



City of Berkley Michigan

2010/11
Adopted Budget

"Most Affordable Suburb in America in 2010"
- BusinessWeek Magazine

2010-2011 ADOPTED BUDGET

CITY OF BERKLEY, MICHIGAN
JULY 1, 2010 – JUNE 30, 2011

MARILYN V. STEPHAN
MAYOR

Dan Terbrack
MAYOR PRO TEM

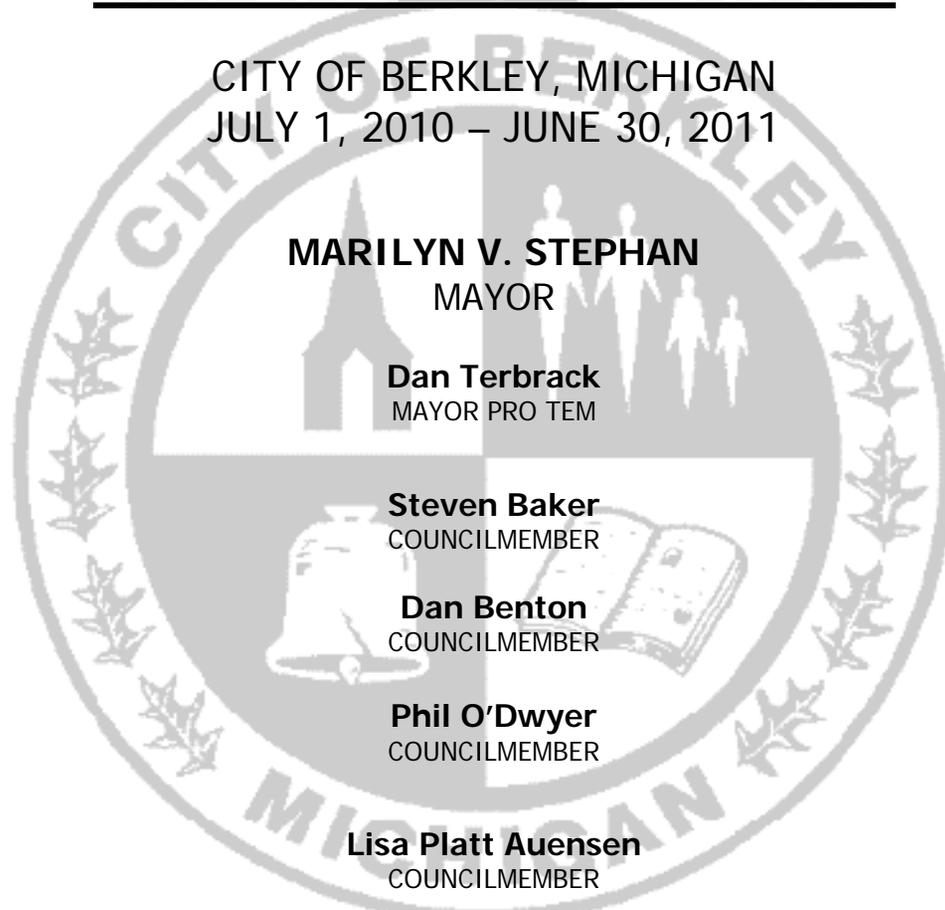
Steven Baker
COUNCILMEMBER

Dan Benton
COUNCILMEMBER

Phil O'Dwyer
COUNCILMEMBER

Lisa Platt Auensen
COUNCILMEMBER

Eileen Steadman
COUNCILMEMBER



CITY MANAGEMENT TEAM

JANE BAIS-DISESSA

City Manager

Richard Eshman

Public Safety Director

Mary Hughes

City Clerk

Bruce Jerome

Public Works Director

Celia Morse

Library Director

Kevin Price

Parks and Recreation Director

David L. Sabuda

Finance Director/Treasurer

Amy Vansen

City Planner

Staff Accountants:

Rebecca Baaki

Susan Reddin

City of Berkley

Management Organization

Citizens of Berkley

City Council

Boards & Commissions

ADMINISTRATION

CITY MANAGER	
Jane Bais-DiSessa	
Executive Assistant	
Theresa Kolly	
Communications Division	
WBRK	Information Technology
Nancy Line	Brenda Cole
CITY ATTORNEY	
Dale Schneider	

SERVICES

Building/Planning
Amy Vansen
City Clerk
Mary Hughes
Finance/Treasurer
David Sabuda
Library
Celia Morse
Parks & Recreation
Kevin Price
Public Safety
Richard Eshman
Public Works
Bruce Jerome

Building Permits, Code Enforcement, Grants, Planning
Clerk of Council, Elections, FOIA Officer, Keeper of Records, ADA Compliance Officer
Accounting, Budget, Accounts Payable/Receivable, Audit, Personnel, Risk Management, Treasury
Circulation, Children & Teens, Adults
Activities, Arena, Parks, Senior Activities & Programs
Police & Fire Operations, Animal Control, Dispatch Services, Crossing Guards
Water Billing, Water & Sewer Maintenance, Solid Waste, Recycling, Street Programs Hubbel, Roth & Clark - Engineering Consultants



City of Berkeley
 Budget Development Calendar
 All Operating Funds – City Manager Approved 12/16/2009
 12/9/2009

Date	Description
1/5/2010	Budget worksheets and instructions delivered to departments and District Court.
1/13/2010	DDA budget instructions delivered.
2/10/2010	DDA Approves budget submission to the Finance Director.
2/12/2010	Last day to submit 2009-10 budget requests.
2/26/2010	Finance meets with department heads to discuss appropriation requests.
3/1/2010	Department Heads meet with City Manager to discuss Goals and Objectives.
3/10/2010	DDA meets with the City Manager to discuss final budget requests.
3/19/2010	Finance Director completes Finance Recommended Budget w/Department Head input.
3/22/2010	Department Heads meet with City Manager to discuss final appropriations.
4/15/2010	Notice of Public Hearing sent to the Daily Tribune.
4/19/2010	Council Meeting – Requesting approval to publish notice of a public hearing for 5/17/10.
4/21/2010	Capital Improvements Plan submitted by City Manager to Planning Commission
4/22/2010	Notice of Public Hearing Published in the Daily Tribune for 5/17/10 - 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.

Date	Description
4/23/2010	Finance completes draft budget for Manager approval and Council Review.
4/27/2010	Capital Improvements Plan – Submitted to the Planning Commission for approval.
4/30/2010	Proposed budgets delivered to the Mayor and City Council (Charter Requirement)
5/3/2010	Budget to Library and Clerk for public inspection.
5/3/2010	Council Meeting – Regular – No budget action required.
5/10/2010	Special Council Meeting – Budget Work Session – Public Safety, Library, City Clerk, Mayor and Council, Community Promotions, City Hall, Communications, Information Technology, Attorney and the DDA.
5/11/2010	Special Council Meeting – Budget Work Session – Building and Planning, 45A District Court, Public Works, Parks and Recreation, Arena, Debt Funds and Finance.
5/12/2010	Special Council Meeting - Reserved if necessary.
5/17/2010	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.
5/27/2010	Certified Tax Rates to Oakland County for Tax Bill Preparation.
7/1/2010	Publish Final Budget.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Berkley
Michigan**

For the Fiscal Year Beginning

July 1, 2009

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Berkley, Michigan for its annual budget for the fiscal year beginning July 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

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



City of Berkeley
Adopted Budget for FY 2010-2011
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"We Care"

City of Berkley
3338 Coolidge Highway, Berkley, MI 48072

May 17, 2010

Office of the
City Manager
248-658-3350
Fax 248-658-3351
www.berkleymich.org

ADOPTED COMPREHENSIVE BUDGET FOR FY 2009-2010

Dear Mayor Stephan and City Council Members:

In accordance with the Michigan Uniform Budget Act, (PA 2 of 1968 as amended) and Chapter 9, of the City of Berkley's City Charter, entitled: "General Finance, Budget Procedure," submitted for your information is the ***Adopted Comprehensive Budget for Fiscal Year (FY) 2010-2011***, which begins July 1, 2010 and ends June 30, 2011. As required by State legal mandates, each fund within the proposed budget is balanced per estimated revenues and expenses and available fund balances.

The adopted budget for Fiscal Year 2010/2011 represents a sound financial plan, and addresses the City's continued efforts to operate within a terrible housing market which saw taxable values decrease almost seven percent (6.98%) across the City, which led to the City not receiving over \$301,000 in General Fund and Solid Waste Fund revenues. The City will continue to see State Shared Revenue allocations at their same level as last year. This is a \$242,000 loss in state shared revenues to the General Fund as compared to the 2008/09 budget year.

Over \$1.2 million in capital improvement projects is included in the adopted budget, with a majority of it funded through special revenue and enterprise fund activities. Additionally, the adopted budget has over \$300,000 in capital equipment expenses and again, special revenue and enterprise funds have been appropriated to fund the majority of these items. Finally, the staffing level has been reduced by one full-time position. Due to significant changes in their job responsibilities, two Merit System positions will receive pay increases in FY 2010/11.

In closing, I would like to thank the Executive Staff and the Finance Department for their assistance in the preparation of this document. A special note of recognition and appreciation goes to Finance Director, David Sabuda, for his assistance and outstanding work.

I look forward to working with you in implementing the City of Berkley's adopted budget for fiscal year 2010-2011.

Respectfully submitted,

A handwritten signature in cursive script that reads "Jane Bais-DiSessa".

Jane Bais-DiSessa
City Manager

JBD/dls

**CITY OF BERKLEY
EXECUTIVE SUMMARY
FY 2010/2011 ADOPTED BUDGET**

Introduction:

The City's total proposed operating budget, across all operating funds for Fiscal Year 2010-2011 is \$19,602,814. When compared to last fiscal year, (\$20,871,864), the proposed budget reflects an overall decrease of 6.1%. This reduction in expenses is due to a 6.78% decline in property tax values and corresponding property tax revenues effective for the July 2010 tax levy which supports various 2010-11 operating budgets. Further, the City will also experience declines in gas and weight taxes which support the Major and Local Street Funds and interest earnings which affects all operating funds of the City. Also material to this year's proposed operating budget is a 46% increase (\$.784/thousand taxable value) in the Public Act 345 tax rate levy that exclusively supports the Public Safety Pension System. This increase is required to allow for the funding of the annual Public Safety Pension System benefit contribution as well as the proposed health care cost for public safety retirees. Public Safety pension system assets declined over 21% in fiscal year 2009 and of course the loss in property tax values also contributes to this tax rate increase.

With no other funding alternatives, the City is now forced to reduce expenditures throughout all operating funds. The Administration has significantly reduced its annual Government Accounting Standards Board (GASB) 45 health care liability payment to fund long-term City health care liabilities for those employees hired before 7/1/2005 in the City and 7/1/2008 for

those employees hired in Public Safety. The proposed contribution for 2010/11 for this important reserve will be \$90,000 from the General Fund and another \$35,000 from the Water/Sewer Fund. This is an 86% (\$783,652) reduction in General Fund contribution. Dollars reserved will eventually defray the cost of health care for retirees in the future.

Capital expenditures have also been reduced throughout the various City operating budgets. The administration is proposing that capital expenditures be reduced by 11% (\$167,000) when compared to last fiscal year budget. Specifically, only \$140,000 of General Fund dollars is being proposed to be utilized in fiscal year 2010/11 on capital improvements. The balance of the capital expenditures is being spent in Water/Sewer, Recreation Revolving, DDA and the CDBG Grant Fund. The sewer relining program has also been reduced in half or \$200,000 for fiscal year 2010/11. This recommended appropriation document also includes various pieces of capital equipment that is utilized in the day-to-day operations of the City. However, only Public Safety scout cars are being recommended for purchase from the General Fund along with a utility vehicle which is being recommended for purchase from the Water/Sewer Fund.

Finally, the proposed budget also takes into consideration a 0% cost of living wage increase for Department of Public Works and Merit System employees along with a 0% cost of living increase for all Public Safety employees. Contract negotiations with the various labor units are just starting as this letter is being written.

Due to work experience and additional Court duties, the District Court has requested that one employee be changed from \$13.00/ Hour to \$18.00 per hour effective July 1, 2010. These costs will be offset by placing a current full-time Court employee

Introduction (Continued):

under contract and with the exception of Social Security withholding, fringe benefits will be eliminated.

The largest cost of the 2010/11 operating budget is the salary and fringe benefit sections of the budget. Across all funds, the City will spend approximately \$7,744,375 for 69 full time employees and various part-time employee salaries including fringe benefit costs. This also includes a 15% rate increase from our health care provider. In addition, the General fund and the Water/Sewer Fund will pay for the annual retiree health care costs that are estimated to be an additional \$1,181,000 for fiscal year 2010/11. Overall spending in the personal services area will decline by 3.3% over fiscal year 2009/10 spending across operating funds of the City.

Six full-time employee positions will be eliminated (8% reduction) and filled with contract or part/time people effectively reducing salary and fringe benefit costs by \$221,000. One part-time code enforcement officer will not be filled at a savings of \$35,000 and another \$32,000 in part-time salaries has been eliminated completely. Also, by moving Public Safety to a twelve hour shift, it is anticipated that the City will save approximately \$114,000 in overtime costs.

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

The proposed 2010/11 operating budget has a total of \$1,237,757 in capital outlay infrastructure improvements appropriated for across all operating funds. Of this amount, \$762,757 is new infrastructure projects scheduled to be completed in 2010/11. The balance of recommended appropriation in this area amounts to \$475,000 which are infrastructure projects scheduled to be performed in 2009/10 that are being encumbered into 2010/11. Of this amount, only \$92,000 of the total capital outlay infrastructure recommended budget is appropriated in the General Fund.

The new projects to be done in 2010/11 include \$87,000 to be spent to refurbish tennis courts at Angell Park. The budget calls for \$35,000 to repair ball field lights and another \$8,250 in maintenance at the Community Center. The Arena will see \$9,750 in maintenance along with another \$13,750 to develop a new enterprise which will utilize the second ice arena surface. The enterprise will be indoor soccer and a new batting cage for area groups to utilize. We are recommending that an additional \$489,000 be spent in Water/Sewer repairs throughout the City with \$200,000 of this amount being appropriated for the annual sewer relining program. This is a 50% funding decline in this program. We are also recommending that the City spend \$23,000 in counter top improvements at City Hall which is funded through a CDBG Federal Grant and \$87,000 to institute new mandatory E-911 building and equipment improvements at the Public Safety Building. The Downtown Development Authority (DDA) is once again appropriating \$375,000 for a parking lot replacement between Griffith and Robina just south of Twelve Mile Road and \$50,000 for a façade grant program.

As discussed with the City Council at a special work session, the Griffith property will not be rehabilitated into a parking lot under a later date. The City will only seed the lot and maintain the lot at this time. Capital Improvements amount to 6.0% of the total recommended budget for 2010/11.

The proposed operating budget also includes replacing \$337,579 of equipment. This amount will be spent across all operating funds. Within this total funding amount the administration is proposing that \$248,212 for vehicle replacement (Public Safety Scout Cars and a Water Maintenance Truck) and another \$89,367 for computers and equipment. This is 1.7% of the total operating budget of the City.

In order to defray these costs it was necessary to continue to utilize fund balances along with the maximum tax rates allowable under state law.

The total proposed City millage rate for FY 2010-2011 is \$14.0656/thousand taxable value. This is a \$.9877/thousand taxable value rate increase (.09877%) to the taxpayers of the city. The chief cause of the increase is due road bond debt increasing, Public Safety Pension cost increases in the health care area and the decline of property tax values. Besides the Public Act 345 levy and the three Road Bond levy, the tax levy also includes General Fund Operation, Public Safety operation, Sanitation operations and the annual Community Promotion levy.

Taxable values in general fell by 6.78% throughout the City. The 2010/11 taxable value for Berkley will be \$488,650,310 down from \$524,179,820 in 2009/10. Tax values also declined in the

Downtown Development Authority. Taxable value is estimated to be \$32,009,090 in fiscal year 2010/11 as compared to \$33,736,770 in fiscal year 2009/10. This is a 5% decrease over the 2009/10 tax year. This is due to declining taxable values within the DDA District.

The estimated average tax bill for local city services including roads is estimated to be \$856.00. This is less than a 1.0% increase to the average taxpayer.

Table 1

Description	2010/11	2009/10	Change
Proposed Operating Tax Rates	\$14.0656	\$13.0779	(\$.9877)/Thousand
Average Taxable Value	<u>\$60,836</u>	<u>\$65,261</u>	(\$4,425)
Estimated Average Property Tax - City	\$856.00	\$853.00	\$3.00 Increase/Year
Estimated Monthly Increase			\$0.25/Month

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

GENERAL FUND

A total budget of \$9.4 million dollars, including operating transfers, is proposed for the General Fund. When compared to the last fiscal year, this reflects a 9.6% decrease over last fiscal year's recommended budget. Costs include:

1. Anticipated labor cost increases – 0% with the exception of step increases for those employees who have not reached their maximum wage rate.
2. Capital Project of \$87,000 for the E-911 equipment at Public Safety.
3. Repaint the inside of the Library - \$5,000
4. Replacement of aging equipment such as:
 - Two new police scout cars - \$50,000.
 - Community Center rehabilitation - \$8,250
 - Books and rental materials for the Library - \$63,000. (21% reduction or \$17,000)
 - Various Computers and software - \$16,000. (35% reduction or \$8,600)

With regards to General Fund revenues, the budget reflects the following factors:

- We are anticipating no growth in State Shared Revenues in 2010/11 as compared to 2009/10. This includes the March 2010 reduction and subsequent 1% increase as recommended by the Governor.
- Property taxable values decreased 6.98% in Berkley for fiscal year 2010/11 due to the tough housing issues and foreclosure issues that are occurring across Oakland County and the State of Michigan.

- The budget takes into consideration a tax rate increase to cover the employer contribution for public safety pension benefits and an additional 15% retirement post employment benefit health and fringe increase not including the GASB 45 requested contribution.
- Licenses and Permits are expected to decline over last fiscal year by 3.9%. (\$11,000)
- Charges for Services are expected to stay the same in 2010/11 as compared to 2009/10 (\$493,000).
- Fines and forfeitures are expected to increase by 5.4% or \$60,000 in 2010/11 as compared to 2009/10.
- The fifth installment of Special Assessment for 12 Mile Road sidewalks is appropriated for in the General Fund. (\$15,000)

CABLE COMMUNICATIONS

The proposed 2010/11 operating budget continues to reduce by one half of one percent the amount of PEG fee dollars that the City of Berkley pays to CMN annually. The savings will be utilized in house to defray the cost of City operation instead of being sent to CMN. The 2010/11 operating budget includes \$3,650 in capital outlay equipment purchases. Highlights include:

- \$1,000 – Telvue PEG Television Start up
- \$2,650 – Various camera equipment and maintenance fees.

The city will continue to maintain full membership with CMN and ICCA and continue to utilize CMN and ICCA facilities.

MAJOR AND LOCAL STREET FUNDING

These two funds continue to remain in stable financial condition as of the date of this letter. Resources for these funds are derived from state taxes on gasoline purchases and motor vehicle weights and have a combined estimated fund balance of \$2.0 million (as of April 27, 2010). Please note that the city is anticipating a reduction of gas taxes in these two funds. Requested revenues have been decreased by \$22,000 over last year's amended revenue numbers for these two operating funds. (2.7% reduction)

The Proposed budget includes the following improvements:

- \$193,056: Tree maintenance and replacement.
- \$396,418: Street repair, catch basin, asphalt and joint crack sealing
- \$ 58,574: Maintenance and Replacement of signs and pavement marking.
- \$253,665: Winter Maintenance.
- \$112,616: Boulevard and Facility Ground Maintenance

SOLID WASTE FUND

Finances for this fund remain stable. Estimated 2010/11 tax revenues are anticipated to decrease 6.8% or \$66,000 due to housing value declines. Overall, other revenues within this operating fund are down another \$40,000) due to a decrease in investment earnings and a reduction in the quarterly water bill charge. Costs for rubbish pick-up and disposal have decreased slightly over fiscal year 2009/10 by \$40,000. .

DISTRICT COURT

The District Court expenditures have increased when comparing fiscal year 2009/10 operations to 2010/11 operations. Recommended appropriations have increased 3.75% due to the additional unemployment costs incurred within the department in fiscal year 2009/10. .

DDA FUNDS

The DDA two (2) mill levy tax rate will not feel the effects of the Headlee calculation for fiscal year 2010/11. The tax rate will decline slightly to \$1.9216/thousand taxable value which generates approximately \$39,734.00 in taxes. These funds are utilized to defray the cost of DDA operation including promoting the downtown area for \$23,000, \$50,000 for a façade grant program, \$15,000 for banners and the elimination of funding for a DDA Director. The DDA is utilizing \$82,000 of fund balance to defray the cost of this operating fund.

The DDA tax capture fund is estimated to decrease its tax capture this year by \$17,000. This is a 6.3% revenue decrease. This can be directly related to the property value reductions and the loss of personal property values within the DDA area. Over \$1.7 million dollars in property value has been lost for fiscal year 2010/11.

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

- Parking lot replacement behind Twelve Mile Road businesses which is a carryforward project from fiscal year 2007/08, 2008/09 and 2009/10 - \$375,000.

- Fund a parking lot study for Coolidge Hwy - \$50,000.
- Maintain the 12 Mile and Coolidge intersection for a cost of \$12,000.
- The 2010/11 DDA Debt payment will be paid for by the available construction loan proceeds within the 402 Intersection Capital Improvement Fund. This will then spend the remaining loan proceeds for the 12 Mile and Coolidge intersection project.

WATER AND SEWER

Total expenditures for this fund are noted below:

- Water: The Detroit Water & Sewer Department and South Oakland County Water Authority (SOCWA) increased 2009/10 water wholesale rates to Berkley for fiscal year 2010/11 by 8.5%. The City's rate increase to maintain our water system is expected to increase 8.5%.
- For Sewer: Rate increases are estimated to be 8.4% from the Detroit Water & Sewer Department, 8.4% from the Southeast Oakland County Drainage Commissioner and the City's rate to maintain the sewer system is expected to increase 8.4%.
- Stormwater: The flat rate storm charge from the Oakland County Drain Commissioners Office is expected to increase 11.3% from \$49.59 ERU to \$53.23 ERU. This charge also defrays the cost of the George Kuhn (12 Towns) Drainage Debt.

- Debt service for the George Kuhn (12 Towns) Drainage Improvement Project has slightly decreased when compared to 2009/10. The estimated amount to be paid will be just over \$543,000 in 2010/11. In 2009/10 the City paid \$544,000.

Expenditures not built into the annual water and sewer rates for 2008/09 include:

- Sewer relining in the amount of \$200,000.
- Equipment purchases of \$181,575.

Also, the proposed Water and Sewer budget includes the following city rate increases that pass on the whole sale costs mentioned above and the city operating and maintenance costs:

- Water: from \$1.30 to \$1.41 per 100 cubic feet
- Sewer: from \$1.34 to \$1.45 per 100 cubic feet

Based on an average consumption of 700 cubic feet per quarter, the consumption rate increase would be an additional \$ 9.04 per quarter or an 8.25% increase to the average homeowner who has a ¾ inch water meter. (Note: 100 cubic feet = 748 gallons.)

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

- \$ 200,000 for the City's Sewer re-lining program. (A 50% reduction in spending)
- \$ 40,000 for concrete repair.
- \$ 120,000 for a maintenance vehicle replacement.

ARENA FUND

I am pleased to report that the Arena Fund is projected to be very close to breaking for the 2009/10 operating season if not turning a \$25,000 profit. We are projecting that expenditures will exceed revenues by only \$10,656. However, as of 4/27/2010 the Arena has received \$48,000 more in revenues over expenses at this date. (The fiscal year is not over.) The turnaround is directly attributable to the City taking over all programming and ice time sales. We are projecting that the Arena Fund will start the 2010/11 fiscal year in a positive unrestricted fund balance in the amount of \$22,000 to \$82,000 depending on year end expenditure activity and revenue collection activity.

We are pleased to state that the Recreation Department continues to obtain replacement revenues from other sources/teams to replace the Berkley Youth Hockey and potentially the Berkley figure skating group as the main ice tenants. We are anticipating a small operating transfer in from the General Fund (\$12,500) and the Recreation Revolving fund (\$12,500) to continue improvements at the Arena and to develop a soccer program and batting cage program on the small ice surface for fiscal year 2010/11.

Revenues:

- Prime time Ice is increasing from \$220 to \$240/hour for all groups effective 7/1/2010 and the total rate is market competitive. Non-Prime Ice will stay approximately \$220/hour to \$145/hour.
- Concession prices have been appropriated in conjunction with the hockey ice time. Amount to be received is estimated at \$17,000.

- There are no Pro Shop revenues appropriated for in fiscal year 2010/11.
- Learn to skate program is appropriated for in 2010/11. (\$18,000)
- The Figure Skating Club is appropriated for in the amount of \$46,200 (\$220/hour)
- Other Revenues (\$18,550)
- The budget is anticipating only \$24,000 operating transfer from a combination of the General Fund and the Recreation Revolving fund.

Expenses:

- The Recreation Manager is appropriated along with the Parks and Recreation Director for 50% and 5% of their personal services cost respectfully. (\$160,352)
- Utility costs are appropriated for just over \$119,000 in 10/11.
- The Arena Energy Bond is now completely paid and no dollars are required for appropriation.
- Part-time salaries amount to \$47,000 including fringe benefits. This is a \$32,450 reduction in costs. The Ice Show will not be performed in 2010/11 allowing for this reduction in costs.
- The operating budget provides for:
 - a. Building improvements - \$10,750.
 - b. Small Ice Batting Cage/Soccer refurbishment - \$13,750
 - c. Office Equipment (Cash Registers and Safe) - \$1,200

BERKLEY PUBLIC SAFETY PENSION SYSTEM

Once again, Administration is providing the City Council with a proposed operating budget for the Berkley Public Safety Pension System. Although this is not required by State law, with such

volatility in the markets and because this fund is a key component of our cash flows and financing commitments, we felt that this budget should be presented to the City Council.

The City is anticipating a \$14,819,000 net investment reserve with our money manager to start the 2010/11 fiscal year. We are anticipating another \$800,000 with the City Treasurer over the course of the fiscal year to defray operating costs. Our current money managers are anticipating a 7.5% return on investment which amounts to an estimated gross revenue stream of \$1,053,000.

We are anticipating \$1,335,000 in benefit payments to retirees for fiscal year 2010/11. It is anticipated that the fund will pay a total of \$118,000 in total investment fees and another \$52,080 in General Fund operating costs in 2010/11.

CONCLUSION

It is my opinion that the proposed budget for Fiscal Year 2010/2011 represents a sound financial plan, and that it addresses the City's continued efforts to operate within a severe housing market which saw residential taxable values actually decrease another 6.9% across the City. In turn, this resulted in

the loss of over \$301,000 in tax revenues in the General Fund, \$68,000 in the Solid Waste Fund, and \$17,000 in the DDA Tax Capture Fund. Additionally, this budget continues to face frozen State Shared Revenue allocations and severely declining investment income revenues.

On a positive note, no employees are recommended for lay-off, and a pay cut is not proposed. We are also starting to see an increase in Arena Fund revenues and a positive fund balance amounts within that enterprise fund. The Public Safety Pension System has estimated to gain over \$1.3 million in value from June 2009 to June 2010. This proposed operating budget continues to make infrastructure improvement commitments, continues current City services to make Berkley a great place to live, work and raise a family.

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

I look forward to working with the City Council in finalizing the City of Berkley's adopted budget for fiscal year 2010-2011.



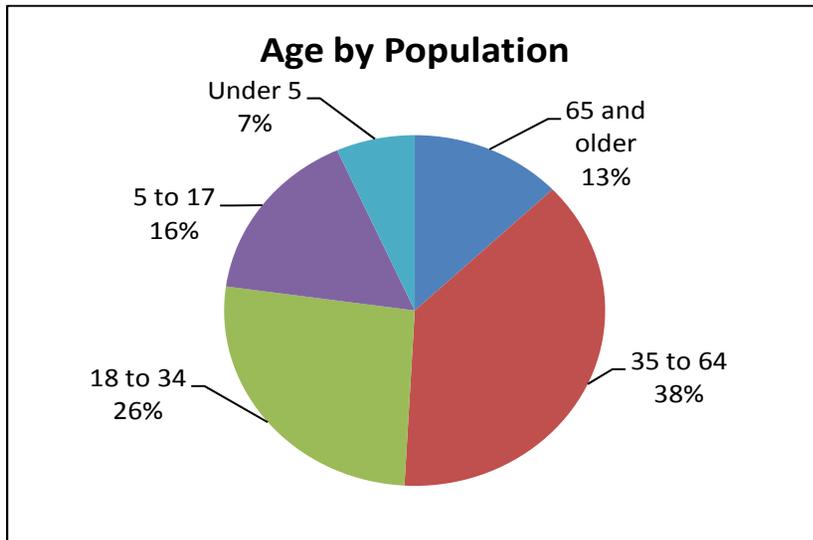
City of Berkley, Michigan Community Profile

CITY OF BERKLEY COMMUNITY PROFILE



The City of Berkley was founded as a city in 1932. Berkley is located in Southeast Oakland County, encompasses an area of approximately 2.2 square miles, and lies approximately eleven miles northwest of downtown Detroit.

Total Population: 15,531



(2000 U.S. Census)

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. The Berkley School District was named to Newsweek's list of top 1,300 U.S. high schools for 2010. In addition, Berkley has one parochial school for children grades K-8. Higher educational opportunities are available at a wide variety of institutions, which are located within driving distance of the City's residents.



Berkley Population: 15,531 (2000 Census)
Residents enrolled in School: 3,867

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

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

Nursery school, preschool	7.3%
Kindergarten	6.2%
Elementary School	18.2%
Middle School	20.7%
High School	20.4%
College or Graduate School	27.2%

Educational Characteristics:

Years of School Completed	Persons 25 and Over
Less than 9 th Grade	2.1%
9 th to 12 th Grade, no Diploma	7.0%
High School Graduate	25.0%
Some college, no degree	23.5%
Associate degree	6.7%
Bachelor's degree	24.6%
Graduate or professional degree	11.1%

(2000 U.S. Census)

CITY OF BERKLEY COMMUNITY PROFILE

BERKLEY AT WORK



Residents 16 and older: 12,383

In Labor Force	73.3%
Employed	71.6%
Unemployed	1.7%
Not in Labor Force	26.7%

(2000 U.S. Census)

BERKLEY CULTURE



Parks and Recreation

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

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

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

Top 10 Employers in the City of Berkley:

Rank	Firm Name	Product/Service
1	Berkley School District	Primary Education
2	City of Berkley	Municipal Offices
3	Westborn Market	Fruit Stands or Markets
4	Hartfield Lanes	Bowling Centers
5	Our Lady of LaSalette School	Primary Education
6	Space Care Interiors, Inc.	Construction and Design Services
7	North American Interstate Inc.	Vending Machines and Supplies
8	Sila's Pizzeria	Full-Service Restaurants
9	The Doll Hospital & Toy Soldier Shop	Toys and Games Retail
10	O'Mara, Inc.	Full-Service Restaurants

(2010 Oakland County Community Profile)

CITY OF BERKLEY COMMUNITY PROFILE

Ice Arena

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

Library



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

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

WBRK

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

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

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

- Municipal departments
- City Council and Planning Commission Meetings (live and taped presentations)
- Replays of major events
- A bulletin board of upcoming events and activities
- Special programs
- Produces popular series – “Behind the Badge”

CIVICS



The City of Berkeley 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 11,881 registered voters

- Berkley has more than 15 boards and commissions that allow the residents to advise the Council on various topics.
- Council meetings are streamed live on the web and broadcast by WBRK, cable channels 53/10.
- Meeting notices, agendas and meeting-related documents are available online.

CITY OF BERKLEY COMMUNITY PROFILE

COMMUNITY SAFETY



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

Departmental Structure

- 1 Director
- 24 sworn officers
- 2 detectives
- 1 youth officer/fire marshal
- 4 dispatchers
- 1 animal control officer – shared with the City of Royal Oak
- 1 secretary
- 10 volunteer reservists

FACTS

In 2006, the Public Safety Department responded to 169 emergency calls. The vast majority included trash and vehicle fires.

The Department conducted 133 fire inspections and/or plan reviews relative to code enforcement and safety planning, and 3 Public Fire Prevention Education classes.

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

PUBLIC WORKS AND ENVIRONMENT

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



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

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

CITY OF BERKLEY COMMUNITY PROFILE

HOMES IN BERKLEY

HOUSING

Berkley has 6,833 total occupied housing units. Of those units, 6,678 are occupied and 155 are vacant.

