



City of Berkley Adopted Budget FY 2015/2016

*City of Berkley #28
Only Michigan city recognized*

2015-2016 ADOPTED BUDGET

CITY OF BERKLEY, MICHIGAN

JULY 1, 2015 – JUNE 30, 2016

CITY COUNCIL

PHIL O'DWYER - Mayor

DAN TERBRACK – Mayor Pro-Tem

STEVEN W. BAKER – Councilmember

JACK BLANCHARD – Councilmember

TINA EDGAR – Councilmember

ALAN H. KIDECKEL – Councilmember

EILEEN STEADMAN – Councilmember

CITY MANAGER

JANE BAIS-DISESSA

DEPARTMENT HEADS

PHOMMADY A. BOUCHER – City Clerk

MATTHEW CHURCH – Library Director

RICHARD ESHMAN – Public Safety Director

THERESA MCARLETON (Interim) – Parks & Recreation Director

DAVID SABUDA, CPA – Finance Director

DERRICK SCHUELLER – Public Works Director

AMY VANSEN, AICP – City Planner

STAFF ACCOUNTANTS:

LAURIE FIELDER & SUSAN REDDIN



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

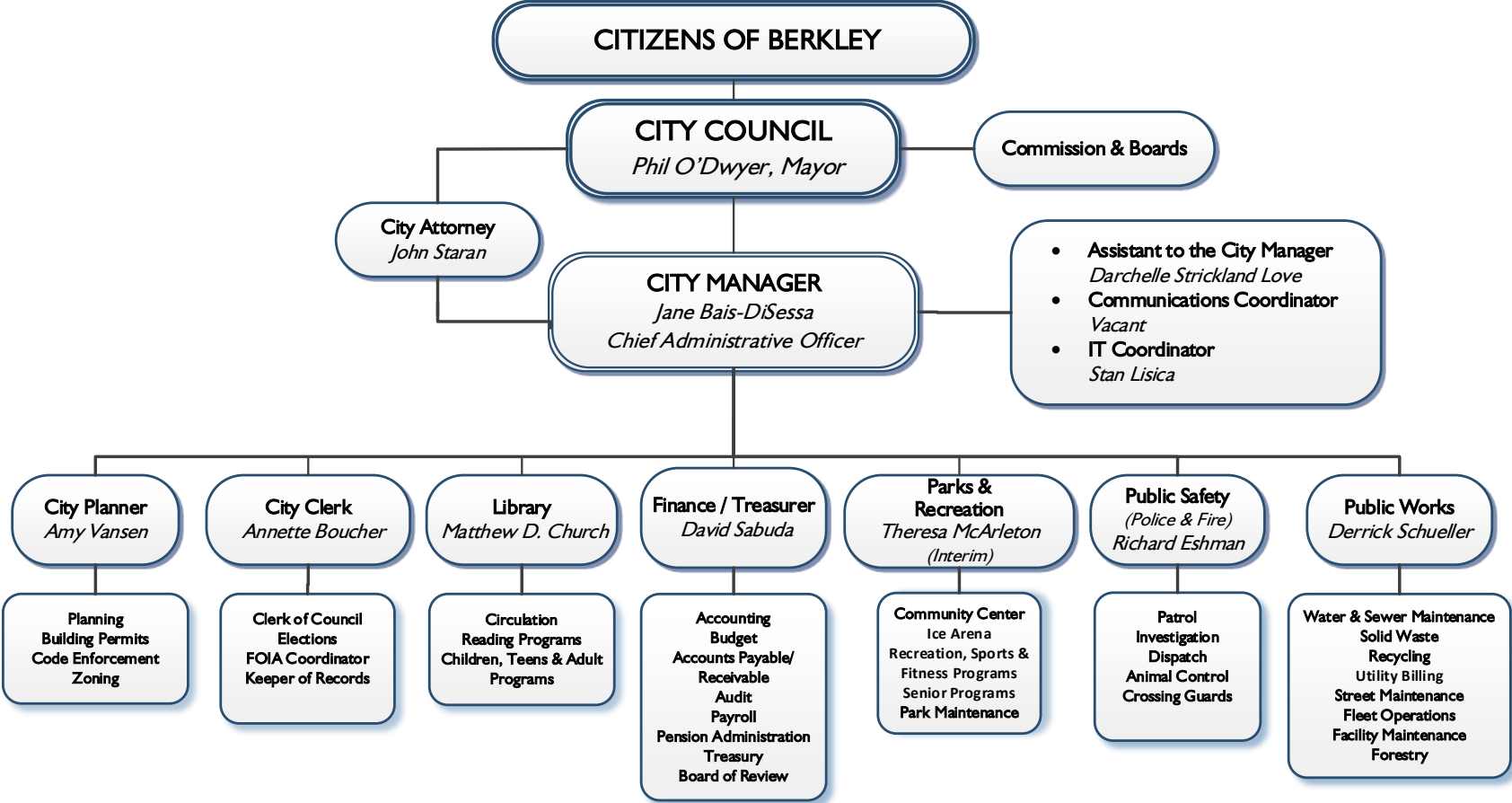
**City of Berkley
Michigan**

For the Fiscal Year Beginning

July 1, 2014

Executive Director

City of Berkley



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

City of Berkley
 Budget Development Calendar
 All Operating Funds
 APPROVED 1/13/2015

Date	Description
1/12/2015	Budget worksheets and instructions delivered to departments and the District Court.
1/14/2015	DDA budget instructions delivered.
2/20/2015	Last day for Departments to submit 2015-16 budget requests to Finance.
2/23/2015-3/31/2015	Finance Director develops the recommended budget w/Department Head input and reconciliation.
3/2/2015-3/13/2015	Department Heads meet with City Manager to discuss Goals and Objectives for their respective departments.
3/11/2015	DDA approves their final budget submission for 2015/16 fiscal year. Sends to City Manager via Finance Director for final reconciliation.
3/13/2015-4/7/2015	DDA may meet with the City Manager to discuss final budget requests if necessary.
4/8/2015	DDA discusses and votes on any City Manager changes to their proposed 3/11/2015 budget submission for 2015/16 fiscal year.
4/6/2015-4/16/2015	Department Heads meet with City Manager to discuss final appropriations. City Manager reconciles Finance and Department Head differences.
4/14/2015	Capital Improvements Plan submitted by Finance Director to City Planner for Planning Commission consideration.
4/20/2015	Council Meeting – Requesting approval to publish notice of a public hearing for 5/18/15.
4/21/2015	Notice of Public Hearing sent to the Daily Tribune.
4/28/2015	Capital Improvements Plan – Planning Commission reviews the Capital Improvements Plan on open floor for Planning Commission approval.

4/22/2015	Finance completes final draft budget for final City Manager approval and Council Review.
4/24/2015	Proposed budgets delivered to Mayor and City Council (Charter Requirement is 4/30).
4/26/2015	Notice of Public Hearing Published in the Daily Tribune for 5/18/15 - 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.
5/4/2015	Budget delivered to Library and Clerk for public inspection.
5/4/2015	Council Meeting – Regular – No budget action required.
5/11/2015	Special Council Meeting – 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.
5/12/2015	Special Council Meeting – Budget Work Session – Building and Planning, Public Works, Parks and Recreation, Debt Funds, City Clerk, and Finance.
5/13/2015	Special Council Meeting - Reserved if necessary.
5/18/2015	Council Meeting – Budget/Tax Rate Hearing and Adoption - Both State law and Charter allow for the budget to be adopted at the same meeting the public hearing is held.
5/21/2015	Certified Tax Rates to Oakland County for Tax Bill Preparation.
7/1/2015	Publish Final Budget.

City of Berkley
Adopted Budget for FY 2015-2016
Table of Contents

SUPPORTING DOCUMENTS

City Manager’s Letter and Resolutions	1
Community Profile	11

ALL FUNDS BUDGET SUMMARY

Overview – Key Budget Information	19
City Council Long Term Goals	21
Budget and Financial Policies and Procedures	25
Fund Structure.....	31

SUMMARY GRAPHS AND TABLES

Revenues and Expenditures - All Funds	38
All Funds Combined Historical Summary of Revenues, Expenditures, and Fund Balance	40
Budget by Category – All Funds	42
2015/16 Total City Revenues as Budgeted.....	46
2015/16 Total Expenditures as Budgeted	47
Personnel Worksheet	48
Total Salaries & Fringe Benefit Costs.....	50

FUND BALANCE

Change in Fund Balance/Retained Earnings Chart	54
Change in Fund Balance/Retained Earnings.....	55

REVENUES

Revenue-Overview of All Funds	57
General Fund Revenues	61
Major Street Revenues	76
Local Street Revenues	80
Solid Waste Revenues	82
District Court Revenues	86
Court Building Revenues	88
Community Development Block Grant Revenues	90
Drug Forfeiture Revenue.	92
Combined Debt Fund Revenues	94

Installation Loan Revenues	96
Kuhn Drain Bond Revenues	97
Major & Local Street Project Revenues.....	98
11 Mile Road Project Revenues.....	99
12 Mile Road Project Revenues.....	
Public Improvements Revenues	102
Ice Arena Revenues	104
Water and Sewer Revenues	108
Recreation Revolving Revenues	112
Senior Activity Revenues.	116
Fringe Benefit Revenues.....	118
Downtown Development Authority Two Mil Levy Revenues.....	120
Downtown Development Authority Tax Capture Revenues	122

GENERAL FUND EXPENDITURES

General Fund Expenditures – Overview.....	125
City Council.....	134
City Manager.....	136
City Clerk/Elections	140
Finance	144
City Attorney	148
Treasury.....	150
City Hall	154
Community Promotions	158
Public Safety	
Administration	160
Dispatch	162
Animal Control	166
Operations	170
Building	176
Public Works	
Operations	180
Garage.....	186
Street Programs	188

City of Berkley
Adopted Budget for FY 2015-2016
Table of Contents

GENERAL FUND EXPENDITURES (CONT.)

Parks and Recreation	190
Library.....	196
Communications	202
Information Technology	206
Planning.....	210
Community Development	212
Municipal Employees Retirement System (MERS)	216
Public Safety Officers Pension System Retirees	218
Other Financing Uses	220

SPECIAL REVENUE FUND EXPENDITURES

Special Revenue Fund Expenditures – Overview	223
202: Major Street Fund	228
203: Local Street Fund.....	240
226: Solid Waste Fund.....	254
275: Community Development Block Grant Fund.....	258
295: Drug Forfeiture.....	260
614: Recreation Revolving Fund.....	262
615: Senior Activity Fund	282
814: Downtown Development Authority (DDA).....	286
815: Downtown Development Authority-Tax Increment Financing (TIF)	292

ENTERPRISE FUND EXPENDITURES

Enterprise Fund Expenditures – Overview	297
546: Arena Fund	302
592: Water and Sewer Fund.....	310

INTERNAL SERVICE FUND EXPENDITURES

Internal Service Fund Expenditures – Overview	319
690: Fringe Benefits Fund	322

DEBT SERVICE FUND EXPENDITURES

Debt Service Fund Expenditures – Overview	325
302: 2002 Installment Loan Fund.....	332
309: Kuhn Bond Debt Fund.....	334
310: Major & Local Street Bond Fund	336
311: 11 Mile Road Bond Fund	338
312: 12 Mile Road Bond Fund	340

CAPITAL PROJECT FUND EXPENDITURES

Capital Project Fund Expenditures – Overview	343
Court Building Fund.....	348
401:Public Improvements	352

DISTRICT COURT FUND EXPENDITURES

265: 45 th -A District Court – Berkley Division Fund Expenditures	355
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CAPITAL EQUIPMENT REPLACEMENT PROGRAM 363

CAPITAL IMPROVEMENT PROGRAM 369

GLOSSARY OF BUDGET TERMS 377

City of Berkley



Established 1932

Office of the City Manager
www.berkleymich.org

August 4, 2015

ADOPTED COMPREHENSIVE ANNUAL BUDGET FOR FY 2015 – 2016

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," I am pleased to present you with the **Adopted Comprehensive Annual Budget for Fiscal Year (FY) 2015-2016**, which begins on July 1, 2015 and ends on June 30, 2016. 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 2015-2016 includes a total of \$22,104,896 to fund essential city services. This comprehensive plan incorporates the City's financial values of cost-efficiencies, transparency and sustainability. This year's adopted budget reflects a 7.4% (\$1,759,656) reduction in spending across all funds. The following key factors contributed to this reduction:

- The merging of the City of Berkley's 45A District Court with the City of Royal Oak's District Court 44 will reduce operating costs by approximately \$700,000.
- The Major Street fund was reduced by \$769,000, due to the completion of the Coolidge Hwy. road project.
- A total of \$290,000 in spending reductions is spread throughout various operating funds and operating fund transfers.

Thanks to improvements in our local economy, the City's total taxable property values increased by 4.27%. Additionally, the City experienced a 4.49% increase in residential property values. For the July 2015 fiscal year, commercial property tax values increased by 1.9% and industrial tax values increased 1.8%. Also, despite the new personal property tax legislation, the City's personal property tax values increased by 6.0% for the July 2015 tax year. Going forward, thanks to the 2012 voter approved three mill operating levy and increases in tax values, the City will be able to continue to fund basic operational and infrastructure needs.

Funded by the General Fund and various Special Revenue funds, the FY 2015/2016 Adopted Budget includes the following key expenditures:

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

Also, the voter approved levy will also permit the City to continue the funding of various critical road and facility improvements, such as:

- Continued maintenance on major and local streets along with water and sewer improvements.
- Park improvements at Merchants, Angell, Kiwanis and Lazenby Parks.
- Building improvements at the Library, Community Center and Public Safety Building.
- Implementation of Phase II of our LED light program throughout the City.
- Completion of the fiber optic cable network that is dedicated to city operations.

After all expenditure reductions and revenue adjustments are made, we project that the General Fund balance that will remain stable at \$3,348,776 million by the end of FY 2015/16. All operating funds will continue to minimize the use of their fund balance to pay for vital operating expenses.

In closing, I would like to express my sincerest appreciation to our amazing workforce who successfully addressed the needs of our community in spite of the challenges caused by the record rain event last August. The Departments of Public Works, Public Safety and City administrative staff responded to the needs of the community in a timely, professional and appropriate manner. I also commend the Executive staff, the Finance Department and Finance Director David Sabuda for their contributions in the preparation of this year's annual budget.

We are fortunate to have a dedicated and hard-working Mayor and City Council. Thanks to your strong leadership, the City of Berkley continues on the path of prosperity and growth.

Respectfully submitted,



Jane Bais DiSessa
City Manager

JBD

**CITY OF BERKLEY
EXECUTIVE SUMMARY
FY 2015/2016 ADOPTED BUDGET**

Introduction:

The City's final expenditure operating budget, across all operating funds, for Fiscal Year 2015-2016, is \$22,114,896. When compared to last fiscal year, (\$23,864,552), the adopted budget reflects an overall decrease of 7.9% in spending across all funds. This decrease is attributable to

- The merger of the 45A District Court in Berkley with the 44th District Court in Royal Oak. The City of Berkley General Fund will save approximately \$700,000
- A Major Street project in the amount of \$769,000 is completed by 6/30/2015.
- A total of \$290,000 in spending reductions are spread throughout various operating budgets of the City.

City expenditures continue to provide for a full range of services. The budget includes the following expenditures:

1. General maintenance of municipal facilities and major infrastructure.
2. Replacement of outdated and unsafe equipment.
3. Full range of City services as funded by the General Fund and various Special Revenue Funds.
4. Rubbish tipping and collection fees within the Solid Waste Fund.
5. General maintenance of the major and local road system.
6. Road bond debt payments, including the 12 Mile and Coolidge Intersection loan debt payment.

Also, the voter approved tax levy will allow the City to address various critical road and facility improvements such as:

- Park improvements at Merchants, Angell, Kiwanis and Lazenby Parks.
- Building improvements at the Library, Community Center and the Public Safety Building.
- Implementation of Phase II of our LED lighting program throughout the City.
- Completion of the fiber optic cable network that is dedicated to City operation.

Property Tax Values:

Taxable property values across the City continue on an upward trend with an overall increase of 4.2%. The Downtown Development Authority (DDA) will also see a 1.7% taxable value increase July 1, 2015. This is the first time since 2007/08 that the DDA will see a taxable value increase. A summary of property tax value trends are as follows:

Fiscal Year:	Percent: City Operating	Percent: DDA Tax Capture
2008/09	(.3%)	-
2009/10	(1.8%)	-
2010/11	(7.0%)	(7.0%)
2011/12	(4.8%)	(8.2%)
2012/13	(2.3%)	(5.1%)
2013/14	2.2%	(2.2%)
2014/15	2.1%	(4.9%)
2015/16	4.2%	1.7%

Actual 2015/16, total taxable value for the City of Berkley will be \$494,027,840 up from \$473,817,278 in 2014/15. The DDA taxable value is estimated to be \$28,529,420 in fiscal year 2015/16 as compared to \$28,039,150 in fiscal year 2014/15.

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 by 4.49%. The City will see an overall 1.97% increase in real commercial and real industrial property values. Personal property tax values actually increased for fiscal year 2015/16 in Berkley. The City had anticipated that personal property values would initially decline due to the new state law in this area. Personal property tax values increase by 6% in value for fiscal year 2015/16. Combining these values together reflects an overall 4.2% taxable value increase for fiscal year 2015/16.

The total overall City millage rate for FY 2015-2016 is \$16.9791/thousand taxable value. This is a \$.5663/thousand millage rate reduction as compared to fiscal year 2014/15 tax levy. The millage rates include a tax rate related to the PA 345 pension system and three road bond levies. These four levies are unaffected by the Headlee rate reduction due to the nature of their purpose.

The estimated average tax bill for a home with a market value of approximately \$122,712 will pay for local city services including debt levies an estimated \$1,041.00 for the year. This is a \$19.00 decrease for City and debt service over fiscal year 2014/15 and is a 1.8% overall decrease in cost to the homeowner.

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

Description	2015/16	2014/15	Change
Operating Tax Rates	\$16.9791	\$17.5454	(\$0.5663)/Thousand
Average Taxable Value*	\$61,356	\$60,390	\$966
Est. Ave. Property Tax - City	\$1,041	\$1,060	(\$19.00) decrease
Est. Monthly Increase			(\$1.58)/Month

*(2015/16 Average Tax Value has been adjusted due to MTT and Board of Review Changes).

Overall, total tax revenues generated for City operation across all operating funds for fiscal year 2015/16 is estimated to be \$9,420,847 with an additional \$39,735 being levied in the DDA.

State Shared Revenues:

The economic outlook for state shared revenues, the City’s second largest revenue stream appears to be brightening. The City is appropriating \$1,373,499 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	\$1,123,055	\$170,182	\$1,293,237	2.7%
2014/15	\$1,161,811	\$175,461	\$1,337,272	3.4%
Projected 2015/16	\$1,198,038	\$175,461	\$1,373,499	2.7%
Recommended				

Eight operating funds will utilize fund balance to balance their operating budget in fiscal year 2015/2016. Those operating funds are the General, Building, Major/Local Bond Debt Fund, 12 Mile Road Bond Fund, Arena Fund, Water/Sewer Fund, the DDA Two Mill Levy Fund and the DDA Tax Capture Fund.

This increase in appropriation is due to anticipated expenditures for repair and maintenance of the City’s aging infrastructure for the General Fund, Building Fund, Arena Fund, Water/Sewer Fund and the two DDA Funds. The two debt funds are utilizing fund balance on hand to reduce debt levies as those two debt funds come to a close.

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 \$2.9470/thousand tax value for July 2015 operations. This levy will generate approximately \$1,393,000 in revenue for City operations. These funds will be utilized to maintain General Fund operations and to provide additional fund for the Major Street Fund, Local Street Fund and the Solid Waste Fund.

The approved spending analysis of the \$2.9470/thousand tax is as follows:

Revenue Generated		\$1,431,411
Expenses/Transfers Out:		
Major Street Road Maintenance	\$100,000	
Local Street Road Maintenance	\$200,000	
Solid Waste Fund Operation	\$50,000	
General Fund - Capital Improvements	\$276,500	
General Fund - Equipment	\$200,675	
General Fund – Health Care/Operations	\$527,101	
Reinstate Recreation Position	\$52,135	
General Fund – OPEB Contribution	<u>\$25,000</u>	<u>\$1,431,411</u>
To General Fund Balance		\$0

Debt levies for the roads will increase in FY 2015/16 due to the increase in debt payments called for in the approved debt schedules. 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 slight decreases in current and long-term legacy costs for pension and health care payments to retirees.

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

Fiscal Year:	PA 345 Levy – 1965	Major/Local Streets - 2006	Eleven Mile Road 2006	Twelve Mile Road 2006
Tax Rate Per Thousand Tax Value:				
2014/15	\$2.7120	\$.8616	\$.5165	\$.2923
2015/16	\$2.4290	\$.7672	\$.5303	\$.2874
Percent Change	(10.43%)	(10.96%)	2.67%	(1.68%)

The Twelve Mile and Coolidge Intersection debt is paid for from tax increment finance tax captures. This payment is increasing from \$205,020 in 2014/15 to \$210,400 in 2015/16. This debt will be paid off at the end of the fiscal year.

It is anticipated that effective 7/1/2015; 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 5.5% and 7.0% (depending on consumer usage) or approximately \$72.04 per year or \$18.01 per quarter for an average homeowner within the City. It is anticipated that these rates will generate approximately \$5,264,231 in fiscal year 2015/16.

It is anticipated that the Arena Fund will be operational with \$434,321 in appropriated revenues. This amount includes \$407,321 in ice rental revenue and \$27,000 transfer-in to balance the Arena budget for fiscal year 2015/16.

The General Fund will continue to appropriate for part of a full time Arena employee in the amount of \$14,510. This employee will perform summer work on ball fields in lieu of part-time help when required.

The 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 2015/16. The General Fund and the Water Sewer Fund will contribute \$241,200 towards the liability in 2015/16. This is a \$10,000 increase over the 2014/15 contribution.

The overall City long-term Capital Improvements Plan (CIP) is now set at \$34.0 million dollars over a seven year period. This is a 25% increase in planned investment throughout the City. The key funding sources is the voted \$3.00/thousand tax rate that went into effect 7/1/2013 and property taxes. A total of \$1,374,564 in capital improvement program expenditures have been appropriated within various operating funds of the City for fiscal year 2015/16. This is a 17% decrease over the FY 2014/15 capital improvement program. An analysis of this total shows that the Recreation Department will spend \$149,000 in park and arena improvements. Just over \$43,500 will be spent at the Library. The City has planned just over \$1.101 million in street lighting, road and water/sewer infrastructure improvements. The City is also planning on spending \$31,000 on capital improvements at the public safety building.

All of the Capital improvements will directly or indirectly result in cost reductions in water and electricity usage and reduce electric usage on major and local roads.

The City's Capital Equipment and Replacement Plan (CERP) has also increased significantly starting July 2015. The long-term 2015/16 CERP is \$6.7 million dollars over the seven year plan period. This is a 24.1% increase in equipment investment. Fiscal year 2015/16 has just over \$880,929 in proposed equipment and replacement purchases. These dollars will be spent on DPW equipment (\$615,600), Public Safety equipment (\$79,300) and the balance of equipment expense (\$186,029) 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 2015/16 operating budget is still the salary and fringe benefit sections of the budget. Across all funds, the City will spend approximately \$7,371,622 for 66 full time employees, one (1) contractor working full time and various part-time employees' salaries including fringe benefit costs along with six (6) part-time independent contractor code enforcement inspectors. This is a 6.8% or \$534,600 decrease in personal service spending as compared to the budgeted 2014/15 personal service cost.

This appropriation continues to staff eight departments and partially fund the retiree health care promise. This includes services provided by 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 \$10.184 million dollars, including operating transfers-out, is proposed for the General Fund in fiscal year 2015/16. This reflects a 7.6% decrease (\$11.0M to \$10.184M) over last fiscal year's recommended budget. General Fund costs include:

1. Anticipated wage and benefit costs for active employees will be \$5,523,386 with a 0% 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 54% of the General Fund budget. Cost of living wage increases for union and non-union personnel will be determined in upcoming contract negotiation.

2. Retiree other post-employment benefits including health care costs represents 13.6% of the operating budget or \$1,383,501, with more than half funded from the PA 345 debt levy.
3. The 45A District Court has been merged with the 44th District Court in Royal Oak. This merger has eliminated approximately \$700,000 in City of Berkley General Fund expenditures.
4. Capital Projects – \$320,500 recommended appropriation to rehabilitate buildings and equipment purchase for DPW, Recreation and Public Safety equipment.
5. Capital Equipment Purchases - \$364,730 to replace or upgrade various equipment supporting City operations paid for by the General Fund.

With regard to General Fund revenues, the FY 2015/16 budget reflects a 5.3% decrease over the FY 2014/15 operating budget or \$573,000 due to the following factors:

- Property tax revenues increased 1.0% or \$63,000 in Berkley for fiscal year beginning July 2015.
- The elimination of \$709,000 in estimated District Court Fines and Fees.
- An \$83,000 reduction in Federal and State Grant revenues.
- Various other revenues, including building permits, increased by \$156,000.

The merger of the Berkley 45A District Court with the Royal Oak 44th District Court and the general outlook for the local and national economies will directly affect the City's overall revenues and expenses for 2015/16.

MAJOR AND LOCAL STREET FUNDING:

The growing need for road maintenance continues to place a strain on these two special revenue funds. Unfortunately, available funding levels have not changed significantly in the past few years. The combined fund balance for these two funds is projected at \$1.995 million by June 30, 2016, which includes an increase of \$518,265. This increase is attributable to funds received from the State of Michigan for the advance construction reimbursement (60%) of the City's FY 2014/15 Coolidge Road Rehabilitation project. (\$471,000)

Although the gas tax revenue stream is expected to remain stable for FY 2015/16, appropriated revenues slightly increased by \$17,293 or 2% over last year's projections. Additionally, in order to meet this year's road rehabilitation and maintenance needs, this year's adopted budget includes a fund transfer from the General Fund's voter approved three mill levy.

The proposed budget includes the following improvements:

- \$519,350: Street Maintenance, Street Sweeping
- \$184,000: Tree maintenance work
- \$121,675: Catch Basin and Facility Ground Maintenance
- \$109,750: Sign replacement and pavement marking
- \$225,400: Winter Maintenance.
- \$ 68,900: Administration

SOLID WASTE FUND

Estimated FY 2015/16 tax revenues are anticipated to increase 2.7% or \$23,952 due to property value increases. The City is also anticipating additional charges for service. In addition, the City Council also transferred in \$50,000 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 \$1.270 million for this operating fund.

Costs for rubbish pick-up and disposal have remained steady compared to fiscal year 2014/15. Revenues and transfers-in will meet overall expenses for the fiscal year.

DISTRICT COURT

The City of Berkley's 44th District Court merged with the 44th District Court in Royal Oak effective June 1, 2015. The district control unit will be the City of Royal Oak and all operations are within the boundary of the City of Royal Oak. The operations and sharing of revenues and expenses is outlined in an operating agreement between the City of Berkley and City of Royal Oak.

The City of Berkley will receive ticket revenues, fines and fees as outlined by Michigan state law and the agreement. The City is appropriating \$250,000 from traffic fines and other fee revenues and no expenditures for district court operation for fiscal year 2015/16.

DDA FUNDS

The Downtown Development Authority (DDA) two (\$2) mill levy tax rate will not feel the effects of the Headlee calculation for fiscal year 2015/16. The tax rate will stay the same at \$1.9217/thousand taxable value which generates approximately \$39,735.00 in taxes. Two mill levy revenue is utilized by the DDA to defray the cost of DDA operations. This levy pays for summer landscape maintenance and for promoting the downtown area.

The DDA tax capture fund gained 1.7% of tax value or \$490,270 in fiscal year 2015/16. This increase is due to commercial and industrial property values gaining value due to the improved Southeast Oakland economy. Also, State law has held the DDA harmless from decreased personal property tax revenues via state legislation changes. Overall, revenues will increase by \$15,185 in this operating fund when comparing to the FY 2014/15 budgeted revenues.

Tax capture funds are being utilized in accordance with the approved DDA development plan for:

- \$45,500 library and sidewalk rehabilitation.
- \$210,400 2015/16 DDA Debt payment.
- \$2,500 to defray the cost of Michigan Tax Tribunal decisions.

The fund balance of the DDA tax capture fund will provide the source of appropriation for the amount of expense that exceed appropriated revenue for FY 2015/16.

WATER/SEWER FUND

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 July 1, 2015 by 14.0%. The City's retail consumption rate is recommended to increase to maintain our water system by 13.0%.
- Wholesale Sanitary Sewer: The Oakland County Water Resources Commissioner will pass through a City of Detroit 2.6% fixed rate increase (equivalent to a variable rate increase of 9.5%) wholesale sanitary sewer costs effective July 1, 2015. The City of Detroit converted its sanitary sewer charge from a variable rate to a fixed cost effective July 1, 2014.
- The City's retail variable sewer rate is increasing 9.1%. This will enable the City to pay wholesale charges and maintain the sewer system.
- Stormwater: The storm charge from the Oakland County Water Resources Commissioner will increase by 0.3%. This drives the Berkley ERU charge within the Water/Sewer Rate from \$62.14 ERU to \$62.74 ERU. This charge also defrays the cost of the George Kuhn (12 Towns) Drainage Debt. Overall, the ERU fixed rate charge increased 0.9%
- Debt service for the George Kuhn (12 Towns) Drainage Improvement Project has slightly increased when compared to FY 2014/15. The estimated amount to be paid will be just over \$538,900 in FY 2015/16. In FY 2014/15 the City paid \$538,150.

- The City will continue to receive a federal SAW grant for fiscal year 2015/16. The total grant to be received is \$602,142. The first year of the grant the City will receive \$200,714. The City is anticipating receiving approximately \$252,000 in fiscal year 2015/16. These funds will be utilized to develop a wastewater asset management plan.

The following expenditures were not built into the annual water and sewer rates for 2015/16:

- Sewer relining in the amount of \$250,000.
- SAW Grant expenses \$252,000
- Vehicle Replacement expenses \$166,250

The retail Water and Sewer rates for FY 2015/16 are recommended to be as follows:

- Water: from \$1.71 to \$1.93 per 100 cubic feet
- Sewer: from \$1.87 to \$2.04 per 100 cubic feet

Based on an average consumption of 4,000 cubic feet per quarter, the consumption rate increase would be an additional \$18.01 per quarter or a 7.0% increase to the average homeowner who has a ¾ inch water meter. (Note: 100 cubic feet = 748 gallons.)

The FY 2015/16 budget for this fund continues to include the funding of essential capital items such as:

- \$250,000 for the City's sewer re-lining program.
- \$ 45,000 for water/sewer concrete repair.
- \$ 40,000 for water meter replacements.
- \$ 58,800 for various system repair parts.
- \$166,250 for equipment replacement.

ARENA FUND

The FY 2015/16 operating budget for the Arena has appropriated expenditures exceeding appropriated revenues by \$30,617. The budget has a \$27,000 transfer-in to this fund from the Recreation Revolving Fund to pay for Arena operation. The fund balance of the Arena Fund will then be utilized to fund the balance of expenditure appropriation over revenue appropriation. We are projecting that the Arena Fund will start the FY 2015/16 fiscal year in a positive unrestricted fund balance in the amount of approximately \$158,700 and over \$115,000 in cash.

We are pleased to state that the Recreation Department continues to obtain ice rental revenues. The arena will operate in fiscal year 2015/16 starting Labor Day weekend and the regular winter skating season will end on March 11, 2016. The Arena will have a spring league season starting on March 14, 2016 and ending April 22, 2016. Rental rates differ between the winter and spring skating seasons.

Revenues:

- Prime time ice cost will be \$240/hour for all groups within prime time effective July 1, 2015. This rate is market competitive. Non-prime Ice will be approximately \$200/hour. This rate is also market competitive. It is anticipated that estimated rink rent revenues will amount to \$371,720.
- The City will staff and provide concession services in fiscal year 2015/16 estimating a \$15,000 revenue stream from this operation.
- The Arena is anticipating renting rooms and areas of the arena for \$18,200.
- Other revenues are estimated to be \$2,401 for the fiscal year.
- The budget is anticipating an operating transfer-in from the Recreation Revolving Fund in the amount of \$27,000.

Expenses:

- The FY2015/16 operating costs are appropriated at just over \$437,900 including a Spring league time period. Personal services appropriation for the Parks & Recreation Director and Deputy Director is 50% and 5% respectively.
- Expenses for one full-time arena employee are covered by the General Fund (25%) and the Arena Fund (75%).
- Part-Time Salaries amount to \$50,900.
- Utility costs are appropriated for just over \$120,000 in FY15/16.

ARENA FUND CONTINUED:

- The operating budget provides for:
 - a. Equipment maintenance - \$38,360
 - b. Building maintenance - \$9,360

BERKLEY PUBLIC SAFETY PENSION SYSTEM

The City of Berkley City Council annually approves an operating budget for the Berkley Public Safety Pension System. Michigan state law does not require an approved budget for a fiduciary operating fund such as the Berkley Public Safety Pension System. However, due to cash flow and financing commitments a budget is approved by the Berkley City Council annually for this pension system.

The City is anticipating \$18.2 million net investment reserve with our money manager to start the 2015/16 fiscal year. This is a 5.7% decrease over the audited FY2013/14 fiscal year Net Asset Position Held in Trust for Pensions. For FY 2015/16, our current money managers are anticipating a 7.5% return on investment which amounts to an estimated gross revenue stream of \$1,438,472. The Public Act 345 tax rate will generate \$660,531 in tax revenue for the retirement system in fiscal year 2015/16. We are anticipating \$1,682,000 in benefit payments to retirees for fiscal year 2015/16. This is a 2.7% increase in benefit payments. It is anticipated that the fund will pay a total of \$169,000 in total investment fees and another \$51,100 in administrative costs to operate the pension system.

CONCLUSION

It is my opinion that the annual comprehensive budget for FY 2015/2016 represents a prudent financial plan, which supports the City's efforts to provide quality, cost effective municipal services to its citizenry.

The General Fund, fund balance is expected to remain stable at \$3.348 million by the end of FY2015/16. The 2012 Headlee Override is projected to generate approximately \$1.4 million for infrastructure and operation needs. All of the major funds including the General Fund, Major Street Fund, Local Street Fund, Solid Waste Fund and the Downtown Development Authority Tax Capture Fund are stable. It is also very important to note that the City will not have to rely solely on fund balances to cover expenses across all operating funds.

The adopted budget does not include any lay-off notices or pay cuts for current employees. We will, however, continue monitoring federal health care provisions to determine its impact on future budgets. Wage increases will be afforded to employees who are progressing through the salary step process as required by their respective labor contracts. Once the 2015 labor negotiations are completed, we may ask the City Council to consider a budget amendment to fund applicable cost of living pay increases for Merit System and Union employees.

By closely monitoring all municipal operations, we have been able to successfully control expenditures and manage the City's budget. Additionally, by studying the City's organizational proficiencies and by prioritizing capital needs, we were able to proactively address potential complications.

The priority is to continue the due diligence and work with all departments to further improve the funding levels for the City's enterprise operations. Specifically, the Ice Arena Fund remains an operational challenge. As the Arena's building infrastructure approaches obsolescence, the gap between expenses and revenues will continue to grow. There will be ongoing efforts to control costs and to implement proper measures so that the Arena does not become a burden to the citizens of Berkley.

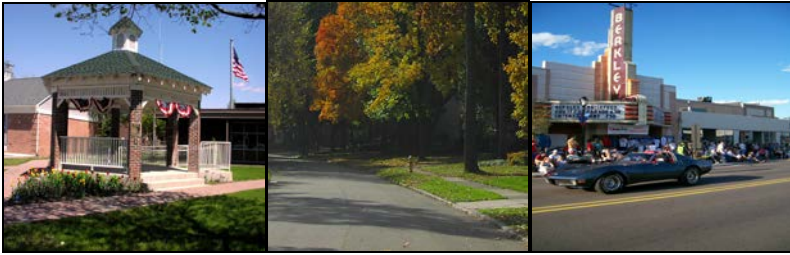
To further secure the City's fiscal integrity, we will contribute to strengthen our competencies by considering new technologies that will enhance departmental operations, address infrastructure and capital needs, and identify efficient manpower levels. As we move into the future, it will be vital that we recognize and invest in municipal assets that will aid the continued growth and development of our great City.

In closing, I would like to acknowledge the outstanding efforts of the Finance Director/Treasurer, David Sabuda, as well as the Finance staff for their outstanding work during the preparation of this year's proposed budget. I would also like to commend the City's Directors for their determination in development of a budgetary plan that meets the needs of our community.

To the Mayor and City Council, I would like to express my appreciation for their leadership and support of this process and for their commitment to service excellence.

**City of Berkley, Michigan
Community Profile**

CITY OF BERKLEY



Berkley is truly a dynamic community! Our City is home to 15,089 residents, is 2.6 square miles and has over 6,892 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, horseshoe 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 protection. 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. Code Enforcement Officers ensure that properties are maintained in compliance with the laws adopted by the City Council.

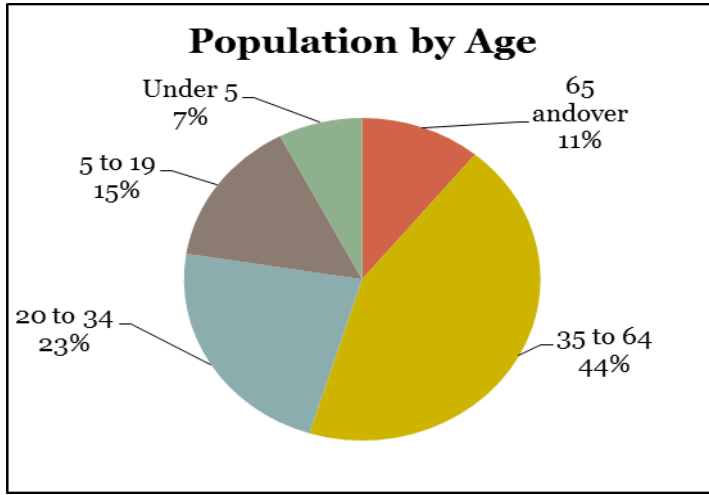
All of these amenities create a quality of life in Berkley that is truly unparalleled.

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.

Total Population: 15,089



(2009-2013 American Community Survey)

BERKLEY SCHOOLS

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



Berkley Population: 15,089 (2009-2013 American Community Survey)

Residents enrolled in School: 3,554

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

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

Nursery school, preschool	8.2%
Kindergarten	3.9%
Elementary School (Grades 1-8)	36.4%
High School (Grades 9-12)	16.6%
College or Graduate School	34.9%

Educational Characteristics:

<u>Years of School Completed</u>	<u>Persons 25 and Over</u>
Less than 9 th Grade	1.3%
9 th to 12 th Grade, no Diploma	3.2%
High School Graduate	16.6%
Some college, no degree	24.1%
Associate degree	8.8%
Bachelor's degree	28.4%
Graduate or professional degree	17.6%

(2009-2013 American Community Survey)

BERKLEY AT WORK

Residents 16 and older: 12,098

In Labor Force	74.3%
Employed	68.9%
Unemployed	5.4%
Armed Forces	0.0%
Not in Labor Force	25.7%

(2009-2013 American Community Survey)



Top 10 Employers in the City of Berkley:

<u>Rank</u>	<u>Firm Name</u>	<u>Product/Service</u>
1	Berkley School District	Primary Education
2	Westborn Market	Fruit and Vegetable Market
3	Vinsetta Garage	Full Service Restaurant
4	Crispelli's	Full Service Restaurant
5	SHW Group	Engineering/Architectural
6	City of Berkley	Government Services
7	The Doll Hospital & Toy Soldier Shop	Toys and Games Retail
8	O'Mara Restaurant	Full Service Restaurant
9	Sila's Pizza	Full Service Restaurant
10	Durst Lumber	Lumber & Building Materials

(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 to visitors and residents of the City.

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:

- 67,223 books
- 2,414 CD's
- 3,293 Compact Discs
- 7,585 DVD's
- Computers for Public use
- Wireless Internet
- Downloadable books, audio books, and magazines
- Subscriptions to over 150 magazines and newspapers
- Variety of programs and events



for all ages

- Access to The Library Network shared collection

WBRK

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

If you are a city resident you can subscribe to the following cable providers: Wide Open West, A.T & T. or Comcast. Wide Open West and Comcast carry WBRK local access channels 10 and 17. WBRK carries programming 24 hours a day, every day. Cablecasts include a series of monthly presentations featuring:

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

CIVICS



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

Berkley has 12,365 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 Berkley residents and businesses. All sworn officers are trained and certified in both fields. Approximately 95% of all department responses and activities are police-related. When a fire call is received, officers respond directly to the scene with their fire gear; an officer working in the station brings one of the fire trucks to the scene. Our response time is excellent in terms of staff, equipment, and promptness.

Departmental Structure

- 1 Director
- 24 uniform officers
- 3 detectives (includes youth officer)
- 4 full time, and 1 part time Dispatcher
- 1 animal control officer – shared with the City of Royal Oak
- 1 administrative assistant
- 8 volunteer reservists (4 Police/4 Fire)

FACTS

In fiscal year 2013-2014, the Public Safety Department responded to 14,962 calls for service. Of those calls, 869 were medical runs, and 88 were emergency fire responses. The remaining calls were police related. The Fire Marshall conducted 135 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

The City of Berkley has an 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 (6,434 curb side and 87 commercial dumpster pickups)

HOMES IN BERKLEY

HOUSING

Berkley has 6,892 total housing units. Of those units, 6,537 are occupied and 355 are vacant.

Housing Units:	
Owner Occupied Housing	5,234 (80%)
Renter Occupied Housing	1,303 (20%)
Average Household Size - Owner	2.34/Home
Average Household Size – Renter	2.17/Home
Owner Vacancy Rate	1.2%
Renter Vacancy Rate	3.4%

(American Community Survey 2009-2013)

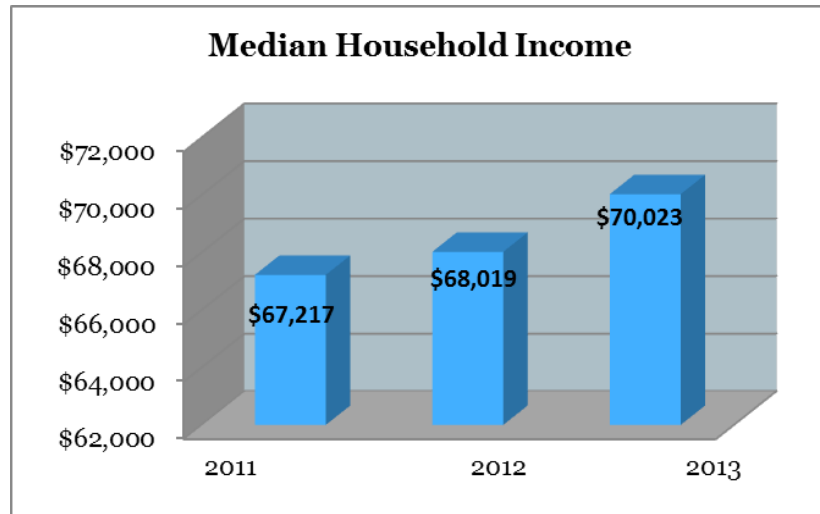
MEDIAN HOUSEHOLD INCOME

Median Household Income for Berkley for the following years:

2011 - \$67,217

2012 - \$68,019

2013 - \$70,023



(American Community Survey 2009-2013)

Property Taxes:

The July 1, 2015 State Equalized Valuation and the 2015 Taxable Value of the City \$494,027,840. This is a 4% increase over the July 1, 2014 State Equalized Valuation and 2014 Taxable Value of the City. The City's top ten major taxpayers are as follows:

<u>Taxpayers</u>	<u>2015 Taxable Value</u>	<u>Parcels</u>
Consumers Energy	\$ 3,062,520	2
DHS Management	2,795,550	2
DTE Electric	2,484,840	3
Northwood Medical Limited Partners	1,703,220	1
Dynex Commercial Services	1,509,120	1
Essco of Berkley LLC	1,395,490	2
Capital Development Corp	1,253,860	2
Berkley Twelve Associates II	1,220,400	2
Anusbigian LLC	1,187,560	4
SD Investments LLC	877,910	4
Total Taxable Value	\$ 17,490,470	
Percent of Total Taxable Value	3.5%	

(Oakland County Equalization/City of Berkley Treasury Department)

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OVERVIEW
Key Budget Information

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

CITY OF BERKLEY
CITY COUNCIL GOALS AND OBJECTIVES - VISION AND VALUES STATEMENT

VISION

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

MISSION FOR BERKLEY CITY GOVERNMENT

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

CORE VALUES

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

2015-16 OPERATIONAL PRIORITIES:

In December 2014 and January 2015, the Mayor and City Council held work sessions with department leaders to discuss issues affecting operations and the City's ability to provide cost effective services. Specific initiatives related to the following priorities are underway. Department leaders will provide periodic updates on the items listed below during the budget year.

1. By December 2015, the City of Berkley will implement a comprehensive technology plan to address the future needs of each department as identified in the IT Assessment conducted in FY 2014-15.
2. By August 2015, the City will resolve all outstanding administrative issues related to the court consolidation as evidenced by the implementation of a joint 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 the end of FY 2015/16, the City will implement infrastructure and municipal building improvement initiatives as evidenced by:
 - The finalization of a capital improvement plan and funding strategy for ongoing maintenance of local roads and water infrastructure.
 - The initiation of at least 3 capital projects, during FY 2015-16, aimed at improving the condition of the following municipal buildings: Public Safety, City Hall, Parks & Recreation and Public Works.

ONGOING PRIORITIES:

1. Ensure essential City services are provided in a reliable, transparent and 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.
 - Identify and implement initiatives aimed at ensuring financial stability of all city mandated operations.
 - Develop and update a 5-year capital improvement program to address building infrastructure needs as identified in the FY 2014-15 Building Assessment Survey.
 - Implement targeted recommendations identified in the FY 2014-15 Classification and Compensation Study aimed at attracting and retaining a skilled workforce.
3. Identify and implement innovative strategies to address needed infrastructure improvements to:
 - Local roads and water system.
 - Municipal buildings.
 - Information technology and related systems.

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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 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 holds open meetings over a two to three day period with the City Manager, Departments, Finance Director and other persons or experts to determine the City's final operating budget.

The City Council formally approves 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 also approves 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.

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. Budget amendments occur as necessary.

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 will be implemented in the future.

City of Berkley

Budget and Financial Policies and Procedures

Fund Balance Reserve Policy

The annual budget is developed so that current year revenues meet current year expenditures. This does not include capital projects that are supported by debt proceeds. When appropriated expenditures do exceed appropriated revenues or debt proceeds are involved, City Council is notified via an amendment or public hearing process and unrestricted fund balance is appropriated to defray those anticipated and unanticipated costs incurred.

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

Capital Improvement Program

The City has a schedule of projects that are derived from the City Master Plan, Parks and Recreation Master Plan, Downtown Development Authority Plan and submitted requests from other sources. This is a seven year plan, plus the current year, which is updated annually. The total improvement program is estimated at \$1,374,564 across all operating funds in 2015/16 and \$34.04 million over a seven year period across all operating funds. Only projects that can be depreciated and have a value of \$5,000 or more are included in this program. The City Planning Commission has overall input and approval of the Plan prior to City Council approval.

Capital Equipment Program

The City has a schedule of planned equipment purchases spread over a seven year period and across all funds to insure that capital equipment is available to provide City service. The General Fund and Enterprise Funds will purchase equipment and all other operating funds will reimburse these two funds based upon usage for the equipment.

These reimbursements are then utilized to purchase equipment in the future. The 2015/16 Capital Equipment Program is \$880,929. The total seven year Capital Equipment Program is \$6.7 million.

Accounting/Budget Policies

The General Fund, Special Revenue, Capital Improvement, Pension Trust and Debt are appropriated, 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 12/31 and the related property become a lien on the following 7/1. These taxes are due on 8/31 with final collection due 2/28 before being added to the County delinquent tax roll. All unpaid real property taxes are sold to the County. All unpaid personal property taxes are the responsibility of the City Treasurer. The City has contracted out the personal property collection process to the County.

Special assessments and other non-current receivables such as delinquent personal property taxes are recorded at full value. Unearned revenue is recorded for that portion of revenue collected but not available to use in the current year of financial operations. 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 if necessary the 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. 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 in control of the City Finance Director/Treasurer 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 and also established internal controls surrounding the use of the credit cards. The City also permits the Recreation Department and Treasury Department to accept credit card payments for recreational programs, water & sewer billings and delinquent property taxes under certain circumstances.

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

Debt Policy

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

Bonds not included in the computation of legal debt margin according to PA 279 of 1909 are Special Assessment Bonds, Mortgage Bonds, Michigan Transportation Fund Bonds and Notes, Revenue Bonds, bonds issued or contract or assessment obligations incurred for water supply sewerage, drainage or refuse disposal projects necessary to protect the public health by abating pollution. Bonds issued or contract or assessment obligations incurred for construction, improvements or replacement of a combined sewer overflow abatement facility and bonds issued to pay premiums or establish self – insurance contracts in accordance with Michigan Public Act 34 of 2001 as amended are not included in the computation of legal debt margin.

Legal Debt Margin as of 7/1/2015:

2015 State Equalized Value	\$591,165,960
Add: Act 198 tax levies	\$0
Total Valuation	\$591,165,960
Debt Limit – 10%	\$59,116,596
Outstanding Debt Less: Revenue Bonds	\$6,414,601
Legal Debt Margin	\$52,701,995

As of 4/30/2015, 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 non-union employees. All labor contracts are settled through 6/30/2015. The Merit System of Human Resources does not expire, but is amended from time to time. The last amendment to the Merit System of Human Resources was approved by City Council on 2/7/11.

City of Berkeley

Budget and Financial Policies and Procedures

44th District Court

On May 18, 2015, the Berkeley City Council approved the Forty-Fourth District Court Agreement. This an agreement between the City of Berkeley and the City of Royal Oak to merge the operation of the two district court divisions into one court and one court facility in accordance with State law. The agreement went into effect on June 1, 2015. The agreement describes how court operations and related costs, and the payment of traffic fines and fees generated by the City of Berkeley will be adjudicated to the City of Berkeley and the City of Royal Oak along with other applicable legal entities. The agreement confirms that the City of Berkeley has no ownership interest in assets of the 44th District Court or current or future liability for building or employee costs associated with the 44th District Court.

44th District Court – Berkeley 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. This Capital Project Fund is to be solely used for the purpose of accounting for those funds obtained from fees attached to all civil infractions for the renovation of the 44th District Court – Berkeley Division.

These fines can also defray the cost of furniture, fixtures and equipment when purchased in conjunction with an improvement of the 44th District Court – Berkeley Division. Personnel costs are prohibited from being paid from this Capital Building Fund. All expenses from the Fund must also be appropriated for and approved by the City Council prior to the funds being spent.

Due to the 6/1/2015 court agreement between the City of Berkeley and the City of Royal Oak, the City of Berkeley will no longer receive a Capital Building Fund fine from a City of Berkeley or a City of Royal Oak traffic ticket effective 6/1/2015. All building fines collected on or before 5/31/2015, by the district court on behalf of the City of Berkeley will remain with the City of Berkeley. Those available funds will be utilized to defray any and all costs associated with the City of Berkeley vacant district court space and the attached city hall.

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. And insure that the City continues to provide efficient and transparent services for the citizens of Berkeley.

Fund Structure

The City of Berkley maintains accounts for twenty-three (23) operating funds including three (3) trust funds and one (1) fund related to GASB 34. The City Council appropriates for twenty (20) of these funds. These twenty (20) operating funds have activity appropriated for fiscal year 2015/16 including 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. Effective 6/1/2015, appropriations for the Berkley District Court are no longer required due to the state mandated merger with the Royal Oak 44th District Court.

There are eight types of funds as follows: General Fund, Special Revenue Fund, Enterprise Fund, Internal Service Fund, Debt Service Fund, Trust and Agency Fund, Capital Project Fund and Discretely Presented Component Unit Funds.

Operating funds deemed major or non-major are determined by the City based upon materiality of operation as compared to all operating funds of the City per GASB statement 34.

APPROPRIATED FUNDS:

1. General Fund (Major Fund)

This is the chief operating fund that accounts for all financial resources except those required to be accounted for in another fund.

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 that are accounted for separately. The nine funds are:

Major Street Fund (Major Fund)

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

Local Street Fund (Major Fund)

The Local Street Fund account for the distributed state gas and weight tax revenues and are restricted for use on local streets and local street right of ways.

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

The Federal government awards federal funds to the City to assist economically disadvantaged areas within the community and those citizens who are 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 all revenue and expenditures associated with parks and recreation youth and adult recreation 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.

2. Special Revenue/Component Unit Funds – Continued:

Senior Activities Fund

The Senior Activities fund accounts for all senior recreation revenues and expenses related to senior activities planned within the Recreation Department including SMART senior transportation programming. 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 project expenditures 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, learn to skate programming, 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 employees 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. Fiscal year 2015/16 is the last fiscal year requiring a debt payment.

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 ten (10) 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. Fiscal year 2015/16 is the last fiscal year requiring a debt payment.

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 five (5) 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. Fiscal year 2015/16 is the last fiscal year requiring a debt payment.

6. Capital Project Funds

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

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 2015/16 within this operating fund. There is a minor fund balance amount in this fund at this time.

Court Building Fund

In March 2006, the Berkley City Council approved an ordinance 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 derived from the fine are to be utilized to provide for the renovation or expansion of the Berkley District Court facility including furniture, fixtures and necessary equipment.

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
2015-2016 BUDGET
REVENUES AND EXPENDITURES
INCLUDING TRANSFERS-IN AND TRANSFERS-OUT
OVERVIEW-ALL FUNDS**

Fund No.	Fund	Actual 2012-2013	Actual 2013-2014	Projected 2014-2015	Adopted 2015-2016	Increase/ (Decrease) 2014-2015	% Change from 14/15
	<u>REVENUES</u>						
101	General Fund	9,030,697	10,535,908	10,814,840	10,159,016	(655,824)	-6.06%
202	Major Streets	689,464	900,406	1,314,537	1,275,470	(39,067)	-2.97%
203	Local Streets	392,513	659,538	591,406	629,750	38,344	6.48%
226	Solid Waste	1,135,923	1,231,505	1,644,774	1,270,850	(373,924)	-22.73%
265	Court	572,426	616,431	552,426	-	(552,426)	-100.00%
266	Court Building	108,532	95,503	84,937	3,051	(81,886)	-96.41%
275	Community Development Block Grant	80,377	29,400	67,334	73,135	5,801	8.62%
295	Drug Forfeiture	58	41	50	45	(5)	-10.00%
302	2002 Installment Purchase Bonds	186,140	188,351	205,020	210,400	5,380	2.62%
309	Kuhn Drain Debt	-	-	-	538,916	538,916	100.00%
310	Major & Local Street Bonds	378,898	367,476	401,056	372,638	(28,418)	-7.09%
311	11 Mile Road Bonds	228,195	225,478	240,525	257,668	17,143	7.13%
312	12 Mile Road Bonds	123,385	116,653	136,604	139,644	3,040	2.23%
401	Public Improvements	2,500	165,186	33	-	(33)	-100.00%
402	12 Mile Intersection Project	-	-	-	-	-	0.00%
410	Major & Local Street Project	-	-	-	-	-	0.00%
411	11 Mile Road Project	-	-	-	-	-	0.00%
546	Arena	453,459	420,200	501,204	434,321	(66,883)	-13.34%
592	Water & Sewer	5,567,046	5,596,420	5,740,101	6,195,277	455,176	7.93%
614	Recreation Reveolving	407,830	449,556	450,032	472,580	22,548	5.01%
615	Senior Activities	98,776	117,411	96,602	96,984	382	0.40%
690	Fringe Benefits	21,416	208,404	9,540	31,788	22,248	233.21%
814	Downtown Development Authority	42,315	40,276	41,754	41,650	(104)	-0.25%
815	DDA Tax Increment Fund	219,523	286,153	215,167	207,454	(7,713)	-3.58%
	TOTAL REVENUE	19,739,473	22,250,296	23,107,942	22,410,637	(697,305)	-3.02%
732	Public Safety Pension	2,651,022	3,752,177	708,447	2,099,103	1,390,656	196.30%

**CITY OF BERKLEY
2015-2016 BUDGET
REVENUES AND EXPENDITURES
INCLUDING TRANSFERS-IN AND TRANSFERS-OUT
OVERVIEW-ALL FUNDS**

Fund No.	Fund	Actual 2012-2013	Actual 2013-2014	Projected 2014-2015	Adopted 2015-2016	Increase/ (Decrease) 2014-2015	% Change from 14/15
	<u>EXPENDITURES</u>						
101	General Fund	8,952,610	10,503,506	10,624,972	10,194,359	(430,613)	6.06%
202	Major Streets	808,946	777,606	1,536,185	782,939	(753,246)	-49.03%
203	Local Streets	463,446	596,853	566,878	604,016	37,138	6.15%
226	Solid Waste	1,186,201	1,187,257	1,705,603	1,265,516	(440,087)	-25.80%
265	Court	580,153	620,331	552,426	-	(552,426)	-100.00%
266	Court Building	-	11,585	1,586	40,000	38,414	96.04%
275	Community Development Block Grant	85,239	46,674	52,794	73,134	20,340	38.53%
295	Drug Forfeiture	1,068	-	6,448	-	(6,448)	-100.00%
302	2002 Installment Purchase Bonds	186,140	188,340	205,020	210,400	5,380	2.62%
309	Kuhn Drain Debt	-	-	-	538,916	538,916	100.00%
310	Major & Local Street Bonds	376,481	362,669	398,344	383,063	(15,281)	-3.84%
311	11 Mile Road Bonds	225,688	219,313	237,407	254,788	17,381	7.32%
312	12 Mile Road Bonds	117,538	113,288	133,506	152,925	19,419	14.55%
401	Public Improvements	2,171	155,415	10,133	-	(10,133)	-100.00%
402	12 Mile Intersection Project	-	-	-	-	-	0.00%
410	Major & Local Street Project	-	-	-	-	-	0.00%
411	11 Mile Road Project	-	-	-	-	-	0.00%
412	12 Mile Road Project	-	-	-	-	-	0.00%
546	Arena	398,498	388,810	471,862	437,938	(33,924)	-7.19%
592	Water & Sewer	4,503,823	4,568,043	4,792,244	6,295,696	1,503,452	31.37%
614	Recreation Revolving	383,250	375,503	428,594	439,012	10,418	2.43%
615	Senior Activities	81,834	83,081	73,425	86,567	13,142	17.90%
690	Fringe Benefits	21,417	208,403	9,540	31,788	22,248	233.21%
814	Downtown Development Authority	30,862	123,810	47,662	65,439	17,777	37.30%
815	DDA Tax Increment Fund	416,560	283,395	230,039	258,400	28,361	12.33%
	TOTAL EXPENDITURES	18,821,925	20,813,882	22,084,668	22,114,896	30,228	0.14%
732	Public Safety Pension	1,537,270	1,933,489	1,883,945	1,902,505	18,560	0.99%

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

	Actual 2012-2013	Actual 2013-2014	Projected 2014-2015	Recommended 2015-2016
Revenues				
Property taxes	\$ 6,950,672	\$ 8,500,828	\$ 8,683,055	\$ 8,800,051
Licenses and permits	433,502	433,166	478,284	473,550
Charges for services	6,491,661	6,587,402	6,620,778	7,026,311
State & Federal Revenue Sources	2,317,019	2,387,526	2,543,853	3,120,980
Fines and forfeitures	1,653,988	1,554,419	1,485,748	910,815
Investment earnings	58,631	43,550	65,779	62,367
Property and equipment rental	292,965	327,397	361,856	328,689
Miscellaneous	497,619	497,429	1,008,191	314,120
Other Financing Sources	-	-	-	-
Total Revenues	18,696,057	20,331,717	21,247,544	21,036,883
Expenditures				
Legislative	12,979	10,843	15,563	18,935
General government	3,890,401	4,175,899	4,699,617	2,480,635
Public safety	4,588,279	4,797,066	4,963,055	4,963,809
Public works	1,788,961	1,864,237	2,452,412	3,335,830
Recreation and culture	1,483,667	1,850,270	1,656,562	2,057,621
Arena Operations	398,498	387,968	471,862	75,927
Water & Sewer Operations	4,502,279	4,568,043	4,792,244	437,413
Health and welfare	206,113	190,367	197,092	5,506,780
Other	2,171	16,975	-	-
Debt Service	905,152	883,610	974,277	1,540,092
Capital Outlay	-	150,025	1,586	324,100
Total Expenditures	17,778,500	18,895,303	20,224,270	20,741,142
Excess (Deficiency) of Revenues Over (Under) Expenditures	917,557	1,436,414	1,023,274	295,741
Other Financing Sources (Uses)				
Bond Proceeds				
Operating transfers in	1,043,426	1,918,588	1,860,398	1,373,754
Operating transfers out	(1,043,425)	(1,918,588)	(1,860,398)	(1,373,754)
Total other financing sources (uses)	1	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures				
Other Financing Sources (Uses)	917,558	1,436,414	1,023,274	295,741
Fund Balance (Reserved & Unreserved) - Beginning of Year	18,900,479	19,818,037	21,254,458	22,277,732
Fund Balance (Reserved & Unreserved) - End of Year	\$ 19,818,037	21,254,451	\$ 22,277,732	\$ 22,573,473

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City of Berkley
Budget by Category for FY 2015-2016
All Funds

	101 General Fund	202 Major Street Fund	203 Local Street Fund	226 Solid Waste Fund	266 45A District Ct. Building Fund Berkley	275 CDBG Fund	295 Drug Forfeiture Fund	302 2002 Installment Purchase Bonds
Revenues								
Property taxes	\$ 6,880,674			\$ 903,072				
Licenses and permits	473,550							
Charges for services	577,116	34,973	24,225	292,066				
State & Federal Revenue Sources	1,393,747	1,135,634	243,584			73,135		
Fines and forfeitures	298,000			17,875				
Investment earnings	32,731	3,863	2,978	3,337	3,051		45	
Property and equipment rental	249,709							
Special Assessments								
Miscellaneous	190,489	1,000	3,500	4,500				
Other Financing Sources								
Total revenues	\$ 10,096,016	\$ 1,175,470	\$ 274,287	\$ 1,220,850	\$ 3,051	\$ 73,135	\$ 45	\$ -
Expenditures								
Legislative	\$ 18,935							
Judicial								
General government	2,273,436	53,375	54,097				-	
Public safety	4,963,809							
Public works	948,923	573,147	549,152	1,264,608				
Recreation and culture	1,537,668					73,134		
Health and welfare	75,927							
Arena Operations								
Water and Sewer Operations								
Debt service								210,400
Capital outlay								
Contingency								
Total expenditures	\$ 9,818,698	\$ 626,522	\$ 603,249	\$ 1,264,608	\$ -	\$ 73,134	\$ -	\$ 210,400
Excess (Deficiency) of Revenues Over (Under) Expenditure	277,318	548,948	(328,962)	(43,758)	3,051	1	45	(210,400)
Other Financing Sources (Uses)								
Judicial Operating Transfer In/(Out)								
Operating transfers in	63,000	100,000	355,463	50,000				210,400
Operating transfers out	(375,661)	(156,417)	(767)	(908)	(40,000)			
Total other financing sources (uses)	\$ (312,661)	\$ (56,417)	\$ 354,696	\$ 49,092	\$ (40,000)	\$ -	\$ -	\$ 210,400
Excess (Deficiency) of Revenues Over (Under) Expenditure	\$ (35,343)	\$ 492,531	\$ 25,734	\$ 5,334	\$ (36,949)	\$ 1	\$ 45	\$ -
Fund Balance (Reserved & Unreserved) - Beginning of Year	\$ 3,374,119	\$ 757,811	\$ 719,254	\$ 608,561	\$ 770,281	\$ 29,017	\$ 3,114	\$ 3,393
Fund Balance (Reserved & Unreserved) - End of Year-Unaudited	\$ 3,338,776	\$ 1,250,342	\$ 744,988	\$ 613,895	\$ 733,332	\$ 29,018	\$ 3,159	\$ 3,393

