget Terms**

**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.

**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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