Owner Occupied Housing Units	
Family Households	64.1%
15 to 64 years old	53.2%
65 years and over	10.9%
Nonfamily Households	35.9%
15 to 64 years old	25.8%
65 years and over	10.0%
Renter Occupied Housing Units	
Family Households	36.2%
15 to 64 years old	31.4%
65 years and over	4.8%
Nonfamily Households	63.8%
15 to 64 years old	43.3%
65 years and over	20.5%

(2000 U.S. Census)

MEDIAN HOUSEHOLD INCOME

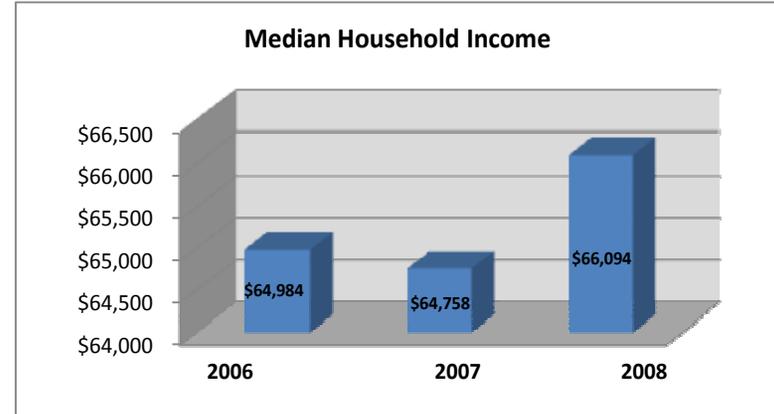
Median Household Income for Berkley for the following years:

2006 - \$64,984

2007 - \$64,758

2008 - \$66,094

(2010 Oakland County Community Profile)



(2010 Oakland County Community Profile)

PROPERTY TAXES

According to City officials, the 2010 State Equalized Valuation and the 2010 Taxable Value of each of the City's major taxpayers is as follows:

Name of Taxpayer	2010 State Equalized Valuation	2010 Taxable Value	Taxes Collected	# of Parcels
DHS Management	\$3,335,560	\$3,335,560	\$172,769.97	2
Consumers Energy Company	2,054,180	2,054,180	106,712.10	2
Detroit Edison Company	1,910,420	1,910,420	99,245.62	2
Northwood Medical Limited	2,794,240	1,884,980	97,905.72	1
Berkley Twelve Assoc II	1,485,020	1,464,290	76,054.98	2
Dynex Commercial Services	1,816,460	1,458,000	75,728.39	1
Anusbigian LLC	1,313,310	1,254,050	65,723.01	3
Windward Berkley Properties	1,161,960	1,161,950	62,606.35	5
Hartfield Realty & Leasing	1,559,820	1,151,240	60,328.88	6
Capital Developement	1,099,780	1,099,780	57,122.45	1

(Oakland County Equalization)

CITY OF BERKLEY COMMUNITY PROFILE

City of Berkley: Most Affordable Suburb in America in 2010

Best Affordable Suburbs in America 2010



Berkley, Mich. Nearest major city: Detroit

Population: 14,416

Median family income: \$83,470

Median home price: \$103,799

Unemployment rate: 13.3%

Violent crime index: 28

This tree-lined neighborhood has several parks and a well-regarded school district—*Newsweek* ranked Berkley High School one of the best in the state a few years ago. Even with a high unemployment rate, activities for both adults and children are organized by local community groups and businesses, such as sports leagues, yoga classes, and ice skating lessons. The downtown area was revitalized in 2002 with bricked crosswalks, new sidewalks, and benches.

In 2010, Berkley was named the most affordable suburb in America by Bloomberg Businessweek magazine. Portions of the article that were posted in the magazine and on the website are below:

“Berkley, Mich., a city of 14,416, ranked as the most affordable suburb on the list. Says Jane Bais-Disessa, Berkley's city manager, "we are unique in that we offer some of the amenities of a large city, such as a large downtown, but are still small enough that everyone knows everyone." Homebuyers looking at Berkley may find opportunities: The median home-sale price fell to \$103,799 last year, from \$130,000 in 2008, according to Onboard.”

You can find the entire article with the link below:

http://www.businessweek.com/lifestyle/content/mar2010/bw2010032_951103.htm?

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OVERVIEW

Key Budget Information

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



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

Five Year Vision for the City of Berkeley

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

The Mission for Berkeley City Government

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

City of Berkeley Core Values

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

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

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

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

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



City of Berkeley

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

FIVE YEAR GOALS – IN PRIORITY ORDER:

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

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

Ensure Essential City Services are Provided:

1. Prioritize municipal services
2. Maximize revenues
3. Economize operations
4. Develop an emergency fiscal plan.

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

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

Become more Financially Self-Reliant:

1. Examine current long-term debt and determine if it can be refinanced.
2. Obtain a self-sufficient enterprise operation at the Ice Arena
3. Evaluate the Performance of the Public Safety Pension System Investment Advisor and bid work if applicable
4. Determine funding sources to continue to allow for the funding of the City's GASB 45 liability.

Improve the Appearance of the City's Business District:

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



City of Berkeley

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

Improve Communication with Residents:

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

Improve Recreational Services:

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

Reverse the Population Decline:

1. Continue to develop the Downtown and Maintain a High Quality of City Services to Retain Families
2. Increase Communication about City Services to Non-Residents
3. Develop a regional collaboration with the School District and other Local Leaders to attract people to the region.



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

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

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

The City Council will also approve a six year capital improvements program as approved by the City Planning Commission. The City Master Plan, Recreation Plan and the Downtown Development Authority Master Project Plan are utilized to develop the final six year capital improvements plan. The City Council also annually approves a six year capital equipment plan. Both plans are utilized to insure public safety, timeliness and cash flow for both types of expenditures.

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

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



City of Berkeley Budget and Financial Policies and Procedures

Fund Balance Reserve Policy

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

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

Capital Improvement Program

The City has a schedule of projects that are derived from the City Master Plan, Recreation Plan, Downtown Development Authority Plan and submitted requests from other sources. This is a six year plan that is updated annually. The total improvement program is estimated at \$1.2 million across all operating funds in 2010/11 and \$11.3 million over a six year period across all operating funds. Only projects that can be depreciated and have a value of \$1,500 or more are included in this program. The City Planning Commission has overall input and approval of the Plan prior to City Council approval.

Capital Equipment Program

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

provide City service. The General Fund and Enterprise Funds will purchase equipment and all other operating funds will reimburse, based upon usage for the equipment. These reimbursements are then utilized to purchase equipment in the future. The 2010/11 Capital Equipment Program is \$337,000. The total six year Capital Equipment Program is \$2.7 Million.

Accounting/Budget Policies

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

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

Other Accounting methods utilized are as follows:

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

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

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



City of Berkley Budget and Financial Policies and Procedures

Accounting Policies Continued:

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

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

Investment Policy

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

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

ACH Policy

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

and receipt of deposits including the payment of water billings by its citizens. The Finance Director 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 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.



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

Debt Policy

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

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

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

Legal Debt Margin as of 7/1/2010:

2009 State Equalized Value	\$524,003,230
Add: Act 198 tax levies	\$0
Total Valuation	\$524,003,230
Debt Limit – 10%	\$52,400,323
Outstanding Debt Less Revenue Bond	\$13,257,856
Legal Debt Margin	\$39,142,467

As of 5/3/2010, The City of Berkley's bond rating in accordance with Fitch Rating Service is AA with a negative ratings outlook.

Auditing and Financial Reporting

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

Labor Contracts and the Merit System of Personnel Management

The City budget is built around three labor agreements and a Merit System of Personnel Management which is utilized for the non-union employees. All labor contracts are settled through 6/30/2010. The Merit System was amended and approved by City Council on 6/16/08 and does not expire, but is amended from time to time.



City of Berkley
Budget and Financial Policies and Procedures

45-A District Court Capital Improvement Fund

The current District Court facility does not meet the needs of the District Court. In accordance with Michigan Compiled Law section 141.261 a District Court Improvement Special Revenue fund was established by the City Council. This Special Revenue 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 45-A District Court. Currently, the additional fine is \$5.00 as established by the City Council.

These fines can also defray the cost of furniture, fixtures and equipment when purchased in conjunction with an improvement of the 45-A District Court. Personnel costs are prohibited from being paid from this Special Revenue Fund. All expenses from the Fund must also be appropriated for and approved by the City Council prior to the funds being spent.

Annual funding accrued stays with this Special Revenue Fund.



Fund Structure



City of Berkley Fund Structure

The City of Berkley maintains accounts for 29 funds including a fund that brings the City of Berkley in compliance with GASB 34. The City Council appropriates 26 of these funds. Three of these funds are Trust and Agency Funds which are not required to be appropriated and the City's GASB 34 fund. For the first time the City of Berkley appropriated the Trust and Agency Fund known as the Berkley Public Safety Pension System.

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

APPROPRIATED FUNDS:

1. General 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 Funds

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

Major Street Fund

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

Local Street Fund

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

Solid Waste 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.

Court Building Fund

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

Community Development Grant Block (CDBG) Fund

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

Drug Forfeiture Fund

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

Recreation Revolving Fund

The Recreation Revolving fund accounts for all parks and recreation youth and adult programs. This fund also accounts for all dream cruise revenues and expenditures for the City.

Senior Activities Fund

The Senior Activities fund accounts for all senior recreation activities planned within the Recreation Department including SMART senior transportation funding.



City of Berkley Fund Structure

Loss Reserve Fund

The loss reserve fund accounts for all property, general liability and vehicle liability expenditures throughout the year. Funding is derived

Downtown Development Authority (DDA) Fund

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)

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

3. Enterprise Funds

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

Water and Sewer Fund

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

Arena Fund

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

4. Internal Service Fund

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

Fringe Benefits Fund

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

5. Debt Service Funds

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

2002 DDA Streetscape

This debt fund accounts for a public act 99 purchase agreement for improvements incurred at 12 Mile and Coolidge. The Funding source to defray the cost of the debt is derived from the Downtown Development Authority – Tax Capture Fund. There are eight (8) years remaining on the debt.

George Kuhn Drainage Bonds

This debt fund accounts for the regional series A through G 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 between fourteen and seventeen years.



City of Berkley Fund Structure

Major and Local Street Bonds

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

11 Mile Road Project Bonds

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

12 Mile Road Project Bonds

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

6. Capital Project Fund

Capital Project Funds are financial resources used for the acquisition or construction of major capital. The City of Berkley currently utilizes two capital project funds.

12 Mile & Coolidge Intersection

This capital improvements fund accounts for the loan proceeds and the original construction costs of the 12 Mile and Coolidge reconstruction project. This fund also accounts for the required repairs of the intersection after a settlement agreement with the construction vendors.

Major and Local Street Reconstruction

This capital improvements fund accounts for the bond proceeds and capital construction costs to rehabilitate major streets throughout the City and various local streets located within the City. Construction is complete.

11 Mile Road Project

This capital improvements fund accounts for the bond proceeds, federal and State grant revenues and capital construction costs to rebuild 11 Mile Road from Greenfield to Woodward in two phases. This reconstruction is currently on going.

12 Mile Road Project

This capital improvement fund accounts for the bond proceeds and capital construction costs to rehabilitate 12 Mile Road in the downtown area including sidewalks and curb work. Construction is complete.

Recreation Construction Fund

This capital improvement fund was set up to account for bond and miscellaneous revenues and expenses associated with the building of a new recreation center that was to be constructed from an unlimited tax debt obligation. The matter went to the taxpayers in November 2009 and was defeated. This fund has a zero appropriation for the 2010/11 fiscal year.



City of Berkeley Fund Structure

7. Trust and Agency Fund – (Appropriated)

Public Safety Officer Pension & Other Employee Benefits Trust Fund

The Pension and Other Employee Benefits Trust accounts for the business and benefit payment activities of the public safety officer retirement system along with the employer contribution and investment broker activities. The 2009/10 fiscal year is the first fiscal year the City of Berkeley and the City of Berkeley Public Safety Pension Board Officially adopted an operating budget for this activity. This is not required under PA 2 of 1968 as amended.

NON-APPROPRIATED FUNDS:

The Agency and Pensions Funds sustained by the City are:

8. Trust and Agency Funds

Property Tax Revenue Fund

The property tax revenue fund accounts for the local treasury collection and distribution of tax revenues collected for the fiscal year.

Trust Fund

The Trust Fund accounts for the daily collection and monthly distribution of gross fines and fees collected and distributed by the 45-A District Court. This trust fund also accounts for building bonds, various donations and the 45-A District Court Bond account in total value only.

GASB 34 Fund

The City utilizes this fund to convert the governmental fund statements to full accrual accounting in accordance with GASB 34 to provide government wide statements for the City's financial readers.

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City of Berkley Funds - Summary Graphs and Tables



**CITY OF BERKLEY
2010-2011 BUDGET
REVENUES AND EXPENDITURES
INCLUDING TRANSFERS-IN AND TRANSFERS-OUT
OVERVIEW-ALL FUND**

Fund No.	Fund	Actual 2007-2008	Actual 2008-2009	Projected 2009-2010	Adopted 2010-2011	Increase/ (Decrease) from 2009-2010	% Change from 09/10
<u>REVENUES</u>							
101	General Fund	10,115,614	9,679,927	9,185,259	9,287,663	102,404	1.11%
202	Major Streets	749,225	684,388	654,652	638,810	(15,842)	-2.42%
203	Local Streets	425,767	403,327	374,173	369,184	(4,989)	-1.33%
226	Solid Waste	1,328,258	1,263,642	1,303,098	1,214,497	(88,601)	-6.80%
265	Court	721,317	715,935	655,991	690,452	34,461	5.25%
266	Court Building	63,297	77,255	73,822	73,529	(293)	-0.40%
275	Community Development Block Grant	110,371	120,045	10,674	96,468	85,794	803.77%
295	Drug Forfeiture	4,219	349	362	370	8	2.21%
302	2002 Installment Purchase Bonds	109,280	131,680	142,780	148,100	5,320	3.73%
309	Kuhn Drain Debt	1,173	351	25	543,952	543,927	2175708.00%
310	Major & Local Street Bonds	310,862	301,334	328,959	353,229	24,270	7.38%
311	11 Mile Road Bonds	203,956	198,481	192,947	212,753	19,806	10.26%
312	12 Mile Road Bonds	86,663	108,322	104,446	102,443	(2,003)	-1.92%
402	12 Mile Intersection Project	22,464	4,344	2,233	2,314	81	3.63%
410	Major & Local Street Project	28,013	15,370	1,113	1,125	12	1.08%
411	11 Mile Road Project	111,610	23,359	10,935	11,500	565	5.17%
412	12 Mile Road Project	2,844	960	754	779	25	3.32%
415	Recreation Construction Fund	-	15,000	18,421	-	(18,421)	-100.00%
546	Arena	448,206	397,224	505,129	457,988	(47,141)	-9.33%
592	Water & Sewer	4,262,520	4,499,535	4,638,758	4,866,299	227,541	4.91%
614	Recreation Reveolving	385,906	353,657	329,869	311,089	(18,780)	-5.69%
615	Senior Activities	103,653	118,506	102,841	103,051	210	0.20%
677	Loss Reserve	255,317	234,802	182,496	216,615	34,119	18.70%
690	Fringe Benefits	96,567	114,485	49,736	59,315	9,579	19.26%
814	Downtown Development Authority	49,755	43,056	41,571	40,897	(674)	-1.62%
815	DDA Tax Increment Fund	224,654	235,133	273,954	255,234	(18,720)	-6.83%
	TOTAL REVENUE	20,221,511	19,740,467	19,184,998	20,057,656	872,658	4.55%
732	Public Safety Pension	(722,704)	(2,384,134)	2,482,596	1,779,213	(703,383)	-28.33%



**CITY OF BERKLEY
2010-2011 BUDGET
REVENUES AND EXPENDITURES
INCLUDING TRANSFERS-IN AND TRANSFERS-OUT
OVERVIEW-ALL FUND**

Fund No.	Fund	Actual 2007-2008	Actual 2008-2009	Projected 2009-2010	Adopted 2010-2011	Increase/ (Decrease) 2009-2010	% Change from 09/10
<u>EXPENDITURES</u>							
101	General Fund	9,303,785	10,604,665	9,507,958	9,456,276	(51,682)	-0.54%
202	Major Streets	560,635	624,036	841,251	790,529	(50,722)	-6.03%
203	Local Streets	391,784	406,206	367,739	516,896	149,157	40.56%
226	Solid Waste	1,097,136	1,152,819	1,216,852	1,185,023	(31,829)	-2.62%
265	Court	721,320	715,937	655,911	690,452	34,541	5.27%
266	Court Building	9,497	9,051	11,655	-	(11,655)	-100.00%
275	Community Development Block Grant	116,673	95,400	12,774	96,468	83,694	655.19%
295	Drug Forfeiture	43,960	19,010	3,865	8,000	4,135	106.99%
302	2002 Installment Purchase Bonds	109,280	131,680	142,780	148,100	5,320	3.73%
309	Kuhn Drain Debt	-	28,269	-	543,945	543,945	#DIV/0!
310	Major & Local Street Bonds	306,200	297,700	338,137	351,985	13,848	4.10%
311	11 Mile Road Bonds	200,125	195,875	191,625	211,845	20,220	10.55%
312	12 Mile Road Bonds	84,538	106,881	103,694	96,790	(6,904)	-6.66%
402	12 Mile Intersection Project	41,972	298,307	2,937	153,600	150,663	5129.83%
410	Major & Local Street Project	116,377	5,034	16,250	5,000	(11,250)	-69.23%
411	11 Mile Road Project	1,637,252	371,760	73,715	11,500	(62,215)	-84.40%
412	12 Mile Road Project	5,837	5,815	9,242	-	(9,242)	-100.00%
415	Recreation Construction Fund	-	15,000	18,421	-	(18,421)	-100.00%
546	Arena	460,136	460,252	515,785	456,556	(59,229)	-11.48%
592	Water & Sewer	3,404,647	3,682,026	4,656,972	5,198,301	541,329	11.62%
614	Recreation Reveolving	282,073	364,688	350,782	402,319	51,537	14.69%
615	Senior Activities	129,890	124,826	80,209	94,093	13,884	17.31%
677	Loss Reserve	234,297	217,255	179,950	216,013	36,063	20.04%
690	Fringe Benefits	96,568	114,485	44,354	59,315	14,961	33.73%
814	Downtown Development Authority	16,846	21,954	32,109	123,050	90,941	283.23%
815	DDA Tax Increment Fund	141,300	148,871	181,561	466,297	284,736	156.83%
	TOTAL EXPENDITURES	19,512,128	20,217,802	19,556,528	21,282,353	1,725,825	8.82%
732	Public Safety Pension	1,296,252	1,413,198	1,461,392	1,504,084	42,692	2.92%



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

	Actual 2007-2008	Actual 2008-2009	Projected 2009-2010	Recommended 2010-2011
Revenues				
Property taxes	\$ 7,329,524	\$ 7,358,995	\$ 7,280,643	\$ 7,294,350
Licenses and permits	252,136	287,336	287,125	277,150
Charges for services	5,423,871	5,903,219	5,677,122	5,902,850
State & Federal Revenue Sources	2,476,381	2,650,875	2,093,600	2,134,041
Fines and forfeitures	1,589,762	1,734,001	1,746,237	1,836,975
Investment earnings	652,521	242,039	95,169	98,458
Property and equipment rental	295,879	321,528	297,684	326,713
Miscellaneous	1,532,096	650,800	542,745	507,580
Other Financing Sources	251,694	-	-	-
Total revenues	19,803,864	19,148,793	18,020,325	18,378,117
Expenditures				
Legislative	13,291	15,542	11,922	14,877
Judicial	721,320	715,935	652,340	686,391
General government	3,552,223	4,337,754	3,340,061	3,899,519
Public safety	4,647,132	4,815,244	4,568,079	4,915,242
Public works	1,613,885	1,798,036	1,730,800	1,662,850
Recreation and culture	1,685,754	1,779,102	1,664,358	1,598,379
Arena Operations	460,136	460,252	477,460	455,777
Water & Sewer Operations	3,376,291	3,673,580	4,309,561	4,629,913
Health and welfare	310,443	372,346	156,129	221,676
Other	96,568	114,485	44,354	59,315
Debt Service	816,046	848,031	951,336	1,441,875
Capital Outlay	1,801,387	695,916	104,315	17,000
Total expenditures	19,094,476	19,626,223	18,010,715	19,602,814
Excess (Deficiency) of Revenues Over (Under) Expenditures	709,388	(477,430)	9,610	(1,224,697)
Other Financing Sources (Uses)				
Bond Proceeds				
Operating transfers in	417,647	591,584	1,164,674	1,679,539
Operating transfers out	(417,647)	(591,584)	(1,164,674)	(1,679,539)
Total other financing sources (uses)	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures				
Other Financing Sources (Uses)	709,388	(477,430)	9,610	(1,224,697)
Fund Balance (Reserved & Unreserved) - Beginning of Year	16,898,527	17,607,915	17,130,485	17,140,095
Fund Balance (Reserved & Unreserved) - End of Year	\$ 17,607,915	\$ 17,130,485	\$ 17,140,095	#####

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City of Berkeley
Budget by Category for FY 2010-2011
All Funds

	101	202	203	226	265	266	275	295	302	309
	General Fund	Major Street Fund	Local Street Fund	Solid Waste Fund	45-A District Court	Court Building Fund	CDBG Fund	Drug Forfeiture Fund	2002 Installment Purchase Bonds	Kuhn Bonds
Revenues										
Property taxes	\$ 5,437,055			\$ 900,873						
Licenses and permits	277,150									
Charges for services	485,952	37,000	3,000	281,200						
State & Federal Revenue Sources	1,209,415	589,974	216,399				96,468			
Fines and forfeitures	1,226,225			21,000		72,150				
Investment earnings	38,632	9,236	6,210	5,924		1,379		370		10
Property and equipment rental	279,764									
Special Assessments	14,960									
Miscellaneous	286,632	2,600	1,575	5,500						
Other Financing Sources										
Total revenues	\$ 9,255,785	\$ 638,810	\$ 227,184	\$ 1,214,497	\$ -	\$ 73,529	\$ 96,468	\$ 370	\$ -	\$ 10
Expenditures										
Legislative	\$ 14,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	-				686,391					
General government	1,926,499	647,328	515,581					8,000		
Public safety	4,915,242									
Public works	479,138			1,183,712						
Recreation and culture	1,227,287									
Health and welfare	41,244						86,339			
Arena Operations										
Water and Sewer Operations										
Debt service	89,210								148,100	543,945
Capital projects										
Contingency										
Total expenditures	\$ 8,693,497	\$ 647,328	\$ 515,581	\$ 1,183,712	\$ 686,391	\$ -	\$ 86,339	\$ 8,000	\$ 148,100	\$ 543,945
Excess (Deficiency) of Revenues Over (Under) Expenditures	562,288	(8,518)	(288,397)	30,785	(686,391)	73,529	10,129	(7,630)	(148,100)	(543,935)
Other Financing Sources (Uses)										
Judicial Operating Transfer In/(Out)	(690,452)									
Operating transfers in	31,878		142,000		690,452				148,100	543,942
Operating transfers out	(72,327)	(143,201)	(1,315)	(1,311)	(4,061)		(10,129)			
Total other financing sources (uses)	\$ (730,901)	\$ (143,201)	\$ 140,685	\$ (1,311)	\$ 686,391	\$ -	\$ (10,129)	\$ -	\$ 148,100	\$ 543,942
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (168,613)	\$ (151,719)	\$ (147,712)	\$ 29,474	\$ -	\$ 73,529	\$ -	\$ (7,630)	\$ -	\$ 7
Fund Balance (Reserved & Unreserved) - Beginning of Year-Unaudited	\$ 2,525,108	\$ 1,217,429	\$ 897,833	\$ 690,944	\$ (4,265)	\$ 316,637	\$ 22,544	\$ 14,968	\$ -	\$ 25
Fund Balance (Reserved & Unreserved) - End of Year-Unaudited	\$ 2,356,495	\$ 1,065,710	\$ 750,121	\$ 720,418	\$ (4,265)	\$ 390,166	\$ 22,544	\$ 7,338	\$ -	\$ 32



City of Berkeley
Budget by Category for FY 2010-2011
All Funds

	310 Major & Local Street Bonds	311 11 Mile Road Bonds	312 12 Mile Road Bonds	402 12 Mile Intersection	410 Major & Local Street Projects	411 11 Mile Road Project	412 12 Mile Road Project	546 Arena Fund	592 Water & Sewer Fund	614 Recreation Revolving Fund
Revenues										
Property taxes	\$ 347,909	\$ 212,446	\$ 102,325							
Licenses and permits										
Charges for services								414,425	4,295,037	305,940
State & Federal Revenue Sources										
Fines and forfeitures									517,600	
Investment earnings	320	307	118	2,314	1,125	11,500	779	363	7,713	2,049
Property and equipment rental								17,500	29,449	
Special Assessments										
Miscellaneous								700	16,500	3,100
Other Financing Sources										
Total revenues	\$ 348,229	\$ 212,753	\$ 102,443	\$ 2,314	\$ 1,125	\$ 11,500	\$ 779	\$ 432,988	\$ 4,866,299	\$ 311,089
Expenditures										
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial										
General government										
Public safety										
Public works										
Recreation and culture										371,092
Health and welfare										
Arena Operations								455,777		
Water and Sewer Operations									4,629,913	
Debt service	351,985	211,845	96,790							
Capital projects				5,500		11,500				
Contingency										
Total expenditures	\$ 351,985	\$ 211,845	\$ 96,790	\$ 5,500	\$ -	\$ 11,500	\$ -	\$ 455,777	\$ 4,629,913	\$ 371,092
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,756)	908	5,653	(3,186)	1,125	-	779	(22,789)	236,386	(60,003)
Other Financing Sources (Uses)										
Judicial Operating Transfer In/(Out)										
Operating transfers in	5,000							25,000		
Operating transfers out				(148,100)	(5,000)			(779)	(568,388)	(31,227)
Total other financing sources (uses)	\$ 5,000	\$ -	\$ -	\$ (148,100)	\$ (5,000)	\$ -	\$ -	\$ 24,221	\$ (568,388)	\$ (31,227)
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 1,244	\$ 908	\$ 5,653	\$ (151,286)	\$ (3,875)	\$ -	\$ 779	\$ 1,432	\$ (332,002)	\$ (91,230)
Fund Balance (Reserved & Unreserved) - Beginning of Year-Unaudited	\$ 152	\$ 8,902	\$ 4,483	\$ 152,487	\$ 6,671	\$ 109,372	\$ 46,355	\$ 60,351	\$ 9,676,703	\$ 445,670
Fund Balance (Reserved & Unreserved) - End of Year-Unaudited	\$ 1,396	\$ 9,810	\$ 10,136	\$ 1,201	\$ 2,796	\$ 109,372	\$ 47,134	\$ 61,783	\$ 9,344,701	\$ 354,440



City of Berkeley
Budget by Category for FY 2010-2011
All Funds

	615 Senior Activities Fund	677 Loss Fund	690 Fringe Benefits Fund	814 DDA Fund	815 DDA-TIF Fund	TOTAL OF ALL FUNDS		732 PSO Pension Fund	TOTAL OF ALL FUNDS INCLUDING 732
Revenues									
Property taxes				\$ 39,697	\$ 254,045	\$ 7,294,350		\$ 719,836	\$ 8,014,186
Licenses and permits						\$ 277,150			\$ 277,150
Charges for services	80,296					\$ 5,902,850			\$ 5,902,850
State & Federal Revenue Sources	21,785					\$ 2,134,041			\$ 2,134,041
Fines and forfeitures						\$ 1,836,975			\$ 1,836,975
Investment earnings	970	602	6,148	1,200	1,189	\$ 98,458	1,055,077	\$ 1,153,535	
Property and equipment rental						\$ 326,713		\$ 326,713	
Special Assessments						\$ 14,960		\$ 14,960	
Miscellaneous		176,013				\$ 492,620	4,300	\$ 496,920	
Other Financing Sources						\$ -		\$ -	
Total revenues	\$ 103,051	\$ 176,615	\$ 6,148	\$ 40,897	\$ 255,234	\$ 18,378,117	\$ 1,779,213	\$ 20,157,330	
Expenditures									
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,877		\$ 14,877	
Judicial						\$ 686,391		\$ 686,391	
General government		216,013	59,315	119,801	466,297	\$ 3,958,834		\$ 3,958,834	
Public safety						\$ 4,915,242	1,504,084	\$ 6,419,326	
Public works						\$ 1,662,850		\$ 1,662,850	
Recreation and culture	94,093					\$ 1,692,472		\$ 1,692,472	
Health and welfare						\$ 127,583		\$ 127,583	
Arena Operations						\$ 455,777		\$ 455,777	
Water and Sewer Operations						\$ 4,629,913		\$ 4,629,913	
Debt service						\$ 1,441,875		\$ 1,441,875	
Capital projects						\$ 17,000		\$ 17,000	
Contingency						\$ -		\$ -	
Total expenditures	\$ 94,093	\$ 216,013	\$ 59,315	\$ 119,801	\$ 466,297	\$ 19,602,814	\$ 1,504,084	\$ 21,106,898	
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,958	(39,398)	(53,167)	(78,904)	(211,063)	(1,224,697)	275,129	(949,568)	
Other Financing Sources (Uses)									
Judicial Opertaing Transfer In/(Out)						(690,452)		(690,452)	
Operating transfers in		40,000	53,167			1,679,539		1,679,539	
Operating transfers out				(3,249)		(989,087)		(989,087)	
Total other financing sources (uses)	\$ -	\$ 40,000	\$ 53,167	\$ (3,249)	\$ -	-	\$ -	\$ -	
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 8,958	\$ 602	\$ -	\$ (82,153)	\$ (211,063)	\$ (1,224,697)	\$ 275,129	\$ (949,568)	
Fund Balance (Reserved & Unreserved) - Beginning of Year-Unaudited	\$ 136,041	\$ 105,663	\$ 5,380	\$ 213,809	\$ 486,809	17,140,071	14,606,886	31,746,957	
Fund Balance (Reserved & Unreserved) - End of Year-Unaudited	\$ 144,999	\$ 106,265	\$ 5,380	\$ 131,656	\$ 275,746	\$ 15,915,374	\$ 14,882,015	\$ 30,797,389	

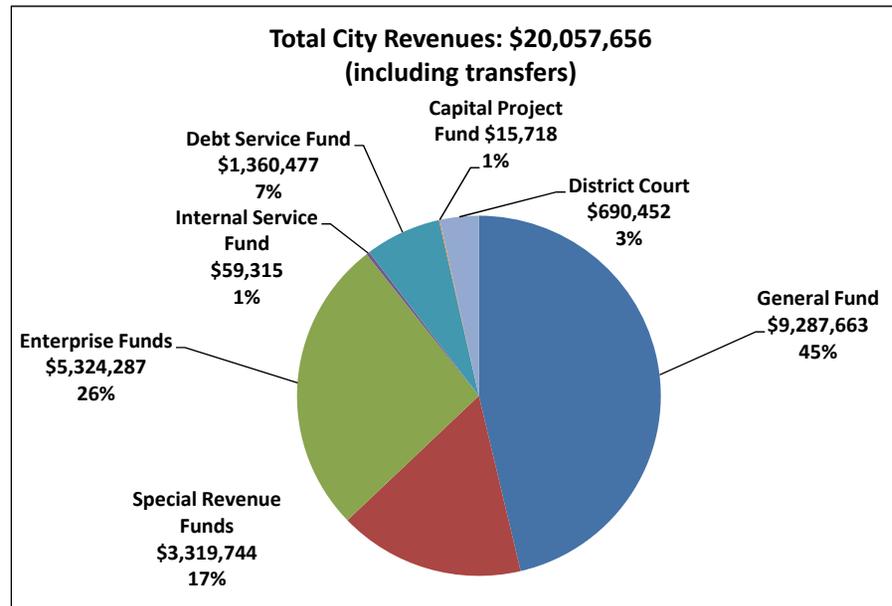
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CITY OF BERKLEY
2010-2011 Total City Revenues as Budgeted -
Percent of Total Revenues

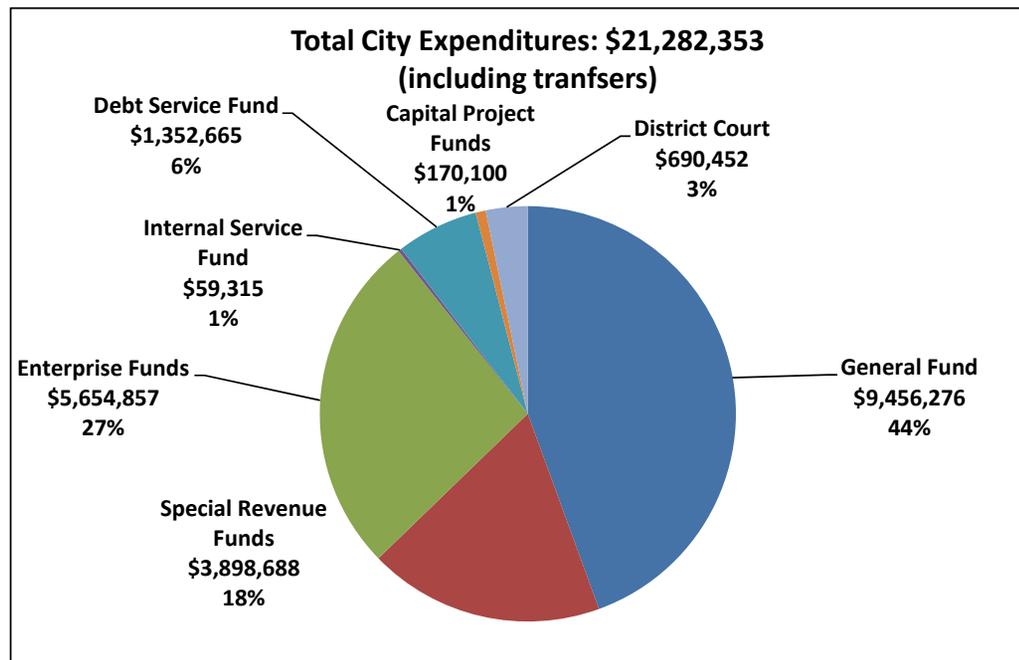
Fund	Adopted 2010-2011
<u>REVENUES</u>	
General Fund	9,287,663
Special Revenue Funds	3,319,744
Enterprise Funds	5,324,287
Internal Service Fund	59,315
Debt Service Funds	1,360,477
Capital Project Funds	15,718
District Court	690,452
TOTAL REVENUES	\$ 20,057,656





CITY OF BERKLEY
2010-2011 Total City Expenditures as Budgeted -
Percent of Total Expenditures

Fund	Adopted 2010-2011
<u>EXPENDITURES</u>	
General Fund	\$ 9,456,226
Special Revenue Funds	3,898,688
Enterprise Funds	5,654,857
Internal Service Fund	59,315
Debt Service Funds	1,352,665
Capital Project Funds	170,100
District Court	690,452
TOTAL EXPENDITURES	\$ 21,282,353





City of Berkley Personnel Worksheet

Department	Adopted 2010-11	Actual 2009-10	Actual 2008-09
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	1.90
Finance	1.15	1.15	1.50
Treasury	1.05	1.25	1.00
Public Safety	34.00	34.00	34.00
Building	0.95	2.00	2.00
Public Works	2.56	2.47	2.50
Garage	0.15	0.46	0.57
Parks & Recreation	2.95	3.95	3.95
Public Safety Pension	0.15	0.15	0.15
Major Streets	2.26	2.07	2.07
Local Streets	2.40	2.14	2.20
Public Works Solid Waste	2.29	2.15	1.62
Recreation Youth/Senior	0.50	0.50	1.00
Arena	1.55	1.55	1.05
Library	2.95	3.00	3.00
Water/Sewer	7.12	7.11	5.82
45-A District Court	8.00	7.00	8.00
Total Full Time Individuals	75	76	76
PART TIME Equivalent Positions			
City Council	0.70	0.70	0.70
Finance/Treasury	0.25	0.25	0.25
Arena	2.99	2.46	2.46
Communications	0.03	0.04	0.04
Building	0.40	0.00	0.00

Department	Adopted 2010-11	Actual 2009-10	Actual 2008-09
PART TIME Equivalent Positions Cont.			
Code Enforcement/Planning	1.37	2.09	2.02
Public Safety	3.75	3.75	3.28
Public Works	2.33	2.71	1.86
Parks & Recreation	8.44	6.11	6.44
Library	6.57	7.13	6.82
45-A District Court	0.00	1.20	0.83
Total Part Time Equivalents	26.83	26.44	24.70
TOTAL FTE	101.83	102.44	100.70

(Note: Columns may not add due to rounding)

The City of Berkley has 75 full time equivalent positions appropriated for in fiscal year 2010/11. This is a net one position reduction of full time equivalents over 2009/10. Full time reductions were taken in the Building Department and the Recreation Department. However, the District Court added a full time equivalent position after eliminating 1.20 part-time equivalent positions.