City of Berkley
Budget by Category for FY 2015-2016
All Funds

	309	310	311	312	546	592	614	615
	Kuhn Bonds	Major & Local Street Bonds	11 Mile Road Bonds	12 Mile Road Bonds	Arena Fund	Water & Sewer Fund	Recreation Revolving Fund	Senior Activities Fund
Revenues								
Property taxes		\$ 372,603	\$ 257,578	\$ 139,603				
Licenses and permits								
Charges for services					371,720	5,264,431	440,280	21,500
State & Federal Revenue Sources						252,000		22,880
Fines and forfeitures						594,940		
Investment earnings		35	90	41	376	8,526	2,100	898
Property and equipment rental					18,200	60,780		
Special Assessments								
Miscellaneous					17,025	14,600	30,200	51,706
Other Financing Sources								
Total revenues	\$ -	\$ 372,638	\$ 257,668	\$ 139,644	\$ 407,321	\$ 6,195,277	\$ 472,580	\$ 96,984

Expenditures								
Legislative								
Judicial								
General government								
Public safety								
Public works								
Recreation and culture							360,252	86,567
Health and welfare								
Arena Operations					437,413			
Water and Sewer Operations						5,506,780		
Debt service	538,916	383,063	254,788	152,925				
Capital outlay						250,000	28,600	
Contingency								
Total expenditures	\$ 538,916	\$ 383,063	\$ 254,788	\$ 152,925	\$ 437,413	\$ 5,756,780	\$ 388,852	\$ 86,567

Excess (Deficiency) of Revenues Over (Under) Expenditures	(538,916)	(10,425)	2,880	(13,281)	(30,092)	438,497	83,728	10,417
Other Financing Sources (Uses)								
Judicial Operating Transfer In/(Out)								
Operating transfers in	538,916				27,000			
Operating transfers out					(525)	(538,916)	(50,160)	
Total other financing sources (uses)	\$ 538,916	\$ -	\$ -	\$ -	\$ 26,475	\$ (538,916)	\$ (50,160)	\$ -

Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ (10,425)	\$ 2,880	\$ (13,281)	\$ (3,617)	\$ (100,419)	\$ 33,568	\$ 10,417
Fund Balance (Reserved & Unreserved) - Beginning of Year Unaudited	\$ -	\$ 14,695	\$ 26,776	\$ 22,614	\$ 158,726	\$ 14,718,711	\$ 560,227	\$ 249,874
Fund Balance (Reserved & Unreserved) - End of Year-Unaudited	\$ -	\$ 4,270	\$ 29,656	\$ 9,333	\$ 155,109	\$ 14,618,292	\$ 593,795	\$ 260,291

City of Berkley
Budget by Category for FY 2015-2016
All Funds

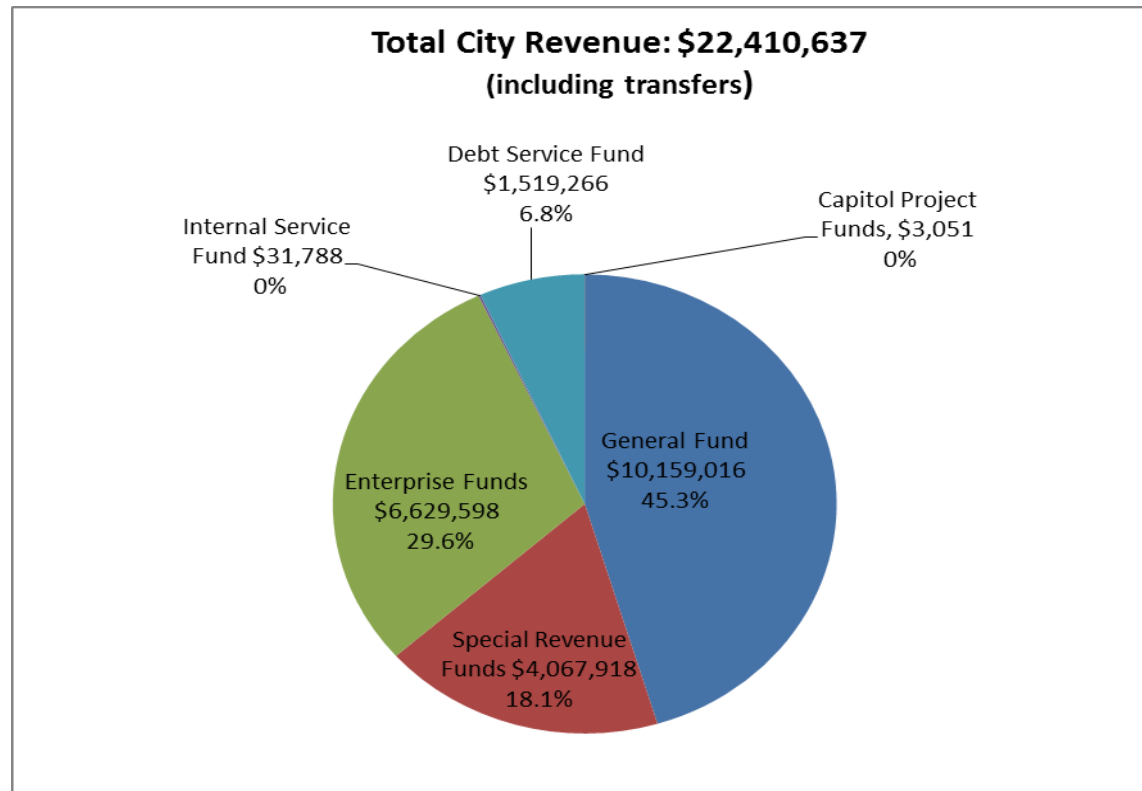
	690 Fringe Benefits Fund	814 DDA Fund	815 DDA-TIF Fund	TOTAL OF ALL FUNDS	732 PSO Pension Fund	TOTAL OF ALL FUNDS INCLUDING 732
Revenues						
Property taxes		\$ 39,735	\$ 206,786	\$ 8,800,051	\$ 660,531	\$ 9,460,582
Licenses and permits				\$ 473,550		\$ 473,550
Charges for services				\$ 7,026,311		\$ 7,026,311
State & Federal Revenue Sources				\$ 3,120,980		\$ 3,120,980
Fines and forfeitures				\$ 910,815		\$ 910,815
Investment earnings	2,813	815	668	\$ 62,367	1,438,472	\$ 1,500,839
Property and equipment rental				\$ 328,689		\$ 328,689
Special Assessments				\$ -		\$ -
Miscellaneous		1,100		\$ 314,120	100	\$ 314,220
Other Financing Sources				\$ -		\$ -
Total revenues	\$ 2,813	\$ 41,650	\$ 207,454	\$ 21,036,883	\$ 2,099,103	\$ 23,135,986
Expenditures						
Legislative				\$ 18,935		\$ 18,935
Judicial				\$ -		\$ -
General government	31,788	65,439	2,500	\$ 2,480,635		\$ 2,480,635
Public safety				\$ 4,963,809	1,902,504	\$ 6,866,313
Public works				\$ 3,335,830		\$ 3,335,830
Recreation and culture				\$ 2,057,621		\$ 2,057,621
Health and welfare				\$ 75,927		\$ 75,927
Arena Operations				\$ 437,413		\$ 437,413
Water and Sewer Operations				\$ 5,506,780		\$ 5,506,780
Debt service				\$ 1,540,092		\$ 1,540,092
Capital outlay			45,500	\$ 324,100		\$ 324,100
Contingency				\$ -		\$ -
Total expenditures	\$ 31,788	\$ 65,439	\$ 48,000	\$ 20,741,142	\$ 1,902,504	\$ 22,643,646
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,975)	(23,789)	159,454	295,741	196,599	492,340
Other Financing Sources (Uses)						
Judicial Operating Transfer In/(Out)				-		-
Operating transfers in	28,975			1,373,754		1,373,754
Operating transfers out			(210,400)	(1,373,754)		(1,373,754)
Total other financing sources (uses)	\$ 28,975	\$ -	\$ (210,400)	-	\$ -	\$ -
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ (23,789)	\$ (50,946)	\$ 295,741	\$ 196,599	\$ 492,340
Fund Balance (Reserved & Unreserved) - Beginning of Year Unaudited	\$ -	\$ 167,653	\$ 92,905	22,277,731	18,208,764	40,486,495
Fund Balance (Reserved & Unreserved) - End of Year-Unaudited	\$ -	\$ 143,864	\$ 41,959	\$ 22,573,472	\$ 18,405,363	\$ 40,978,835

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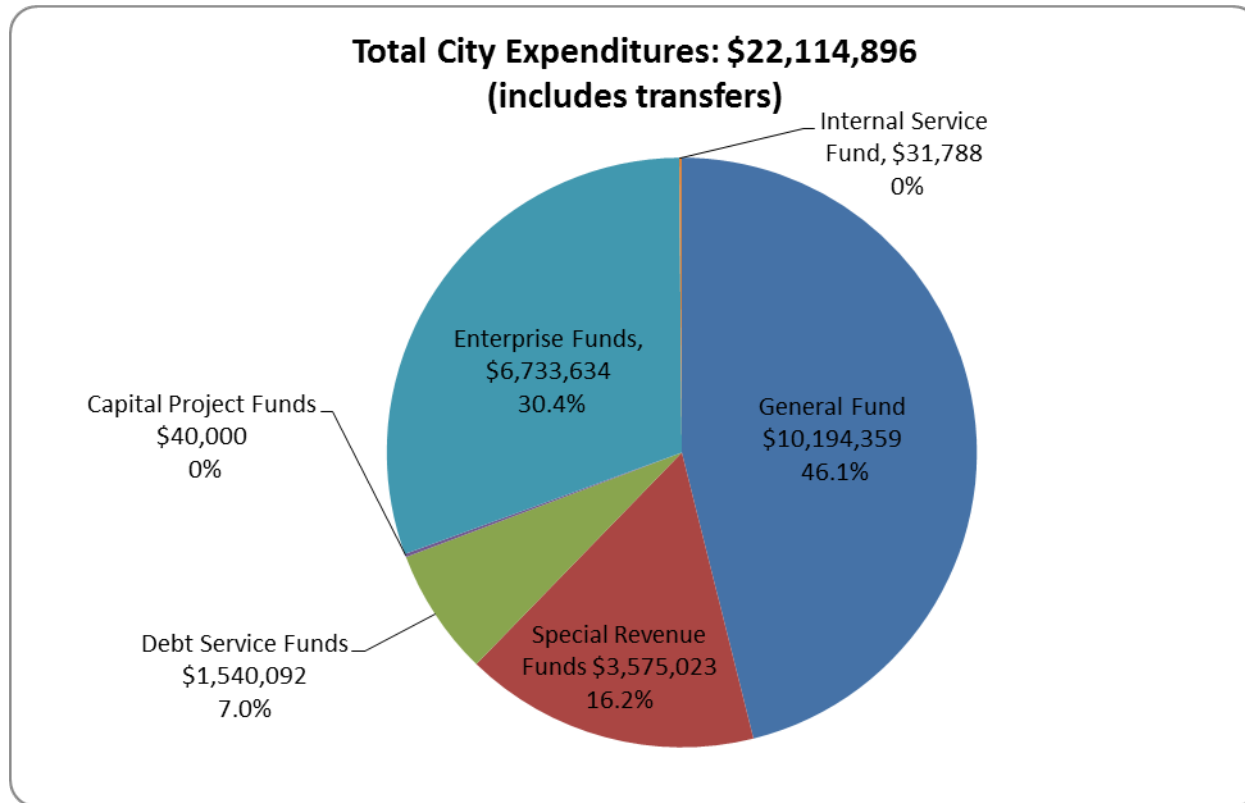
CITY OF BERKLEY
2015-2016 Total City Revenues as Budgeted –
Percent of Total Revenues

Fund	Adopted 2015-2016
<u>REVENUES</u>	
General Fund	\$10,159,016
Special Revenue Funds	4,067,918
Enterprise Funds	6,629,598
Internal Service Fund	31,788
Debt Service Fund	1,519,266
Capital Project Funds	3,051
TOTAL REVENUES	\$22,410,637



CITY OF BERKLEY
2015-2016 Total City Expenditures as Budgeted –
Percent of Total Expenditures

Fund	Adopted 2015-2016
EXPENDITURES	
General Fund	\$10,194,359
Special Revenue Funds	3,575,023
Enterprise Funds	6,733,634
Internal Service Fund	31,788
Debt Service Fund	1,540,092
Capital Project Funds	40,000
TOTAL EXPENDITURES	\$22,114,896



**City of Berkley
Personnel Worksheet**

Department	Adopted 2015-16	Actual 2014-15	Actual 2013-14
FULL TIME Equivalent Positions			
City Manager	1.60	1.60	1.60
Communications	1.00	1.00	1.00
Information Technology	0.75	0.75	0.75
City Clerk/Elections	1.60	1.60	1.60
Finance	1.15	1.15	1.15
Treasury	1.05	1.05	1.05
Public Safety	33.00	32.00	30.00
Building	0.95	0.95	0.95
Public Works	1.54	1.56	1.52
Garage	0.56	0.49	0.49
Parks & Recreation	4.20	4.20	4.20
Public Safety Pension	0.15	0.15	0.15
Major Streets	2.30	2.33	2.36
Local Streets	1.99	2.02	2.06
Solid Waste	2.21	2.17	2.17
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	7.17	7.19	7.17
Public Works – DDA	.34	0.04	0.03
44 th District Court – Berkley Division	0	6.00	6.00
Total Full Time Equivalent Positions	66	71	69

Department	Adopted 2015-16	Actual 2014-15	Actual 2013-14
PART TIME Equivalent Positions:			
City Council	.7	.7	.7
Finance/Treasury	0.26	0.26	0.26
Arena	3.22	1.37	2.57
Communications	0.02	0.02	0.02
Building	0.67	0.67	0.67
City Manager	0.24	0.24	0.24
City Clerk	0.04	0.04	.04
Code Enforcement/Planning	1.53	1.54	1.53
Public Safety	3.90	3.90	3.90
Public Works	1.71	1.72	1.77
Parks and Recreation	7.64	6.56	6.54
Library	6.37	6.37	6.55
44th District Court – Berkley Division	0	2.21	2.21
Total Part Time Equivalent Positions	26.30	25.60	27.00
Total Equivalent Positions	92.30	96.60	96.00

(Note: Columns may not add due to rounding)

Full Time Staffing:

The City of Berkley is funding in fiscal year 2015/16, 66 full time equivalent (FTE) positions. This is a five position decrease from 2014/15. The increase in full-time staffing is within the Public Safety department. Only the Chief remains as a contract position for the City. His position is not reflected in the personnel table above. There was a six person reduction in staffing due to the district court merger. With the merger one person left and five were absorbed by the City of Royal Oak.

The City continues to fill the full-time administrative recreation position for 2015/16 and reduce part-time staffing in the same area.

**City of Berkley
Personnel Worksheet**

CONTINUED – STAFFING AVAILABLE FULL TIME EQUIVALENT POSITIONS:

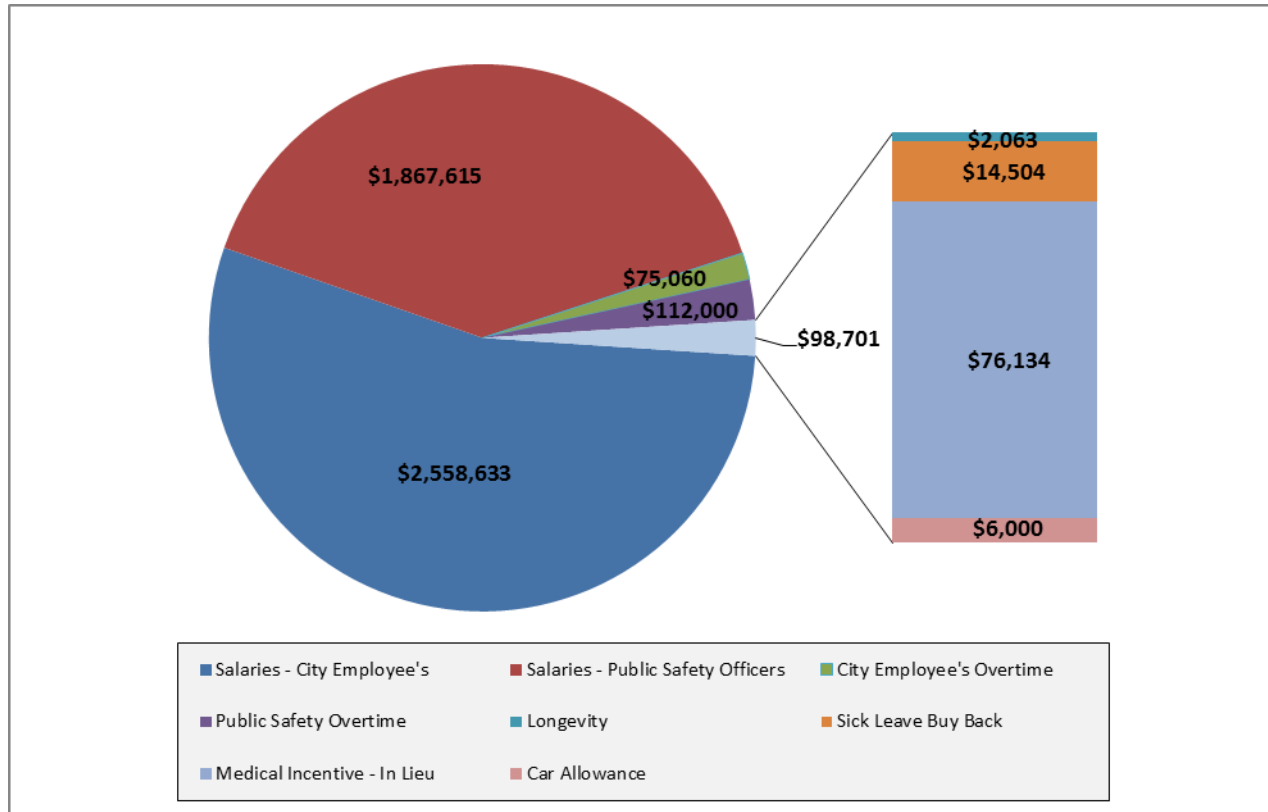
Part-Time Staffing:

Part time positions increased slightly from the 2014/15 fiscal year. Even with a 2.21 FTE loss in personnel at the District Court, the City was able to increase part-time staffing in Parks and Recreation and the Ice Arena. The City is continually reevaluating part-time positions to determine and program feasibility.

The Mayor and City Council are elected part-time positions. Part-time positions may or may not be filled as the fiscal year progresses.

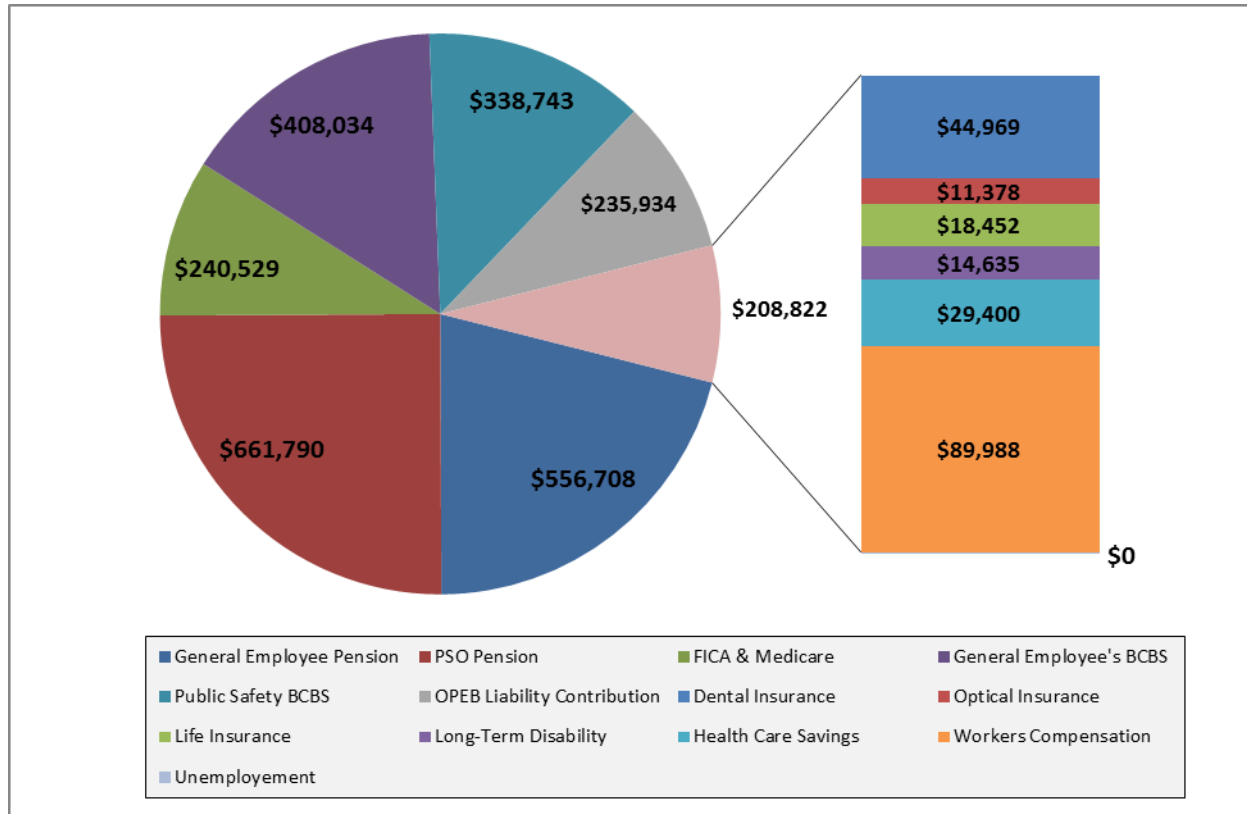
CITY OF BERKLEY
2015-2016 Total Salaries and Fringe Benefit Costs –
All Funds

Salaries Grand Total: \$4,712,009



**CITY OF BERKLEY
2015-2016 Total Salaries and Fringe Benefit Costs –
All Funds**

Fringe Benefits Grand Total: \$2,650,560



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Fund Balance

**City of Berkley
2015-2016 Budget
Change in Fund Balance/Retained Earnings**

FUND NUMBER	FUND	ESTIMATED BEGINNING FUND BALANCE	REVENUES	TRANSFERS IN	EXPENDITURES	TRANSFERS OUT	INCREASE/ (DECREASE) IN FUND BALANCE	ENDING FUND BALANCE	% CHANGE IN FUND BALANCE
101	General	\$ 3,374,119	\$ 10,096,016	\$ 63,000	\$ 9,818,698	\$ 375,661	\$ (35,343)	\$ 3,338,776	-1.05%
202	Major Streets (1)	757,811	1,175,470	100,000	626,522	156,417	492,531	1,250,342	64.99%
203	Local Streets	719,254	274,287	355,463	603,249	767	25,734	744,988	3.58%
226	Solid Waste	608,561	1,220,850	50,000	1,264,608	908	5,334	613,895	0.88%
266	Court Building	770,281	3,051	-	-	40,000	(36,949)	733,332	-4.80%
275	Community Development Block Grant	29,017	73,135	-	73,134	-	1	29,018	0.00%
295	Drug Forfeiture	3,114	45	-	-	-	45	3,159	1.45%
302	2002 Installment Purchase Bonds	3,393	-	210,400	210,400	-	-	3,393	0.00%
309	Kuhn Drain Debt	-	-	538,916	538,916	-	-	-	0.00%
310	Major & Local Street Bonds (2)	14,695	372,638	-	383,063	-	(10,425)	4,270	-70.94%
311	11 Mile Road Bonds (2)	26,776	257,668	-	254,788	-	2,880	29,656	10.76%
312	12 Mile Road Bonds (2)	22,614	139,644	-	152,925	-	(13,281)	9,333	-58.73%
546	Arena	158,726	407,321	27,000	437,413	525	(3,617)	155,109	-2.28%
592	Water & Sewer	14,718,711	6,195,277	-	5,756,780	538,916	(100,419)	14,618,292	-0.68%
614	Recreation Revolving	560,227	472,580	-	388,852	50,160	33,568	593,795	5.99%
615	Senior Activities	249,874	96,984	-	86,567	-	10,417	260,291	4.17%
690	Fringe Benefits	-	2,813	28,975	31,788	-	-	-	0.00%
814	Downtown Development Authority (3)	167,653	41,650	-	65,439	-	(23,789)	143,864	-14.19%
815	DDA Tax Increment Fund (4)	92,905	207,454	-	48,000	210,400	(50,946)	41,959	-54.84%
	TOTALS	\$ 22,277,731	\$ 21,036,883	\$ 1,373,754	\$ 20,741,142	\$ 1,373,754	\$ 295,741	\$ 22,573,472	1.33%

CHANGES IN FUND BALANCE 2014/15 TO 2015/16

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.

In accordance with Michigan Public Act 2 of 1968, the City 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 2014/15 TO 2015/16

The Fund Balance/Retained Earnings chart highlighted above, illustrates the projected beginning fund balance for July 1, 2015, the budgeted revenues, transfers-in, expenditures, and transfers out for FY 2015/16. It also includes the projected ending fund balance for each operating fund at June 30, 2016 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 due to reimbursement by the federal government to the City for 60% of the costs, or \$471,500 due to advance reconstructing the rehabilitation of approximately one mile of a major street at a cost of \$785,800.
- (2) The decrease in the three Road Bond Debt Funds, fund balance is due to the City utilizing more of the fund balance within these funds to pay for the fiscal year 2015/16 debt payments.
- (3) 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.
- (4) 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 final annual debt payment.

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Revenues
Fiscal Year 2015/2016
Adopted

City of Berkley Total Revenue-Overview

Revenue Overview - City

The City of Berkley budgets a total of \$22,410,637 in revenues and operating transfers-in for the 2015/16 fiscal year across all operating funds. This figure does not include the Berkley Public Safety Pension System revenues which are an additional \$2.099 million dollars. This is a 3.1% decrease in revenues and operating transfers-in as compared to projected 2014/15 fiscal year revenues and transfers-in. This is also a 0.8% decrease in revenues and transfers-in when comparing the 2013/14 actual revenue and operating transfer-in amounts to the 2015/16 adopted budget.

This decrease in revenue is due to the anticipated loss of 2/3rds of fines and fees from law enforcement tickets issued by the Berkley Public Safety Department and the reimbursement of the District Court Judges salary that was prepaid by the City bi-weekly.

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 increase slightly due to an improving state and local economy. The General Fund will see a \$36,000 increase in this type of revenue. The State of Michigan almost eliminated their entire Economic Vitality and Incentive Program requirements and returned to the statutory state shared revenue program in fiscal year 2014/15. The City will continue to meet the new State requirements to receive Statutory State Shared revenues as earmarked by the State Legislature. License and permit revenues are remaining steady due to an improved local economy when comparing to fiscal year 2014/15.

Major Street revenue is up due to the federal government reimbursing the City \$471,500 for road reconstruction on Coolidge Hwy. The City advance constructed the rehabilitation in fiscal year 2014/15. We are expecting reimbursement in October 2015. Gas taxes received in the Major and Local Street Funds remain flat as compared to fiscal year 2014/15.

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. It is anticipated that FEMA reimbursements will be received and recorded in the 2014/15 fiscal year. If the reimbursements are not received by 8/31/2015, the revenues will be recorded in fiscal year 2015/16.

Commercial and Industrial taxable values and tax revenues increased in the Downtown Development Authority (DDA) Tax Capture fund. The values increased by 1.7% in the DDA tax capture area. This translates to an estimated \$12,738 in tax revenue gain. Please note that the state is also reimbursing DDA's and municipalities for personal property tax losses related to debt. The DDA is anticipating another \$58,642 from the state to make up for the loss of personal property values at or below \$40,000 in tax value to pay for debt. The DDA will capture approximately \$206,786 in taxes and reimbursements for fiscal year 2015/16.

In general, enterprise fund revenue increased in the Arena fund and in the Water/Sewer Fund. The increase in estimated revenue (\$11,829) 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 2014/15 revenue projections amounts to \$188,424. These increases in wholesale costs were passed on to Berkley water customers.

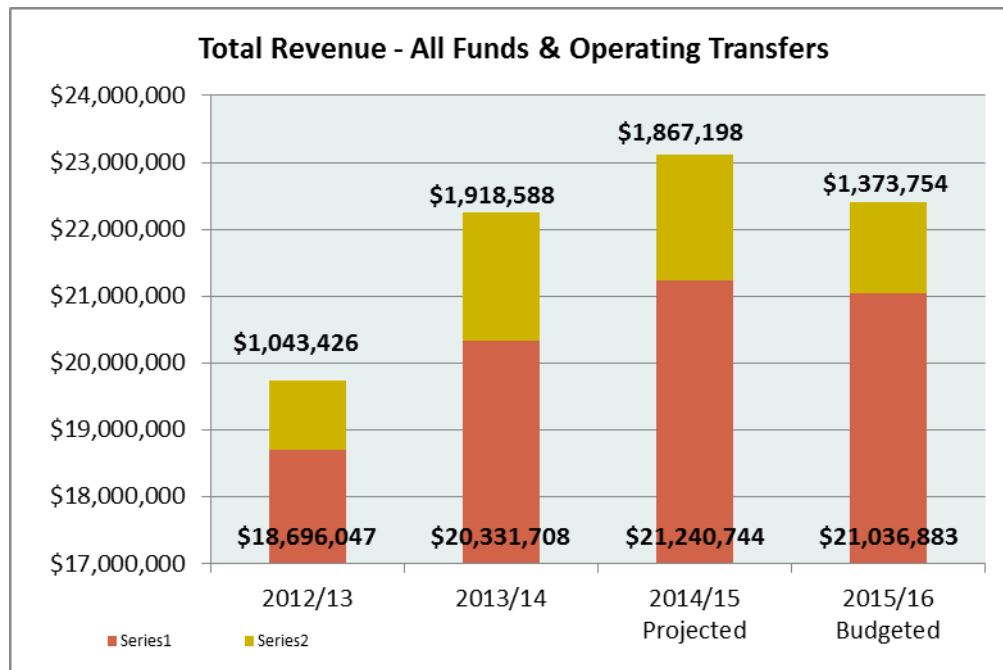
Please note that the transfer from the Water/Sewer Fund (which is an enterprise fund) to the Debt Fund to pay for storm debt does not actually occur. The actual expenditure will be recorded partially on the balance sheet of the Water/Sewer Fund and the interest only will be presented in the Income Statement 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.

City of Berkley Total Revenue-Overview

When the debt payments are actually made a budget amendment will occur eliminating the Debt Fund appropriation and Water/Sewer operating transfer out appropriation for this charge.

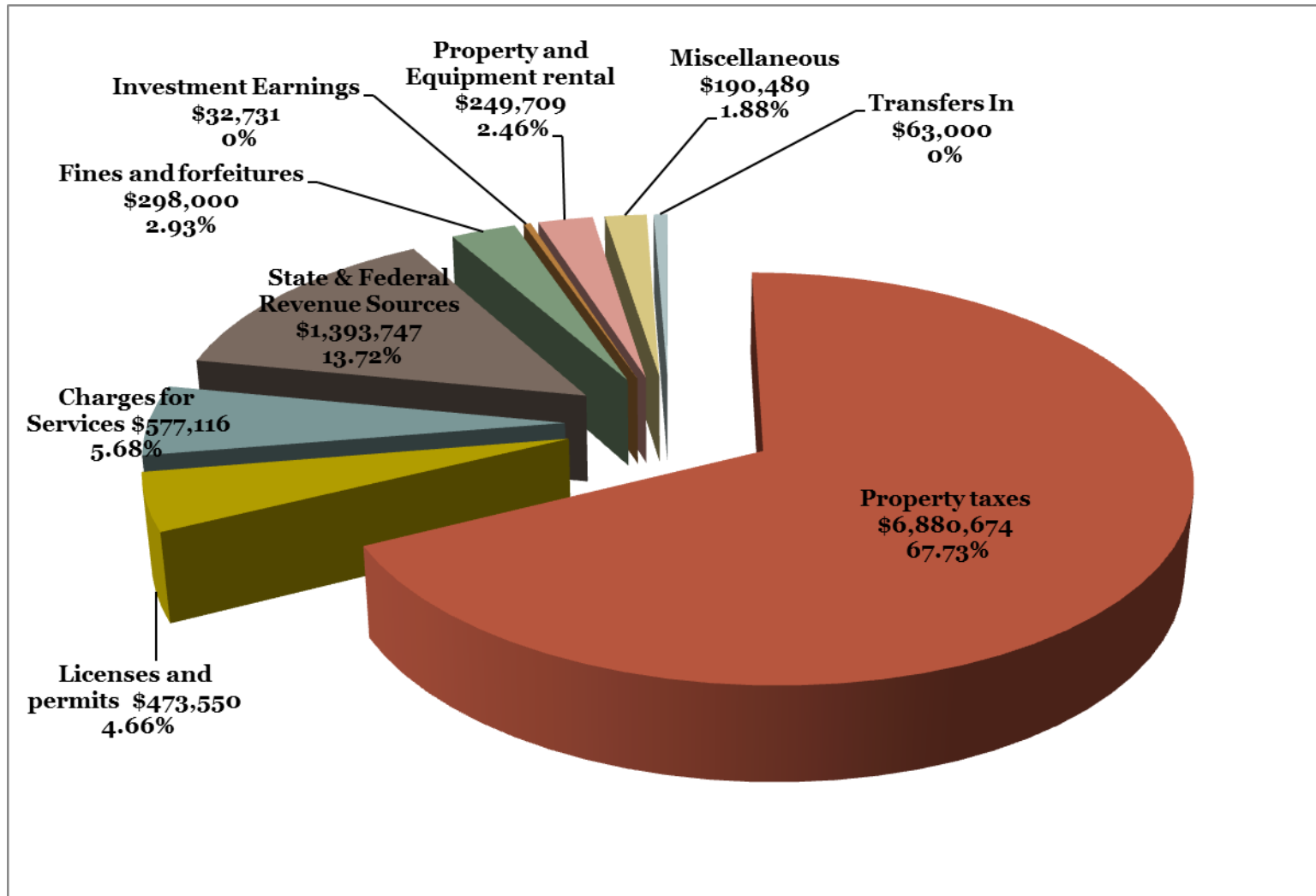
Revenues for the Berkley Public Safety Pension System are estimated to be \$2.099 million dollars for fiscal year 2015/16. This is a 2.1% or (\$44,638) reduction in anticipated revenues for this fund as compared to the 2014/15 revenue projections. Again, this revenue amount is over and above the \$22,410,637 utilized for operations in the City.

The overall City revenues and operating Transfers-In for fiscal year 2015/16:



(This chart does not include the Berkley Public Safety Pension System Revenues which amount to an estimated \$2.099 million for fiscal year beginning 7/1/2015)

City of Berkley
General Fund Revenues by Classification - \$10,159,016
FY 2015-2016



City of Berkley General Fund Revenues

GENERAL FUND REVENUES AND TRANSFERS IN - OVERALL

The General Fund composes 45.33% 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, \$6,880,674 (67.73%)
- State Shared Revenues & Other Federal Grants, \$1,393,747 (13.72%)
- Fines & Forfeitures, \$298,000 (2.93%)
- Charges for Services, \$577,116 (5.68%)
- Miscellaneous, \$190,489 (1.88%)
- Licenses & Permits, \$473,550 (4.66%)
- Property & Equipment Rental, \$249,709 (2.46%)
- Investment Earnings, \$32,731 (0.32%)
- Transfers In, \$63,000 (0.62%)

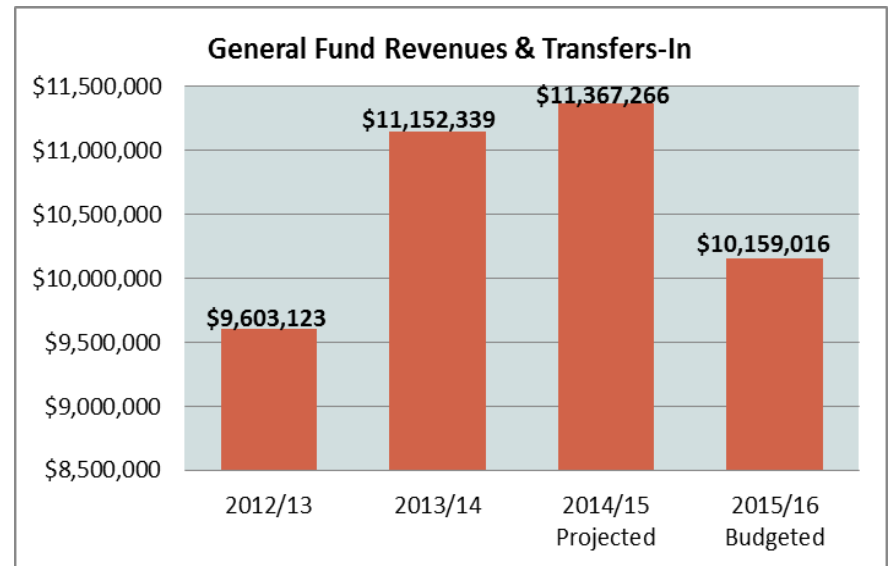
The total amount of General Fund revenue and transfers-in appropriated for in fiscal year 2015/16 amounts to \$10,159,016. This is a \$1,208,250 decrease over projected 2014/15 revenue and operating transfers.

As explained earlier, the chief reason that 2015/16 General Fund revenues are lower is due to the district court merger with the City of Royal Oak which was done in accordance with State law. The merger took effect on 6/1/2015. The City of Berkley will only be receiving 1/3 of fines and fees generated from traffic violations. The City will not receive any probation revenue, judicial standardization reimbursement or court civil fines. This amounts to a \$754,500 loss in revenue to the General Fund. The city is also anticipating another \$57,000 reduction in miscellaneous revenues within the General Fund. Further, there will not be an operating transfer from the General Fund to the District Court operating fund in the amount of \$552,426.

It is anticipated that all other revenue classifications will increase in fiscal year 2015/16. Tax revenue will increase approximately 1.6% or \$108,240 for the fiscal year. State Shared revenues is anticipated to increase

approximately 2.6% or \$35,667. Charges for services are anticipated to increase by 3.3% or \$18,882. All other revenue sources within the General Fund remain very stable with little change from fiscal year 2014/15.

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 67.73% of General Fund revenues and therefore results in the City's largest revenue source. The General Fund property tax revenue consists of City Operating (\$3,010,783), additional operation voted (8/2012) (\$1,431,411), Police & Fire Operating (\$903,072), Police & Fire Pension (\$1,184,661), and Community Promotion (\$49,156). 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 \$301,591 for fiscal year 2015/16.

The overall adopted millage rate for FY 2015-16 is \$16.9791/thousand taxable value. This is a \$0.5663/thousand taxable value rate decrease to the taxpayers of the city. This is a 3.2% tax rate decline. The decrease is due to the voter approved road debt levies and the Public Act 345 tax levy for public safety pensions.

The road levies are unlimited tax levies and are calculated so that the rate and tax values pay the actual annual road debt service. This debt amount is almost completed for two of three debt issues and the payment amounts are also declining in value. The Public Act 345 tax levy is a voted (1965) pre-Headlee debt and can be raised or lowered to meet public safety pension legacy costs. The actuary calculated a smaller employer pension contribution for the July 2015 tax levy which also resulted in a smaller tax rate to be levied.

<u>Tax Rates Per \$1,000 Taxable Assessed Value</u>			
	Tax Rate 2014-15	Tax Rate 2015-16	Estimated Levy* 2015-16
<u>General Fund Purpose:</u>			
City Operating	\$6.2918	\$6.1986	\$3,013,796
City Operating – Voter Approved	2.9913	2.9470	1,432,844
Police & Fire Operating	1.8872	1.8592	903,976
Police & Fire Pension	2.7120	2.4290	1,180,926
Community Promotion	0.1055	0.1012	49,205
Total General Fund Levy	\$13.9878	\$13.5350	\$6,580,747
<u>Special Revenue and Debt:</u>			
Sanitation	\$1.8872	\$1.8592	\$903,976
Street Improvement Debt	0.8616	0.7672	372,976
11 Mile Road Debt	0.5165	0.5303	257,836
12 Mile Road Debt	0.2923	0.2874	139,743
Total Special Revenue/Debt Levy	\$3.5576	\$3.4441	\$1,674,531
TOTAL	\$17.5454	\$17.5454	\$8,255,278
Downtown Development Authority	1.9217	\$1.9217	\$39,735

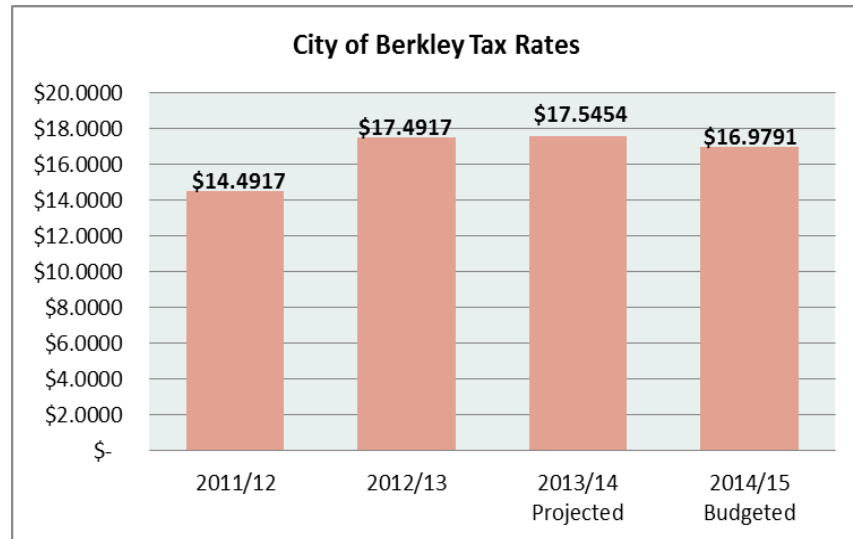
**Net Amount after TIF Capture.*

The estimated average tax bill for local city services including roads is estimated to be \$1,041.00. This is a net 1.8% decrease to the average taxpayer. This would be for home with a 1/1/2015 market value of \$122,712 and a taxable value of \$61,356. 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 has a Downtown Development Authority. (DDA) The DDA development area encompasses 12 Mile Road from Greenfield to Coolidge and Coolidge from 11 Mile Road to 12 Mile Road. This development Area has \$28.529 million in taxable value within its boundaries and captures \$7.853 million in taxable value within the Authority for fiscal year 2015/16. This is a 6.6% increase in taxable value capture over last fiscal year. The City Council also exercises their option to levy the \$2.00/thousand tax value in the DDA district.

Overall the Downtown Development Authority (DDA) tax capture fund will receive approximately \$206,786 in tax revenue and personal property tax reimbursements in fiscal year 2015/16. This is approximately the same amount of revenue the DDA received in fiscal year 2014/15.

Anticipated tax revenues are being maintained due to a 1.7% property taxable value increase within the development area effective for 7/1/2015. This is the first time since 2007/08 that the DDA will see a property taxable value increase. The tax value increase is due to real commercial and real industrial property values increasing approximately 1.97% across the entire city. Personal property tax values have also increased for fiscal year 2015/16 in Berkley. The City had anticipated that personal property values would initially decline due to new state law. However, personal property tax values increased by 6% in value for fiscal year 2015/16.

The DDA tax capture fund will also see personal property tax reimbursements from the State of Michigan for lost debt capture revenues. The anticipated amount is \$58,642 and is included in the total tax \$206,786 tax revenue amount.

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.

As stated earlier, 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 \$54,825 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 2015/16. 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.

City of Berkley General Fund Revenues

State Shared Revenues

State Shared Revenues represents 13.72% 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.

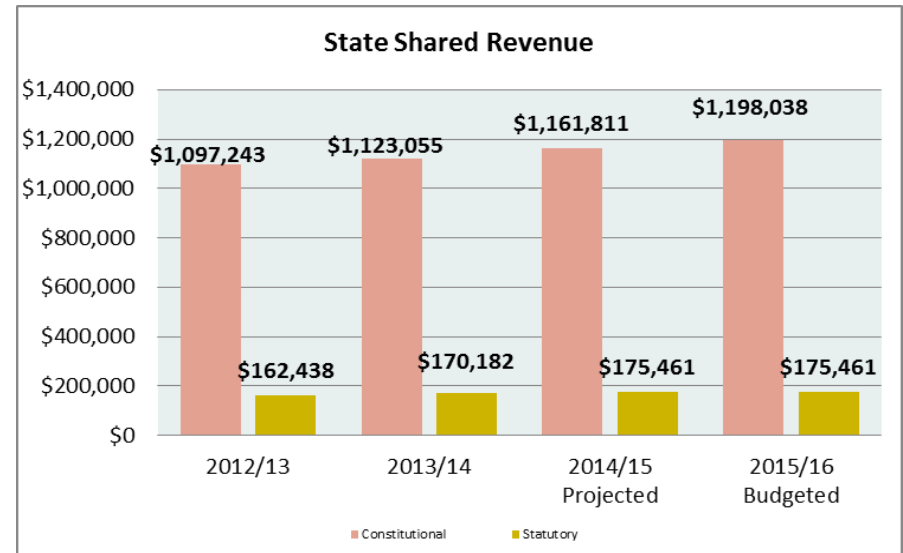
The statutory portion of revenue sharing has been traditionally distributed by formula rather than on a per capita basis. The State currently gives back 21.3% of the 4% sales tax collections to be distributed in accordance with PA 532 of 1998.

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:

2012-13 (Actual): \$1,259,681
2013-14 (Actual): \$1,293,237 – 2.70% increase from 12/13
2014-15 (Projected): \$1,337,272 – 3.40% increase from 13/14
2015-16 (Budgeted): \$1,373,499 – 2.71% increase from 14/15

From the chart on this page, you can see that state shared revenues have been flat over the last three fiscal years with fiscal 2015/16 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.



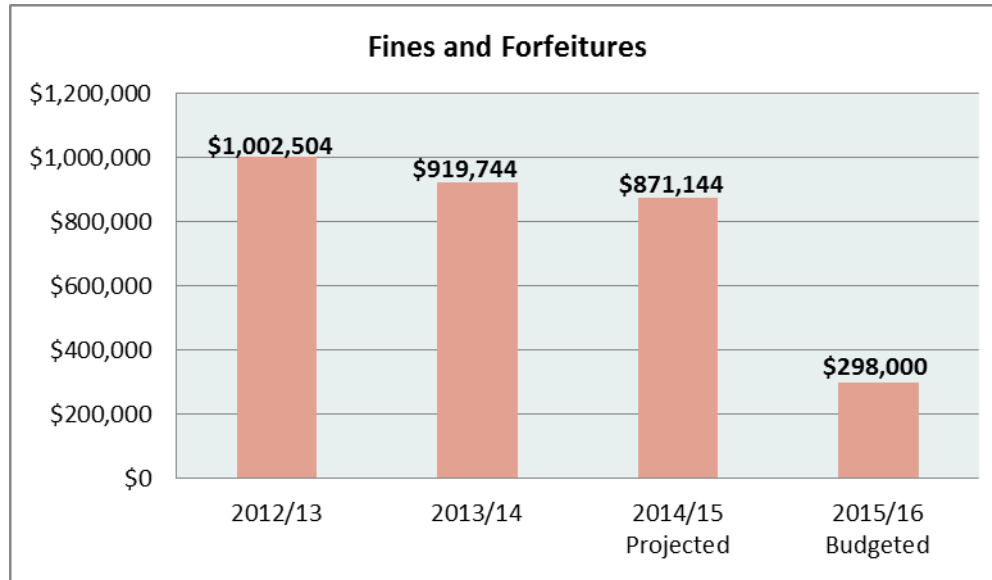
Fines & Forfeitures:

Fines and Forfeitures represent 2.93% of General Fund revenues with an estimated revenue stream of \$298,000 for FY 2015-16. Fines and forfeitures amounting to \$298,000 is a decrease of 65.7% from FY 2014-15 projected Fines and Forfeits of \$871,144. The chief reason for this revenue decrease is due to the district court merger with the City of Royal Oak. The merger took effect on 6/1/2015. The City of Berkley will only be receiving 1/3 of fines and fees generated from traffic violations and no probation or civil fine revenues.

Overdue Library fees also are a part of this classification and are appropriated in 2015/16. Library fees are anticipated to increase 33.4% or \$7,506, over 2014/15 revenue levels.

City of Berkley General Fund Revenues

Fines & Forfeitures Continued:



Charges for Services

Charges for Services represent 5.68% of General Fund Revenues. It is estimated that the City will earn \$577,116 in FY 2015-16. 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 2014-15 projected and 2015-16 by \$18,882 or 3.38%.

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 2015/16 are estimated at \$346,265.

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 2015/16 revenues are estimated at \$103,889.

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 2015/16 revenues are estimated at \$44,215.

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 2015/16 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 and the Berkley School District monthly based on number of gallons used including an administration fee. Berkley records the administration fee as revenue only. Estimated administration fees for 2015/16 are \$3,522.

City of Berkeley 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 the City will receive \$20,000 in fiscal year 2015/16.

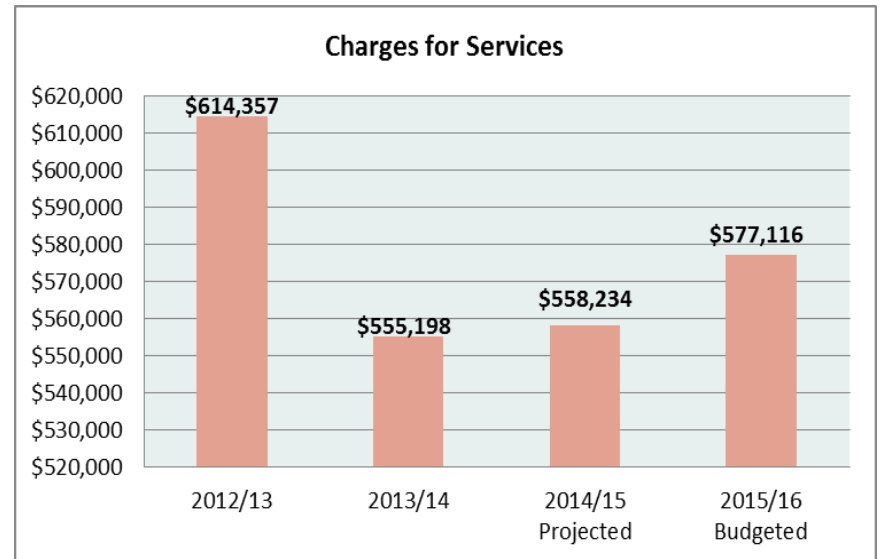
Garbage Bags: This revenue source is received from the sale of garbage bags at the Department of Public Works. It is estimated that the City will receive \$14,000 in fiscal year 2015/16.

Public Safety Services: The Department of Public Safety provides the following services for various fee amounts. Those services are Offender Registration, Accident Report Fees, Preliminary Breath Tests, Audio/Video Duplication Fees and OWI 2nd /3rd Arrest. It is estimated that the City will receive \$26,200 for these services in fiscal year 2015/16.

Community Development: The Building Department will receive miscellaneous permit fees, site plan review fees and sign permit fees throughout the fiscal year. It is estimated that the City will receive \$10,500 in fiscal year 2015/16.

Other: There are various other services that the City receives revenue for. It is estimated that the City will receive \$1,525 in fiscal year 2015/16 for other miscellaneous charges for services.

The City collection activity is as follows:



City of Berkley General Fund Revenues

Licenses & Permits

License and Permits make up 4.66% of the General Fund revenues. We are estimating \$473,550 for FY 2015-16. 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 2015-16.

The City requires various licenses or permits to be obtained to perform certain tasks with the City limits. The City of Berkley's largest source of 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.

The City of Berkley's largest source of license fees is landlord licenses. Rental homes are required to be inspected every two years and approximately 20% of the housing stock in the City is a rental property.

Permit Revenues:

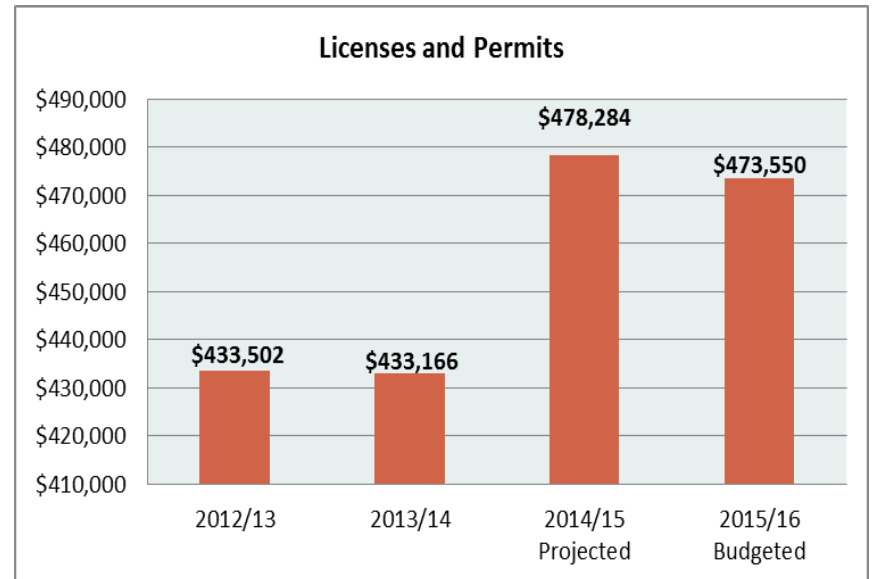
- Building Permits - \$200,000
- Electrical Permits - \$52,000
- Heating Permits - \$27,000
- Plumbing Permits - \$48,000
- Film Permits - \$150

License Revenues:

- Animal Licenses - \$9,200
- Sundry Licenses - \$14,000
- Fire Inspections - \$200
- Liquor License Property Inspections - \$2,400
- Business License Inspections - \$4,000

License Revenues Continued:

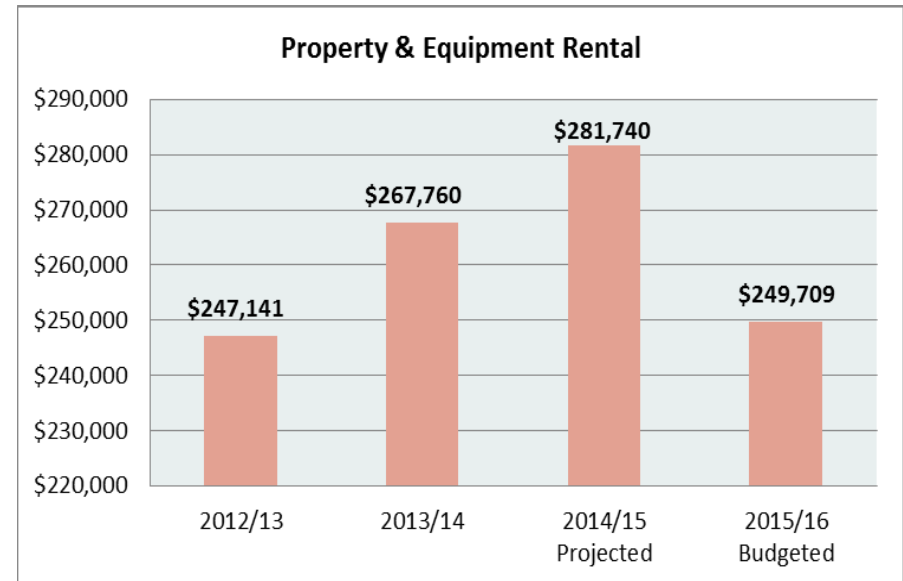
- Vacant Property Inspections - \$6,600
- Landlord Licenses - \$110,000



City of Berkley General Fund Revenues

City of Berkley, Michigan Permits Issued by Type - Three Year Trend			
	Number of Permits Issued		
	2012/13	2013/14	2014/15
Commercial, Add/Alter/Repair	37	29	28
Commercial, New Building	0	0	0
Commercial, Utility Building	0	0	0
Deck/Porch	30	1	2
Demolish	22	27	20
Electrical	638	595	671
Fence	69	71	73
Garage, Attached	0	1	0
Garage, Detached	20	19	14
Industrial, Add/Alter/Repair	0	1	0
Mechanical	276	287	553
Plumbing	243	249	308
Residential, Add/Alter/Repair	267	291	436
Residential New Construction	24	21	23
Residential, Utility Building	2	0	5
Sign	42	46	49
TOTAL PERMITS	1,670	1,638	1,638

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.



Property & Equipment Rental

Property & equipment rental revenue makes up 2.46% of all General Fund revenue in fiscal year 2015/16. This amounts to an estimated \$249,709.

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.

City of Berkley General Fund Revenues

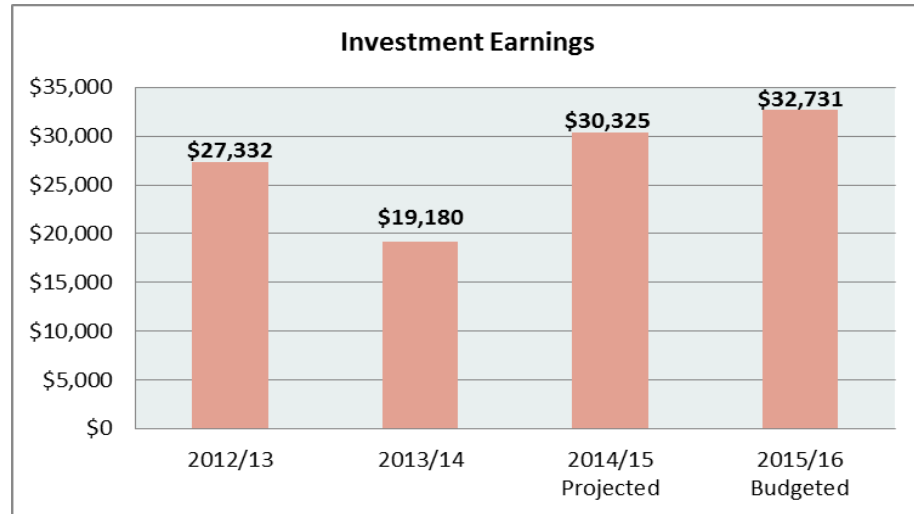
Investment Earnings

Investment earnings represent 0.32% 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 0.50% rate of return for FY 2015-16.

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

The City of Berkley four year interest trend.



Other General Fund Revenue

The remainder of revenue that makes up the General Fund, \$253,489, 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 received for the City Library, the public safety bike helmet giveaway (Lids for Kids) and the public safety Honor Guard.