Part time positions are slightly higher due to the City utilizing more part-time help in lieu of filling full time positions. This can be seen in the Recreation Department and the Building Department where full time positions went to part-time. The Department of Public Works has one full-time Equivalent position that is not filled or appropriated for. This is the same for 2009/10 and 2008/09. The City has also elected to hire three contract individuals to fill vacancies due to retirement. Two of these positions are in the Public Safety Department and one is in Recreation. These three contractors are reflected in the FTE computation.

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

The District Court-Court Officer has 2080 of salary but no fringe benefits. We count this position as a full time equivalent.



City of Berkeley Personnel Worksheet

CONTINUED – STAFFING AVAILABLE FULL TIME EQUIVALENT POSITIONS:

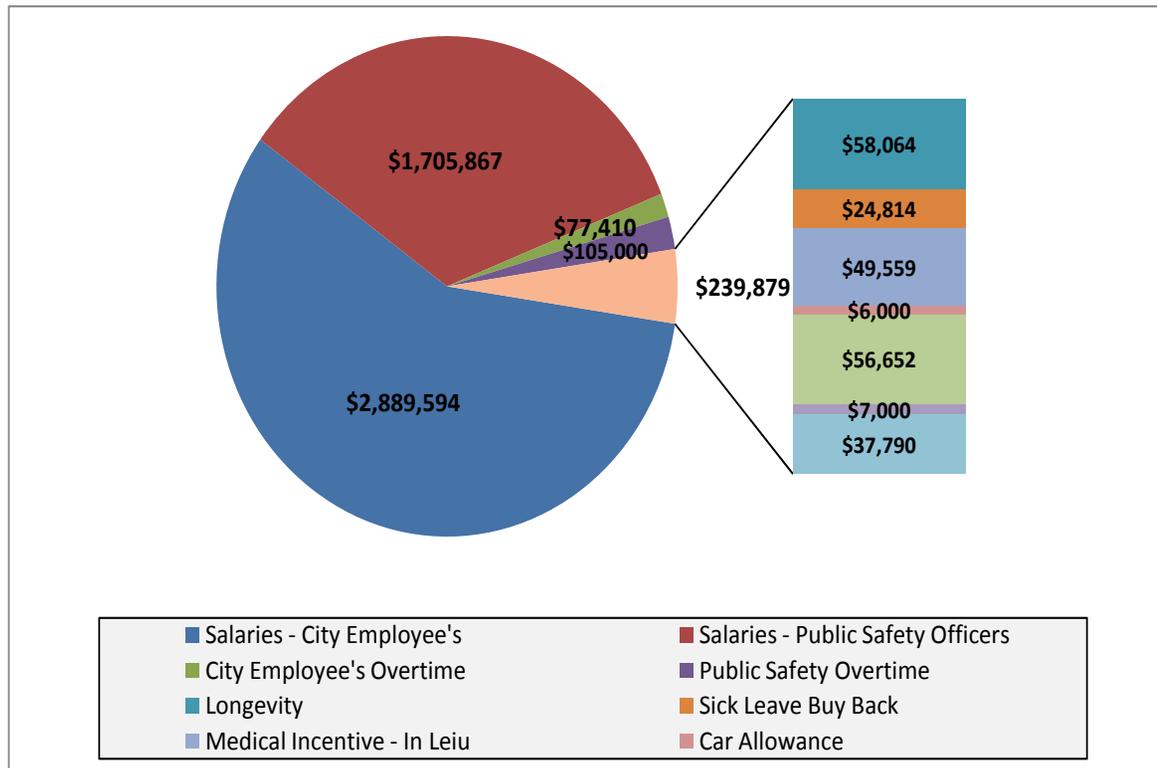
It is administrative policy that the full time equivalent position that has not been filled at the DPW will be available to that Department in the future if the City Manager recommends filling the position and the City Council also feels there is a need and there is fiscal support to fill that position.



CITY OF BERKLEY

2010-2011 Total Salaries & Fringe Benefit Costs - All Funds

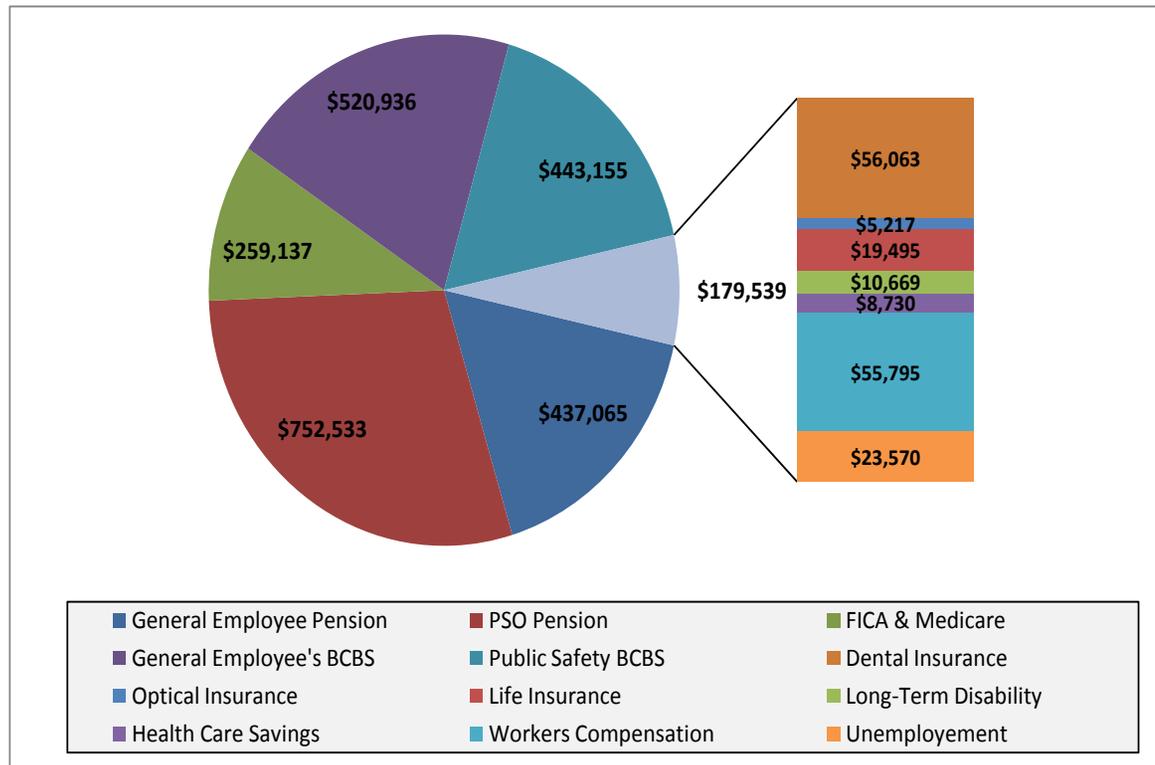
Salaries Grand Total: \$5,017,749





CITY OF BERKLEY 2010-2011 Total Salaries & Fringe Benefit Costs - All Funds

Fringe Benefits Grand Total: \$2,592,366



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FUND BALANCE



**City of Berkeley
2010-2011 Budget**

Change in Fund Balance/Retained Earnings

FUND NUMBER	FUND	ESTIMATED BEGINNING FUND BALANCE	REVENUES	TRANSFERS IN	EXPENDITURES	TRANSFERS OUT	INCREASE/ (DECREASE) IN FUND BALANCE	ENDING FUND BALANCE	% CHANGE IN FUND BALANCE
101	General	\$ 2,525,108	\$ 9,255,785	\$ 31,878	\$ 8,693,497	\$ 762,779	\$ (168,613)	\$ 2,356,495	-6.68%
202	Major Streets (1)	1,217,429	638,810	-	647,328	143,201	(151,719)	1,065,710	-12.46%
203	Local Streets (2)	897,833	227,184	142,000	515,581	1,315	(147,712)	750,121	-16.45%
226	Solid Waste	690,944	1,214,497	-	1,183,712	1,311	29,474	720,418	4.27%
265	Court	(4,265)	-	690,452	686,391	4,061	-	(4,265)	0.00%
266	Court Building (3)	316,637	73,529	-	-	-	73,529	390,166	23.22%
275	Community Development Block Grant	22,544	96,468	-	86,339	10,129	-	22,544	0.00%
295	Drug Forfeiture (4)	14,968	370	-	8,000	-	(7,630)	7,338	-50.98%
302	2002 Installment Purchase Bonds	-	-	148,100	148,100	-	-	-	0.00%
309	Kuhn Drain Debt (5)	25	10	543,942	543,945	-	7	32	28.00%
310	Major & Local Street Bonds (6)	152	348,229	5,000	351,985	-	1,244	1,396	818.42%
311	11 Mile Road Bonds (7)	8,902	212,753	-	211,845	-	908	9,810	10.20%
312	12 Mile Road Bonds (8)	4,483	102,443	-	96,790	-	5,653	10,136	126.10%
402	12 Mile Intersection Project (9)	152,487	2,314	-	5,500	148,100	(151,286)	1,201	-99.21%
410	Major & Local Street Project (10)	6,671	1,125	-	-	5,000	(3,875)	2,796	-58.09%
411	11 Mile Road Project	109,372	11,500	-	11,500	-	-	109,372	0.00%
412	12 Mile Road Project	46,355	779	-	-	-	779	47,134	1.68%
546	Arena	60,351	432,988	25,000	455,777	779	1,432	61,783	2.37%
592	Water & Sewer	9,676,703	4,866,299	-	4,629,913	568,388	(332,002)	9,344,701	-3.43%
614	Recreation Revolving (11)	445,670	311,089	-	371,092	31,227	(91,230)	354,440	-20.47%
615	Senior Activities	136,041	103,051	-	94,093	-	8,958	144,999	6.58%
677	Loss Reserve	105,663	176,615	40,000	216,013	-	602	106,265	0.57%
690	Fringe Benefits	5,380	6,148	53,167	59,315	-	-	5,380	0.00%
814	Downtown Development Authority (1)	213,809	40,897	-	119,801	3,249	(82,153)	131,656	-38.42%
815	DDA Tax Increment Fund (13)	486,809	255,234	-	466,297	-	(211,063)	275,746	-43.36%
	TOTALS	\$17,140,071	\$18,378,117	\$1,679,539	\$ 19,602,814	\$1,679,539	\$(1,224,697)	\$15,915,374	-7.15%



City of Berkley Change in Fund Balance/Retained Earnings

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

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

CHANGES IN FUND BALANCE 2009/10 TO 2010/11

The Fund Balance/Retained Earnings chart highlighted above, illustrates the projected beginning fund balance for July 1, 2010, the budgeted revenues, transfers-in, expenditures, and transfers out for FY 2010/11. It also includes the projected ending fund balance for each operating fund at June 30, 2011 with the percent increase or decrease in fund balance from beginning to the end of the fiscal year.

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

NOTES:

- (1) The decrease in Major Street fund balance is due to the City performing annual upkeep of the major street system. Extensive joint and crack seal, Double Chip Seal, Fog seal and sidewalk ramp projects are being launched this year along with the annual allocation to be made to the Local Street Fund. This work coupled with reductions in gas taxes being received from the State of Michigan is reducing fund balance in this fund.
- (2) The Local Street decrease is again due to maintenance costs exceeding gas tax revenues. Projects include joint and crack sealing along with an aggressive tree trimming program.
- (3) The Court Building Fund's addition to fund balance results from fine revenues obtained through District Court. The estimated revenues will be reserved for future building projects when enough funds become available to rehabilitate, improve or rebuild a new District Court structure in accordance with the City Council policy found on **page 27**.
- (4) The Drug Forfeiture decrease is due to the City participating in a mutual aid special weapons and tactics (SWAT) program and various field equipment is required for the program. This Special Revenue Fund will be purchasing this equipment.
- (5), (6), (7) & (8) The Kuhn Bond Drain Debt, Major & Local Street Bond, 11 Mile Road Bond and 12 Mile Road Bond Funds are Revenue Bond and UTGO bond funds that the City has dedicated millage to defray the cost of these debt issues. Interest earnings on the levy that does not get spent on debt costs is earning throughout the year and driving fund balance upward. These funds will be utilized in future fiscal years to reduce the tax levy and defray the cost of debt issuance.
- (9) The 12 Mile Intersection decrease is due to a transfer out of funds to the Downtown Development Authority (DDA) to pay for the 2010/11 DDA debt payment. The project is complete and the balance of loan funds in this construction fund will be utilized to pay down the DDA debt.
- (10) The Major and Local Street Project is a capital construction fund where bonds were sold in year 2005/06 to defray the cost of road reconstruction. Work in this Fund is complete. The \$5,000 transfer out will be made to defray the corresponding debt this fiscal year.
- (11) The Recreation Revolving Fund decrease to fund balance is due to the City planning two major capital projects worth \$101,000 to replace tennis courts and fix lighting issues at ball diamonds.



City of Berkeley
Change in Fund Balance/Retained Earnings

- (12) The Downtown Development Authority is increasing spending to fund a façade grant program including a consultant, a farmers market program and purchase new banners for the downtown.
- (13) The Downtown Development Authority tax increment fund is increasing spending to fund the reconstruction of a parking lot south of twelve mile road between Robina and Griffith.



REVENUES
Fiscal Year 2010/2011
Adopted



City of Berkeley Revenue-Overview

Revenue Overview - City

The City of Berkeley budgets a total of \$20,057,656 in revenues and operating transfers-in for the 2010/11 fiscal year across all operating funds and all programs. This is a 2.43% decrease in revenues and operating transfers-in as compared to the 2009/10 fiscal year projected amount for revenues and transfers-in. This is a 1.61% increase and 0.81% decrease in revenues and transfers-in respectively when comparing the 2008/09 and the 2007/08 revenue and operating transfer-in amounts to the 2010/11 adopted budget figure for revenues and operating transfers-in.

Revenues peaked in 2006/07 due to a variety of reasons. The largest increases in revenues were utilized to improve the street system within the City. The City utilized over \$1 million dollars from the Major and Local Street Funds to assist with the costs incurred in reconstruction of various major and local streets. This was an operating transfer from Major and Local Streets to the Bond construction funds. The City also received over \$670,000 in County grant dollars to improve roads in that year. Unrelated to roads, 2006/07 was the last year the City levied to pay off Library Debt that was just over \$400,000. This amount was not levied for in fiscal 2007/08 and in future years because the debt was paid off in fiscal year 2006/07. Finally, the Water/Sewer fund received over \$624,000 in contributed capital in the 2006/07 fiscal year.

The City is now facing a declining revenue streams in the two largest revenue streams the City tax revenue for operation and state shared revenues. The City did see a 1.92% taxable value reduction effective for the July 2009 tax levy and the City also incurred a 6.98% reduction in tax value for July 2010. Overall, this was a loss of \$125,000 in tax revenues in 2009 and an additional \$364,000 in July 2010.

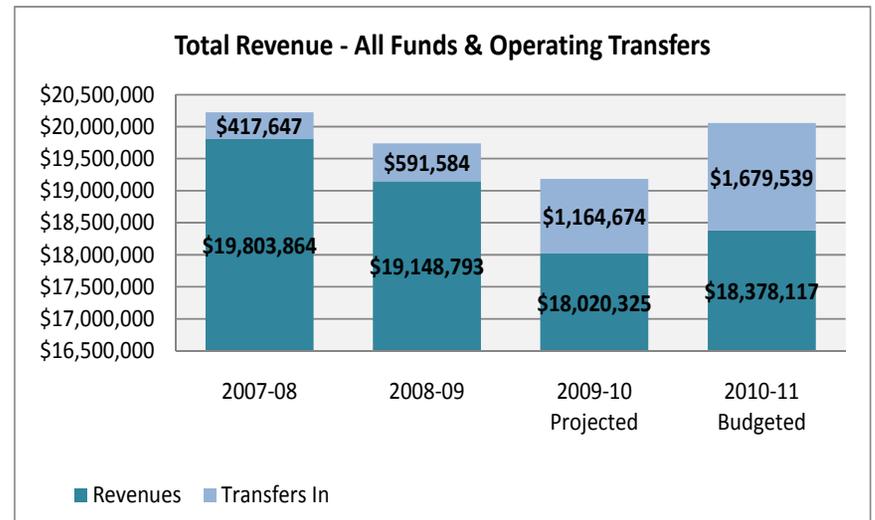
State Shared revenues has decreased \$310,000 or 8% between fiscal years 2007/08 through 2009/10. The City is expecting this trend to stabilize when

the State approves their operating budget in October 2010. The City is anticipating no increase in State Shared Revenues in 2010/11 as compared to actual revenues received in 2009/10.

Masking the loss in overall tax revenues is an increase in special assessment revenues that are required to pay for unlimited tax debt issues and a Public Act 345 pension costs for the Public Safety Department. Further, operating transfers have increased to meet special assessment obligations in other operating funds such as leave accruals in the fringe benefit fund.

In order to offset these lost tax and state shared revenues, the City has re-evaluated service programs to determine if levied revenues defray the cost of the programs provided. City Council has raised service rates to insure program costs are met. Water/Sewer rates have increased approximately \$340,000.

The overall City revenues and operating Transfers-In as disclosed by bar chart:

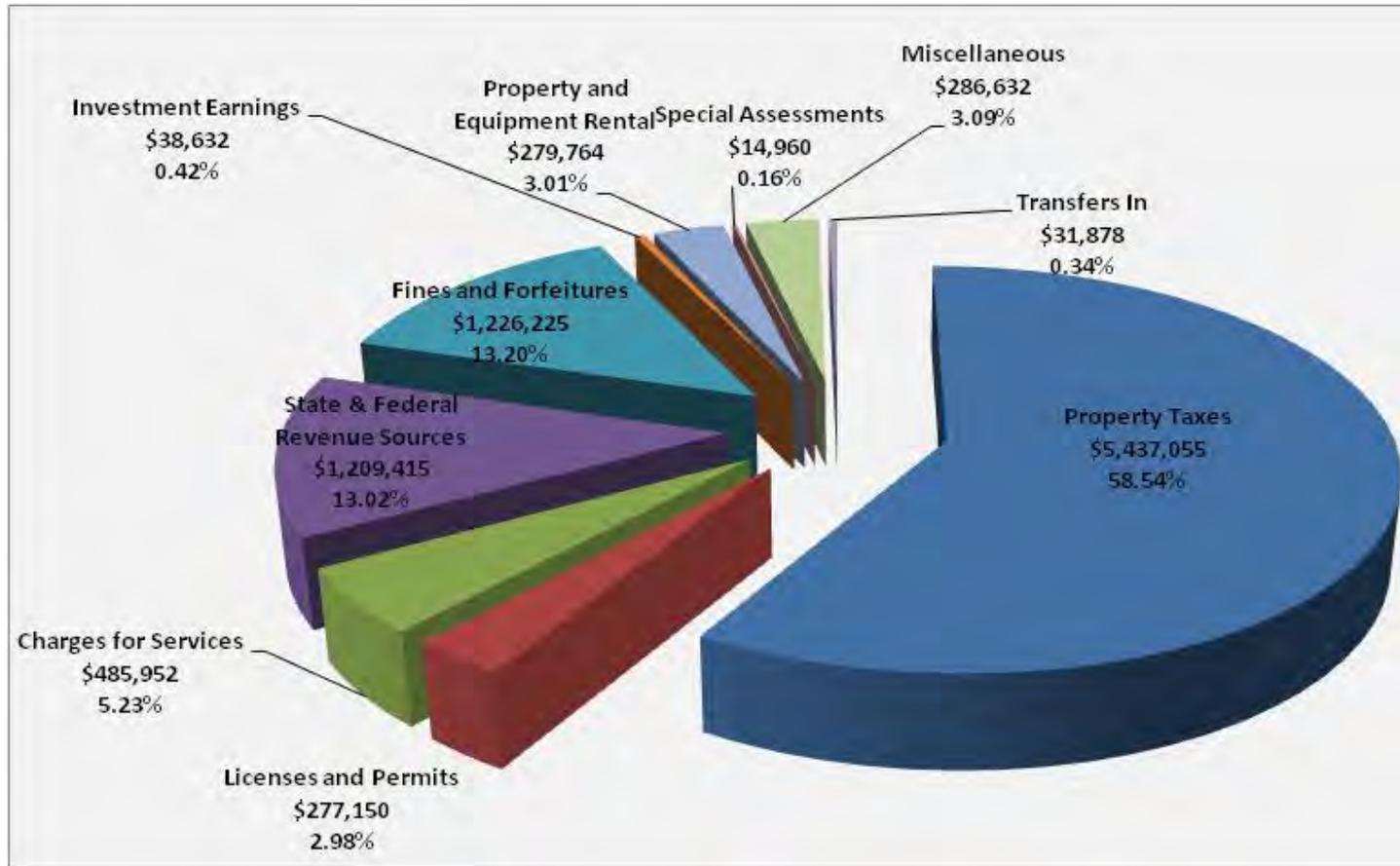




City of Berkeley

General Fund Revenues by Classification - \$9,287,663

FY 2010-11





City of Berkley General Fund Revenues

GENERAL FUND REVENUES AND TRANSFERS IN - OVERALL

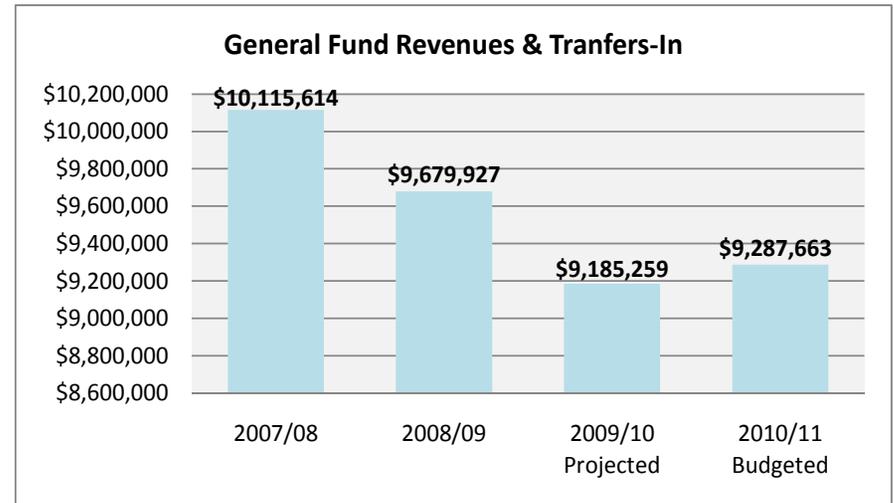
The General Fund composes 46.3% of all revenues and transfers-in for the City of Berkley. General Fund revenues received come from the following sources:

- Property Taxes & Fees associated with taxes, \$5,437,055 (58.54%)
- State Shared Revenues & Other Federal Grants, \$1,209,415 (13.02%)
- Fines & Forfeitures, \$1,226,225 (13.20%)
- Charges for Services, \$485,952 (5.23%)
- Miscellaneous, \$286,632 (3.09%)
- Licenses & Permits, \$277,150 (2.98%)
- Property & Equipment Rental, \$279,764 (3.01%)
- Investment Earnings, \$38,632 (0.42%)
- Special Assessments, \$14,960 (0.16%)
- Transfers In, \$31,878 (0.35%)

The total amount of General Fund Revenue and transfers-in appropriated for in fiscal year 2010/11 amounts to \$9,287,663. This is a \$102,404 increase over projected 2009/10 actual revenue collected and operating transfers.

The chief reasons that 2010/11 General Fund tax revenues are lower over last year is that property tax values declined by 6.98% or a total tax revenue loss of \$298,000 within the General Fund. The City is anticipating revenue increases in other tax revenues that are applicable to special assessments. The City is also anticipating revenue increases in the areas of licenses and permits and fines and forfeits. The City is anticipating revenue decreases in all other categories with State Shared Revenues staying flat as compared to fiscal year 2009/10.

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



It is anticipated that the loss in tax value trend will continue over the next two fiscal years. The City is anticipating a 7.5% taxable value drop for fiscal year starting July 2011 and another 2.5% taxable value drop for fiscal year starting July 2012. This forecast is provided by the Oakland County, Michigan Assessor's office. This Office provides all assessment services for the City of Berkley.



City of Berkley General Fund Revenues

Property Taxes

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

Property Tax Revenue represents 58.54% of General Fund revenues and therefore results in the City's largest revenue source. The General Fund property tax revenue consists of City Operating (\$3,002,988), Police & Fire Operating (\$901,317), Police & Fire Pension (\$1,179,174), and Community Promotion (\$48,726). 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 \$304,850 or fiscal year 2010/11.

The overall adopted millage rate for FY 2010-11 is \$14.065/thousand taxable value. This is a \$.09880/thousand taxable value rate increase (0.075%) to the taxpayers of the city. The increase is due to the bond debt payment requirements on the Unlimited Tax Obligation debt issues that were levied to improve the roads. The voters approved this debt in fiscal year 2005 and the proceed from the debt came in fiscal year 2006 with the first debt payment being made in fiscal year 2007. The increase is also due to the increase legacy costs in the Public Safety Department. The Public Act 345 tax levy is a pre-headlee debt and can be raised or lowered to meet these legacy costs.

Tax Rates Per \$1,000 Taxable Assessed Value

	Tax Rate 2009-10	Tax Rate 2010-11	Estimated Levy* 2010-11
<u>General Fund Purpose:</u>			
City Operating	\$6.3101	\$6.3101	\$3,002,988
Police & Fire Operating	1.8927	1.8927	901,317
Police & Fire Pension	1.6922	2.4762	1,179,174
Community Promotion	0.0950	0.1023	48,726
Total General Fund Levy	\$9.9900	\$10.7813	\$5,132,205
<u>Special Revenue and Debt:</u>			
Sanitation	\$1.8927	\$1.8927	\$901,317
Street Improvement Debt	0.6124	0.7306	347,909
11 Mile Road Debt	0.3777	0.4461	212,449
12 Mile Road Debt	0.2051	0.2149	102,326
Total Special Revenue/Debt Levy	\$3.0879	\$3.2843	\$1,564,001
TOTAL	\$13.0779	\$14.0656	\$6,696,206
Downtown Development Authority	1.9218	1.9216	\$39,697

*Net Amount after TIF Capture and percent allowable for not payment.

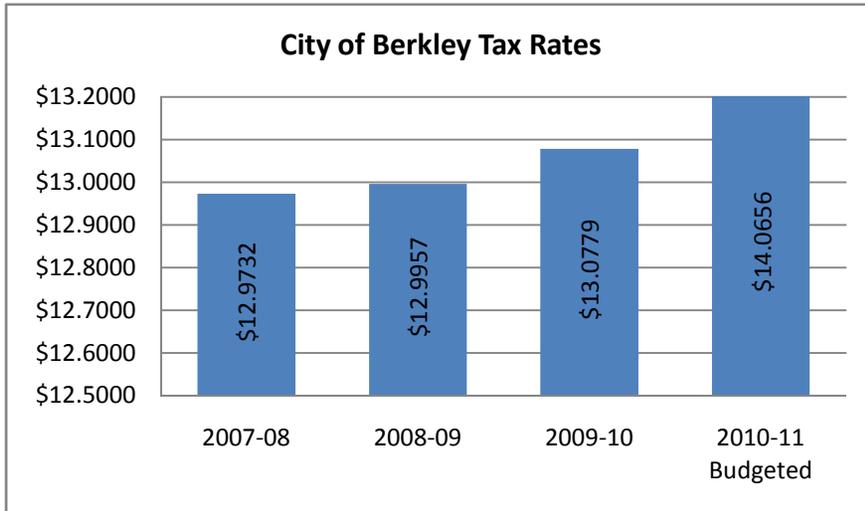
The estimated average tax bill for local city services including roads is estimated to be \$856.00. This is a net .003% increase to the average taxpayer. This would be for home with a 1/1/2010 market value of \$121,672 and a taxable value of \$60,836. Taxable Values decreased 6.8%. Tax payments are increasing due to special assessment levies on the tax bill.



City of Berkley General Fund Revenues

Property Taxes Continued:

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



The City of Berkley also has a Downtown Development Authority. The Development Area encompasses 12 Mile Road from Greenfield to Coolidge and Coolidge from 11 Mile Road to 12 Mile Road. This development Area has \$32.0 million in taxable value within its boundaries and captures \$11.3 million in taxable value within the Authority for fiscal year 2010/11. This is a 5% drop in taxable value over last fiscal year and a 13.7% loss in tax capture value for fiscal year 2010/11.

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 \$1.9216/thousand property tax value. The

DDA \$1.9216 levy generates \$61,508 in gross taxable revenue. However, the DDA tax capture limits the DDA revenues for operation leaving \$39,732 in property tax revenue for DDA operations for fiscal year 2010/11. This is the annual amount that is anticipated.

The DDA tax capture is accounted for in a separate special revenue fund and is a discrete component unit. The Berkley DDA captures property taxes from all taxing units with the exception of the State School levy, Zoo Authority and the Non-Homestead School tax levies. The estimated gross tax capture for the DDA for fiscal year 2010/11 is estimated to be \$255,877 net of delinquencies. This is a 5.6% decline in revenues over fiscal year 2009/10. The City of Berkley continues to be the largest taxing unit the DDA captures taxes from.

State Shared Revenues

State Shared Revenues represents 13.02% of total General Fund revenues. These revenues are taxes collected in the City by State government and then transferred back to local municipalities under a sharing arrangement with the State of Michigan. The revenues collected are sales taxes and income taxes.

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

The total State Shared Revenue received each FY is:

- 2007-08 (Actual): \$1,418,217
- 2008-09 (Actual): \$1,360,499 – 4.06% decrease from 07-08
- 2009-10 (Projected): \$1,187,365 - 12.75% decrease from 08-09
- 2010-11 (Budgeted): \$1,187,365 – Governor Recommended at 7/1/2010

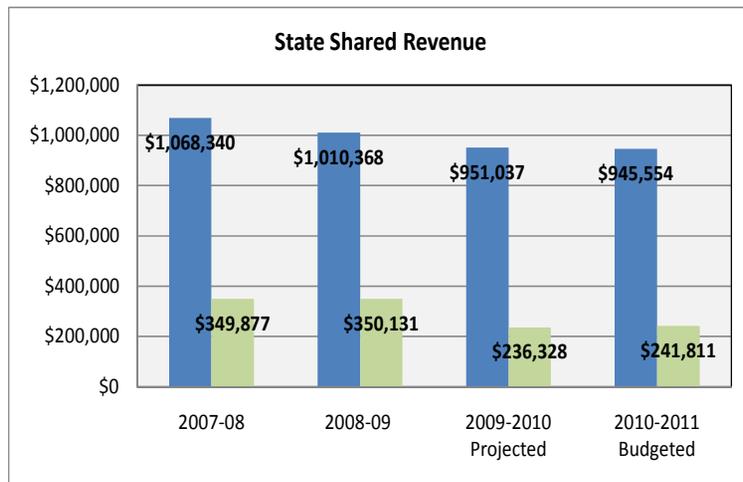
See Chart on the next page



City of Berkley General Fund Revenues

State Shared Revenues Continued:

From the chart below you can see that state shared revenues have been flat over the last three fiscal years with fiscal 2010/11 being no different. This is due to the poor economy of the State of Michigan.

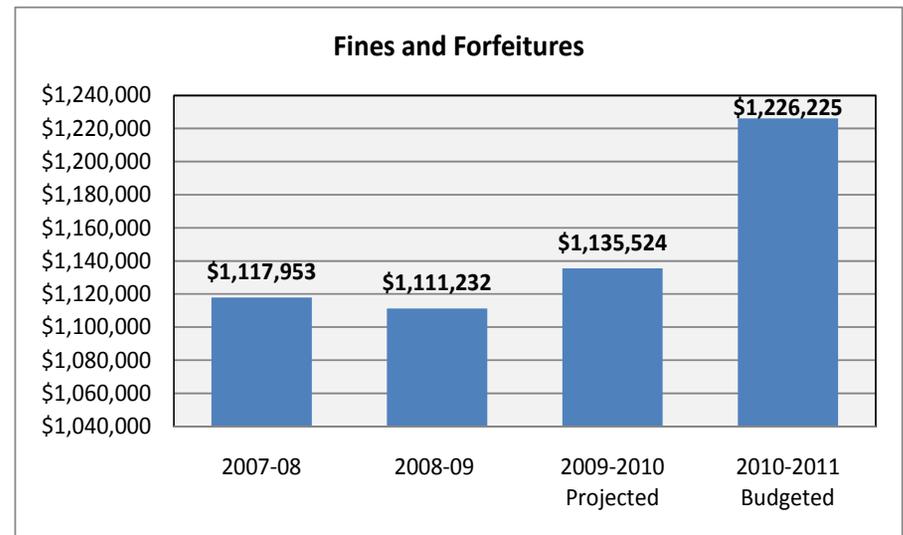


BLUE – CONSTITUTIONAL
GREEN – STATUTORY

Fines & Forfeitures

Fines and Forfeitures represent 13.20% of General Fund Revenues and is the fastest growing revenue stream the City currently has, with an estimated revenue stream of \$1,226,225 for FY 2010-11. Fines and forfeitures are

anticipated to increase 7.9% from FY 2009-10 projected. A majority of these revenues are derived from traffic tickets that the Public Safety Department issues and the District Court Judge adjudicate. The traffic fines are expected to increase 17.00% from 2009/10. Probation fees and parking ticket revenue is also appropriated and accounted for in this area of the budget. Probation fees are expected to increase 20% in fiscal year 2010/11. Overdue Library fees also are a part of this classification. Overall, there has been a 9.68% increase from FY 2007-08 to FY 2010-11 in fines and fee revenues.



(For this chart only, the City also has included library penal fines which are determined by ticket levies also.)



City of Berkley General Fund Revenues

Charges for Services

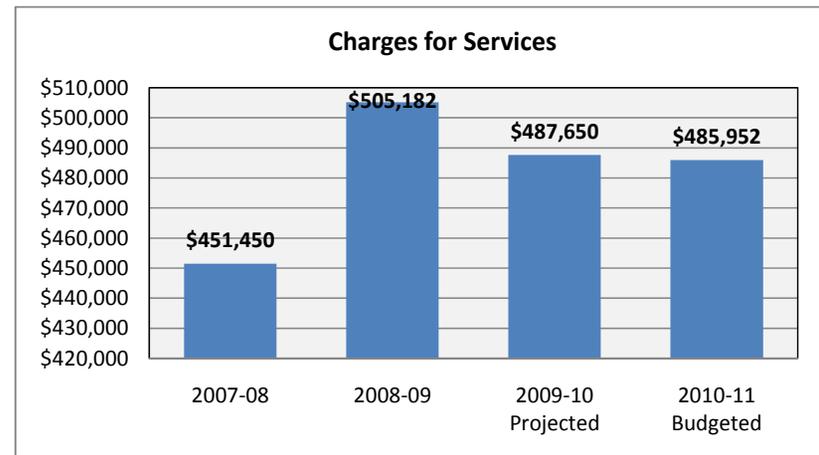
Charges for Services represent 5.23% of General Fund Revenues. It is estimated that the City will earn \$485,952 in FY 2010-11. The revenues in this category consist of fees charged to the user for services provided by the City of Berkley. The services we provide are:

- **Cable Franchise Fees:** Revenue from Wide Open West & Comcast. Each resident pays a franchise fee that is forwarded to the City. Estimated revenues for 2010/11 \$253,000.
- **Dispatch Services:** The City contracts with the City of Huntington Woods and Pleasant Ridge to provide dispatch service for each community. Each July the amount to bill is adjusted by the Consumers price index for the region and adjusted accordingly. The City will then bill each municipality on a monthly basis for our services. Estimated 2010/11 revenues are estimated at \$135,914.
- **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 2010/11 revenues are estimated at \$40,293.
- **Grass & Weed Cutting:** The city will cut grass & weeds that are determined too long by our Code Enforcement officers. We invoice residents that violate the City codes. Charges are based upon \$.07/Square foot cut plus a 15% administrative charge to the tax payer owning the parcel where service is provided. Failure to pay allows the City to place the billing as a delinquent special assessment on the next tax billing. Estimated revenues for 2010/11 are \$13,800.
- **Gas Sales:** Berkley provides gasoline/diesel products to the City of Huntington Woods Police and Public Works departments. Berkley invoices Huntington Woods monthly based on number of gallons

used including an administration fee. Berkley records the administration fee as revenue only. Huntington Woods reimburses Berkley for the actual gas/diesel cost only. Estimated administration fees based upon a six year average amounts to \$1,800 plus an inflation factor.

- **Library Services:** This is revenues received for rental of video materials and the use of the library photocopier. It is estimated that we would receive \$21,000 in fiscal year 2010/11.

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



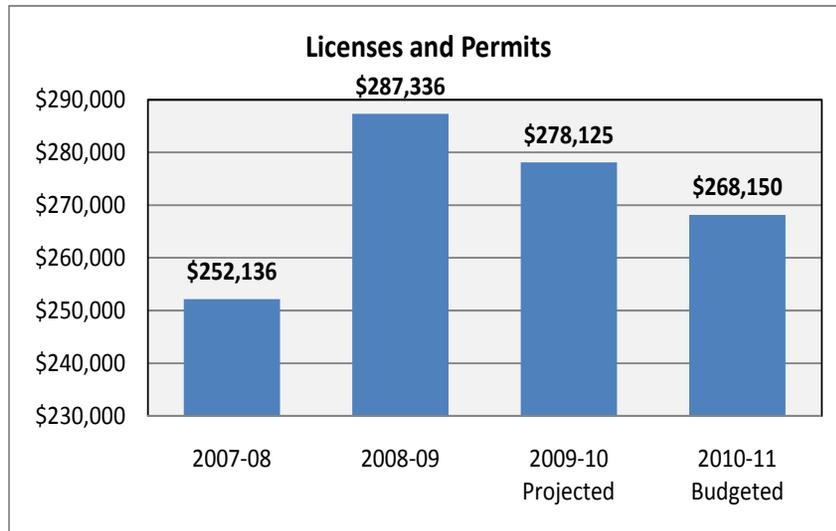
Overall, Charges for Service - Revenues will be flat between fiscal year 2009/10 and 2010/11.



City of Berkley General Fund Revenues

Licenses & Permits

License and Permits make up 2.98% of the General Fund revenues. We are estimating \$277,150 for FY 2010-11. 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 for the last four years as our chart shows.



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

Other permits required by Berkley are electrical, heating, and plumbing. Other licenses the City requires are landlord and animal. One new license fee is now required beginning in FY 2010-11. That fee is the vacant property inspection. Annual fees are \$200. A property owner must now register their home and pay this fee to the City if the home becomes vacant. License fees are reviewed annually and the City Planner insures that City costs are recovered. The City Council raises fees for permits in fiscal year 2007/08.

<i>City of Berkley, Michigan</i>			
<i>Permits Issued by Type - Three Year Trend</i>			
	<i>Number of Permits Issued</i>		
	<i>2007/08</i>	<i>2008/09</i>	<i>2009/10</i>
<i>Commercial, Add/Alter/Repair</i>	17	27	20
<i>Commercial, New Building</i>	2	0	2
<i>Commercial, Utility Building</i>	1	0	0
<i>Deck/Porch</i>	45	26	33
<i>Demolish</i>	12	16	13
<i>Electrical</i>	487	415	415
<i>Fence</i>	47	59	63
<i>Garage, Attached</i>	0	0	0
<i>Garage, Detached</i>	26	17	15
<i>Industrial, Add/Alter/Repair</i>	0	1	0
<i>Mechanical</i>	203	185	202
<i>Plumbing</i>	218	222	190
<i>Residential, Add/Alter/Repair</i>	250	338	286
<i>Residential New Construction</i>	8	6	4
<i>Residential, Utility Building</i>	2	0	0
<i>Sign</i>	30	18	32
TOTAL PERMITS	1,348	1,330	1,276

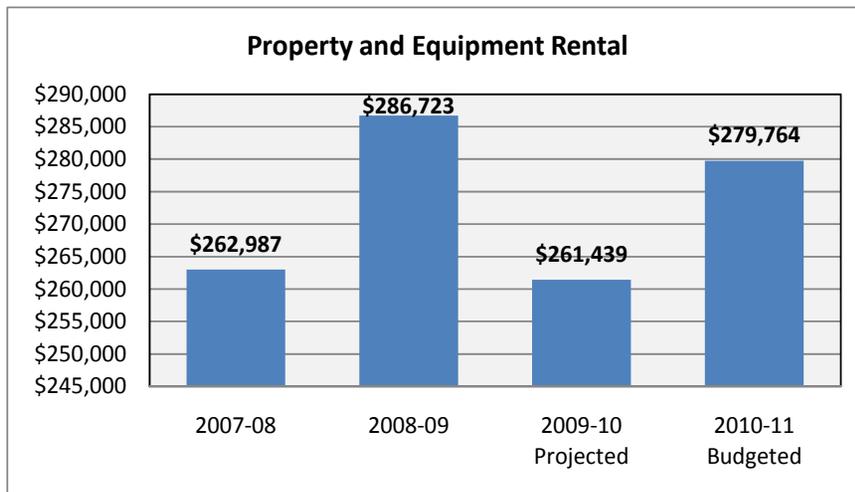


City of Berkley General Fund Revenues

Property & Equipment Rental

Property & equipment rental revenue makes up 3.01% of all General Fund revenue in fiscal year 2010/11. This amounts to an estimated \$279,764. The majority of this revenue source is derived from Equipment Rental, which is the General Fund “renting” equipment to the Major & Local Street funds and other Special Revenue Funds that may need equipment in its operation. The only operating fund that does not rent equipment from the General Fund is the Water/Sewer Fund. This method of renting is performed in lieu of a Motor Vehicle Pool internal service fund.

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

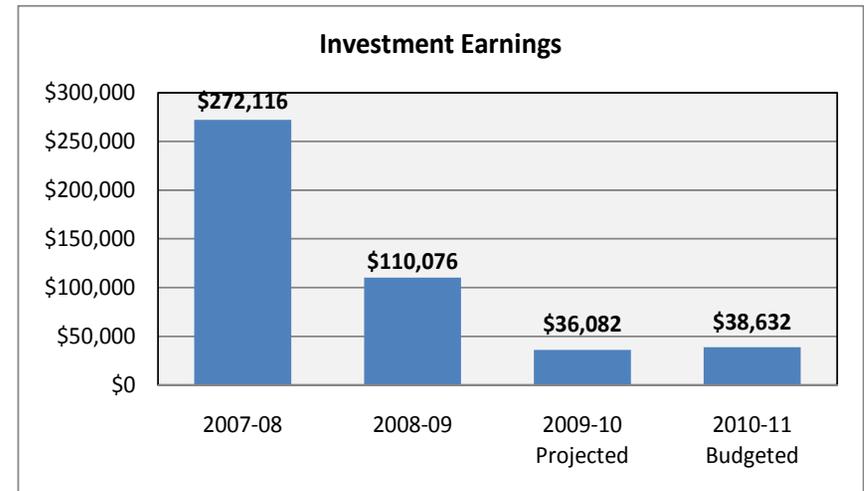


Investment Earnings

Investment earnings represent 0.42% of the total estimated revenues for the City’s General Fund. The City generally invests in certificates of deposit, and earns daily interest on bank balances.

The City uses the average cash balance for the month by fund to allocate interest earnings to the proper operating fund unless investment income can be tied directly to an investment made by one of the operating funds. Investment Earnings is based on a 0.50% rate of return for FY 2010-11.

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





City of Berkley, Michigan **General Fund Revenues**

Other General Fund Revenue

The remainder of revenue that makes up the General Fund, \$355,520, is derived from miscellaneous sources, contributions and donations and of course transfers-in. The transfers-in amount relates directly to reimbursement from the Recreation Revolving Fund to defray the cost of Public Safety overtime related to the August Dream Cruise. Miscellaneous contributions include donations for the City library, the police bike helmet giveaway to children annually and special assessment revenues.

**GENERAL FUND: 101
REVENUES**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
PROPERTY TAXES				
101-001-401-000	PROPERTY TAXES	\$4,294,086	\$4,191,637	\$3,904,305
101-001-401-101	PROPERTY TAXES COMMUNITY PROMOTION	49,129	48,392	48,726
101-001-401-732	PROPERTY TAXES PUBLIC SAFETY PENSION	861,467	862,582	1,179,174
101-001-445-000	INTEREST AND PENALTIES ON TAXES	112,280	98,704	115,500
101-001-447-000	TAX ADMINISTRATION FEE	197,804	196,505	189,350
PROPERTY TAXES		\$5,514,766	\$5,397,820	\$5,437,055
LICENSES AND PERMITS				
101-001-476-000	VACANT PROPERTY INSPECTIONS	\$0	\$0	\$10,000
101-001-477-000	LANDLORD LICENSES	81,755	80,000	80,000
101-001-478-000	BUILDING PERMITS	116,235	106,000	90,000
101-001-479-000	ELECTRICAL PERMITS	30,653	34,500	30,000
101-001-480-000	HEATING PERMITS	12,106	13,500	14,000
101-001-481-000	PLUMBING PERMITS	19,527	16,475	18,000
101-001-482-000	BUSINESS LICENSE INSPECTION	3,500	3,250	2,500
101-001-483-000	LIQUOR LICENSE PROPERTY INSPECTION	2,300	2,400	2,400
101-001-490-000	ANIMAL LICENSES	10,714	11,000	10,500
101-001-499-000	SUNDRY LICENSES	10,546	11,000	10,750
LICENSES AND PERMITS		\$287,336	\$278,125	\$268,150
FEDERAL AND STATE GRANTS				
101-001-501-000	FEDERAL SOURCES/GRANTS	\$14,454	\$2,400	\$0
101-001-539-000	STATE GRANTS	0	6,800	0
101-001-539-001	DRUNK DRIVING CASEFLOW	13,201	9,200	9,200
101-001-539-002	SAFE COMMUNITY GRANT	3,648	3,545	0
101-001-539-265	DISTRICT COURT STANDARDIZATION	45,724	45,725	45,725
101-001-539-738	STATE LIBRARY GRANT	10,158	6,500	5,850
FEDERAL AND STATE GRANTS		\$87,185	\$74,170	\$60,775

**GENERAL FUND: 101
REVENUES**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
STATE SHARED REVENUE				
101-001-543-000	STATE LIQUOR LICENSES	\$9,258	\$9,000	\$9,000
101-001-574-000	STATE CONSTITUTIONAL SALES TAX	1,010,368	951,037	945,554
101-001-574-001	STATE STATUTORY SALES TAX	350,131	236,328	241,811
STATE SHARED REVENUE		\$1,369,757	\$1,196,365	\$1,196,365
CHARGES FOR SERVICES				
101-001-617-000	COMMUNITY DEVELOPMENT	\$9,595	\$10,000	\$7,000
101-001-618-000	CONSTRUCTION CODE BOOKS	2,142	0	0
101-001-628-000	ACCIDENT REPORT FEE	2,937	3,000	2,500
101-001-629-004	GARBAGE BAG SALES	16,598	16,000	16,235
101-001-630-000	LIBRARY SERVICES	21,391	24,500	21,000
101-001-633-000	ACCESS OAKLAND	420	525	550
101-001-640-000	DISPATCH SERVICES	138,422	135,164	135,914
101-001-641-000	ANIMAL CONTROL	41,129	40,633	40,293
101-001-644-000	GRASS AND WEED CUTTING	15,563	11,202	13,800
101-001-646-000	HUNTINGTON WOODS GAS SALES	1,452	1,500	1,500
101-001-647-000	SALE OF PROPERTY	3,997	0	0
101-001-648-000	CASCADE SYSTEM MAINTENANCE	580	1,160	1,160
101-001-651-000	CABLE FRANCHISE FEES	260,551	253,966	253,000
CHARGES FOR SERVICES		\$514,777	\$497,650	\$492,952
FINES AND FORFEITS				
101-001-654-000	BUILDING BOND FORFEITS	\$100	\$100	\$0
101-001-657-000	OVERDUE LIBRARY BOOKS	12,132	13,000	12,000
101-001-658-000	TRAFFIC FINES	837,569	881,605	960,000
101-001-659-000	PROBATION FINES	157,287	142,490	150,000
101-001-660-000	CIVIL FINES	36,139	30,275	35,000
101-001-661-000	TRAFFIC SCHOOL	0	1,560	3,000
101-001-688-000	LIBRARY PENAL FINES - COUNTY	22,281	20,769	20,500
FINES AND FORFEITS		\$1,065,508	\$1,089,799	\$1,180,500

**GENERAL FUND: 101
REVENUES**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
INVESTMENT EARNINGS				
101-001-664-000	INVESTMENT EARNINGS	\$110,076	\$36,082	\$38,632
101-001-664-001	SPECIAL ASSESSMENT INTEREST	84	0	0
	INVESTMENT EARNINGS	<u>\$110,160</u>	<u>\$36,082</u>	<u>\$38,632</u>
PROPERTY/EQUIPMENT RENTAL				
101-001-667-000	CELL TOWER	\$50,189	\$50,989	\$51,238
101-001-667-003	ADVERTISING	3,200	3,725	3,725
101-001-668-000	BACON HOUSE	10,468	10,602	9,600
101-001-669-000	EQUIPMENT RENTAL	222,866	196,123	215,201
	PROPERTY/EQUIPMENT RENTAL	<u>\$286,723</u>	<u>\$261,439</u>	<u>\$279,764</u>
MISCELLANEOUS				
101-001-670-010	MEDICARE PART D REIMBURSEMENT	\$24,104	\$40,573	\$41,000
101-001-670-020	PSO PENSION REIMBURSEMENT	42,137	51,938	50,080
101-001-670-030	HEALTH CARE REIMBURSEMENT	28,184	37,500	35,102
101-001-670-040	SCHOOL ELECTION REIMBURSEMENT	0	9,407	0
101-001-671-000	SUNDRY REVENUE	99,441	75,000	80,300
101-001-671-310	PUBLIC SAFETY SUNDRY REVENUE	62,082	40,000	23,000
101-001-673-000	SALE OF FIXED ASSETS	17,184	11,076	12,000
101-001-673-310	PRISONER BOARD REIMB. FROM OTHER CITIES	4,290	4,500	4,300
101-001-673-311	E-911 COUNTY REIMBURSEMENT	8,007	0	0
	MISCELLANEOUS	<u>\$285,429</u>	<u>\$269,994</u>	<u>\$245,782</u>

**GENERAL FUND: 101
REVENUES**

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CONTRIBUTION/DONATIONS			
101-001-675-104 LIDS 4 KIDS	\$14,485	\$4,846	\$6,500
101-001-675-107 PUBLIC SAFETY TRAINING	8,004	7,500	8,000
101-001-675-110 ANNIVERSARY REVENUE	480	98	50
101-001-675-114 BERKLEY HOME SHOW	7,490	7,630	7,500
101-001-675-115 FIRE OPEN HOUSE	2,230	3,132	3,500
101-001-675-116 HEART GROUP	0	18,814	0
101-001-675-738 LIBRARY CONTRIBUTIONS	9,086	8,000	7,000
101-001-675-739 LIBRARY BOOK CONTRIBUTIONS	4,115	7,500	3,000
101-001-675-740 LIBRARY CAPITAL CONTRIBUTIONS	5,000	2,186	5,300
CONTRIBUTION/DONATIONS	\$50,890	\$59,706	\$40,850
OTHER FINANCING SOURCES			
101-001-676-000 SPECIAL ASSESSMENT REVENUE	\$15,974	\$4,845	\$14,960
OTHER FINANCING SOURCES	\$15,974	\$4,845	\$14,960
OTHER FINANCING SOURCES			
101-001-699-000 TRANSFERS IN	\$91,422	\$19,264	\$31,878
OTHER FINANCING SOURCES	\$91,422	\$19,264	\$31,878
TOTAL GENERAL FUND REVENUES	\$9,679,927	\$ 9,185,259	\$9,287,663



City of Berkley Major Street Revenues

MAJOR STREET FUND REVENUES & TRANSFERS IN

Overall, the Major Street Fund represents 3.18% of total City revenues and is expected to generate \$638,810 in FY 2010-11 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.

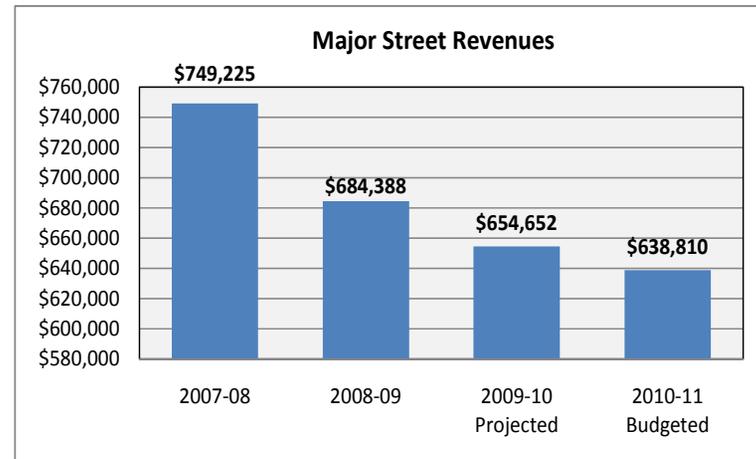
This fund also accounts for all expenditures related to major street work such as street construction, improvements and repair, right-of way maintenance and non-motorized improvements such as sidewalk work and street lighting adjacent to Major Street arteries as required by State law.

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

- Gas and Weight taxes \$548,176 (85.8%)
- Investment Earnings, \$9,236 (1.4%)
- Build Michigan Grant, \$20,798 (3.3%)
- Metro Act Funding for Right of Ways \$21,000 (3.3%)
- Summer & Winter Maintenance and Salt, \$32,110 (5.0%)
- Tree Program Sales, \$5,000 (0.78%)
- Other Revenue, \$2,600 (0.3%)

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

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



The decline in revenues for Major Street Fund is mainly due to the higher, gas prices at the pump and the high unemployment throughout the state. Prices are in the \$2.50/gallon to \$2.90/gallon range. Unemployment is higher than the national average in Michigan. Those individuals not working are not spending dollars at the gas pump.

The City is anticipating Metro Authority dollars for fiscal year 2010/11 in the amount of \$21,000. The City did receive \$41,221 in Metro Authority dollars in fiscal year 2009/10. This is a 49.0% decrease. This decrease is attributable to the City not spending current dollars on projects that are eligible for Metro Authority Reimbursement because those dollars are needed on road work instead of right of way work.

**MAJOR STREET FUND: 202
REVENUES**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
FEDERAL AND STATE GRANTS				
202-001-546-000	ACT 51 GRANT	\$569,346	\$555,748	\$548,176
202-001-547-000	BUILD MICHIGAN GRANT	20,814	20,800	20,798
202-001-548-000	METRO ACT	40,245	39,500	21,000
FEDERAL AND STATE GRANTS		\$ 630,405	\$ 616,048	\$ 589,974
CHARGES FOR SERVICES				
202-001-640-000	SUMMER MAINTENANCE	\$1,101	\$1,123	\$1,100
202-001-641-000	WINTER MAINTENANCE	9,108	5,900	5,900
202-001-642-000	SALT	14,159	15,000	25,000
202-001-645-000	TREE PROGRAM SALES	4,480	5,370	5,000
CHARGES FOR SERVICES		\$ 28,848	\$ 27,393	\$ 37,000
INVESTMENT EARNINGS				
202-001-664-000	INVESTMENT EARNINGS	\$21,567	\$8,494	\$9,236
INVESTMENT EARNINGS		\$ 21,567	\$ 8,494	\$ 9,236
MISCELLANEOUS				
202-001-671-000	SUNDRY REVENUE	\$3,568	\$2,717	\$2,600
MISCELLANEOUS		\$ 3,568	\$ 2,717	\$ 2,600
TOTAL MAJOR STREET REVENUES		\$ 684,388	\$ 654,652	\$ 638,810



City of Berkley Local Street Revenues

LOCAL STREET FUND REVENUES & TRANSFERS-IN

The Local Street Fund represents 1.84% of total City revenues and is expected to generate \$369,184 in fiscal year 2010-11 for the City of Berkley. This Special Revenue Fund is required by State law to account for gas and weight tax revenues received from the State of Michigan.

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

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

- Gas and Weight taxes \$208,488 (56.4%)
- Build Michigan Grant, \$7,911 (2.14%)
- Tree Program Sales, \$3,000 (0.81%)
- Investment Earnings \$6,210 (1.7%)
- Operating transfer-In (from Major Street Fund) \$142,000 (38.5%)
- Other, \$1,575 (0.43%)

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.

All other revenue amounts are based upon a three year average of activity.



The decline in revenues for this fund are due to a smaller operating transfer in from the Major Street fund due to the fact there is less gas and weight tax dollars available for Major Road improvements. Further, as just stated the pool of gas and weight taxes is smaller due to the fact people are driving less and not purchasing as much fuel. Investment income is also anticipated to decline in 2010/11.

**LOCAL STREET FUND: 203
REVENUES**

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
FEDERAL AND STATE GRANTS			
203-001-546-000 ACT 51 GRANT	\$216,561	\$211,368	\$208,488
203-001-547-000 BUILD MICHIGAN GRANT	7,916	7,915	7,911
FEDERAL AND STATE GRANTS	<u>\$224,477</u>	<u>\$219,283</u>	<u>\$216,399</u>
CHARGES FOR SERVICES			
203-001-642-000 SALT	\$3,000	\$0	\$0
203-001-645-000 TREE PROGRAM SALES	0	3,000	3,000
CHARGES FOR SERVICES	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$3,000</u>
INVESTMENT EARNINGS			
203-001-664-000 INVESTMENT EARNINGS	\$25,221	\$5,753	\$6,210
INVESTMENT EARNINGS	<u>\$25,221</u>	<u>\$5,753</u>	<u>\$6,210</u>
MISCELLANEOUS			
203-001-671-000 SUNDRY REVENUE	\$2,865	\$2,000	\$1,575
MISCELLANEOUS	<u>\$2,865</u>	<u>\$2,000</u>	<u>\$1,575</u>
OTHER FINANCING SOURCES			
203-001-699-000 TRANSFERS IN	\$147,674	\$144,137	\$142,000
OTHER FINANCING SOURCES	<u>\$147,674</u>	<u>\$144,137</u>	<u>\$142,000</u>
TOTAL LOCAL STREET REVENUES	<u><u>\$403,237</u></u>	<u><u>\$374,173</u></u>	<u><u>\$369,184</u></u>



City of Berkeley Solid Waste Fund Revenues

SOLID WASTE FUND REVENUES & TRANSFERS IN

The Solid Waste Fund makes up 6.05% of total revenues for the City of Berkeley. \$1,214,497 is anticipated to be collected through various solid waste revenue streams during fiscal year 2010-11.

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

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

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

- Property Taxes & Tax Liens, \$921,873 (75.9%)
- Charges for Services, \$281,200 (23.2%)
- Investment Earnings, \$5,924 (0.49%)
- Other revenues \$5,500 (0.45%)

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

additional payment over the annual tax billing would include the commercial pick-up service, yard waste stickers and the sale of heavy duty garbage bags to

residents. The budget is built based upon actual customers subscribing to service at current rates or by historical averages of revenues collected.



The operating fund has been fairly steady in revenues collected. However, with the consistent loss in property tax values this operating fund has seen a 6.8% decline in property tax revenue associated with this fund in fiscal year 2010/11 over 2009/10.

**SOLID WASTE FUND: 226
REVENUES**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
PROPERTY TAXES				
226-001-401-000	PROPERTY TAXES	\$970,341	\$963,235	\$900,873
PROPERTY TAXES		<u>\$970,341</u>	<u>\$963,235</u>	<u>\$900,873</u>
CHARGES FOR SERVICES				
226-001-629-001	RESIDENTIAL TRASH	\$173,583	\$225,629	\$198,000
226-001-629-002	COMMERCIAL TRASH	27,185	30,500	30,200
226-001-629-003	SPECIAL TRASH	54,272	52,000	53,000
CHARGES FOR SERVICES		<u>\$255,040</u>	<u>\$308,129</u>	<u>\$281,200</u>
FINES AND FORFEITS				
226-001-657-000	TAX LIENS	\$20,716	\$20,838	\$21,000
FINES AND FORFEITS		<u>\$20,716</u>	<u>\$20,838</u>	<u>\$21,000</u>
INVESTMENT EARNINGS				
226-001-664-000	INVESTMENT EARNINGS	\$13,284	\$5,396	\$5,924
INVESTMENT EARNINGS		<u>\$13,284</u>	<u>\$5,396</u>	<u>\$5,924</u>
MISCELLANEOUS				
226-001-671-000	SUNDRY REVENUE	\$4,261	\$5,500	\$5,500
MISCELLANEOUS		<u>\$4,261</u>	<u>\$5,500</u>	<u>\$5,500</u>
TOTAL SOLID WASTE REVENUES		<u><u>\$1,263,642</u></u>	<u><u>\$1,303,098</u></u>	<u><u>\$1,214,497</u></u>



City of Berkeley
District Court Fund Revenues

**DISTRICT COURT FUND: 265
REVENUES**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
MISCELLANEOUS				
265-001-670-000	REIMBURSEMENTS	\$0	\$80	\$0
MISCELLANEOUS		\$0	\$80	\$0
OTHER FINANCING SOURCES				
265-001-699-000	TRANSFERS IN	\$715,935	\$655,911	\$690,452
OTHER FINANCING SOURCES		\$715,935	\$655,911	\$690,452
TOTAL COURT REVENUES		\$715,935	\$655,991	\$690,452

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City of Berkeley
Court Building Fund Revenues

COURT BUILDING FUND: 266
REVENUES

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
FINES AND FORFEITS				
266-001-655-000	FINES AND FORFEITS	\$73,665	\$72,600	\$72,150
FINES AND FORFEITS		<u>\$73,665</u>	<u>\$72,600</u>	<u>\$72,150</u>
INVESTMENT EARNINGS				
266-001-664-000	INVESTMENT EARNINGS	\$3,590	\$1,222	\$1,379
INVESTMENT EARNINGS		<u>\$3,590</u>	<u>\$1,222</u>	<u>\$1,379</u>
TOTAL COURT BUILDING REVENUES		<u><u>\$77,255</u></u>	<u><u>\$73,822</u></u>	<u><u>\$73,529</u></u>

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City of Berkeley
Community Development Block Grant Fund Revenues

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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
FEDERAL AND STATE GRANTS			
275-001-530-006	CDBG PROGRAM REVENUE 06/07	\$10,000	\$0
275-001-530-007	CDBG PROGRAM REVENUE 07/08	70,432	10,674
275-001-530-008	CDBG PROGRAM REVENUE 08/09	7,030	0
275-001-530-009	CDBG REVENUE - PROGRAM 2007	0	23,007
275-001-530-010	CDBG PROGRAM REVENUE 09/10	0	31,278
275-001-530-011	CDBG PROGRAM REVENUE 10/11	0	42,183
FEDERAL AND STATE GRANTS		\$87,462	\$10,674
CHARGES FOR SERVICES			
275-001-647-000	SALE OF PROPERTY	\$32,583	\$0
CHARGES FOR SERVICES		\$32,583	\$0
TOTAL CDBG REVENUES		\$120,045	\$10,674
		\$96,468	\$96,468

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City of Berkeley
Drug Forfeiture Fund Revenues

**DRUG FORFEITURE FUND: 295
REVENUES**

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
INVESTMENT EARNINGS			
295-001-664-000 INVESTMENT EARNINGS	\$349	\$362	\$370
INVESTMENT EARNINGS	<u>\$349</u>	<u>\$362</u>	<u>\$370</u>
TOTAL DRUG FORFEITURE REVENUES	<u><u>\$349</u></u>	<u><u>\$362</u></u>	<u><u>\$370</u></u>

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City of Berkley Combined Debt Fund Revenues

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

Road Bonds - 3:

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

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

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

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

12 Mile and Coolidge Intersection:

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

Development Authority has memorialized a payment arrangement that insures that annual tax captures are utilized to pay the annual debt.