**GENERAL FUND: 101
REVENUES**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
PROPERTY TAXES				
101-001-401-000	PROPERTY TAXES	\$5,093,962	\$5,209,494	\$5,345,266
101-001-401-101	PROPERTY TAXES COMMUNITY PROMOTION	48,919	49,095	49,156
101-001-401-732	PROPERTY TAXES PUBLIC SAFETY PENSION	1,245,860	1,216,061	1,184,661
101-001-425-000	PRE DENIAL DISTRIBUTIONS	2,729	2,067	2,500
101-001-445-000	INTEREST AND PENALTIES ON TAXES	91,198	88,820	86,625
101-001-447-000	TAX ADMINISTRATION FEE	199,604	206,897	212,466
PROPERTY TAXES		\$6,682,272	\$6,772,434	\$6,880,674
LICENSES AND PERMITS				
101-001-476-000	VACANT PROPERTY INSPECTIONS	\$6,800	\$6,660	\$6,600
101-001-477-000	LANDLORD LICENSES	99,880	95,721	110,000
101-001-478-000	BUILDING PERMITS	171,666	197,711	200,000
101-001-479-000	ELECTRICAL PERMITS	51,066	57,279	52,000
101-001-480-000	HEATING PERMITS	26,287	33,817	27,000
101-001-481-000	PLUMBING PERMITS	47,430	58,232	48,000
101-001-482-000	BUSINESS LICENSE INSPECTION	5,000	3,200	4,000
101-001-483-000	LIQUOR LICENSE PROPERTY INSPECTION	2,330	2,430	2,400
101-001-484-000	FIRE INSPECTIONS	0	0	200
101-001-490-000	ANIMAL LICENSES	9,257	9,314	9,200
101-001-495-000	FILM PERMITS	750	150	150
101-001-499-000	SUNDRY LICENSES	12,700	13,770	14,000
LICENSES AND PERMITS		\$433,166	\$478,284	\$473,550

**GENERAL FUND: 101
REVENUES**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
FEDERAL AND STATE GRANTS				
101-001-539-000	STATE GRANTS	\$0	\$6,100	\$0
101-001-539-001	DRUNK DRIVING CASEFLOW	9,301	9,673	0
101-001-539-003	FEDERAL GRANT - VESTS	3,378	383	800
101-001-539-265	DISTRICT COURT STANDARDIZATION	45,724	41,914	0
101-001-539-738	STATE LIBRARY GRANT	8,112	8,743	8,823
FEDERAL AND STATE GRANTS		\$66,515	\$66,813	\$9,623
STATE SHARED REVENUE				
101-001-543-000	STATE LIQUOR LICENSES	\$10,325	\$11,185	\$10,625
101-001-574-000	STATE CONSTITUTIONAL SALES TAX	1,123,055	1,161,811	1,198,038
101-001-574-001	STATE STATUTORY SALES TAX	170,182	175,461	175,461
STATE SHARED REVENUE		\$1,303,562	\$1,348,457	\$1,384,124
CHARGES FOR SERVICES				
101-001-617-000	COMMUNITY DEVELOPMENT	\$10,865	\$10,830	\$10,500
101-001-627-000	OFFENDER REGISTRATION FEE	700	750	800
101-001-628-000	ACCIDENT REPORT FEE	3,442	3,727	3,500
101-001-628-001	PRELIMINARY BREATH TEST FEE	12,295	16,490	16,000
101-001-628-002	AUDIO OR VIDEO DUPLICATION FEES	2,809	3,478	3,200
101-001-628-003	OWI 2ND/3RD ARREST	1,895	3,252	2,700
101-001-629-004	GARBAGE BAG SALES	12,815	14,728	14,000
101-001-630-000	LIBRARY SERVICES	20,002	21,263	20,000
101-001-633-000	ACCESS OAKLAND	794	740	775

**GENERAL FUND: 101
REVENUES**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
CHARGES FOR SERVICES (CONTINUED)				
101-001-640-000	DISPATCH SERVICES	101,455	102,252	103,889
101-001-641-000	ANIMAL CONTROL	43,845	43,908	44,215
101-001-644-000	GRASS AND WEED CUTTING	4,219	3,834	7,000
101-001-646-000	HUNTINGTON WOODS GAS SALES	4,451	4,451	3,027
101-001-646-001	BERKLEY SCHOOL DISTRICT GAS SALES	902	902	495
101-001-648-000	CASCADE SYSTEM MAINTENANCE	147	731	750
101-001-651-000	CABLE FRANCHISE FEES	334,562	326,898	346,265
CHARGES FOR SERVICES		\$555,198	\$558,234	\$577,116
FINES AND FORFEITS				
101-001-654-000	BUILDING BOND FORFEITS	\$1,689	\$5,780	\$2,500
101-001-657-000	OVERDUE LIBRARY BOOKS	14,704	15,098	15,500
101-001-658-000	TRAFFIC FINES	767,145	716,331	250,000
101-001-659-000	PROBATION FINES	91,061	89,533	0
101-001-660-000	CIVIL FINES	24,604	21,808	0
101-001-661-000	TRAFFIC SCHOOL	660	100	0
FINES AND FORFEITS		\$919,744	\$871,144	\$298,000
INVESTMENT EARNINGS				
101-001-664-000	INVESTMENT EARNINGS	\$19,180	\$30,325	\$32,731
INVESTMENT EARNINGS		\$19,180	\$30,325	\$32,731
PROPERTY/EQUIPMENT RENTAL				
101-001-667-000	CELL TOWER	\$22,680	\$23,588	\$23,814
101-001-667-003	ADVERTISING	2,800	3,000	3,000

**GENERAL FUND: 101
REVENUES**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
PROPERTY/EQUIPMENT RENTAL (CONTINUED)				
101-001-668-000	BACON HOUSE	8,550	7,668	11,275
101-001-669-000	EQUIPMENT RENTAL	233,730	247,484	211,620
PROPERTY/EQUIPMENT RENTAL		\$267,760	\$281,740	\$249,709
MISCELLANEOUS				
101-001-670-010	MEDICARE PART D REIMBURSEMENT	\$29,036	\$25,068	\$25,000
101-001-670-020	PSO PENSION REIMBURSEMENT	13,628	14,501	14,379
101-001-670-030	RETIREE HEALTH CARE REIMBURSEMENT	51,331	49,006	47,050
101-001-670-060	INSURANCE REIMBURSEMENTS	79,778	149,681	19,950
101-001-670-738	REIMBURSEMENT FOR LOST/DAMAGED BOOKS	1,664	1,837	1,588
101-001-671-000	SUNDRY REVENUE	3,935	16,935	9,950
101-001-671-310	PUBLIC SAFETY SUNDRY REVENUE	15,387	23,148	16,350
101-001-673-000	SALE OF FIXED ASSETS	5,380	7,155	8,500
101-001-673-310	PRISONER BOARD REIMB. FROM OTHER CITIES	3,315	3,990	4,000
MISCELLANEOUS		\$203,454	\$291,321	\$146,767
CONTRIBUTION/DONATIONS				
101-001-675-005	CORPORATE DONATIONS	\$500	\$0	\$0
101-001-675-103	HONOR GUARD DONATIONS	6,986	5,835	0
101-001-675-104	LIDS 4 KIDS	27,753	21,700	15,500
101-001-675-107	PUBLIC SAFETY TRAINING	6,378	4,984	8,000
101-001-675-108	DISPATCH TRAINING	0	0	3,500
101-001-675-114	BERKLEY HOME SHOW	5,995	0	0

**GENERAL FUND: 101
REVENUES**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
CONTRIBUTION/DONATIONS (CONTINUED)				
101-001-675-116	WOODWARD 5 GROUP	1,200	0	0
101-001-675-738	LIBRARY CONTRIBUTIONS	4,912	8,417	7,000
101-001-675-739	LIBRARY BOOK CONTRIBUTIONS	3,091	15,698	4,000
101-001-675-740	LIBRARY CAPITAL CONTRIBUTIONS	5,677	5,746	5,722
CONTRIBUTION/DONATIONS		\$62,492	\$62,380	\$43,722
FINES AND FORFEITS				
101-001-688-000	LIBRARY PENAL FINES - COUNTY	\$19,881	\$22,494	\$30,000
FINES AND FORFEITS		\$19,881	\$22,494	\$30,000
OTHER FINANCING SOURCES				
101-001-699-000	TRANSFERS IN	\$22,565	\$53,708	\$63,000
OTHER FINANCING SOURCES		\$22,565	\$53,708	\$63,000
TOTAL GENERAL FUND REVENUES		\$10,535,908	\$10,814,840	\$10,159,016

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City of Berkley Major Street Revenues

MAJOR STREET FUND REVENUES AND TRANSFERS-IN

The Major Street Fund represents 5.69% of total City revenue and transfers-in and is expected to generate \$1,275,470 in FY 2015/16 for the City of Berkley. This Special Revenue Fund is required by State law to account for gas and weight tax revenues received from the State of Michigan.

This fund also accounts for all expenditures related to major street work such as street construction, reconstruction and repair, right-of-way maintenance and non-motorized improvements such as sidewalk 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, \$621,850 (48.75%)
- Build Michigan Grant, \$21,284 (1.67%)
- Metro Act, \$21,000 (1.65%)
- State Reimbursements for Coolidge Hwy. \$471,500 (37.1%)
- Summer/Winter Maintenance and Salt, \$30,473 (2.39%)
- Tree Program Sales, \$4,500 (.35%)
- Other Revenues, \$1,000 (.08%)
- Investment Income \$3,863 (.30%)
- Operating Transfers-In, \$100,000 (7.8%)

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 2015/16 fiscal year. Retail gas prices are anticipated to fall to \$2.75/gallon for unleaded fuel and \$3.00/gallon for diesel fuel. Therefore, gas tax revenues will continue to remain flat or actually decline in fiscal year 2015/16.

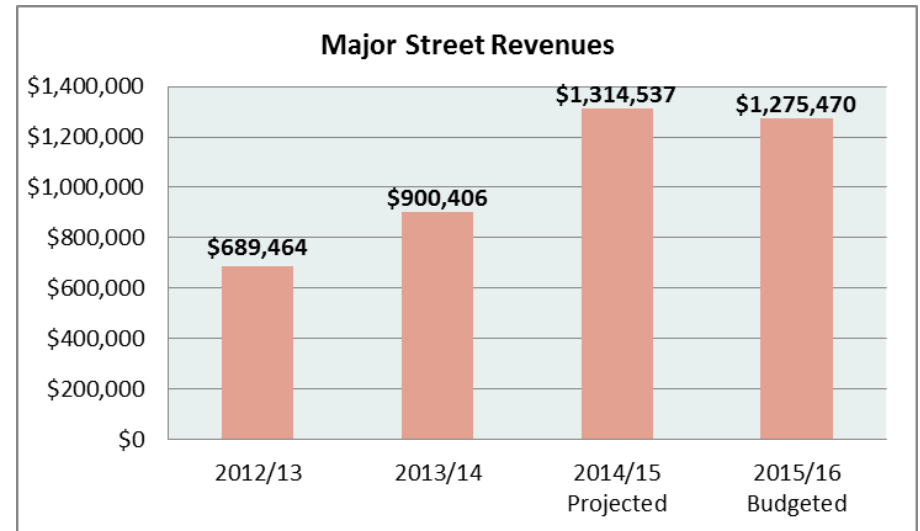
It is anticipated that Metro Authority dollars will be \$21,000 for fiscal year 2015/16. The City received \$34,742 in Metro right-of-way dollars in 2014/15 and \$38,983 in Metro right-of-way dollars in 2013/14.

Summer/Winter Maintenance revenue along with Salt and Tree reimbursement revenue is anticipated to fall slightly in fiscal year 2015/16 as compared to projected 2014/15 revenues. The City appropriated \$34,973 in revenues for fiscal year 2015/16 as compared to a projected 2014/15 revenue number of \$38,173.

The City once again has transferred dollars from the General Fund to the Major Street Fund to increase funding in the Major Street Fund. The 2015/16 transfer is \$100,000.

The City will be receiving in October 2015, reimbursement of approximately \$471,500 from the federal government via Lansing to reimburse the City for advance reconstructing Coolidge Hwy. north of Twelve Mile Road.

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



**MAJOR STREET FUND: 202
REVENUES**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
LICENSES AND PERMITS				
202-001-497-000	RIGHT-OF-WAY PERMIT	\$500	\$0	\$0
	LICENSES AND PERMITS	\$500	\$0	\$0
FEDERAL AND STATE GRANTS				
202-001-546-000	ACT 51 GRANT	\$651,704	\$616,375	\$621,850
202-001-547-000	BUILD MICHIGAN GRANT	21,292	21,285	21,284
202-001-548-000	METRO ACT	38,983	21,000	21,000
202-001-549-000	STATE REIMBURSEMENTS	\$0	\$78,242	\$471,500
	FEDERAL AND STATE GRANTS	\$711,979	\$736,902	\$1,135,634
CHARGES FOR SERVICES				
202-001-640-000	SUMMER MAINTENANCE	\$826	\$912	\$912
202-001-641-000	WINTER MAINTENANCE	17,676	11,659	9,836
202-001-642-000	SALT	37,127	23,040	19,725
202-001-645-000	TREE PROGRAM SALES	\$4,423	\$2,562	\$4,500
	CHARGES FOR SERVICES	\$60,052	\$38,173	\$34,973
INVESTMENT EARNINGS				
202-001-664-000	INVESTMENT EARNINGS	\$3,450	\$5,189	\$3,863
	INVESTMENT EARNINGS	\$3,450	\$5,189	\$3,863
MISCELLANEOUS				
202-001-671-000	SUNDRY REVENUE	\$2,325	\$1,274	\$1,000
	MISCELLANEOUS	\$2,325	\$1,274	\$1,000

**MAJOR STREET FUND: 202
REVENUES**

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
<hr/>			
OTHER FINANCING SOURCES			
202-001-699-000 TRANSFERS IN	\$122,100	\$532,999	\$100,000
OTHER FINANCING SOURCES	<u>\$122,100</u>	<u>\$532,999</u>	<u>\$100,000</u>
TOTAL MAJOR STREET FUND REVENUE	<u><u>\$900,406</u></u>	<u><u>\$1,314,537</u></u>	<u><u>\$1,275,470</u></u>

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City of Berkley Local Street Revenues

LOCAL STREET FUND REVENUES & TRANSFERS-IN

The Local Street Fund represents 2.81% of total City revenues and transfers-in and is expected to generate \$629,750 in fiscal year 2015-16 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:

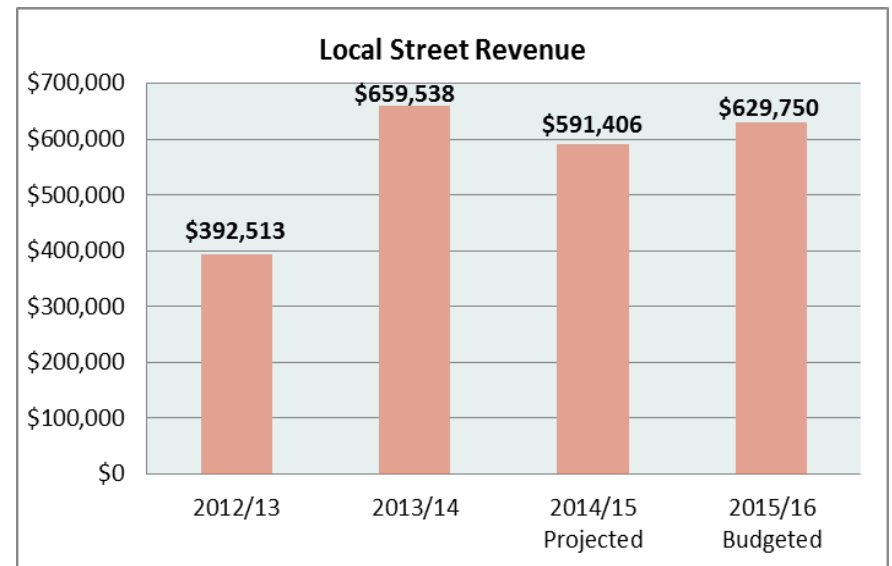
- Gas and Weight Taxes \$235,524 (37.4%)
- Build Michigan Grant \$8,060 (1.28%)
- Salt and Tree Program Sales \$24,225 (3.85%)
- Investment Earnings \$2,978 (.47%)
- Operating transfer-In (from Major Street Fund) \$155,463 (24.69%);
- Transfers-In (General Fund) \$200,000 (31.76%)
- Other \$3,500 (.56%)

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

Investment earnings are determined by the average cash value per month of the fund at a 0.50% projected annual interest rate. Investment income is also anticipated to remain flat for fiscal year 2015/16.

The Major Street Fund is transferring-in 25% of their gas tax revenues or \$155,463. The General Fund is transferring-in an additional \$200,000 to Local Street Fund to maintain expenses within this operating fund. The General Fund dollars come from the \$3.00/thousand Headlee override revenue vote.

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



**LOCAL STREET FUND: 203
REVENUES**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
FEDERAL AND STATE GRANTS				
203-001-546-000	ACT 51 GRANT	\$246,722	\$233,411	\$235,524
203-001-547-000	BUILD MICHIGAN GRANT	8,061	8,060	8,060
203-001-549-000	STATE REIMBURSEMENTS	0	21,125	0
FEDERAL AND STATE GRANTS		\$254,783	\$262,596	\$243,584
CHARGES FOR SERVICES				
203-001-642-000	SALT	\$0	\$0	\$19,725
203-001-645-000	TREE PROGRAM SALES	4,423	4,422	4,500
CHARGES FOR SERVICES		\$4,423	\$4,422	\$24,225
INVESTMENT EARNINGS				
203-001-664-000	INVESTMENT EARNINGS	\$2,758	\$3,547	\$2,978
INVESTMENT EARNINGS		\$2,758	\$3,547	\$2,978
MISCELLANEOUS				
203-001-671-000	SUNDRY REVENUE	\$7,729	\$13,979	\$3,500
MISCELLANEOUS		\$7,729	\$13,979	\$3,500
OTHER FINANCING SOURCES				
203-001-699-000	TRANSFERS IN	\$389,845	\$306,862	\$355,463
OTHER FINANCING SOURCES		\$389,845	\$306,862	\$355,463
TOTAL LOCAL STREET FUND REVENUES		\$659,538	\$591,406	\$629,750

City of Berkley Solid Waste Revenues

SOLID WASTE FUND REVENUES & TRANSFERS IN

The Solid Waste Fund makes up 5.670% of total revenues and transfers-in for the City of Berkley. \$1,270,850 is anticipated to be collected through various solid waste revenue streams during fiscal year 2015-16. 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 \$903,072 (71.06%)
- Charges for Services, \$292,066 (22.98%)
- Investment Earnings, \$3,337 (0.26%)
- Other revenues, \$4,500 (0.36%)
- Transfers-in, \$50,000 (3.93%)
- Property Tax Liens \$17,875 (1.41%)

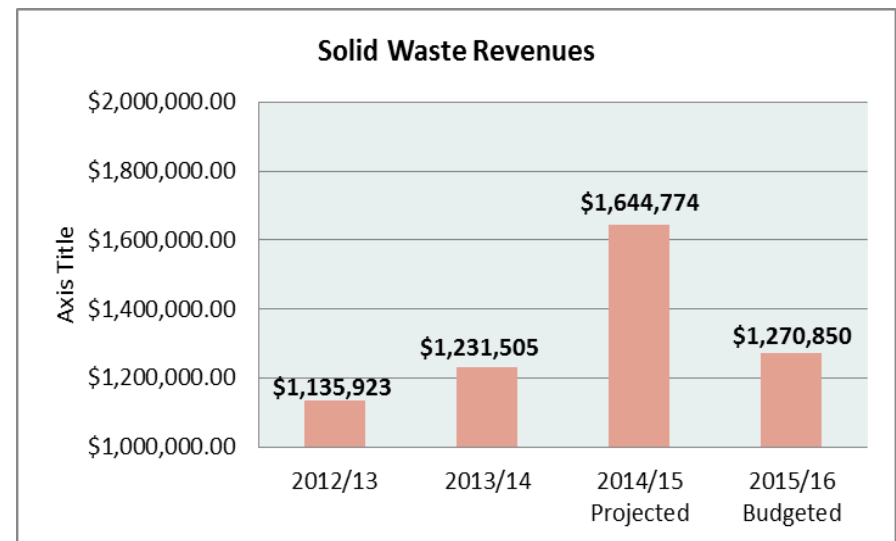
Property taxes are levied in accordance with State Statute and are levied annually in July of each year. Charges for services are broken into three categories.

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 \$3.00/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**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
PROPERTY TAXES				
226-001-401-000	PROPERTY TAXES	\$861,660	\$878,915	\$903,072
PROPERTY TAXES		\$861,660	\$878,915	\$903,072
CHARGES FOR SERVICES				
226-001-629-001	RESIDENTIAL TRASH	\$173,211	\$175,062	\$194,306
226-001-629-002	COMMERCIAL TRASH	26,220	24,685	27,360
226-001-629-003	SPECIAL TRASH	61,144	63,470	70,000
226-001-629-005	SALE OF USED OIL	473	350	400
CHARGES FOR SERVICES		\$261,048	\$263,567	\$292,066
FINES AND FORFEITS				
226-001-657-000	TAX LIENS	\$20,598	\$19,120	\$17,875
FINES AND FORFEITS		\$20,598	\$19,120	\$17,875
INVESTMENT EARNINGS				
226-001-664-000	INVESTMENT EARNINGS	\$3,532	\$3,968	\$3,337
INVESTMENT EARNINGS		\$3,532	\$3,968	\$3,337
MISCELLANEOUS				
226-001-670-060	INSURANCE REIMBURSEMENTS	\$0	\$406,613	\$0
226-001-671-000	SUNDRY REVENUE	4,667	4,528	4,500
MISCELLANEOUS		\$4,667	\$411,141	\$4,500

**SOLID WASTE FUND: 226
REVENUES**

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
<hr/>			
OTHER FINANCING SOURCES			
226-001-699-000 TRANSFERS IN	\$80,000	\$68,063	\$50,000
OTHER FINANCING SOURCES	<hr/> \$80,000	<hr/> \$68,063	<hr/> \$50,000
TOTAL SOLID WASTE FUND REVENUES	<hr/> \$1,231,505	<hr/> \$1,644,774	<hr/> \$1,270,850

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City of Berkley
45 - A District Court Revenues

45 - A DISTRICT COURT FUND: 265
REVENUES

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
OTHER FINANCING SOURCES			
265-001-699-000 TRANSFERS IN	\$616,431	\$552,426	\$0
OTHER FINANCING SOURCES	\$616,431	\$552,426	\$0
TOTAL 45 - A DISTRICT COURT - BERKLEY DIVISION REVENUES	\$616,431	\$552,426	\$0

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

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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
FINES AND FORFEITS				
266-001-655-000	FINES AND FORFEITS	\$92,682	\$81,255	\$0
	FINES AND FORFEITS	<u>\$92,682</u>	<u>\$81,255</u>	<u>\$0</u>
INVESTMENT EARNINGS				
266-001-664-000	INVESTMENT EARNINGS	\$2,821	\$3,682	\$3,051
	INVESTMENT EARNINGS	<u>\$2,821</u>	<u>\$3,682</u>	<u>\$3,051</u>
TOTAL 45 - A DISTRICT COURT - BERKLEY DIVISION		<u>\$95,503</u>	<u>\$84,937</u>	<u>\$3,051</u>
BUILDING REVENUES				

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

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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
FEDERAL AND STATE GRANTS				
275-001-530-011	CDBG PROGRAM REVENUE - 10/11	\$1,239	\$3,086	\$0
275-001-530-012	CDBG PROGRAM REVENUE - 11/12	7,241	18,975	0
275-001-530-013	CDBG PROGRAM REVENUE - 12/13	6,499	0	0
275-001-530-014	CDBG PROGRAM REVENUE - 13/14	2,521	35,713	0
275-001-530-015	CDBG PROGRAM REVENUE - 14/15	0	3,205	34,965
275-001-530-016	CDBG PROGRAM REVENUE - 15/16	0	0	38,170
FEDERAL AND STATE GRANTS		\$17,500	\$60,979	\$73,135
CONTRIBUTION/DONATIONS				
275-001-675-000	CONTRIBUTIONS	\$11,900	\$6,355	\$0
CONTRIBUTION/DONATIONS		\$11,900	\$6,355	\$0
TOTAL CDBG REVENUES		\$29,400	\$67,334	\$73,135

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**City of Berkley
Drug Forfeiture Fund Revenues**

**DRUG FORFEITURE FUND: 295
REVENUES**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
INVESTMENT EARNINGS				
295-001-664-000	INVESTMENT EARNINGS	\$41	\$50	\$45
	INVESTMENT EARNINGS	\$41	\$50	\$45
	TOTAL DRUG FORFEITURE REVENUES	\$41	\$50	\$45

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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. In fiscal year 2015/16, the City will be utilizing fund balance from the Major/Local Bond Fund and the Twelve Mile Bond Fund to assist in making the annual debt payment since it is the last debt payment to be made for each debt issue. This financing strategy will also keep tax rates slightly lower for the 2015/16 fiscal year.

Road Bond Issues	2015/16 Principal Payment	2015/16 Interest Payment	Remaining Principal Balance
Major/Local	\$375,000	\$7,313	\$0
Eleven Mile	200,000	54,788	1,275,000
Twelve Mile	150,000	2,925	0
Total	\$725,000	\$65,026	\$1,275,000

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 2015/16 principal payment is \$200,000. This is the last debt payment. 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) community 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 2015/16 principal amount due is \$424,984. The remaining principal balance due after the 2015/16 payment is \$3,789,618.

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 - \$372,603 (\$10,425 of fund balance is to be utilized to pay debt)
- Eleven Mile Road Street Bonds \$257,578
- Twelve Mile Road Street Bonds \$139,603 (\$13,281 of fund balance is to be utilized to pay debt)
- 12 Mile and Coolidge Intersection PA 99 Finance \$210,400 – Operating Transfer from the DDA.

Debt paid for by Water/Sewer rates:

- George W. Kuhn Drain Debt \$538,916

Revenues trend directly with the debt payments coming due for the fiscal year. Interest earnings and unrestricted fund balance of the operating fund assist in defraying the cost of annual debt issue or banking costs. Debt revenues decreased between 2014/15 and 2015/16 due to the Road bond debt principal amounts falling.

Overall, tax rates decreased \$.0855/thousand taxable value or 5.1% to defray the actual cost of the road bond debt issue payments for fiscal year 2015/16. The total amount of debt that is remaining to be paid is well within the legal debt limits of the City.

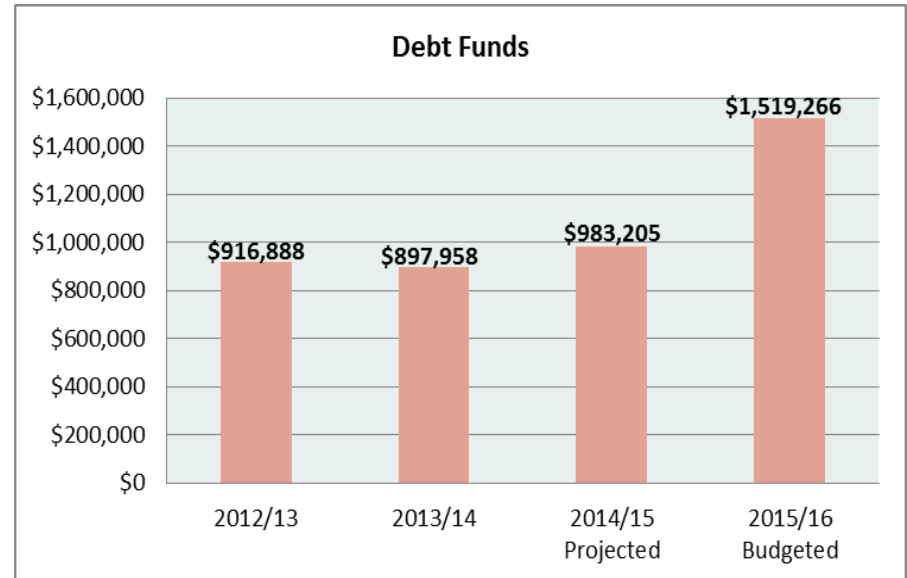
Legal Debt Margin Comparison:

Legal Debt Margin as of 7/1/2015:

2014 State Equalized Value	\$591,165,960
Add: Act 198 tax levies	\$0
Total Valuation	\$591,165,960
Debt Limit – 10%	\$59,116,596
Total Outstanding Debt Less: Rev. Bonds	\$6,414,601
Legal Debt Margin	\$52,701,995

Outstanding interest due on the outstanding principle debt amount of \$6,414,601 at 7/1/2015 is \$807,733 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 Fund Revenues of the City is as follows:



**302 INSTALLMENT LOAN FUND: 302
REVENUES**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
INVESTMENT EARNINGS				
302-001-664-000	INVESTMENT EARNINGS	\$11	\$0	\$0
INVESTMENT EARNINGS		\$11	\$0	\$0
OTHER FINANCING SOURCES				
302-001-699-000	TRANSFERS IN	\$188,340	\$205,020	\$210,400
OTHER FINANCING SOURCES		\$188,340	\$205,020	\$210,400
TOTAL 302 INSTALLMENT REVENUES		\$188,351	\$205,020	\$210,400

**KUHN DRAIN BOND FUND: 309
REVENUES**

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
OTHER FINANCING SOURCES			
309-001-699-000 TRANSFERS IN	\$0	\$0	\$538,916
OTHER FINANCING SOURCES	\$0	\$0	\$538,916
TOTAL KUHN DRAIN BOND REVENUES	\$0	\$0	\$538,916

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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
PROPERTY TAXES				
310-001-401-000	PROPERTY TAXES	\$367,440	\$401,012	\$372,603
	PROPERTY TAXES	\$367,440	\$401,012	\$372,603
INVESTMENT EARNINGS				
310-001-664-000	INVESTMENT EARNINGS	\$36	\$44	\$35
	INVESTMENT EARNINGS	\$36	\$44	\$35
	TOTAL MAJOR & LOCAL STREET BOND REVENUES	\$367,476	\$401,056	\$372,638

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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
PROPERTY TAXES				
311-001-401-000	PROPERTY TAXES	\$225,363	\$240,367	\$257,578
	PROPERTY TAXES	<u>\$225,363</u>	<u>\$240,367</u>	<u>\$257,578</u>
INVESTMENT EARNINGS				
311-001-664-000	INVESTMENT EARNINGS	\$115	\$158	\$90
	INVESTMENT EARNINGS	<u>\$115</u>	<u>\$158</u>	<u>\$90</u>
	TOTAL 11 MILE ROAD BOND REVENUES	<u><u>\$225,478</u></u>	<u><u>\$240,525</u></u>	<u><u>\$257,668</u></u>

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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
PROPERTY TAXES				
312-001-401-000	PROPERTY TAXES	\$116,580	\$136,510	\$139,603
PROPERTY TAXES		<u>\$116,580</u>	<u>\$136,510</u>	<u>\$139,603</u>
INVESTMENT EARNINGS				
312-001-664-000	INVESTMENT EARNINGS	\$73	\$94	\$41
INVESTMENT EARNINGS		<u>\$73</u>	<u>\$94</u>	<u>\$41</u>
TOTAL 12 MILE & COOLIDGE BOND REVENUES		<u><u>\$116,653</u></u>	<u><u>\$136,604</u></u>	<u><u>\$139,644</u></u>

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**City of Berkley
Public Improvements Fund Revenues**

**PUBLIC IMPROVEMENTS FUND: 401
REVENUES**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
INVESTMENT EARNINGS				
401-001-664-000	INVESTMENT EARNINGS	\$186	\$33	\$0
INVESTMENT EARNINGS		<u>\$186</u>	<u>\$33</u>	<u>\$0</u>
OTHER FINANCING SOURCES				
401-001-699-000	TRANSFERS IN	\$165,000	\$0	\$0
OTHER FINANCING SOURCES		<u>\$165,000</u>	<u>\$0</u>	<u>\$0</u>
TOTAL PUBLIC IMPROVEMENT FUND REVENUES		<u><u>\$165,186</u></u>	<u><u>\$33</u></u>	<u><u>\$0</u></u>

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City of Berkley Ice Arena Fund Revenues

ARENA FUND

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

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

The Ice Arena represents 1.94% of total revenues of the City, providing \$434,321 in fiscal year 2015-16 for the operation of the Berkley Ice Arena. The breakdown of revenues is as follows:

- Rental of Ice Time, \$371,720 (85.59%)
- Property and Equipment Rental, \$18,200 (4.19%)
- Concession, \$15,000 (3.45%)
- Investment Earnings, \$376 (0.09%)
- Other, \$2,000 (0.47%)
- Transfer In, \$27,000 (16.34%)

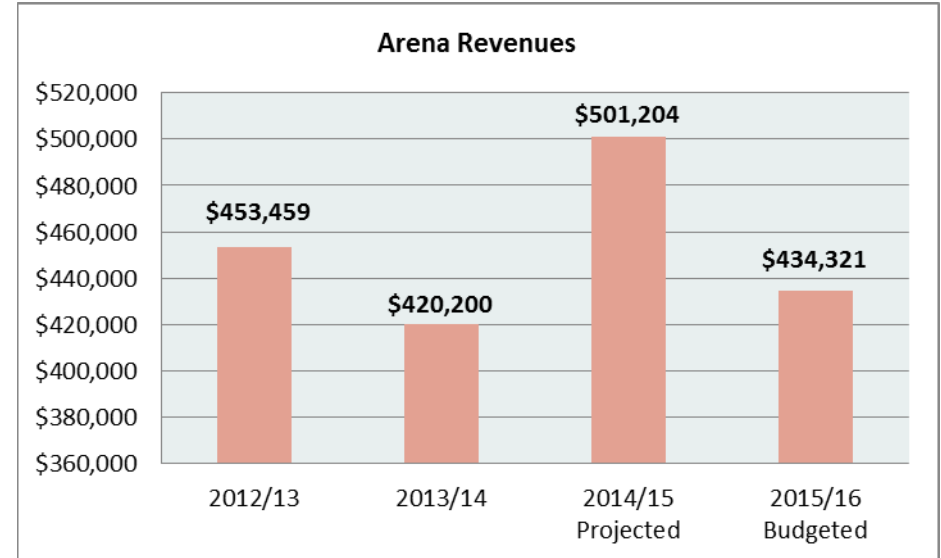
The Arena Fund is anticipating a decrease in total revenues for fiscal year 2015/16. Revenues are projected to decrease by 13.34% as compared to projected numbers for fiscal year 2014/15.

Charges for Service (Ice Rental) revenues are anticipating increasing in fiscal year 2015/16. This is due to the City attracting and retaining a core customer base that can pay its rental fees and implementing a spring ice season. Further, prime and non-prime time ice rental rates are increasing to meet expenses in fiscal year 2015/16.

The City has also decided to get back into the concession business at the Arena and not utilize an independent vendor to provide this service. The Arena Fund is anticipating \$15,000 in gross revenues for fiscal year 2015/16.

Revenues decline due to Operating Transfers-in declining. In fiscal year 2014/15 the Arena received \$134,800 in Operating Transfers-In from other

operating funds. In fiscal year 2015/16, it is anticipated that the Arena will only receive \$27,000 in Operating Transfers-In from the Recreation Revolving Fund.



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.

**ARENA FUND: 546
REVENUES**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
CHARGES FOR SERVICES				
546-001-651-001	LEARN TO SKATE PROGRAM	\$4,715	\$11,053	\$12,000
546-001-651-002	RENT-MAIN ICE	333,729	309,654	359,720
546-001-651-003	RENT-STUDIO ICE	833	5,533	0
546-001-651-007	SUNDRY RENT	55	0	0
CHARGES FOR SERVICES		\$339,332	\$326,240	\$371,720
INVESTMENT EARNINGS				
546-001-664-000	INVESTMENT EARNINGS	\$395	\$346	\$376
INVESTMENT EARNINGS		\$395	\$346	\$376
PROPERTY/EQUIPMENT RENTAL				
546-001-667-001	PRO SHOP RENT	\$1,533	\$1,200	\$1,200
546-001-667-003	ADVERTISING	3,950	2,150	2,000
546-001-667-004	ROOM RENTAL	16,171	11,765	15,000
546-001-667-005	CONCESSION SPACE RENTAL	1,790	457	0
PROPERTY/EQUIPMENT RENTAL		\$23,444	\$15,572	\$18,200
MISCELLANEOUS				
546-001-670-000	REIMBURSEMENTS	\$2,000	\$2,133	\$2,000
546-001-670-060	INSURANCE REIMBURSEMENTS	1,758	15,256	0
546-001-671-000	SUNDRY REVENUE	651	25	25
MISCELLANEOUS		\$4,409	\$17,414	\$2,025

**ARENA FUND: 546
REVENUES**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
CONTRIBUTION/DONATIONS				
546-001-675-000	CONTRIBUTIONS	\$1,620	\$0	\$0
CONTRIBUTION/DONATIONS		<u>\$1,620</u>	<u>\$0</u>	<u>\$0</u>
OTHER FINANCING SOURCES				
546-001-699-000	TRANSFERS IN	\$51,000	\$134,832	\$27,000
546-001-967-001	CONCESSION STAND	0	6,800	15,000
OTHER FINANCING SOURCES		<u>\$51,000</u>	<u>\$141,632</u>	<u>\$42,000</u>
TOTAL ARENA REVENUE		<u>\$420,200</u>	<u>\$501,204</u>	<u>\$434,321</u>

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City of Berkley Water and Sewer Fund Revenues

WATER AND SEWER FUND REVENUES & TRANSFERS IN

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

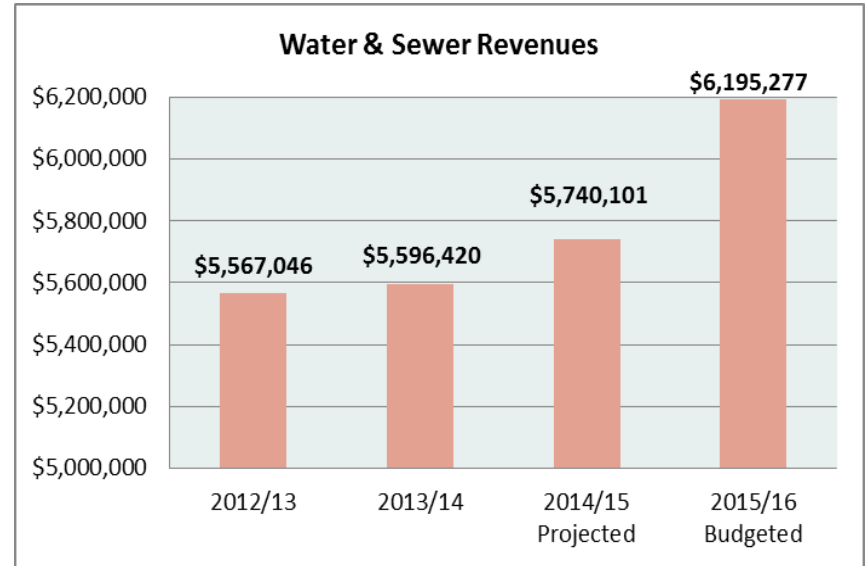
There are two divisions within the Water/Sewer Fund. The first division is the water division; the second division is the sewer division.

This enterprise fund provides 27.64% of all City revenues and is expected to generate \$6,195,277 in FY 2015-16 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 - \$1,802,405 (29.1%)
- Ready to Serve – Charge based upon meter size - \$1,354,090 (21.86%)
- Storm water charge – Spread debt and drain commission storm water charges - \$1,986,226 (32.1%)
- Billing charge – Based upon water billing administration - \$73,888 (1.19%)
- Non-Residential User Charge – Commercial/Industrial pass through charge - \$47,822 (.78%)

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

- Late fees and tax liens - \$594,940 (9.6%)
- Investment earnings - \$8,526 (.14%)
- Equipment rental - \$60,780 (.98%)
- Miscellaneous and contribution revenues - \$14,600 (.24%)
- State/Federal SAW Grant \$252,000 (4.1%)



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 7.00% or \$72.04 increase in annual water/sewer costs for fiscal year 2015/16. This is based upon 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 7/1/2014
1.	Pleasant Ridge	\$503.84
2.	Lathrup Village	\$446.77
3.	Clawson	\$446.60
4.	Royal Oak	\$434.77
5.	Huntington Woods	\$411.96
6.	Birmingham	\$392.48
7.	Southfield	\$362.82
8.	Beverly Hills	\$284.68
9.	Berkley 2015/16	\$275.02
10.	Berkley 2014/15	\$257.01
11.	Bingham Farms	\$166.53

Source: SOCWA 2014/15 Water Study dated 7/5/2014

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 sanitary sewer charges.

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 and maintenance.

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 .50% interest earnings rate. In addition actual interest earned on certificates of deposit is also included in the interest earnings projections.

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

**WATER FUND: 592
REVENUES**

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
FEDERAL AND STATE GRANTS			
592-001-539-000 STATE GRANTS	\$0	\$45,226	\$252,000
FEDERAL AND STATE GRANTS	\$0	\$45,226	\$252,000
CHARGES FOR SERVICES			
592-001-642-000 WATER SALES	\$1,541,038	\$1,533,331	\$1,802,405
592-001-642-001 NONRESIDENTIAL SURCHARGE	91,398	91,659	47,822
592-001-642-002 FIXED WATER CHARGE	1,284,832	1,306,425	1,354,090
592-001-642-003 STORM UTILITY CHARGE	1,920,567	1,981,728	1,986,226
592-001-642-004 BILLING CHARGE	77,290	77,121	73,888
CHARGES FOR SERVICES	\$4,915,125	\$4,990,264	\$5,264,431
FINES AND FORFEITS			
592-001-656-000 LATE FEES	\$113,202	\$113,442	\$103,481
592-001-657-000 TAX LIENS	500,875	482,042	491,459
FINES AND FORFEITS	\$614,077	\$595,484	\$594,940
INVESTMENT EARNINGS			
592-001-664-000 INVESTMENT EARNINGS	\$4,094	\$9,217	\$8,526
INVESTMENT EARNINGS	\$4,094	\$9,217	\$8,526
PROPERTY/EQUIPMENT RENTAL			
592-001-668-000 EQUIPMENT RENTAL	\$36,193	\$64,544	\$60,780
PROPERTY/EQUIPMENT RENTAL	\$36,193	\$64,544	\$60,780

**WATER FUND: 592
REVENUES**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
MISCELLANEOUS				
592-001-670-010	MEDICARE PART D REIMBURSEMENT	\$8,658	\$10,845	\$8,750
592-001-670-060	INSURANCE REIMBURSEMENTS	11,124	8,385	2,750
592-001-671-000	SUNDRY REVENUE	2,301	13,869	3,100
592-001-673-000	SALE OF FIXED ASSETS	4,848	2,267	0
MISCELLANEOUS		<u>\$26,931</u>	<u>\$35,366</u>	<u>\$14,600</u>
TOTAL WATER & SEWER REVENUES		<u>\$5,596,420</u>	<u>\$5,740,101</u>	<u>\$6,195,277</u>

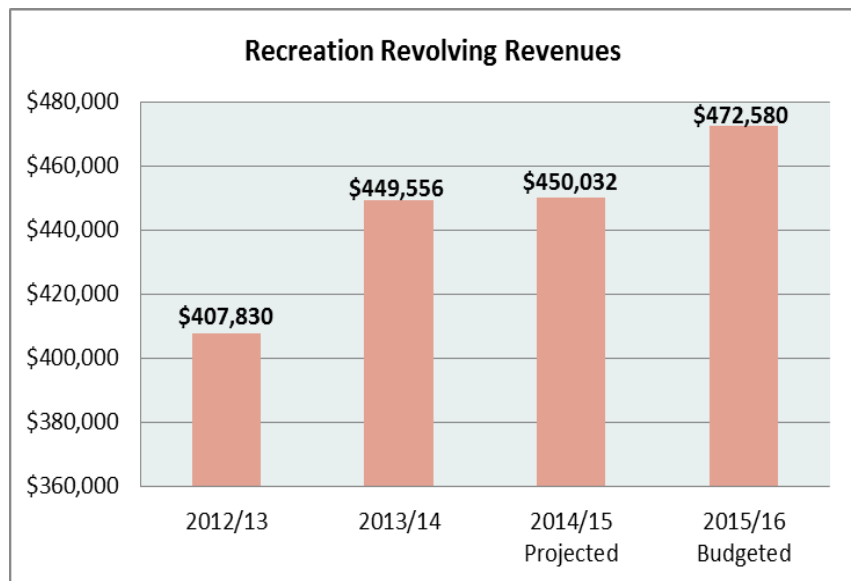
City of Berkley Recreation Revolving Fund Revenues

RECREATION REVOLVING FUND

The Recreation Revolving Fund provides the revenue for all the Parks and Recreation programs, except Senior Activities. The City is appropriating within the Recreation Revolving Fund \$472,580 for FY 2015-16, which represents 2.11% of total City revenues. A breakdown of fees charged for recreational services is as follows:

- Program charges, \$440,280 (93.16%)
- Investment Earnings, \$2,100 (0.45%)
- Contributions/Donations, \$30,200 (6.39%)

The Recreation Revolving Fund accounts for and provides over 25 recreational programs at various times during the fiscal year. The largest program is the summer/Fall camp programs.



Recreation Revolving Fund revenues for 2015/16 are estimated to increase by 5% or \$22,548. This is due to the increase in summer camp program activity and dream cruise merchandise sales. The City provides a cost effective recreational program for residents who have children and do not have any other supervisory options while they are not at home. This option is very cost effective as compared to private sector. The program offers a wide variety of activities for all age group participants.

Please note that all recreation programs within this operating fund are appropriated for based upon the number of participants, rate charges and a historical look back of past revenues received. Investment income is based upon average cash balance and a 0.50% rate of return.

Dream Cruise revenues are based upon a historical look back by the Recreation Department. Sales items for Dream Cruise have all costs built into the sales price along with a small administrative fee to recover recreational and other staff costs. State sales taxes are paid on all Dream Cruise items sold. Revenues for this line item are net of the sales taxes paid.

There are no new recreation programs for fiscal year 2015/16.

**RECREATION REVOLVING FUND: 614
REVENUES**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
CHARGES FOR SERVICES				
614-001-626-112	YOUNG ADULT TRAVEL	\$162,789	\$178,824	\$185,000
614-001-626-316	GRADE SCHOOL DANCE	13,319	9,527	10,000
614-001-626-318	PILLO POLLO	2,810	1,950	2,800
614-001-626-319	GRADE SCHOOL SOCCER	241	1,831	0
614-001-626-324	GIRLS B-BALL	293	0	0
614-001-626-411	GIRLS B-BALL CLINIC	3,528	3,500	3,500
614-001-626-412	GIRL'S VOLLEYBALL CAMP	4,340	4,196	4,100
614-001-626-416	BOYS B-BALL CLINIC	5,084	5,002	5,800
614-001-626-502	WOMENS SOFTBALL	4,508	4,500	4,500
614-001-626-605	FRIDAY NIGHT SOFTBALL	2,440	3,040	4,140
614-001-626-802	ADULT KICKBALL	2,690	0	2,640
614-001-626-803	TENNIS CONTRACT	2,598	3,804	4,000
614-001-626-806	CO-ED SOFTBALL	3,210	3,200	5,200
614-001-626-901	COMMUNITY CENTER USE	31,657	26,305	26,000
614-001-626-912	CONCESSIONS	1,200	1,500	1,500
614-001-626-913	DISCOUNT AMUSEMENT PARK TICKETS	1,052	1,227	1,100
614-001-626-915	DREAM CRUISE	102,031	93,017	100,000
614-001-626-925	SUMMER/WINTERFEST FEES	4,945	7,580	10,000
614-001-626-950	MISCELLANEOUS PROGRAMS	70,152	70,739	70,000
CHARGES FOR SERVICES		\$418,887	\$419,742	\$440,280
INVESTMENT EARNINGS				
614-001-664-000	INVESTMENT EARNINGS	\$1,939	\$2,768	\$2,100
INVESTMENT EARNINGS		\$1,939	\$2,768	\$2,100

**RECREATION REVOLVING FUND: 614
REVENUES**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
PROPERTY/EQUIPMENT RENTAL				
614-001-667-003	ADVERTISING	\$0	\$20	\$0
	PROPERTY/EQUIPMENT RENTAL	\$0	\$20	\$0
CONTRIBUTION/DONATIONS				
614-001-675-000	CONTRIBUTIONS	\$0	\$500	\$0
614-001-675-001	COMMUNITY CENTER	115	0	0
614-001-675-002	MARQUEE	820	695	700
614-001-675-003	PARK RENTALS	1,320	910	1,500
614-001-675-005	CORPORATE DONATIONS	25,000	25,000	28,000
	CONTRIBUTION/DONATIONS	\$27,255	\$27,105	\$30,200
MISCELLANEOUS				
614-001-670-002	REIMBURSEMENTS - BERKLEY SCHOOLS	\$1,230	\$0	\$0
614-001-670-060	INSURANCE REIMBURSEMENTS	65	60	0
614-001-671-000	SUNDRY REVENUE	180	254	0
	MISCELLANEOUS	\$1,475	\$314	\$0
OTHER FINANCING SOURCES				
614-001-699-000	TRANSFERS IN	\$0	\$83	\$0
	OTHER FINANCING SOURCES	\$0	\$83	\$0
	TOTAL RECREATION REVOLVING REVENUE	\$449,556	\$450,032	\$472,580

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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 \$96,984 for this Special Revenue Revolving Fund for Fiscal year 2015-16. This appropriation is 0.43% of total City revenues.

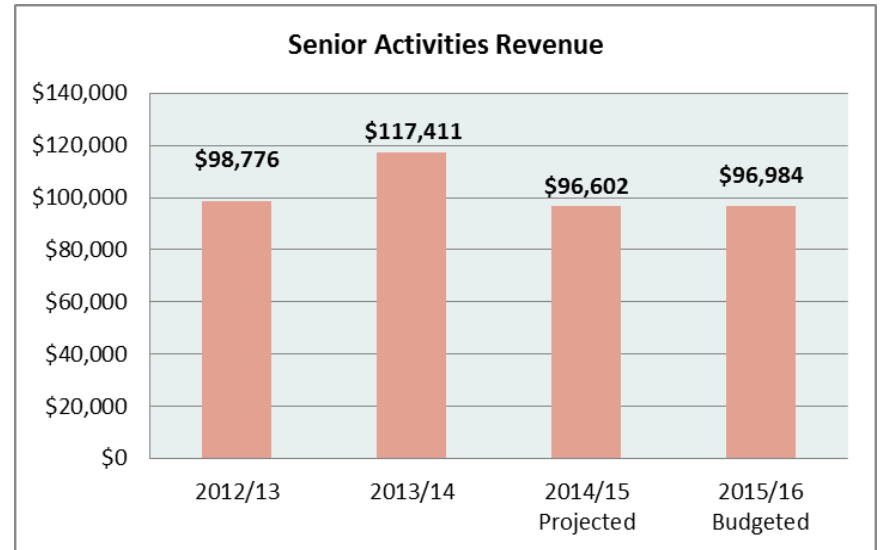
A breakdown of revenues received for senior recreational services is as follows:

- Grant Revenues, \$22,880 (23.59%)
- Senior Charges for Services, \$21,500 (22.17%)
- Investment Earnings, \$898 (0.93%)
- Contributions/Donations, \$51,206 (52.80%)
- Miscellaneous, \$500 (.52%)

Grant revenues that make up the majority of this operating funds revenue stream have been stabilized and are consistent in amount between fiscal years. Grant revenues that are appropriated are based upon contract agreements between the City and various non-profit organizations. All other revenue with the exception of investment income is based upon a historical look back over the last three fiscal years with current participation factored into the final appropriation numbers.

Investment income is based upon an average monthly cash balance with a 0.50% rate of return for fiscal year 2015/16.

There are no new senior recreation programs for fiscal year 2015/16.



**SENIOR ACTIVITIES FUND: 615
REVENUES**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
FEDERAL AND STATE GRANTS				
615-001-540-000	SMART GRANT	\$33,187	\$22,880	\$22,880
FEDERAL AND STATE GRANTS		<u>\$33,187</u>	<u>\$22,880</u>	<u>\$22,880</u>
CHARGES FOR SERVICES				
615-001-642-000	SENIOR NEWSLETTER	\$1,619	\$1,032	\$1,500
615-001-643-000	INDEPENDENCE FOR LIFE	24	0	0
615-001-651-000	SENIOR PROGRAMS	31,694	19,104	20,000
CHARGES FOR SERVICES		<u>\$33,337</u>	<u>\$20,136</u>	<u>\$21,500</u>
INVESTMENT EARNINGS				
615-001-664-000	INVESTMENT EARNINGS	\$906	\$1,219	\$898
INVESTMENT EARNINGS		<u>\$906</u>	<u>\$1,219</u>	<u>\$898</u>
CONTRIBUTION/DONATIONS				
615-001-675-000	CONTRIBUTIONS	\$1,400	\$1,279	\$1,500
615-001-675-001	SENIOR BUS - MUNICIPAL CREDITS	14,706	14,706	14,706
615-001-675-002	INDEPENDENCE FOR LIFE	32,540	35,355	35,000
CONTRIBUTION/DONATIONS		<u>\$48,646</u>	<u>\$51,340</u>	<u>\$51,206</u>
MISCELLANEOUS				
615-001-670-060	INSURANCE REIMBURSEMENTS	\$412	\$527	\$0
615-001-671-000	SUNDRY REVENUE	923	500	500
MISCELLANEOUS		<u>\$1,335</u>	<u>\$1,027</u>	<u>\$500</u>
TOTAL SENIOR ACTIVITIES FUND		<u><u>\$117,411</u></u>	<u><u>\$96,602</u></u>	<u><u>\$96,984</u></u>

**FRINGE BENEFITS FUND: 690
REVENUES**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
INVESTMENT EARNINGS				
690-001-664-000	INVESTMENT EARNINGS	\$2,364	\$3,135	\$2,813
	INVESTMENT EARNINGS	\$2,364	\$3,135	\$2,813
OTHER FINANCING SOURCES				
690-001-699-000	TRANSFERS IN	\$206,040	\$6,405	\$28,975
	OTHER FINANCING SOURCES	\$206,040	\$6,405	\$28,975
	TOTAL FRINGE BENEFITS REVENUES	\$208,404	\$9,540	\$31,788

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City of Berkeley 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. Tax revenues that are received are spent in accordance with state law within the boundaries of the downtown development area of the City of Berkeley.

The Downtown Development Authority (DDA) Board under the approval of the Berkeley City Council, in accordance with PA 197 of 1975 as amended, levies a \$2.00/thousand taxable value property tax rate to be applied against the taxable value of the Downtown Development Authority area only. These tax dollars are utilized for various capital projects in the downtown area as well as to promote the downtown area. Further, net revenues collected are utilized to pay for Downtown Development Authority Board expenses.

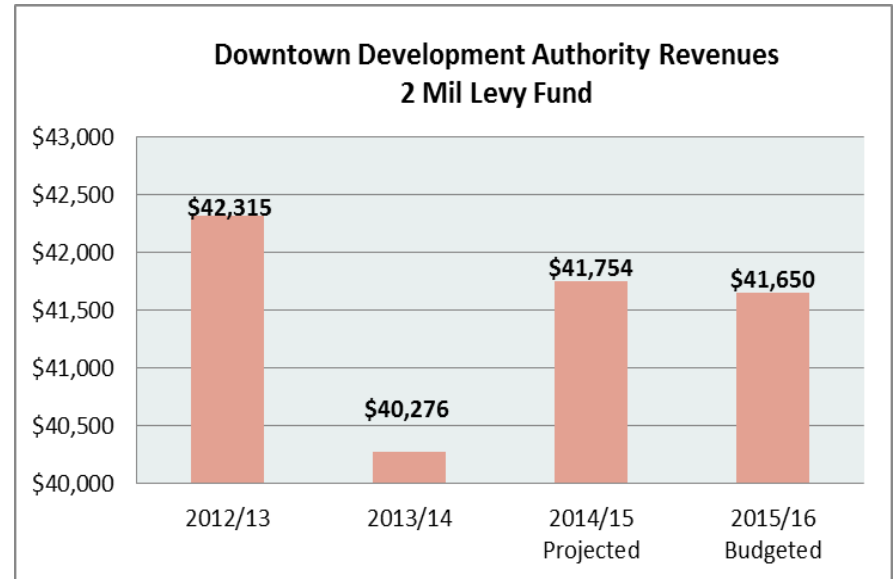
The \$2.00/thousand tax rate that has been levied has been rolled back due to the Headlee tax limitation constitutional amendment to \$1.9217/thousand property tax value. The DDA \$1.9217 levy generates \$54,825 in gross taxable revenue. However, the DDA tax capture limits the DDA revenues for operation leaving \$39,735 in property tax revenue for DDA operations for fiscal year 2015/16.

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

- Tax Revenues, \$2.00/thousand tax value, \$39,735 (95.4%)
- Investment Earnings, \$815 (1.96%)
- Contributions/Donations, \$1,100 (2.64%)

Investment income is based upon an average monthly cash balance with a 0.50% rate of return for fiscal year 2015/16.

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



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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
PROPERTY TAXES				
814-001-401-000	PROPERTY TAXES	\$39,386	\$39,678	\$39,735
	PROPERTY TAXES	<u>\$39,386</u>	<u>\$39,678</u>	<u>\$39,735</u>
INVESTMENT EARNINGS				
814-001-664-000	INVESTMENT EARNINGS	\$890	\$976	\$815
	INVESTMENT EARNINGS	<u>\$890</u>	<u>\$976</u>	<u>\$815</u>
CONTRIBUTION/DONATIONS				
814-001-675-005	CORPORATE DONATIONS	\$0	\$1,100	\$1,100
	CONTRIBUTION/DONATIONS	<u>\$0</u>	<u>\$1,100</u>	<u>\$1,100</u>
	TOTAL DDA REVENUES	<u><u>\$40,276</u></u>	<u><u>\$41,754</u></u>	<u><u>\$41,650</u></u>

City of Berkley Downtown Development Authority Tax Capture Fund Revenues

DOWNTOWN DEVELOPMENT AUTHORITY – TAX CAPTURE REVENUES AND OPERATING TRANSFERS

The Downtown Development Authority development area is established in accordance with PA 197 of 1975. The Development Area encompasses 12 Mile Road from Greenfield to Coolidge and Coolidge from 11 Mile Road to 12 Mile Road. Tax revenues that are received are spent in accordance with state law within the boundaries of the downtown development area of the City of Berkley. The DDA \$2 Mill Levy and the DDA Tax Capture Fund enjoy the same boundaries.

This Development Area has \$28.529 million in taxable value within its boundaries and captures \$7.852 million in taxable value within the Authority for fiscal year 2015/16. This is a 6.6% increase in property taxable value capture over last fiscal year property tax capture.

Overall the Downtown Development Authority (DDA) tax capture fund will receive approximately \$206,786 in tax revenue and personal property tax reimbursements in fiscal year 2015/16. This is approximately the same amount of revenue the DDA received in fiscal year 2014/15.

Anticipated tax revenues are being maintained due to a 1.7% property taxable value increase within the development area effective for 7/1/2015. This is the first time since 2007/08 that the DDA will see a property taxable value increase. The tax value increase is due to real commercial and real industrial property values increasing approximately 1.97% across the entire city. Personal property tax values have also increased for fiscal year 2015/16 in Berkley. The City had anticipated that personal property values would initially decline due to new state law. However, personal property tax values increase by 6% in value for fiscal year 2015/16.

The DDA tax capture fund will also see personal property tax reimbursements from the State of Michigan for lost debt capture revenues. The anticipated amount is \$58,642 and is included in the total tax \$206,786 tax revenue amount.

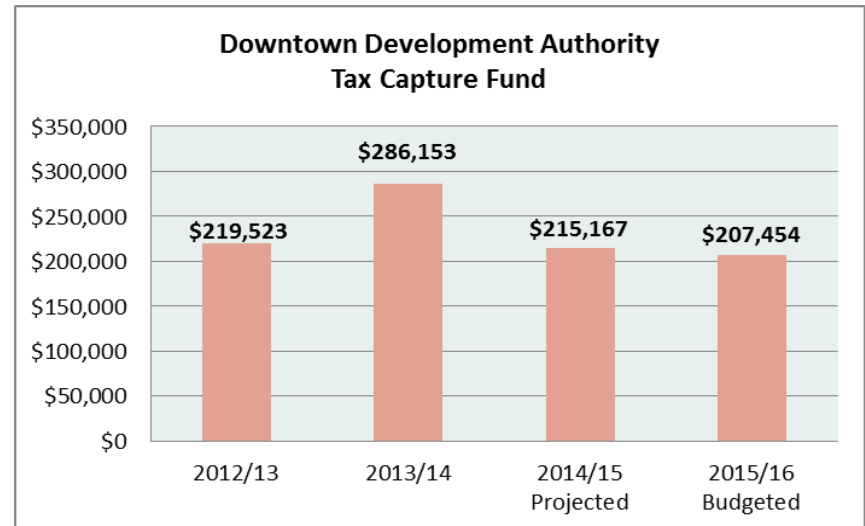
A breakdown of revenues appropriated for within this Discrete Component Unit is as follows:

- Tax Capture Revenues - \$206,786 (99.68%)
- Investment Earnings - \$668 (.32%)

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.

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

The four year revenue trend is as follows:



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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
PROPERTY TAXES				
815-001-401-000	PROPERTY TAXES	\$208,127	\$214,139	\$206,786
	PROPERTY TAXES	<u>\$208,127</u>	<u>\$214,139</u>	<u>\$206,786</u>
INVESTMENT EARNINGS				
815-001-664-000	INVESTMENT EARNINGS	\$759	\$1,028	\$668
	INVESTMENT EARNINGS	<u>\$759</u>	<u>\$1,028</u>	<u>\$668</u>
OTHER FINANCING SOURCES				
815-001-699-000	TRANSFERS IN	\$77,267	\$0	\$0
	OTHER FINANCING SOURCES	<u>\$77,267</u>	<u>\$0</u>	<u>\$0</u>
	TOTAL DDA-TIF REVENUES	<u><u>\$286,153</u></u>	<u><u>\$215,167</u></u>	<u><u>\$207,454</u></u>

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**General Fund Expenditures
Fiscal Year 2015/2016
Adopted**

City of Berkley
GENERAL FUND EXPENDITURES - Overview

The total amount appropriated in FY 2015-16 for General Fund expenditures is \$10,194,359 including operating transfers out. This amount represents 46.1% 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 decreased 4.1% from FY 2014-15 projected to FY 2015-16 recommended. *There were two major decreases in spending within the General Fund.* The first expenditure reduction is due to the General Fund not transferring-out additional tax levies to the Major Street Fund, local street fund and the Solid Waste Fund for operations. The second decrease is due to the 45A District Court moving to Royal Oak. The City no longer has to appropriate for District Court services.

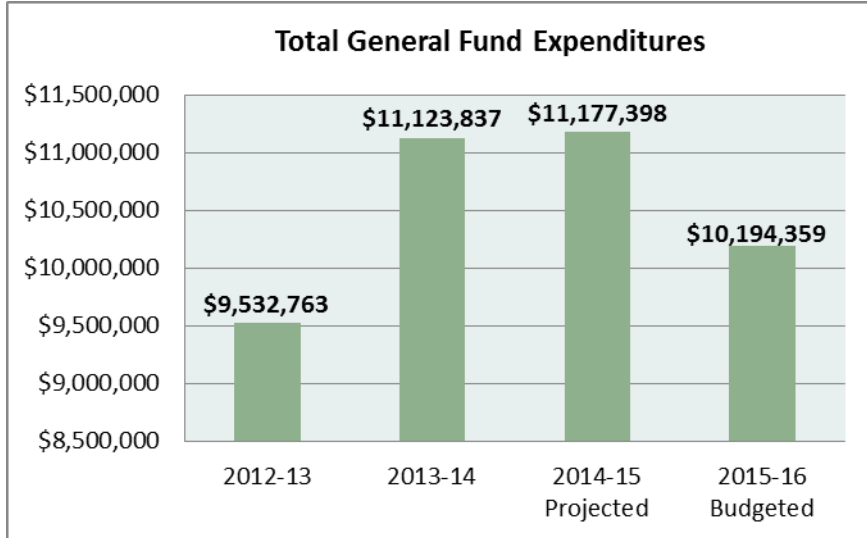
Salaries & Fringe Benefits

Salaries & Fringe Benefits make up the largest amount of General Fund expenditures capturing 67.8% (\$6,910,347) of the entire \$10,194,359 General Fund operating budget for FY 2015-16. This amount includes active employees as well as retiree health care costs and the City's Other Post Employment Benefit annual required contribution (ARC) to a third party Trustee. This is a \$37,534 or .5% decrease in cost over fiscal year 2014/15.

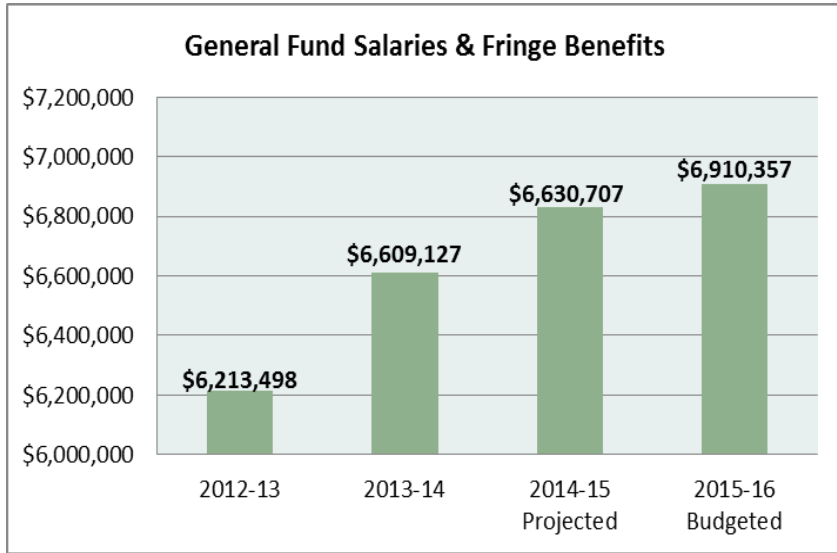
This decrease is due to staff changes with lower start salaries at 7/1/2015. The City is currently in labor negotiations with all three labor groups. The City will amend the operating budget if pay increases are given.

Health care benefit costs for both active and retired employees also went into effect. Health care premiums decreased approximately 3.9% effective 7/1/2015. This includes a full year tax charge that is now ongoing since 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.

Retiree health care within the General Fund amounts to \$1,176,301 is being appropriated for retiree health care within the General Fund. This cost has decreased by \$45,189 or 3.8%. This cost decrease is also due to the premium decrease of 3.8%.



City of Berkeley
GENERAL FUND EXPENDITURES - Overview



City of Berkley GENERAL FUND EXPENDITURES - Overview

Capital Outlay

Capital Outlay represents 6.98% of current General Fund Expenditures, with \$711,694 budgeted for FY 2015-16. This is a 76.39% increase from the prior fiscal year. This increase is due to the City completing larger 2015/16 capital and equipment projects in 2015/16.