George W. Kuhn Drainage District Bonds:

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

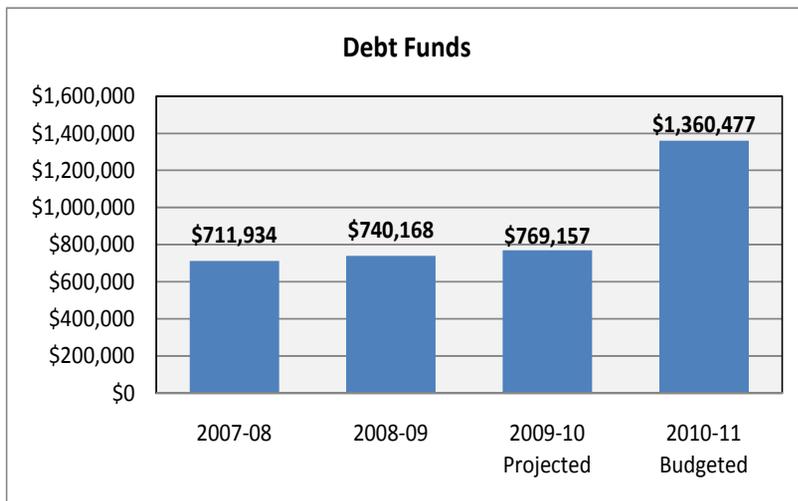


City of Berkeley Combined Debt Fund Revenues

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

- Major and Local Street Bonds \$353,229
- Eleven Mile Road Street Bonds \$212,753
- Twelve Mile Road Street Bonds \$102,443
- 12 Mile and Coolidge Intersection PA 99 Finance \$148,100 – Operating Transfer
- George W. Kuhn Drain Debt \$543,952 – Operating Transfer

fiscal year 2010/11. This increase in tax rate is directly related to the loss in taxable value also.



Revenues trend directly with the debt payments coming due for the fiscal year. Interest earnings assist in defraying the cost of annual debt issue or banking costs. Interest earnings left over are also utilized to reduce tax levies that defray the cost of the annual debt issue. Debt revenues jumped between 2009/10 and 2010/11 due to the Road bond debt payments (particularly the principal due) increasing. Overall, tax rates increased \$.19/thousand taxable value or 16% to defray the actual cost of the bond debt issue payments for

**302 INSTALLMENT LOAN FUND: 302
REVENUES**

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
OTHER FINANCING SOURCES			
302-001-699-000 TRANSFERS IN	\$131,680	\$142,780	\$148,100
OTHER FINANCING SOURCES	<u>\$131,680</u>	<u>\$142,780</u>	<u>\$148,100</u>
TOTAL 302 INSTALLMENT REVENUES	<u><u>\$131,680</u></u>	<u><u>\$142,780</u></u>	<u><u>\$148,100</u></u>

**KUHN DRAIN BOND FUND: 309
REVENUES**

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
INVESTMENT EARNINGS			
309-001-664-000 INVESTMENT EARNINGS	\$351	\$25	\$10
INVESTMENT EARNINGS	\$351	\$25	\$10
OTHER FINANCING SOURCES			
309-001-699-000 TRANSFERS IN	\$0	\$0	\$543,942
OTHER FINANCING SOURCES	\$0	\$0	\$543,942
TOTAL KIUHN DRAIN BOND REVENUES	\$351	\$25	\$543,952

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
PROPERTY TAXES				
310-001-401-000	PROPERTY TAXES	\$300,772	\$312,396	\$347,909
PROPERTY TAXES		<u>\$300,772</u>	<u>\$312,396</u>	<u>\$347,909</u>
INVESTMENT EARNINGS				
310-001-664-000	INVESTMENT EARNINGS	\$562	\$313	\$320
INVESTMENT EARNINGS		<u>\$562</u>	<u>\$313</u>	<u>\$320</u>
OTHER FINANCING SOURCES				
310-001-699-000	TRANSFERS IN	\$0	\$16,250	\$5,000
OTHER FINANCING SOURCES		<u>\$0</u>	<u>\$16,250</u>	<u>\$5,000</u>
TOTAL MAJOR & LOCAL STREET BOND REVENUES		<u><u>\$301,334</u></u>	<u><u>\$328,959</u></u>	<u><u>\$353,229</u></u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
PROPERTY TAXES				
311-001-401-000	PROPERTY TAXES	\$197,887	\$192,665	\$212,446
	PROPERTY TAXES	<u>\$197,887</u>	<u>\$192,665</u>	<u>\$212,446</u>
INVESTMENT EARNINGS				
311-001-664-000	INVESTMENT EARNINGS	\$594	\$282	\$307
	INVESTMENT EARNINGS	<u>\$594</u>	<u>\$282</u>	<u>\$307</u>
	TOTAL 11 MILE ROAD DEBT REVENUES	<u><u>\$198,481</u></u>	<u><u>\$192,947</u></u>	<u><u>\$212,753</u></u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
PROPERTY TAXES				
312-001-401-000	PROPERTY TAXES	\$108,135	\$104,336	\$102,325
	PROPERTY TAXES	<u>\$108,135</u>	<u>\$104,336</u>	<u>\$102,325</u>
INVESTMENT EARNINGS				
312-001-664-000	INVESTMENT EARNINGS	\$187	\$110	\$118
	INVESTMENT EARNINGS	<u>\$187</u>	<u>\$110</u>	<u>\$118</u>
	TOTAL 12 MILE ROAD DEBT REVENUES	<u>\$108,322</u>	<u>\$104,446</u>	<u>\$102,443</u>

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City of Berkeley
12 Mile Intersection Fund Revenues

**12 MILE INTERSECTION FUND: 402
REVENUES**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
INVESTMENT EARNINGS				
402-001-664-000	INVESTMENT EARNINGS	\$4,344	\$2,233	\$2,314
	INVESTMENT EARNINGS	\$4,344	\$2,233	\$2,314
	TOTAL 12 MILE INTERSECTION REVENUES	\$4,344	\$2,233	\$2,314

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City of Berkeley
Major & Local Street Projects Fund Revenues

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
INVESTMENT EARNINGS				
410-001-664-000	INVESTMENT EARNINGS	\$370	\$1,113	\$1,125
INVESTMENT EARNINGS		<u>\$370</u>	<u>\$1,113</u>	<u>\$1,125</u>
MISCELLANEOUS				
410-001-670-001	REIMBURSEMENTS - ROYAL OAK	\$15,000	\$0	\$0
MISCELLANEOUS		<u>\$15,000</u>	<u>\$0</u>	<u>\$0</u>
TOTAL MAJOR & LOCAL STREET PROJECTS REVENUES		<u><u>\$15,370</u></u>	<u><u>\$1,113</u></u>	<u><u>\$1,125</u></u>

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City of Berkeley
11 Mile Road Project Fund Revenues

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
INVESTMENT EARNINGS				
411-001-664-000	INVESTMENT EARNINGS	\$18,219	\$10,935	\$11,500
INVESTMENT EARNINGS		\$18,219	\$10,935	\$11,500
MISCELLANEOUS				
411-001-670-000	REIMBURSEMENTS	\$419	\$0	\$0
MISCELLANEOUS		\$419	\$0	\$0
CONTRIBUTION/DONATIONS				
411-001-675-000	CONTRIBUTIONS	\$4,721	\$0	\$0
CONTRIBUTION/DONATIONS		\$4,721	\$0	\$0
TOTAL 11 MILE ROAD PROJECT REVENUES		\$23,359	\$10,935	\$11,500

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City of Berkeley
12 Mile Road Project Fund Revenues

12 MILE ROAD FUND: 412
REVENUES

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
INVESTMENT EARNINGS				
412-001-664-000	INVESTMENT EARNINGS	\$960	\$754	\$779
	INVESTMENT EARNINGS	\$960	\$754	\$779
	TOTAL 12 MILE ROAD PROJECT REVENUES	\$960	\$754	\$779

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City of Berkeley
Recreation Building Fund Revenues

**RECREATION BUILDING FUND: 415
REVENUES**

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
OTHER FINANCING SOURCES			
415-001-699-000 TRANSFERS IN	\$15,000	\$18,421	\$0
OTHER FINANCING SOURCES	<u>\$15,000</u>	<u>\$18,421</u>	<u>\$0</u>
TOTALRECREATION BUILDING REVENUES	<u><u>\$15,000</u></u>	<u><u>\$18,421</u></u>	<u><u>\$0</u></u>

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City of Berkeley Ice Arena Fund Revenues

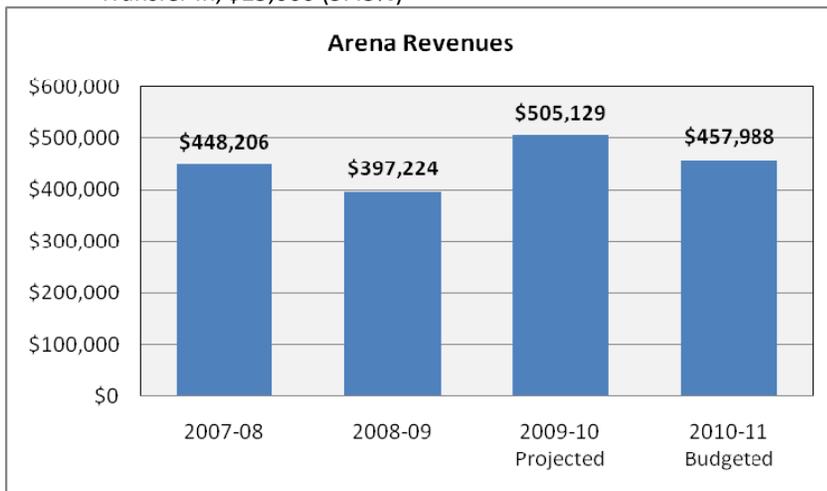
ARENA FUND

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

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

The Ice Arena represents 2.28% of total revenues of the City, providing \$457,988 in fiscal year 2010-11 for the operation of the Berkeley Ice Arena. The breakdown of revenues is as follows:

- Rental of ice time, \$397,425 (86.7%).
- Property and Equipment Rental, \$17,500 (3.8%)
- Concession, \$17,000 (3.7%)
- Other, \$1,063 (0.23%)
- Transfer In, \$25,000 (5.45%)



User fee revenues have been declining over the last three fiscal years due to the saturation of ice arenas in Southeastern Oakland County area and the local economy which is reducing the number of players/skaters. The City has lost the figure skating program for fiscal year 2010/11 due to these issues. Concession revenues have also been on the decline due to the reduction of teams, players and skaters at the facility.

Ice time rental is based upon the number of prime time and non-prime time ice sold to various clients that have pre-signed for ice time for the up coming fiscal year. Property and equipment rental is based upon the number of signed contracts for room rentals and advertising. We also look at a three year average regarding vending machine rents. Interest income is negligible due to a tight cash flow situation at the Arena. Further, concession revenues are based upon a three year historical average along with the current trending information to determine projected revenues. The Arena will not see an ice show this year so no dollars have been appropriated. A majority of the figure skating ice time has been sold to hockey. However, the Arena Fund will still see a decline in revenue over 2009/10 revenues.

In order to balance the Arena budget and make minor infrastructure improvements the City Council approved a \$25,000 transfer in from other governmental funds. Specifically, the General Fund is contributing \$12,500 and the City's Recreation Revolving Fund is contributing \$12,500.

The Arena is also anticipating a new use of an old space. Batting cages and indoor soccer will replace the small rink activities that have earned revenue in the past. Since both of these activities are new, the City elected not to appropriate any revenues at the beginning of the year but will amend the budget at a later date once programming successes can be measured.

The projected use of retained earnings for FY 2010-11 is \$1,452.

**ARENA FUND: 546
REVENUES**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CHARGES FOR SERVICES				
546-001-651-001	LEARN TO SKATE PROGRAM	\$17,297	\$19,019	\$18,000
546-001-651-002	RENT-MAIN ICE	185,904	265,662	320,825
546-001-651-003	RENT-STUDIO ICE	62	1,145	12,400
546-001-651-004	SKATING CLUB	69,687	46,270	46,200
546-001-651-007	SUNDRY RENT	1,148	0	0
CHARGES FOR SERVICES		<u>\$274,098</u>	<u>\$332,096</u>	<u>\$397,425</u>
INVESTMENT EARNINGS				
546-001-664-000	INVESTMENT EARNINGS	\$0	\$1,490	\$363
INVESTMENT EARNINGS		<u>\$0</u>	<u>\$1,490</u>	<u>\$363</u>
PROPERTY/EQUIPMENT RENTAL				
546-001-667-001	PRO SHOP RENT	\$0	\$0	\$1,000
546-001-667-002	VIDEO GAMES	256	0	0
546-001-667-003	ADVERTISING	1,500	2,565	3,500
546-001-667-004	ROOM RENTAL	6,000	7,300	13,000
PROPERTY/EQUIPMENT RENTAL		<u>\$7,756</u>	<u>\$9,865</u>	<u>\$17,500</u>
CONTRIBUTION/DONATIONS				
546-001-675-000	CONTRIBUTIONS	\$768	\$700	\$700
CONTRIBUTION/DONATIONS		<u>\$768</u>	<u>\$700</u>	<u>\$700</u>
OTHER FINANCING SOURCES				
546-001-699-000	TRANSFERS IN	\$70,353	\$120,000	\$25,000
546-001-967-001	CONCESSION STAND	18,850	15,787	17,000
546-001-967-002	ICE SHOW	25,399	25,191	0
OTHER FINANCING SOURCES		<u>\$114,602</u>	<u>\$160,978</u>	<u>\$42,000</u>
TOTAL ARENA REVENUES		<u><u>\$397,224</u></u>	<u><u>\$505,129</u></u>	<u><u>\$457,988</u></u>



City of Berkeley 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 Berkeley. Revenues as well as expenditures are accounted for on the full accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting standards prescribed by the Governmental Accounting Standards Board (GASB).

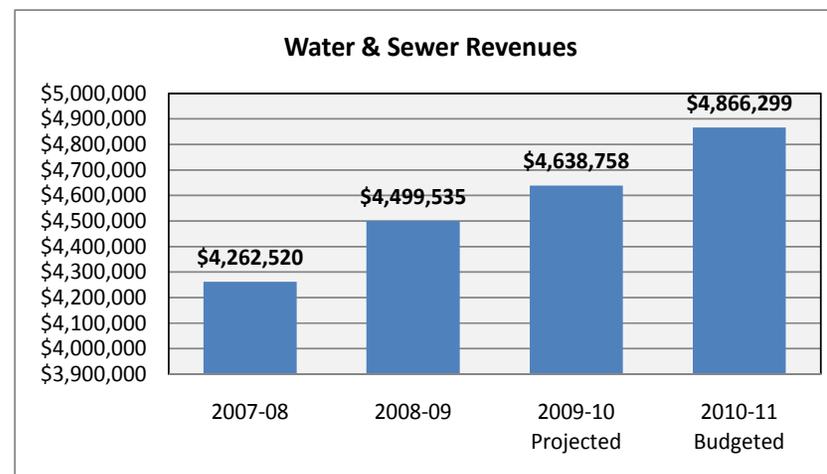
There are two divisions within the Water/Sewer Fund. The first division is the water division; the second division is the sewer division.

This enterprise fund provides 24.2% of all City revenues and is expected to generate \$4,866,299 in FY 2010-11 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 - \$1,410,496.
- Ready to Serve – Charge based upon meter size - \$1,008,178.
- Storm water charge – Spread debt and drain commission stormwater charges - \$1,723,335.
- Billing charge – Based upon water billing administration - \$85,973.
- Non-Residential User Charge – Commercial/Industrial pass through charge - \$67,055.

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

- Late fees and tax liens - \$517,600
- Investment earnings - \$7,713
- Equipment rental - \$29,449
- Miscellaneous and contribution revenues - \$16,500



Revenues have remained increased over the past three fiscal years due to city customers not consuming as many water units as in the past and to meet the extraordinary costs for the wholesale costs of water delivery to the City and storm water delivery to the wastewater treatment plant by the City. The City has raised the ready to serve charges and interest earnings to meet projected expenditures of the fund specifically in the debt payment, equipment and replacement reserves and stormwater charges that come from the Oakland County Drain Commissioner.



City of Berkley Water and Sewer Fund Revenues

Water and sewer revenues continued:

Consumption revenues are developed using a three year water average usage and pays for wholesale clean water that is delivered to the City daily. Ready to Serve defrays those costs not paid for by a specific water rate charge. The City will calculate the balance of costs less miscellaneous revenues and spread those net costs against all the water meters in town by type of water meter. Smaller meters pay less cost versus larger meters. Stormwater charge is developed from the cost given by the drain commissioner to treat and dispose of stormwater and the anticipated Berkley share of yearly debt payment due to the drain commissioner for stormwater improvements spread over the number of equivalent residential units of the City. Billing charge is developed from the cost of one meter reader and one billings clerk spread over the total number of water meters in the City.

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

The City has discontinued the practice of allowing residents to participate in the sewer relining program. The City will be continuing the sewer relining program for City sewers only. Unrestricted retained earnings will fund this program for fiscal year 2009/10.

It is anticipated that \$332,002 of unrestricted retained earnings will be utilized to defray ongoing capital projects that occur in fiscal year 2010/11.

**WATER FUND: 592
REVENUES**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CHARGES FOR SERVICES				
592-001-642-000	WATER SALES	\$1,292,572	\$1,307,814	\$1,410,496
592-001-642-001	NONRESIDENTIAL SURCHARGE	63,858	60,617	67,055
592-001-642-002	FIXED WATER CHARGE	989,927	1,023,414	1,008,178
592-001-642-003	STORM UTILITY CHARGE	1,464,340	1,592,750	1,723,335
592-001-642-004	BILLING CHARGE	95,798	88,490	85,973
CHARGES FOR SERVICES		\$3,906,495	\$4,073,085	\$4,295,037
FINES AND FORFEITS				
592-001-656-000	LATE FEES	\$85,456	\$87,675	\$88,000
592-001-657-000	TAX LIENS	442,932	429,600	429,600
FINES AND FORFEITS		\$528,388	\$517,275	\$517,600
INVESTMENT EARNINGS				
592-001-664-000	INVESTMENT EARNINGS	\$10,562	\$7,518	\$7,713
INVESTMENT EARNINGS		\$10,562	\$7,518	\$7,713
PROPERTY/EQUIPMENT RENTAL				
592-001-668-000	EQUIPMENT RENTAL	\$27,049	\$26,380	\$29,449
PROPERTY/EQUIPMENT RENTAL		\$27,049	\$26,380	\$29,449
MISCELLANEOUS				
592-001-670-010	MEDICARE PART D REIMBURSEMENT	\$8,035	\$9,000	\$11,500
592-001-671-000	SUNDRY REVENUE	2,545	5,500	5,000
592-001-673-000	SALE OF FIXED ASSETS	(11,808)	0	0
MISCELLANEOUS		(\$1,228)	\$14,500	\$16,500

**WATER FUND: 592
REVENUES**

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
OTHER FINANCING SOURCES			
592-001-699-000 TRANSFERS IN	\$28,269	\$0	\$0
OTHER FINANCING SOURCES	\$28,269	\$0	\$0
TOTAL WATER & SEWER REVENUES	<u>\$4,499,535</u>	<u>\$4,638,758</u>	<u>\$4,866,299</u>



City of Berkeley
Recreation Revolving Fund Revenues

RECREATION REVOLVING FUND

The Recreation Revolving Fund provides the revenue for all the Parks and Recreation programs, except Senior Activities. The Recreation Revolving Fund is expected to bring in \$311,089 for FY 2010-11, which represents 1.55% of total City revenues. A breakdown of fees charged for recreational services is as follows:

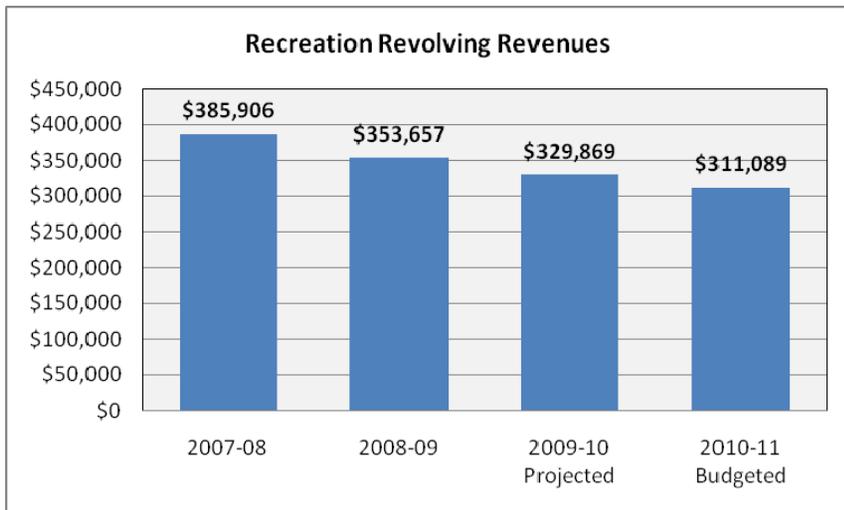
- Program charges, \$305,940 (98.33%)
- Investment Earnings, \$2,049 (0.66%)
- Contributions/Donations, \$3,100 (1%)

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

The loss in revenue in the Recreation Revolving fund is due to a decrease in participation in recreation programs, less use of the community center, lower interest rates and there has been a reduction in sponsorship dollars for the Woodward Dream Cruise.

The economy kept many people at home to enjoy recreation programs however, it is not enough to offset dream cruise revenue losses. The City maintains a conservative posture when it comes to revenues for this operating fund. Therefore, the 2010/11 fiscal year budget is a lower budgeted amount as compared to 2008/09 and 2009/10 revenues.

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



**RECREATION REVOLVING FUND: 614
REVENUES**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CHARGES FOR SERVICES				
614-001-626-112	YOUNG ADULT TRAVEL	\$105,184	\$105,111	\$95,000
614-001-626-114	YOUTH OUTREACH	4,200	0	0
614-001-626-116	CAP PROGRAM GRANT	4,425	0	0
614-001-626-316	GRADE SCHOOL DANCE	7,814	7,875	7,000
614-001-626-318	PILLO POLLO	2,215	2,060	1,800
614-001-626-411	GIRLS B-BALL CLINIC	1,008	1,010	2,000
614-001-626-412	GIRL'S VOLLEYBALL CAMP	2,160	2,160	2,000
614-001-626-416	BOYS B-BALL CLINIC	2,038	2,100	2,000
614-001-626-502	WOMENS SOFTBALL	4,550	3,900	3,900
614-001-626-605	FRIDAY NIGHT SOFTBALL	3,260	3,260	4,140
614-001-626-802	ADULT KICKBALL	6,610	5,832	5,300
614-001-626-803	TENNIS CONTRACT	2,313	2,655	2,000
614-001-626-805	GOLF	223	311	400
614-001-626-806	CO-ED SOFTBALL	5,850	7,320	3,900
614-001-626-901	COMMUNITY CENTER USE	29,989	23,475	22,000
614-001-626-912	CONCESSIONS	8,289	9,576	8,500
614-001-626-913	DISCOUNT AMUSEMENT PARK TICKETS	11,786	11,000	11,000
614-001-626-915	DREAM CRUISE	86,534	84,192	85,000
614-001-626-950	MISCELLANEOUS PROGRAMS	54,028	52,803	50,000
CHARGES FOR SERVICES		\$342,476	\$324,640	\$305,940

**RECREATION REVOLVING FUND: 614
REVENUES**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
INVESTMENT EARNINGS				
614-001-664-000	INVESTMENT EARNINGS	\$5,276	\$1,939	\$2,049
INVESTMENT EARNINGS		<u>\$5,276</u>	<u>\$1,939</u>	<u>\$2,049</u>
MISCELLANEOUS				
614-001-671-000	SUNDRY REVENUE	\$440	\$0	\$0
MISCELLANEOUS		<u>\$440</u>	<u>\$0</u>	<u>\$0</u>
CONTRIBUTION/DONATIONS				
614-001-675-002	MARQUEE	\$1,000	\$1,020	\$1,100
614-001-675-003	PARK RENTALS	4,465	2,270	2,000
CONTRIBUTION/DONATIONS		<u>\$5,465</u>	<u>\$3,290</u>	<u>\$3,100</u>
TOTAL RECREATION REVOLVING REVENUES		<u><u>\$353,657</u></u>	<u><u>\$329,869</u></u>	<u><u>\$311,089</u></u>

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City of Berkeley Senior Recreation Revolving Fund Revenues

SENIOR RECREATION REVOLVING REVENUES & TRANSFERS IN

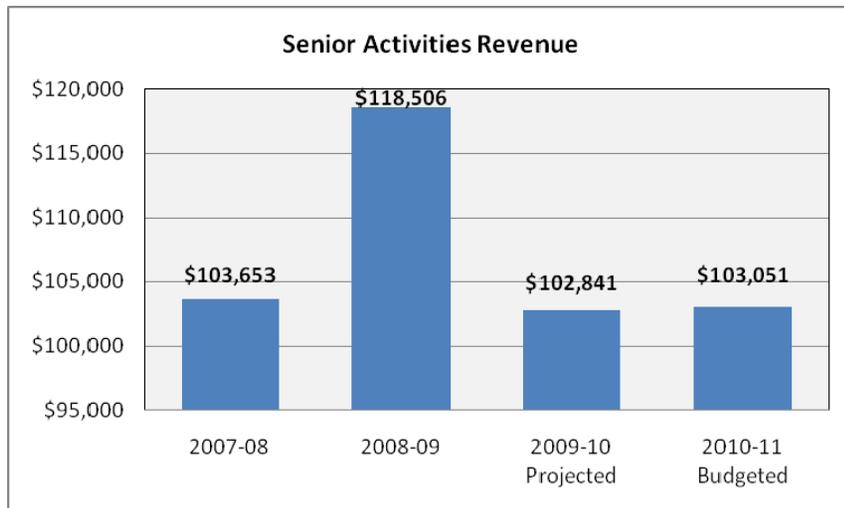
The Senior Recreation Revolving Fund provides the revenue for all the senior activities parks and recreation programs. This Special Revenue Revolving Fund is expected to bring in \$103,051 for Fiscal year 2010-11, which represents 0.51% of total City revenues.

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

- Grant Revenues, \$21,785 (21.1%)
- Senior Charges for Services, \$27,500 (26.0%)
- Investment Earnings, \$970 (0.94%)
- Contributions/Donations, \$52,796 (51.2%)

Revenues in this operating fund have stabilized between 2009/10 and 2010/11. Grant revenues that make up the majority of this operating funds revenue stream have been stabilized and are consistent in amount between the two 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 2010/11.



**SENIOR ACTIVITIES FUND: 615
REVENUES**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
FEDERAL AND STATE GRANTS				
615-001-540-000	SMART GRANT	\$32,678	\$21,785	\$21,785
FEDERAL AND STATE GRANTS		<u>\$32,678</u>	<u>\$21,785</u>	<u>\$21,785</u>
CHARGES FOR SERVICES				
615-001-642-000	SENIOR NEWSLETTER	\$538	\$1,818	\$2,100
615-001-651-000	SENIOR PROGRAMS	28,231	23,952	25,400
CHARGES FOR SERVICES		<u>\$28,769</u>	<u>\$25,770</u>	<u>\$27,500</u>
INVESTMENT EARNINGS				
615-001-664-000	INVESTMENT EARNINGS	\$2,190	\$905	\$970
INVESTMENT EARNINGS		<u>\$2,190</u>	<u>\$905</u>	<u>\$970</u>
MISCELLANEOUS				
615-001-671-000	SUNDRY REVENUE	\$702	\$0	\$0
MISCELLANEOUS		<u>\$702</u>	<u>\$0</u>	<u>\$0</u>
CONTRIBUTION/DONATIONS				
615-001-675-000	CONTRIBUTIONS	\$1,125	\$1,426	\$1,200
615-001-675-001	SENIOR BUS	15,304	14,956	14,596
615-001-675-002	INDEPENDENCE FOR LIFE	37,738	37,738	37,000
615-001-675-003	RED HAT SOCIETY	0	261	0
CONTRIBUTION/DONATIONS		<u>\$54,167</u>	<u>\$54,381</u>	<u>\$52,796</u>
TOTAL SENIOR ACTIVITIES REVENUES		<u><u>\$118,506</u></u>	<u><u>\$102,841</u></u>	<u><u>\$103,051</u></u>



City of Berkeley
Loss Fund Revenues

LOSS FUND: 677
REVENUES

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
INVESTMENT EARNINGS			
677-001-664-000 INVESTMENT EARNINGS	\$1,484	\$547	\$602
INVESTMENT EARNINGS	<u>\$1,484</u>	<u>\$547</u>	<u>\$602</u>
MISCELLANEOUS			
677-001-670-000 REIMBURSEMENTS	\$228,799	\$178,013	\$176,013
MISCELLANEOUS	<u>\$228,799</u>	<u>\$178,013</u>	<u>\$176,013</u>
OTHER FINANCING SOURCES			
677-001-699-000 TRANSFERS IN	\$4,519	\$3,936	\$40,000
OTHER FINANCING SOURCES	<u>\$4,519</u>	<u>\$3,936</u>	<u>\$40,000</u>
TOTAL SELF INSURANCE REVENUES	<u><u>\$234,802</u></u>	<u><u>\$182,496</u></u>	<u><u>\$216,615</u></u>

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City of Berkeley
Fringe Benefits Fund Revenues

**FRINGE BENEFITS FUND: 690
REVENUES**

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
<hr/>			
INVESTMENT EARNINGS			
690-001-664-000 INVESTMENT EARNINGS	\$11,818	\$5,762	\$6,148
INVESTMENT EARNINGS	<hr/> \$11,818	<hr/> \$5,762	<hr/> \$6,148
OTHER FINANCING SOURCES			
690-001-699-000 TRANSFERS IN	\$102,667	\$43,974	\$53,167
OTHER FINANCING SOURCES	<hr/> \$102,667	<hr/> \$43,974	<hr/> \$53,167
TOTAL FRINGE BENEFIT REVENUES	<hr/> \$114,485	<hr/> \$49,736	<hr/> \$59,315

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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

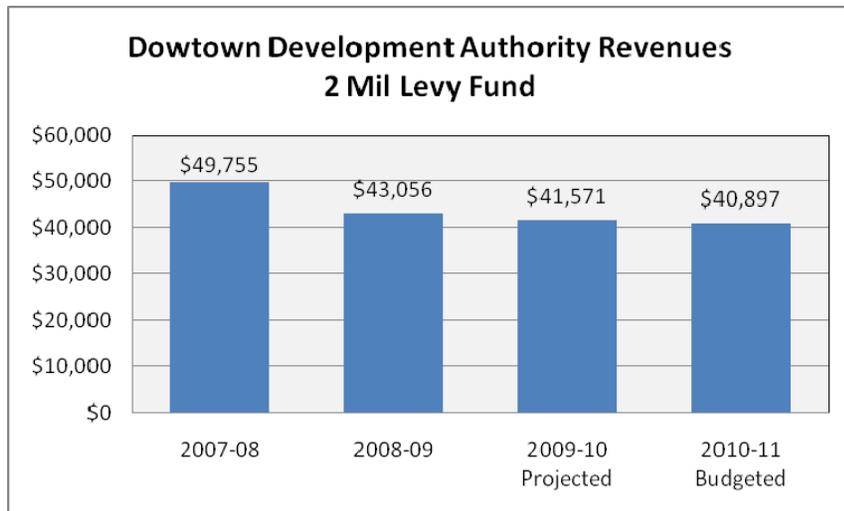
The Development Area encompasses 12 Mile Road from Greenfield to Coolidge and Coolidge from 11 Mile Road to 12 Mile Road. This development Area has \$32.0 million in taxable value within its boundaries.

The City Council based upon the recommendation of the Downtown Development Authority (DDA) Board also levies a \$2.00/thousand taxable value property tax that has been rolled back due to the Headlee tax limitation constitutional amendment to \$1.9216/thousand property tax value. The DDA levy generates \$64,800 in gross taxable revenue. However, the DDA tax capture limits the DDA revenues for operation leaving \$39,697 in property tax revenue net of delinquent personal property revenue.

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

- Tax Revenues, \$39,697 (97%)
- Investment Earnings, \$1,200 (3%)

The revenue trend in this fund has gone up and down over the last three fiscal years. This is due to the Downtown Development Authority raising various dollar amounts to accomplish Authority goals. Specifically, in fiscal year 2006/07 saw the DDA sell t-shirts in order to purchase banners for the 12 Mile road corridor. Revenues between 2007/08, 2009/10 and 2010/11 have stayed fairly steady due to the limited revenue stream that are accounted for in the 814 Two Mill Levy Fund. Small reduction you see in the chart is due to interest earning and donation reductions.



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
PROPERTY TAXES				
814-001-401-000	PROPERTY TAXES	\$39,526	\$39,697	\$39,697
	PROPERTY TAXES	<u>\$39,526</u>	<u>\$39,697</u>	<u>\$39,697</u>
INVESTMENT EARNINGS				
814-001-664-000	INVESTMENT EARNINGS	\$3,470	\$1,314	\$1,200
	INVESTMENT EARNINGS	<u>\$3,470</u>	<u>\$1,314</u>	<u>\$1,200</u>
CONTRIBUTION/DONATIONS				
814-001-675-000	CONTRIBUTIONS	\$60	\$560	\$0
	CONTRIBUTION/DONATIONS	<u>\$60</u>	<u>\$560</u>	<u>\$0</u>
	TOTAL DDA REVENUES	<u><u>\$43,056</u></u>	<u><u>\$41,571</u></u>	<u><u>\$40,897</u></u>



City of Berkeley Downtown Development Authority Tax Capture Fund Revenues

DOWNTOWN DEVELOPMENT AUTHORITY – TAX CAPTURE REVENUES AND OPERATING TRANSFERS

The Development Area encompasses 12 Mile Road from Greenfield to Coolidge and Coolidge from 11 Mile Road to 12 Mile Road. This development Area has \$32.0 million in taxable value within its boundaries.

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

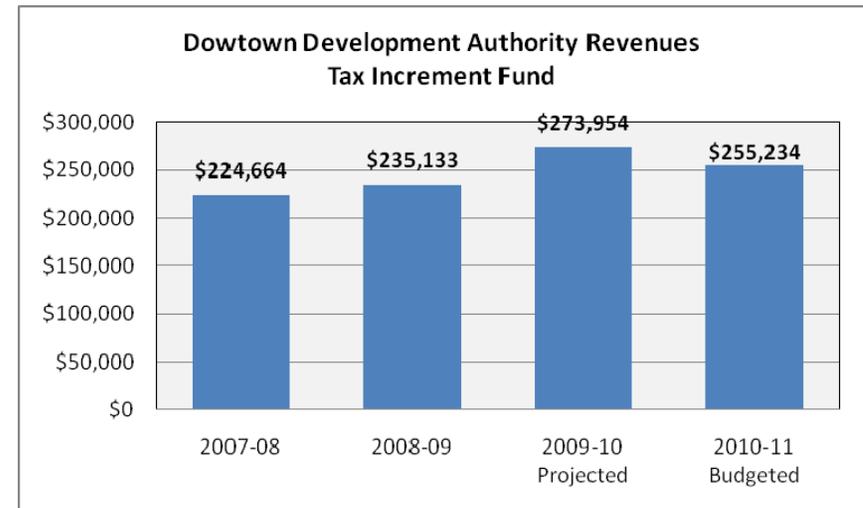
- Tax Capture Revenues - \$254,045 (99.5%)
- Investment Earnings - \$1,189 (0.50%)

The DDA tax capture is accounted for in a separate Discrete Component Unit operating fund. The Berkeley DDA captures property taxes from all taxing units with the exception of the State School levy and the Non-Homestead School tax levies. The estimated revenues from tax capture for the DDA for fiscal year 2010/11 is estimated to be \$254,045 with the City of Berkeley being the largest taxing unit the DDA captures taxes from. Base year taxable value was established in 1994 with two Oakland County adjustments. Base year tax value is combined real and personal taxable value of \$20,676,910. The July 2010 taxable value within the DDA District is \$32,009,090. A summary tax calculation is as follows:

2010 Taxable Value	\$32,009,090
1996 Adjusted Base Year Taxable Value	\$20,676,910
Captured Taxable Value	\$11,332,180
Total Tax Rates Eligible for Capture	\$22.8086
Estimated Captured Tax Revenues	\$254,045*

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

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



The revenue trends have been fairly steady over the past four fiscal years and are now starting to decline. This is due to the commercial and industrial taxable values not retaining their earlier worth and value due to the Michigan economy as a whole. What has kept the DDA capture solid is the addition of various new construction in the District over the past two years. The DDA will see additional construction in 2010/11 that will assist in offsetting the loss of taxable value in other areas of the district.

**DOWNTOWN DEVELOPMENT AUTHORITY-TAX INCREMENT FINANCE FUND: 815
REVENUES**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
PROPERTY TAXES				
815-001-401-000	PROPERTY TAXES	\$227,568	\$270,494	\$254,045
	PROPERTY TAXES	<u>\$227,568</u>	<u>\$270,494</u>	<u>\$254,045</u>
INVESTMENT EARNINGS				
815-001-664-000	INVESTMENT EARNINGS	\$7,565	\$2,620	\$1,189
	INVESTMENT EARNINGS	<u>\$7,565</u>	<u>\$2,620</u>	<u>\$1,189</u>
MISCELLANEOUS				
815-001-671-000	SUNDRY REVENUE	\$0	\$840	\$0
	MISCELLANEOUS	<u>\$0</u>	<u>\$840</u>	<u>\$0</u>
	TOTAL DDDA-TIF REVENUES	<u><u>\$235,133</u></u>	<u><u>\$273,954</u></u>	<u><u>\$255,234</u></u>

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GENERAL FUND EXPENDITURES

Fiscal Year 2010/2011

Adopted

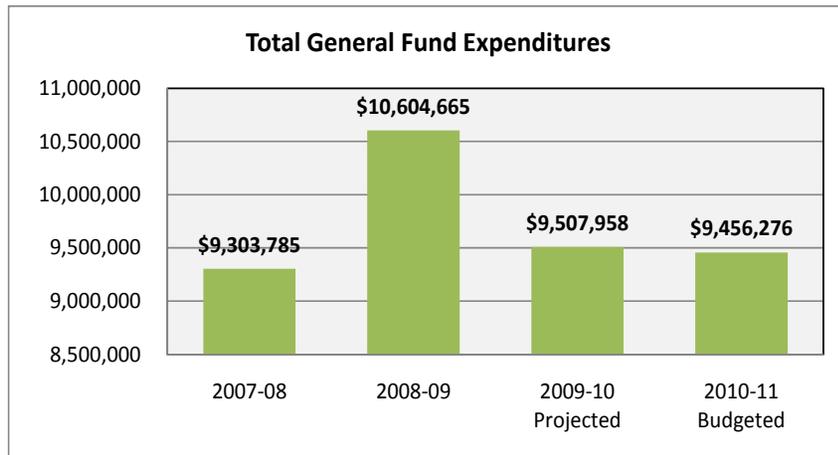


City of Berkeley GENERAL FUND EXPENDITURES - Overview

The total amount appropriated in FY 2010-11 for General Fund expenditures is \$9,456,276 including operating transfers out. This amount represents 44.43% of total expenditures for the City of Berkeley.

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

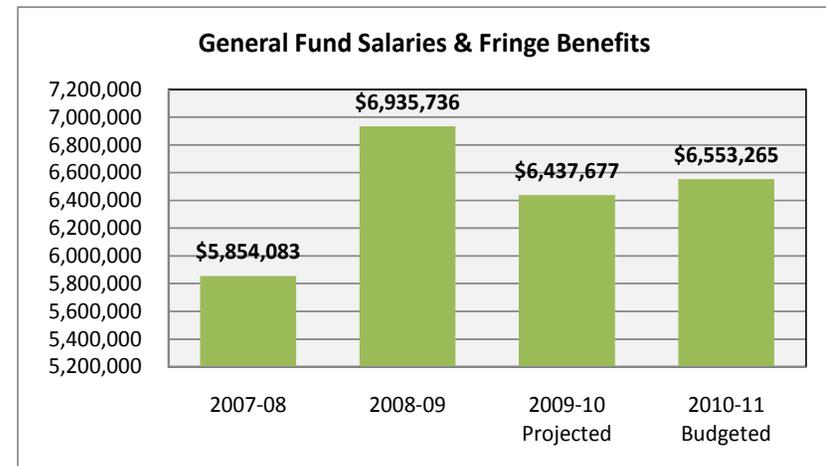
General Fund expenditures decreased 0.54% from FY 2009-10 to FY 2010-11. As featured below in the chart, over the past 3 years, expenditures have decreased an average of 5.4%.



Salaries & Fringe Benefits

Salaries & Fringe Benefits make up the largest amount of General Fund Expenditures, capturing 69.3% of the entire \$9,456,276 budget for FY 2010-11. This includes active employees as well as retirees.

The increase in expenditures from fiscal year 2007-08 as compared to fiscal year 2008-09, 2009-10 and 2010-11 is the appropriation and payment of the GASB 45 Annual Required Contribution (ARC) for Other Post Employment Benefits for the City. The City made the full ARC payment to a third party trust in 2008/09. However, due to declining property values and revenue streams, the City Council elected to only make one half of the required 2009-10 ARC payment. The City has only appropriated \$90,000 in ARC payment for fiscal year 2010-11 in the General Fund which is less than 10% of the required ARC contribution for the fiscal year.





City of Berkeley GENERAL FUND EXPENDITURES - Overview

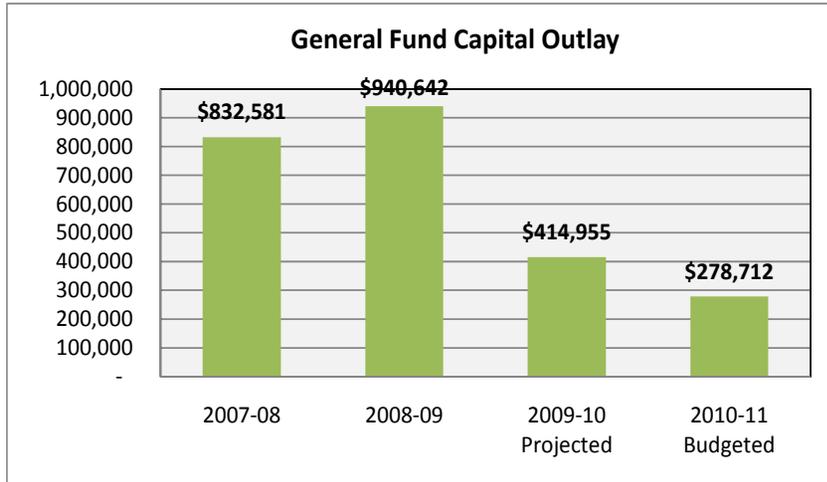
Capital Outlay

Capital Outlay represents 2.94% of current General Fund Expenditures, with \$278,712 budgeted for FY 2010-11. This is a decrease from prior fiscal years. This decrease is due to the City losing significant operating tax revenue, reduction of state shared revenues and the loss of investment income in fiscal year 2010-11 as compared to prior fiscal years.

Major General Fund Capital Outlay projects for FY 2010-11 include the following:

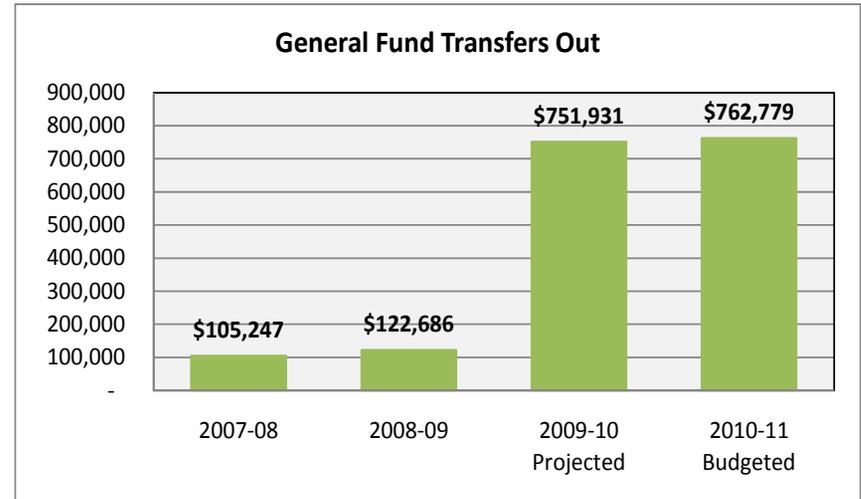
Department	Description	Amount
Public Safety	2 New Police Cars	\$ 50,000
Public Safety	E-911 System Dispatch Upgrade	\$ 87,000
Library	Books/Rented Material	\$ 63,000

The E-911 Dispatch upgrade is federally required and is being funded from the fund balance of the General Fund.



Transfers Out

Transfers out to other funds represent 8.06% of all FY 2010-11 General Fund Expenditures, with a total of \$762,779. Transfers out include transfers to the Fringe Benefit Fund to defray the cost of accrued leave balances, potential transfers to the Self-Insurance Fund, transfer to Arena Fund to defray costs, and a transfer to fund the operation of the 45-A District Court.





City of Berkeley GENERAL FUND EXPENDITURES - Overview

Contractual Services

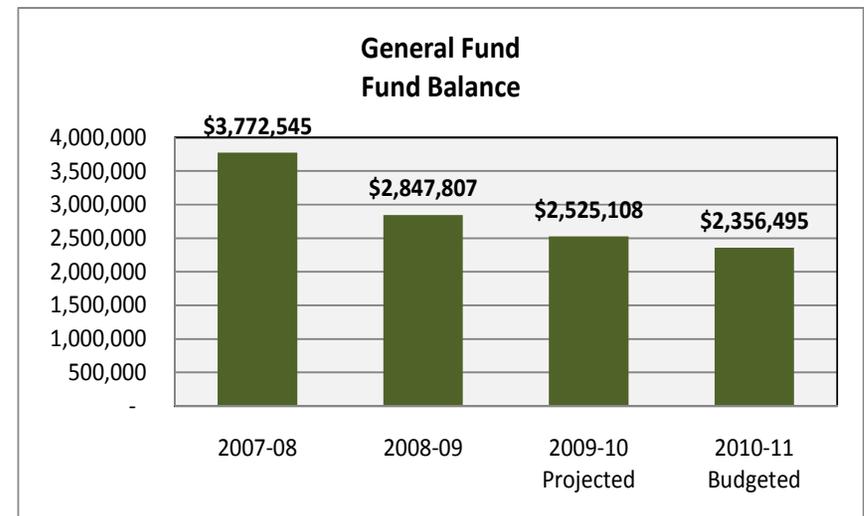
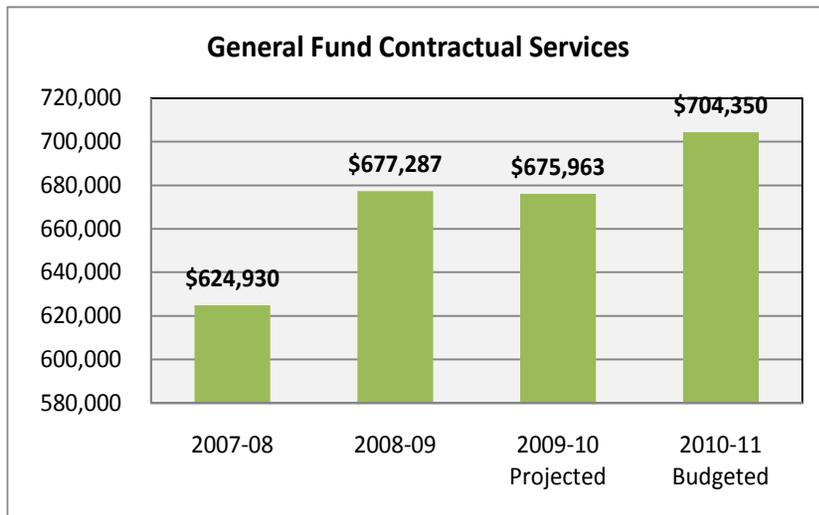
Contractual Services makes up 7.44% of General Fund Expenditures in FY 2010-11. The amount budgeted is \$762,779. Some types of expenses paid under Contractual Services are:

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

Fund Balance – General Fund

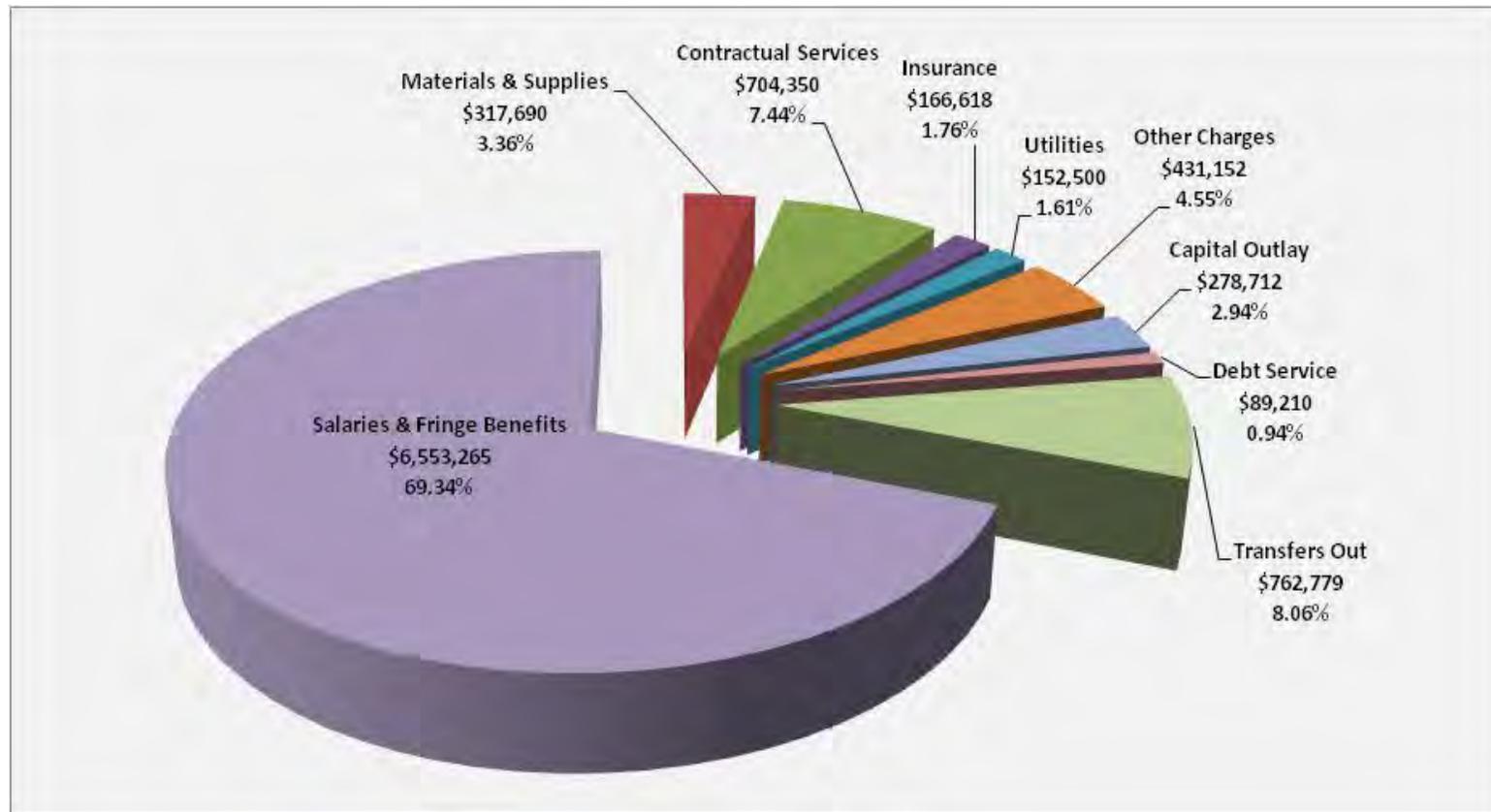
The fund balance of the General Fund continues to decrease for FY 2010-11. The decline is due to the planned GASB 45 ARC contribution in the amount of \$905,000 contribution. This contribution is heaviest in 2008-09 and 2009-10. In fiscal year 2010-11 the chief cause of fund balance reduction is due to the loss in operating revenue the capital equipment purchase for the new e-911 upgrade.

As stated earlier 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.





City of Berkeley General Fund Expenditures by Classification - \$9,456,276 FY 2010-2011





CITY OF BERKLEY, MICHIGAN

GENERAL FUND

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

ADOPTED BUDGET FOR THE YEAR ENDING JUNE 30, 2011

	Actual 2006-07	Actual 2007-08	Actual 2008-09	Projected 2009-2010	Recommended 2010-2011
Revenues					
Property taxes	\$5,151,384	\$5,493,616	\$5,514,766	\$5,397,820	\$5,437,055
Licenses and permits	296,779	252,136	287,336	287,125	277,150
Charges for services	480,069	522,762	505,182	487,650	485,952
State & Federal Revenue Sources	1,492,534	1,521,140	1,420,813	1,225,810	1,209,415
Fines and forfeitures	1,007,608	1,060,626	1,111,232	1,135,524	1,226,225
Investment earnings	262,990	272,116	110,076	36,082	38,632
Property and equipment rental	230,340	262,987	286,723	261,439	279,764
Special Assessment	65,372	34,061	16,058	4,845	14,960
Miscellaneous	352,453	423,963	336,319	329,700	286,632
Other Financing Sources	152,273	251,694	-	-	-
Total revenues	9,491,802	10,095,101	9,588,505	9,165,995	9,255,785
Expenditures					
Legislative	17,173	13,291	15,542	11,922	14,877
Judicial	697,626	721,317	715,935	-	-
General government	1,619,316	1,700,585	2,455,074	2,011,824	1,926,499
Public safety	4,311,127	4,647,132	4,815,244	4,568,079	4,915,242
Public works	553,515	516,749	645,217	515,101	479,138
Recreation and culture	1,313,395	1,419,681	1,499,267	1,410,855	1,227,287
Health and welfare	45,139	63,880	219,805	63,146	41,244
Debt Service	28,986	115,903	115,895	175,100	89,210
Capital Outlay	-	-	-	-	-
Total expenditures	8,586,277	9,198,538	10,481,979	8,756,027	8,693,497
Excess (Deficiency) of Revenues Over (Under) Expenditures	905,525	896,563	(893,474)	409,968	562,288
Other Financing Sources (Uses)					
Operating transfers in	15,000	20,513	91,422	19,264	31,878
Operating transfers out	(383,666)	(105,247)	(122,686)	(751,931)	(762,779)
Total other financing sources (uses)	(368,666)	(84,734)	(31,264)	(732,667)	(730,901)
Excess (Deficiency) of Revenues Over (Under) Expenditures					
Other Financing Sources (Uses)	536,859	811,829	(924,738)	(322,699)	(168,613)
Fund Balance (Reserved & Unreserved) - Beginning of Year	2,423,848	2,960,716	3,772,545	2,847,807	2,525,108
Fund Balance (Reserved & Unreserved) - End of Year	\$2,960,707	\$3,772,545	\$2,847,807	\$2,525,108	\$2,356,495



GENERAL FUND EXPENDITURES BY DEPARTMENT



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

	2008-09 ACTUAL ACTIVITY	2009-10 PROJECTED BUDGET	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$ 4,849	\$ 6,165	\$6,165
CONTRACTUAL SERVICES	4,623	2,295	5,250
INSURANCE	6,070	3,462	3,462
TOTAL	\$ 15,542	\$11,922	\$14,877

STAFFING	09-10		10-11	
	No	FTE	No	FTE
Part Time				
Mayor	1	0.10	1	0.10
Councilmembers	6	0.60	6	0.60
TOTAL	7	0.70	7	0.70

EXPENDITURE HIGHLIGHTS

- The budget provides for the annual salaries of the Mayor and City Council based upon 26 meetings held for the fiscal year.
- The budget provides a grand total of \$5,250 for meetings and conferences.

PROGRAM DESCRIPTION

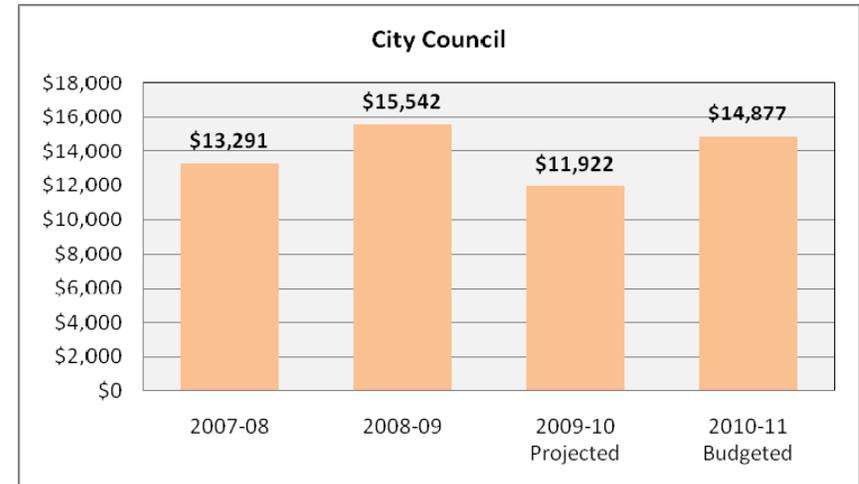
The City Council is the legislative and governing body of the City of Berkeley and has the power to make and enforce all laws and regulations with respect to municipal affairs, subject to the limitations and restrictions of the City Charter and the State Constitution. The City Council has the power,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

The elected officers of the City are the Mayor and six Council members who are elected from the City at large. The Mayor as well as the Council share equal voting power on all questions coming before the Council. The Mayor serves a two year term. City Council members serve staggered, four year

terms. Terms are established to provide three vacancies, with elections held in November of the odd numbered years.

MAJOR 2010-2011 OBJECTIVES

- Ensure that all vacant seats on City Boards and Commissions are filled in a timely manner.
- Work together with City Administration to enforce all laws and regulations in accordance with the City Charter.
- Attend informational conferences and meetings that extend knowledge of local, state and federal policies.



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-101-703-001	MAYOR	\$800	\$1,040	\$1,040
101-101-703-002	COUNCIL	3,700	4,680	4,680
101-101-715-000	FICA	344	438	438
101-101-725-000	WORKERS COMPENSATION	5	7	7
SALARIES AND FRINGE BENEFITS		<u>\$4,849</u>	<u>\$6,165</u>	<u>\$6,165</u>
CONTRACTUAL SERVICES				
101-101-864-000	MEETINGS & CONFERENCES	\$4,623	\$2,295	\$5,250
CONTRACTUAL SERVICES		<u>\$4,623</u>	<u>\$2,295</u>	<u>\$5,250</u>
INSURANCE				
101-101-914-000	LIABILITY INSURANCE	\$6,070	\$3,462	\$3,462
INSURANCE		<u>\$6,070</u>	<u>\$3,462</u>	<u>\$3,462</u>
TOTAL CITY EXPENSES - CITY COUNCIL		<u><u>\$15,542</u></u>	<u><u>\$11,922</u></u>	<u><u>\$14,877</u></u>



**FUND: 101 GENERAL
DEPT: 135 DISTRICT COURT TRANSFER OUT**

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
Other Charges	\$ 715,935	\$ 0	\$ 0
TOTAL	\$ 715,935	\$ 0	\$ 0

STAFFING
None

EXPENDITURE HIGHLIGHTS

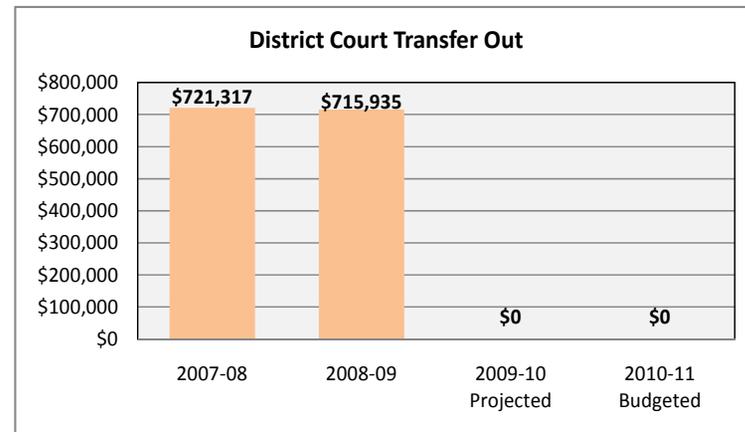
- Fund 265 is merged with the General Fund for financial reporting purposes.
- The City is phasing out this department within the General Fund and recording the appropriation within the operating transfers section of the General Fund. (Department 996)
- The total appropriation being transferred out for the District Court for 2010/11 operational purposes is \$690,452.

PROGRAM DESCRIPTION

- Actual dollars required to operate the Court.

MAJOR 2010-11 OBJECTIVES

None.



FUND: 101 GENERAL
DEPT: 135 DISTRICT COURT TRANSFER OUT

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
OTHER CHARGES				
101-135-950-000	DISTRICT COURT TRANSFER OUT	\$715,935	\$0	\$0
	OTHER CHARGES	\$715,935	\$0	\$0
	TOTAL EXPENSES - DISTRICT COURT	\$715,935	\$0	\$0



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$ 147,654	\$ 156,030	\$166,002
MATERIALS AND SUPPLIES	0	24	0
CONTRACTUAL SERVICES	3,030	5,034	6,000
INSURANCE	6,070	3,462	3,462
OTHER CHARGES	146	216	500
CAPITAL OUTLAY	7,657	0	0
TOTAL	\$ 164,557	\$ 164,766	\$175,964

	09-10		10-11	
	No	FTE	No	FTE
STAFFING				
Full Time				
City Manager	1	0.60	1	0.60
Executive Assistant	1	1.00	1	1.00
TOTAL	2	1.60	2	1.60

EXPENDITURE HIGHLIGHTS

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

PROGRAM DESCRIPTION

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

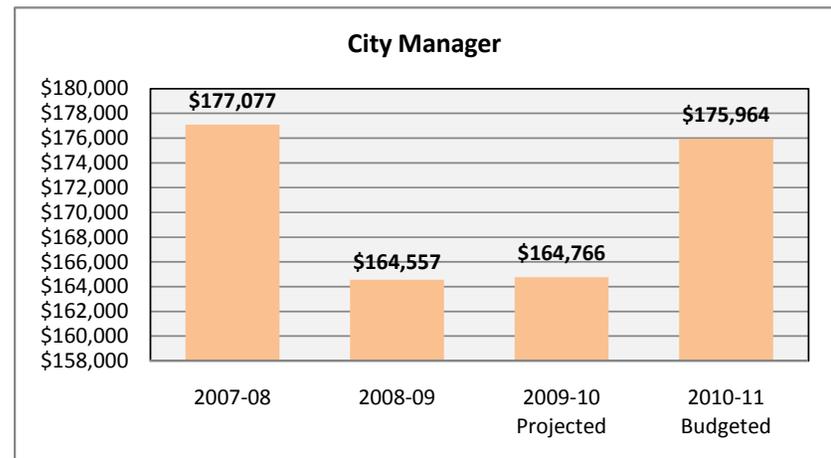
In accordance with the city's Charter, the City Manager is the city's Chief Administrative Officer. Primary duties include:

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

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

MAJOR 2010-11 OBJECTIVES

- Continue to work on issues that may arise as a result of the Economic Stimulus Package.
- Develop strategies to deal with rate of foreclosures in the City and the impact foreclosed properties have on the City.
- Increase regionalization efforts and collaborative efforts with surrounding communities and the Berkeley School District.
- Increase effectiveness and efficiency of implementation of City policies, goals and objectives.
- Work with the Downtown Development Authority (DDA) to implement the DDA Development Plan and financing plan.
- Participate in intergovernmental activities such as Michigan Municipal League, The Southeastern Oakland County Resource Recovery Authority, Woodward Five and the Woodward Avenue Action Association to name a few. These groups bring a good quality of life to the residents of Berkeley.
- Develop strategies for lost state shared revenues and property taxes.