Major General Fund Capital Outlay projects for FY 2015-16 include the following:

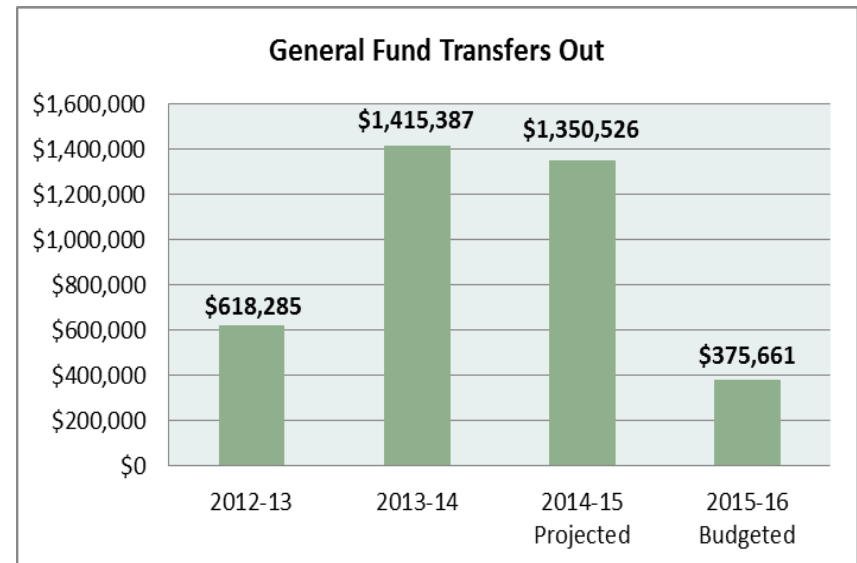
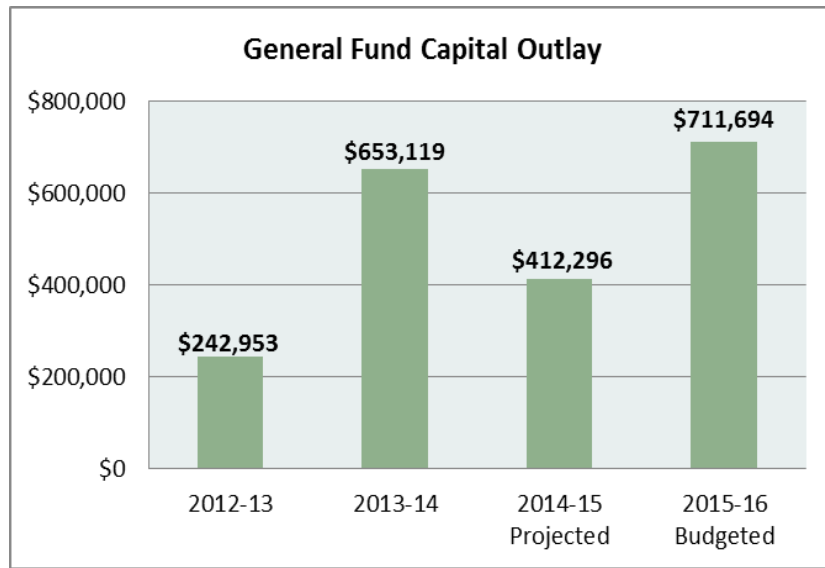
Department	Description	Amount
Public Safety	2 Police Cars/Equipment	\$116,200
DPW	Vehicles/Equipment	\$284,750
City Hall	Software/Equipment/Furniture Books/Rentals/Equipment	\$22,319
Library	Building	\$88,425
Recreation	Park Equipment/Building	\$95,500
I.T & Communications	Computer Hardware/Software/Fiber	\$104,500

Transfers-out

Transfers-out appropriation for fiscal year 2015-16 within the General Fund is \$375,661 or 3.68% of the total General Fund operating budget. Specifically, transfers-out includes transfers to:

- \$50,000 to the Solid Waste Fund
- \$100,000 to the Major Street Fund
- \$200,000 to the Local Street Fund
- \$25,661 for Fringe Benefit allocation

These transfers from the General Fund allow the reciprocal fund to operate without having to utilize fund balance to provide service or fund repairs. Further, these additional transfers allow the City to maintain more Major street and Local street miles annually. The Fringe Benefit fund transfer insures that the Fringe Benefit Fund has enough funding to eliminate any liability issues for compensated absences earned by employees for fiscal year 2015/16.



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

Contractual Services

Contractual Services makes up 9.18% of General Fund Expenditures in FY 2015-16. The amount budgeted is \$935,465. Some types of expenses paid under Contractual Services are:

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

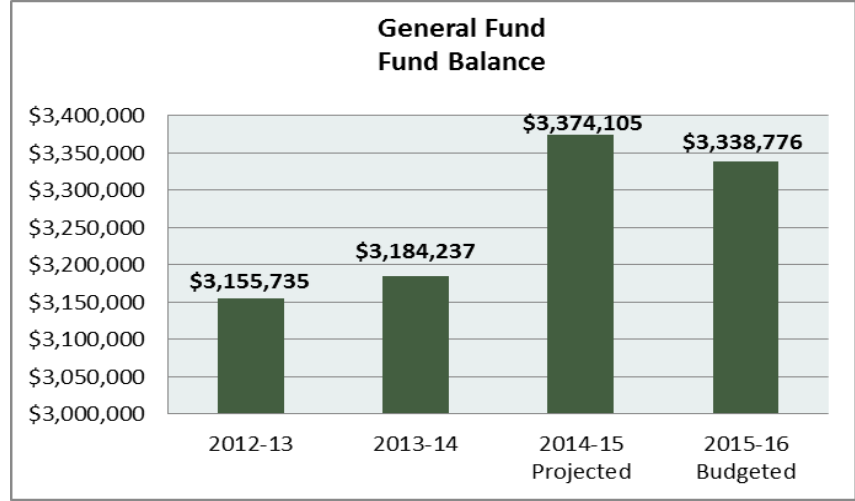
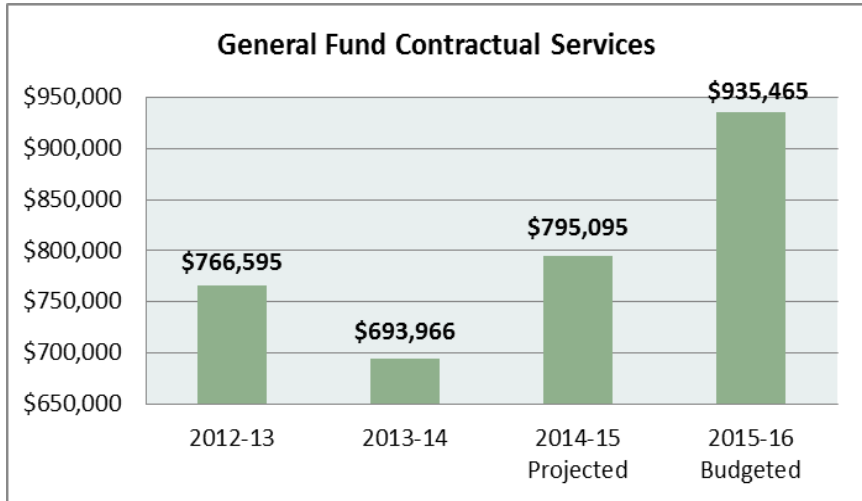
Expenses are increasing due to the general consumer’s price index costs for goods and services. The City is continuing to appropriate for three elections in 2015-16. There has been a steady increase in cost for the contractual inspectors due to the increase in building, plumbing, mechanical and electrical permits.

Fund Balance

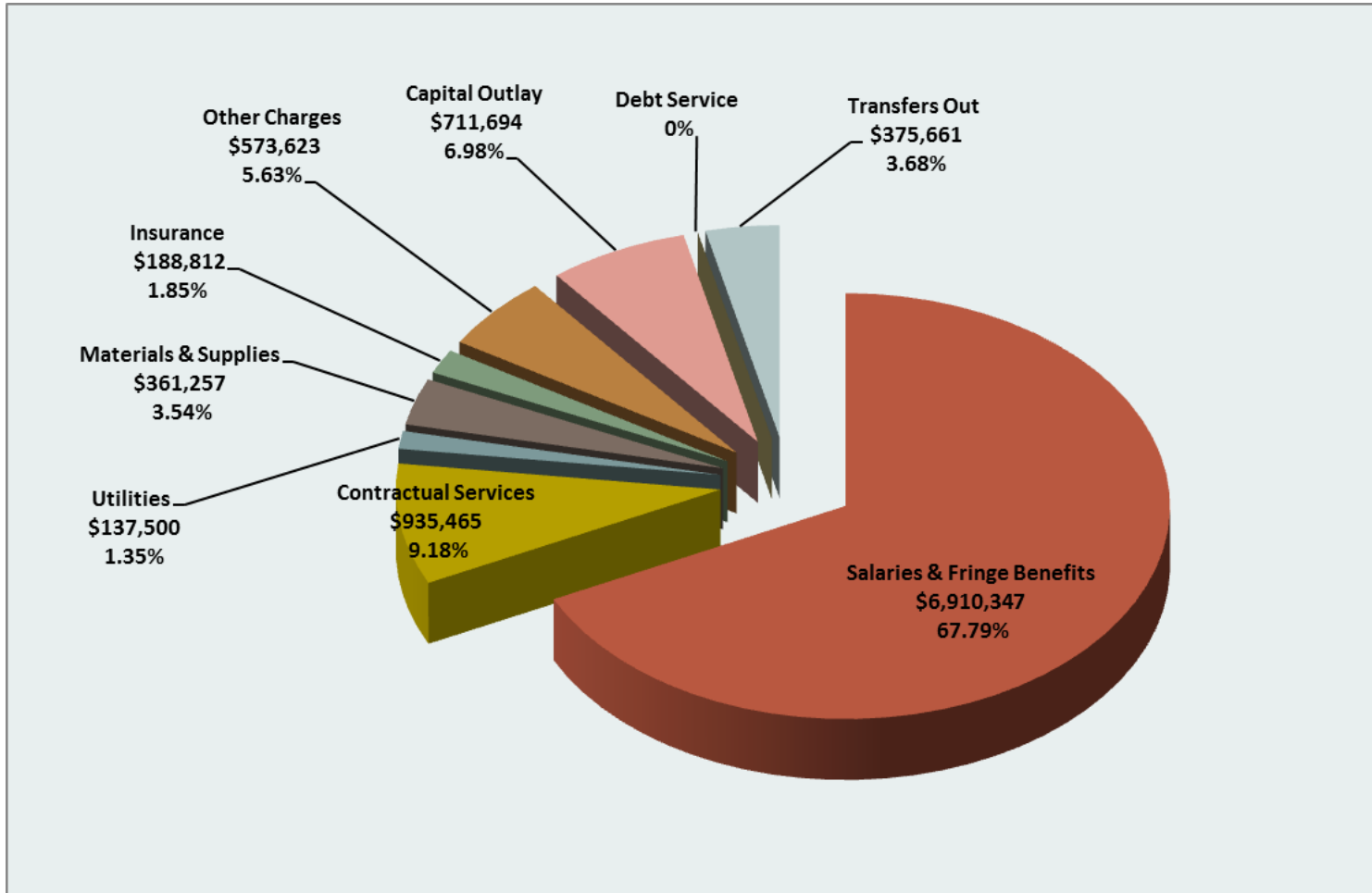
The fund balance of the General Fund is estimated to decrease for FY 2015-16 by \$35,329. The decrease is due to the additional funding for the other post-employment benefits annual contribution by the City to a third party administrator which invests these dollars for future use in paying for other post-employment benefit costs. The balance of expenses over revenues is for general city operation.

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 \$351,621 restricted and \$2,987,154 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 - \$10,194,359
FY 2015-2016



CITY OF BERKLEY, MICHIGAN
GENERAL FUND
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
RECOMMENDED BUDGET FOR THE YEAR ENDING JUNE 30, 2016

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Projected 2014-15	Recommended 2015-2016
Revenues					
Property taxes	\$ 5,203,598	\$ 5,136,192.00	\$ 6,682,272	\$ 6,772,434	\$ 6,880,674
Licenses and permits	358,614	433,502	433,166	478,284	473,550
Charges for services	555,432	614,357	555,198	558,234	577,116
State & Federal Revenue Sources	1,175,072	1,331,500	1,370,077	1,415,270	1,393,747
Fines and forfeitures	1,298,334	1,002,504	919,744	871,144	298,000
Investment earnings	28,747	27,332	19,180	30,325	32,731
Property and equipment rental	263,717	247,141	267,760	281,740	249,709
Special Assessment	-	-	-	-	-
Miscellaneous	286,951	215,190	265,946	353,701	190,489
Other Financing Sources	-	-	-	-	-
Total revenues	9,170,465	9,007,718	10,513,343	10,761,132	10,096,016
Expenditures					
Legislative	9,742	12,979	10,843	15,563	18,935
Judicial	-	-	-	-	-
General government	1,691,696	2,504,707	2,607,656	2,685,885	2,273,436
Public safety	4,553,215	4,588,279	4,797,066	4,963,055	4,963,809
Public works	513,222	603,230	682,045	753,214	948,923
Recreation and culture	1,131,276	1,165,535	1,549,355	1,338,282	1,537,668
Health and welfare	42,996	40,443	61,485	70,873	75,927
Debt Service	87,377	(695)	-	-	-
Capital Outlay	-	-	-	-	-
Total expenditures	8,029,524	8,914,478	9,708,450	9,826,872	9,818,698
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,140,941	93,240	804,893	934,260	277,318
Other Financing Sources (Uses)					
Operating transfers in	13,642	595,405	638,996	606,134	63,000
Operating transfers out	(738,007)	(618,285)	(1,415,387)	(1,350,526)	(375,661)
Total other financing sources (uses)	(724,365)	(22,880)	(776,391)	(744,392)	(312,661)
Excess (Deficiency) of Revenues Over (Under) Expenditures Other Financing Sources (Uses)	416,576	70,360	28,502	189,868	(35,343)
Fund Balance (Reserved & Unreserved) - Beginning of Year	2,669,007	3,085,375	3,155,735	3,184,237	3,374,119
Fund Balance (Reserved & Unreserved) - End of Year	\$ 3,085,583	\$ 3,155,735	\$ 3,184,237	\$ 3,374,105	\$ 3,338,776

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GENERAL FUND EXPENDITURES BY DEPARTMENT

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$4,642	\$4,457	\$6,167
CONTRACTUAL SERVICES	4,196	9,000	10,550
INSURANCE	2,005	2,106	2,218
TOTAL	\$10,843	\$15,563	\$18,935

STAFFING	14-15		15-16	
	No	FTE	No	FTE
Part Time				
Mayor	1	0.10	1	0.10
Councilmembers	6	0.60	6	0.60
TOTAL	7	0.70	7	0.70

EXPENDITURE HIGHLIGHTS

- The budget provides for the annual salaries of the Mayor and City Council based upon 26 meetings held for the fiscal year.
- Expenses related to meetings and conferences as designated for the Mayor and City Council members.

PROGRAM DESCRIPTION

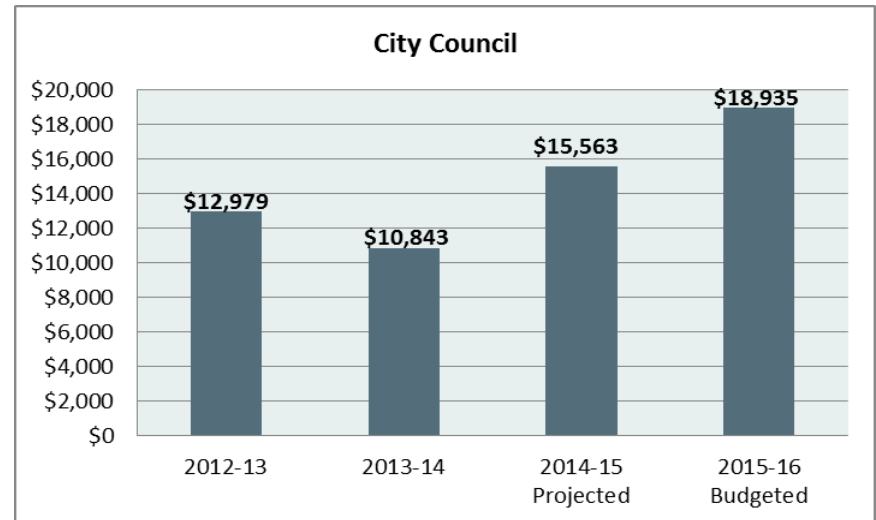
The City Council is composed of the Mayor and six Councilmembers elected from the City at large. It is the legislative and governing body for the City of Berkley, authorized to establish and enforce laws and regulations related to municipal affairs, subject to the limitations and restrictions of the 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 2015-2016 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, Oakland County, the State of Michigan, and other stakeholders 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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-101-703-001	MAYOR	\$800	\$800	\$1,040
101-101-703-002	COUNCIL	3,515	3,330	4,680
101-101-715-000	FICA	321	316	438
101-101-725-000	WORKERS COMPENSATION	6	11	9
SALARIES AND FRINGE BENEFITS		\$4,642	\$4,457	\$6,167
CONTRACTUAL SERVICES				
101-101-864-000	MEETINGS & CONFERENCES	\$4,196	\$9,000	\$10,550
CONTRACTUAL SERVICES		\$4,196	\$9,000	\$10,550
INSURANCE				
101-101-914-000	LIABILITY INSURANCE	\$2,005	\$2,106	\$2,218
INSURANCE		\$2,005	\$2,106	\$2,218
TOTAL EXPENSES - CITY COUNCIL		\$10,843	\$15,563	\$18,935

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$179,942	\$190,460	\$190,296
MATERIALS AND SUPPLIES	0	0	400
CONTRACTUAL SERVICES	4,604	27,563	8,600
INSURANCE	2,005	2,106	2,218
OTHER CHARGES	534	490	900
CAPITAL OUTLAY	0	0	800
TOTAL	\$187,085	\$220,619	\$203,214

	14-15		15-16	
	No	FTE	No	FTE
STAFFING				
Full Time				
City Manager	1	0.60	1	0.60
Executive Assistant	1	1.00	1	1.00
Full Time Total	2	1.60	2	1.60
Part Time				
Intern	1	0.24	1	0.24
Part-Time Total	1	0.24	1	0.24
Total	3	1.84	3	1.84

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:

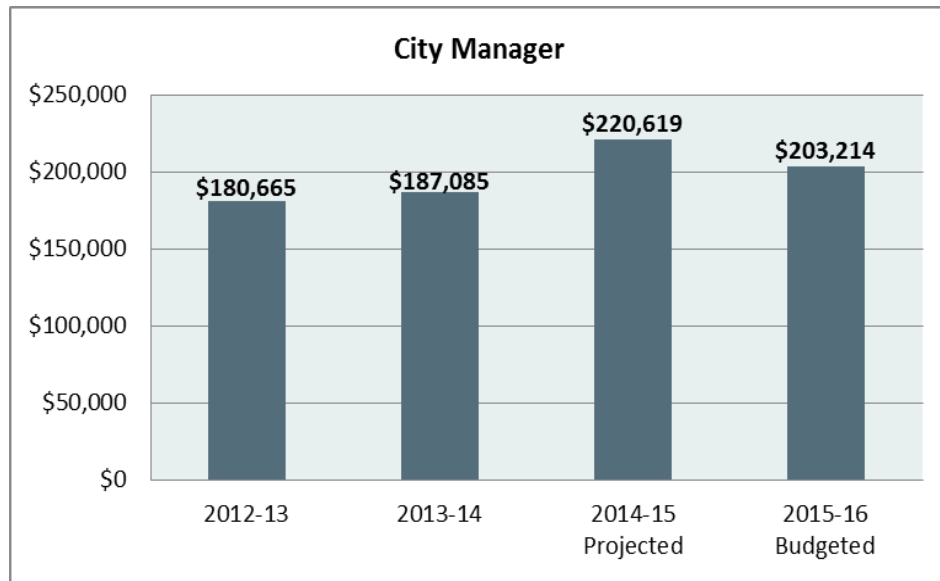
- Budget Director
- Human Resources Director
- Purchasing Director
- Secretary for the Downtown Development Authority (DDA)
- Lead negotiator in contract talks with the City's bargaining unit representatives

MAJOR 2015-16 OBJECTIVES:

- Improve the City's infrastructure by assuring funds are properly allocated to execute capital improvement projects according to schedule and within the established budget.
- Implement specific projects aimed at improving municipal buildings as described in the Building Assessment Survey completed in 2014-15, and approved by City Council.
- Roll out the updated Berkley logo and other branding components developed in the Branding Study initiated in FY 2014-15, as approved by City Council.
- Implement adopted recommendations from the Classification and Compensation Study completed in FY 2014-15, as approved by City Council.
- Collaborate with the County and State government agencies to promote the City of Berkley and this region as a destination for individuals, families, and businesses.
- Identify and pursue strategies to strengthen economic progress and growth of existing businesses in the downtown district.
- Work with state legislators to minimize revenue loss related to legislative changes that affect state revenue sharing and personal property provisions.

FUND: 101 GENERAL
DEPT: 172 CITY MANAGER

- Complete the implementation of a joint operating agreement for District Court transition to Royal Oak Court system. Address all outstanding matters related to city owned assets, (including court structure), staffing and revenue, including court time and travel for Berkley Public Safety and Code Enforcement Officers.



FUND: 101 GENERAL
DEPT: 172 CITY MANAGER

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-172-704-000	CITY MANAGER	\$62,682	\$63,927	\$63,932
101-172-706-000	ASSISTANT TO THE CITY MANAGER	45,176	45,720	46,076
101-172-707-000	PART TIME EMPLOYEES	3,908	4,140	5,000
101-172-709-000	OVERTIME	0	0	195
101-172-715-000	FICA	9,034	9,341	9,324
101-172-716-000	HDLO	30,447	32,710	29,936
101-172-717-000	CAR ALLOWANCE	6,000	6,000	6,000
101-172-718-000	RETIREMENT	21,774	25,836	28,792
101-172-722-000	SICK LEAVE	674	2,327	674
101-172-725-000	WORKERS COMPENSATION	247	459	367
SALARIES AND FRINGE BENEFITS		\$179,942	\$190,460	\$190,296
MATERIALS AND SUPPLIES				
101-172-731-000	BOOKS/PERIODICALS	\$0	\$0	\$400
MATERIALS AND SUPPLIES		\$0	\$0	\$400
CONTRACTUAL SERVICES				
101-172-803-000	MEMBERSHIPS AND DUES	\$1,113	\$1,069	\$2,300
101-172-817-000	CONSULTANT	0	24,000	0
101-172-864-000	MEETINGS & CONFERENCES	3,491	2,494	6,300
CONTRACTUAL SERVICES		\$4,604	\$27,563	\$8,600
INSURANCE				
101-172-914-000	LIABILITY INSURANCE	\$2,005	\$2,106	\$2,218
INSURANCE		\$2,005	\$2,106	\$2,218

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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
OTHER CHARGES				
101-172-960-000	PROFESSIONAL DEVELOPMENT	\$534	\$490	\$900
OTHER CHARGES		<u>\$534</u>	<u>\$490</u>	<u>\$900</u>
CAPITAL OUTLAY				
101-172-981-000	FURNITURE	\$0	\$0	\$800
CAPITAL OUTLAY		<u>\$0</u>	<u>\$0</u>	<u>\$800</u>
TOTAL EXPENSES - CITY MANAGER		<u>\$187,085</u>	<u>\$220,619</u>	<u>\$203,214</u>

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$120,559	\$114,038	\$120,154
MATERIALS & SUPPLIES	5,515	4,527	6,300
CONTRACTUAL SERVICES	9,690	22,536	29,872
INSURANCE	1,002	1,053	1,109
OTHER CHARGES	3,760	4,882	3,966
CAPITAL OUTLAY	1,808	3,278	2,580
TOTAL	\$142,334	\$150,314	\$163,981

STAFFING	14-15		15-16	
	No	FTE	No	FTE
Full Time				
Clerk	1	1.00	1	1.00
Deputy Clerk	1	0.60	1	0.60
Full Time Total	2	1.60	2	1.60
Part Time				
Clerk-Cashier	1	0.04	1	0.04
Part Time Total	1	0.04	1	0.04
TOTAL	3	1.64	3	1.64

EXPENDITURE HIGHLIGHTS

- Provides for three (3) elections.
- Professional Development for Clerk and the Deputy Clerk.
- Annual update of Code of Ordinances.
- Year 4 – replacement schedule for voting booths – 6 per year for five years.

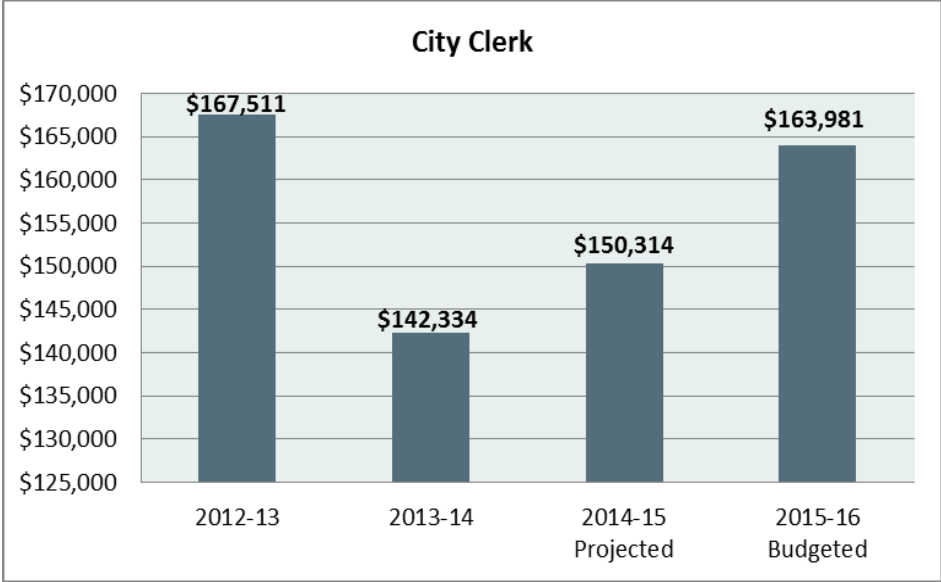
PROGRAM DESCRIPTION

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 2015-16 OBJECTIVES

- Enhance skills and knowledge by continuing professional certification for both City Clerk and Deputy City Clerk.
- Modernize and update election equipment to maximize efficiency and flow on Election Day.
- Continue restructuring of the City's Records Management system to maximize effectiveness and keep current on record retention, as well as ensure records are properly protected and maintained.
- Ensure that pets are properly licensed by working with the City's Animal Control Officer to identify new program resources.
- Provide training opportunities for the City's Election Worker in order to ensure that City elections are efficiently administered.

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



FUND: 101 GENERAL
DEPT: 191 CITY CLERK

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-191-704-000	CITY CLERK	\$55,228	\$51,184	\$52,052
101-191-706-000	DEPUTY CLERK	21,282	22,048	22,049
101-191-707-000	PART TIME EMPLOYEES	457	400	968
101-191-709-000	OVERTIME	1,283	4,701	4,750
101-191-712-000	IN LIEU	30	8,752	8,412
101-191-715-000	FICA	5,947	6,662	6,750
101-191-716-000	HDLO	21,654	3,605	3,828
101-191-718-000	RETIREMENT	14,495	16,360	21,091
101-191-725-000	WORKERS COMPENSATION	183	326	254
SALARIES AND FRINGE BENEFITS		\$120,559	\$114,038	\$120,154
MATERIALS AND SUPPLIES				
101-191-729-000	STATIONARY	\$4,394	\$3,004	\$4,575
101-191-730-000	POSTAGE	0	0	725
101-191-758-000	PROGRAM SUPPLIES	1,121	1,523	1,000
MATERIALS AND SUPPLIES		\$5,515	\$4,527	\$6,300
CONTRACTUAL SERVICES				
101-191-803-000	MEMBERSHIPS AND DUES	\$380	\$400	\$400
101-191-817-000	CONSULTANT	3,023	2,135	4,700
101-191-818-000	CONTRACTUAL SERVICES	4,550	17,951	21,592
101-191-835-000	MEDICAL EXPENSES	245	0	0
101-191-864-000	MEETINGS & CONFERENCES	180	210	180
101-191-901-000	ADVERTISING	1,312	1,840	3,000
CONTRACTUAL SERVICES		\$9,690	\$22,536	\$29,872

FUND: 101 GENERAL
DEPT: 191 CITY CLERK

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
INSURANCE				
101-191-914-000	LIABILITY INSURANCE	\$1,002	\$1,053	\$1,109
	INSURANCE	\$1,002	\$1,053	\$1,109
OTHER CHARGES				
101-191-934-000	OFFICE EQUIPMENT MAINTENANCE	\$1,259	\$1,259	\$1,086
101-191-960-000	PROFESSIONAL DEVELOPMENT	2,501	3,623	2,880
	OTHER CHARGES	\$3,760	\$4,882	\$3,966
CAPITAL OUTLAY				
101-191-982-000	EQUIPMENT	\$1,808	\$2,808	\$1,980
101-191-983-000	OFFICE EQUIPMENT	0	470	0
101-191-986-000	COMPUTER SOFTWARE	0	0	600
	CAPITAL OUTLAY	\$1,808	\$3,278	\$2,580
	TOTAL EXPENSES - CITY CLERK	\$142,334	\$150,314	\$163,981

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$99,588	\$103,837	\$107,829
MATERIALS AND SUPPLIES	461	466	750
CONTRACTUAL SERVICES	148,781	171,616	184,296
INSURANCE	2,005	2,106	2,218
OTHER CHARGES	185	778	1,000
CAPITAL OUTLAY	4,200	0	6,384
TOTAL	\$255,220	\$278,803	\$302,477

STAFFING	14-15		15-16	
	No	FTE	No	FTE
Full Time				
Finance Director	1	0.25	1	0.25
Accountants	2	0.90	2	0.90
TOTAL	3	1.15	3	1.15

EXPENDITURE HIGHLIGHTS

Provides Salary & Fringe Benefits for two Accountants and part of the Finance Director

- Provides the majority of the annual audit fee and single audit fee
- Oakland County Equalization contract
- Medicare Part D Fees
- Labor Negotiation expenditures
- Pension Attorney Fees
- Three Year OPEB Liability Study
- Actuarial Pension Calculations – GASB 67 & 68
- COBRA and Random Drug Testing Fees

PROGRAM DESCRIPTION

The primary responsibility of the Finance Department is to provide the City Manager, City Council 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

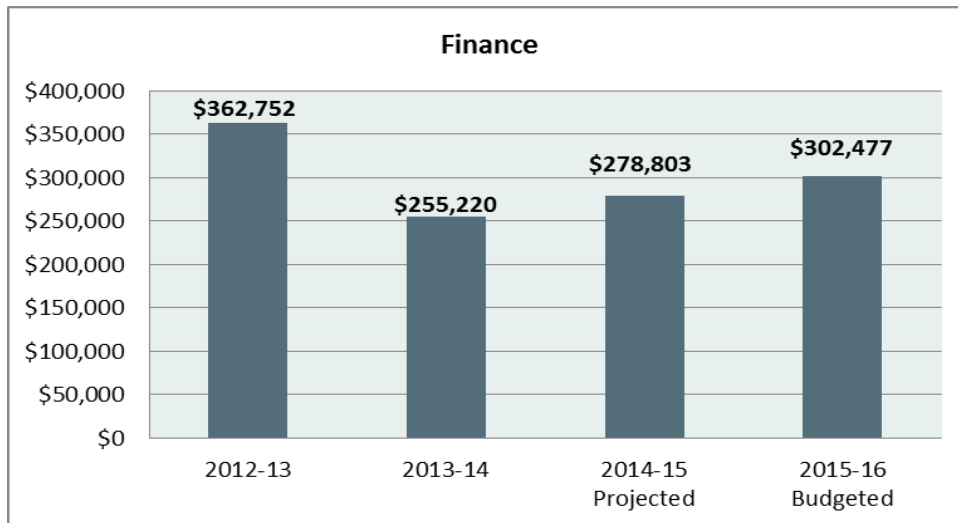
MAJOR 2015-16 OBJECTIVES

- Safeguard City assets and continue to strengthen internal financial controls to insure assets are safeguarded and properly accounted for.
- Maximize revenues to insure program revenues meet program expenses.
- Secure long-term funding sources to insure Other Post-Employment Benefits (OPEB) liabilities are funded and benefits are viable in future years.
- Monitor the City's rolling three year financial projections to insure the City stays in compliance with Public Act 2 of 1968 as amended.
- Continue to prepare an annual Comprehensive Annual Financial Report to meet Government Financial Officer Association national excellence standards of financial reporting.

FUND: 101 GENERAL
DEPT: 201 FINANCE

MAJOR 2015-16 OBJECTIVES - CONTINUED:

- Continue to prepare an annual budget that meets Government Finance Officer Association national excellence standards for budgetary reporting.
- Upgrade the City’s independent bond rating to assist in moving potential interest expense rates downward.
- Implement government accounting standard 68 accounting for pension liabilities.
- Determine long term funding solutions for major infrastructure projects throughout the City.
- Implement the federal Affordable Care Act program.
- Implement the first year of accounting and reporting for the federal Storm Water Asset Management Grant.
- Implement accounting and collection of federal road dollars that are applicable to the rehabilitation of Coolidge from 12 Mile to Webster.



FUND: 101 GENERAL
DEPT: 201 FINANCE

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
101-201-703-000	BOARD OF REVIEW	\$890	\$840	\$3,460
101-201-704-000	FINANCE DIRECTOR	23,559	24,027	24,029
101-201-706-000	ACCOUNTANTS	43,482	44,345	44,350
101-201-712-000	IN LIEU	1,712	1,824	1,753
101-201-715-000	FICA	5,226	5,370	5,630
101-201-716-000	HDLO	11,687	11,883	11,482
101-201-718-000	RETIREMENT	12,884	15,274	16,896
101-201-725-000	WORKERS COMPENSATION	148	274	229
SALARIES AND FRINGE BENEFITS		\$99,588	\$103,837	\$107,829
MATERIALS AND SUPPLIES				
101-201-729-000	STATIONARY	\$461	\$466	\$750
MATERIALS AND SUPPLIES		\$461	\$466	\$750
CONTRACTUAL SERVICES				
101-201-801-000	BANK CHARGES	\$3,209	\$3,215	\$6,500
101-201-803-000	MEMBERSHIPS AND DUES	1,055	565	1,050
101-201-807-000	AUDIT SERVICES	19,005	19,005	24,646
101-201-817-000	CONSULTANT	15,700	39,423	39,900
101-201-818-000	OAKLAND COUNTY ASSESSORS	107,541	107,541	109,000
101-201-864-000	MEETINGS & CONFERENCES	1,893	1,467	2,500
101-201-901-000	ADVERTISING	378	400	700
CONTRACTUAL SERVICES		\$148,781	\$171,616	\$184,296

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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
INSURANCE				
101-201-914-000	LIABILITY INSURANCE	\$2,005	\$2,106	\$2,218
	INSURANCE	<u>\$2,005</u>	<u>\$2,106</u>	<u>\$2,218</u>
OTHER CHARGES				
101-201-960-000	PROFESSIONAL DEVELOPMENT	\$185	\$778	\$1,000
	OTHER CHARGES	<u>\$185</u>	<u>\$778</u>	<u>\$1,000</u>
CAPITAL OUTLAY				
101-201-983-000	OFFICE EQUIPMENT	\$4,200	\$0	\$1,000
101-201-986-000	COMPUTER SOFTWARE	0	0	5,384
	CAPITAL OUTLAY	<u>\$4,200</u>	<u>\$0</u>	<u>\$6,384</u>
	TOTAL EXPENSES - FINANCE	<u><u>\$255,220</u></u>	<u><u>\$278,803</u></u>	<u><u>\$302,477</u></u>

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED BUDGET	2015-16 ADOPTED BUDGET
EXPENDITURES			
CONTRACTUAL SERVICES	\$73,662	\$83,811	\$98,500
TOTAL	\$73,662	\$83,811	\$98,500

STAFFING

None

EXPENDITURE HIGHLIGHTS

- Contractual services

PROGRAM DESCRIPTION

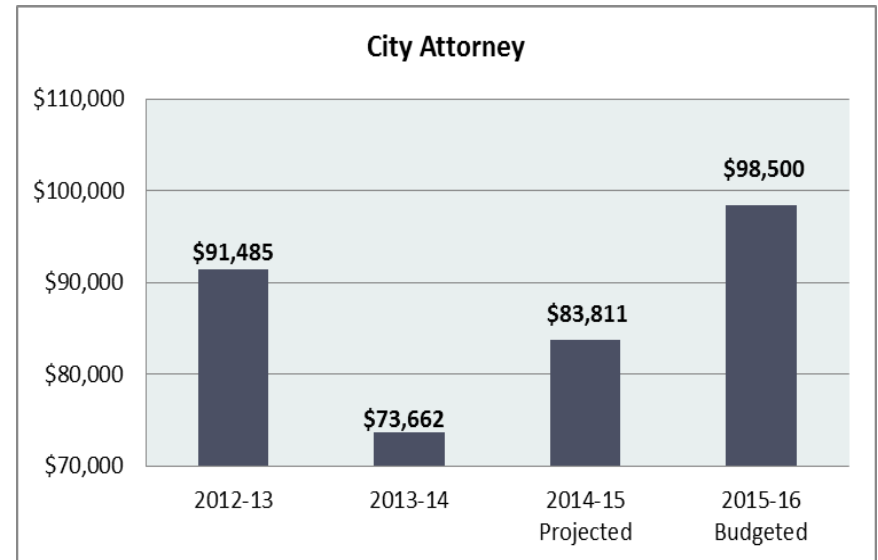
Under professional services contracts, the City Attorney, Labor Attorney and General Liability Attorney provides services as described below:

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 Berkeley. 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 Berkeley. Both the Labor Attorney and the General Liability Attorney serve at the pleasure of the City Manager.

MAJOR 2015-16 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 Berkeley



FUND: 101 GENERAL
DEPT: 210 CITY ATTORNEY

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CONTRACTUAL SERVICES				
101-210-824-000	LEGAL SERVICES - LABOR	\$12,172	\$23,811	\$30,000
101-210-825-000	CITY ATTORNEY	60,000	60,000	60,500
101-210-826-000	LEGAL SERVICES - GENERAL LIABILITY	1,490	0	8,000
CONTRACTUAL SERVICES		\$73,662	\$83,811	\$98,500
TOTAL EXPENSES - CITY ATTORNEY		\$73,662	\$83,811	\$98,500

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED BUDGET	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$89,448	\$90,147	\$92,817
MATERIALS AND SUPPLIES	1,043	1,190	1,200
CONTRACTUAL SERVICES	1,549	1,656	400
INSURANCE	1,003	1,054	1,110
OTHER CHARGES	749	948	1,000
CAPITAL OUTLAY	0	0	3,855
TOTAL	\$93,792	\$94,995	\$100,382

STAFFING

	14-15		15-16	
	No	FTE	No	FTE
Full Time				
Treasurer	1	0.20	1	0.20
Deputy Treasurer	1	0.65	1	0.65
Deputy Clerk	1	0.20	1	0.20
Full Time Total	3	1.05	3	1.05
Part Time				
Clerk/Cashier	1	0.26	1	0.26
Part Time Total	1	0.26	1	0.26

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.

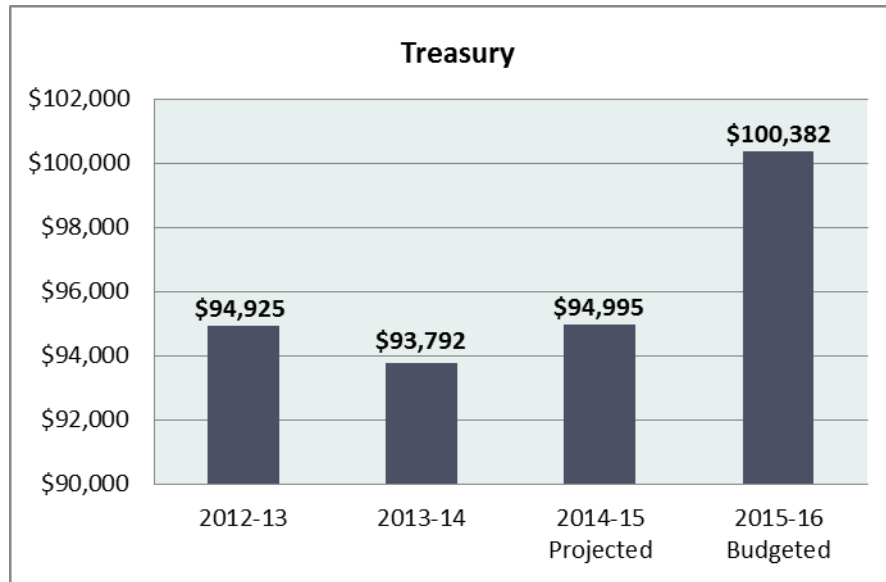
PROGRAM DESCRIPTION

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 2015-16 OBJECTIVES

- Safeguard cash and make accurate and timely deposits.
- Coordinate all Board of Review and assessing to meet state law provisions.
- Insure all tax bill are calculated and sent out timely to insure a smoother tax collection season.
- Insure that all property changes are handled accurately and timely to insure a complete and accurate assessment roll.
- Manage all Special Assessment activity to insure a complete and accurate tax roll.
- Provide timely tax roll closure in order to obtain the City's tax revolving fund property payment from the County in a timely manner.
- Coordinate with Oakland County Equalization all Personal Property state law changes to make sure that the City obtains all personal property tax reimbursement in a timely manner.

FUND: 101 GENERAL
DEPT: 215 TREASURY



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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-215-704-000	FINANCE DIRECTOR/TREASURER	\$18,848	\$19,222	\$19,223
101-215-705-000	DEPUTY TREASURER	31,475	32,100	32,102
101-215-706-000	DEPUTY CLERK	7,094	7,350	7,350
101-215-707-000	PART TIME EMPLOYEES	5,120	4,856	6,050
101-215-709-000	OVERTIME	207	371	500
101-215-712-000	IN LIEU	1,380	1,459	1,869
101-215-715-000	FICA	4,858	5,000	5,095
101-215-716-000	HDLO	9,412	6,433	5,921
101-215-718-000	RETIREMENT	10,906	13,107	14,499
101-215-725-000	WORKERS COMPENSATION	148	249	208
SALARIES AND FRINGE BENEFITS		\$89,448	\$90,147	\$92,817
MATERIALS AND SUPPLIES				
101-215-729-000	STATIONARY	\$1,043	\$1,190	\$1,200
MATERIALS AND SUPPLIES		\$1,043	\$1,190	\$1,200
CONTRACTUAL SERVICES				
101-215-803-000	MEMBERSHIPS	\$200	\$305	\$400
101-215-814-000	DATA PROCESSING	1,349	1,351	0
CONTRACTUAL SERVICES		\$1,549	\$1,656	\$400
INSURANCE				
101-215-914-000	LIABILITY INSURANCE	\$1,003	\$1,054	\$1,110
INSURANCE		\$1,003	\$1,054	\$1,110

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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
OTHER CHARGES				
101-215-960-000	PROFESSIONAL DEVELOPMENT	\$749	\$948	\$1,000
	OTHER CHARGES	<u>\$749</u>	<u>\$948</u>	<u>\$1,000</u>
CAPITAL OUTLAY				
101-215-983-000	OFFICE EQUIPMENT	\$0	\$0	\$1,500
101-215-986-000	COMPUTER SOFTWARE	0	0	2,355
	CAPITAL OUTLAY	<u>\$0</u>	<u>\$0</u>	<u>\$3,855</u>
	TOTAL EXPENSES - TREASURY	<u><u>\$93,792</u></u>	<u><u>\$94,995</u></u>	<u><u>\$100,382</u></u>

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
MATERIALS AND SUPPLIES	\$27,658	\$30,151	\$33,000
CONTRACTUAL SERVICES	40,953	55,460	85,230
INSURANCE	6,558	9,140	27,058
UTILITIES	30,314	28,763	32,500
OTHER CHARGES	65,277	68,532	73,182
CAPITAL OUTLAY	40,000	1,234	1,000
TOTAL	\$210,760	\$193,280	\$251,970

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
- Architect fees for City Hall / Court / Firehall repair and renovation.
- Various building maintenance expenditures.

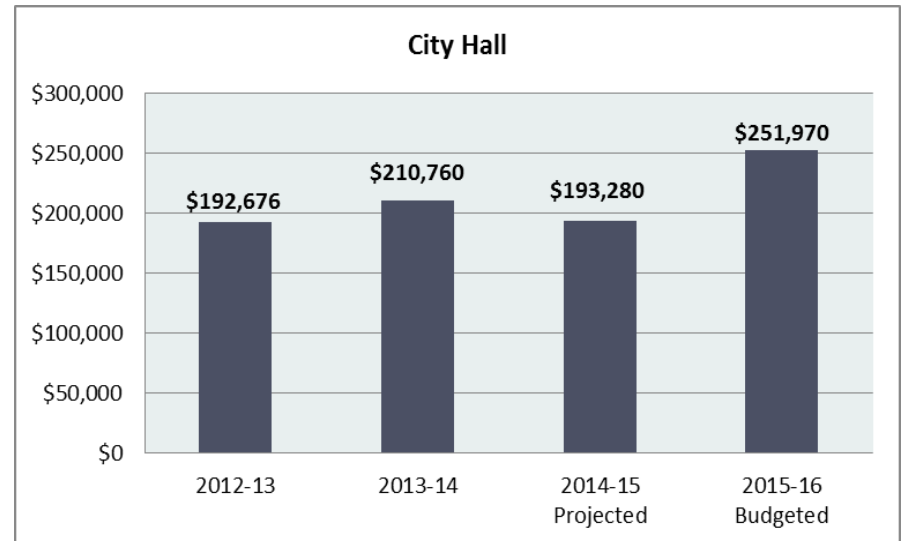
PROGRAM DESCRIPTION

This cost center consolidates the common costs and expenses required by all departments located in City Hall. This includes common costs for the City Council, City Manager, Finance, Treasury, City Clerk, elections, Planning and Building Code Enforcement.

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

MAJOR 2015-2016 OBJECTIVES

None



FUND: 101 GENERAL
DEPT: 265 CITY HALL

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
MATERIALS AND SUPPLIES				
101-265-728-000	OFFICE SUPPLIES	\$12,895	\$11,444	\$14,600
101-265-730-000	POSTAGE	11,504	15,140	15,000
101-265-776-000	MAINTENANCE SUPPLIES	3,259	3,567	3,400
MATERIALS AND SUPPLIES		\$27,658	\$30,151	\$33,000
CONTRACTUAL SERVICES				
101-265-803-000	MEMBERSHIPS	\$0	\$3,125	\$3,250
101-265-811-000	CUSTODIAL SERVICES	7,287	7,980	7,980
101-265-818-000	CONTRACTUAL SERVICES	0	13,500	40,000
101-265-853-000	TELEPHONE	33,551	30,855	34,000
101-265-901-000	ADVERTISING	115	0	0
CONTRACTUAL SERVICES		\$40,953	\$55,460	\$85,230
INSURANCE				
101-265-914-000	LIABILITY INSURANCE	\$6,378	\$6,700	\$7,058
101-265-915-000	LOSS EXPENSES	180	2,440	20,000
INSURANCE		\$6,558	\$9,140	\$27,058
UTILITIES				
101-265-920-000	UTILITIES	\$30,314	\$28,763	\$32,500
UTILITIES		\$30,314	\$28,763	\$32,500

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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
OTHER CHARGES				
101-265-921-000	PROPERTY TAXES	\$4,317	\$4,429	\$4,500
101-265-921-100	TRIBUNAL/BOARD OF REVIEW TAX EXPENSE	2,764	672	3,000
101-265-923-000	CABLE FRANCHISE ADMIN FEE	22,009	26,882	26,882
101-265-931-000	BUILDING MAINTENANCE	24,659	25,710	26,200
101-265-946-000	OFFICE EQUIPMENT RENTAL	11,528	10,839	12,600
OTHER CHARGES		\$65,277	\$68,532	\$73,182
CAPITAL OUTLAY				
101-265-976-000	BUILDING IMPROVEMENTS	\$40,000	\$0	\$0
101-265-981-000	FURNITURE	\$0	\$1,234	\$1,000
CAPITAL OUTLAY		\$40,000	\$1,234	\$1,000
TOTAL EXPENSES - CITY HALL		\$210,760	\$193,280	\$251,970

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FUND: 101 GENERAL
DEPT: 284 COMMUNITY PROMOTIONS

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
MATERIALS AND SUPPLIES	0	0	500
CONTRACTUAL SERVICES	\$18,725	\$13,259	\$27,800
OTHER CHARGES	32,349	31,918	35,685
TOTAL	\$51,074	\$45,177	\$59,985

STAFFING

None

EXPENDITURE HIGHLIGHTS

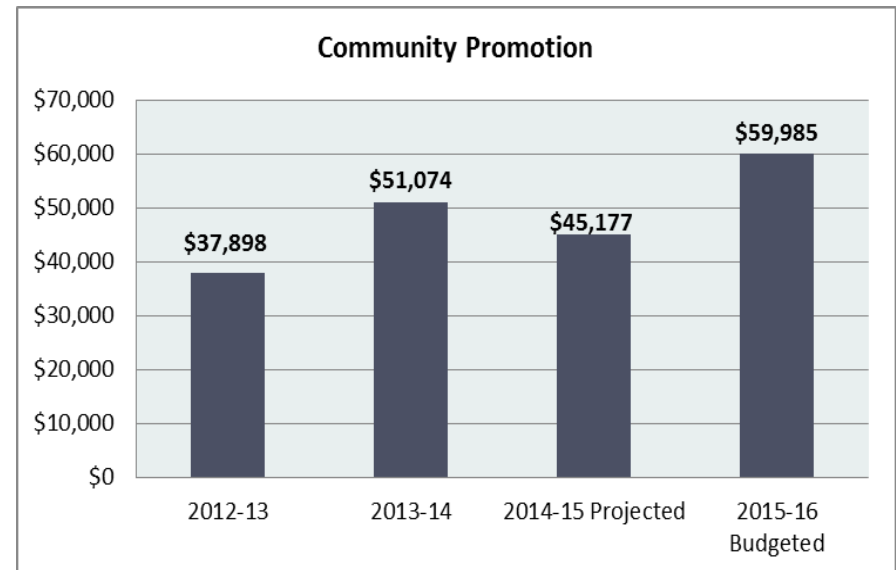
- City Website and Mobile App. fees
- Community Service Programs:
 - Youth Services
 - Holiday Lights Parade
- Promotional Memberships:
 - Michigan Municipal League
 - Chamber of Commerce
 - Woodward Avenue Action Committee
 - Clinton River Watershed Council
 - SEMCOG
 - Michigan Mayors Association
 - National League of Cities
- City Volunteer Committee Expenses
- Advertising and Newspaper Ads

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 2015-2016 OBJECTIVES

None



FUND: 101 GENERAL
DEPT: 284 COMMUNITY PROMOTIONS

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
101-284-758-000	PROGRAM SUPPLIES	\$0	\$0	\$500
MATERIALS AND SUPPLIES		<u>\$0</u>	<u>\$0</u>	<u>\$500</u>
CONTRACTUAL SERVICES				
101-284-814-000	COMPUTER PROCESSING/WEBSITE	\$5,332	\$5,415	\$6,100
101-284-818-000	CONTRACTUAL SERVICES	8,037	7,157	17,000
101-284-818-013	HOME SHOW - SCHOOL	4,720	0	0
101-284-901-000	ADVERTISING	636	687	4,700
CONTRACTUAL SERVICES		<u>\$18,725</u>	<u>\$13,259</u>	<u>\$27,800</u>
OTHER CHARGES				
101-284-960-000	PROFESSIONAL DEVELOPMENT	\$14,056	\$14,186	\$14,685
101-284-996-000	MISCELLANEOUS	18,293	17,732	17,000
OTHER CHARGES		<u>\$32,349</u>	<u>\$31,918</u>	<u>\$31,685</u>
TOTAL EXPENSES - COMMUNITY PROMOTIONS		<u><u>\$51,074</u></u>	<u><u>\$45,177</u></u>	<u><u>\$59,985</u></u>

FUND: 101 GENERAL
DEPT: 302 PUBLIC SAFETY ADMINISTRATION

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED BUDGET	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$167,623	\$170,162	\$171,449
CONTRACTUAL SERVICES	35	35	35
OTHER CHARGES	345	112	450
CAPITAL OUTLAY	0	0	1000
TOTAL	\$168,003	\$170,309	\$172,934

STAFFING	14-15		15-16	
	No	FTE	No	FTE
Full Time				
Director	1	1.0	0	1.0
Records Clerk	1	1.0	1	1.0
TOTAL	2	2.0	1	2.0

EXPENDITURE HIGHLIGHTS

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

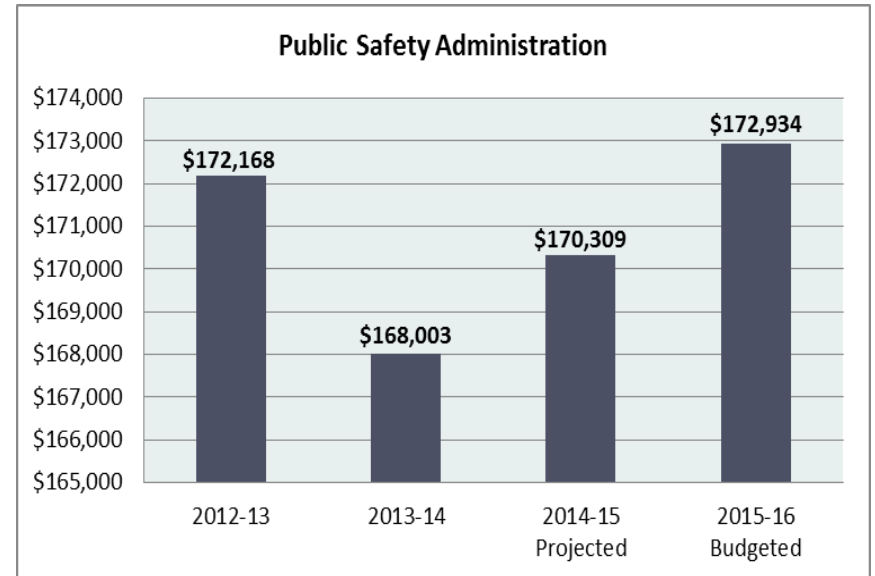
PROGRAM DESCRIPTION

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 2015-2016 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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-302-704-000	PUBLIC SAFETY DIRECTOR	\$64,941	\$66,231	\$65,835
101-302-706-000	SECRETARY	41,215	42,033	42,036
101-302-709-000	OVERTIME	1,588	1,800	1,800
101-302-715-000	FICA	4,216	4,176	4,308
101-302-716-000	HDLO	21,418	20,212	19,670
101-302-718-000	RETIREMENT	34,009	35,292	37,450
101-302-725-000	WORKERS COMPENSATION	236	418	350
SALARIES AND FRINGE BENEFITS		<u>\$167,623</u>	<u>\$170,162</u>	<u>\$171,449</u>
CONTRACTUAL SERVICES				
101-302-803-000	MEMBERSHIPS	\$35	\$35	\$35
CONTRACTUAL SERVICES		<u>\$35</u>	<u>\$35</u>	<u>\$35</u>
OTHER CHARGES				
101-302-934-000	OFFICE EQUIPMENT MAINTENANCE	\$345	\$112	\$450
OTHER CHARGES		<u>\$345</u>	<u>\$112</u>	<u>\$450</u>
CAPITAL OUTLAY				
101-302-981-000	FURNITURE	\$0	\$0	\$1,000
CAPITAL OUTLAY		<u>\$0</u>	<u>\$0</u>	<u>\$1,000</u>
TOTAL EXPENSES - PUBLIC SAFETY ADMINISTRATION		<u><u>\$168,003</u></u>	<u><u>\$170,309</u></u>	<u><u>\$172,934</u></u>

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$257,777	\$276,645	\$303,706
MATERIALS AND SUPPLIES	1,859	2,805	2,600
CONTRACTUAL SERVICES	15,182	13,803	14,882
OTHER CHARGES	3,990	10,642	6,600
CAPITAL OUTLAY	3,898	4,326	2,500
TOTAL	\$282,706	\$308,221	\$330,288

STAFFING	14-15		15-16	
	No	FTE	No	FTE
Full Time				
Dispatcher	4	4.00	4	4.00
Full Time Total	4	4.00	4	4.00
Part Time				
Dispatcher	1	0.67	1	0.67
Part Time Total	1	0.67	1	0.67
TOTAL	5	4.67	5	4.67

EXPENDITURE HIGHLIGHTS

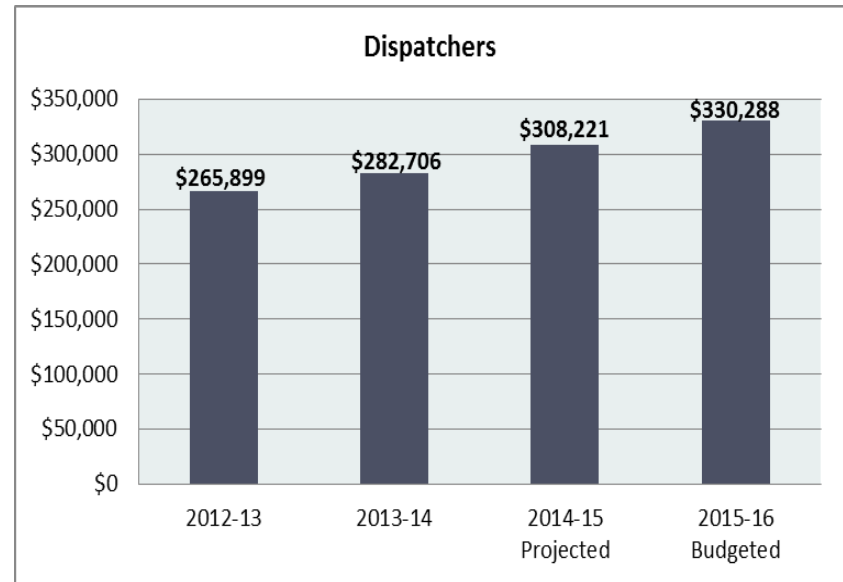
- \$6,600 to provide required training for all officers and dispatchers as required by state.
- Provide for four full-time dispatchers and one part-time dispatcher.

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 2015-2016 OBJECTIVES

- Comply with new state dispatch training requirements



FUND: 101 GENERAL
DEPT: 306 PUBLIC SAFETY DISPATCH SERVICES

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
101-306-706-000	DISPATCHERS	\$142,340	\$155,014	\$155,022
101-306-707-000	PART TIME EMPLOYEES	14,419	11,387	19,689
101-306-709-000	OVERTIME	16,194	3,500	12,250
101-306-712-000	IN LIEU-HEALTH CARE BUY BACK	8,976	5,835	5,608
101-306-715-000	FICA	14,107	13,930	15,449
101-306-716-000	HDLO	27,625	45,279	46,266
101-306-718-000	RETIREMENT	30,804	34,630	40,643
101-306-720-000	LONGEVITY	1,352	0	0
101-306-722-000	SICK LEAVE	1,559	1,336	1,559
101-306-723-000	HOLIDAY / PERSONAL DAYS	0	5,021	6,624
101-306-725-000	WORKERS COMPENSATION	401	713	596
SALARIES AND FRINGE BENEFITS		\$257,777	\$276,645	\$303,706
MATERIALS AND SUPPLIES				
101-306-744-000	UNIFORMS-CLEANING AND PURCHASES	\$1,345	\$1,905	\$1,800
101-306-758-000	PROGRAM SUPPLIES	514	900	800
MATERIALS AND SUPPLIES		\$1,859	\$2,805	\$2,600
CONTRACTUAL SERVICES				
101-306-803-000	MEMBERSHIPS	\$90	\$0	\$0
101-306-818-000	CONTRACTUAL SERVICES	0	86	100
101-306-835-000	DISPATCH MEDICAL EXPENSES	1,375	0	1,065
101-306-855-000	E-911 EQUIPMENT MAINTENANCE	13,717	13,717	13,717
CONTRACTUAL SERVICES		\$15,182	\$13,803	\$14,882

FUND: 101 GENERAL
DEPT: 306 PUBLIC SAFETY DISPATCH SERVICES

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
OTHER CHARGES				
101-306-960-000	PROFESSIONAL DEVELOPMENT	\$3,990	\$10,642	\$6,600
OTHER CHARGES		\$3,990	\$10,642	\$6,600
CAPITAL OUTLAY				
101-306-976-306	BUILDING IMPROVEMENTS-DISPATCH	\$258	\$2,242	\$0
101-306-982-000	EQUIPMENT	3,640	2,084	2,500
CAPITAL OUTLAY		\$3,898	\$4,326	\$2,500
TOTAL EXPENSES - DISPATCH SERVICES		\$282,706	\$308,221	\$330,288

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
XPENDITURES			
SALARIES & FRINGE BENEFITS	\$54,064	\$63,033	\$66,811
MATERIALS AND SUPPLIES	5,230	4,876	3,985
CONTRACTUAL SERVICES	1,571	1,628	1,700
OTHER CHARGES	609	99	1,200
CAPITAL OUTLAY	18,267	0	0
TOTAL	\$79,741	\$69,636	\$73,696

STAFFING

	14-15		15-16	
	No	FTE	No	FTE
Full Time				
Animal Control Officer	1	1.00	1	1.00
Full Time Total	1	1.00	1	1.00
Part Time				
Animal Control Office	1	0.11	1	0.11
Part Time Total	1	0.11	1	0.11
TOTAL	2	1.11	2	1.11

EXPENDITURE HIGHLIGHTS

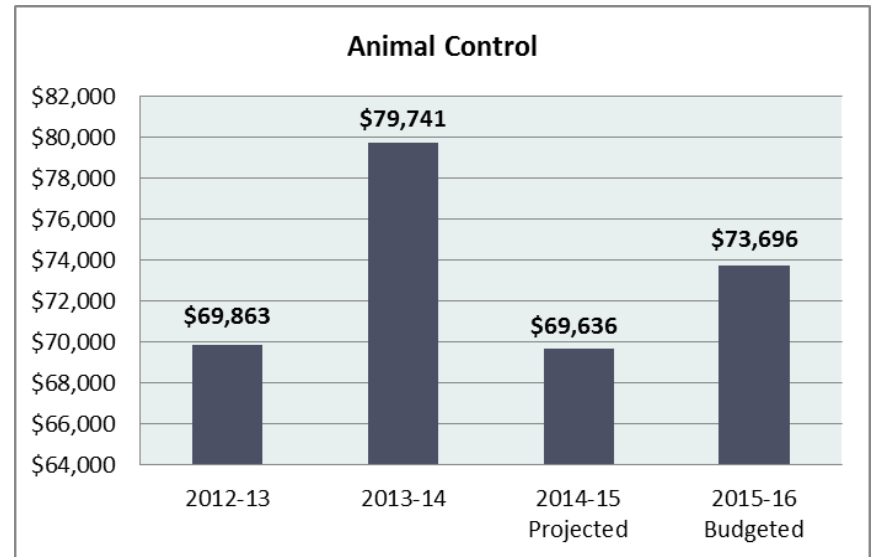
- \$300 for animal control related training.
- \$66,811 for one full-time and one part-time animal control officer.

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 2015-2016 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
- Train the part-time dispatcher to fill in as relief Animal Control Officer.



FUND: 101 GENERAL

DEPT: 307 PUBLIC SAFETY ANIMAL CONTROL SERVICES

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-307-706-000	ANIMAL CONTROL OFFICER	\$35,151	\$39,510	\$39,450
101-307-707-000	PART TIME EMPLOYEES	0	1,500	4,455
101-307-709-000	OVERTIME	2,041	1,608	1,500
101-307-715-000	FICA	2,852	3,260	3,474
101-307-716-000	HDLO	6,408	7,158	6,746
101-307-718-000	RETIREMENT	6,939	8,826	10,119
101-307-725-000	WORKERS COMPENSATION	673	1,171	1,067
SALARIES AND FRINGE BENEFITS		\$54,064	\$63,033	\$66,811
MATERIALS AND SUPPLIES				
101-307-744-000	UNIFORMS-CLEANING & PURCHASES	\$600	\$925	\$850
101-307-751-000	FUEL & OIL	3,963	3,001	2,535
101-307-758-000	PROGRAM SUPPLIES	667	950	600
MATERIALS AND SUPPLIES		\$5,230	\$4,876	\$3,985
CONTRACTUAL SERVICES				
101-307-818-000	CONTRACTUAL SERVICES	\$896	\$1,079	\$1,200
101-307-853-000	TELEPHONE	675	549	500
CONTRACTUAL SERVICES		\$1,571	\$1,628	\$1,700
OTHER CHARGES				
101-307-931-000	BUILDING MAINTENACE-ANIMAL CONTROL	\$462	\$0	\$500
101-307-939-000	VEHICLE MAINTENANCE	147	99	400
101-307-960-000	PROFESSIONAL DEVELOPMENT	0	0	300
OTHER CHARGES		\$609	\$99	\$1,200

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

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
<hr/>				
CAPITAL OUTLAY				
101-307-985-000	VEHICLES	\$18,267	\$0	\$0
CAPITAL OUTLAY		\$18,267	\$0	\$0
TOTAL EXPENSES - ANIMAL CONTROL		\$79,741	\$69,636	\$73,696

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$3,125,319	\$3,148,617	\$3,117,632
MATERIALS AND SUPPLIES	144,731	165,004	152,877
CONTRACTUAL SERVICES	68,632	66,132	80,460
INSURANCE	99,856	103,644	109,178
UTILITIES	40,970	39,555	42,000
OTHER CHARGES	86,336	62,523	91,200
CAPITAL OUTLAY	80,095	178,349	116,200
TOTAL	\$3,645,939	\$3,763,815	\$3,709,547

	14-15		15-16	
	No	FTE	No	FTE
Full Time				
Sworn Officers	26	27.00	27	27.00
Full Time Total	26	27.00	27	27.00
Part Time				
Crossing Guards	9	3.12	9	3.12
Part Time Total	9	3.12	9	3.12
TOTAL	35	30.12	36	30.12

EXPENDITURE HIGHLIGHTS

- \$64,000 to purchase (2) marked patrol vehicles, including changeover costs
- \$31,000 for various building improvements
- \$10,000 for fire equipment
- \$2,400 for new firearms
- \$6,000 for new radio equipment
- \$1,800 for SCBA equipment
- \$1,000 for office furniture

PROGRAM DESCRIPTION

The Operations Division of the Berkley Public Safety Department includes:
 1 Full Time Equivalent (FTE) Deputy Chief
 18 FTE Public Safety Officers
 1 FTE Lieutenants
 7 FTE Sergeants

Currently, there is one (1) Deputy Chief, twenty (18) Public Safety Officers, one (1) Lieutenants, and seven (7) Sergeants. Currently, the Deputy Chief is an open position which is anticipated to be filled in fiscal year 2015/16. 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".

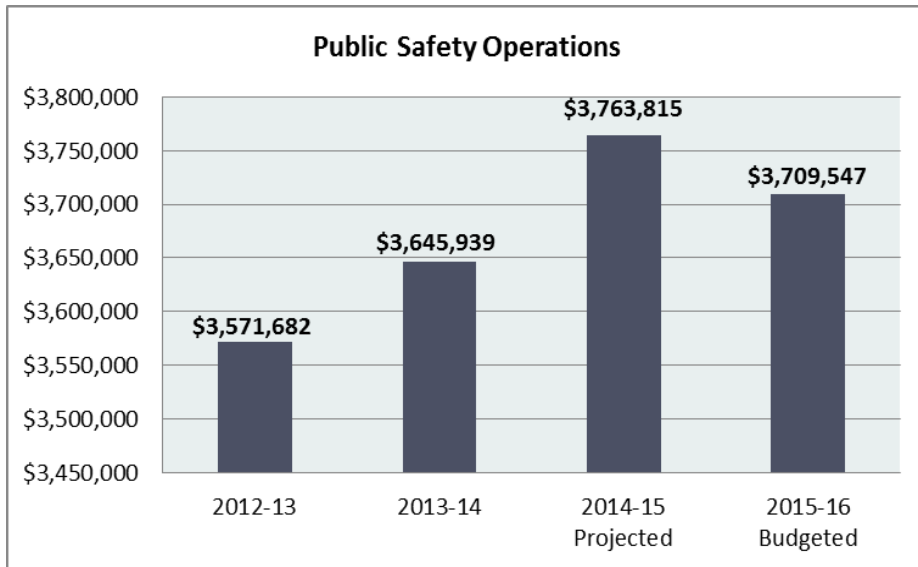
MAJOR 2015-2016 OBJECTIVES

- 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.
- Provide police emergency vehicle operation training to comply with new MCOLES requirement

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

MAJOR 2015-16 OBJECTIVES (CONTINUED)

- Provide proper exhaust fumes ventilation in the fire hall
- 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 Supervisor for Fire Marshal inspection duties



FUND: 101 GENERAL
DEPT: 310 PUBLIC SAFETY OPERATIONS

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
101-310-705-000	COMMANDING OFFICERS	\$602,999	\$622,310	\$662,811
101-310-706-000	PUBLIC SAFETY OFFICERS	1,029,300	1,056,343	1,063,772
101-310-707-000	CROSSING GUARDS	44,770	48,110	52,812
101-310-709-000	OVERTIME	153,162	119,722	112,000
101-310-709-001	DIFFERENTIAL PAY	6,033	5,929	5,610
101-310-709-003	DREAM CRUISE	12,590	14,421	14,000
101-310-712-000	IN LIEU	33,264	43,882	30,378
101-310-715-000	FICA	30,310	31,695	32,815
101-310-716-000	HDLO	344,480	375,233	384,135
101-310-718-000	RETIREMENT	754,527	700,992	635,172
101-310-720-000	LONGEVITY	9,188	(1,142)	0
101-310-722-000	SICK LEAVE	7,284	7,106	6,047
101-310-723-000	HOLIDAY / PERSONAL DAYS	69,942	68,257	68,610
101-310-725-000	WORKERS COMPENSATION	27,470	55,759	49,470
SALARIES AND FRINGE BENEFITS		\$3,125,319	\$3,148,617	\$3,117,632
MATERIALS AND SUPPLIES				
101-310-728-000	OFFICE SUPPLIES	\$5,841	\$5,854	\$5,500
101-310-729-000	STATIONARY	2,348	4,841	8,000
101-310-731-000	BOOKS / PERIODICALS	683	572	500
101-310-741-000	AMMUNITION	1,680	1,337	1,620
101-310-741-001	AMMUNITION - TRAINING	0	0	4,907
101-310-743-000	CHEMICALS	0	0	200
101-310-744-000	UNIFORMS-CLEANING & PURCHASES	43,229	57,662	32,700

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

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
MATERIALS AND SUPPLIES (CONTINUED)				
101-310-744-001	HONOR GUARD UNIFORMS	3,078	5,600	2,000
101-310-744-002	FIRE GEAR	0	0	9,450
101-310-751-000	FUEL & OIL	48,326	46,389	42,200
101-310-753-000	PRISONER BOARD	8,663	9,314	9,500
101-310-758-000	PROGRAM SUPPLIES	3,055	3,723	5,000
101-310-758-003	LIDS FOR KIDS	6,660	6,700	5,500
101-310-758-006	FIRE OPEN HOUSE	2,632	3,535	4,500
101-310-758-008	ANNUAL PUBLIC SAFETY GOLF OUTING	14,675	14,650	15,000
101-310-759-000	PHOTO SUPPLIES	26	225	200
101-310-776-000	MAINTENANCE SUPPLIES	1,748	1,974	2,100
101-310-778-000	EQUIPMENT SUPPLIES	1,287	1,520	2,500
101-310-780-000	VEHICLE EQUIPMENT	501	776	1,000
101-310-781-000	VEHICLE SUPPLIES	299	332	500
MATERIALS AND SUPPLIES		\$144,731	\$165,004	\$152,877
CONTRACTUAL SERVICES				
101-310-803-000	MEMBERSHIPS	\$5,652	\$6,490	\$7,045
101-310-811-000	CUSTODIAL	13,500	13,500	13,500
101-310-814-000	DATA PROCESSING	27,363	29,177	38,950
101-310-818-000	CONTRACTUAL SERVICES	2,059	1,015	3,400
101-310-818-012	BLOOD DRAWS	5,130	5,949	6,000
101-310-825-000	CASCADE SYSTEM MAINTENANCE	196	975	1,000
101-310-835-000	PUBLIC SAFETY MEDICAL EXPENSES	6,805	957	1,065
101-310-851-000	RADIO MAINTENANCE	0	420	1,000
101-310-853-000	TELEPHONE	7,769	7,324	8,000
101-310-901-000	ADVERTISING	158	316	500
CONTRACTUAL SERVICES		\$68,632	\$66,123	\$80,460

FUND: 101 GENERAL
DEPT: 310 PUBLIC SAFETY OPERATIONS

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
INSURANCE				
101-310-913-000	VEHICLE INSURANCE	\$16,522	\$16,165	\$17,028
101-310-914-000	LIABILITY INSURANCE	83,334	87,479	92,150
INSURANCE		\$99,856	\$103,644	\$109,178
UTILITIES				
101-310-920-000	UTILITIES	\$40,970	\$39,555	\$42,000
UTILITIES		\$40,970	\$39,555	\$42,000
OTHER CHARGES				
101-310-931-000	BUILDING MAINTENANCE	\$18,668	\$18,064	\$20,500
101-310-933-000	EQUIPMENT MAINTENANCE	3,716	4,976	9,000
101-310-939-000	VEHICLE MAINTENANCE	18,248	8,256	12,500
101-310-939-001	FIRE TRUCK MAINTENANCE	26,049	7,917	15,000
101-310-960-000	PROFESSIONAL DEVELOPMENT	13,614	13,943	18,000
101-310-961-000	PUBLIC SAFETY 301-302 TRAINING FUNDS	3,587	7,567	8,000
101-310-962-000	PUBLIC SAFETY FIRE/MEDICAL TRAINING	0	0	6,200
101-310-963-000	HONOR GUARD TRAINING	2,454	1,800	2,000
OTHER CHARGES		\$86,336	\$62,523	\$91,200
CAPITAL OUTLAY				
101-310-976-000	BUILDING IMPROVEMENTS	\$0	\$41,398	\$31,000
101-310-979-000	FIRE EQUIPMENT	5,650	5,264	6,000

FUND: 101 GENERAL
DEPT: 310 PUBLIC SAFETY OPERATIONS

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CAPITAL OUTLAY (CONTINUED)				
101-310-981-000	FURNITURE	5,625	7,094	0
101-310-982-000	EQUIPMENT	2,400	57,370	6,400
101-310-983-000	OFFICE EQUIPMENT	0	718	1,000
101-310-984-000	RADIO EQUIPMENT	5,955	2,579	
101-310-985-000	VEHICLES	60,465	63,926	64,000
101-310-991-005	SCBA EQUIPMENT	0	0	1,800
CAPITAL OUTLAY		\$80,095	\$178,349	\$116,200
TOTAL EXPENSES - PUBLIC SAFETY OPERATIONS		\$3,645,939	\$3,763,815	\$3,709,547

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$91,449	\$76,195	\$86,144
MATERIALS AND SUPPLIES	1,096	656	1,100
CONTRACTUAL SERVICES	171,141	190,971	206,200
INSURANCE	386	931	428
CAPITAL OUTLAY	615	216	4,200
TOTAL	\$254,687	\$268,969	\$298,072

	14-15		15-16	
	No	FTE	No	FTE
STAFFING				
Full Time				
Building Clerk	1	0.95	1	0.95
Full Time Total	1	0.95	1	0.95
Part Time				
Building Clerk	1	0.67	1	0.67
Part Time Total	1	0.67	1	0.67
TOTAL	2	1.62	2	1.62

EXPENDITURE HIGHLIGHTS

Plans that have been stored upstairs will be scanned. A program to store and catalog the plans will be purchased, and plans will then be available to review electronically.

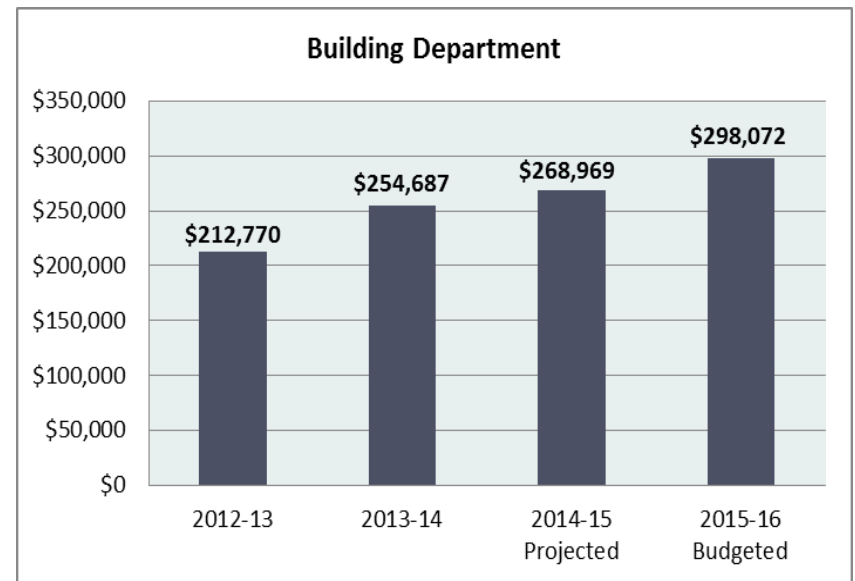
PROGRAM DESCRIPTION

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 2015-2016 OBJECTIVES

- Refine procedures in order to facilitate permitting process.
- Develop new property maintenance and licensing ordinances to maintain property values.



FUND: 101 GENERAL
DEPT: 371 BUILDING DEPARTMENT

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
101-371-706-000	BUILDING CLERKS	\$34,407	\$30,745	\$35,546
101-371-707-000	PART TIME EMPLOYEES	19,429	18,548	19,992
101-371-715-000	FICA	4,109	3,771	4,249
101-371-716-000	HDLO	16,064	14,655	16,270
101-371-718-000	RETIREMENT	6,606	6,868	8,783
101-371-725-000	WORKERS COMPENSATION	834	1,608	1,304
SALARIES AND FRINGE BENEFITS		\$81,449	\$76,195	\$86,144
MATERIALS AND SUPPLIES				
101-371-731-000	BOOKS / PERIODICALS	\$312	\$215	\$300
101-371-758-000	PROGRAM SUPPLIES	784	441	800
MATERIALS AND SUPPLIES		\$1,096	\$656	\$1,100
CONTRACTUAL SERVICES				
101-371-803-000	MEMBERSHIPS	\$125	\$125	\$200
101-371-818-000	CONTRACTUAL SERVICES	0	0	20,000
101-371-822-001	INSPECTIONS - BUILDING	51,860	57,250	60,000
101-371-822-002	HOUSE INSPECTIONS-RENTALS	24,080	19,290	25,500
101-371-822-003	CONTRACTUAL INSPECTIONS	83,922	103,259	88,900
101-371-822-004	GRASS/WEED	3,632	2,885	5,000
101-371-822-006	BUSINESS LICENSE INSPECTION-ALL	1,340	670	1,000
101-371-822-007	LIQUOR LICENSE	1,070	1,380	1,400

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FUND: 101 GENERAL
DEPT: 371 BUILDING DEPARTMENT

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
CONTRACTUAL SERVICES (CONTINUED)				
101-371-822-008	VACANT HOUSING INSPECTION	2,620	1,935	2,000
101-371-822-009	FIRE INSPECTIONS	0	0	200
101-371-835-000	MEDICAL EXPENSES	0	800	0
101-371-901-000	ADVERTISING	2,492	3,377	2,000
	CONTRACTUAL SERVICES	<u>\$171,141</u>	<u>\$190,971</u>	<u>\$206,200</u>
INSURANCE				
101-371-914-000	LIABILITY INSURANCE	\$386	\$931	\$428
	INSURANCE	<u>\$386</u>	<u>\$931</u>	<u>\$428</u>
CAPITAL OUTLAY				
101-371-981-000	FURNITURE	\$0	\$117	\$200
101-371-983-000	OFFICE EQUIPMENT	615	99	1,300
101-371-986-000	COMPUTER SOFTWARE	0	0	2,700
	CAPITAL OUTLAY	<u>\$615</u>	<u>\$216</u>	<u>\$4,200</u>
	TOTAL EXPENSES - BUILDING DEPARTMENT	<u><u>\$254,687</u></u>	<u><u>\$268,969</u></u>	<u><u>\$298,072</u></u>

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$119,243	\$122,847	\$144,637
MATERIALS AND SUPPLIES	57,225	49,424	36,750
CONTRACTUAL SERVICES	16,575	17,655	18,560
INSURANCE	16,274	18,693	21,691
UTILITIES	15,801	10,989	11,500
OTHER CHARGES	4,347	7,153	7,150
CAPITAL OUTLAY	81,794	51,238	525,038
TOTAL	\$311,259	\$277,999	\$525,038

STAFFING	14-15		15-16	
	No	FTE	No	FTE
Full Time				
Director	1	0.05	1	0.05
Clerk II	1	0.05	1	0.05
Equipment Operator III	2	0.11	2	0.11
Equipment Operator II	2	0.12	2	0.12
Equipment Operator I	4	1.08	5	1.10
Laborer	1	0.04	0	0.00
Mechanic II	1	0.01	1	0.01
Foreman	1	0.10	1	0.10
Full Time Total	13	1.56	13	1.54
Part Time	1	0.31	1	0.31
Part Time Total	1	0.31	1	0.31
TOTAL	14	1.87	14	1.85

EXPENDITURE HIGHLIGHTS

- Provides a portion of the salary and fringe benefits for DPW employees.
- \$40,000 to replace a 1999 ¾ Ton Pickup Truck.
- \$161,250 to replace a 2004 Model Street Sweeper - Split 50% with the Water/Sewer Fund.
- \$37,500 to replace a 1996 Backhoe – Split 50% with the Water/Sewer Fund.
- \$40,000 in various building safety improvements.

PROGRAM DESCRIPTION

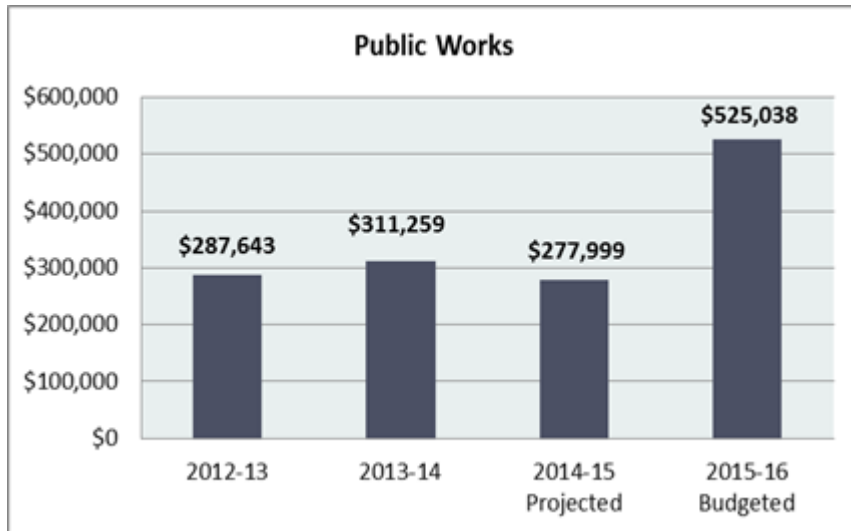
The City of Berkley Public Works Department is staffed with 10 full time field employees, a mechanic, 1 Director and 1 Field foreman. The Department also has 1 full-time administrative employee and 1 seasonal field employee.

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 2015-2016 OBJECTIVES

- Continue collaboration effort with City of Huntington Woods and Berkley School District for shared resources and services
- In accordance with the City's Capital Equipment Replacement Plan, continue to upgrade the City's fleet by replacing a street sweeper, backhoe, rear load garbage truck, and pickup
- As recommended by the 2014 Facility Condition Assessment Report, replace egress doors/hardware and outdated electrical systems to improve work site safety
- Seek out new funding opportunities to help fund operational needs
- Enhance and expand employee skill sets by providing continuing education opportunities through Public Works related organizations.

DEPT: 441 PUBLIC WORKS
101: GENERAL FUND



FUND: 101 GENERAL
DEPT: 441 PUBLIC WORKS

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
101-441-704-000	PUBLIC WORKS DIRECTOR	\$3,766	\$3,841	\$3,841
101-441-705-000	LABORERS	49,001	49,881	62,232
101-441-706-000	CLERK	2,028	1,883	1,883
101-441-707-000	PART TIME EMPLOYEES	2,222	2,662	6,175
101-441-709-000	OVERTIME	3,642	3,114	3,535
101-441-709-003	DREAM CRUISE	9,164	8,350	9,000
101-441-712-000	IN LIEU	308	365	280
101-441-715-000	FICA	5,377	5,362	6,663
101-441-716-000	HDLO	24,289	28,956	28,143
101-441-718-000	RETIREMENT	19,014	18,148	22,468
101-441-720-000	LONGEVITY	79	0	0
101-441-722-000	SICK LEAVE	158	0	153
101-441-725-000	WORKERS COMPENSATION	195	285	264
SALARIES AND FRINGE BENEFITS		\$119,243	\$122,847	\$144,637
MATERIALS AND SUPPLIES				
101-441-728-000	OFFICE SUPPLIES	\$889	\$774	\$800
101-441-744-000	UNIFORMS	1,994	1,890	1,700
101-441-751-000	FUEL & OIL	36,652	28,836	29,250
101-441-758-000	PROGRAM SUPPLIES	16,139	16,362	3,000
101-441-776-000	MAINTENANCE SUPPLIES	744	580	1,000
101-441-787-000	TOOLS	807	982	1,000
MATERIALS AND SUPPLIES		\$57,225	\$49,424	\$36,750

FUND: 101 GENERAL
DEPT: 441 PUBLIC WORKS

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
101-441-704-000	PUBLIC WORKS DIRECTOR	\$3,766	\$3,841	\$3,841
101-441-705-000	LABORERS	49,001	49,881	62,232
101-441-706-000	CLERK	2,028	1,883	1,883
101-441-707-000	PART TIME EMPLOYEES	2,222	2,662	6,175
101-441-709-000	OVERTIME	3,642	3,114	3,535
101-441-709-003	DREAM CRUISE	9,164	8,350	9,000
101-441-712-000	IN LIEU	308	365	280
101-441-715-000	FICA	5,377	5,362	6,663
101-441-716-000	HDLO	24,289	28,956	28,143
101-441-718-000	RETIREMENT	19,014	18,148	22,468
101-441-720-000	LONGEVITY	79	0	0
101-441-722-000	SICK LEAVE	158	0	153
101-441-725-000	WORKERS COMPENSATION	195	285	264
SALARIES AND FRINGE BENEFITS		\$119,243	\$122,847	\$144,637
MATERIALS AND SUPPLIES				
101-441-728-000	OFFICE SUPPLIES	\$889	\$774	\$800
101-441-744-000	UNIFORMS	1,994	1,890	1,700
101-441-751-000	FUEL & OIL	36,652	28,836	29,250
101-441-758-000	PROGRAM SUPPLIES	16,139	16,362	3,000
101-441-776-000	MAINTENANCE SUPPLIES	744	580	1,000
101-441-787-000	TOOLS	807	982	1,000
MATERIALS AND SUPPLIES		\$57,225	\$49,424	\$36,750

FUND: 101 GENERAL
DEPT: 441 PUBLIC WORKS

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CONTRACTUAL SERVICES				
101-441-803-000	MEMBERSHIPS	\$10	\$453	\$500
101-441-811-000	CUSTODIAL SERVICES	3,210	3,210	3,210
101-441-818-000	CONTRACTUAL SERVICES	840	889	900
101-441-835-000	MEDICAL EXPENSES	576	455	1,000
101-441-853-000	TELEPHONE	11,469	12,267	12,750
101-441-864-000	MEETINGS & CONFERENCES	470	381	200
CONTRACTUAL SERVICES		\$16,575	\$17,655	\$18,560
INSURANCE				
101-441-913-000	VEHICLE INSURANCE	\$12,516	\$12,245	\$12,899
101-441-914-000	LIABILITY INSURANCE	3,758	6,448	8,792
INSURANCE		\$16,274	\$18,693	\$21,691
UTILITIES				
101-441-920-000	UTILITIES	\$15,801	\$10,989	\$11,500
UTILITIES		\$15,801	\$10,989	\$11,500
OTHER CHARGES				
101-441-931-000	BUILDING MAINTENANCE	\$4,240	\$6,664	\$7,000
101-441-934-000	OFFICE EQUIPMENT MAINTENANCE	0	420	0
101-441-946-000	OFFICE EQUIPMENT RENTAL	107	69	150
OTHER CHARGES		\$4,347	\$7,153	\$7,150

FUND: 101 GENERAL
DEPT: 441 PUBLIC WORKS

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CAPITAL OUTLAY				
101-441-976-000	BUILDING IMPROVEMENTS	\$9,803	\$14,940	\$40,000
101-441-982-000	EQUIPMENT	0	31,600	5,000
101-441-984-000	RADIO EQUIPMENT	4,933	4,698	1,000
101-441-985-000	VEHICLES	67,058	0	238,750
CAPITAL OUTLAY		\$81,794	\$51,238	\$284,750
TOTAL EXPENSES - PUBLIC WORKS		\$311,259	\$277,999	\$525,038

FUND: 101 GENERAL
DEPT: 442 PUBLIC WORKS GARAGE

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$69,728	\$89,040	\$53,585
MATERIALS AND SUPPLIES	72,809	81,845	63,000
OTHER CHARGES	25,017	28,790	27,300
TOTAL	\$167,554	\$199,675	\$143,885

STAFFING	14-15		15-16	
	No	FTE	No	FTE
Full Time				
Public Works Director	1	0.05	1	0.05
Mechanic	1	0.43	1	0.50
Equipment Operator II	1	0.01	1	0.01
Equipment Operator I	0	0.00	0	0.00
TOTAL	3	0.49	3	0.56

EXPENDITURE HIGHLIGHTS

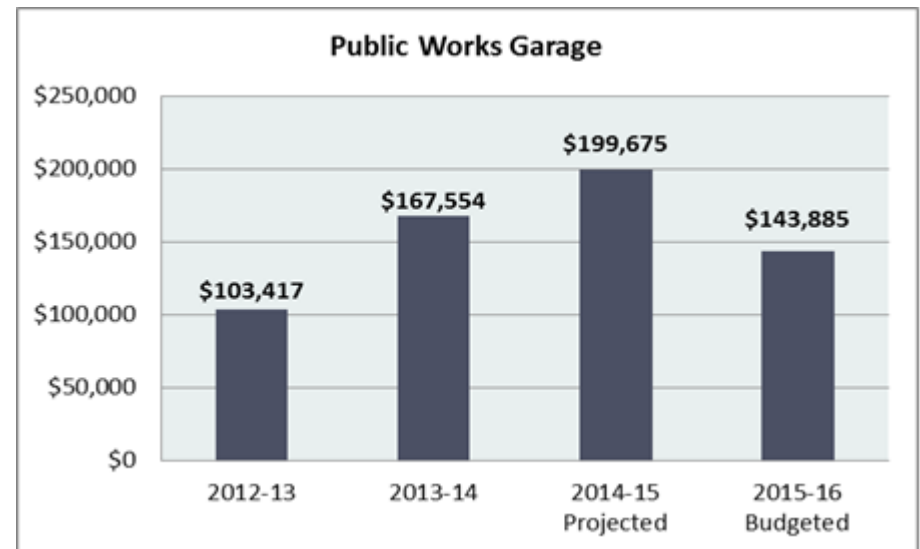
- Salary and fringe benefits for one full time mechanic, an equipment operator II and the Director of the Department.
- City fleet supply expenses.
- Public Safety fleet supply expenses.
- Plow blades.

PROGRAM DESCRIPTION

The City of Berkley has one full time certified mechanic who maintains the City's diverse fleet of vehicle. The mechanic also has an equipment operator II that assists in maintaining the entire City fleet of vehicles. This section maintains the City rolling fleet of vehicles. This section also utilizes outside contractors to pay for various vehicle costs.

MAJOR 2015-2016 OBJECTIVES

- Ensure that City operations are fun smoothly and efficiently by effectively maintaining the City's fleet.



FUND: 101 GENERAL
DEPT: 442 PUBLIC WORKS GARAGE

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-442-704-000	PUBLIC WORKS DIRECTOR	\$3,766	\$3,840	\$3,841
101-442-706-000	MECHANIC	39,060	48,404	24,792
101-442-709-000	OVERTIME	939	4,429	750
101-442-715-000	FICA	3,346	4,335	2,898
101-442-716-000	HDLO	9,277	10,062	11,010
101-442-718-000	RETIREMENT	12,906	17,228	9,569
101-442-722-000	SICK LEAVE	0	0	19
101-442-725-000	WORKERS COMPENSATION	434	742	706
SALARIES AND FRINGE BENEFITS		\$69,728	\$89,040	\$53,585
MATERIALS AND SUPPLIES				
101-442-744-000	UNIFORMS	\$482	\$343	\$500
101-442-781-000	VEHICLE SUPPLIES	69,064	77,942	59,000
101-442-787-000	TOOLS	3,263	3,560	3,500
MATERIALS AND SUPPLIES		\$72,809	\$81,845	\$63,000
OTHER CHARGES				
101-442-939-000	VEHICLE MAINTENANCE	\$10,114	\$7,661	\$12,000
101-442-939-002	VEHICLE MAINTENANCE - PSO	14,370	21,018	15,000
101-442-960-000	PROFESSIONAL DEVELOPMENT	533	111	300
OTHER CHARGES		\$25,017	\$28,790	\$27,300
TOTAL EXPENSES - PUBLIC WORKS GARAGE		\$167,554	\$199,675	\$143,885

FUND: 101 GENERAL
DEPT: 446 PUBLIC WORKS STREET PROGRAM

	2013/14 ACTUAL ACTIVITY	2014/15 PROJECTED ACTIVITY	2015/16 ADOPTED BUDGET
EXPENDITURES			
STREET LIGHTING	\$202,232	\$275,540	\$280,000
TOTAL	\$202,232	\$275,540	\$280,000

STAFFING

None.

EXPENDITURE HIGHLIGHTS

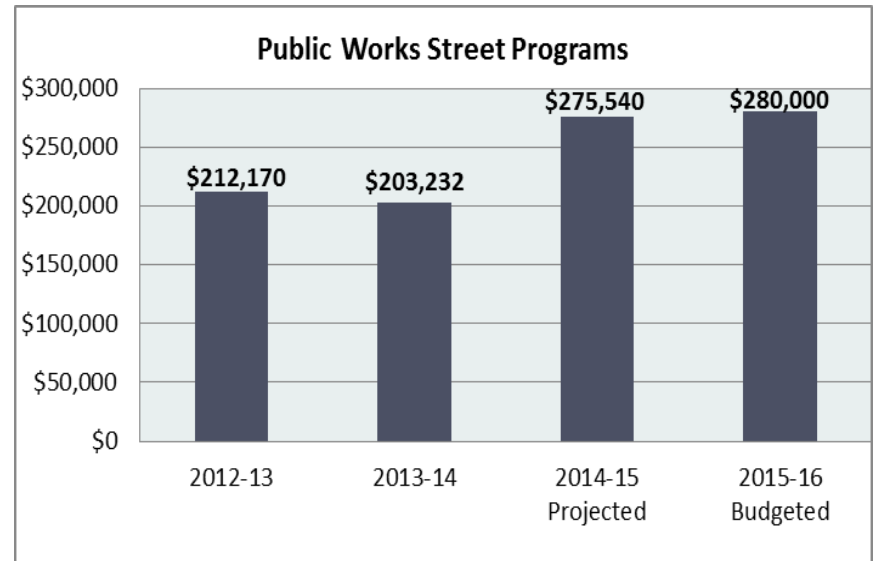
Appropriate for municipal lighting services for all City streets and parking lots.

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:

- In partnership with the Detroit Edison Company (DTE), continue to provide an attractive and safe environment by maintaining the existing City lighting system.
- Upgrade a portion of the lighting network by installing energy efficient LED street lights. DTE assisted with Phase I in Fiscal 2014-15, and Phase II will target approximately 200 existing Mercury Vapor street lights and 60 High Pressure Sodium lights with an attractive payback period of only 4 years, approximately. Estimated cost is \$80,000 for this phase.



FUND: 101 GENERAL
DEPT: 446 PUBLIC WORKS STREET PROGRAM

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
<hr/>				
OTHER CHARGES				
101-446-922-000	STREET LIGHTING	\$203,232	\$275,540	\$280,000
OTHER CHARGES		\$203,232	\$275,540	\$280,000
TOTAL EXPENSES - PUBLIC WORKS STREET PROGRAM		\$203,232	\$275,540	\$280,000

FUND: 101 GENERAL
DEPT: 691 PARKS & RECREATION

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$283,922	\$292,090	\$322,619
MATERIALS AND SUPPLIES	20,969	20,602	22,445
CONTRACTUAL SERVICES	35,903	25,661	63,375
INSURANCE	3,376	3,547	3,736
UTILITIES	21,399	20,242	23,000
OTHER CHARGES	27,037	22,124	26,020
CAPITAL OUTLAY	282,259	11,448	95,500
TOTAL	\$674,865	\$395,714	\$556,695

	14-15		15-16	
	No	FTE	No	FTE
Full Time				
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
Full Time Total	6	4.20	6	4.20
Part Time	3	0.82	3	0.82
Part Time Total	3	0.82	3	0.82
TOTAL	9	5.02	9	5.02

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.
- Investing \$46,000 into various park equipment and park improvements.
- Investing \$30,000 into the Community Center to repair a cracked wall.
- Purchasing \$19,500 of equipment and picnic tables.

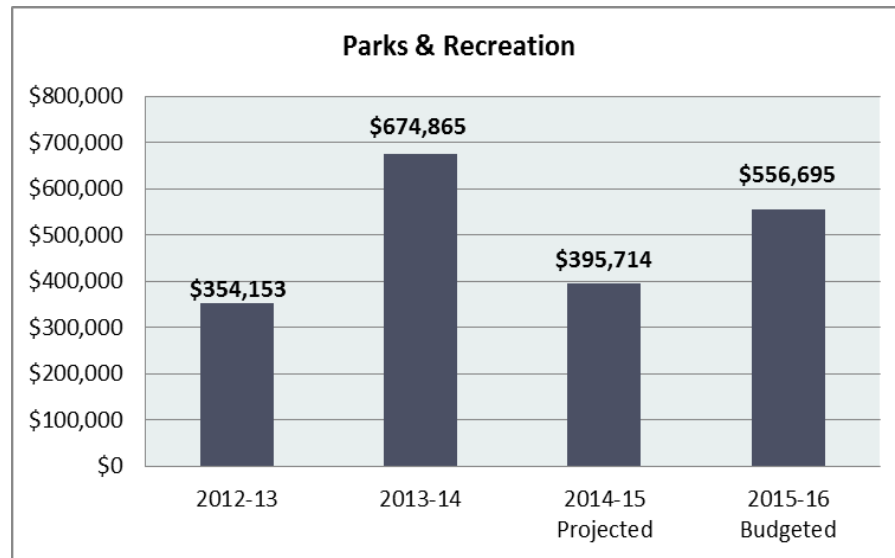
PROGRAM DESCRIPTION

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 six full-time employees and with the assistance of part-time employees.

MAJOR 2015-2016 OBJECTIVES

- Complete an updated 5 year Recreation Plan to address the future needs of the City's parks and facilities.
- In accordance with the Infrastructure study completed in 2015, initiate a strategy to address facility needs for the Parks and Recreation Department.
- Apply for additional grant funding opportunities to enhance City park and facility infrastructure.
- Complete budgeted land improvements at Merchant Park, Kiwanis Park and Community Park property.

FUND: 101 GENERAL
DEPT: 691 PARKS & RECREATION



FUND: 101 GENERAL
DEPT: 691 PARKS & RECREATION

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
101-691-704-000	PARKS & REC DIRECTOR	33,672	25,256	36,641
101-691-705-000	DEPUTY DIRECTOR PARKS & REC	47,686	39,188	47,683
101-691-706-000	PARKS & REC STAFF	87,284	96,926	96,961
101-691-707-000	PART TIME EMPLOYEES	14,024	14,292	16,121
101-691-709-000	OVERTIME	314	0	2,000
101-691-712-000	IN LIEU	7,075	7,294	8,412
101-691-715-000	FICA	14,430	15,245	19,546
101-691-716-000	HDLO	42,118	45,013	43,015
101-691-718-000	RETIREMENT	32,480	39,697	44,795
101-691-724-000	UNEMPLOYMENT COMPENSATION	0	868	0
101-691-725-000	WORKERS COMPENSATION	4,839	8,311	7,445
SALARIES AND FRINGE BENEFITS		\$283,922	\$292,090	\$322,619
MATERIALS AND SUPPLIES				
101-691-728-000	OFFICE SUPPLIES	\$658	\$661	\$1,000
101-691-729-000	STATIONARY	803	796	700
101-691-744-000	UNIFORMS	709	765	800
101-691-750-000	PLAYGROUND/ATHLETIC	2,066	3,715	3,490
101-691-751-000	FUEL & OIL	4,318	4,145	2,705
101-691-758-000	PROGRAM SUPPLIES	3,112	1,321	2,700
101-691-758-001	SENIOR SUPPLIES	225	1,155	1,300
101-691-776-000	MAINTENANCE SUPPLIES	2,132	2,282	3,000
101-691-778-000	EQUIPMENT SUPPLIES	5,923	4,586	6,000
101-691-783-000	SEED PLANT	499	500	500
101-691-787-000	TOOLS	524	676	250
MATERIALS AND SUPPLIES		\$20,969	\$20,602	\$22,445

FUND: 101 GENERAL
DEPT: 691 PARKS & RECREATION

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CONTRACTUAL SERVICES				
101-691-803-000	MEMBERSHIPS	\$1,538	\$1,823	\$1,675
101-691-811-000	CUSTODIAL SERVICES	8,700	9,498	9,700
101-691-818-000	CONTRACTUAL SERVICES	17,653	6,736	41,500
101-691-835-000	MEDICAL EXPENSES	64	0	0
101-691-853-000	TELEPHONE	5,954	5,783	6,000
101-691-864-000	MEETINGS & CONFERENCES	1,036	999	2,500
101-691-901-000	ADVERTISING	958	822	2,000
CONTRACTUAL SERVICES		\$35,903	\$25,661	\$63,375
INSURANCE				
101-691-914-000	LIABILITY INSURANCE	\$3,376	\$3,547	\$3,736
INSURANCE		\$3,376	\$3,547	\$3,736
UTILITIES				
101-691-920-000	UTILITIES	\$21,399	\$20,242	\$23,000
UTILITIES		\$21,399	\$20,242	\$23,000
OTHER CHARGES				
101-691-931-000	BUILDING MAINTENANCE	\$3,466	\$3,669	\$4,000
101-691-933-000	EQUIPMENT MAINTENANCE	13,771	15,656	16,420
101-691-939-000	VEHICLE MAINTENANCE	7,579	411	2,000
101-691-946-000	OFFICE EQUIPMENT RENTAL	2,221	2,388	3,600
OTHER CHARGES		\$27,037	\$22,124	\$26,020

FUND: 101 GENERAL
DEPT: 691 PARKS & RECREATION

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CAPITAL OUTLAY				
101-691-970-000	LAND PURCHASE	\$245,000	\$5,303	\$0
101-691-974-000	LAND IMPROVEMENTS	22,641	2,358	46,000
101-691-976-000	BUILDING IMPROVEMENTS	0	0	30,000
101-691-981-000	FURNITURE	4,564	675	0
101-691-982-000	EQUIPMENT	10,054	3,112	19,500
CAPITAL OUTLAY		\$282,259	\$11,448	\$95,500
TOTAL EXPENSES - PARKS & RECREATION		\$674,865	\$395,714	\$556,695

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$459,900	\$470,629	\$481,259
MATERIALS AND SUPPLIES	20,771	30,841	32,550
CONTRACTUAL SERVICES	75,114	72,115	72,650
INSURANCE	7,589	7,973	8,399
UTILITIES	28,620	28,358	28,500
OTHER CHARGES	19,521	33,016	17,150
CAPITAL OUTLAY	62,454	70,413	88,425
TOTAL	\$673,969	\$713,345	\$728,933

STAFFING

	14-15		15-16	
	No	FTE	No	FTE
Full Time				
Library Director	1	1.00	1	1.00
Library Secretary	1	0.95	1	0.95
Supervisory Clerk	1	1.00	1	1.00
Full Time Total	3	2.95	3	2.95
Part Time				
Librarians	7	3.33	7	3.33
Desk Assistants	8	2.76	8	2.27
Pages	3	0.77	3	0.77
Part Time	18	6.86	18	6.37
TOTAL	21	9.81	21	9.32

EXPENDITURE HIGHLIGHTS

- \$59,000 worth of new materials, including books, DVDs, CD books and music CD, newspapers and magazines.
- Program staff of three (3) full time and 18 part-time individuals.

- \$20,500 has been appropriated in the Downtown Development Authority operating budget to perform various building improvements at the library.
- \$14,425 to install security camera system, replace barcode scanner at circulation desk, replace Ethernet cable runs to computers, and configure and deploy server for cloning and network functionality.

PROGRAM DESCRIPTION

The mission of the Berkley Public Library is to provide knowledge and inspiration for our community. The Library accomplishes this through comprehensive collections of books and other materials, innovative programming, and prompt and courteous service to all patrons.

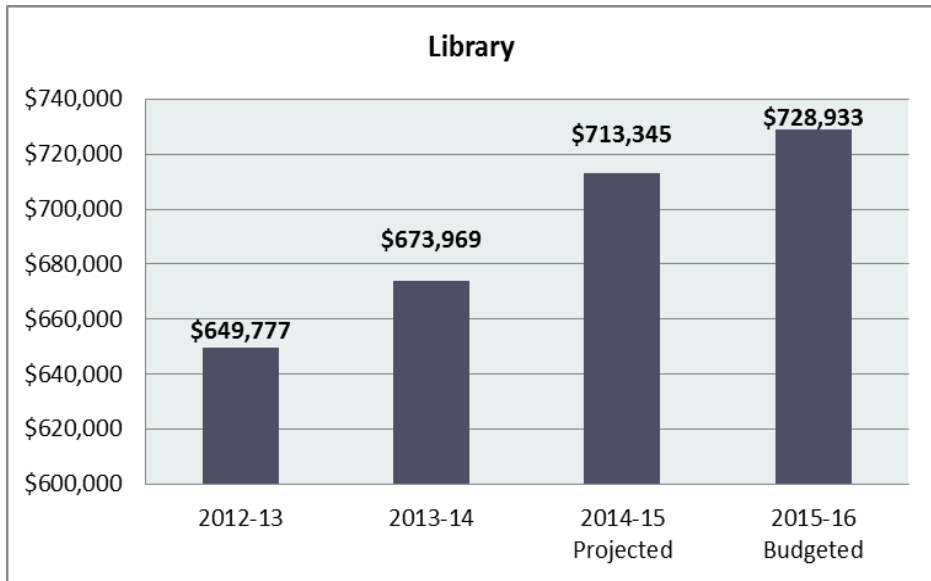
LIBRARY FACTS:

- 97,186 books borrowed
- 9,269 audio books borrowed
- 26,318 DVDs borrowed
- 8,268 CD's borrowed
- 8762 e-books and audiobooks downloaded
- 4,189 people attended 261 programs
- 30,530 public computer sessions
- 7,960 Berkley cardholders

MAJOR 2015-2016 OBJECTIVES

- Begin to accept credit cards as a form of payment at the Circulation desk.
- Execute building and parking lot improvement projects.
- Oversee information technology projects to strengthen IT environment and computer performance.
- Continue to strengthen relationships with Berkley Schools.
- Continue to significantly reduce the vertical file.
- Continue to remove outdated and underutilized materials from the reference collection and repurpose the space.

FUND: 101 GENERAL
DEPT: 738 LIBRARY



FUND: 101 GENERAL
DEPT: 738 LIBRARY

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
101-738-704-000	LIBRARY DIRECTOR	\$77,923	\$76,822	\$76,827
101-738-705-000	PART-TIME LIBRARIANS	121,091	120,682	126,631
101-738-706-000	LIBRARY STAFF	72,870	74,319	74,325
101-738-707-000	CLERKS & PAGES	67,098	68,837	69,430
101-738-709-000	OVERTIME	0	0	100
101-738-712-000	IN LIEU	5,477	5,835	5,608
101-738-715-000	FICA	26,806	26,771	27,271
101-738-716-000	HDLO	29,827	32,761	30,622
101-738-718-000	RETIREMENT	51,705	59,554	66,194
101-738-720-000	LONGEVITY	4,957	1,869	1,967
101-738-722-000	SICK LEAVE	1,510	1,589	1,589
101-738-724-000	UNEMPLOYMENT	164	773	0
101-738-725-000	WORKERS COMPENSATION	472	817	695
SALARIES AND FRINGE BENEFITS		\$459,900	\$470,629	\$481,259
MATERIALS AND SUPPLIES				
101-738-728-000	OFFICE SUPPLIES	\$1,473	\$4,443	\$5,500
101-738-730-000	POSTAGE	0	40	50
101-738-731-000	BOOKS / PERIODICALS	9,862	7,655	7,500
101-738-731-001	DOWNLOADABLE CONTENT	0	8,500	9,000
101-738-758-000	PROGRAM SUPPLIES	998	302	1,000
101-738-758-005	PROGRAM SUPPLIES-CONTRIBUTIONS - LIBRARY	6,027	7,233	7,000
101-738-776-000	MAINTENANCE SUPPLIES	2,411	2,668	2,500
MATERIALS AND SUPPLIES		\$20,771	\$30,841	\$32,550

FUND: 101 GENERAL
DEPT: 738 LIBRARY

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
CONTRACTUAL SERVICES				
101-738-803-000	MEMBERSHIPS	\$236	\$709	\$725
101-738-811-000	CUSTODIAL SERVICES	13,650	12,725	13,000
101-738-818-000	CONTRACTUAL SERVICES	0	1,300	1,775
101-738-828-000	LIBRARY COOP	57,947	54,565	53,000
101-738-835-000	MEDICAL EXPENSES	195	0	500
101-738-853-000	TELEPHONE	1,872	1,843	2,000
101-738-864-000	MEETINGS & CONFERENCES	681	840	1,500
101-738-902-000	BOOK BINDING	200	0	0
101-738-904-000	PRINTING	333	133	150
CONTRACTUAL SERVICES		\$75,114	\$72,115	\$72,650
INSURANCE				
101-738-914-000	LIABILITY INSURANCE	\$7,589	\$7,973	\$8,399
INSURANCE		\$7,589	\$7,973	\$8,399
UTILITIES				
101-738-920-000	UTILITIES	\$28,620	\$28,358	\$28,500
UTILITIES		\$28,620	\$28,358	\$28,500
OTHER CHARGES				
101-738-931-000	BUILDING MAINTENANCE	\$17,863	\$31,104	\$14,850
101-738-934-000	OFFICE EQUIPMENT MAINTENANCE	1,248	1,912	2,300
101-738-946-000	OFFICE EQUIPMENT RENTAL	410	0	0
OTHER CHARGES		\$19,521	\$33,016	\$17,150

FUND: 101 GENERAL
DEPT: 738 LIBRARY

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CAPITAL OUTLAY				
101-738-976-000	BUILDING IMPROVEMENTS	\$0	\$0	\$15,000
101-738-978-000	BOOKS	35,654	39,560	35,000
101-738-978-001	RENTED MATERIALS	19,337	15,684	20,000
101-738-978-002	BOOKS FROM DONATIONS	0	816	4,000
101-738-981-000	FURNITURE	0	499	0
101-738-983-000	OFFICE EQUIPMENT	7,463	13,854	14,425
CAPITAL OUTLAY		\$62,454	\$70,413	\$88,425
TOTAL EXPENSES - LIBRARY		\$673,969	\$713,345	\$728,933

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$61,257	\$63,357	\$66,374
MATERIALS AND SUPPLIES	544	475	1,000
CONTRACTUAL SERVICES	100	12,550	6,750
INSURANCE	2,394	3,515	2,649
OTHER CHARGES	640	539	800
CAPITAL OUTLAY	23,132	75,000	47,500
TOTAL	\$88,067	\$154,436	\$125,073

STAFFING	14-15		15-16	
	No	FTE	No	FTE
Full Time				
Communications Coordinator	1	1.00	1	1.00
Full Time Total	1	1.00	1	1.00
Part Time				
Intern	1	0.02	1	0.02
Part Time Total	1	0.02	1	0.02
TOTAL	2	1.02	2	1.02

EXPENDITURE HIGHLIGHTS

- New Editing Computer - \$7,500
- Digital Signage Replacement - \$15,000
- Fiber Optic System Completion - \$25,000

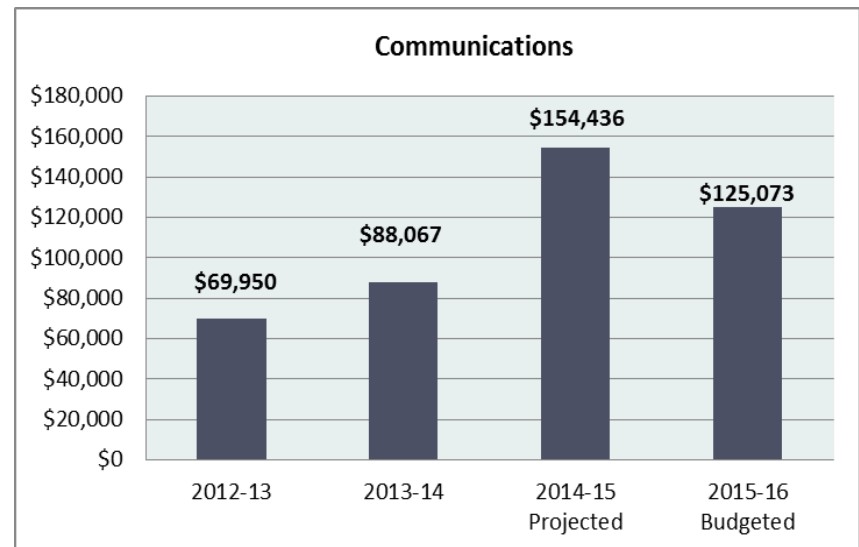
PROGRAM DESCRIPTION

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. The Communications Departments Vision Statement is “The vision of the City of Berkley’s Communications Department is to create a better informed community.”

MAJOR 2015-16 OBJECTIVES

- Complete the upgrade the City’s T-1 lines to fiber optic network to maintain City computer services.
- Upgrade internet provider to maintain city services.
- Increase availability of LIVE programming online 24/7.
- Upgrade telephone infrastructure.
- Promoting a community outlet to help promote city services through cable and internet outlets (social media).
- 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

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
101-750-706-000	COMMUNICATIONS COORDINATOR	\$41,565	\$42,390	\$42,393
101-750-707-000	PART TIME EMPLOYEE	0	0	350
101-750-709-000	OVERTIME	478	182	1,530
101-750-715-000	FICA	3,259	3,243	3,430
101-750-716-000	HDLO	7,207	6,230	7,096
101-750-718-000	RETIREMENT	8,080	9,470	10,853
101-750-722-000	SICK LEAVE	558	1,645	558
101-750-725-000	WORKERS COMPENSATION	110	197	164
SALARIES AND FRINGE BENEFITS		\$61,257	\$63,357	\$66,374
MATERIALS AND SUPPLIES				
101-750-758-000	PROGRAM SUPPLIES	\$544	\$475	\$1,000
MATERIALS AND SUPPLIES		\$544	\$475	\$1,000
CONTRACTUAL SERVICES				
101-750-803-000	MEMBERSHIPS	\$100	\$2,150	\$2,150
101-750-818-000	CONTRACTUAL SERVICES	0	10,400	4,600
CONTRACTUAL SERVICES		\$100	\$12,550	\$6,750
INSURANCE				
101-750-914-000	LIABILITY INSURANCE	\$2,394	\$2,515	\$2,649
INSURANCE		\$2,394	\$2,515	\$2,649
OTHER CHARGES				
101-750-933-000	EQUIPMENT MAINTENANCE	\$640	\$539	\$800
OTHER CHARGES		\$640	\$539	\$800

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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
CAPITAL OUTLAY				
101-750-983-000	OFFICE EQUIPMENT	\$23,132	\$75,000	\$47,500
CAPITAL OUTLAY		\$23,132	\$75,000	\$47,500
TOTAL EXPENSES - COMMUNICATIONS		\$88,067	\$154,436	\$125,073

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$48,550	\$54,783	\$56,247
MATERIALS AND SUPPLIES	211	25	100
CONTRACTUAL SERVICES	4,925	1,400	12,500
OTHER CHARGES	4,171	2,205	1,120
CAPITAL OUTLAY	54,597	16,374	57,000
TOTAL	\$112,454	\$74,787	\$126,967

	14-15		15-16	
	No	FTE	No	FTE
STAFFING				
Full Time				
Info Tech Coordinator	1	0.75	1	0.75
TOTAL	1	0.75	1	0.75

EXPENDITURE HIGHLIGHTS

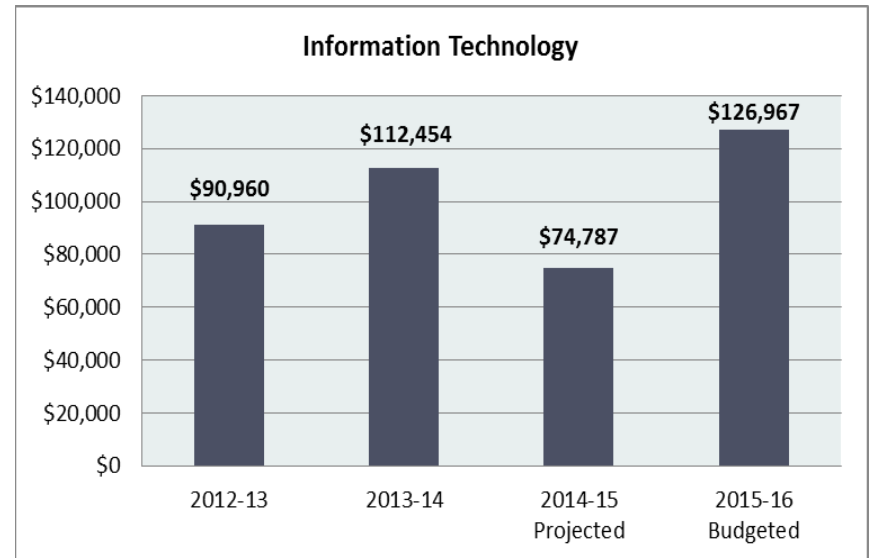
- Salaries and fringe benefits - \$56,247
- Contractual services - \$12,500
- Equipment and Software \$12,000
- Upgrade server and network infrastructure - \$45,000

PROGRAM DESCRIPTION

The primary mission of the Information Technology division is to maintain and develop the City’s computer network in order to support City operations and facilitate efficient service delivery to the residents.

MAJOR OBJECTIVES 2015-2016

- Continually maintain and update IT systems so that employees are able to perform their jobs.
- Increase use of smart phones and iPads for more efficient communication and accessibility to work out of the office.
- Utilize Google Apps for Government to allow for expanded e-mail capability, cloud archiving, document sharing, and inter-office communication.
- Redesign City website using a content management system, including a mobile device layout.
- Continue to grow our Facebook, Twitter, and Newsletter lists and improve communication with the community by advising residents of news, on-going services, events, and city initiatives.



FUND: 101 GENERAL
DEPT: 755 INFORMATION TECHNOLOGY

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
101-755-706-000	INFO TECH COORDINATOR	\$31,722	\$38,393	\$38,397
101-755-709-000	OVERTIME	0	166	0
101-755-715-000	FICA	2,421	2,950	2,937
101-755-716-000	HDLO	8,217	4,551	5,303
101-755-718-000	RETIREMENT	6,104	8,577	9,488
101-755-725-000	WORKERS COMPENSATION	86	146	122
SALARIES AND FRINGE BENEFITS		\$48,550	\$54,783	\$56,247
MATERIALS AND SUPPLIES				
101-755-731-000	BOOKS / PERIODICALS	\$74	\$0	\$100
101-755-778-000	EQUIPMENT SUPPLIES	137	25	0
MATERIALS AND SUPPLIES		\$211	\$25	\$100
CONTRACTUAL SERVICES				
101-755-818-000	CONTRACTUAL SERVICES	\$4,600	\$1,000	\$12,000
101-755-835-000	MEDICAL EXPENSES	245	0	0
101-755-853-000	TELEPHONE	80	0	0
101-755-864-000	MEETINGS & CONFERENCES	0	400	500
CONTRACTUAL SERVICES		\$4,925	\$1,400	\$12,500
OTHER CHARGES				
101-755-933-000	EQUIPMENT MAINTENANCE	\$4,171	\$2,205	\$420
101-755-960-000	PROFESSIONAL DEVELOPMENT	0	0	700
OTHER CHARGES		\$4,171	\$2,205	\$1,120

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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
CAPITAL OUTLAY				
101-755-976-000	BUILDING IMPROVEMENTS	\$574	\$0	\$0
101-755-983-000	OFFICE EQUIPMENT	35,020	2,542	45,000
101-755-986-000	COMPUTER SOFTWARE	19,003	13,832	12,000
CAPITAL OUTLAY		\$54,597	\$16,374	\$57,000
TOTAL EXPENSES - INFORMATION TECHNOLOGY		\$112,454	\$74,787	\$126,967

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$45,181	\$52,279	\$54,437
MATERIALS AND SUPPLIES	222	246	600
CONTRACTUAL SERVICES	1,395	7,405	11,300
OTHER CHARGES	1,805	1,910	1,500
CAPITAL OUTLAY	0	120	0
TOTAL	\$48,603	\$61,960	\$67,837

STAFFING	14-15		15-16	
	No	FTE	No	FTE
Part Time				
City Planner	1	0.65	1	0.65
TOTAL	1	0.65	1	0.65

EXPENDITURE HIGHLIGHTS

- Construction plans for a rehabilitated City Hall complex will be developed in concert with the City Manager and City Council.
- Complete Form Based Code project - \$10,000.

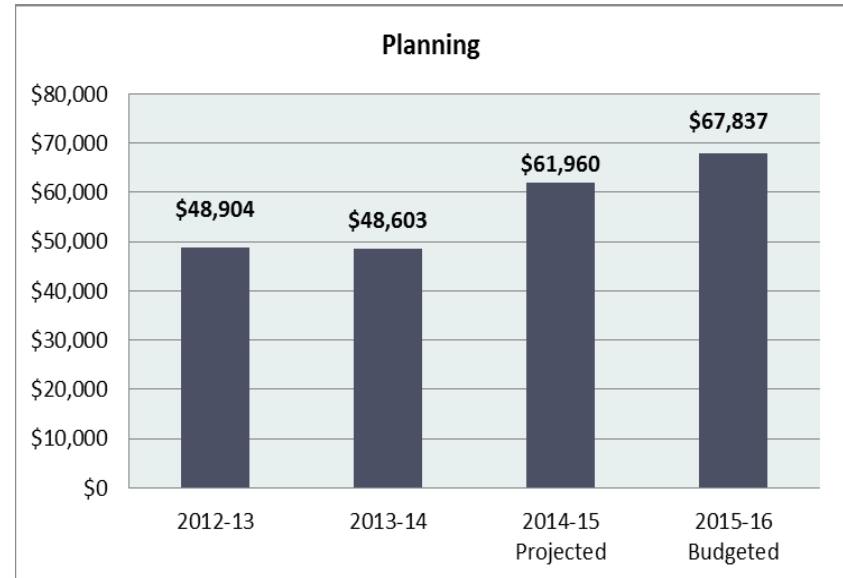
PROGRAM DESCRIPTION

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 2015-2016 OBJECTIVES

- Attend the Michigan Association of Planning Conference in Detroit in order to stay abreast of current planning trends
- Work with the Downtown Development Authority and LSL Planning to develop new designs for Robina and Twelve Mile to implement master plan’s catalytic project.
- Implement form based code which was developed in 2014-2015 to provide a variety of housing types for a variety of families.



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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-801-704-000	PLANNER	\$35,463	\$40,023	\$40,953
101-801-715-000	FICA	2,713	3,062	3,134
101-801-716-000	HDLO	97	97	97
101-801-718-000	RETIREMENT	6,820	8,941	10,122
101-801-725-000	WORKERS COMPENSATION	88	156	131
SALARIES AND FRINGE BENEFITS		\$45,181	\$52,279	\$54,437
MATERIALS AND SUPPLIES				
101-801-758-000	PROGRAM SUPPLIES	\$222	\$246	\$600
MATERIALS AND SUPPLIES		\$222	\$246	\$600
CONTRACTUAL SERVICES				
101-801-803-000	MEMBERSHIPS	\$395	\$405	\$500
101-801-817-000	CONSULTANT	1,000	1,000	800
101-801-818-000	CONTRACTUAL SERVICES	0	6,000	10,000
CONTRACTUAL SERVICES		\$1,395	\$7,405	\$11,300
OTHER CHARGES				
101-801-960-000	PROFESSIONAL DEVELOPMENT	\$1,805	\$1,910	\$1,500
OTHER CHARGES		\$1,805	\$1,910	\$1,500
CAPITAL OUTLAY				
101-801-981-000	FURNITURE	\$0	\$120	\$0
CAPITAL OUTLAY		\$0	\$120	\$0
TOTAL EXPENSES - PLANNING		\$48,603	\$61,960	\$67,837

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$57,815	\$68,203	\$71,622
MATERIALS AND SUPPLIES	1,765	1,624	2,100
CONTRACTUAL SERVICES	368	448	805
OTHER CHARGES	1,537	298	1,400
CAPITAL OUTLAY	0	300	0
TOTAL	\$61,485	\$70,873	\$75,927

STAFFING	14-15		15-16	
	No	FTE	No	FTE
Part Time				
Code Enforcement Officers	2	0.88	2	0.89
TOTAL	2	0.88	2	0.89

EXPENDITURE HIGHLIGHTS

- Part-Time Staffing \$71,622
- Memberships - \$805
- Material and Supply - \$2,100
- Vehicle Maintenance - \$1,400

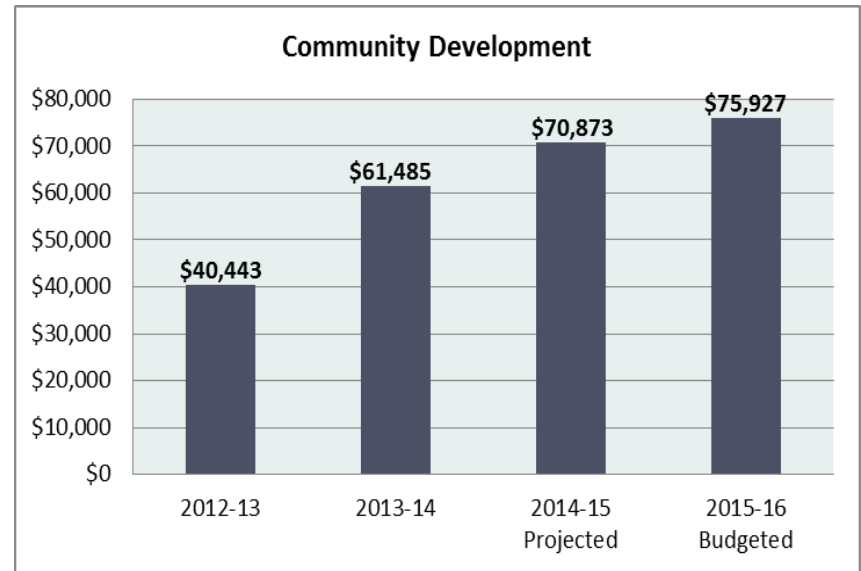
PROGRAM DESCRIPTION

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 2015-2016 OBJECTIVES

- Refine snow removal procedures to more quickly address pedestrian access in the business districts



FUND: 101 GENERAL
DEPT: 821 COMMUNITY DEVELOPMENT

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
101-821-707-000	PT CODE ENFORCEMENT	\$48,452	\$57,496	\$59,595
101-821-715-000	FICA	3,707	4,399	4,559
101-821-716-000	HDLO	161	126	94
101-821-718-000	RETIREMENT	5,417	5,955	7,184
101-821-725-000	WORKERS COMPENSATION	78	227	190
SALARIES AND FRINGE BENEFITS		\$57,815	\$68,203	\$71,622
MATERIALS AND SUPPLIES				
101-821-744-000	UNIFORMS	\$205	\$81	\$400
101-821-751-000	FUEL & OIL	1,560	1,543	1,700
MATERIALS AND SUPPLIES		\$1,765	\$1,624	\$2,100
CONTRACTUAL SERVICES				
101-821-803-000	MEMBERSHIPS	\$0	\$80	\$305
101-821-853-000	TELEPHONE	368	368	400
101-821-864-000	MEETINGS & CONFERENCES	0	0	100
CONTRACTUAL SERVICES		\$368	\$448	\$805
OTHER CHARGES				
101-821-939-000	VEHICLE MAINTENANCE	\$1,537	\$298	\$1,400
OTHER CHARGES		\$1,537	\$298	\$1,400

FUND: 101 GENERAL
DEPT: 821 COMMUNITY DEVELOPMENT

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
<hr/>				
CAPITAL OUTLAY				
101-821-981-000	FURNITURE	\$0	\$300	\$0
CAPITAL OUTLAY		\$0	\$300	\$0
TOTAL EXPENSES - COMMUNITY DEVELOPMENT		\$61,485	\$70,873	\$75,927

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FUND: 101 GENERAL

DEPT: 954 MUNICIPAL EMPLOYEES RETIREMENT SYSTEM RETIREES (MERS)

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES AND FRINGE BENEFITS	\$662,443	\$728,331	\$719,218
CONTRACTUAL SERVICES	865	400	1,000
INSURANCE	6,800	6,800	6,800
TOTAL	\$670,108	\$735,531	\$727,018

STAFFING

None

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 health care premium costs in the amount of \$610,114.
- To appropriate and account for the third party administrator costs associated with the Medicare Part D reimbursement program in the amount of \$6,800.
- Appropriated \$109,104 to partially fund the annual required contribution (ARC) for Merit System and DPW OPEB benefits. This is the eighth year of contribution appropriation.