FUND: 101 GENERAL
DEPT: 172 CITY MANAGER

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
101-172-704-000	CITY MANAGER	\$62,051	\$62,987	\$62,678
101-172-706-000	EXECUTIVE ASSISTANT	41,430	46,123	45,983
101-172-709-000	OVERTIME	28	195	195
101-172-712-000	IN LIEU	109	50	96
101-172-715-000	FICA	7,885	8,684	8,794
101-172-716-000	HDLO	18,312	20,524	22,693
101-172-717-000	CAR ALLOWANCE	6,050	6,000	6,000
101-172-718-000	RETIREMENT	4,117	6,112	19,289
101-172-718-172	ICMA	7,454	5,086	0
101-172-725-000	WORKERS COMPENSATION	218	269	274
SALARIES AND FRINGE BENEFITS		\$147,654	\$156,030	\$166,002
MATERIALS AND SUPPLIES				
101-172-731-000	BOOKS/PERIODICALS	\$0	\$24	\$0
MATERIALS AND SUPPLIES		\$0	\$24	\$0
CONTRACTUAL SERVICES				
101-172-803-000	MEMBERSHIPS AND DUES	\$225	\$998	\$2,500
101-172-817-000	CONSULTANT	150	0	0
101-172-864-000	MEETINGS & CONFERENCES	2,358	4,036	3,500
101-172-901-000	ADVERTISING	297	0	0
CONTRACTUAL SERVICES		\$3,030	\$5,034	\$6,000
INSURANCE				
101-172-914-000	LIABILITY INSURANCE	\$6,070	\$3,462	\$3,462
INSURANCE		\$6,070	\$3,462	\$3,462

FUND: 101 GENERAL
DEPT: 172 CITY MANAGER

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
OTHER CHARGES				
101-172-960-000	PROFESSIONAL DEVELOPMENT	\$146	\$216	\$500
	OTHER CHARGES	<u>\$146</u>	<u>\$216</u>	<u>\$500</u>
CAPITAL OUTLAY				
101-172-981-000	FURNITURE	\$7,657	\$0	\$0
	CAPITAL OUTLAY	<u>\$7,657</u>	<u>\$0</u>	<u>\$0</u>
	TOTAL EXPENSES - CITY MANAGER	<u><u>\$164,557</u></u>	<u><u>\$164,766</u></u>	<u><u>\$175,964</u></u>

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FUND: GENERAL
DEPT: 191 CITY CLERK/ELECTIONS

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$ 137,883	\$ 114,259	\$130,109
MATERIALS & SUPPLIES	3,854	6,298	12,500
CONTRACTUAL SERVICES	20,712	28,073	28,220
INSURANCE	3,035	1,731	1,731
OTHER CHARGES	3,390	1,900	4,100
CAPITAL OUTLAY	500	0	0
TOTAL	\$ 169,374	\$ 152,261	\$176,660

STAFFING	09-10		10-11	
	No	FTE	No	FTE
Full Time				
Clerk	1	1.00	1	1.00
Deputy Treasurer	0	0.00	0	0.00
Deputy Clerk	1	0.60	1	0.60
Full Time Total	2	1.60	2	1.60
Part Time				
Clerk-Cashier	0	0.00	0	0.00
Part Time Total	0	0.00	0	0.00
TOTAL	2	1.60	2	1.60

EXPENDITURE HIGHLIGHTS

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

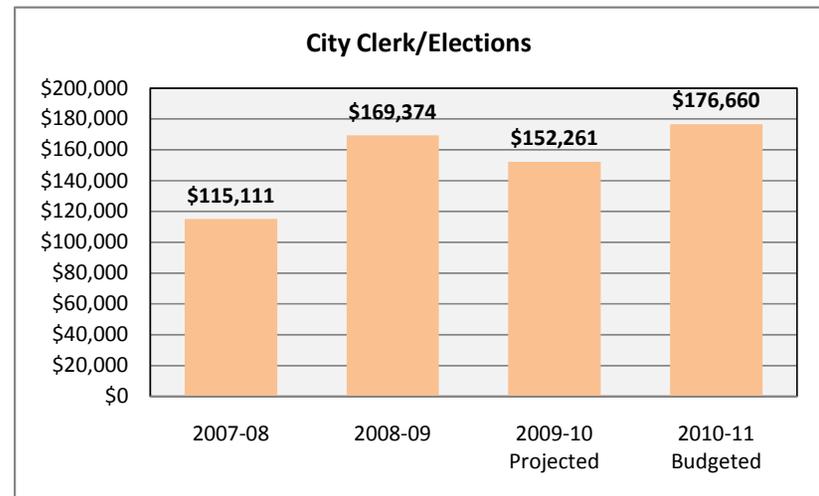
PROGRAM DESCRIPTION

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

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

MAJOR 2010-11 OBJECTIVES

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



FUND: 101 GENERAL
DEPT: 191 CITY CLERK/ELECTIONS

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-191-704-000	CLERK/TREASURER	\$52,924	\$56,638	\$56,639
101-191-706-000	DEPUTY CLERK	34,402	20,608	21,611
101-191-707-000	PART TIME EMPLOYEES	0	28	0
101-191-709-000	OVERTIME	4,070	2,982	4,500
101-191-712-000	IN LIEU	166	55	4,406
101-191-715-000	FICA	7,168	6,191	6,835
101-191-716-000	HDLO	23,435	17,633	19,767
101-191-718-000	RETIREMENT	13,166	9,165	13,866
101-191-722-000	SICK LEAVE	2,379	760	2,279
101-191-725-000	WORKERS COMPENSATION	173	199	206
SALARIES AND FRINGE BENEFITS		\$137,883	\$114,259	\$130,109
MATERIALS AND SUPPLIES				
101-191-729-000	STATIONARY	\$2,248	\$4,698	\$10,500
101-191-758-000	PROGRAM SUPPLIES	1,606	1,600	2,000
MATERIALS AND SUPPLIES		\$3,854	\$6,298	\$12,500
CONTRACTUAL SERVICES				
101-191-803-000	MEMBERSHIPS AND DUES	\$315	\$350	\$350
101-191-817-000	CONSULTANT	3,900	3,887	4,200
101-191-818-000	CONTRACTUAL SERVICES	11,715	21,400	20,520
101-191-864-000	MEETINGS & CONFERENCES	231	190	150
101-191-901-000	ADVERTISING	4,551	2,246	3,000
CONTRACTUAL SERVICES		\$20,712	\$28,073	\$28,220
INSURANCE				
101-191-914-000	LIABILITY INSURANCE	\$3,035	\$1,731	\$1,731
INSURANCE		\$3,035	\$1,731	\$1,731

FUND: 101 GENERAL
DEPT: 191 CITY CLERK/ELECTIONS

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
OTHER CHARGES				
101-191-934-000	OFFICE EQUIPMENT MAINTENANCE	\$1,491	\$0	\$1,600
101-191-960-000	PROFESSIONAL DEVELOPMENT	1,899	1,900	2,500
	OTHER CHARGES	<u>\$3,390</u>	<u>\$1,900</u>	<u>\$4,100</u>
CAPITAL OUTLAY				
101-191-983-000	OFFICE EQUIPMENT	\$500	\$0	\$0
	CAPITAL OUTLAY	<u>\$500</u>	<u>\$0</u>	<u>\$0</u>
	TOTAL EXPENSES - CITY CLERK	<u>\$169,374</u>	<u>\$152,261</u>	<u>\$176,660</u>

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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$ 115,790	\$ 92,945	\$97,284
MATERIALS AND SUPPLIES	513	409	1,250
CONTRACTUAL SERVICES	159,491	156,850	169,653
INSURANCE	6,070	3,462	3,462
OTHER CHARGES	717	715	1,100
CAPITAL OUTLAY	0	0	0
TOTAL	\$ 282,581	\$ 254,381	\$272,749

STAFFING	09-10		10-11	
	No	FTE	No	FTE
Full Time				
Finance Director	1	0.25	1	0.25
Acct/Admin. Assistant	2	0.90	2	0.90
TOTAL	3	1.15	3	1.15

EXPENDITURE HIGHLIGHTS

- Provides Salary & Fringe Benefits for two Accountants and part of the Finance Director.
- Provides the majority of the annual audit fee and single audit fee.
- Oakland County Equalization contract.
- A.D.N. Dental and Vision Administration Fees.
- Cornerstone Medicare Part D Administration Fee.
- GASB 45 Actuarial study.
- Labor study expenditures

PROGRAM DESCRIPTION

The primary responsibility of the Finance Department is to provide the City Manager, City Council, District Court and all departments with timely, accurate, and useful financial information and to maintain the City's financial

records in accordance with the City Charter, State law and Generally Accepted Accounting Principles as established by the Government Accounting Standards Board. The Department also safeguards assets and insures the integrity of financial internal controls.

Berkley's Finance Department is responsible for the following:

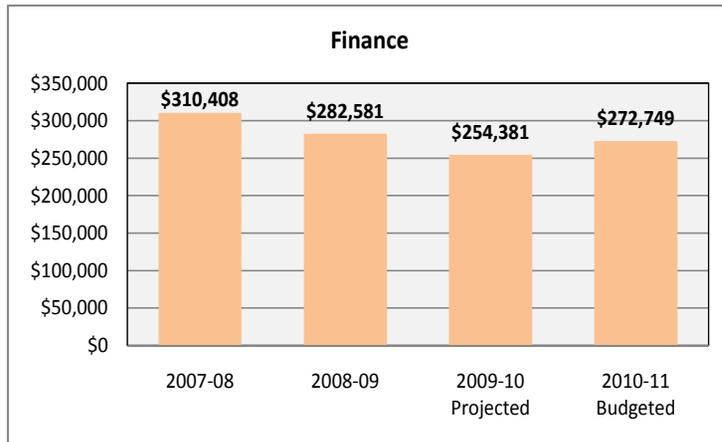
- Accounts Payable
- Budget Preparation & Financial Audit
- General Ledger and Account Maintenance
- Labor Negotiations
- Personnel and Payroll
- Pension Administration – Merit System and Public Safety Pension System
- Risk Management

MAJOR 2010-11 OBJECTIVES

- Continue to safeguard City assets and strengthen internal controls to insure that assets are secure.
- Prioritize essential City services.
- Maximize revenues to insure program revenues meet program expenditures.
- Work with the Berkley Public Safety Pension system to determine performance of the Financial Consultant.
- Determine long-term funding sources for the funding of the GASB 45 liability.
- Work with the Recreation Department to determine funding of the Ice Arena.
- Develop financing strategies for labor contract negotiation
- Monitor the City's three year financial projections to insure the City stay's in compliance with Public Act 2 of 1968 for all operating funds.



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



FUND: 101 GENERAL
DEPT: 201 FINANCE

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-201-703-000	BOARD OF REVIEW	\$1,260	\$2,530	\$2,240
101-201-704-000	FINANCE DIRECTOR	27,856	23,556	23,557
101-201-706-000	ACCOUNTANTS	56,993	43,477	43,479
101-201-707-000	PART TIME EMPLOYEES	88	22	0
101-201-709-000	OVERTIME	231	293	500
101-201-712-000	IN LIEU	1,807	1,921	4,521
101-201-715-000	FICA	6,657	5,187	5,512
101-201-716-000	HDLO	8,513	6,089	5,426
101-201-718-000	RETIREMENT	12,219	9,655	11,879
101-201-725-000	WORKERS COMPENSATION	166	215	170
SALARIES AND FRINGE BENEFITS		\$115,790	\$92,945	\$97,284
MATERIALS AND SUPPLIES				
101-201-729-000	STATIONARY	\$248	\$129	\$750
101-201-731-000	BOOKS / PERIODICALS	265	280	500
MATERIALS AND SUPPLIES		\$513	\$409	\$1,250
CONTRACTUAL SERVICES				
101-201-801-000	BANK CHARGES	\$1,520	\$2,229	\$2,000
101-201-803-000	MEMBERSHIPS AND DUES	570	1,195	1,200
101-201-807-000	AUDIT SERVICES	23,000	17,800	19,403
101-201-814-000	DP ASSESS	378	481	500
101-201-817-000	CONSULTANT	26,161	24,301	33,050
101-201-818-000	OAKLAND COUNTY ASSESSORS	105,606	108,338	109,000
101-201-864-000	MEETINGS & CONFERENCES	1,900	2,156	3,000
101-201-901-000	ADVERTISING	356	350	1,500
CONTRACTUAL SERVICES		\$159,491	\$156,850	\$169,653

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
INSURANCE				
101-201-914-000	LIABILITY INSURANCE	\$6,070	\$3,462	\$3,462
	INSURANCE	<u>\$6,070</u>	<u>\$3,462</u>	<u>\$3,462</u>
OTHER CHARGES				
101-201-934-000	OFFICE EQUIPMENT MAINTENANCE	\$55	\$50	\$100
101-201-960-000	PROFESSIONAL DEVELOPMENT	662	665	1,000
	OTHER CHARGES	<u>\$717</u>	<u>\$715</u>	<u>\$1,100</u>
	TOTAL EXPENSES - FINANCE	<u><u>\$282,581</u></u>	<u><u>\$254,381</u></u>	<u><u>\$272,749</u></u>



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
CONTRACTUAL SERVICES	\$ 78,036	\$ 74,102	\$83,000
TOTAL	\$ 78,036	\$74,102	\$83,000

STAFFING

None

EXPENDITURE HIGHLIGHTS

- Defray the cost of city attorney
- Defray the cost of labor attorney

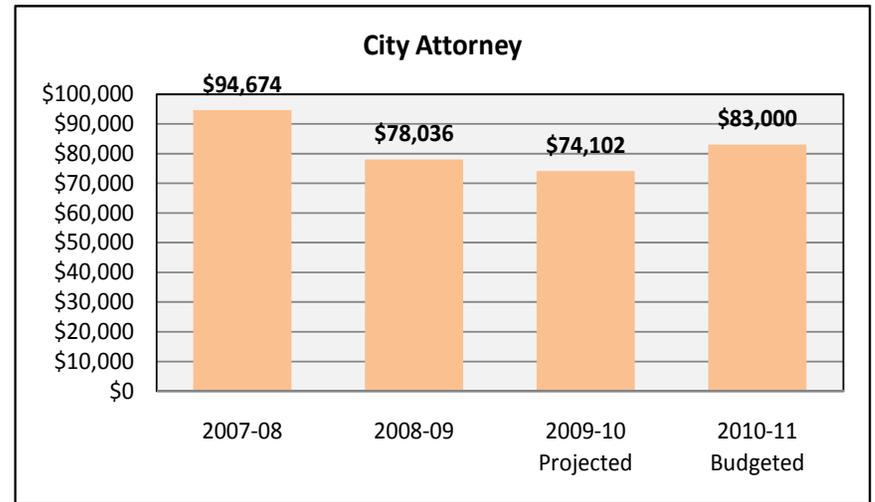
PROGRAM DESCRIPTION

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

Other legal services are also appropriated within this section of the General Fund operating budget. These services include the labor attorney and any other special counsel the City Manager deems appropriate for the City. The labor attorney and any type of special counsel serve at the pleasure of the City Manager.

MAJOR 2010-11 OBJECTIVES

None



FUND: 101 GENERAL
DEPT: 210 CITY ATTORNEY

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CONTRACTUAL SERVICES				
101-210-824-000	LEGAL SERVICES	\$27,869	\$22,158	\$30,000
101-210-825-000	CITY ATTORNEY	50,167	51,944	53,000
CONTRACTUAL SERVICES		<u>\$78,036</u>	<u>\$74,102</u>	<u>\$83,000</u>
TOTAL EXPENSES - CITY ATTORNEY		<u>\$78,036</u>	<u>\$74,102</u>	<u>\$83,000</u>



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$ 86,168	\$ 93,593	\$88,854
MATERIALS AND SUPPLIES	874	977	1,300
CONTRACTUAL SERVICES	1,932	1,584	2,325
INSURANCE	3,035	1,731	1,731
OTHER CHARGES	644	750	750
CAPITAL OUTLAY	1,183	700	0
TOTAL	\$ 93,836	\$ 99,335	\$94,960

STAFFING	09-10		10-11	
	No	FTE	No	FTE
Full Time				
Treasurer	1	0.20	1	0.20
Deputy Treasurer	1	0.75	1	0.65
Deputy Clerk	1	0.30	1	0.20
Full Time Total	3	1.25	3	1.05
Part Time				
Clerk/Cashier	1	0.25	1	0.25
Part Time Total	1	0.25	1	0.25
TOTAL	4	1.50	4	1.50

EXPENDITURE HIGHLIGHTS

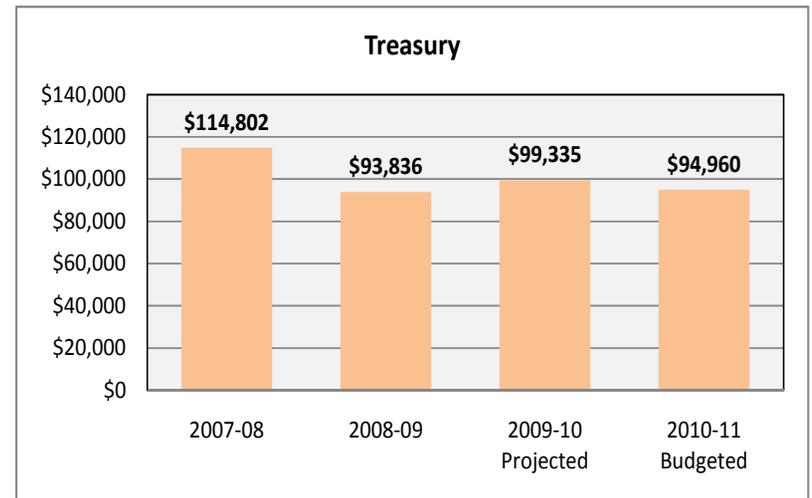
- Provides portion of Salary & Fringe Benefits for the Finance Director, Deputy Treasurer, Deputy Clerk, and one part-time staffer.
- Provides for the necessary appropriations to operate the Department.

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 assessment roll and tax roll processes and sends out bi-annual tax bills plus coordinates tax settlements with Oakland County. Assessment roll changes are coordinated through the Treasury Department. Board of Review is also coordinated through this department.

MAJOR 2010-11 OBJECTIVES

- Coordinate all Board of Review activities.
- Coordinate with Oakland County to insure tax bill are calculated and sent out timely.
- Coordinate with Oakland County to insure all assessment changes are handled timely both on the assessment roll and tax roll.
- Manage all Special Assessment activity that is placed on the tax roll.
- Review work space to determine energy efficiencies.



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-215-704-000	FINANCE DIRECTOR/TREASURER	\$18,655	\$18,845	\$18,846
101-215-705-000	DEPUTY TREASURER	35,949	36,312	31,472
101-215-706-000	DEPUTY CLERK	2,123	10,103	7,204
101-215-707-000	PART TIME EMPLOYEES	6,471	5,299	6,050
101-215-709-000	OVERTIME	372	0	0
101-215-712-000	IN LIEU	6,346	5,883	7,654
101-215-715-000	FICA	5,332	5,520	5,338
101-215-716-000	HDLO	2,642	2,951	1,937
101-215-718-000	RETIREMENT	8,158	8,499	10,193
101-215-725-000	WORKERS COMPENSATION	120	181	160
SALARIES AND FRINGE BENEFITS		\$86,168	\$93,593	\$88,854
MATERIALS AND SUPPLIES				
101-215-729-000	STATIONARY	\$845	\$927	\$1,000
101-215-758-000	PROGRAM SUPPLIES	29	50	300
MATERIALS AND SUPPLIES		\$874	\$977	\$1,300
CONTRACTUAL SERVICES				
101-215-803-000	MEMBERSHIPS	\$90	\$460	\$225
101-215-814-000	DATA PROCESSING	1,822	1,104	2,000
101-215-864-000	MEETINGS & CONFERENCES	20	20	100
CONTRACTUAL SERVICES		\$1,932	\$1,584	\$2,325

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
INSURANCE				
101-215-914-000	LIABILITY INSURANCE	\$3,035	\$1,731	\$1,731
	INSURANCE	<u>\$3,035</u>	<u>\$1,731</u>	<u>\$1,731</u>
OTHER CHARGES				
101-215-960-000	PROFESSIONAL DEVELOPMENT	\$644	\$750	\$750
	OTHER CHARGES	<u>\$644</u>	<u>\$750</u>	<u>\$750</u>
CAPITAL OUTLAY				
101-215-983-000	OFFICE EQUIPMENT	\$1,183	\$700	\$0
	CAPITAL OUTLAY	<u>\$1,183</u>	<u>\$700</u>	<u>\$0</u>
	TOTAL EXPENSES - TREASURY	<u>\$93,836</u>	<u>\$99,335</u>	<u>\$94,960</u>

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

	2008-09 ACTIVITY	2009-2010 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
MATERIALS AND SUPPLIES	\$ 31,771	\$ 32,375	\$38,450
CONTRACTUAL SERVICES	32,211	40,882	35,000
INSURANCE	9,007	7,341	7,341
UTILITIES	32,094	28,630	34,000
OTHER CHARGES	53,779	57,298	55,232
CAPITAL OUTLAY	204,024	1,651	0
DEBT SERVICE	17,959	38,375	8,758
TOTAL	\$ 380,845	\$ 206,552	\$178,781

STAFFING

None

EXPENDITURE HIGHLIGHTS

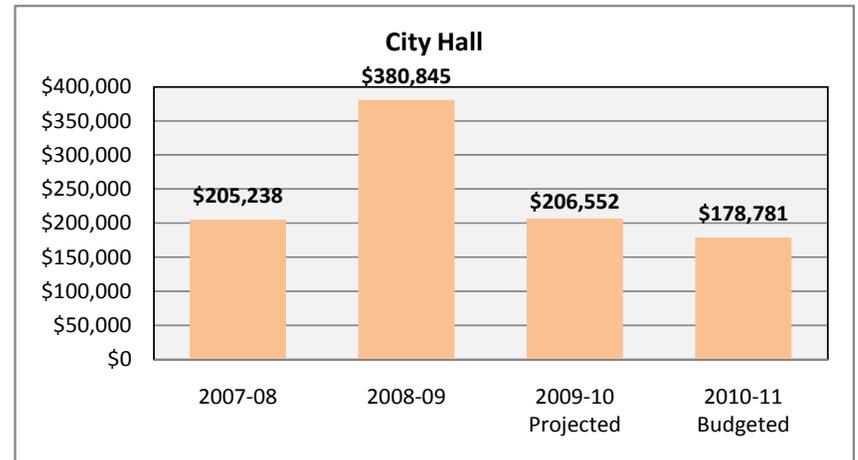
- Housekeeping & Carpet Cleaning for City Hall.
- Cable Franchise Administrative Fee.
- Photo Copier monthly fees.
- Telephone
- Postage

PROGRAM DESCRIPTION

This operating department defrays the cost of operating at the City Hall including leases on equipment, supplies and insurance costs. This department also defrays the expenditure for the quarterly cable administration fee.

MAJOR 2010-2011 OBJECTIVES

- Ensure the City Hall building is properly maintained and runs as effectively and efficiently as possible.



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
101-265-728-000	OFFICE SUPPLIES	\$15,196	\$13,897	\$15,000
101-265-730-000	POSTAGE	14,422	15,574	20,750
101-265-731-000	BOOKS / PERIODICALS	0	93	200
101-265-776-000	MAINTENANCE SUPPLIES	2,153	2,687	2,500
101-265-777-000	CUSTODIAL SUPPLIES	0	124	0
MATERIALS AND SUPPLIES		\$31,771	\$32,375	\$38,450
CONTRACTUAL SERVICES				
101-265-811-000	CUSTODIAL SERVICES	\$11,220	\$10,285	\$12,000
101-265-821-030	NATIONAL TRUST FOR HISTORIC PRESERVATION	0	5,355	0
101-265-853-000	TELEPHONE	20,991	25,242	23,000
CONTRACTUAL SERVICES		\$32,211	\$40,882	\$35,000
INSURANCE				
101-265-914-000	LIABILITY INSURANCE	\$9,007	\$7,341	\$7,341
INSURANCE		\$9,007	\$7,341	\$7,341
UTILITIES				
101-265-920-000	UTILITIES	\$32,094	\$28,630	\$34,000
UTILITIES		\$32,094	\$28,630	\$34,000
OTHER CHARGES				
101-265-921-000	PROPERTY TAXES	\$3,522	\$4,483	\$3,352
101-265-921-100	TRIBUNAL/BOARD OF REVIEW TAX EXPENSE	5,487	12,000	11,000
101-265-923-000	CABLE FRANCHISE ADMIN FEE	27,738	19,913	20,200
101-265-931-000	BUILDING MAINTENANCE	6,140	10,767	10,000
101-265-946-000	OFFICE EQUIPMENT RENTAL	10,892	10,135	10,680
OTHER CHARGES		\$53,779	\$57,298	\$55,232

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CAPITAL OUTLAY				
101-265-976-001	PARKING LOT REPAIR	\$186,234	\$1,651	\$0
101-265-976-002	HEAT/COOLING	17,790	0	0
CAPITAL OUTLAY		<u>\$204,024</u>	<u>\$1,651</u>	<u>\$0</u>
DEBT SERVICE				
101-265-993-000	95 ENERGY BONDS PRINCIPAL & INTEREST	\$9,201	\$29,617	\$0
101-265-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	8,758	8,758	8,758
DEBT SERVICE		<u>\$17,959</u>	<u>\$38,375</u>	<u>\$8,758</u>
TOTAL EXPENSES -CITY HALL		<u><u>\$380,845</u></u>	<u><u>\$206,552</u></u>	<u><u>\$178,781</u></u>

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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
MATERIALS AND SUPPLIES	\$ 87	\$ 214	\$0
CONTRACTUAL SERVICES	19,797	19,942	24,200
CHARGES FOR SERVICES	0	0	0
CAPITAL OUTLAY	0	0	0
OTHER CHARGES	20,236	44,795	30,040
TOTAL	\$ 40,120	\$ 64,951	\$54,240

STAFFING

None

EXPENDITURE HIGHLIGHTS

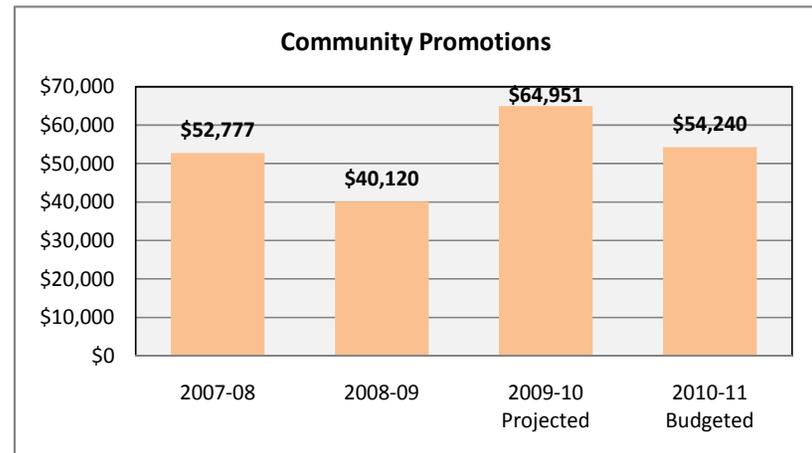
- City Website and Hosting fees
- Community Service Programs:
 - Tri Community Coalition
 - Youth Services
 - Holiday Lights
 - Beautification
 - Environmental Advisory
- Promotional Memberships:
 - Michigan Municipal League
 - Chamber of Commerce
 - Woodward Avenue Action Committee
 - Clinton River Watershed Council
 - SEMCOG
- Website enhancement
- Citywide Newsletter - Berkley Buzz
- City Ad in Oakland County magazine
- Involvement in "Woodward Five"

PROGRAM DESCRIPTION

This operating department defrays the cost of promoting the City of Berkley through newsletters, internet website and memberships. Memberships are utilized by elected officials and employees to network with fellow elected officials and employees and to participate in seminars and workshops that will improve and promote the City of Berkley and exchange ideas and thoughts regarding current municipal issues. This Department also will be defraying costs associated with holiday lighting in the 2010/11 fiscal year. Funding is derived from a tax levy allowable under State law PA 359 of 1925.

MAJOR 2010-2011 OBJECTIVES

- Actively participate in programs that enhance the City of Berkley.
- Continue efforts to work with 'Woodward Five' Community to develop branding for the communities involved in this group.
- Ensure that municipal services and programs run smoothly and effectively.



FUND: 101 GENERAL
DEPT: 284 COMMUNITY PROMOTION

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
101-284-758-000	PROGRAM SUPPLIES	\$29	\$214	\$0
101-284-758-004	HOME SHOW SUPPLIES	58	0	0
	MATERIALS AND SUPPLIES	<u>\$87</u>	<u>\$214</u>	<u>\$0</u>
CONTRACTUAL SERVICES				
101-284-814-000	COMPUTER PROCESSING/WEBSITE	\$2,126	\$2,227	\$5,500
101-284-818-000	CONTRACTUAL SERVICES	12,719	11,980	10,000
101-284-818-013	HOME SHOW - SCHOOL	4,152	3,535	7,500
101-284-901-000	ADVERTISING	800	2,200	1,200
	CONTRACTUAL SERVICES	<u>\$19,797</u>	<u>\$19,942</u>	<u>\$24,200</u>
OTHER CHARGES				
101-284-960-000	PROFESSIONAL DEVELOPMENT	\$11,735	\$12,400	\$13,040
101-284-996-000	MISCELLANEOUS	8,501	32,395	17,000
	OTHER CHARGES	<u>\$20,236</u>	<u>\$44,795</u>	<u>\$30,040</u>
	TOTAL EXPENSES - COMMUNITY PROMOTIONS	<u><u>\$40,120</u></u>	<u><u>\$64,951</u></u>	<u><u>\$54,240</u></u>



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$ 182,819	\$ 188,670	\$206,039
MATERIALS AND SUPPLIES	750	600	600
CONTRACTUAL SERVICES	2,394	1,958	201
CAPITAL OUTLAY	1,533	1,500	1,000
TOTAL	\$ 187,496	\$ 192,728	\$207,840

STAFFING	08-09		09-10	
	No	FTE	No	FTE
Full Time				
Director	1	1.0	1	1.0
Records Clerk	1	1.0	1	1.0
TOTAL	2	2.0	2	2.0

EXPENDITURE HIGHLIGHTS

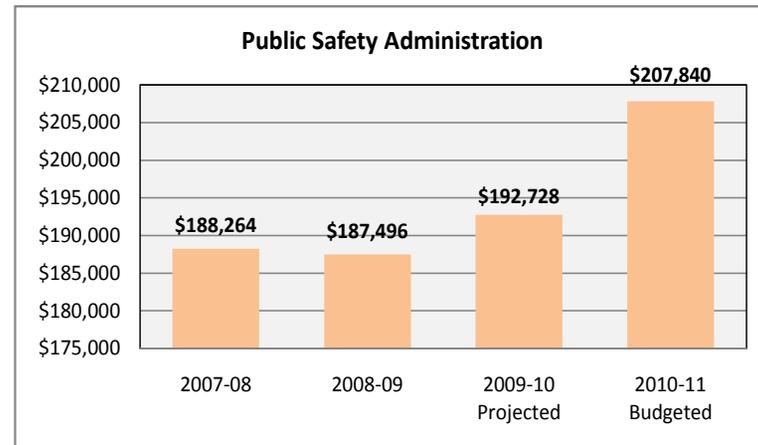
- Provides Salary & Fringe Benefits for Police Chief & the Records Clerk.

PROGRAM DESCRIPTION

The administration division of the Berkley Public Safety Department is responsible for oversight of the department. 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 2010-2011 OBJECTIVES

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



FUND: 101 GENERAL
DEPT: 302 PUBLIC SAFETY ADMINISTRATION

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-302-704-000	PUBLIC SAFETY DIRECTOR	\$85,150	\$85,995	\$86,001
101-302-706-000	SECRETARY	40,037	40,880	41,211
101-302-709-000	OVERTIME	1,470	1,814	1,800
101-302-712-000	IN LIEU	249	71	122
101-302-715-000	FICA	4,464	4,516	4,545
101-302-716-000	HDLO	23,302	28,705	32,036
101-302-718-000	RETIREMENT	27,900	26,368	40,000
101-302-725-000	WORKERS COMPENSATION	247	321	324
SALARIES AND FRINGE BENEFITS		\$182,819	\$188,670	\$206,039
MATERIALS AND SUPPLIES				
101-302-744-000	UNIFORMS	\$750	\$600	\$600
MATERIALS AND SUPPLIES		\$750	\$600	\$600
CONTRACTUAL SERVICES				
101-302-803-000	MEMBERSHIPS	\$35	\$35	\$200
101-302-818-000	CONTRACTUAL SERVICES	2,359	1,923	1
CONTRACTUAL SERVICES		\$2,394	\$1,958	\$201
OTHER CHARGES				
101-302-934-000	OFFICE EQUIPMENT MAINTENANCE	\$0	\$0	\$1,000
OTHER CHARGES		\$0	\$0	\$1,000
CAPITAL OUTLAY				
101-302-981-000	FURNITURE	\$1,533	\$1,500	\$0
CAPITAL OUTLAY		\$1,533	\$1,500	\$0
TOTAL EXPENSES - PUBLIC SAFETY ADMINISTRATION		\$187,496	\$192,728	\$207,840



FUND: 101 GENERAL
DEPT: 306 PUBLIC SAFETY DISPATCH SERVICES

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$ 280,787	\$ 272,489	\$277,638
MATERIALS AND SUPPLIES	2,298	1,638	1,700
CONTRACTUAL SERVICES	17,854	13,521	16,934
OTHER CHARGES	0	0	0
CAPITAL OUTLAY	171	2,600	88,000
TOTAL	\$ 301,110	\$ 290,248	\$384,272

STAFFING	09-10		10-11	
	No	FTE	No	FTE
Full Time				
Dispatcher	4	4.00	4	4.00
Full Time Total	4	4.00	4	4.00
Part Time				
Dispatcher	1	0.67	1	0.67
Part Time Total	1	0.67	1	0.67
TOTAL	5	4.67	5	4.67

EXPENDITURE HIGHLIGHTS

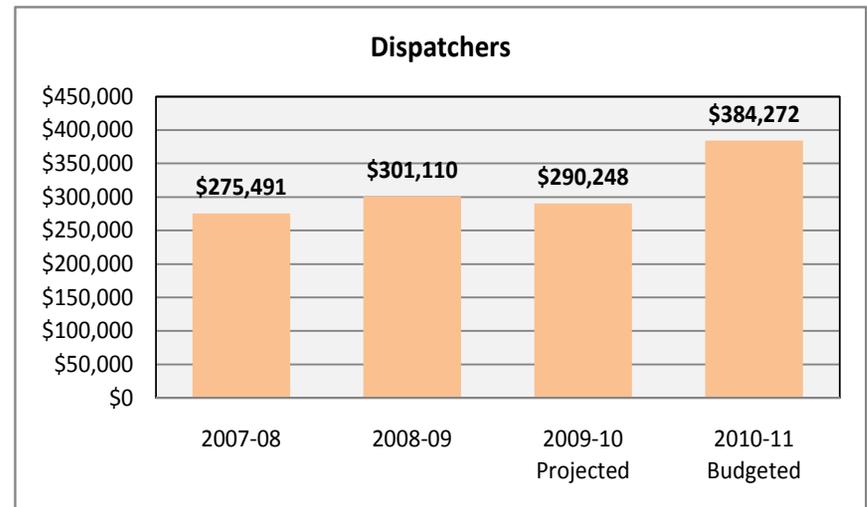
- Provides Salary & Fringe Benefits for Dispatchers.
- Update dispatch area with E-911 equipment.
- E-911 Equipment Maintenance

PROGRAM DESCRIPTION

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

MAJOR 2010-2011 OBJECTIVES

- Renovate dispatch area to enhance efficiency.
- Implement County 800Mhz radio system.