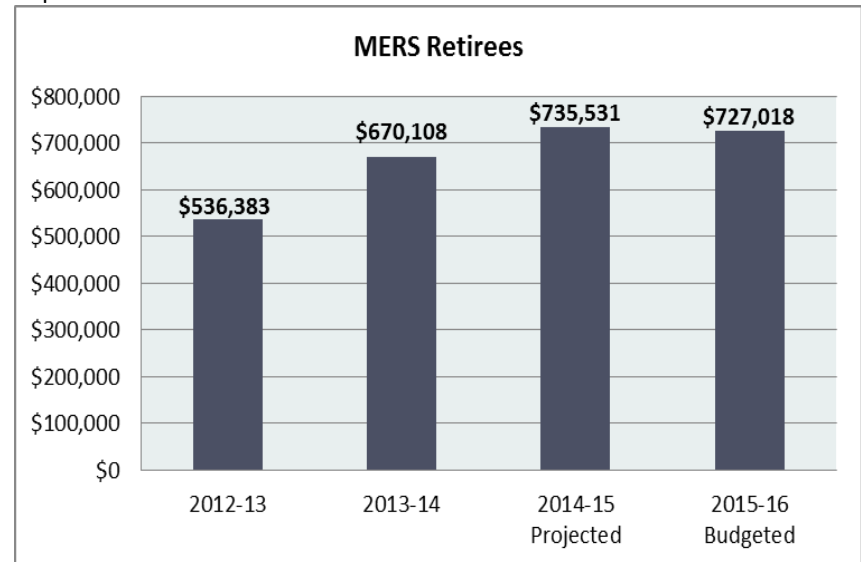
PROGRAM DESCRIPTION

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. As of 12/31/2014, there are fifty-one (51) active employees participating and eighty-four (84) retirees (including deferred retirees) included in this program.

Defined benefit employer and employee pension contributions are accounted for by department.

Defined Benefit Health Care costs including prescription drug 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. City Contribution is appropriated for by department.



FUND: 101 GENERAL

DEPT: 954 MUNICIPAL EMPLOYEES RETIREMENT SYSTEM RETIREES (MERS)

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-954-716-000	HDLO	\$558,605	\$624,493	\$610,114
101-954-716-718	HDLO GASB 45 CONTRIBUTION	103,838	103,838	109,104
SALARIES AND FRINGE BENEFITS		\$662,443	\$728,331	\$719,218
CONTRACTUAL SERVICES				
101-954-864-000	MEETINGS & CONFERENCES	\$865	\$400	\$1,000
CONTRACTUAL SERVICES		\$865	\$400	\$1,000
INSURANCE				
101-954-916-000	MEDICARE DRUG SUBSIDY PROGRAM-ADVISORS	\$6,800	\$6,800	\$6,800
INSURANCE		\$6,800	\$6,800	\$6,800
TOTAL EXPENSES - MERS RETIREES		\$670,108	\$735,531	\$727,018

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$620,677	\$651,074	\$677,344
TOTAL	\$620,677	\$651,074	\$677,344

STAFFING	14-15		15-16	
	No.	FTE	No.	FTE
Full Time:				
Finance Director/Treasurer	1	0.05	1	0.05
Accountants	2	0.10	2	0.10
TOTAL	3	0.15	3	0.15

MAJOR 2015-2016 OBJECTIVES

- None

EXPENDITURE HIGHLIGHTS

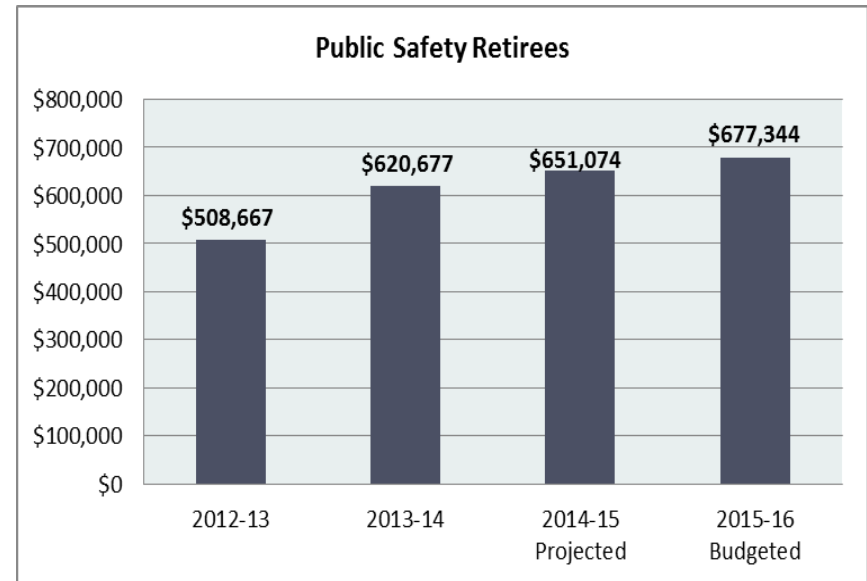
- To appropriate and account for the health care and other fringe benefits due to Public Safety Officer retirees. Estimated total cost of health and fringe benefit costs for Public Safety Officer retirees amounts to \$566,187.
- To appropriate and account for the pension board actuarial, liability, staff and legal services.
- Appropriated \$98,096 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. Currently, there are a total of 28 full-time equivalent employees who participate in this program. As

of 6/30/2014 there are 48 public safety officer retirees and beneficiaries along with three deferred vested retirees who also participate in the program.

The pension system is a State of Michigan PA 345 of 1937 retirement plan modified through the collective bargaining process. The original retirement plan was approved by the Berkley voters in 1965. The tax levy is considered a pre-Headlee unlimited tax debt levy.



FUND: 101 GENERAL

DEPT: 955 PUBLIC SAFETY OFFICERS PENSION SYSTEM RETIREES

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-955-704-000	FINANCE DIRECTOR/TREASURER	\$4,712	\$4,805	\$4,806
101-955-706-000	ACCOUNTANTS	4,832	4,927	4,928
101-955-712-000	IN LIEU	342	365	351
101-955-715-000	FICA	751	772	771
101-955-716-000	HDLO	514,823	544,632	566,187
101-955-716-718	HDLO GASB 45 CONTRIBUTION	93,362	93,362	98,096
101-955-718-000	RETIREMENT	1,834	2,174	2,174
101-955-725-000	WORKERS COMPENSATION	21	37	31
SALARIES AND FRINGE BENEFITS		\$620,677	\$651,074	\$677,344
TOTAL - PSO PENSION PLAN		\$620,677	\$651,074	\$677,344

FUND: 101 GENERAL
DEPT: 966 OTHER FINANCING USES

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITRES			
OTHER FINANCING USES	\$1,415,387	\$1,350,526	\$375,661
TOTAL	\$1,415,387	\$1,350,526	\$375,661

STAFFING

None

EXPENDITURE HIGHLIGHTS

- Operating Transfers – Out:
 1. Fringe Benefit Fund - \$25,661

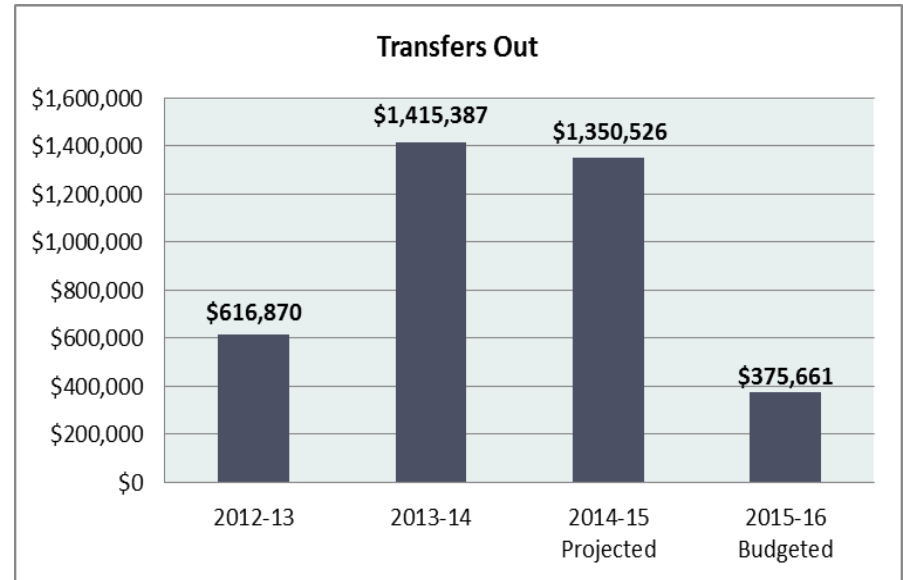
- \$3Mill Levy Transfers – Out:
 1. Major Street Fund - \$100,000
 2. Local Street Fund - \$200,000
 3. Solid Waste Fund - \$ 50,000

PROGRAM DESCRIPTION

This department accounts for the operating transfers from the General Fund to other Special Revenue, Enterprise, Capital Improvement and Component Unit Funds as required by City Council needs.

MAJOR 2015/16 OBJECTIVES

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



FUND 101: GENERAL
DEPT: 966 OTHER FINANCING USES

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
OTHER FINANCING USES			
101-966-999-000 TRANSFERS OUT	\$1,415,387	\$1,350,526	\$375,661
OTHER FINANCING USES	\$1,415,387	\$1,350,526	\$375,661
TOTAL - TRANSFERS OUT	\$1,415,387	\$1,350,526	\$375,661

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**Special Revenue Fund Expenditures
Fiscal Year 2015-2016
Adopted**

City of Berkley
SPECIAL REVENUE FUNDS EXPENDITURES – OVERVIEW

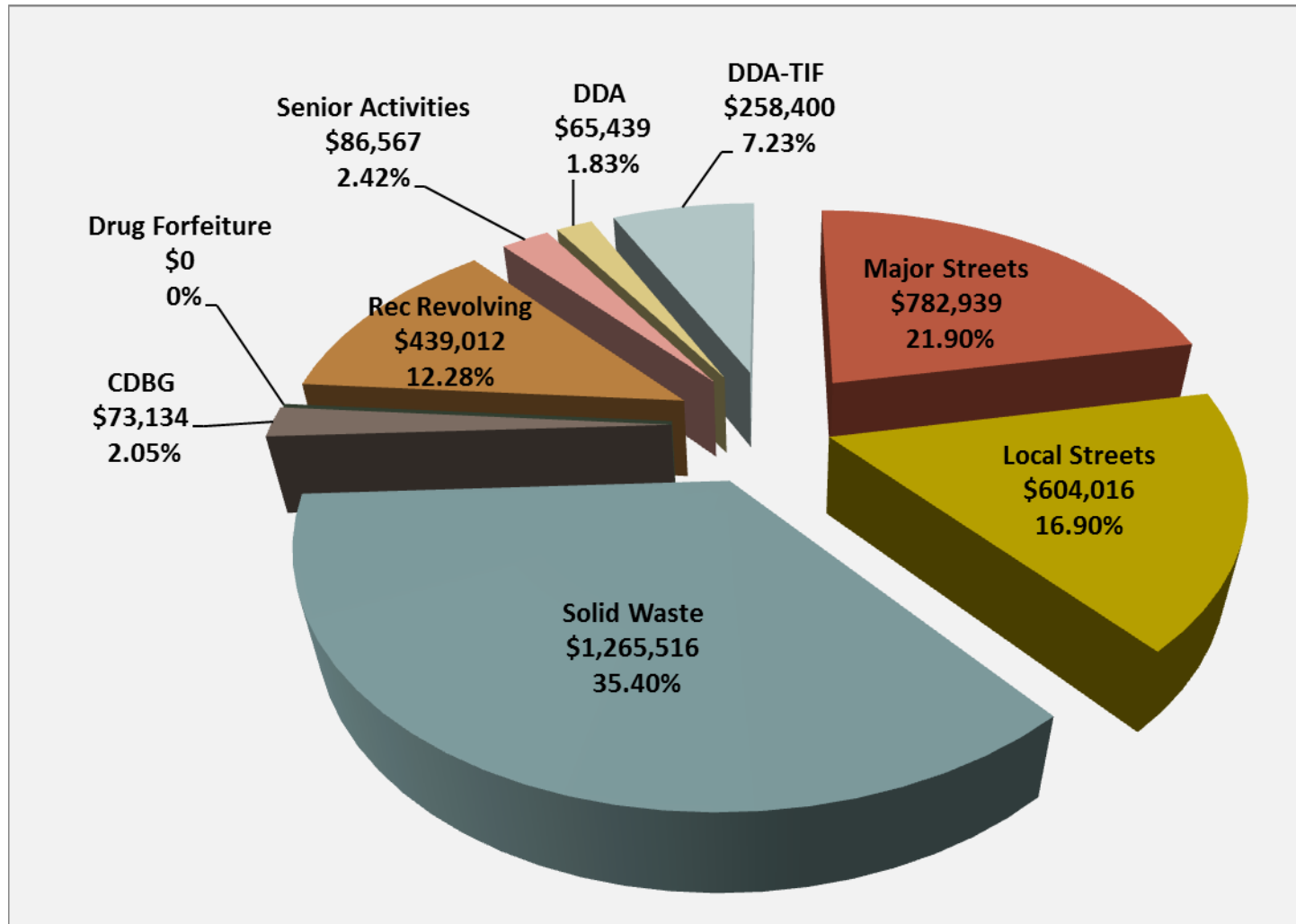
Special Revenue Funds account for specific revenues that are legally restricted to expenditures for specific purposes. Berkley has seven special revenue funds for which we account for separately. Also provided in this section are two discrete component units from the Downtown Development Authority. (Operating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

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

City of Berkley
Special Revenue Expenditures - \$3,575,023
FY 2015-2016



**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, 2016

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Projected 2014-2015	Recommended 2015-2016
Revenues					
Property taxes	\$ 1,136,877	\$ 1,084,227	\$ 1,109,173	\$ 1,132,732	\$ 1,149,593
Charges for services	694,076	694,761	777,747	746,040	813,044
Federal Sources	-	-	-	-	-
State-Shared Revenues & Grants	926,141	985,519	1,017,449	1,083,357	1,475,233
Fines and forfeitures	21,935	21,878	20,598	19,120	17,875
Investment earnings	22,579	19,552	14,275	18,745	14,704
Miscellaneous	61,665	92,379	105,832	513,655	92,006
Other Financing Sources	-	-	-	-	-
Total revenues	2,863,273	2,898,316	3,045,074	3,513,649	3,562,455
Expenditures					
General government	\$ 1,378,585	1,365,329	1,359,840	2,025,732	1,367,010
Public works	1,177,776	1,185,731	1,182,192	1,699,198	1,240,808
Health and welfare	103,565	165,670	128,882	126,219	159,701
Recreation and culture	316,243	318,132	300,915	318,280	388,852
Debt service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total expenditures	2,976,169	3,034,862	2,971,829	4,169,429	3,156,371
Excess (Deficiency) of Revenues Over (Under) Expenditures	(112,896)	(136,546)	73,245	(655,780)	406,084
Other Financing Sources (Uses)					
Operating transfers in	167,258	168,463	669,212	908,007	505,463
Operating transfers out	(413,670)	(422,544)	(502,350)	(478,199)	(418,652)
Total other financing sources (uses)	(246,412)	(254,081)	166,862	429,808	86,811
Excess (Deficiency) of Revenues Over (Under) Expenditures Other Financing Sources (Uses)	(359,308)	(390,627)	240,107	(225,972)	492,895
Fund Balance - Beginning of Year	3,924,211	3,564,903	3,174,276	3,414,383	3,188,411
Fund Balance - End of Year	\$ 3,564,903	\$ 3,174,276	\$ 3,414,383	\$ 3,188,411	\$ 3,681,306

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

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$230,439	\$210,052	\$214,394
MATERIALS AND SUPPLIES	78,203	70,810	86,650
CONTRACTUAL SERVICES	196,970	183,002	206,028
OTHER CHARGES	119,481	129,996	119,450
CAPITAL OUTLAY	0	785,865	0
OTHER FINANCING USES	152,513	156,460	156,417
TOTAL	\$777,606	\$1,536,185	\$782,939

STAFFING

	14-15		15-16	
	No	FTE	No	FTE
Full Time				
City Manager	1	0.105	1	0.10
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	0.12
Equip Operator II	2	0.47	2	0.49
Equip Operator I	4	0.65	5	0.92
Laborer	1	0.31	0	0.00
Mechanic II	1	0.08	1	0.07
Full Time Total	17	2.33	17	2.30
Part Time				
	1	0.18	1	0.18
Part Time Total	1	0.18	1	0.18
TOTAL	18	2.51	18	2.48

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.
- ADA Ramps and Sidewalks.

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.

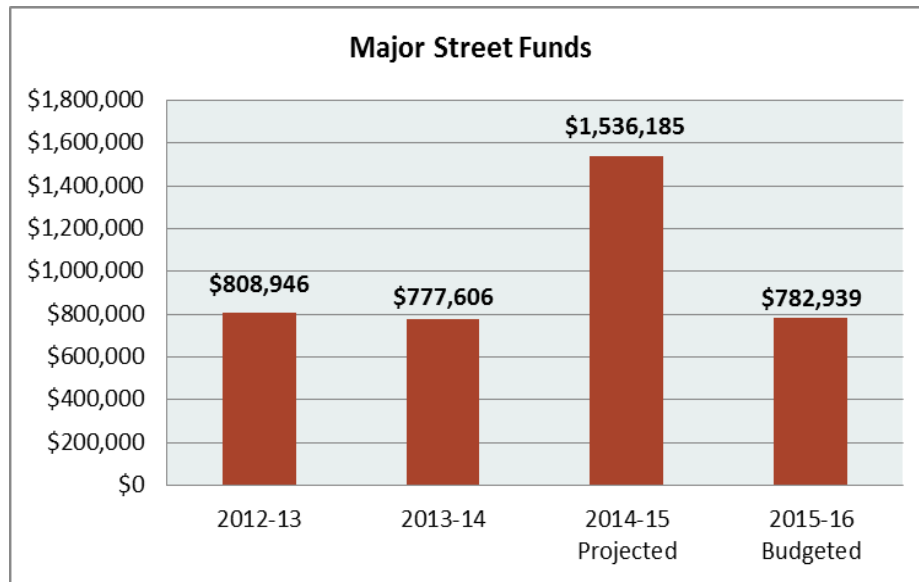
The City of Berkley has approximately 15.66 miles of Major Streets that is required to be maintained by the City.

MAJOR 2015-2016 OBJECTIVES

- Effectively maintain the City's infrastructure needs by developing a comprehensive road and water main replacement plan. Complete necessary engineering reports/estimates for a 2016 City wide road and water main improvement bond/millage.
- Extend the service life of the road network by continuing the Pavement Maintenance Program with a focus on a "mix of fixes", including Spray-Parch and crack sealing.
- Begin street name sign replacements in accordance with State of Michigan requirements for reflectivity, size, and font.
- Re-bid City forestry contract to ensure we are able to provide a high level of service at a reasonable cost. Public forestry work includes brush

FUND: 202 MAJOR STREET FUND
DEPT: SUMMARY

- removal, tree trimming, and tree removal.
- Continue to improve and expand on the annual Fall Tree Planting Program.
- Preserve the MITN cooperative bid for rock salt purchases which resulted in significant cost savings in Fiscal 2014-2015.



FUND: 202 MAJOR STREETS
DEPT: 464 STREET MAINTENANCE

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-464-704-000	PUBLIC WORKS DIRECTOR	\$12,804	\$13,058	\$13,059
202-464-706-000	LABORERS	21,499	20,474	15,739
202-464-707-000	PART TIME EMPLOYEES	1,516	1,449	750
202-464-709-000	OVERTIME	1,619	1,013	1,200
202-464-715-000	FICA	2,872	2,754	2,359
202-464-716-000	HDLO	9,757	10,295	10,347
202-464-718-000	RETIREMENT	8,988	9,841	8,290
202-464-720-000	LONGEVITY	153	0	0
202-464-722-000	SICK LEAVE	88	0	85
202-464-725-000	WORKERS COMPENSATION	1,008	1,338	1,546
SALARIES AND FRINGE BENEFITS		\$60,304	\$60,222	\$53,375
MATERIALS AND SUPPLIES				
202-464-744-000	UNIFORMS	\$971	\$779	\$550
202-464-758-000	PROGRAM SUPPLIES	2,916	1,158	3,000
202-464-782-000	ROAD SUPPLIES	10,604	10,287	5,000
MATERIALS AND SUPPLIES		\$14,491	\$12,224	\$8,550
CONTRACTUAL SERVICES				
202-464-818-000	CONTRACTUAL SERVICES	\$90,368	\$74,986	\$100,000
202-464-821-010	ENGINEERING	10,981	46,486	27,000
CONTRACTUAL SERVICES		\$101,349	\$121,472	\$127,000

FUND: 202 MAJOR STREETS
DEPT: 464 STREET MAINTENANCE

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
OTHER CHARGES				
202-464-940-000	EQUIPMENT RENTAL	\$9,154	\$8,433	\$8,500
OTHER CHARGES		\$9,154	\$8,433	\$8,500
CAPITAL OUTLAY				
202-464-975-100	CONSTRUCTION - MAJOR STREETS	\$0	\$785,865	\$0
CAPITAL OUTLAY		\$0	\$785,865	\$0
TOTAL EXPENSES - STREET MAINTENANCE		\$185,298	\$988,216	\$197,425

FUND: 202 MAJOR STREETS
DEPT: 466 STREET SWEEPING

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
202-466-706-000	LABORERS	\$7,946	\$6,239	\$11,290
202-466-709-000	OVERTIME	378	573	350
202-466-715-000	FICA	634	521	892
202-466-716-000	HDLO	2,132	2,291	2,246
202-466-718-000	RETIREMENT	2,528	2,110	3,926
202-466-722-000	SICK LEAVE	19	0	17
202-466-725-000	WORKERS COMPENSATION	210	371	299
SALARIES AND FRINGE BENEFITS		\$13,847	\$12,105	\$19,020
CONTRACTUAL SERVICES				
202-466-818-000	CONTRACTUAL SERVICES	\$9,797	\$12,080	\$11,000
CONTRACTUAL SERVICES		\$9,797	\$12,080	\$11,000
OTHER CHARGES				
202-466-940-000	EQUIPMENT RENTAL	\$24,891	\$19,899	\$17,250
OTHER CHARGES		\$24,891	\$19,899	\$17,250
TOTAL EXPENSES - STREET SWEEPING		\$48,535	\$44,084	\$47,270

FUND: 202 MAJOR STREETS
DEPT: 468 STREET TREES

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
202-468-706-000	LABORERS	\$5,082	\$6,151	\$9,357
202-468-707-000	PART TIME EMPLOYEES	25	104	0
202-468-709-000	OVERTIME	1257	2,237	2,000
202-468-715-000	FICA	492	647	871
202-468-716-000	HDLO	3,351	3,685	3,522
202-468-718-000	RETIREMENT	1,930	2,628	3,298
202-468-720-000	LONGEVITY	36	0	0
202-468-722-000	SICK LEAVE	34	0	32
202-468-725-000	WORKERS COMPENSATION	374	249	579
SALARIES AND FRINGE BENEFITS		\$12,581	\$15,701	\$19,659
MATERIALS AND SUPPLIES				
202-468-758-000	PROGRAM SUPPLIES	\$13,000	\$13,464	\$17,500
MATERIALS AND SUPPLIES		\$13,000	\$13,464	\$17,500
CONTRACTUAL SERVICES				
202-468-818-000	CONTRACTUAL SERVICES	\$70,736	\$34,148	\$44,000
CONTRACTUAL SERVICES		\$70,736	\$34,148	\$44,000
OTHER CHARGES				
202-469-940-000	EQUIPMENT RENTAL	\$2,185	\$6,206	\$6,500
OTHER CHARGES		\$2,185	\$6,206	\$6,500
TOTAL EXPENSES -CATCH BASINS		\$98,502	\$69,519	\$87,659

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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-469-706-000	LABORERS	\$4,376	\$4,678	\$3,841
202-469-707-000	PART TIME EMPLOYEES	0	38	0
202-469-715-000	FICA	340	361	299
202-469-716-000	HDLO	1,465	1,563	1,567
202-469-718-000	RETIREMENT	1,327	1,582	1,335
202-469-720-000	LONGEVITY	3	0	0
202-469-722-000	SICK LEAVE	70	0	71
202-469-725-000	WORKERS COMPENSATION	123	214	192
SALARIES AND FRINGE BENEFITS		\$7,704	\$8,436	\$7,305
MATERIALS AND SUPPLIES				
202-469-758-000	PROGRAM SUPPLIES	\$4,164	\$168	\$5,000
MATERIALS AND SUPPLIES		\$4,164	\$168	\$5,000
CONTRACTUAL SERVICES				
202-469-818-000	CONTRACTUAL SERVICES	\$0	\$2,030	\$1,500
CONTRACTUAL SERVICES		\$0	\$2,030	\$1,500
OTHER CHARGES				
202-469-940-000	EQUIPMENT RENTAL	\$5,787	\$7,144	\$7,250
OTHER CHARGES		\$5,787	\$7,144	\$7,250
TOTAL EXPENSES -CATCH BASINS		\$17,655	\$17,778	\$21,055

FUND: 202 MAJOR STREETS
DEPT: 475 STREET SIGNS

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-475-706-000	LABORERS	\$4,798	\$2,589	\$2,676
202-475-707-000	PART TIME EMPLOYEES	38	38	0
202-475-709-000	OVERTIME	245	697	200
202-475-715-000	FICA	392	254	221
202-475-716-000	HDLO	1,219	1,135	1,380
202-475-718-000	RETIREMENT	1,541	876	929
202-475-720-000	LONGEVITY	23	0	0
202-475-722-000	SICK LEAVE	14	0	13
202-475-725-000	WORKERS COMPENSATION	92	160	144
SALARIES AND FRINGE BENEFITS		\$8,362	\$5,749	\$5,563
MATERIALS AND SUPPLIES				
202-475-758-000	PROGRAM SUPPLIES	\$12,088	\$4,281	\$13,500
MATERIALS AND SUPPLIES		\$12,088	\$4,281	\$13,500
CONTRACTUAL SERVICES				
202-475-803-000	MEMBERSHIPS	\$2,150	\$2,150	\$2,200
202-475-818-000	CONTRACTUAL SERVICES	11,632	9,567	18,000
CONTRACTUAL SERVICES		\$13,782	\$11,717	\$20,200
OTHER CHARGES				
202-475-933-000	EQUIPMENT MAINTENANCE	\$23,970	\$36,275	\$27,900
202-475-940-000	EQUIPMENT RENTAL	3,322	2,094	2,100
OTHER CHARGES		\$27,292	\$38,369	\$30,000
TOTAL EXPENSES - STREET SIGNS		\$61,524	\$60,116	\$69,263

FUND: 202 MAJOR STREETS
DEPT: 478 WINTER MAINTENANCE

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
202-478-706-000	LABORERS	\$18,469	\$10,752	\$10,387
202-478-709-000	OVERTIME	20,959	15,681	7,500
202-478-715-000	FICA	3,022	2,022	1,372
202-478-716-000	HDLO	3,711	4,524	4,180
202-478-718-000	RETIREMENT	11,740	3,636	3,609
202-478-720-000	LONGEVITY	48	0	0
202-478-722-000	SICK LEAVE	42	0	46
202-478-725-000	WORKERS COMPENSATION	355	180	904
SALARIES AND FRINGE BENEFITS		\$58,346	\$36,795	\$27,998
MATERIALS AND SUPPLIES				
202-478-758-000	PROGRAM SUPPLIES	\$33,484	\$40,272	\$41,100
MATERIALS AND SUPPLIES		\$33,484	\$40,272	\$41,100
OTHER CHARGES				
202-478-940-000	EQUIPMENT RENTAL	\$47,141	\$43,190	\$43,200
OTHER CHARGES		\$47,141	\$43,190	\$43,200
TOTAL EXPENSES - WINTER MAINTENANCE		\$138,971	\$120,257	\$112,298

FUND: 202 MAJOR STREETS
DEPT: 483 STREET ADMINISTRATION

	2013-14	2014-15	2015-16
	ACTIVITY	PROJECTED	ADOPTED
		ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS			
202-483-704-172 CITY MANAGER	\$10,969	\$11,187	\$11,188
202-483-704-201 FINANCE DIRECTOR	11,309	11,533	11,534
202-483-706-000 LABORERS	2,954	3,013	3,013
202-483-706-201 FINANCE STAFF	7,731	7,884	7,884
202-483-709-000 OVERTIME	0	22	0
202-483-712-000 IN LIEU	1,315	1,459	1,247
202-483-715-000 FICA	2,620	2,716	2,676
202-483-716-000 HDLO	4,380	4,531	4,467
202-483-718-000 RETIREMENT	6,365	7,510	8,307
202-483-722-000 SICK LEAVE	118	407	118
202-483-725-000 WORKERS COMPENSATION	42	168	70
SALARIES AND FRINGE BENEFITS	\$47,803	\$50,430	\$50,504
CONTRACTUAL SERVICES			
202-483-807-000 AUDIT SERVICES	\$1,030	\$1,030	\$1,328
CONTRACTUAL SERVICES	\$1,030	\$1,030	\$1,328
TOTAL EXPENSES - STREET ADMINISTRATION	\$48,833	\$51,460	\$51,832

FUND: 202 MAJOR STREETS
DEPT: 966 OTHER FINANCING USES

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
OTHER FINANCING USES			
202-966-999-000 TRANSFERS OUT	\$152,513	\$156,460	\$156,417
OTHER FINANCING USES	<u>\$152,513</u>	<u>\$156,460</u>	<u>\$156,417</u>
TOTAL EXPENSE - OTHER FINANCING USES	<u><u>\$152,513</u></u>	<u><u>\$156,460</u></u>	<u><u>\$156,417</u></u>
TOTAL EXPENSE - MAJOR STREET FUND	<u><u>\$777,606</u></u>	<u><u>\$1,536,185</u></u>	<u><u>\$782,939</u></u>

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$196,829	\$174,394	\$180,921
MATERIALS AND SUPPLIES	78,925	78,132	101,850
CONTRACTUAL SERVICES	219,967	218,680	227,028
OTHER CHARGES	97,428	95,672	93,450
OTHER FINANCING USES	3,704	0	767
TOTAL	\$596,853	\$566,878	\$604,016

	14-15		15-16	
	No	FTE	No	FTE
STAFFING				
Full Time				
City Manager	1	0.045	1	0.05
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	0.13
Equip Operator II	2	0.47	2	0.46
Equip Operator I	4	0.65	5	0.94
Laborer	1	0.31	0	0.00
Mechanic II	1	0.09	1	0.08
Full Time Total	17	2.02	17	1.99
Part Time	1	0.13	1	0.13
Part Time Total	1	0.13	1	0.13
TOTAL	18	2.15	18	2.12

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.

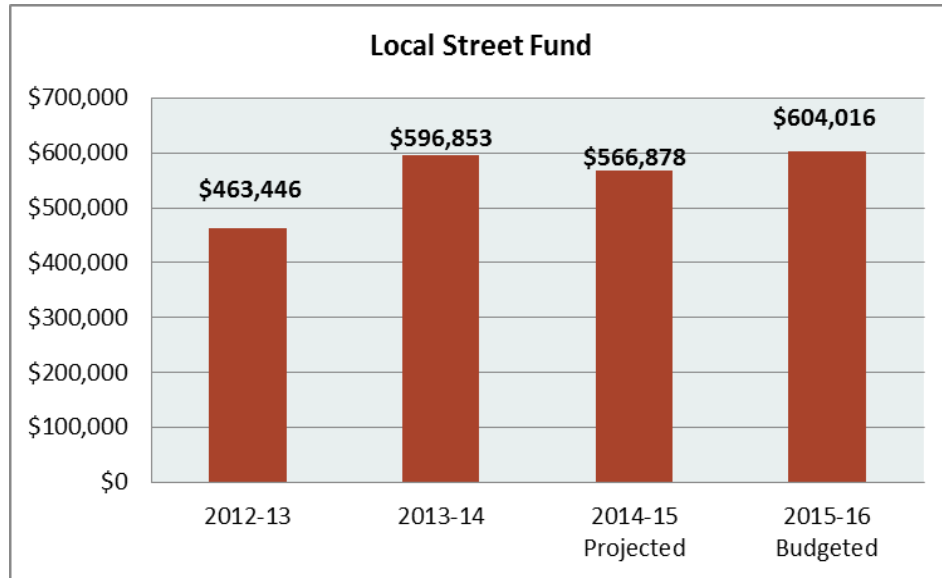
The City of Berkley has approximately 35.95 miles of Local Streets that is required to be maintained by the City.

MAJOR 2015-2016 OBJECTIVES

- Effectively maintain the City's infrastructure needs by developing a comprehensive road and water main replacement plan. Complete necessary engineering reports/estimates for a 2016 City wide road and water main improvement bond/millage.
- Extend the service life of the road network by continuing the Pavement Maintenance Program with the focus on a "mix of fixes", including Spray-Patch and crack sealing.
- Begin street name sign replacements in accordance with State of Michigan requirements for reflectivity, size, and font.
- Re-bid City forestry contract to ensure we are able to provide a high level of service at a reasonable cost. Public forestry

FUND: 203 LOCAL STREETS
DEPT: SUMMARY

- work includes brush removal, tree trimming, and tree removal.
- Continue to improve and expand on the annual Fall Tree Planting Program.
- Preserve the MITN cooperative bid for rock salt purchases which resulted in significant cost savings in Fiscal 2014-2015.



FUND: 203 LOCAL STREETS
DEPT: 464 STREET MAINTENANCE

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
203-464-704-000	PUBLIC WORKS DIRECTOR	\$12,804	\$13,058	\$13,059
203-464-706-000	LABORERS	21,283	20,124	15,974
203-464-707-000	PART TIME EMPLOYEES	1,516	1,446	1,100
203-464-709-000	OVERTIME	1,603	997	1,100
203-464-715-000	FICA	2,855	2,725	2,396
203-464-716-000	HDLO	9,923	10,519	10,473
203-464-718-000	RETIREMENT	8,916	9,723	8,363
203-464-720-000	LONGEVITY	156	0	0
203-464-722-000	SICK LEAVE	89	0	86
203-464-725-000	WORKERS COMPENSATION	1,059	1,338	1,546
SALARIES AND FRINGE BENEFITS		\$60,204	\$59,930	\$54,097
MATERIALS AND SUPPLIES				
203-464-744-000	UNIFORMS	\$478	\$500	\$550
203-464-758-000	PROGRAM SUPPLIES	1,400	2,000	2,000
203-464-782-000	ROAD SUPPLIES	9,767	5,134	5,000
MATERIALS AND SUPPLIES		\$11,645	\$7,634	\$7,550
CONTRACTUAL SERVICES				
203-464-818-000	CONTRACTUAL SERVICES	\$109,354	\$125,000	\$125,000
203-464-821-010	ENGINEERING	12,310	37,000	31,000
CONTRACTUAL SERVICES		\$121,664	\$162,000	\$156,000

FUND: 203 LOCAL STREETS
DEPT: 464 STREET MAINTENANCE

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
<hr/>				
OTHER CHARGES				
203-464-940-000	EQUIPMENT RENTAL	\$9,145	\$8,424	\$8,500
OTHER CHARGES		\$9,145	\$8,424	\$8,500
TOTAL EXPENSES - STREET MAINTENANCE		\$202,658	\$237,988	\$226,147

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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-466-706-000	LABORERS	\$7,897	\$6,896	\$11,435
203-466-709-000	OVERTIME	298	352	300
203-466-715-000	FICA	625	554	1,000
203-466-716-000	HDLO	2,142	2,464	2,300
203-466-718-000	RETIREMENT	2,489	2,332	3,976
203-466-722-000	SICK LEAVE	19	0	24
203-466-725-000	WORKERS COMPENSATION	234	371	300
SALARIES AND FRINGE BENEFITS		\$13,704	\$12,969	\$19,335
CONTRACTUAL SERVICES				
203-466-818-000	CONTRACTUAL SERVICES	\$11,010	\$12,000	\$12,000
CONTRACTUAL SERVICES		\$11,010	\$12,000	\$12,000
OTHER CHARGES				
203-466-940-000	EQUIPMENT RENTAL	\$24,891	\$19,899	\$17,250
OTHER CHARGES		\$24,891	\$19,899	\$17,250
TOTAL EXPENSES - STREET SWEEPING		\$49,605	\$44,868	\$48,585

FUND: 203 LOCAL STREETS
DEPT: 468 STREET TREES

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
203-468-706-000	LABORERS	\$5,076	\$6,150	\$9,391
203-468-707-000	PART TIME EMPLOYEES	25	104	0
203-468-709-000	OVERTIME	1,466	2,237	2,000
203-468-715-000	FICA	507	650	873
203-468-716-000	HDLO	3,335	3,695	3,525
203-468-718-000	RETIREMENT	1,991	2,074	3,264
203-468-720-000	LONGEVITY	36	0	0
203-468-722-000	SICK LEAVE	103	(70)	31
203-468-725-000	WORKERS COMPENSATION	426	249	579
SALARIES AND FRINGE BENEFITS		\$12,965	\$15,089	\$19,663
MATERIALS AND SUPPLIES				
203-468-758-000	PROGRAM SUPPLIES	\$13,698	\$15,473	\$17,500
MATERIALS AND SUPPLIES		\$13,698	\$15,473	\$17,500
CONTRACTUAL SERVICES				
203-468-818-000	CONTRACTUAL SERVICES	\$84,113	\$40,000	\$54,000
CONTRACTUAL SERVICES		\$84,113	\$40,000	\$54,000
OTHER CHARGES				
203-468-940-000	EQUIPMENT RENTAL	\$2,185	\$5,748	\$5,800
OTHER CHARGES		\$2,185	\$5,748	\$5,800
TOTAL EXPENSES: STREET TREES		\$112,961	\$76,310	\$96,963

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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-469-706-000	LABORERS	\$4,361	\$4,652	\$3,840
203-469-715-000	FICA	340	356	299
203-469-716-000	HDLO	1,459	1,568	1,580
203-469-718-000	RETIREMENT	1,326	1,573	1,335
203-469-720-000	LONGEVITY	3	0	0
203-469-722-000	SICK LEAVE	0	70	71
203-469-725-000	WORKERS COMPENSATION	129	214	192
SALARIES AND FRINGE BENEFITS		\$7,618	\$8,433	\$7,317
MATERIALS AND SUPPLIES				
203-469-758-000	PROGRAM SUPPLIES	\$6,810	\$7,000	\$7,000
MATERIALS AND SUPPLIES		\$6,810	\$7,000	\$7,000
CONTRACTUAL SERVICES				
203-469-818-000	CONTRACTUAL SERVICES	\$0	\$1,500	\$1,500
CONTRACTUAL SERVICES		\$0	\$1,500	\$1,500
OTHER CHARGES				
203-469-940-000	EQUIPMENT RENTAL	\$5,787	\$7,144	\$7,250
OTHER CHARGES		\$5,787	\$7,144	\$7,250
TOTAL EXPENSES - CATCH BASINS		\$20,215	\$24,077	\$23,067

FUND: 203 LOCAL STREETS
DEPT: 470 ROADSIDE CLEANUP

	2013-14	2014-15	2015-16
	ACTIVITY	PROJECTED	ADOPTED
		ACTIVITY	BUDGET
<hr/>			
SALARIES AND FRINGE BENEFITS			
203-470-706-000 LABORERS	\$10	\$0	\$0
SALARIES AND FRINGE BENEFITS	<hr/>	<hr/>	<hr/>
	\$10	\$0	\$0
TOTAL EXPENSES - ROADSIDE CLEANUP	<hr/>	<hr/>	<hr/>
	\$10	\$0	\$0

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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-471-706-000	LABORERS	\$8,245	\$8,300	\$14,042
203-471-707-000	PART TIME EMPLOYEES	617	453	2,000
203-471-709-000	OVERTIME	384	47	525
203-471-715-000	FICA	707	673	1,268
203-471-716-000	HDLO	7,708	7,389	6,825
203-471-718-000	RETIREMENT	2,754	2,807	4,882
203-471-720-000	LONGEVITY	421	0	0
203-471-722-000	SICK LEAVE	2	0	0
203-471-725-000	WORKERS COMPENSATION	432	615	841
SALARIES AND FRINGE BENEFITS		\$21,270	\$20,284	\$30,383
MATERIALS AND SUPPLIES				
203-471-758-000	PROGRAM SUPPLIES	\$545	\$700	\$700
MATERIALS AND SUPPLIES		\$545	\$700	\$700
OTHER CHARGES				
203-471-940-000	EQUIPMENT RENTAL	\$3,031	\$6,755	\$6,750
OTHER CHARGES		\$3,031	\$6,755	\$6,750
TOTAL EXPENSES - GRASS AND WEEDS		\$24,846	\$27,739	\$37,833

FUND: 203 LOCAL STREETS
DEPT: 475 STREET SIGNS

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-475-706-000	LABORERS	\$4,782	\$2,573	\$2,687
203-475-707-000	PART TIME EMPLOYEES	38	76	0
203-475-709-000	OVERTIME	228	536	200
203-475-715-000	FICA	389	244	222
203-475-716-000	HDLO	1,228	1,340	1,388
203-475-718-000	RETIREMENT	1,530	870	933
203-475-720-000	LONGEVITY	23	0	0
203-475-722-000	SICK LEAVE	14	0	13
203-475-725-000	WORKERS COMPENSATION	100	160	144
SALARIES AND FRINGE BENEFITS		\$8,332	\$5,799	\$5,587
MATERIALS AND SUPPLIES				
203-475-758-000	PROGRAM SUPPLIES	\$14,170	\$7,000	\$28,000
MATERIALS AND SUPPLIES		\$14,170	\$7,000	\$28,000
CONTRACTUAL SERVICES				
203-475-803-000	MEMBERSHIPS	\$2,150	\$2,150	\$2,200
CONTRACTUAL SERVICES		\$2,150	\$2,150	\$2,200
OTHER CHARGES				
203-475-933-000	EQUIPMENT MAINTENANCE	\$1,960	\$2,600	\$2,600
203-475-940-000	EQUIPMENT RENTAL	3,322	1,946	2,100
OTHER CHARGES		\$5,282	\$4,546	\$4,700
TOTAL EXPENSES - STREET SIGNS		\$29,934	\$19,495	\$40,487

FUND: 203 LOCAL STREETS
DEPT: 478 WINTER MAINTENANCE

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
203-478-706-000	LABORERS	\$16,863	\$10,334	\$10,827
203-478-709-000	OVERTIME	20,688	15,477	7,500
203-478-715-000	FICA	2,878	1,975	1,406
203-478-716-000	HDLO	5,487	4,786	4,357
203-478-718-000	RETIREMENT	11,172	3,495	3,762
203-478-720-000	LONGEVITY	48	0	0
203-478-722-000	SICK LEAVE	41	0	45
203-478-725-000	WORKERS COMPENSATION	625	180	903
SALARIES AND FRINGE BENEFITS		\$57,802	\$36,247	\$28,800
MATERIALS AND SUPPLIES				
203-478-758-000	PROGRAM SUPPLIES	\$32,057	\$40,325	\$41,100
MATERIALS AND SUPPLIES		\$32,057	\$40,325	\$41,100
OTHER CHARGES				
203-478-940-000	EQUIPMENT RENTAL	\$47,107	\$43,156	\$43,200
OTHER CHARGES		\$47,107	\$43,156	\$43,200
TOTAL EXPENSES - WINTER MAINTENANCE		\$136,966	\$119,728	\$113,100

FUND: 203 LOCAL STREETS
DEPT: 483 STREET ADMINISTRATION

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
203-483-704-172	CITY MANAGER	\$4,701	\$4,794	\$4,795
203-483-704-201	FINANCE DIRECTOR	2,827	2,883	2,883
203-483-706-000	LABORERS	739	753	753
203-483-706-201	FINANCE STAFF	1,933	1,971	1,972
203-483-709-000	OVERTIME	0	5	0
203-483-712-000	IN LIEU	329	352	322
203-483-715-000	FICA	806	836	824
203-483-716-000	HDLO	1,565	1,550	1,498
203-483-718-000	RETIREMENT	1,973	2,324	2,571
203-483-722-000	SICK LEAVE	51	175	51
203-483-725-000	WORKERS COMPENSATION	0	0	70
SALARIES AND FRINGE BENEFITS		\$14,924	\$15,643	\$15,739
CONTRACTUAL SERVICES				
203-483-807-000	AUDIT SERVICES	\$1,030	\$1,030	\$1,328
CONTRACTUAL SERVICES		\$1,030	\$1,030	\$1,328
TOTAL EXPENSES - STREET ADMINISTRATION		\$15,954	\$16,673	\$17,067

FUND: 203 LOCAL STREETS
DEPT: 966 OTHER FINANCING USES

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
OTHER FINANCING USES			
203-966-999-000 TRANSFERS OUT	\$3,704	\$0	\$767
OTHER FINANCING USES	\$3,704	\$0	\$767
TOTAL EXPENSES - OTHER FINANCING USES	\$3,704	\$0	\$767
TOTAL EXPENSES - LOCAL STREET FUND	\$596,853	\$566,878	\$604,016

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$181,216	\$225,634	\$193,899
MATERIALS AND SUPPLIES	2,569	5,008	2,350
CONTRACTUAL SERVICES	914,512	1,332,227	970,859
OTHER CHARGES	83,895	136,329	97,500
OTHER FINANCING USES	5,065	6,405	908
TOTAL	\$1,187,257	\$1,705,603	\$1,265,516

STAFFING

	14-15		15-16	
	No	FTE	No	FTE
Full Time				
City Manager	1	0.05	1	0.05
Director of Public Works	1	0.25	1	0.25
Clerk II	1	0.25	1	0.25
Finance Director	1	0.05	1	0.05
Accountants	2	0.30	2	0.30
Deputy Clerk	1	0.10	1	0.10
Deputy Treasurer	1	0.10	1	0.10
Library Secretary	1	0.05	1	0.05
Building Clerk	1	0.05	1	0.05
Foreman	1	0.06	1	0.06
Equipment Operator III	2	0.17	2	0.18
Equipment Operator II	2	0.28	3	0.26
Equipment Operator I	4	0.41	4	0.32
Laborer	0	0.00	1	0.14
Mechanic II	1	0.05	1	0.05
TOTAL	21	2.17	22	2.21
Part Time Total	1	0.15	1	0.15
TOTAL	22	2.32	23	2.36

EXPENDITURE HIGHLIGHTS

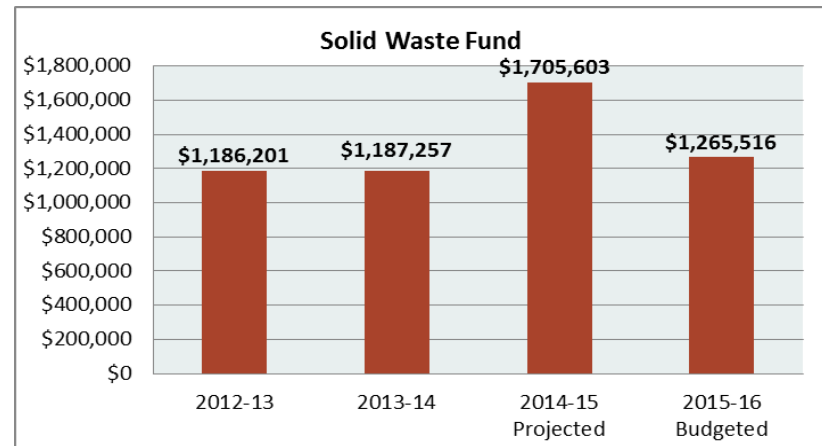
- Curbside trash pickup and disposal.
- Commercial dumpster trash pickup and disposal.
- Brush Pickup and disposal.
- Curbside leaf pickup and disposal.

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 2015-2016 OBJECTIVES

- Work with SOCRRA and Tringali Sanitation 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 to the contractor on a daily basis.
- Improve solid waste services by working with SOCCRA to expand the City's current recycling program (i.e. consider single-stream recycling and increase community outreach).



FUND: 226 SOLID WASTE
DEPT: 528 SOLID WASTE SERVICES

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
226-528-704-172	CITY MANAGER	\$5,223	\$5,328	\$5,328
226-528-704-201	FINANCE DIRECTOR	4,712	4,805	4,806
226-528-704-441	DPW DIRECTOR	18,830	19,203	19,204
226-528-706-000	LABORERS	49,312	62,747	51,914
226-528-706-201	FINANCE STAFF	14,494	14,782	14,783
226-528-706-215	TREASURER'S STAFF	8,390	8,613	8,613
226-528-706-371	BUILDING STAFF	1,811	1,618	1,872
226-528-706-738	LIBRARY STAFF	1,937	1,975	1,975
226-528-707-000	PART TIME EMPLOYEES	2,119	1,506	2,000
226-528-709-000	OVERTIME	6,520	28,697	6,000
226-528-712-000	IN LIEU	1,888	2,188	1,986
226-528-715-000	FICA	8,829	11,615	9,081
226-528-716-000	HDLO	29,985	29,555	29,489
226-528-718-000	RETIREMENT	26,077	32,339	30,742
226-528-720-000	LONGEVITY	368	98	96
226-528-722-000	SICK LEAVE	343	273	136
226-528-725-000	WORKERS COMPENSATION	378	292	5,874
SALARIES AND FRINGE BENEFITS		\$181,216	\$225,634	\$193,899
MATERIALS AND SUPPLIES				
226-528-744-000	UNIFORMS	\$550	\$550	\$550
226-528-758-000	PROGRAM SUPPLIES	2,019	4,458	1,800
MATERIALS AND SUPPLIES		\$2,569	\$5,008	\$2,350

FUND: 226 SOLID WASTE
DEPT: 528 SOLID WASTE SERVICES

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CONTRACTUAL SERVICES				
226-528-807-000	AUDIT SERVICES	\$2,055	\$2,055	\$2,259
226-528-818-000	CONTRACTUAL SERVICES	850	373	17,800
226-528-818-001	RUBBISH COLLECTION	640,692	877,900	618,625
226-528-818-003	TRASH DISPOSAL	226,772	407,906	287,175
226-528-818-004	BRUSH DISPOSAL	44,143	43,993	45,000
	CONTRACTUAL SERVICES	\$914,512	\$1,332,227	\$970,859
OTHER CHARGES				
226-528-939-000	VEHICLE MAINTENANCE	\$6,735	\$14,854	\$12,500
226-528-940-000	EQUIPMENT RENTAL	77,160	121,475	85,000
	OTHER CHARGES	\$83,895	\$136,329	\$97,500
OTHER FINANCING USES				
226-966-999-000	TRANSFERS OUT	\$5,065	\$6,405	\$908
	OTHER FINANCING USES	\$5,065	\$6,405	\$908
	TOTAL EXPENSES - SOLID WASTE FUND	\$1,187,257	\$1,705,603	\$1,265,516

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
CAPITAL OUTLAY	\$45,801	\$52,794	\$73,134
OTHER FINANCING USES	873	0	0
TOTAL	\$46,674	\$52,794	\$73,134

STAFFING

None

EXPENDITURE HIGHLIGHTS

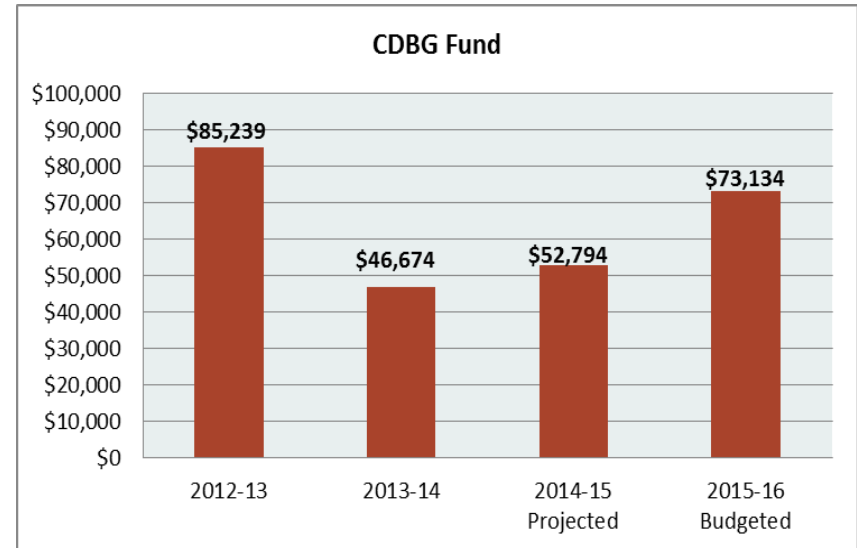
- Recreation Building Service Door - \$28,469
- Library Large Print Books - \$2,240
- Yard Services - \$9,255
- Sidewalk - \$33,170

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 and improve recreational facilities along with eliminating threats to the welfare of individuals and neighborhoods.

MAJOR 2015-2016 OBJECTIVES

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



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

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
CONTRACTUAL SERVICES			
275-940-818-021 CDBG EXPENSES 11/12 - SIDEWALK RAMPS	\$0	\$17,358	\$0
275-940-818-023 CDBG EXPENSES 11/12 - YARD SERVICES	3,000	0	0
275-940-818-025 CDBG EXPENSES 12/13 - YARD SERVICE	6,550	0	0
275-940-818-026 CDBG EXPENSES 11/12 - SIDEWALK RAMPS	19,092	0	0
275-940-818-027 CDBG EXPENSES 13/14 - LARGE PRINT BOOK	5,409	3,600	0
275-940-818-028 CDBG EXPENSES 13/14 - SIDEWALK RAMPS	0	28,514	0
275-940-818-029 CDBG EXPENSES 14/15 - SERVICE DOOR	0	0	28,469
275-940-818-030 CDBG EXPENSES 14/15 - LARGE PRINT BOOKS	0	2,460	2,240
275-940-818-031 CDBG EXPENSES 14/15 - YARD SERVICES	0	862	4,255
275-940-818-032 CDBG EXPENSES 15/16 - SIDEWALKS	0	0	33,170
275-940-818-033 CDBG EXPENSES 15/16 - YARD SERVICES	0	0	5,000
CONTRACTUAL SERVICES	\$34,051	\$52,794	\$73,134
CAPITAL OUTLAY			
275-940-974-000 LAND IMPROVEMENTS	\$11,750	\$0	\$0
CAPITAL OUTLAY	\$11,750	\$0	\$0
OTHER FINANCING USES			
275-966-999-000 TRANSFERS OUT	\$873	\$0	\$0
OTHER FINANCING USES	\$873	\$0	\$0
TOTAL EXPENSES - CDBG FUND	\$46,674	\$52,794	\$73,134

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
CAPITAL OUTLAY	\$0	\$6,448	\$0
OTHER FINANCING USES	0	0	0
TOTAL	\$0	\$6,448	\$0

STAFFING

None

EXPENDITURE HIGHLIGHTS

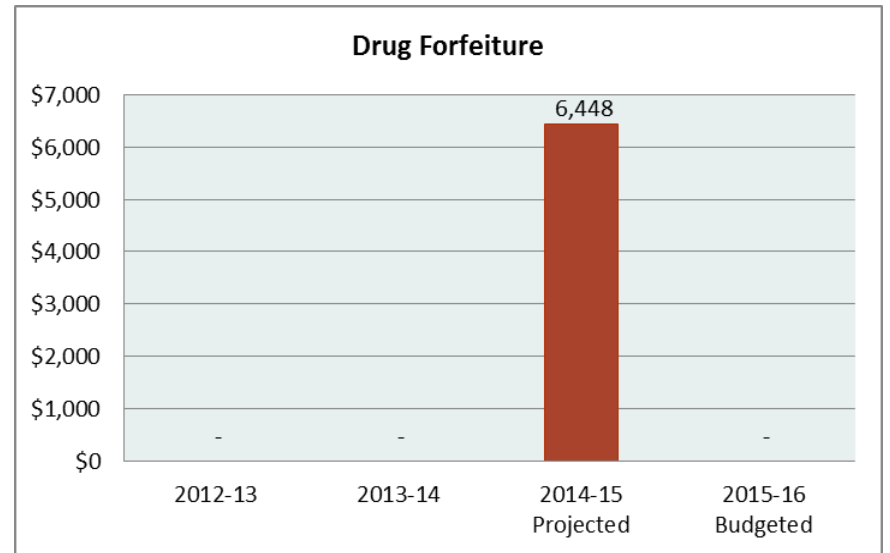
None

PROGRAM DESCRIPTION

The Drug Forfeiture Fund obtains proceeds and assets derived from confiscated narcotics that were obtained through drug law enforcement activities. This Special Revenue Fund supplements narcotic related law enforcement capabilities throughout the City.

MAJOR OBJECTIVES

None



FUND: 295 DRUG FORFEITURE
DEPT: 174 DRUG FORFEITURE

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CAPITAL OUTLAY				
295-174-982-000	EQUIPMENT	\$0	\$6,448	\$0
CAPITAL OUTLAY		\$0	\$6,448	\$0
TOTAL EXPENSES – DRUG FOREFEITURE FUND		\$0	\$6,448	\$0

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES AND FRINGE BENEFITS	\$98,884	\$105,470	\$130,001
MATERIALS & SUPPLIES	17,211	21,426	28,550
CONTRACTUAL SERVICES	156,219	177,497	196,214
CAPITAL OUTLAY	28,161	9,665	28,600
INSURANCE	440	462	487
OTHER CHARGES	0	3,760	5,000
OTHER FINANCING USES	74,588	110,314	50,160
TOTAL	\$375,503	\$428,594	\$439,012

STAFFING	14-15		15-16	
	No	FTE	No	FTE
Full Time				
Recreation Leader	1	0.50	1	0.50
Full Time Total	1	0.50	1	0.50
Part Time				
Young Adult	23	2.48	32	3.83
Pillo-Pollo/Grade School Dance	5	0.06	6	0.06
Community Center	8	0.77	5	0.77
Parent Tot	3	0.10	4	0.14
Outdoor Soccer	3	0.05	0	0.00
Outdoor Concession	0	0.00	0	0.00
Part Time Total	42	3.45	42	4.80
TOTAL	43	3.94	43	5.30

PROGRAM DESCRIPTION

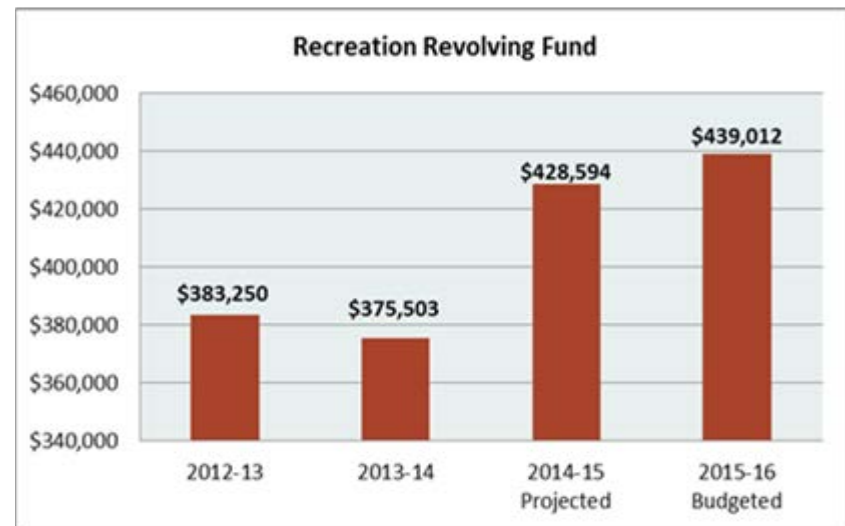
Covers all aspects of Parks and Recreation department programming which include youth activities, adult activities, athletic leagues, camps, classes, special events, tickets and sales.

EXPENDITURE HIGHLIGHTS

- Provides for 50% of recreation leaders salary & fringe benefits.
- Provides salaries for approximately 40 part-time employees.

MAJOR 2015-2016 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.
- Enhance the Summer Camp program by offering new experiences to the campers and hiring new staff members that provide unique backgrounds.
- Expand specialty program offerings and look at ways to increase participation among new people.



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

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS			
614-112-707-000 PART TIME EMPLOYEES	\$46,168	\$53,451	\$74,134
614-112-709-000 OVERTIME	1,287	11	0
614-112-715-000 FICA	3,645	4,089	5,671
SALARIES AND FRINGE BENEFITS	\$51,100	\$57,551	\$79,805
MATERIALS AND SUPPLIES			
614-112-758-000 PROGRAM SUPPLIES	\$1,487	\$1,885	\$3,000
MATERIALS AND SUPPLIES	\$1,487	\$1,885	\$3,000
CONTRACTUAL SERVICES			
614-112-818-000 CONTRACTUAL SERVICES	\$31,725	\$37,619	\$45,000
CONTRACTUAL SERVICES	\$31,725	\$37,619	\$45,000
TOTAL EXPENSES - YOUTH/ADULT BUS TRAVEL	\$84,312	\$97,055	\$127,805

FUND: 614 RECREATION REVOLVING
DEPT: 116 CAP PROGRAM GRANT

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS			
614-116-707-000 PART TIME EMPLOYEES	\$145	\$0	\$0
614-116-715-000 FICA	11	0	0
SALARIES AND FRINGE BENEFITS	\$156	\$0	\$0
TOTAL EXPENSES – CAP PROGRAM GRANT	\$156	\$0	\$0

FUND: 614 RECREATION REVOLVING
DEPT: 316 GRADE SCHOOL DANCE

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS			
614-316-707-000 PART TIME EMPLOYEES	\$0	\$100	\$100
614-316-715-000 FICA	0	8	8
SALARIES AND FRINGE BENEFITS	<u>\$0</u>	<u>\$108</u>	<u>\$108</u>
MATERIALS AND SUPPLIES			
614-316-758-000 PROGRAM SUPPLIES	\$0	\$200	\$200
MATERIALS AND SUPPLIES	<u>\$0</u>	<u>\$200</u>	<u>\$200</u>
CONTRACTUAL SERVICES			
614-316-818-000 CONTRACTUAL SERVICES	\$8,312	\$7,483	\$8,000
CONTRACTUAL SERVICES	<u>\$8,312</u>	<u>\$7,483</u>	<u>\$8,000</u>
TOTAL EXPENSES - GRADE SCHOOL DANCE	<u><u>\$8,312</u></u>	<u><u>\$7,791</u></u>	<u><u>\$8,308</u></u>

FUND: 614 RECREATION REVOLVING
DEPT: 318 PILLO POLLO

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS			
614-318-707-000 PART TIME EMPLOYEES	\$1,360	\$1,276	\$1,000
614-318-715-000 FICA	104	98	77
SALARIES AND FRINGE BENEFITS	<u>\$1,464</u>	<u>\$1,374</u>	<u>\$1,077</u>
MATERIALS AND SUPPLIES			
614-318-758-000 PROGRAM SUPPLIES	\$343	\$397	\$500
MATERIALS AND SUPPLIES	<u>\$343</u>	<u>\$397</u>	<u>\$500</u>
TOTAL EXPENSES - PILLO POLLO	<u><u>\$1,807</u></u>	<u><u>\$1,771</u></u>	<u><u>\$1,577</u></u>

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

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
MATERIALS AND SUPPLIES			
614-411-758-000 PROGRAM SUPPLIES	\$350	\$340	\$500
MATERIALS AND SUPPLIES	<u>\$350</u>	<u>\$340</u>	<u>\$500</u>
CONTRACTUAL SERVICES			
614-411-818-000 CONTRACTUAL SERVICES	\$2,295	\$2,295	\$2,300
CONTRACTUAL SERVICES	<u>\$2,295</u>	<u>\$2,295</u>	<u>\$2,300</u>
TOTAL EXPENSES - GIRL'S TEEN B BALL CLINIC	<u><u>\$2,645</u></u>	<u><u>\$2,635</u></u>	<u><u>\$2,800</u></u>

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

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
MATERIALS AND SUPPLIES			
614-412-758-000 PROGRAM SUPPLIES	\$420	\$420	\$500
MATERIALS AND SUPPLIES	<u>\$420</u>	<u>\$420</u>	<u>\$500</u>
CONTRACTUAL SERVICES			
614-412-818-000 CONTRACTUAL SERVICES	\$2,735	\$2,835	\$3,000
CONTRACTUAL SERVICES	<u>\$2,735</u>	<u>\$2,835</u>	<u>\$3,000</u>
TOTAL EXPENSES- GIRL'S VOLLEYBALL CAMP	<u><u>\$3,155</u></u>	<u><u>\$3,255</u></u>	<u><u>\$3,500</u></u>

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

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
MATERIALS AND SUPPLIES			
614-416-758-000 PROGRAM SUPPLIES	\$363	\$0	\$350
MATERIALS AND SUPPLIES	<u>\$363</u>	<u>\$0</u>	<u>\$350</u>
CONTRACTUAL SERVICES			
614-416-818-000 CONTRACTUAL SERVICES	\$3,283	\$503	\$3,500
CONTRACTUAL SERVICES	<u>\$3,283</u>	<u>\$503</u>	<u>\$3,500</u>
TOTAL EXPENSES - BOYS TEEN B BALL CLINIC	<u><u>\$3,646</u></u>	<u><u>\$503</u></u>	<u><u>\$3,850</u></u>

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

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
MATERIALS AND SUPPLIES			
614-502-758-000 PROGRAM SUPPLIES	\$272	\$272	\$1,500
MATERIALS AND SUPPLIES	<u>\$272</u>	<u>\$272</u>	<u>\$1,500</u>
CONTRACTUAL SERVICES			
614-502-818-000 CONTRACTUAL SERVICES	\$1,350	\$1,350	\$1,500
CONTRACTUAL SERVICES	<u>\$1,350</u>	<u>\$1,350</u>	<u>\$1,500</u>
TOTAL EXPENSES - WOMEN'S SOFTBALL	<u><u>\$1,622</u></u>	<u><u>\$1,622</u></u>	<u><u>\$3,000</u></u>

FUND: 614 RECREATION REVOLVING
DEPT: 605 FRIDAY NIGHT SOFTBALL

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
MATERIALS AND SUPPLIES			
614-605-758-000 PROGRAM SUPPLIES	\$913	\$1,245	\$1,500
MATERIALS AND SUPPLIES	<u>\$913</u>	<u>\$1,245</u>	<u>\$1,500</u>
CONTRACTUAL SERVICES			
614-605-818-000 CONTRACTUAL SERVICES	\$810	\$525	\$1,500
CONTRACTUAL SERVICES	<u>\$810</u>	<u>\$525</u>	<u>\$1,500</u>
TOTAL EXPENSES - FRIDAY NIGHT SOFTBALL	<u><u>\$1,723</u></u>	<u><u>\$1,770</u></u>	<u><u>\$3,000</u></u>

FUND: 614 RECREATION REVOLVING
DEPT: 802 ADULT KICKBALL

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
MATERIALS AND SUPPLIES			
614-802-758-000 PROGRAM SUPPLIES	\$394	\$416	\$1,000
MATERIALS AND SUPPLIES	<u>\$394</u>	<u>\$416</u>	<u>\$1,000</u>
CONTRACTUAL SERVICES			
614-802-818-000 CONTRACTUAL SERVICES	\$1,605	\$435	\$1,500
CONTRACTUAL SERVICES	<u>\$1,605</u>	<u>\$435</u>	<u>\$1,500</u>
TOTAL EXPENSES - ADULT KICKBALL	<u><u>\$1,999</u></u>	<u><u>\$851</u></u>	<u><u>\$2,500</u></u>

FUND: 614 RECREATION REVOLVING
DEPT: 806 COED SOFTBALL

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
MATERIALS AND SUPPLIES			
614-806-758-000 PROGRAM SUPPLIES	\$1,114	\$187	\$1,500
MATERIALS AND SUPPLIES	<u>\$1,114</u>	<u>\$187</u>	<u>\$1,500</u>
CONTRACTUAL SERVICES			
614-806-818-000 CONTRACTUAL SERVICES	\$1,200	\$1,400	\$1,500
CONTRACTUAL SERVICES	<u>\$1,200</u>	<u>\$1,400</u>	<u>\$1,500</u>
TOTAL EXPENSES - COED SOFTBALL	<u><u>\$2,314</u></u>	<u><u>\$1,587</u></u>	<u><u>\$3,000</u></u>

FUND: 614 RECREATION REVOLVING
DEPT: 901 COMMUNITY CENTER USE

	2013-14	2014-15	2015-16
	ACTIVITY	PROJECTED	ADOPTED
		ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS			
614-901-707-000 PART TIME EMPLOYEES	\$14,697	\$14,888	\$16,000
614-901-715-000 FICA	1,051	1,139	1,224
SALARIES AND FRINGE BENEFITS	\$15,748	\$16,027	\$17,224
TOTAL EXPENSES - COMMUNITY CENTER USE	\$15,748	\$16,027	\$17,224

FUND: 614 RECREATION REVOLVING
DEPT: 912 OUTDOOR CONCESSION STAND

	2013-14	2014-15	2015-16
	ACTIVITY	PROJECTED	ADOPTED
		ACTIVITY	BUDGET
CONTRACTUAL SERVICES			
614-912-818-000	CONTRACTUAL SERVICES	\$229	\$225
	CONTRACTUAL SERVICES	\$229	\$225
	TOTAL EXPENSES - OUTDOOR CONCESSION STAND	\$229	\$225

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

	2013-14	2014-15	2015-16
	ACTIVITY	PROJECTED	ADOPTED
		ACTIVITY	BUDGET
CONTRACTUAL SERVICES			
614-913-818-000 CONTRACTUAL SERVICES	\$780	\$965	\$1,000
CONTRACTUAL SERVICES	\$780	\$965	\$1,000
TOTAL EXPENSES - AMUSEMENT PARK TICKET SALES	\$780	\$965	\$1,000

FUND: 614 RECREATION REVOLVING
DEPT: 915 DREAM CRUISE

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS			
614-915-709-003 DREAM CRUISE	\$44	\$0	\$0
SALARIES AND FRINGE BENEFITS	\$44	\$0	\$0
MATERIALS AND SUPPLIES			
614-915-758-000 PROGRAM SUPPLIES	\$10,622	\$8,974	\$10,000
MATERIALS AND SUPPLIES	\$10,622	\$8,974	\$10,000
CONTRACTUAL SERVICES			
614-915-818-000 CONTRACTUAL SERVICES	\$47,538	\$57,989	\$65,000
CONTRACTUAL SERVICES	\$47,538	\$57,989	\$65,000
OTHER CHARGES			
614-915-940-000 EQUIPMENT RENTAL	\$0	\$3,760	\$5,000
OTHER CHARGES	\$0	\$3,760	\$5,000
TOTAL EXPENSES - DREAM CRUISE	\$58,204	\$70,723	\$80,000

FUND: 614 RECREATION REVOLVING
DEPT: 925 SUMMERFEST/WINTERFEST

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
MATERIALS AND SUPPLIES			
614-925-758-000 PROGRAM SUPPLIES	\$933	\$1,025	\$2,000
MATERIALS AND SUPPLIES	\$933	\$1,025	\$2,000
CONTRACTUAL SERVICES			
614-925-818-000 CONTRACTUAL SERVICES	\$7,943	\$10,367	\$8,000
CONTRACTUAL SERVICES	\$7,943	\$10,367	\$8,000
TOTAL EXPENSES - SUMMERFEST/WINTERFEST	\$8,876	\$11,392	\$10,000

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

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS			
614-950-706-000 STAFF	\$18,663	\$19,034	\$19,036
614-950-707-000 PART TIME EMPLOYEES	3,090	2,060	3,000
614-950-715-000 FICA	1,604	1,613	1,685
614-950-716-000 HDLO	3,428	3,451	3,362
614-950-718-000 RETIREMENT	3,587	4,252	4,704
SALARIES AND FRINGE BENEFITS	\$30,372	\$30,410	\$31,787
MATERIALS AND SUPPLIES			
614-950-750-000 PLAYGROUND SUPPLY	\$0	\$6,000	\$6,000
614-950-758-000 PROGRAM SUPPLIES	0	65	0
MATERIALS AND SUPPLIES	\$0	\$6,065	\$6,000
CONTRACTUAL SERVICES			
614-950-801-000 BANK CHARGES	\$6,544	\$6,967	\$7,000
614-950-807-000 AUDIT SERVICES	2,210	2,210	2,414
614-950-818-000 CONTRACTUAL SERVICES	37,660	44,329	45,000
CONTRACTUAL SERVICES	\$46,414	\$53,506	\$54,414
INSURANCE			
614-950-914-000 LIABILITY INSURANCE	\$440	\$462	\$487
INSURANCE	\$440	\$462	\$487
CAPITAL OUTLAY			
614-950-974-000 LAND IMPROVEMENTS	\$22,841	\$2,265	\$28,600
614-950-982-000 EQUIPMENT	5,320	7,400	0
CAPITAL OUTLAY	\$28,161	\$9,665	\$28,600
TOTAL EXPENSES - MISCELLANEOUS PROGRAMS	\$105,387	\$100,108	\$121,288

FUND: 614 RECREATION REVOLVING
DEPT: 966 OTHER FINANCING USES

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
OTHER FINANCING USES			
614-966-965-101 TRANSFERS OUT	\$74,588	\$110,314	\$50,160
OTHER FINANCING USES	<u>\$74,588</u>	<u>\$110,314</u>	<u>\$50,160</u>
TOTAL EXPENSES - OTHER FINANCING USES	<u><u>\$74,588</u></u>	<u><u>\$110,314</u></u>	<u><u>\$50,160</u></u>
TOTAL EXPENSES - REC REVOLVING FUND	<u><u>\$375,503</u></u>	<u><u>\$428,594</u></u>	<u><u>\$439,012</u></u>

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES AND FRINGE BENEFITS	\$44,015	\$43,472	\$53,326
MATERIALS & SUPPLIES	7,927	6,698	6,400
CONTRACTUAL SERVICES	26,634	15,993	17,658
INSURANCE	3,869	3,971	4,183
OTHER CHARGES	636	3,291	5,000
TOTAL	\$83,081	\$73,425	\$86,567

STAFFING

	14-15		15-16	
	No	FTE	No	FTE
Part Time				
Senior Citizen Program	6	0.79	5	0.53
Van Drivers	3	1.15	3	1.15
Van Dispatchers	1	0.34	1	0.34
Part Time Total	10	2.28	9	2.02
TOTAL	10	2.28	9	2.02

EXPENDITURE HIGHLIGHTS

The fund will generate 100% of the revenue required to cover the cost of six part-time employees. These part-time positions include the Senior Coordinator, van, trip escorts and bus drivers.

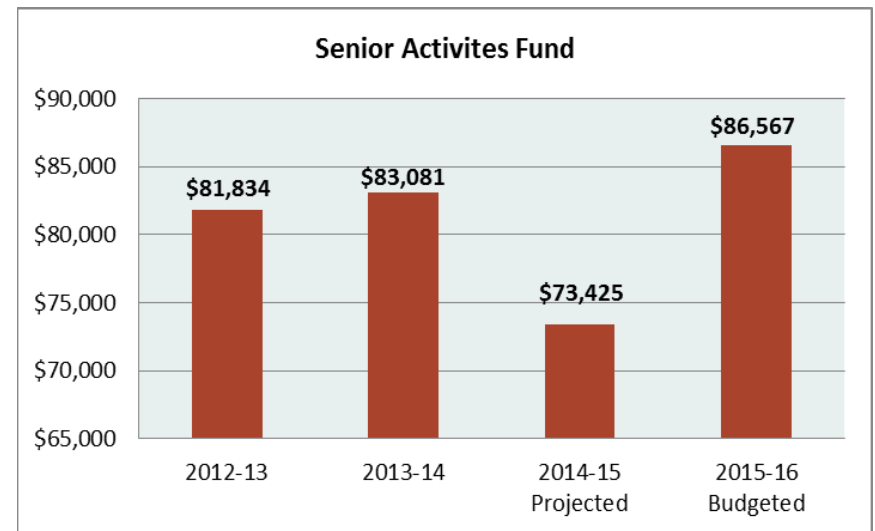
PROGRAM DESCRIPTION

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 2015-2016 OBJECTIVES

- Conduct a focus group to determine what new programs could be added to attract and retain newly retired seniors.
- Evaluate current programs to determine that they are meeting the needs of participants.
- Identify funding opportunities to replace smart vehicles.



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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
615-110-707-000	PART-TIME EMPLOYEES	\$11,370	\$12,474	\$14,076
615-110-715-000	FICA	870	954	1,077
	SALARIES AND FRINGE BENEFITS	\$12,240	\$13,428	\$15,153
MATERIALS AND SUPPLIES				
615-110-758-000	PROGRAM SUPPLIES	\$409	\$43	\$400
615-110-781-000	VEHICLE SUPPLIES	1,093	693	1,000
	MATERIALS AND SUPPLIES	\$1,502	\$736	\$1,400
CONTRACTUAL SERVICES				
615-110-807-000	AUDIT SERVICES	\$1,336	\$1,336	\$1,458
615-110-818-000	CONTRACTUAL SERVICES	23,750	13,501	15,000
	CONTRACTUAL SERVICES	\$25,086	\$14,837	\$16,458
INSURANCE				
615-110-913-000	VEH EQ INSURANCE	\$948	\$928	\$978
615-110-914-000	LIABILITY INSURANCE	1,413	1,485	1,564
	INSURANCE	\$2,361	\$2,413	\$2,542
OTHER CHARGES				
615-110-939-000	VEHICLE MAINTENANCE	\$636	\$1,254	\$2,000
	OTHER CHARGES	\$636	\$1,254	\$2,000
TOTAL EXPENSES - SENIOR CITIZEN PROGRAMS		\$41,825	\$32,668	\$37,553

FUND: 615 SENIOR ACTIVITIES
DEPT: 111 SENIOR NEWSLETTER

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
CONTRACTUAL SERVICES			
615-111-904-000 PRINTING	\$1,092	\$1,092	\$1,200
CONTRACTUAL SERVICES	\$1,092	\$1,092	\$1,200
TOTAL EXPENSES - SENIOR NEWSLETTER	\$1,092	\$1,092	\$1,200

FUND: 615 SENIOR ACTIVITIES
DEPT: 113 VAN TRANSPORTATION PROGRAM

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS			
615-113-707-000 PART-TIME EMPLOYEES	\$29,518	\$27,909	\$35,460
615-113-715-000 FICA	2,257	2,135	2,713
SALARIES AND FRINGE BENEFITS	\$31,775	\$30,044	\$38,173
MATERIALS AND SUPPLIES			
615-113-751-000 FUEL&LUBE	\$6,425	\$5,962	\$5,000
MATERIALS AND SUPPLIES	\$6,425	\$5,962	\$5,000
CONTRACTUAL SERVICES			
615-113-818-000 CONTRACTUAL SERVICES	\$40	\$0	\$0
615-113-835-000 MEDICAL EXPENSES	416	64	0
CONTRACTUAL SERVICES	\$456	\$64	\$0
INSURANCE			
615-113-913-000 VEH EQ INSURANCE	\$1,508	\$1,558	\$1,641
INSURANCE	\$1,508	\$1,558	\$1,641
OTHER CHARGES			
615-113-939-000 VEHICLE MAINTENANCE	\$0	\$2,037	\$3,000
OTHER CHARGES	\$0	\$2,037	\$3,000
TOTAL EXPENSES- VAN TRANSPORTATION PROGRAM	\$40,164	\$39,665	\$47,814
TOTAL EXPENSES - SENIOR ACTIVITIES	\$83,081	\$73,425	\$86,567

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

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES AND FRINGE BENEFITS	\$3,521	\$2,214	\$2,599
MATERIALS AND SUPPLIES	0	0	0
CONTRACTUAL SERVICES	43,022	45,448	62,840
OTHER FINANCING USES	77,267	0	0
TOTAL	\$123,810	\$47,662	\$65,439

STAFFING
None.

EXPENDITURE HIGHLIGHTS

- Provides for a contractor who assembles minutes of meetings and various clerical work associated with the minutes.
- Provides \$32,700 in funding for the promotion of the Downtown Development Authority (DDA)/Area.
- Provides \$3,000 for a social media campaign.
- Provides \$2,000 for advertising of events in the DDA.
- Provides \$21,000 for summer flowers and associated maintenance fees.

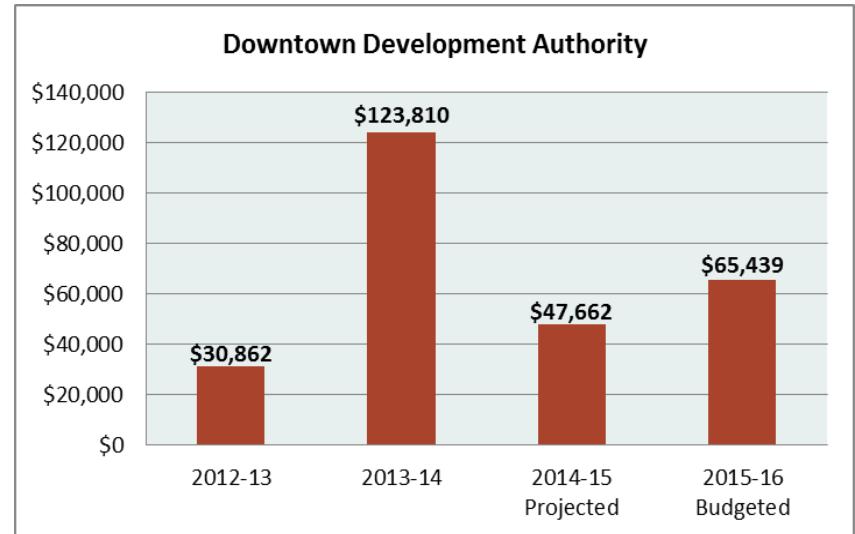
PROGRAM DESCRIPTION

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 2015-2016 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

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
CONTRACTUAL SERVICES			
814-822-807-000 AUDIT SERVICES	\$1,577	\$1,577	\$1,740
814-822-818-000 SERVICES	1,410	1,440	2,400
CONTRACTUAL SERVICES	\$2,987	\$3,017	\$4,140
TOTAL EXPENSES - DDA OPERATIONS	\$2,987	\$3,017	\$4,140

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

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
814-824-706-000	DPW WORKERS	\$1,644	\$1,113	\$1,352
814-824-715-000	FICA	127	86	103
814-824-716-000	HDLO	1,238	638	674
814-824-718-000	RETIREMENT	498	377	470
814-824-722-000	SICK LEAVE	14	0	0
SALARIES AND FRINGE BENEFITS		\$3,521	\$2,214	\$2,599
CONTRACTUAL SERVICES				
814-824-817-004	DDA - EVENTS	\$14,005	\$21,306	\$32,700
814-824-817-005	DDA - MEDIA	1,750	4,625	3,000
814-824-901-000	ADVERTISING	0	0	2,000
CONTRACTUAL SERVICES		\$15,755	\$25,931	\$37,700
TOTAL EXPENSES - SPECIAL EVENTS		\$19,276	\$28,145	\$40,299

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

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
CONTRACTUAL SERVICES			
814-825-830-001 STREET MAINTENANCE	\$24,280	\$16,500	\$21,000
CONTRACTUAL SERVICES	\$24,280	\$16,500	\$21,000
TOTAL EXPENSES - APPEARANCE	\$24,280	\$16,500	\$21,000

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

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
OTHER FINANCING USES			
814-966-999-000 TRANSFERS OUT	\$77,267	\$0	\$0
OTHER FINANCING USES	<u>\$77,267</u>	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES - OTHER FINANCIANG USES	<u><u>\$77,267</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
TOTAL EXPENSES - DDA OPERATIONS	<u><u>\$123,810</u></u>	<u><u>\$47,662</u></u>	<u><u>\$65,439</u></u>

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

DEPT: SUMMARY

	2013-14 ACTUAL ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
CONTRACTUAL SERVICES	\$0	\$11,254	\$0
OTHER CHARGES	16,389	2,465	2,500
CAPITAL OUTLAY	78,666	11,300	45,500
OTHER FINANCING USES	188,340	205,020	210,400
TOTAL	\$283,395	\$230,039	\$258,400

STAFFING	14-15		15-16	
	No	FTE	No	FTE
Full Time				
Equipment Operator III	2	0.004	2	0.003
Equipment Operator II	2	0.008	2	0.007
Equipment Operator I	4	0.022	4	0.020
Laborers	1	0.004	1	0.003
Mechanic II	1	0.001	1	0.001
Full Time Total	10	0.039	10	0.034
TOTAL	10	0.039	10	0.034

STAFFING

None

EXPENDITURE HIGHLIGHTS

- Provides \$2,500 for funding if required for Michigan tax tribunal tax adjustments.
- \$20,500 for library rehabilitation work.
- Appropriate for the final annual debt payment for the completed intersection project in the amount of \$210,400.

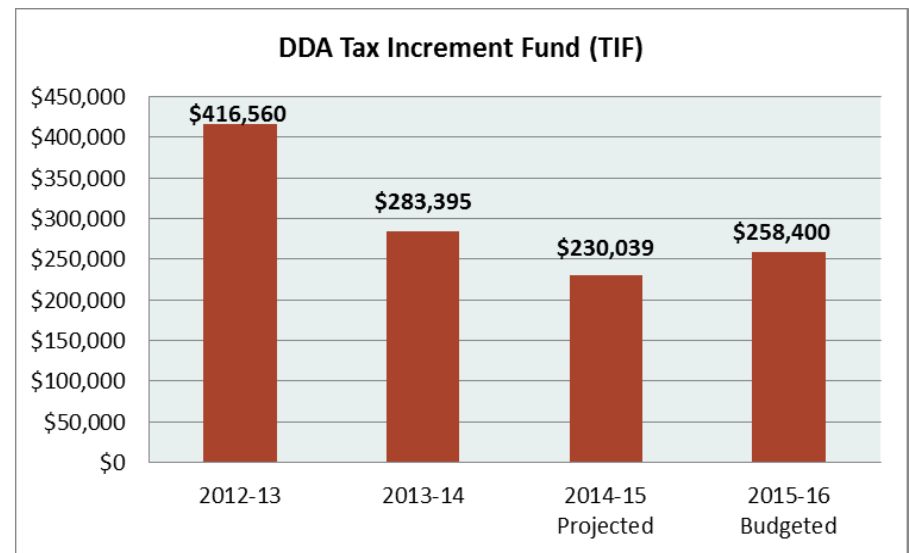
PROGRAM DESCRIPTION

Funds are to be utilized to assist the DDA in facilitating any type of infrastructure 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. This is the last payment on the installment loan.

MAJOR 2015-2016 OBJECTIVES

- Pay for the library repairs/improvements.
- Seal Coat stamped sidewalks.
- Pay for the annual debt payment due in the fiscal year.



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

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
CONTRACTUAL SERVICES			
815-265-921-100 TRIBUNAL/BOARD OF REVIEW TAXES	\$16,389	\$2,465	\$2,500
CONTRACTUAL SERVICES	\$16,389	\$2,465	\$2,500
TOTAL EXPENSES - APPEARANCE	\$16,389	\$2,465	\$2,500

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

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
CONTRACTUAL SERVICES			
815-940-821-030 PLANNING - LSL	\$0	\$11,254	\$0
CONTRACTUAL SERVICES	\$0	\$11,254	\$0
CAPITAL OUTLAY			
815-940-974-003 SIDEWALK REPAIR	\$1,400	\$0	\$25,000
815-940-976-738 BUILDING IMPROVEMENTS - LIBRARY	77,266	11,300	20,500
CAPITAL OUTLAY	\$78,666	\$11,300	\$45,500
TOTAL EXPENSES - PUBLIC IMPROVEMENT	\$78,666	\$22,554	\$45,500

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

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
OTHER FINANCING USES			
815-966-965-302 TRANSFER OUT	\$188,340	\$205,020	\$210,400
OTHER FINANCING USES	\$188,340	\$205,020	\$210,400
TOTAL EXPENSES - OTHER FINANCING USES	\$188,340	\$205,020	\$210,400
TOTAL EXPENSES - DDA TIF FUND	\$283,395	\$230,039	\$258,400

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ENTERPRISE FUND EXPENDITURES
Fiscal Year 2015/2016
Adopted

City of Berkley
ENTERPRISE FUNDS EXPENDITURES – Overview

The Ice 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.

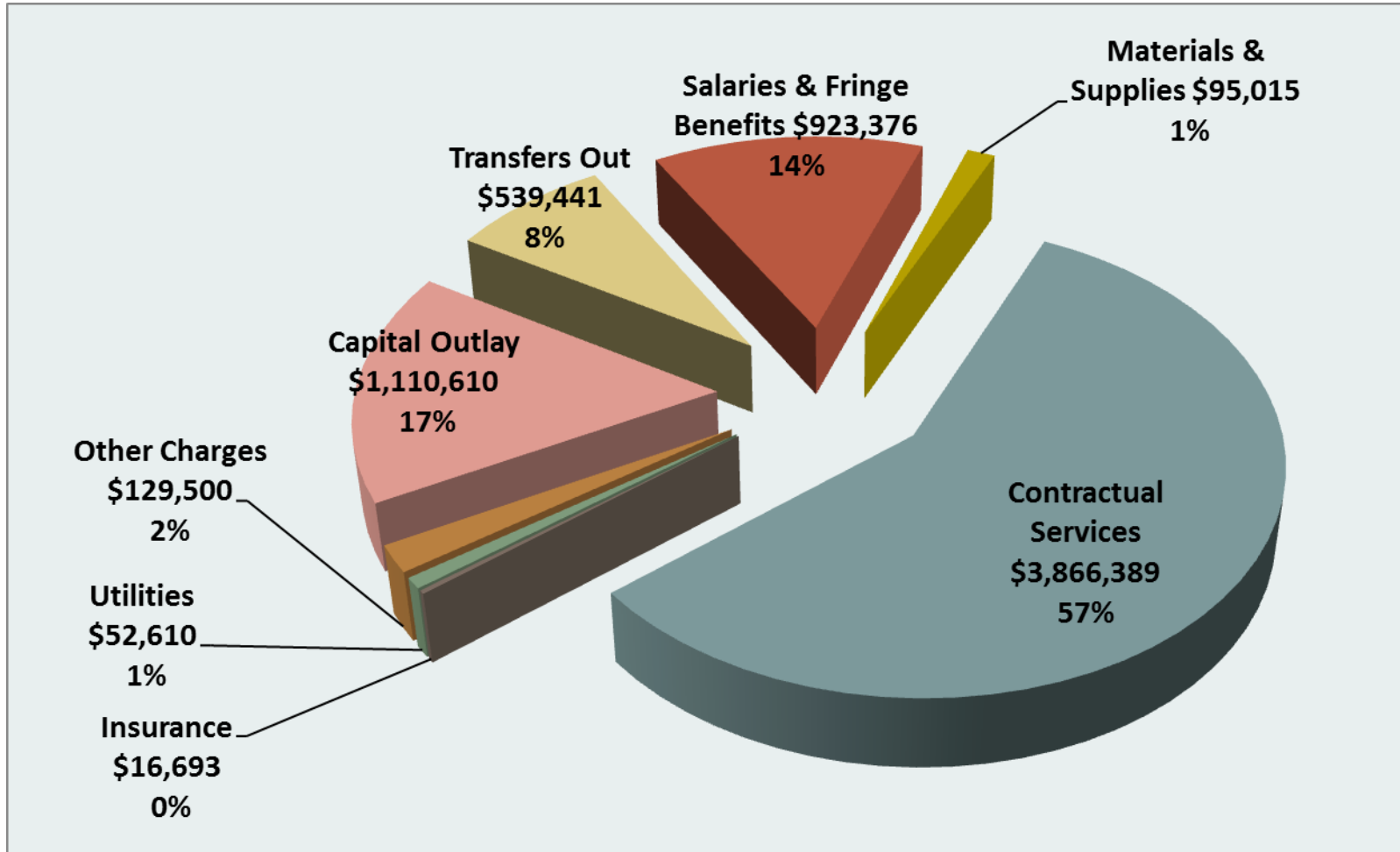
The City will record revenues when earned and expenses when incurred for internal service fund and enterprise fund activity.

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

City of Berkley

Enterprise Fund Expenditures - \$6,733,364

FY 2015-2016



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

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2016

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Projected 2014-2015	Recommended 2015-2016
Revenues					
Charges for services	\$ 5,028,417	\$ 5,182,543	\$ 5,254,457	\$ 5,316,504	\$ 5,636,151
Fines and forfeitures	602,831	629,606	614,077	595,484	594,940
Investment earnings	2,949	4,781	4,489	9,563	8,902
Property and Equipment Rental	45,356	45,824	59,637	80,116	78,980
Miscellaneous	35,627	84,436	32,960	59,580	31,625
Federal/State Grants	-	-	-	45,226	252,000
Total revenues	<u>5,715,180</u>	<u>5,947,190</u>	<u>5,965,620</u>	<u>6,106,473</u>	<u>6,602,598</u>
Expenses					
Arena operations	380,859	398,498	387,968	471,862	437,413
Water and sewer operations	4,586,978	4,502,279	4,568,043	4,792,244	5,756,780
Contingency	-	-	-	-	-
Total expenses	<u>4,967,837</u>	<u>4,900,777</u>	<u>4,956,011</u>	<u>5,264,106</u>	<u>6,194,193</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	747,343	1,046,413	1,009,609	842,367	408,405
Other Financing Uses					
Operating transfers in	96,256	73,315	51,000	134,832	27,000
Operating transfers out	(1,767)	(1,544)	(842)	-	(539,441)
Total other financing uses	<u>94,489</u>	<u>71,771</u>	<u>50,158</u>	<u>134,832</u>	<u>(512,441)</u>
Net Earnings (Loss) and Other Financing Uses	841,832	1,118,184	1,059,767	977,199	(104,036)
Retained Earnings, Beginning of Year	<u>10,880,473</u>	<u>11,722,305</u>	<u>12,840,489</u>	<u>13,900,256</u>	<u>14,877,455</u>
Retained Earnings, End of Year	<u>\$ 11,722,305</u>	<u>\$ 12,840,489</u>	<u>\$ 13,900,256</u>	<u>\$ 14,877,455</u>	<u>\$ 14,773,419</u>

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**FUND: 546 ARENA
DEPT: SUMMARY**

	2013-2014 ACTUAL	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$134,478	\$151,888	\$167,643
MATERIALS AND SUPPLIES	18,939	14,039	26,250
CONTRACTUAL SERVICES	6,781	7,398	8,860
INSURANCE	4,789	5,031	5,300
OTHER CHARGES	34,469	27,865	38,360
UTILITIES	119,790	114,076	120,000
CAPITAL OUTLAY	68,722	151,365	71,000
OTHER FINANCING USES	842	200	525
TOTAL	\$388,810	\$471,862	\$437,938

STAFFING	14-15		15-16	
	No	FTE	No	FTE
Full Time				
Parks & Recreation Director	1	0.50	1	0.50
Recreation Manager	1	0.05	1	0.05
Arena Supervisor	1	0.75	1	0.75
Full Time Total	3	1.30	3	1.30
Part Time				
Rink Attendants	6	0.61	4	1.60
Rink Supervisors	4	0.55	4	1.10
Concession Attendant	0	0.00	1	.31
Office Assistant	1	0.21	1	.21
Skating Instructors	0	0.00	0	0.00
Skating Director	0	0.00	0	0.00
Part Time Total	11	1.37	10	3.22
TOTAL	14	2.67	13	4.52

EXPENDITURE HIGHLIGHTS

- The Arena fund contributes 5% of the wages and benefits of the Parks and Recreation Manager
- Contributes 50% of the salary and fringe benefits of the Parks and Recreation director
- Contributes 100% of the salary and fringe benefits of one full time Arena Maintenance Leader, and 100% of the costs for approximately 35 part-time employees.

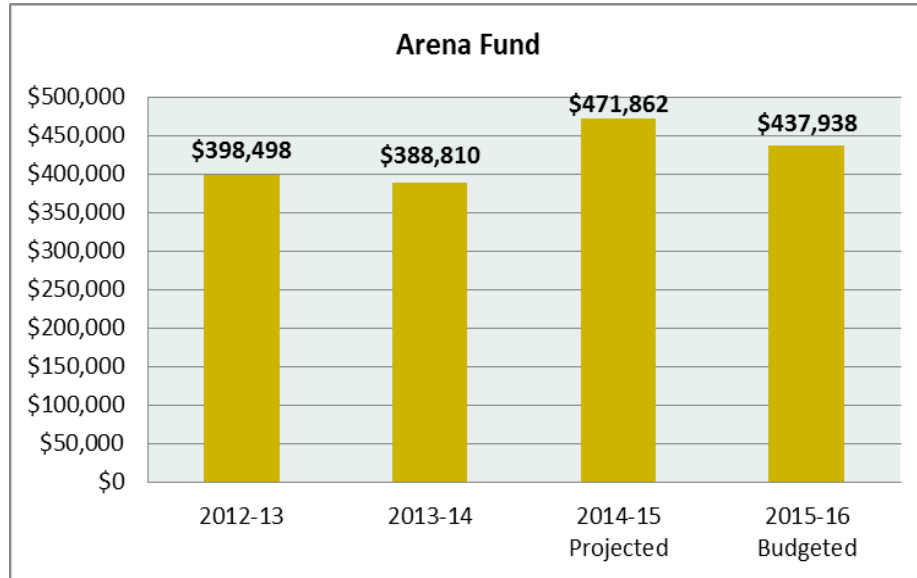
PROGRAM DESCRIPTION

The Ice Arena offers learn to skate classes and opportunities for advanced skating skill development; youth hockey programs are offered in conjunction with various youth hockey associations; open skating is offered daily and open hockey is available three mornings and three afternoons per week. There is an abundance of ice available for private rentals during late and evening/early morning hours.

MAJOR 2015-2016 OBJECTIVES

- Utilize the facility study to evaluate and implement a plan to deal with Arena facility issues in the most cost effective manner over the next 2-3 years.
- Develop a written policy to address staff scheduling for the Arena.
- Continue to market the Arena to sell ice.

FUND: 546 ARENA
DEPT: SUMMARY



FUND: 546 ARENA
DEPT: 697 ARENA GENERAL

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
546-697-704-000	RECREATION DIRECTOR	\$33,671	\$24,145	\$36,641
546-697-705-000	DEPUTY DIRECTOR PARKS & REC	2,510	2,091	2,510
546-697-706-000	STAFF	5,083	25,555	25,557
546-697-707-000	PART TIME EMPLOYEES	62,552	53,154	50,900
546-697-709-000	OVERTIME	1,197	0	2,000
546-697-712-000	IN LIEU	685	0	4,206
546-697-715-000	FICA	8,052	8,675	9,943
546-697-716-000	HDLO	11,896	15,778	12,525
546-697-718-000	RETIREMENT	7,957	13,460	15,989
546-697-724-000	UNEMPLOYMENT	0	7,304	0
546-697-725-000	WORKERS COMPENSATION	875	934	1,292
SALARIES AND FRINGE BENEFITS		\$134,478	\$151,096	\$161,563
MATERIALS AND SUPPLIES				
546-697-728-000	OFFICE SUPPLIES	\$390	\$123	\$400
546-697-744-000	UNIFORMS	659	902	1,000
546-697-751-000	FUEL & LUBE	5,430	4,607	6,000
546-697-776-000	MAINTENANCE SUPPLIES	3,925	2,588	3,000
546-697-777-000	CUSTODIAL SUPPLIES	2,908	1,298	3,000
546-697-778-000	EQUIPMENT SUPPLIES	4,759	920	4,000
MATERIALS AND SUPPLIES		\$18,071	\$10,438	\$17,400

FUND: 546 ARENA
DEPT: 697 ARENA GENERAL

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CONTRACTUAL SERVICES				
546-697-807-000	AUDIT SERVICES	\$2,041	\$2,041	\$2,245
546-697-818-000	CONTRACTUAL SERVICES	229	0	1,140
546-697-835-000	MEDICAL EXPENSES	245	0	0
546-697-853-000	TELEPHONE	530	798	800
546-697-901-000	ADVERTISEMENT	887	828	1,000
CONTRACTUAL SERVICES		\$3,932	\$3,667	\$5,185
INSURANCE				
546-697-914-000	LIABILITY INSURANCE	\$4,789	\$5,031	\$5,300
INSURANCE		\$4,789	\$5,031	\$5,300
UTILITIES				
546-697-920-000	UTILITIES	\$119,790	\$114,076	\$120,000
UTILITIES		\$119,790	\$114,076	\$120,000
OTHER CHARGES				
546-697-931-000	BUILDING MAINTENANCE	\$6,869	\$5,066	\$9,360
546-697-933-000	EQUIPMENT MAINTENANCE	27,600	22,799	29,000
OTHER CHARGES		\$34,469	\$27,865	\$38,360

FUND: 546 ARENA
DEPT: 697 ARENA GENERAL

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CAPITAL OUTLAY				
546-697-968-000	DEPRECIATION	\$64,709	\$70,000	\$70,000
546-697-976-000	BUILDING IMPROVEMENTS	4,013	72,615	0
546-697-982-000	EQUIPMENT	0	0	1,000
CAPITAL OUTLAY		\$68,722	\$142,615	\$71,000
OTHER FINANCING USES				
546-697-969-001	RECEIVABLE WRITE OFF	\$0	\$200	\$0
OTHER FINANCING USES		\$0	\$200	\$0
TOTAL EXPENSES - ARENA GENERAL		\$384,251	\$454,988	\$418,808

FUND: 546 ARENA
DEPT: 698 CONCESSION STAND

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS			
546-698-707-000 PART TIME EMPLOYEES	\$0	\$722	\$5,648
546-698-715-000 FICA	0	55	432
546-698-725-000 WORKERS COMPENSATION	0	15	0
SALARIES AND FRINGE BENEFITS	\$0	\$792	\$6,080
MATERIALS AND SUPPLIES			
546-698-758-000 PROGRAM SUPPLIES	\$0	\$2,682	\$7,500
MATERIALS AND SUPPLIES	\$0	\$2,682	\$7,500
TOTAL EXPENSES - CONCESSION STAND	\$0	\$3,474	\$13,580

FUND: 546 ARENA
DEPT: 700 FIGURE SKATING LESSONS

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
MATERIALS AND SUPPLIES			
546-700-758-000 PROGRAM SUPPLIES	\$868	\$919	\$1,350
MATERIALS AND SUPPLIES	<u>\$868</u>	<u>\$919</u>	<u>\$1,350</u>
CONTRACTUAL SERVICES			
546-700-818-000 CONTRACTUAL SERVICES	\$2,849	\$3,731	\$3,675
CONTRACTUAL SERVICES	<u>\$2,849</u>	<u>\$3,731</u>	<u>\$3,675</u>
CAPITAL OUTLAY			
546-700-982-000 EQUIPMENT	\$0	\$8,750	\$0
CAPITAL OUTLAY	<u>\$0</u>	<u>\$8,750</u>	<u>\$0</u>
TOTAL EXPENSES - FIGURE SKATING LESSONS	<u><u>\$3,717</u></u>	<u><u>\$13,400</u></u>	<u><u>\$5,025</u></u>

FUND: 546 ARENA
DEPT: 966 OTHER FINANCING USES

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
OTHER FINANCING USES			
546-966-965-000 TRANSFERS	\$842	\$0	\$525
OTHER FINANCING USES	\$842	\$0	\$525
TOTAL EXPENSES - OTHER FINANCING USES	\$842	\$0	\$525
TOTAL EXPENSES - ARENA FUND	\$388,810	\$471,862	\$437,938

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

	2013-14	2014-15	2015-16
	ACTIVITY	PROJECTED ACTIVITY	ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$776,606	\$759,521	\$755,733
MATERIALS AND SUPPLIES	125,547	111,584	68,765
CONTRACTUAL SERVICES	3,155,535	3,396,883	3,857,529
OTHER CHARGES	14,018	20,095	14,250
CAPITAL OUTLAY	347,637	358,620	1,039,610
DEBT SERVICE	131,314	125,155	0
INSURANCE	10,713	10,816	11,393
UTILITIES	6,673	9,570	9,500
OTHER FINANCING USES	0	0	538,916
TOTAL	\$4,568,043	\$4,792,244	\$6,295,696

STAFFING

	<u>14-15</u>		<u>15-16</u>	
	No	FTE	No	FTE
Full Time:				
City Manager	1	0.20	1	0.20
Director of Public Works	1	0.31	1	0.31
Clerk II	1	0.60	1	0.60
Finance Director	1	0.30	1	0.30
Accountants	2	0.50	2	0.50
Deputy Treasurer	1	0.25	1	0.25
Deputy City Clerk	1	0.10	1	0.10
IT Coordinator	1	0.25	1	0.25
Foreman	1	0.70	1	0.70
Equipment Operator III	2	1.48	2	1.45
Equipment Operator II	2	0.67	2	0.67
Equipment Operator I	4	1.30	5	1.55
Laborer	1	0.19	0	0.00
Mechanic II	1	0.34	1	0.30
Total Full Time	20	7.19	20	7.17

STAFFING CONTINUED:

Part Time:

	<u>14-15</u>		<u>15-16</u>	
	No	FTE	No	FTE
Clerk	1	0.54	1	0.53
Clerk-Cashier	1	0.26	1	0.26
Seasonal	1	0.15	1	0.15
Part Time Total	3	0.95	3	0.94
TOTAL	23	8.12	24	8.11

EXPENDITURE HIGHLIGHTS

- Concrete Repair Work in association with water/sewer line repair work.
- Continue City wide sewer-lining program.
- Continue payments of George Kuhn Drain Debt Series A-H - \$538,916 payment for 2015/16.
- 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)

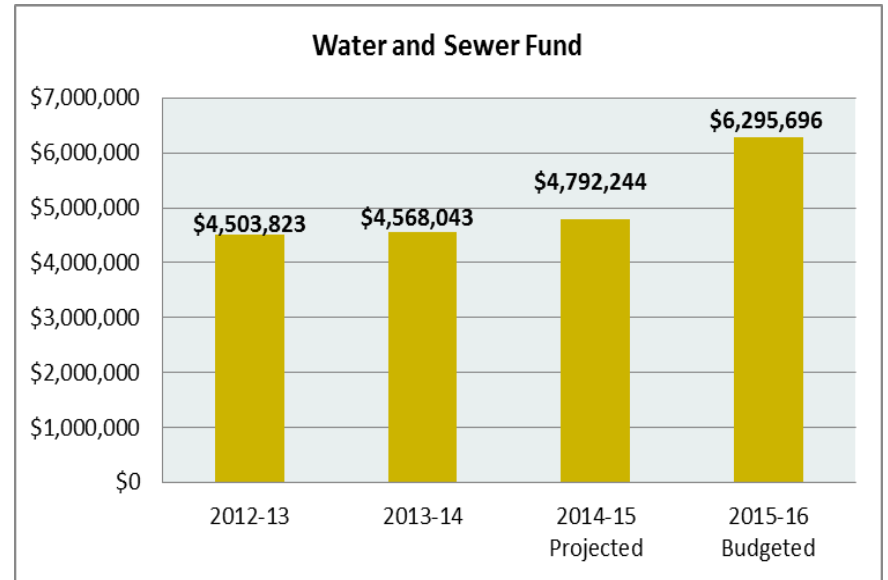
Specific areas of responsibility include:

- 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 2015-2016 OBJECTIVES

- Effectively maintain the City's infrastructure needs by developing a comprehensive road and water main replacement plan. Complete necessary engineering reports/estimates for a 2016 City wide road and water main improvement bond/millage.
- Monitor wholesale water purchases and sales to ensure every effort is taken to minimize water loss. 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.
- Initiate third-party assistance with required Cross Connection Control Program to protect the potable water supply.
- Improve water and sewer operations by expanding the training program funding for all Certified Drinking Water Operators.
- Complete the second year of the Stormwater, Asset Management and Wastewater (SAW) Grant Project. This State of Michigan grant will allow the City to prepare a sewer asset management plan to effectively manage future improvements.
- Improve customer access to utility data and read efficiency by implementing radio read meter installations.



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

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
592-536-704-000	DPW DIRECTOR	\$23,349	\$23,812	\$23,813
592-536-704-172	CITY MANAGER	20,894	21,309	21,310
592-536-704-201	FINANCE DIRECTOR	28,271	28,833	28,835
592-536-705-000	DPW FOREMAN	39,905	40,702	40,706
592-536-706-000	LABORERS	173,265	165,795	165,576
592-536-706-191	CLERK/TREASURER STAFF	3,547	3,674	3,675
592-536-706-201	FINANCE STAFF	24,158	24,637	24,639
592-536-706-215	TREASURER'S STAFF	12,106	12,347	12,347
592-536-706-755	IT COORDINATOR	10,574	12,798	12,799
592-536-707-000	PART TIME EMPLOYEES	19,448	19,833	21,766
592-536-709-000	OVERTIME	32,464	33,905	13,725
592-536-712-000	IN LIEU	5,756	6,564	5,702
592-536-715-000	FICA	30,185	30,115	29,125
592-536-716-000	HDLO	99,810	96,514	90,649
592-536-716-001	HDLO RETIREES	55,175	66,346	61,267
592-536-716-718	HDLO GASB 45 CONTRIBUTION	36,661	34,000	34,000
592-536-718-000	RETIREMENT	89,772	91,024	96,481
592-536-720-000	LONGEVITY	149	0	0
592-536-721-000	ANNUAL LEAVE	0	(8,104)	919
592-536-722-000	SICK LEAVE	12,586	(4,960)	2,077
592-536-725-000	WORKERS COMP	6,638	7,299	9,542
SALARIES AND FRINGE BENEFITS		\$724,713	\$706,443	\$698,953

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

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
MATERIALS AND SUPPLIES				
592-536-728-000	OFFICE SUPPLIES	\$459	\$667	\$500
592-536-729-000	STATIONARY	4,744	5,376	5,000
592-536-730-000	POSTAGE	11,328	11,892	13,000
592-536-744-000	UNIFORMS	2,401	2,341	3,000
592-536-751-000	FUEL & LUBE	30,436	26,182	27,765
592-536-758-000	PROGRAM SUPPLIES	72,754	62,743	16,500
592-536-787-000	TOOLS	3,425	2,383	3,000
MATERIALS AND SUPPLIES		\$125,547	\$111,584	\$68,765
CONTRACTUAL SERVICES				
592-536-807-000	AUDIT SERVICES	\$4,008	\$4,008	\$5,218
592-536-811-000	CUSTODIAL	3,234	3,235	3,235
592-536-817-000	CONSULTANT	2,729	379	3,000
592-536-818-000	CONTRACTUAL SERVICES	9,870	53,788	367,750
592-536-821-000	ENGINEER	6,132	36,232	18,000
592-536-822-000	CROSS CONNECTIONS	250	250	15,000
592-536-830-000	DPW CONTRACTUAL	15,338	16,614	14,000
592-536-835-000	MEDICAL EXPENSES	1,787	1,321	1,600
592-536-853-000	TELEPHONE	125	75	0
592-536-864-000	MEETINGS & CONFERENCES	2,656	3,832	3,500
592-536-926-000	BULK WATER	673,666	671,749	825,792
592-536-927-000	BULK SEWAGE	765,750	893,253	918,058
592-536-928-000	NONRESIDENTAIL SURCHARGE	86,626	88,465	53,823
CONTRACTUAL SERVICES		\$1,572,171	\$1,773,201	\$2,228,976

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

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
INSURANCE				
592-536-913-000	VEHICLE INSURANCE	\$6,069	\$5,938	\$6,255
592-536-914-000	LIABILITY INSURANCE	4,644	4,878	5,138
INSURANCE		\$10,713	\$10,816	\$11,393
UTILITIES				
592-536-920-000	UTILITIES	\$6,673	\$9,570	\$9,500
UTILITIES		\$6,673	\$9,570	\$9,500
OTHER CHARGES				
592-536-939-000	VEHICLE MAINTENANCE	\$10,218	\$14,498	\$10,000
592-536-946-000	OFFICE EQUIPMENT RENTAL	3,800	5,597	4,250
OTHER CHARGES		\$14,018	\$20,095	\$14,250
CAPITAL OUTLAY				
592-536-968-000	DEPRECIATION	\$336,276	\$336,276	\$340,000
592-536-976-000	BUILDING IMPROVEMENTS	2,726	0	85,000
592-536-982-000	CONCRETE REPAIR	0	0	45,000
592-536-982-592	EQUIPMENT	0	13,960	140,800
592-536-984-000	RADIO EQUIPMENT	5,000	2,541	1,000
592-536-985-000	VEHICLE	380	0	166,250
592-536-986-000	COMPUTER SOFTWARE	3,255	5,843	11,560
CAPITAL OUTLAY		\$347,637	\$358,620	\$789,610

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

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
DEBT SERVICE				
592-536-993-000	INTEREST EXPENSE	\$131,314	\$125,155	\$0
	DEBT SERVICE	\$131,314	\$125,155	\$0
	TOTAL EXPENSES - WATER & SEWER SERVICE	\$2,932,786	\$3,115,484	\$3,821,447

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

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
592-537-706-000	LABORERS	\$25,760	\$23,186	\$29,283
592-537-709-000	OVERTIME	1,309	5,677	1,550
592-537-715-000	FICA	2,086	2,208	2,359
592-537-716-000	HDLO	13,820	13,509	12,822
592-537-718-000	RETIREMENT	8,315	7,842	10,171
592-537-720-000	LONGEVITY	140	0	0
592-537-722-000	SICK LEAVE	74	0	67
592-537-725-000	WORKERS COMP	389	656	528
SALARIES AND FRINGE BENEFITS		\$51,893	\$53,078	\$56,780
CONTRACTUAL SERVICES				
592-537-927-000	STORM FLOW	\$1,576,663	\$1,623,682	\$1,628,553
592-537-927-100	DRAIN MAINTENANCE	6,701	0	0
CONTRACTUAL SERVICES		\$1,583,364	\$1,623,682	\$1,628,553
TOTAL EXPENSES - STORM SEWER SYSTEM		\$1,635,257	\$1,676,760	\$1,685,333

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

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CAPITAL OUTLAY				
592-940-974-000	IMPROVEMENTS-WATER	\$0	\$0	\$250,000
CAPITAL OUTLAY		\$0	\$0	\$250,000
TOTAL EXPENSES - PUBLIC IMPROVEMENT		\$0	\$0	\$250,000

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

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
OTHER FINANCING USES			
592-966-965-000 TRANSFERS	\$0	\$0	\$538,916
OTHER FINANCING USES	\$0	\$0	\$538,916
TOTAL EXPENSES - OTHER FINANCING USES	\$0	\$0	\$538,916
TOTAL EXPENSES - WATER & SEWER FUND	\$4,568,043	\$4,792,244	\$6,295,696

INTERNAL SERVICE FUND EXPENDITURES
Fiscal Year 2015/16
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, 2016

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Projected 2014-2015	Recommended 2015-2016
Revenues					
Investment income	\$ 3,759	\$ 3,813	\$ 2,364	\$ 3,135	\$ 2,813
Miscellaneous	-	-	-	-	-
Total Revenues	3,759	3,813	2,364	3,135	2,813
Expenditures					
FICA	5,306	2,498	5,739	18	-
Retirement	6,399	2,779	7,741	5	-
HDLO	16	23	51	53	-
Annual leave	51,572	(4,040)	36,737	31,337	10,575
Earned Leave - PSO	2,152	4,108	(1,181)	1,023	567
Sick leave	72,680	62	149,824	(43,380)	17,391
Sick leave buyback	(2,291)	(1,964)	(12,519)	1,488	640
Holiday Leave buyback	12,630	10,100	9,887	2,705	535
Compensated absences	(3,087)	6,799	12,124	(5,249)	2,080
LTD insurance	-	-	-	-	-
Total expenditures	145,377	20,365	208,403	(12,000)	31,788
Other Financing Sources					
Operating transfers in	141,553	17,603	206,040	6,405	28,975
Operating transfers out	-	(1,052)	-	(21,540)	-
Total other financing sources	141,553	16,551	206,040	(15,135)	28,975
Net Change in Fund Balance	(65)	(1)	1	-	-
Fund Balance - Beginning of year	66	1	-	1	1
Fund Balance - End of year	\$ 1	\$ -	\$ 1	\$ 1	\$ 1

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

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$208,403	(\$12,000)	\$31,788
OTHER FINANCING USES	0	21,540	0
TOTAL	\$208,403	\$9,540	\$31,788

STAFFING

None

EXPENDITURE HIGHLIGHTS

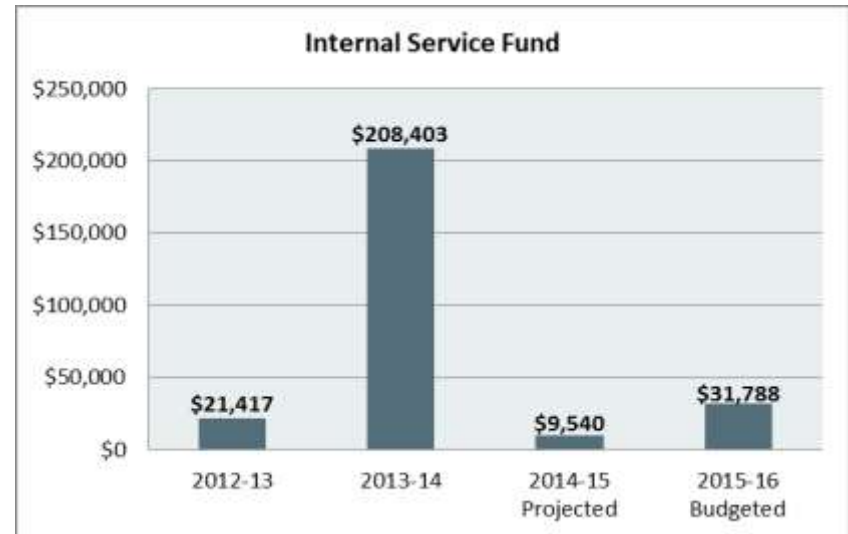
None

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 2015-2016 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

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
690-100-715-000	FICA	\$5,739	\$18	\$0
690-100-716-000	HDLO	51	5	0
690-100-718-000	RETIREMENT	7,741	53	0
690-100-721-000	ANNUAL LEAVE	36,737	31,337	10,575
690-100-721-001	EARNED LEAVE - PSO	(1,181)	1,023	567
690-100-722-000	SICK LEAVE	149,824	(43,380)	17,391
690-100-722-001	SICK LEAVE BUYBACK	(12,519)	1,488	640
690-100-723-000	HOLIDAY LEAVE BUY BACK	9,887	2,705	535
690-100-726-000	COMPENSATED ABSENCES	12,124	(5,249)	2,080
SALARIES AND FRINGE BENEFITS		\$208,403	(\$12,000)	\$31,788
OTHER FINANCING USES				
690-966-999-000	TRANSFERS OUT	\$0	\$21,540	\$0
OTHER FINANCING USES		\$0	\$21,540	\$0
TOTAL EXPENSES - LONG TERM FRINGE BENEFITS		\$208,403	\$9,540	\$31,788

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DEBT FUND EXPENDITURES
Fiscal Year 2015-2016
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. (Interest only) When the business debt is then actually paid, an 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 debt was issued in 2002.

Total Governmental Activities - Summary			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$925,000	\$75,426	\$1,000,426
2017	225,000	46,444	271,444
2018	225,000	37,500	262,500
2019-2022	<u>825,000</u>	<u>51,500</u>	<u>876,500</u>
TOTAL	<u>\$2,200,000</u>	<u>\$210,870</u>	<u>\$2,410,870</u>

Includes Installment Loan Purchase debt

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 its 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 water/sewer 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 see Debt Fund 309 for further details on the George W. Kuhn Drainage District.

<u>Fiscal Year</u>	<u>Total Business-Type Activities - Summary</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$424,984	\$113,932	\$538,916
2017	436,644	102,378	539,022
2018	447,670	90,482	538,152
2019-2023	2,311,301	262,414	2,573,715
2024-2028	563,293	26,890	590,183
2029-2031	<u>30,709</u>	<u>768</u>	<u>31,477</u>
TOTAL	<u>\$4,214,601</u>	<u>\$596,864</u>	<u>\$4,811,465</u>

Legal Debt Margin as of 7/1/2015:

2015 State Equalized Value	\$591,165,960
Add: Act 198 tax levies	\$0
Total Valuation	\$591,165,960
Debt Limit – 10%	\$59,116,596
Outstanding Debt Less: Revenue Bonds	\$6,414,601
Legal Debt Margin	\$52,701,995

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 \$6,414,601 at 7/1/2015 is \$807,734 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 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 maintenance levels.

Watermain 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 breaks. Thus, water/sewer operational rates would not rise as fast in the future. This work would also improve water service to households due to less main breaks.

This 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. If a watermain is being repaired under this project so will the road that is above.

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 5/1/2015, 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 an AAA rating.

CITY OF BERKLEY
Schedule of Debt Payments
2015-16 Budget

FUND/DESCRIPTION	Original Debt	Maturity Date	Principal Remaining 6/30/2015	Principal Due in FY 2015/16	Interest Due in FY 2015/16	Total Payments FY 2015/16
-GOVERNMENTAL ACTIVITIES-						
2006 General Obligation 12 Mile Road Bonds	\$850,000	2016	\$150,000	\$150,000	\$2,925	\$152,925
2006 General Obligation 11 Mile Road Bonds	\$2,500,000	2021	1,475,000	200,000	54,787	254,787
2006 General Obligation Other Road Bonds	\$2,625,000	2016	375,000	375,000	7,312	382,312
2002 Installment Purchase Agreement	\$1,260,000	2016	200,000	200,000	10,400	210,400
Total Governmental Activities 2015/16			\$2,200,000	\$925,000	\$75,424	\$1,000,424
-BUSINESS ACTIVITIES-						
Contractual Obligations with Oakland County-						
The George W. Kuhn Drainage District:						
2000-A	\$1,126,053	2022	\$458,796	\$60,774	\$11,470	\$72,244
2001-C	\$5,176,822	2024	2,646,982	266,084	66,174	332,258
2001-D	\$199,641	2024	70,075	7,243	1,752	8,995
2006-F	\$103,643	2026	56,565	4,798	919	5,717
2006-G	\$112,919	2028	77,412	5,438	1,258	6,696
2007-B&E Refinanced	\$784,710	2024	535,945	58,255	23,138	81,393
2008-H	\$491,662	2029	368,827	22,392	9,221	31,613
Total Business Activities 2015/16			\$4,214,602	\$424,984	\$113,932	\$538,916
Total Bond Obligations	\$15,230,450		\$6,414,602	\$1,349,984	\$189,356	\$1,539,340

CITY OF BERKLEY, MICHIGAN
DEBT FUNDS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2016

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Projected 2014-2015	Recommended 2015-2016
Revenues					
Property taxes	\$ 705,134	\$ 730,253	\$ 709,383	\$ 777,889	\$ 769,784
Investment earnings	364	225	235	296	166
Other	-	-	-	-	-
Total revenues	<u>705,498</u>	<u>730,478</u>	<u>709,618</u>	<u>778,185</u>	<u>769,950</u>
Expenditures					
Debt service	865,982	905,847	883,610	974,277	1,540,092
Contingency	-	-	-	-	-
Total expenditures	<u>865,982</u>	<u>905,847</u>	<u>883,610</u>	<u>974,277</u>	<u>1,540,092</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(160,484)	(175,369)	(173,992)	(196,092)	(770,142)
Other Financing Sources					
Operating transfers in	175,332	186,140	188,340	205,020	749,316
Operating transfers out	-	-	-	-	-
Total other financing sources	<u>175,332</u>	<u>186,140</u>	<u>188,340</u>	<u>205,020</u>	<u>749,316</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources	14,848	10,771	14,348	8,928	(20,826)
Fund Balance, Beginning of Year	<u>18,593</u>	<u>33,441</u>	<u>44,212</u>	<u>58,560</u>	<u>67,488</u>
Fund Balance, End of Year	<u>\$ 33,441</u>	<u>\$ 44,212</u>	<u>\$ 58,560</u>	<u>\$ 67,488</u>	<u>\$ 46,662</u>

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

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOP3ED BUDGET
EXPENDITURES			
DEBT SERVICE	\$188,340	\$205,020	\$210,400
TOTAL	\$188,340	\$205,020	\$210,400

STAFFING

None

EXPENDITURE HIGHLIGHTS

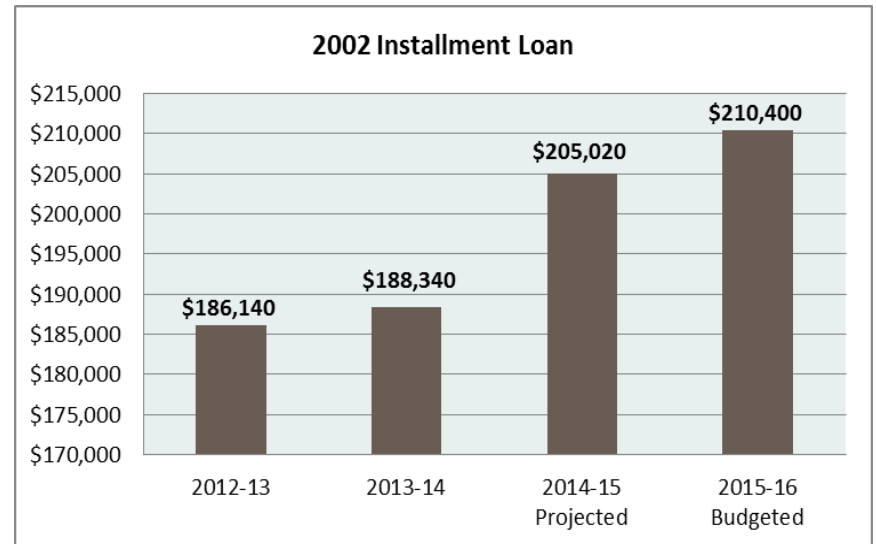
- The 2015/2016 debt payment is \$210,400. This is the last payment on this debt.
- Funding is derived from the 815 Downtown Development Authority Capture Fund.

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 2015-2016 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**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
DEBT SERVICE				
302-938-993-000	PRINCIPAL	\$160,000	\$185,000	\$200,000
302-938-995-000	INTEREST	28,340	20,020	10,400
DEBT SERVICE		\$188,340	\$205,020	\$210,400
TOTAL EXPENSES - 302 DEBT FUND		\$188,340	\$205,020	\$210,400

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

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
DEBT SERVICE	\$0	\$0	\$538,916
TOTAL	\$0	\$0	\$538,916

STAFFING

None

EXPENDITURE HIGHLIGHTS

Berkley’s 2015/2016 share of the Kuhn Drain annual debt payment is \$538,916 with 13-17 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.

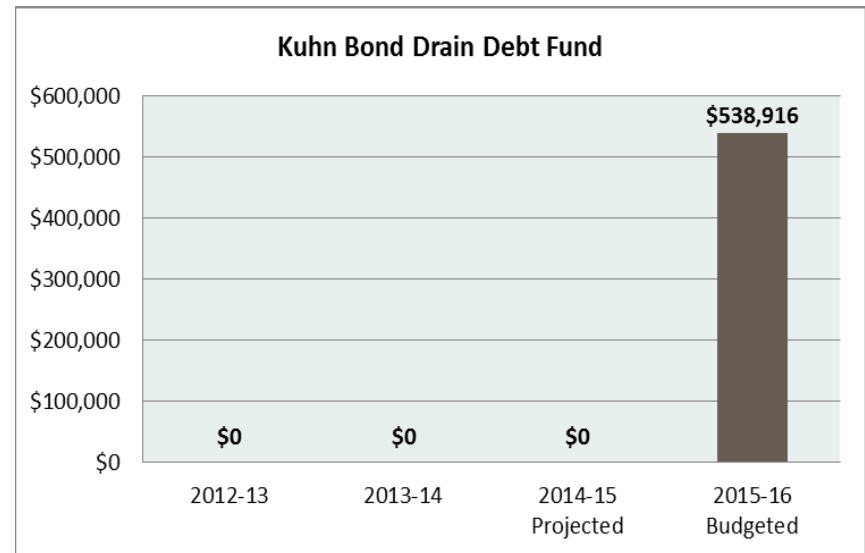
The Office of the Oakland County Drain Commissioner has completed an extensive evaluation and construction of the Retention Treatment Facility that retains and treats combined sewage overflows (CSO) from the Twelve Towns Drainage District’s 11 member municipalities and two non-member municipalities that 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 2015-2016 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**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
DEBT SERVICE				
309-938-993-000	PRINCIPAL	\$0	\$0	\$424,984
309-938-995-000	INTEREST	0	0	113,932
DEBT SERVICE		\$0	\$0	\$538,916
TOTAL EXPENSES - 309 DEBT FUND		\$0	\$0	\$538,916

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

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
DEBT SERVICE	\$362,669	\$398,344	\$383,063
TOTAL	\$362,669	\$398,344	\$383,063

STAFFING
None

EXPENDITURE HIGHLIGHTS

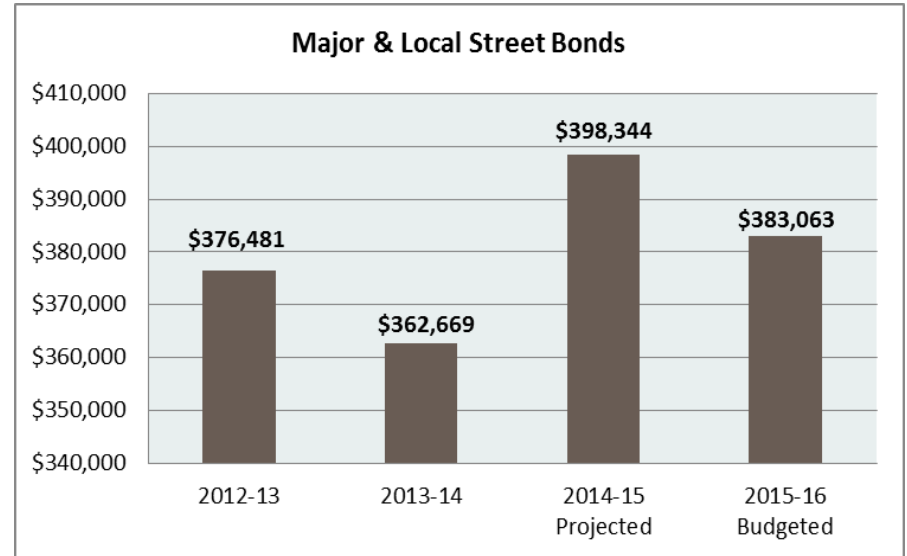
The annual debt payment for 2015/2016 amounts to \$382,313 plus \$750 paying agent fees. This is the last debt payment for this debt issue.

PROGRAM DESCRIPTION

This is a ten year debt issue that will come to completion after the end of the 2015/16 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 2015-2016 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**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
DEBT SERVICE				
310-938-993-000	PRINCIPAL	\$325,000	\$375,000	\$375,000
310-938-995-000	INTEREST	37,469	22,594	7,313
310-938-997-000	PAYING AGENT FEES	200	750	750
DEBT SERVICE		\$362,669	\$398,344	\$383,063
TOTAL EXPENSES - 310 DEBT FUND		\$362,669	\$398,344	\$383,063

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

	2013-14	2014-15	2015-16
ACTIVITY	ACTIVITY	PROJECTED	ADOPTED
			BUDGET
EXPENDITURES			
DEBT SERVICE	\$219,313	\$237,407	\$254,788
TOTAL	\$219,313	\$237,407	\$254,788

STAFFING

None

EXPENDITURE HIGHLIGHTS

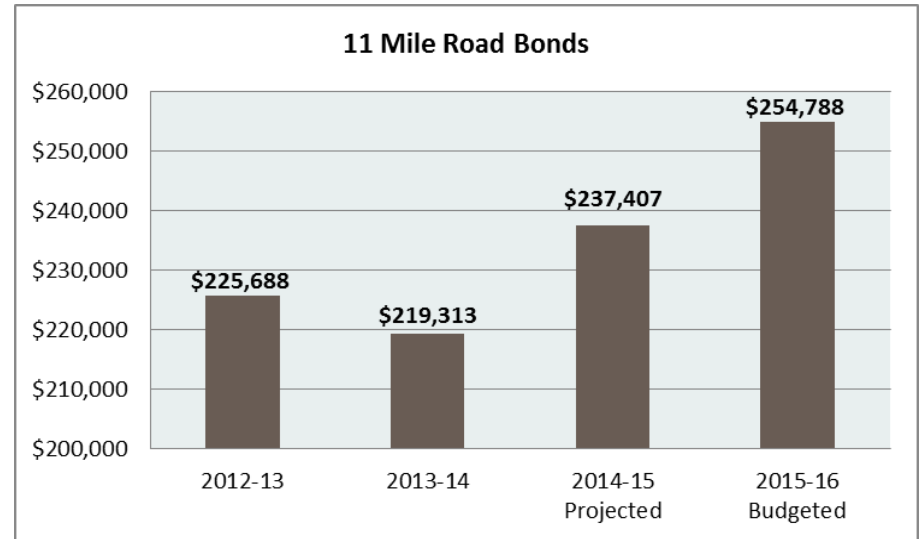
The annual debt payment for 2015/2016 amounts to \$254,788 with five (5) years remaining.

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 2015-2016 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

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
DEBT SERVICE				
311-938-993-000	PRINCIPAL	\$150,000	\$175,000	\$200,000
311-938-995-000	INTEREST	69,313	62,407	54,788
DEBT SERVICE		\$219,313	\$237,407	\$254,788
TOTAL EXPENSES - 311 DEBT FUND		\$219,313	\$237,407	\$254,788

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

	2013-14	2014-15	2015-16
ACTIVITY	ACTIVITY	PROJECTED	ADOPTED
			BUDGET
EXPENDITURES			
DEBT SERVICE	\$113,288	133,506	\$152,925
TOTAL	\$113,288	\$133,506	\$152,925

STAFFING

None

EXPENDITURE HIGHLIGHTS

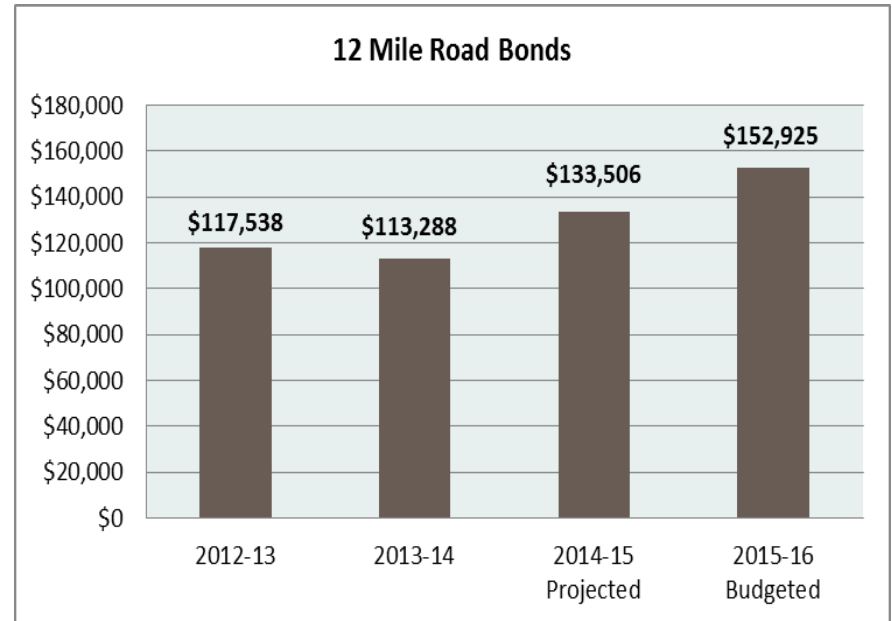
The annual debt payment for 2015-16 amounts to \$152,925. This is the last payment on this debt.

PROGRAM DESCRIPTION

This is a ten year debt issue that will come to completion after the end of the 2015/16 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 2015-2016 OBJECTIVES

Pay the cost of a ten year annual debt payment due for the Twelve Mile Road rehabilitation improvements.



**FUND: 312 12 MILE & COOLIDGE BONDS
DEPT: 938 CAPITAL PROJECT**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
DEBT SERVICE				
312-938-993-000	PRINCIPAL	\$100,000	\$125,000	\$150,000
312-938-995-000	INTEREST	13,288	8,506	2,925
DEBT SERVICE		<u>\$113,288</u>	<u>\$133,506</u>	<u>\$152,925</u>
TOTAL EXPENSES - 312 DEBT FUND		<u>\$113,288</u>	<u>\$133,506</u>	<u>\$152,925</u>

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CAPITAL PROJECT FUND EXPENDITURES
Fiscal Year 2015-2016
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

This fund accounts for all of the building improvements at the District Court. The funding source for this Fund is an ordinance approved by City Council. The District Court Judge adjudicates cases and fines are levied from the ordinance that supports this operating fund.

On June 1, 2015, the operation of the City's district court building ended. The City of Berkley's 45A District Court was merged with Royal Oak's 44th District Court in accordance with State law. A 44th District Court Agreement has been executed by the City of Berkley and the City of Royal Oak. This agreement allows the City of Berkley to keep all Court Building Fund revenues levied on a City of Berkley ticket issued up and through May 31, 2015.

Effective June 1, 2015, all fines and fees levied on a City of Berkley ticket or complaint that is designated as being for maintenance of the 44th District Court building and facilities shall be 100% allocated to the City of Royal Oak.

All 2015/16, appropriation details in regards to this Capital Projects fund is detailed in this section of this 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 2015/16 seven year CIP as presented has \$34,041,564 of proposed projects within the City. The total proposed CIP as presented in 2014/15 fiscal year had \$28,090,026 of proposed projects over the prior seven year period. This is a \$5,951,538 increase or a 21% increase in citywide projects for the proposed 2015/16 CIP.

The 2015/16 CIP has \$1,374,564 of projects for fiscal year 2015/16. All of these 2015/16 CIP projects have been appropriated by the City Council across multiple City operating funds within the capital expenditure section of the approved departmental operating budget. Projects include \$149,000 of various recreation projects including park rehabilitation and community center improvements. The Plan has \$1.101 million dollars for various infrastructure improvements. This includes rehabilitating various major and local streets, implementing phase II of the City's change-over of street-lighting to L.E.D.

City Of Berkley
CAPITAL PROJECT FUND EXPENDITURES – Overview

Capital Improvements Plan – Continued:

lighting and various sewer relining projects. Finally, the Plan is anticipating spending \$124,500 on various city building infrastructure improvements in 2015/16.

The projects that have been appropriated for are being appropriated because of the need to have the capital improvement work done and because the City can pay-as-we go in lieu of bonding for the expenditure and affecting future budgets. Further, funds were available so the City appropriated for the project.

If funds are not available for a project, the City will either examine the possibility of bonding for the project as discussed earlier in the debt section of this document or the project will be pushed back in the CIP to a later year when funding is anticipated to be on hand.

The increase in Capital Improvements is directly related 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.

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 in accordance with the assets useful life.

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 2015/16 Capital Equipment Plan has \$6,727,544 in potential equipment replacement over the next seven years including 2015/16. The Plan has the City replacing equipment at an estimated cost of \$880,929. 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 2014/15 Capital Equipment and Replacement Plan had \$5,400,498 in potential equipment replacement over a seven year period including 2014/15. The City appropriated for just over \$411,390 worth of equipment in 2014/15.

The increase in the overall Plan is due to the passage of a Headlee override tax increase for operation in 2014/15 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, 2016

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Projected 2014-2015	Recommended 2015-2016
Revenues					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental					
Federal Sources					
Investment earnings	2,914	2,928	3,007	3,715	3,051
Miscellaneous	80,277	105,604	92,682	81,255	-
Total revenues	83,191	108,532	95,689	84,970	3,051
Expenditures					
Capital outlay	-	-	150,025	1,586	-
Debt service	-	-	-	-	-
Miscellaneous	-	2,171	16,975	-	-
Contingency	-	-	-	-	-
Total expenditures	-	2,171	167,000	1,586	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	83,191	106,361	(71,311)	83,384	3,051
Other Financing Sources (Uses)					
Bond Proceeds					
Operating transfers in	-	2,500	165,000	-	-
Operating transfers out	(3,676)	-	-	(10,133)	(40,000)
Total other financing sources (uses)	(3,676)	2,500	165,000	(10,133)	(40,000)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources	79,515	108,861	93,689	73,251	(36,949)
Fund Balance, Beginning of Year	414,965	494,480	603,341	697,030	770,281
Fund Balance (Deficit), End of Year	\$ 494,480	\$ 603,341	\$ 697,030	\$ 770,281	\$ 733,332

Note: 2011-2012 fund balance now includes Court Building fund

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

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
CAPITAL OUTLAY	\$11,585	\$1,586	\$0
OTHER FINANCING USES	0	0	40,000
TOTAL	\$11,585	\$1,586	\$40,000

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.

On June 1, 2015, the operation of the City’s district court building ended. The City of Berkley’s 45A District Court was merged with Royal Oak’s 44th District Court in accordance with State law. A 44th District Court Agreement has been executed by the City of Berkley and the City of Royal Oak. This agreement allows the City of Berkley to keep all Court Building Fund revenues levied on a City of Berkley ticket issued up and through May 31, 2015.

Effective June 1, 2015, all fines and fees levied on a City of Berkley ticket or complaint that is designated as being for maintenance of the 44th District Court building and facilities shall be 100% allocated to the City of Royal Oak.

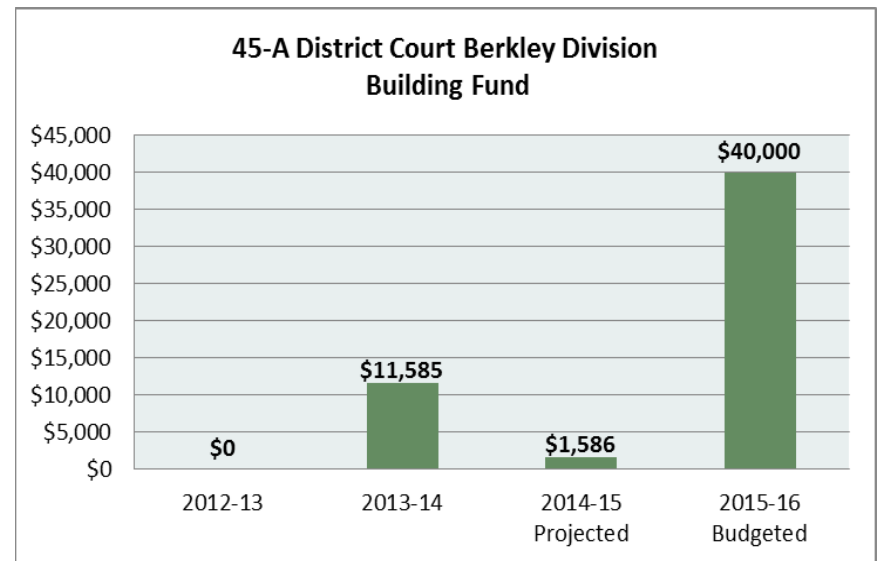
Appropriation of expenditures comes from the unrestricted fund balance of this Capital Project Fund.

EXPENDITURE HIGHLIGHTS

- Transfer-Out of \$40,000 to fund an architectural study to redevelop the District Court section of City Hall.

MAJOR 2015-16 OBJECTIVES

None



**FUND: 266 COURT BUILDING FUND
DEPT 136: DISTRICT COURT**

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
CAPITAL OUTLAY				
266-136-976-000	BUILDING IMPROVEMENTS	\$11,585	\$1,586	\$0
	CAPITAL OUTLAY	\$11,585	\$1,586	\$0
	TOTAL EXPENSES - DISTRICT COURT	\$11,585	\$1,586	\$0

**FUND: 266 COURT BUILDING FUND
DEPT: 966 OTHER FINANCING USES**

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
OTHER FINANCING USES			
266-966-999-000 TRANSFERS OUT	\$0	\$0	\$40,000
OTHER FINANCING USES	<u>\$0</u>	<u>\$0</u>	<u>\$40,000</u>
TOTAL EXPENSES - OTHER FINANCING USES	<u>\$0</u>	<u>\$0</u>	<u>\$40,000</u>
TOTAL EXPENSES - 45-A DISTRICT COURT BUILDING FUND	<u>\$11,585</u>	<u>\$1,586</u>	<u>\$40,000</u>

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FUND: 401 PUBLIC IMPROVEMENTS
DEPT: CAPITAL PROJECT

	2013-14	2014-15	2015-16
	ACTIVITY	PROJECTED ACTIVITY	ADOPTED BUDGET
EXPENDITURES			
CONTRACTUAL SERVICES	\$16,975	\$0	\$0
CAPITAL OUTLAY	138,440	0	0
OTHER FINANCING USES	0	10,133	0
TOTAL	\$155,415	\$10,133	\$0

STAFFING

None

PROGRAM DESCRIPTION

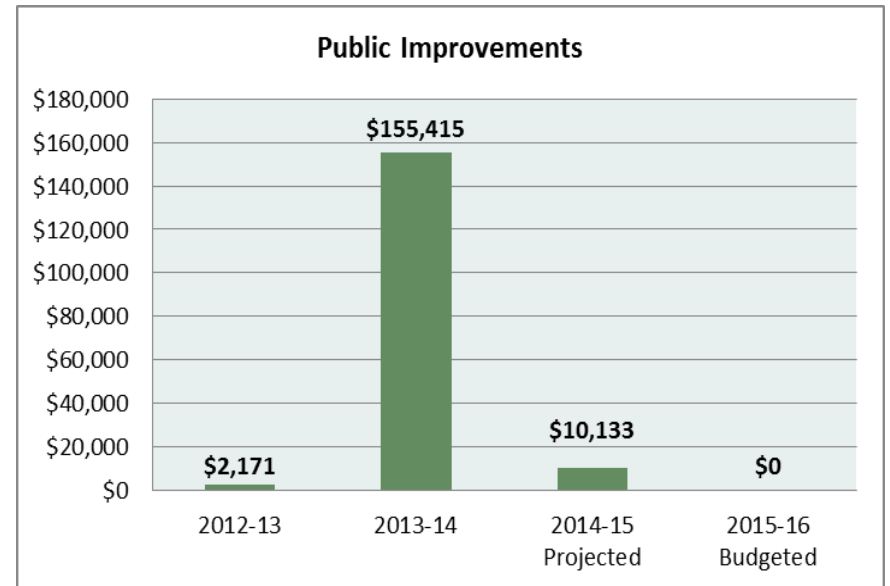
The Fund accounts for various construction projects the City may develop throughout the fiscal year. For 2015/16, there are no general capital projects that will be accounted for within this Capital Project Fund.

EXPENDITURE HIGHLIGHTS

None

MAJOR 2015-2016 OBJECTIVES

None



FUND: 401 PUBLIC IMPROVEMENTS

DEPT: 938 CAPITAL PROJECT

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
<hr/>				
CONTRACTUAL SERVICES				
401-938-821-000	ENGINEER	\$16,975	\$0	\$0
CONTRACTUAL SERVICES		<hr/>	<hr/>	<hr/>
		\$16,975	\$0	\$0
CAPITAL OUTLAY				
401-938-976-401	BUILDING IMPROVEMENTS	\$138,440	\$0	\$0
CAPITAL OUTLAY		<hr/>	<hr/>	<hr/>
		\$138,440	\$0	\$0
	TOTAL EXPENSES -CAPITAL PROJECT	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		\$155,415	\$0	\$0

FUND: 401 PUBLIC IMPROVEMENTS
DEPT: 966 OTHER FINANCING USES

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
OTHER FINANCING USES			
401-966-999-000 TRANSFERS OUT	\$0	\$10,133	\$0
OTHER FINANCING USES	\$0	\$10,133	\$0
TOTAL EXPENSES - OTHER FINANCING USES	\$0	\$10,133	\$0
TOTAL EXPENSES - PUBLIC IMPROVEMENTS	\$155,415	\$10,133	\$0

DISTRICT COURT FUND EXPENDITURES
Fiscal Year 2015/2016
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, 2016

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Projected 2014-2015	Recommended 2015-2016
Revenues					
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
Court operations	548,072	578,738	620,331	552,426	-
Other Financing Sources (Uses)					
Operating transfers in	565,958	572,426	616,431	552,426	-
Operating transfers out	(2,867)	(1,415)	-	-	-
Total other financing sources (uses)	563,091	571,011	616,431	552,426	-
Net Change in Fund Balance	15,019	(7,727)	(3,900)	-	-
Fund Balance - Beginning of year	(15,230)	(211)	(7,938)	(11,838)	(11,838)
Fund Balance - End of year	\$ (211)	\$ (7,938)	\$ (11,838)	\$ (11,838)	\$ (11,838)

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**FUND: 265 44/45-A DISTRICT COURT
DEPT: DISTRICT COURT**

	2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$524,232	\$471,238	\$0
MATERIALS & SUPPLIES	17,617	13,924	0
CONTRACTUAL SERVICES	62,313	54,483	0
INSURANCE	2,236	2,349	0
UTILITIES	7,057	7,084	0
OTHER CHARGES	2,502	2,998	0
CAPITAL OUTLAY	4,374	350	0
TOTAL	\$620,331	\$552,426	\$0

STAFFING	14-15		15-16	
	No	FTE	No	FTE
Full Time				
Judge	0	0.00	0	0.00
Court Administrator	1	1.00	0	0.00
Probation Officer	1	1.00	0	0.00
Supervisor Civil Division	1	1.00	0	0.00
Deputy Court Clerk IV	1	1.00	0	0.00
Court Officer	0	0.00	0	0.00
Civil/Traffic Clerk	1	1.00	0	0.00
Traffic Clerk II	1	1.00	0	0.00
Full Time Total	6	6.00	0	0.00
Part Time				
Court Officer	2	1.73	0	0
Clerk	1	0.48	0	0
Part Time Total	3	2.21	0	0
TOTAL	9	8.21	0	0

EXPENDITURE HIGHLIGHTS

None

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 44th District Court in Royal Oak. Then by January 2021, the two municipalities must come to an agreement to operate a district court between the two municipalities.

On June 1, 2015, the operation of the City's district court ended. The City of Berkley's 44/45A District Court was merged with Royal Oak's 44th District Court in accordance with State law. A 44th District Court Agreement has been executed by the City of Berkley and the City of Royal Oak.

**FUND: 265 44/45-A DISTRICT COURT
DEPT: DISTRICT COURT**

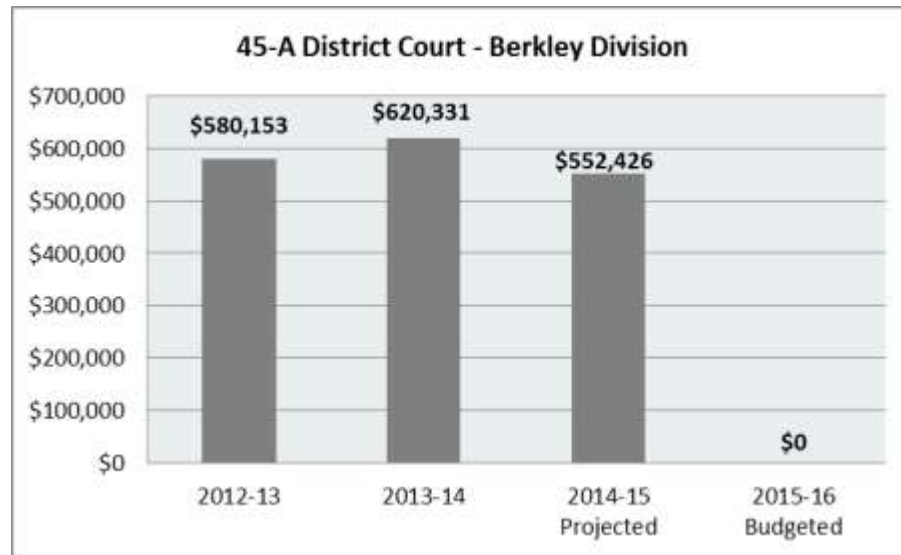
PROGRAM DESCRIPTION CONTINUED

The Court Agreement outlines membership, operations of the Court, distribution of fines and fees, other revenues, cost recovery, annual audit, court employees, funding unit clarification, insurance, ownership and other miscellaneous operating issues.

The City of Royal Oak, in general, will receive in accordance with State law, 2/3rds of eligible adjudicated ticket revenue from a City of Berkley ticket or complaint. In exchange, the City of Berkley will not have any ownership interest in assets or exposure to any type of district court operating liability. Protection from liability would include, but is not limited to, district court operation, current employee costs, and current and future employee legacy costs, building improvements, bond issues, loans or operating expenditures.

MAJOR 2015-2016 OBJECTIVES

- Implement the new Forty-Fourth District Court Agreement.



2014/15 expenses are for an eleven month period.

FUND: 265 44/45-A DISTRICT COURT
DEPT: DISTRICT COURT

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
265-136-704-000	DISTRICT COURT JUDGE	\$45,900	\$42,031	\$0
265-136-705-000	COURT ADMINISTRATOR	73,795	68,916	0
265-136-706-000	DEPUTY CLERKS	135,925	101,533	0
265-136-706-001	PROBATION OFFICERS	39,527	41,401	0
265-136-706-002	SECURITY GUARDS	51,130	54,241	0
265-136-707-000	TEMPORARY EMPLOYEES	9,261	11,662	0
265-136-712-000	IN LIEU	12,210	4,863	0
265-136-715-000	FICA	24,478	21,248	0
265-136-716-000	HDLO	83,293	76,593	0
265-136-718-000	RETIREMENT	47,899	47,327	0
265-136-725-000	WORKERS COMPENSATION	814	1,423	0
SALARIES AND FRINGE BENEFITS		\$524,232	\$471,238	\$0
MATERIALS AND SUPPLIES				
265-136-728-000	OFFICE SUPPLIES	\$10,726	\$7,536	\$0
265-136-730-000	POSTAGE	5,278	5,220	0
265-136-731-000	BOOKS / PERIODICALS	1,455	818	0
265-136-741-000	AMMUNITION	0	350	0
265-136-744-000	UNIFORMS	158	0	0
MATERIALS AND SUPPLIES		\$17,617	\$13,924	\$0

FUND: 265 44/45-A DISTRICT COURT
DEPT: DISTRICT COURT

		2013-14 ACTIVITY	2014-15 PROJECTED ACTIVITY	2015-16 ADOPTED BUDGET
CONTRACTUAL SERVICES				
265-136-803-000	MEMBERSHIPS & DUES	\$2,090	\$1,405	\$0
265-136-807-000	AUDIT SERVICES	4,078	4,078	0
265-136-811-000	CUSTODIAL	3,900	4,075	0
265-136-814-000	DATA PROCESSING	24,006	20,236	0
265-136-824-000	LEGAL SERVICES	22,335	21,558	0
265-136-825-000	WITNESS JURY	510	434	0
265-136-835-000	MEDICAL EXPENSES	490	0	0
265-136-853-000	TELEPHONE	305	284	0
265-136-864-000	MEETINGS & CONFERENCES	4,599	2,413	0
CONTRACTUAL SERVICES		\$62,313	\$54,483	\$0
INSURANCE				
265-136-914-000	LIABILITY INSURANCE	\$2,236	\$2,349	\$0
INSURANCE		\$2,236	\$2,349	\$0
UTILITIES				
265-136-920-000	UTILITIES	\$7,057	\$7,084	\$0
UTILITIES		\$7,057	\$7,084	\$0
OTHER CHARGES				
265-136-931-000	BUILDING MAINTENANCE	\$974	\$1,552	\$0
265-136-934-000	OFFICE EQUIPMENT MAINTENANCE	319	0	0
265-136-946-000	OFFICE EQUIPMENT RENTAL	1,209	1,446	0
OTHER CHARGES		\$2,502	\$2,998	\$0

FUND: 265 44/45-A DISTRICT COURT
DEPT: DISTRICT COURT

		2013-14	2014-15	2015-16
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
<hr/>				
CAPITAL OUTLAY				
265-136-983-000	OFFICE EQUIPMENT	\$4,374	\$350	\$0
CAPITAL OUTLAY		<hr/>	<hr/>	<hr/>
		\$4,374	\$350	\$0
TOTAL EXPENSES – 44/45-A DISTRICT COURT		<hr/>	<hr/>	<hr/>
		\$620,331	\$552,426	\$0

CAPITAL EQUIPMENT REPLACEMENT PROGRAM
Fiscal Year 2015/16
Adopted

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2015/16	2016/17	2017/18	2018/19	2019/2020	2020/2021	2021/2022
Van (2008) # 1	10 Year Replacement Cycle				\$40,000			
¾ Ton Pickup (2004) # 2	10 Year Replacement Cycle							
¾ Ton Pickup 4WD w/plow (1999) # 3	10 Year Replacement Cycle	\$40,000						
¾ Ton Pickup (2014) # 4	10 Year Replacement Cycle							
Escape Hybrid Director (2010) #5	10 Year Replacement Cycle						\$30,000	
1 Ton Pickup (2014) #6	10 Year Replacement Cycle							
Walk-in Utility Van (2012) #7	10 Year Replacement Cycle							
¾ Ton Pickup Foreman (2002) # 8	10 Year Replacement Cycle				\$37,000			
¾ Ton Pickup (2000) #9	10 Year Replacement Cycle		\$32,000					
1 Ton Pickup 4WD w/plow (2010) #10	10 Year Replacement Cycle					\$45,000		
2 Yd Dump Pickup (2008) # 15	10 Year Replacement Cycle						\$60,000	
Portable Cement Mixer (1981) #16	15 Year Replacement Cycle				\$10,000			
Front end Loader (2007) # 17	7 Year Replacement Cycle			\$225,000				
Rubber Tire Backhoe (1996) # 18	15 Year Replacement Cycle	\$150,000						
Street Sweeper (2004) # 22	10 Year Replacement Cycle	\$215,000						
1 Ton Dump Truck (1995) #23	10 Year Replacement Cycle			\$50,000				
Toolcat Tractor (2012) # 27	10 Year Replacement Cycle							
Rubber Tire Backhoe (2010) # 28	15 Year Replacement Cycle							
Riding Mower 52" (2006) # 32	10 Year Replacement Cycle						\$20,000	
Riding Mower 61" (2005) #33	10 Year Replacement Cycle					\$20,000		
Sewer Rodder (1998) # 34	20 Year Replacement Cycle							
Plate Compactor (1988) #35	20 Year Replacement Cycle							
Dump Truck w/plow spreader (1998) #36	20 Year Replacement Cycle					\$160,000		
Combination Sewer Cleaner (2007) # 38	5 Year Replacement Cycle		\$320,000					\$350,000
Dump Truck w/snow plow (2000) # 39	20 Year Replacement Cycle						\$160,000	
Dump Truck w/snow plow (2010) # 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			\$160,000				
1 Ton 4WD Pickup w/Crane (1986) #45	15 Year Replacement Cycle			\$45,000				
Walk Behind Mower (1998) #46	10 Year Replacement Cycle				\$20,000			
Dump Truck w/Plow Spreader (1997) #48	20 Year Replacement Cycle				\$160,000			
John Deere Gator (1998) #50	20 Year Replacement Cycle							
Sewer Truck and Camera (2014) #53	10 Year Replacement Cycle							
Road/Flat Saw (2015) #54	15 Year Replacement Cycle							
Saw Utility Trailer (1994) #55	15 Year Replacement Cycle							
Arrow Board (1999) # 56	20 Year Replacement Cycle							
John Deere Snowblower (1999) #57	20 Year Replacement Cycle							
Arrow Board (1999) #62	20 Year Replacement Cycle							
Arrow Board (1999) # 63	20 Year Replacement Cycle							
Arrow Board (New) # 64	20 Year Replacement Cycle		\$8,000					

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2015/16	2016/17	2017/18	2018/19	2019/2020	2020/2021	2021/2022
Landscape Trailer (2006) # 65	15 Year Replacement Cycle						\$7,000	
Landscape Trailer (2008) #66	15 Year Replacement Cycle							\$7,000
Rear Load Garbage Truck (1989) # 70-Used	No Replacement Cycle		\$175,000					
Rear Load Garbage Truck (2001) # 71-Used	No Replacement Cycle							
Rear Load Garbage Truck (1990) # 72-Used	No Replacement Cycle		\$175,000					
Paint Line Machine (1999) # 90	10 Year Replacement Cycle					\$10,000		
Steam Cleaner/Thaw Machine (2014) #91	10 Year Replacement Cycle							
Permanent Standby Generator (2009) #96	20 Year Replacement Cycle							
Shop Air Compressor (1950) #97	No Replacement Cycle						\$8,000	
Vacuum Attachment for Mower (New)	10 Year Replacement Cycle	\$5,000						
Asphalt Heater/Reclaimer Trailer (New)	10 Year Replacement Cycle		\$26,000					
Brush Clipper (New)	10 Year Replacement Cycle				\$60,000			
Bucket Truck (New)	10 Year Replacement Cycle				\$175,000			
V-Box Salt Spreader Insert (New)	15 Year Replacement Cycle			\$17,000				
Two Post Equipment Hoist (2008)	15 Year Replacement Cycle							
Inground Equipment Hoist (1950)	30 Year Replacement Cycle					\$50,000		
Copier/Scanner (2013)	5 Year Replacement Cycle				\$8,000			
Letter Folding/Envelope Machine (2013)	5 Year Replacement Cycle					\$8,000		
Tire Changer	10 Year Replacement Cycle		\$6,000					
Tire Balancer	10 Year Replacement Cycle		\$5,500					
Brake Machine	10 Year Replacement Cycle			\$12,000				
Scanner/Software-Mechanic	5 Year Replacement Cycle		\$10,000					\$10,000
CCTV/ESRI/CMMS Software Maintenance	No Replacment Cycle	\$6,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Sensus Flexnet M-2 Support	No Replacment Cycle	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800
Handheld Meter Reader	5 Year Replacement Cycle			\$8,000			\$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	\$32,400	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000
Hydrant Replacements	No Replacement Cycle	\$26,400	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000
Water Meter Replacements	20 Year Replacement Cycle	\$35,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
Large Water Meter Replacements	20 Year Replacement Cycle	\$5,000						
Fittings for Vactor	10 Year Replacement Cycle	\$9,000						
Trash Pumps, utility locators	5 Year Replacement Cycle	\$4,000						
Sewer gas detector, tripod, harness and fans	5 Year Replacement Cycle	\$9,000						
Narrow Band Radio Conversion	20 Year Replacement Cycle	\$2,000						
Security Camera Upgrades - DPW	10 Year Replacement Cycle						\$15,000	
Radio Read Meter Improvement-Phase I		\$55,000						
Total for Public Works		\$615,600	\$913,300	\$672,800	\$665,800	\$448,800	\$463,800	\$522,800

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2015/16	2016/17	2017/18	2018/19	2019/2020	2020/2021	2021/2022
<u>Building Department</u>								
Bus Stop Shelters - 10	No Replacement Cycle					\$50,000		
Bike Racks - 10	No Replacement Cycle					\$3,000		
Total for Building Department		\$0	\$0	\$0	\$0	\$53,000	\$0	\$0
<u>Library</u>								
Computer Replacement	5 Year Replacement Cycle		\$7,000	\$8,000	\$8,000	\$8,000		\$ 8,500
Public Copy Machine	5 Year Replacement Cycle				\$3,500			
Replace Network Printer	5 Year Replacement Cycle					\$2,000		
Reupholster 11 Lounge Chairs	15 Year Replacement Cycle			\$2,800				
Replace Childrens Room Furniture	15 Year Replacement Cycle					\$6,000		
Replace Stacking Chairs in Meeting Room	15 Year Replacement Cycle					\$16,000		
Refinish Surface of Train in Childrens Room	5 Year Replacement Cycle						\$1,400	
Install Security Camera System	10 Year Replacement Cycle	\$10,000						
Replace Ethernet cable runs to computers	10 Year Replacement Cycle	\$4,000						
Total for Library		\$14,000	\$7,000	\$10,800	\$11,500	\$32,000	\$1,400	\$8,500
<u>Municipal Building</u>								
Copier	No Replacement Cycle	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	11000
City Hall Security Cameras	No Replacement Cycle							
Waiting Area Chairs	No Replacement Cycle							
Window Treatements								
Digital Sign Replacement		\$15,000						
City Council Room AV - Historical			\$ 50,000					
City Council Room Furniture - Historical			\$ 10,000					
Digital Signage for DPW, Library			\$ 15,000					
Conference Phone for Parks/Public Safety			\$ 12,000					
TV upgrade - City Manager		\$1,000						
Total for Municipal Building		\$27,000	\$98,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000
<u>Parks and Recreation</u>								
Zero Turn Lawn Mower	6 Year Replacement Cycle					\$11,000		
2000 John Deere 4x2 Gator #50	5 Year Replacement Cycle		\$9,000					

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2015/16	2016/17	2017/18	2018/19	2019/2020	2020/2021	2021/2022
2010 Ford Explorer	5 Year Replacement Cycle						\$30,000	
John Deere Tractor #30	No Replacement Cycle			\$30,000				
Copier	No Replacement Cycle			\$5,800				
Toolcat 5600 F-Series with Attachments	No Replacement Cycle		\$68,000					
John Deere 4x2 Gator- 2007	No Replacement Cycle		\$10,000					
Ford Econoline Van	No Replacement Cycle				\$30,000			
Picnic Tables	No Replacement Cycle	\$15,000						
Pick up 3/4 Ton Chevy #79				\$30,000				
Copier		\$4,000						
Scissor Lift - Arena			\$8,000					
Total for Parks and Recreation		\$19,000	\$95,000	\$65,800	\$30,000	\$11,000	\$30,000	\$0
Public Safety								
Fire Truck-- Pumper (2007)	20 Year Replacement Cycle							
Fire Ladder Truck (1995)	20 Year Replacement Cycle				\$825,000			
Patrol Cars (Total of 7)	2 Year Replacement Cycle	\$64,000	\$64,000	\$65,000	\$65,000	\$67,000	\$67,000	\$67,000
Youth Officer/Fire Marshal Van (1994)	12 Year Replacement Cycle							
Animal Control Vehicle (2003)	4 Year Replacement Cycle			\$20,000				\$22,000
S.W.A.T. Equipment	No Replacement Cycle		\$9,000				\$9,000	
Conference Room Projector	No Replacement Cycle			\$16,000				
Radio Equipment	No Replacement Cycle	\$6,000	\$7,500					
CAD System Monitor Upgrade	No Replacement Cycle	\$2,500						
SCBA Equipment	3 Year Replacement Cycle	\$1,800			\$1,800			
File Cabinets - Basement (4)	No Replacement Cycle	\$1,000						
Washer for Fire turnout Gear	10 Year Replacement Cycle	\$4,000						
Total for Public Safety		\$79,300	\$80,500	\$101,000	\$891,800	\$67,000	\$76,000	\$89,000
WBRK Equipment								
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					
Apple G5 Editing Computer - System B	5 Year Replacement Cycle	\$7,500						
Tripod for Digital Camera	7 Year Replacement Cycle		\$2,500					
Fiber Optic Completion		\$25,000						
Telephone Replacement			\$60,000					
Camera Replacement - Council Chambers				\$17,500				
Total for WBRK		\$32,500	\$71,500	\$22,500	\$0	\$0	\$0	\$0

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2015/16	2016/17	2017/18	2018/19	2019/2020	2020/2021	2021/2022
Computers								
City Hall, Recreation and DPW Computers	5 Year Replacement Cycle		\$4,800	\$5,000	\$6,000	\$6,000	\$7,000	\$7,000
DPW Computers	5 Year Replacement Cycle							
DPW Fax/Printer	5 Year Replacement Cycle		\$1,500				\$1,750	
City Hall Lap Tops	5 Year Replacement Cycle							
I-pads for City Council/Directors	5 Year Replacement Cycle							
City Hall Projector	5 Year Replacement Cycle							
City Hall File Servers	5 Year Replacement Cycle							
Treasury Printers	5 Year Replacement Cycle	\$1,250				\$2,000		
Finance Printer	5 Year Replacement Cycle	\$1,000				\$1,750		
City Manager Printer/Fax	5 Year Replacement Cycle							
Building/Planning Printers	5 Year Replacement Cycle				\$1,500			
Communications Printers	5 Year Replacement Cycle				\$1,500			
Public Safety Computers	5 Year Replacement Cycle		\$5,000	\$5,000			\$5,000	\$5,000
Elections Printer	5 Year Replacement Cycle							
Elections Laptops	5 Year Replacement Cycle	\$1,200			\$1,500			\$1,750
Voting Booth Replacement	5 Year Replacement Cycle	\$780	\$780					
Microsoft Office Upgrade	No Replacement Cycle							
Licenses for Microsoft Office 07 -(8) total	No Replacement Cycle							
Building Plan Software	No Replacement Cycle	\$1,300						
BS&A Annual Licensing Maintenance	No Replacement Cycle	\$12,399	\$12,650	\$12,900	\$13,285	\$13,700	\$14,100	\$14,500
City Website Update	No Replacement Cycle	\$10,000			\$11,000			\$12,000
Postage Machine	No Replacement Cycle	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800
Google Apps for Government	No Replacement Cycle	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750
New Receipt Printers for Windows 7 Compatability	No Replacement Cycle							
Mobile App Development/Maintenance	No Replacement Cycle	\$4,500						
Server Replacement	10 Year Replacement Cycle	\$38,000					\$48,000	
Building - Large Monitor and Printer for Plans	5 Year Replacement Cycle	\$1,300						\$1,750
Wireless Upgrades - City Hall		\$1,000						
Fiber Connections		\$3,000						
Support Equipment		\$3,000						
Computer Software Annual Maintenance		\$10,250	\$10,250	\$10,250	\$10,250	\$10,250	\$10,250	\$10,250
Total for Computers		\$93,529	\$29,280	\$27,450	\$39,335	\$28,000	\$80,400	\$46,550
GRAND TOTAL		\$880,929	\$1,294,580	\$911,350	\$1,649,435	\$650,800	\$662,600	\$677,850

CAPITAL IMPROVEMENT PROGRAM
Fiscal Year 2015/16
Adopted

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN

Improvement Project	Funding Source	2015/16	2016/17	2017/18	2018/19	2019/2020	2020/2021	2021/2022
Recreation								
Merchants Park:								
Sand Volleyball	General Fund/Grants/Rec Revolving						\$14,250	
Playground Equipment	General Fund/Grants/Rec. Revolving				\$60,000			
Play Structure Surface Material	Recreation Revolving Fund	\$3,000					\$2,000	
Park Drainage System with engineering	General Fund	\$35,000						
Utility Infastructure	General Fund /Grants/Rec. Revolving/ Water Fund		\$2,875					
Signage	General Fund/Grants/Rec. Revolving		\$8,000					
Fencing	General Fund/Grants/Rec. Revolving						\$30,000	
Water Fountain	General Fund/Grants/Rec. Revolving		\$3,450					
Light Poles	General Fund/Grants/Rec. Revolving					\$46,000		
Lights	General Fund/Grants/Rec. Revolving					\$20,000		
Ballfield Surface Material	General Fund/Grants/Rec. Revolving		\$10,000					
Poles for Netting	General Fund/Grants/Rec. Revolving					\$4,600		
Netting	General Fund/Grants/Rec. Revolving					\$30,000		
Oxford Open Space:								
Oxford land rehabilitation	General Fund/Grants/Rec. Revolving	\$10,000	\$41,000	\$64,000				
Angell Park:								
Basketball Courts repaired/replaced	General Fund/Grants/Rec. Revolving						\$17,250	
Refurbish Tennis Courts	General Fund/Grants/Rec. Revolving						\$115,000	
Play Structure Surface Material (Fiber)	Recreation Revolving Fund	\$3,000					\$3,500	
Ballfield Surface Material	General Fund	\$5,000					\$5,000	
Kiwanis Tot Lot:								
Install Playground Equipment	General Fund/Grants/Rec. Revolving				\$345,000			
Play Structure Surface Material (Fiber)	General Fund	\$3,000					\$3,500	
Drainage	General Fund/Grants/Rec. Revolving			\$5,000				
Utility Infastructure	General Fund/Grants/Rec. Revolving/Water Fund			\$2,875				
Rest Rooms	General Fund/Grants/Rec. Revolving							
Storage	General Fund/Grants/Rec. Revolving						\$23,000	
Landscaping	General Fund/Grants/Rec. Revolving			\$10,000				
Signage	General Fund/Grants/Rec. Revolving			\$2,300				
Water Fountain	General Fund/Grants/Rec. Revolving			\$1,150				
ADA Path	General Fund/Grants/Rec. Revolving			\$23,000				
Pavillion	General Fund/Grants/Rec. Revolving					\$11,500		
Light Poles	General Fund/Grants/Rec. Revolving					\$4,600		
Lights	General Fund/Grants/Rec. Revolving					\$4,600		

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN

Improvement Project	Funding Source	2015/16	2016/17	2017/18	2018/19	2019/2020	2020/2021	2021/2022
Lazenby Field:								
Sand Volleyball	General Fund/Grants/CDBG/Rec. Rev.						\$15,000	
Skate Park	General Fund/Grants/CDBG/Rec. Rev.						\$44,125	
Roller Hockey	General Fund/Grants/CDBG/Rec. Rev.						\$127,600	
Landscaping	General Fund/Grants/CDBG/Rec. Rev.			\$20,000				
Drainage	General Fund/Grants/CDBG/Rec. Rev.			\$5,000				
Utility Infrastructure	General Fund/Grants/CDBG/Rec. Rev./Water Fund			\$2,875				
Signage	General Fund/Grants/CDBG/Rec. Rev.			\$2,000				
Light Poles	General Fund/Grants/CDBG/Rec. Rev.					\$46,000		
Lights	General Fund/Grants/CDBG/Rec. Rev.					\$20,000		
Poles for Netting	General Fund/Grants/CDBG/Rec. Rev.					\$4,600		
Netting	General Fund/Grants/CDBG/Rec. Rev.					\$30,000		
ADA Pathways including engineering	General Fund/Grants/CDBG/Rec. Rev.							
Ballfield Surface Material	General Fund/Grants/CDBG/Rec. Rev.					\$5,000		
Infield Reconfiguration including engineering	General Fund/Grants/CDBG/Rec. Rev.							
Dugout roofing and gates	Recreation Revolving Fund	\$28,600						
Oxford Towers:								
Garden Area with Removing Horseshoe Area	General Fund/Grants/Rec. Revolving							
Community Garden Installation	General Fund/Grants/Rec. Revolving					\$8,000		
Horseshoe Court installation (4)	General Fund/Grants/Rec. Revolving					\$2,000		
Drainage	General Fund/Grants/Rec. Revolving		\$5,000					
Utilities	General Fund/Grants/Rec. Revolving		\$2,500					
Rest Rooms	General Fund/Grants/Rec. Revolving						\$70,000	
Signage	General Fund/Grants/Rec. Revolving			\$2,000				
Water Fountain	General Fund/Grants/Rec. Revolving			\$1,150				
ADA Path	General Fund/Grants/Rec. Revolving			\$23,000				
Light Poles repaired	General Fund/Grants/Rec. Revolving		\$4,600					
Lights repaired	General Fund/Grants/Rec. Revolving		\$4,600					
Tennis Courts repaired/replaced	General Fund/Grants/Rec. Revolving						\$115,000	
Jaycee Park:								
Playground Equipment	General Fund/Grants/Rec. Revolving				\$60,000			
Spray Park	General Fund/Grants/Rec. Revolving						\$260,000	
Play Structure Surface Material (Fiber)	General Fund/Grants/Rec. Revolving					\$3,000		
Park Drainage System-with engineering costs	General Fund/Grants/Rec. Revolving							
Refurbish Walking Trail-with engineering costs	General Fund/Grants/Rec. Revolving							
Remodel for Accessibility-with engineering costs	General Fund/Grants/Rec. Revolving				\$6,600			
Play Structure-with engineering costs	General Fund/Grants/Rec. Revolving				\$110,000			
Utility Infrastructure	General Fund/Grants/Rec. Revolving			\$2,875				

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN

Improvement Project	Funding Source	2015/16	2016/17	2017/18	2018/19	2019/2020	2020/2021	2021/2022
Landscaping	General Fund/Grants/Rec. Revolving						\$40,000	
Signage	General Fund/Grants/Rec. Revolving			\$2,000				
Water Fountain	General Fund/Grants/Rec. Revolving			\$3,450				
ADA Path	General Fund/Grants/Rec. Revolving			\$28,750				
Pavillion Repair	General Fund/Grants/Rec. Revolving				\$5,000			
Community Park:								
Play Structure Surface Material (Fiber)	General Fund	\$3,000					\$3,000	
Pathway Replacement-with engineering costs	General Fund/Grants/Rec. Revolving			\$11,000				
Drainage	General Fund/Grants/Rec. Revolving			\$35,000				
Utilities	General Fund/Grants/Rec. Revolving			\$2,875				
Landscaping	General Fund/Grants/Rec. Revolving			\$40,000				
Signage	General Fund/Grants/Rec. Revolving			\$8,000				
ADA Path	General Fund/Grants/Rec. Revolving			\$28,750				
Light Poles	General Fund/Grants/Rec. Revolving					\$46,000		
Lights	General Fund/Grants/Rec. Revolving					\$20,000		
Ballfield Surface Material	General Fund/Grants/Rec. Revolving		\$15,000					
Poles for Netting	General Fund/Grants/Rec. Revolving					\$4,600		
Netting	General Fund/Grants/Rec. Revolving					\$90,000		
Sprinkler System Repair	General Fund/Grants/Rec. Revolving			\$11,500				
Community Center:								
Connection btwn Community Center & Ice Arena	General Fund/Grants/Rec. Revolving						\$104,000	
Parking Lot Resurface/Reconstruction	General Fund/Grants/Rec. Revolving			\$100,000				
Various Building Improvements	General Fund/Grants/Rec. Revolving						\$10,000	
Park Pathways/Signage	General Fund/Grants/Rec. Revolving			\$30,000				
Repair wall - Community Center	General Fund	\$30,000						
Service Door	CDBG	\$28,464						
Pattengill Park								
Signage	General Fund/Grants/Rec. Revolving		\$2,500					
Ballfield Surface Material	General Fund/Grants/Rec. Revolving		\$5,000				\$5,000	
Ice Arena:								
Exterior Sign and Low E Mylar Ceiling	Arena Fund			\$45,000				
HVAC and Roof at Ice Arena	Arena Fund		\$550,000					
Parking Lot Resurface/Reconstruction	General/Grants/Rec. Revolving/Arena			\$150,000				
Air Conditioning Studio Ice Area	Arena Fund				\$45,000			

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN

Improvement Project	Funding Source	2015/16	2016/17	2017/18	2018/19	2019/2020	2020/2021	2021/2022
Locker Room Shower Area Improvements	Arena Fund		\$10,000					
Locker Room Benches	Arena Fund		\$5,000					
Indoor Recreation	Arena Fund						\$22,100	
Fire Supression System	Arena Fund		\$55,000			\$60,000		
Total for Recreation		\$149,064	\$724,525	\$663,550	\$631,600	\$460,500	\$1,029,325	\$0
Library								
HVAC (1998)	General Fund/DDA Tax Capture			\$90,000				
Repair and Sealcoat Parking Lot	General Fund/DDA Tax Capture	\$5,000			\$15,000			\$1,056,000
Repaint Exterior	General Fund/DDA Tax Capture				\$5,000			
Recarpet Library	General Fund/DDA Tax Capture				\$80,000			
Add door to Young Adult room	DDA Tax Capture	\$7,400						
Lower height of Adult computer workstations	General Fund	\$8,000						
Modification of Children's computer workstation	DDA Tax Capture	\$4,800						
Expand book sale shelving	DDA Tax Capture	\$3,300						
Reupholster 70 chair seats	General Fund	\$7,000						
Install heating unit in women's restroom	General Fund/DDA Tax Capture		\$4,300					
Replace tile in Library	General Fund/DDA Tax Capture		\$20,000					
Reupholster 11 lounge chairs	General Fund			\$2,800				
Replace childrens room furniture	General fund					\$6,000		
Renovation of lobby	General Fund/DDA Tax Capture		\$115,000					
Replace stacking chairs and tables	General Fund					\$16,000		
Total for Library		\$43,500	\$139,300	\$92,800	\$100,000	\$22,000	\$0	\$1,056,000
Municipal Building								
Landscaping of City Hall Grounds	General Fund/Grants		\$25,000					
Parking Lot Improvement (Rosemont)	General Fund/Grants				\$150,000			
City Hall Entry Signs	General Fund/Grants			\$15,000				
Interior Painting of City Hall	General Fund/Grants						\$5,000	
Roof Preventative Maintenance	General Fund	\$10,000						
Wayfinding	General Fund/DDA Tax Capture		\$100,000					
Historic Firehall Renovation/District Court Facility/Municipal Building	General Fund/Building Fund/Grants/UTGO Bond Proposal	\$40,000					\$800,000	
Conference Room-Heating/Cooling unit	General Fund/Grants		\$1,500					
Security Door in City Managers Office	General Fund/Grants		\$3,000					
Total for Municipal Building		\$50,000	\$129,500	\$15,000	\$150,000	\$0	\$805,000	\$0

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN

Improvement Project	Funding Source	2015/16	2016/17	2017/18	2018/19	2019/2020	2020/2021	2021/2022
DPW								
City Wide Road & WM Improvements - planning, estimates	UTGO Bond/Water & Sewer Fund /Major & Local Street Fund	\$25,000						
City Wide Road & WM Improvements (1 mile per year approx)	UTGO Bond/Water & Sewer Fund /Major & Local Street Fund		\$3,000,000	\$3,000,000	\$3,000,000	\$1,500,000		
LED Street Light Conversion City Wide	General Fund	\$80,000	\$50,000					
Concrete Repairs - Water Main Breaks	Water & Sewer Fund	\$45,000	\$50,000	\$55,000	\$55,000	\$60,000	\$60,000	\$60,000
Concrete repairs and patches (with design)	Major & Local Street Funds	\$105,000	\$105,000	\$105,000	\$125,000	\$125,000	\$135,000	\$135,000
Spray Patch/Crack Sealing/Overand	Major & Local Street Funds	\$122,000	\$122,000	\$122,000	\$122,000	\$122,000	\$122,000	\$122,000
Seal Coat Stamped Sidewalks	DDA Tax Capture	\$25,000						
Sidewalk Ramps - ADA (Includes Design)	Major & Local Street Funds/CDBG	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000
RCOC Tri-Party Match-County Roads Maintenance	Major Street Fund	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Sewer Mainline Relining	Water & Sewer Fund	\$250,000	\$250,000	\$300,000	\$300,000	\$350,000	\$350,000	\$400,000
SAW Grant Planning & Design (90% Reimbursed)	State Grant/Water & Sewer Fund	\$280,000	\$156,900					
SAW Grant Construction Commitment (Estimate)	Water & Sewer Fund			\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Sidewalk Replacement Program Study	General Fund/Major & Local Street Funds							
Sidewalk Replacement Program	General Fund/Major & Local Street Funds							
Robina Plaza Improvements at 12 Mile	DDA/Water & Sewer Fund/Major Street			\$200,000				
Coolidge Sidewalks 12 to Webster	General Fund/Major Street Fund/Grants						\$150,000	
New Egress Doors/Hardware - DPW	General Fund/Water & Sewer Fund		\$20,000					
HVAC Furnace, AC & Ductwork - DPW	General Fund	\$15,000						
Radiant Tube Heater Replacements - DPW	General Fund	\$20,000						
Outdated Electric & Emergency Lighting - DPW	Water & Sewer Fund	\$45,000						
Secure Location for IT & Radio Equipment- DPW	Water & Sewer Fund	\$10,000						
Glass Block Window Replacement - DPW	General Fund/Water & Sewer Fund		\$5,000					
Garage Mezzanine Railings - DPW	General Fund/Water & Sewer Fund		\$10,000					
Salt Dome Replacement - DPW	General Fund/Grants		\$80,000					
Automated Security Gates (2) - DPW	Water & Sewer Fund	\$15,000		\$15,000				
Energy Efficient Lights in main garage - DPW	Water & Sewer Fund	\$6,000						
Fire Separation/Conference Room - DPW	General Fund/Water & Sewer Fund		\$60,000					
Fuel Island Card Reader/Tracking System - DPW	Water & Sewer Fund	\$9,000						
Underground Fuel Tank Replacement - DPW	General Fund/Water & Sewer Fund				\$150,000			
Roof Repairs/Improvements - DPW	General Fund/Water & Sewer Fund		\$8,000			\$8,000		
Loop Actuated Garage Door Opener - DPW	General Fund	\$5,000						
Steel Flagpole Replacement - DPW	General Fund/Water & Sewer Fund			\$5,000				
Permieter Brick Wall & Cinderblock repairs-DPW	General Fund/Water & Sewer Fund							
House Demolition & D Yard Expansion-Extend Wall	General Fund/Water & Sewer Fund							\$40,000
Total for DPW		\$1,101,000	\$3,960,900	\$4,046,000	\$3,996,000	\$2,409,000	\$911,000	\$1,001,000

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN

Improvement Project	Funding Source	2015/16	2016/17	2017/18	2018/19	2019/2020	2020/2021	2021/2022	
Public Safety									
Move DC & Fire Marshall's offices	General Fund/Grants								
Firearms Range- Replace Backstop	General Fund								
Roof Repair	General Fund/Grants		\$160,000						
A/C Unit in Dispatch Area	General Fund/Grants								
Holding Cell Window Repair	General Fund/Grants	\$1,000							
Vehicle Exhaust Removal	General Fund/Grants	\$20,000							
Fire Suppression - Data Center	General Fund/Grants	\$10,000							
Total for Public Safety		\$31,000	\$160,000	\$0	\$0	\$0	\$0	\$0	
Downtown Development Authority									
Wayfinding - Downtown Development Area	DDA Tax Increment Capture		\$100,000						
Robina Plaza - With Engineering	DDA/Water & Sewer Fund/Major Street			\$470,000					
Streetscape - 12 Mile Wakefield to Coolidge	DDA Tax Increment Capture				\$216,000				
Streetscape - 12 Mile Wakefield to Gardner	DDA Tax Increment Capture					\$200,000			
Streetscape - Coolidge Hwy 11Mile / 12 Mile	DDA Tax Increment Capture						\$200,000		
Total Downtown Development Authority		\$0	\$100,000	\$470,000	\$216,000	\$200,000	\$200,000	\$0	
Other City Property									
Screening Walls (7 Municipal Parking Lots)			\$24,000	\$24,000	\$24,000				
Streetscape - 12 Mile Wakefield to Gardner	General Fund/UTGO/Grants					\$1,000,000			
Streetscape - Coolidge Hwy 11Mile / 12 Mile	General Fund/UTGO/Grants						\$4,300,000		
Streetscape - 12 Mile Greenfield to Tyler	General Fund/UTGO/Grants							\$2,300,000	
Bike Path Signage	General Fund/DDA/Grants/Assessment		\$10,000						
Municipal Parking Lot at Griffith and 12 Mile	General Fund/Grants/Assessment							\$240,000	
Greenfield Access Road - 12Mile to Catalpa	General Fund/Grants/Assessment							\$1,056,000	
Total for Other City Property		\$0	\$34,000	\$24,000	\$24,000	\$1,000,000	\$4,300,000	\$3,596,000	
GRAND TOTAL		\$1,374,564	\$5,248,225	\$5,311,350	\$5,117,600	\$4,091,500	\$7,245,325	\$5,653,000	
Total Estimated Capital Improvement Plan Costs						\$34,041,564			

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GLOSSARY OF BUDGET TERMS
Fiscal Year 2015/2016

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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