FUND: 101 GENERAL
DEPT: 306 PUBLIC SAFETY DISPATCH SERVICES

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-306-706-000	DISPATCHERS	\$149,014	\$150,937	\$150,472
101-306-707-000	PART TIME EMPLOYEES	14,937	5,908	19,292
101-306-709-000	OVERTIME	36,676	38,885	20,000
101-306-712-000	IN LIEU-HEALTH CARE BUY BACK	7,174	7,403	8,785
101-306-715-000	FICA	16,261	15,540	14,852
101-306-716-000	HDLO	27,541	29,385	33,110
101-306-718-000	RETIREMENT	24,878	19,971	26,664
101-306-720-000	LONGEVITY	3,946	3,986	3,986
101-306-725-000	WORKERS COMPENSATION	360	474	477
SALARIES AND FRINGE BENEFITS		\$280,787	\$272,489	\$277,638
MATERIALS AND SUPPLIES				
101-306-744-000	UNIFORMS-CLEANING AND PURCHASES	\$1,915	\$1,200	\$1,200
101-306-758-000	PROGRAM SUPPLIES	383	438	500
MATERIALS AND SUPPLIES		\$2,298	\$1,638	\$1,700
CONTRACTUAL SERVICES				
101-306-835-000	DISPATCH MEDICAL EXPENSES	\$1,840	\$1,510	\$920
101-306-855-000	E-911 EQUIPMENT MAINTENANCE	16,014	12,011	16,014
CONTRACTUAL SERVICES		\$17,854	\$13,521	\$16,934
CAPITAL OUTLAY				
101-306-982-000	EQUIPMENT	\$171	\$2,600	\$88,000
CAPITAL OUTLAY		\$171	\$2,600	\$88,000
TOTAL EXPENSES - DISPATCHERS		\$301,110	\$290,248	\$384,272



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$ 61,920	\$ 59,319	\$65,036
MATERIALS AND SUPPLIES	1,744	3,177	3,450
CONTRACTUAL SERVICES	2,846	2,575	2,800
OTHER CHARGES	885	1,349	1,600
CAPITAL OUTLAY	125	0	0
TOTAL	\$ 67,520	\$ 66,420	\$72,886

STAFFING	09-10		10-11	
	No	FTE	No	FTE
Full Time				
Animal Control Officer	1	1.0	1	1.0
TOTAL	1	1.0	1	1.0

EXPENDITURE HIGHLIGHTS

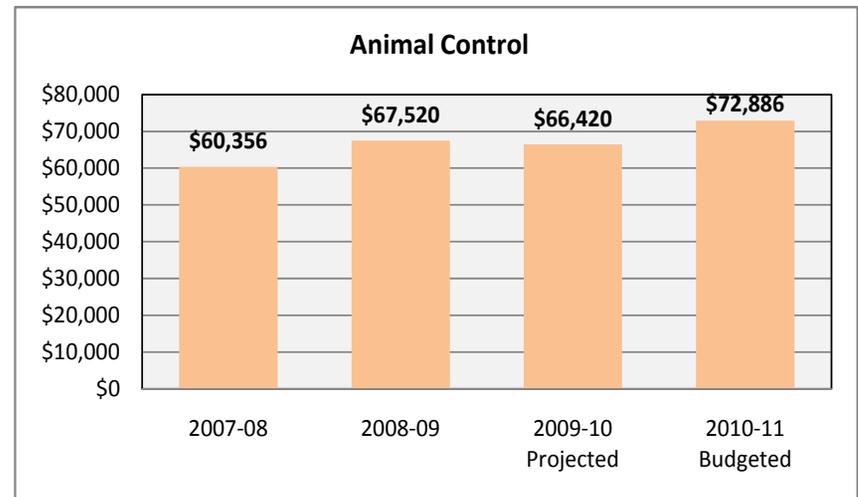
- Provides Salary & Fringe Benefits for Animal Control officer.
- Provides animal control related training.

PROGRAM DESCRIPTION

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

MAJOR 2010-2011 OBJECTIVES

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



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

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
101-307-706-000	ANIMAL CONTROL OFFICER	38,354	38,735	38,737
101-307-707-000	PART TIME EMPLOYEES	4,050	1,325	4,200
101-307-709-000	OVERTIME	2,084	2,546	2,400
101-307-712-000	IN LIEU	67	19	37
101-307-715-000	FICA	3,334	3,282	3,494
101-307-716-000	HDLO	7,570	7,209	8,642
101-307-718-000	RETIREMENT	6,016	5,596	6,864
101-307-725-000	WORKERS COMPENSATION	445	607	662
SALARIES AND FRINGE BENEFITS		61,920	59,319	65,036
MATERIALS AND SUPPLIES				
101-307-744-000	UNIFORMS-CLEANING & PURCHASES	398	570	650
101-307-751-000	FUEL & OIL	1,000	2,000	2,000
101-307-758-000	PROGRAM SUPPLIES	346	607	800
MATERIALS AND SUPPLIES		1,744	3,177	3,450
CONTRACTUAL SERVICES				
101-307-818-000	CONTRACTUAL SERVICES	2,076	1,615	2,000
101-307-853-000	TELEPHONE	770	960	800
CONTRACTUAL SERVICES		2,846	2,575	2,800
OTHER CHARGES				
101-307-931-000	BUILDING MAINTENACE-ANIMAL CONTROL	89	735	500
101-307-939-000	VEHICLE MAINTENANCE	796	614	800
101-307-960-000	PROFESSIONAL DEVELOPMENT	0	0	300
OTHER CHARGES		885	1,349	1,600

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CAPITAL OUTLAY				
101-307-983-000	OFFICE EQUIPMENT	\$125	\$0	\$0
CAPITAL OUTLAY		\$125	\$0	\$0
TOTAL EXPENSES - ANIMAL CONTROL		\$67,520	\$66,420	\$72,886

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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$ 2,877,369	\$ 2,813,734	\$3,176,484
MATERIALS AND SUPPLIES	152,074	125,913	126,200
CONTRACTUAL SERVICES	77,529	74,422	68,520
INSURANCE	87,112	94,337	94,337
UTILITIES	49,762	45,517	47,500
OTHER CHARGES	101,946	107,027	71,390
CAPITAL OUTLAY	109,040	131,890	75,500
DEBT SERVICE	90,219	115,740	78,718
TOTAL	\$ 3,545,051	\$ 3,508,580	\$3,738,649

STAFFING	09-10		10-11	
	No	FTE	No	FTE
Full Time				
Sworn Officers	27	27.00	27	27.00
Full Time Total	27	27.00	27	27.00
Part Time				
Crossing Guards	9	3.08	9	3.08
Part Time Total	9	3.08	9	3.08
TOTAL	36	30.08	36	30.08

EXPENDITURE HIGHLIGHTS

- Provides Salary & Fringe Benefits for a, Detective & Public Safety Officers.
- Provides for a contracted Deputy Chief Position
- Fourth Year Fire Truck installment loan payment.
- Purchase of 2 new, marked Police vehicles.
- 67% increase in retirement contribution to the pension system due to the decline in the stock market and portfolio values incurred in fiscal year 2009/10.

PROGRAM DESCRIPTION

The Operations Division of the Berkley Public Safety Department includes:

- 1 Deputy Chief
- 18 Public Safety Officers
- 2 Lieutenants
- 5 Sergeants
- 1 detective

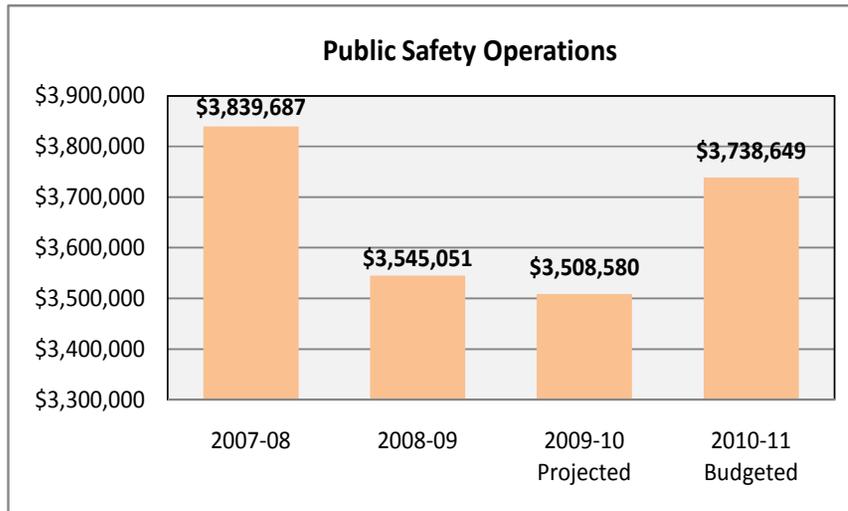
Currently, the Department has 19 Public Safety Officers, 1 lieutenant, 5 Sergeants and 1 Deputy Chief. One of the five Sergeants is a contract officer as well as the Deputy Chief. All sworn officers are trained and certified in both police and fire services with the exception of the Sergeant contract officer. That contractor is the second dispatcher, handles prisoners and drives the fire truck to a fire scene only. Approximately 95% of all department responses and activities are police-related. When a fire call is received, officers respond directly to the scene with their fire gear; an officer working in the station brings one of the fire trucks to the scene. Officers also act as first responders for emergency calls in the field.

MAJOR 2010-2011 OBJECTIVES

- Enhance officer self defense capabilities by in-house training with State certified self defense instructor.
- Reassign office space for detective bureau consolidation



FUND: 101 GENERAL
DEPT: 310 PUBLIC SAFETY OPERATIONS



FUND: 101 GENERAL
DEPT: 310 PUBLIC SAFETY OPERATIONS

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
101-310-705-000	COMMANDING OFFICERS	\$572,586	\$567,276	\$563,619
101-310-706-000	PUBLIC SAFETY OFFICERS	991,994	1,027,460	1,075,921
101-310-707-000	CROSSING GUARDS	45,443	39,200	47,427
101-310-709-000	OVERTIME	210,977	122,125	103,000
101-310-709-001	DIFFERENTIAL PAY	2,022	7,399	1,400
101-310-709-002	BIKE PATROL	1,108	185	2,000
101-310-709-003	DREAM CRUISE	18,413	13,011	17,500
101-310-712-000	IN LIEU	3,519	404	1,254
101-310-715-000	FICA	26,803	25,556	30,748
101-310-716-000	HDLO	377,230	446,775	484,005
101-310-718-000	RETIREMENT	477,989	431,190	719,836
101-310-720-000	LONGEVITY	40,257	37,207	29,064
101-310-721-000	ANNUAL LEAVE	561	0	0
101-310-722-000	SICK LEAVE	26,002	7,032	16,850
101-310-723-000	HOLIDAY / PERSONAL DAYS	59,283	58,500	56,652
101-310-724-000	UNEMPLOYMENT	0	710	0
101-310-725-000	WORKERS COMPENSATION	23,182	29,704	27,208
SALARIES AND FRINGE BENEFITS		\$2,877,369	\$2,813,734	\$3,176,484
MATERIALS AND SUPPLIES				
101-310-728-000	OFFICE SUPPLIES	\$5,632	\$6,057	\$5,600
101-310-729-000	STATIONARY	5,276	5,703	4,000
101-310-731-000	BOOKS / PERIODICALS	461	595	500
101-310-741-000	AMMUNITION	410	500	1,200
101-310-743-000	CHEMICALS	0	396	200
101-310-744-000	UNIFORMS-CLEANING & PURCHASES	49,502	40,226	32,000
101-310-751-000	FUEL & OIL	54,350	43,592	52,000
101-310-753-000	PRISONER BOARD	7,958	7,148	7,000

FUND: 101 GENERAL
DEPT: 310 PUBLIC SAFETY OPERATIONS

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
MATERIALS AND SUPPLIES CONTINUED:				
101-310-758-000	PROGRAM SUPPLIES	8,419	7,604	8,000
101-310-758-003	LIDS FOR KIDS	8,119	3,624	6,500
101-310-758-006	FIRE OPEN HOUSE	1,809	1,170	3,500
101-310-759-000	PHOTO SUPPLIES	136	200	200
101-310-776-000	MAINTENANCE SUPPLIES	2,058	2,131	1,500
101-310-778-000	EQUIPMENT SUPPLIES	1,505	1,522	2,000
101-310-780-000	VEHICLE EQUIPMENT	4,173	3,000	1,000
101-310-781-000	VEHICLE SUPPLIES	2,266	2,445	1,000
MATERIALS AND SUPPLIES		\$152,074	\$125,913	\$126,200
CONTRACTUAL SERVICES				
101-310-803-000	MEMBERSHIPS	\$2,020	\$4,540	\$4,945
101-310-811-000	CUSTODIAL	14,592	14,592	14,952
101-310-814-000	DATA PROCESSING	29,172	29,641	24,353
101-310-818-000	CONTRACTUAL SERVICES	3,316	2,713	3,000
101-310-818-012	BLOOD DRAWS	4,025	4,875	4,500
101-310-825-000	CASCADE SYSTEM MAINTENANCE	1,068	1,600	1,600
101-310-835-000	PUBLIC SAFETY MEDICAL EXPENSES	6,085	2,920	970
101-310-851-000	RADIO MAINTENANCE	7,388	3,208	4,000
101-310-853-000	TELEPHONE	9,364	9,813	9,600
101-310-864-000	MEETINGS & CONFERENCES	0	20	100
101-310-901-000	ADVERTISING	499	500	500
CONTRACTUAL SERVICES		\$77,529	\$74,422	\$68,520
INSURANCE				
101-310-913-000	VEHICLE INSURANCE	\$12,650	\$11,004	\$11,004
101-310-914-000	LIABILITY INSURANCE	74,462	83,333	83,333
INSURANCE		\$87,112	\$94,337	\$94,337

FUND: 101 GENERAL
DEPT: 310 PUBLIC SAFETY OPERATIONS

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
UTILITIES				
101-310-920-000	UTILITIES	\$49,762	\$45,517	\$47,500
UTILITIES		<u>\$49,762</u>	<u>\$45,517</u>	<u>\$47,500</u>
OTHER CHARGES				
101-310-931-000	BUILDING MAINTENANCE	\$19,555	\$16,280	\$20,000
101-310-933-000	EQUIPMENT MAINTENANCE	5,743	4,658	9,000
101-310-934-000	OFFICE EQUIPMENT MAINTENANCE	284	380	0
101-310-935-000	MOTORCYCLE LEASE	1,990	1,890	1,890
101-310-939-000	VEHICLE MAINTENANCE	26,762	46,025	16,500
101-310-939-001	FIRE TRUCK MAINTENANCE	6,584	7,729	9,000
101-310-960-000	PROFESSIONAL DEVELOPMENT	25,428	16,168	7,000
101-310-961-000	PUBLIC SAFETY 301-302 TRAINING FUNDS	12,637	11,397	8,000
101-310-962-000	PUBLIC SAFETY FIRE/MEDICAL TRAINING	2,963	2,500	0
OTHER CHARGES		<u>\$101,946</u>	<u>\$107,027</u>	<u>\$71,390</u>
CAPITAL OUTLAY				
101-310-976-000	BUILDING IMPROVEMENTS	\$0	\$8,745	\$5,000
101-310-979-000	FIRE EQUIPMENT	7,199	7,652	6,000
101-310-982-000	EQUIPMENT	0	0	7,000
101-310-983-000	OFFICE EQUIPMENT	5,793	4,971	1,000
101-310-984-000	RADIO EQUIPMENT	5,114	2,727	6,500
101-310-985-000	VEHICLES	90,934	69,295	50,000
101-310-985-001	CAR COMPUTERS	0	38,500	0
CAPITAL OUTLAY		<u>\$109,040</u>	<u>\$131,890</u>	<u>\$75,500</u>

FUND: 101 GENERAL
DEPT: 310 PUBLIC SAFETY OPERATIONS

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
DEBT SERVICE				
101-310-993-000	95 ENERGY BONDS PRINCIPAL & INTEREST	\$11,502	\$37,023	\$0
101-310-993-001	FIRE TRUCK - INSTALLMENT LOAN	78,211	78,211	78,212
101-310-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	506	506	506
DEBT SERVICE		<u>\$90,219</u>	<u>\$115,740</u>	<u>\$78,718</u>
TOTAL EXPENSES - PUBLIC SAFETY OPERATIONS		<u>\$3,545,051</u>	<u>\$3,508,580</u>	<u>\$3,738,649</u>



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$ 121,243	\$ 118,260	\$88,526
MATERIALS AND SUPPLIES	1,033	0	300
CONTRACTUAL SERVICES	103,080	103,720	107,000
OTHER CHARGES	0	0	0
CAPITAL OUTLAY	1,480	1,415	3,156
TOTAL	\$ 226,836	\$ 223,395	\$198,982

STAFFING	09-10		10-11	
	No	FTE	No	FTE
Full Time				
Building Clerk	2	2.0	1	0.95
Full Time Total	2	2.0	1	0.95
Part Time				
Building Clerk	0	0.0	1	0.40
Part Time Total	0	0.0	1	0.40
TOTAL	2	2.0	2	1.35

EXPENDITURE HIGHLIGHTS

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

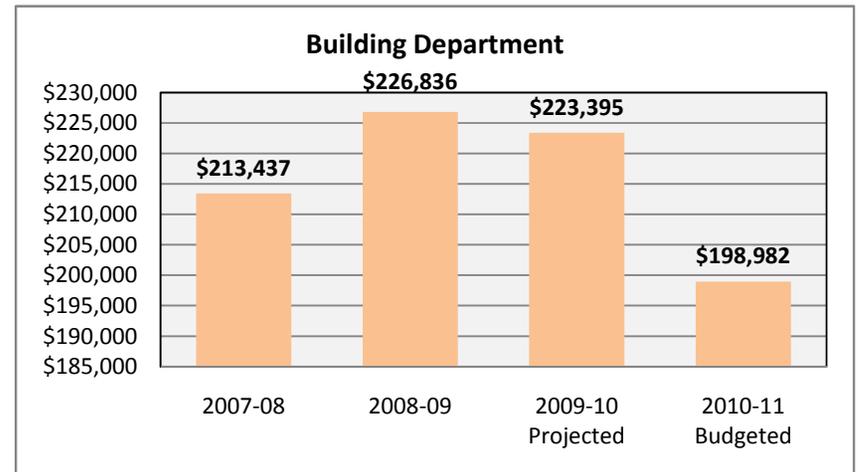
PROGRAM DESCRIPTION

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

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

MAJOR 2010-2011 OBJECTIVES

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



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-371-706-000	BUILDING CLERKS	\$67,980	\$68,656	\$41,232
101-371-707-000	PART TIME EMPLOYEES	0	0	12,858
101-371-712-000	IN LIEU	4,577	95	107
101-371-715-000	FICA	5,346	5,254	4,138
101-371-716-000	HDLO	33,413	34,195	23,684
101-371-718-000	RETIREMENT	9,795	9,889	6,366
101-371-725-000	WORKERS COMPENSATION	132	171	141
SALARIES AND FRINGE BENEFITS		\$121,243	\$118,260	\$88,526
MATERIALS AND SUPPLIES				
101-371-728-000	OFFICE SUPPLIES	\$824	\$0	\$0
101-371-731-000	BOOKS / PERIODICALS	209	0	300
MATERIALS AND SUPPLIES		\$1,033	\$0	\$300
CONTRACTUAL SERVICES				
101-371-803-000	MEMBERSHIPS	\$100	\$100	\$100
101-371-822-001	INSPECTIONS TEST-BUILDING	29,235	29,035	29,000
101-371-822-002	HOUSE INSPECTIONS-RENTALS	17,435	20,980	17,500
101-371-822-003	CONTRACTUAL INSPECTIONS	38,734	39,408	40,000
101-371-822-004	GRASS/WEED	11,105	8,656	12,000
101-371-822-006	BUSINESS LICENSE INSPECTION-ALL	1,470	1,300	1,500
101-371-822-007	LIQUOR LICENSE	1,320	1,300	1,400
101-371-822-008	VACANT HOUSING INSPECTION	0	0	2,500
101-371-901-000	ADVERTISING	3,681	2,941	3,000
CONTRACTUAL SERVICES		\$103,080	\$103,720	\$107,000

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CAPITAL OUTLAY				
101-371-983-000	OFFICE EQUIPMENT	\$300	\$200	\$1,700
101-371-986-000	COMPUTER SOFTWARE	1,180	1,215	1,456
CAPITAL OUTLAY		<u>\$1,480</u>	<u>\$1,415</u>	<u>\$3,156</u>
TOTAL EXPENSES - BUILDING DEPARTMENT		<u>\$226,836</u>	<u>\$223,395</u>	<u>\$198,982</u>

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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$ 104,720	\$ 120,320	\$119,500
MATERIALS AND SUPPLIES	46,960	22,204	35,300
CONTRACTUAL SERVICES	12,997	13,625	15,750
INSURANCE	22,911	18,161	18,161
UTILITIES	17,244	17,500	18,000
OTHER CHARGES	5,008	4,749	5,200
CAPITAL OUTLAY	146,140	47,409	1,500
DEBT SERVICE	493	1,343	109
TOTAL	\$ 356,473	\$ 245,311	\$213,520

	09-10		10-11	
	No	FTE	No	FTE
STAFFING				
Full Time				
Director	1	0.07	1	0.05
Clerk II	1	0.05	1	0.05
Equipment Operator III	2	0.06	2	0.09
Equipment Operator II	3	0.18	3	0.64
Equipment Operator I	4	1.04	4	0.63
Laborer	0	1.00	0	1.00
Foreman	1	0.13	1	0.10
Full Time Total	12	2.47	12	2.56
Part Time				
	2	0.28	0	0.00
Part Time Total	2	0.28	0	0.00
TOTAL	14	2.75	12	2.56

EXPENDITURE HIGHLIGHTS

- Provides portion of Salary & Fringe Benefits for DPW employees.
- Repair Salt Storage Dome roof

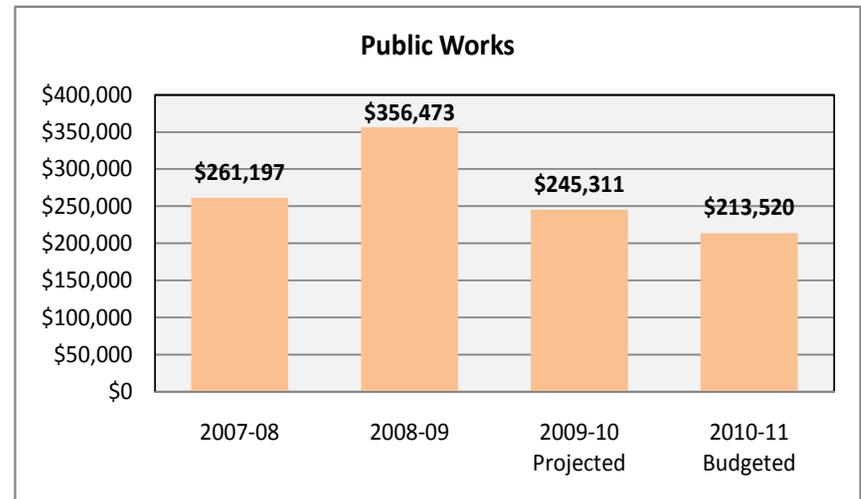
PROGRAM DESCRIPTION

The City of Berkley Public Works Department is staffed with 11 full time field employees and 2 full time and 1 part-time administrative employee.

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

MAJOR 2010-2011 OBJECTIVES

- Continue to update the Capital Vehicle and Equipment replacement program \$191,700.
- Establish an inventory of the major physical components of the Public Works facilities and reduce the overall size by selecting vehicles & equipment that can perform multiple functions.



FUND: 101 GENERAL
DEPT: 441 PUBLIC WORKS

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-441-704-000	PUBLIC WORKS DIRECTOR	\$5,688	\$5,744	\$3,830
101-441-705-000	LABORERS	54,593	67,644	59,230
101-441-706-000	CLERK	2,536	2,034	1,918
101-441-707-000	PART TIME EMPLOYEES	3,464	2,709	0
101-441-709-000	OVERTIME	3,886	2,523	3,600
101-441-712-000	IN LIEU	140	22	71
101-441-715-000	FICA	5,466	5,732	5,324
101-441-716-000	HDLO	17,415	20,418	24,944
101-441-718-000	RETIREMENT	9,081	10,767	18,295
101-441-720-000	LONGEVITY	943	957	708
101-441-722-000	SICK LEAVE	364	100	242
101-441-724-000	UNEMPLOYMENT	0	249	0
101-441-725-000	WORKERS COMPENSATION	1,144	1,421	1,338
SALARIES AND FRINGE BENEFITS		\$104,720	\$120,320	\$119,500
MATERIALS AND SUPPLIES				
101-441-728-000	OFFICE SUPPLIES	\$105	\$221	\$1,000
101-441-744-000	UNIFORMS	1,704	1,119	1,800
101-441-751-000	FUEL & OIL	22,497	16,220	25,000
101-441-758-000	PROGRAM SUPPLIES	19,255	1,690	3,000
101-441-776-000	MAINTENANCE SUPPLIES	1,936	1,572	3,000
101-441-787-000	TOOLS	1,463	1,382	1,500
MATERIALS AND SUPPLIES		\$46,960	\$22,204	\$35,300

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CONTRACTUAL SERVICES				
101-441-803-000	MEMBERSHIPS	\$855	\$1,450	\$1,500
101-441-811-000	CUSTODIAL SERVICES	1,920	1,920	2,000
101-441-817-000	CONSULTANT	0	0	1,000
101-441-818-000	CONTRACTUAL SERVICES	891	1,040	1,000
101-441-835-000	MEDICAL EXPENSES	675	300	1,000
101-441-851-000	RADIO MAINTENANCE	448	500	500
101-441-853-000	TELEPHONE	7,838	8,188	8,500
101-441-864-000	MEETINGS & CONFERENCES	370	227	250
CONTRACTUAL SERVICES		\$12,997	\$13,625	\$15,750
INSURANCE				
101-441-913-000	VEHICLE INSURANCE	\$14,596	\$12,697	\$12,697
101-441-914-000	LIABILITY INSURANCE	8,315	5,464	5,464
INSURANCE		\$22,911	\$18,161	\$18,161
UTILITIES				
101-441-920-000	UTILITIES	\$17,244	\$17,500	\$18,000
UTILITIES		\$17,244	\$17,500	\$18,000
OTHER CHARGES				
101-441-931-000	BUILDING MAINTENANCE	\$3,224	\$4,343	\$3,700
101-441-946-000	OFFICE EQUIPMENT RENTAL	1,784	406	1,500
OTHER CHARGES		\$5,008	\$4,749	\$5,200

FUND: 101 GENERAL
DEPT: 441 PUBLIC WORKS

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CAPITAL OUTLAY				
101-441-976-000	BUILDING IMPROVEMENTS	\$23,844	\$0	\$1,500
101-441-982-000	EQUIPMENT	0	19,065	0
101-441-985-000	VEHICLES	122,296	28,344	0
	CAPITAL OUTLAY	<u>\$146,140</u>	<u>\$47,409</u>	<u>\$1,500</u>
DEBT SERVICE				
101-441-993-000	95 ENERGY BONDS PRINCIPAL & INTEREST	\$384	\$1,234	\$0
101-441-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	109	109	109
	DEBT SERVICE	<u>\$493</u>	<u>\$1,343</u>	<u>\$109</u>
	TOTAL EXPENSES - PUBLIC WORKS	<u><u>\$356,473</u></u>	<u><u>\$245,311</u></u>	<u><u>\$213,520</u></u>



FUND: 101 GENERAL
DEPT: 442 PUBLIC WORKS-GARAGE

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$ 43,034	\$ 40,064	\$14,147
MATERIALS AND SUPPLIES	59,742	38,389	45,740
OTHER CHARGES	12,154	11,417	17,500
CAPITAL OUTLAY	16,700	12,319	5,000
TOTAL	\$ 131,630	\$ 102,189	\$82,387

	09-10		10-11	
	No	FTE	No	FTE
STAFFING				
Full Time				
Public Works Director	1	0.07	1	0.05
Mechanic	1	0.39	1	0.10
TOTAL	2	0.46	2	0.15

EXPENDITURE HIGHLIGHTS

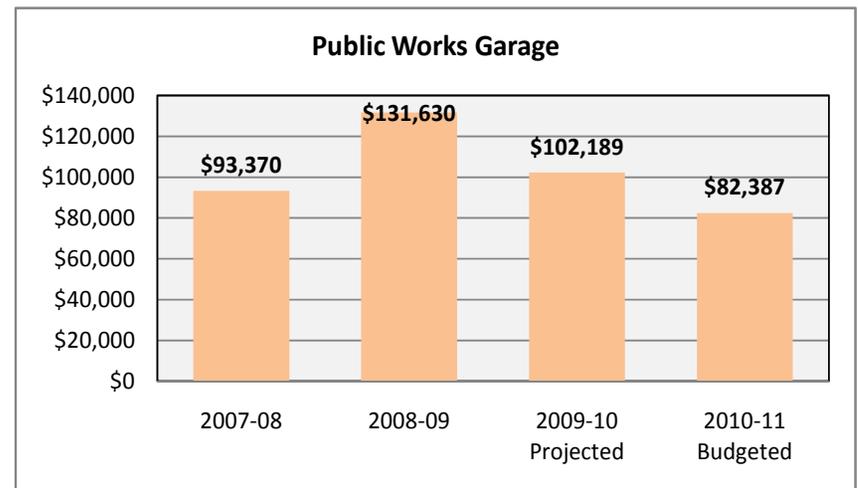
- Provides partial Salary & Fringe Benefits for Director, Mechanic and two equipment I operators who spend less than 1 tenth of 1% in the department.

PROGRAM DESCRIPTION

The City of Berkeley has one full time certified mechanic who maintains the City's diverse fleet of vehicle. The mechanic, with an occasional helper will Service the City fleet and equipment efficiently and effectively on a daily basis.

MAJOR 2010-2011 OBJECTIVES

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



FUND: 101 GENERAL
DEPT: 442 PUBLIC WORKS-GARAGE

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-442-704-000	PUBLIC WORKS DIRECTOR	\$5,688	\$5,744	\$3,830
101-442-706-000	MECHANIC	23,919	21,608	4,955
101-442-709-000	OVERTIME	9	10	750
101-442-712-000	IN LIEU	34	5	2
101-442-715-000	FICA	2,267	2,099	897
101-442-716-000	HDLO	3,395	3,335	1,357
101-442-718-000	RETIREMENT	7,315	6,734	2,188
101-442-725-000	WORKERS COMPENSATION	407	529	168
SALARIES AND FRINGE BENEFITS		\$43,034	\$40,064	\$14,147
MATERIALS AND SUPPLIES				
101-442-744-000	UNIFORMS	\$392	\$353	\$540
101-442-781-000	VEHICLE SUPPLIES	40,997	35,439	40,000
101-442-787-000	TOOLS	18,353	2,597	5,200
MATERIALS AND SUPPLIES		\$59,742	\$38,389	\$45,740
OTHER CHARGES				
101-442-939-000	VEHICLE MAINTENANCE	\$12,154	\$11,417	\$12,000
101-442-939-002	VEHICLE MAINTENANCE - PSO	0	0	5,000
101-442-960-000	PROFESSIONAL DEVELOPMENT	0	0	500
OTHER CHARGES		\$12,154	\$11,417	\$17,500
CAPITAL OUTLAY				
101-442-982-000	EQUIPMENT	\$16,700	\$12,319	\$5,000
CAPITAL OUTLAY		\$16,700	\$12,319	\$5,000
TOTAL EXPENSES - PUBLIC WORKS GARAGE		\$131,630	\$102,189	\$82,387



FUND: 101 GENERAL
DEPT: 446 PUBLIC WORKS-STREET PROGRAMS

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
STREET LIGHTING	\$ 157,607	\$ 168,944	\$183,340
TOTAL	\$ 157,607	\$ 168,944	\$183,340

STAFFING
None

EXPENDITURE HIGHLIGHTS

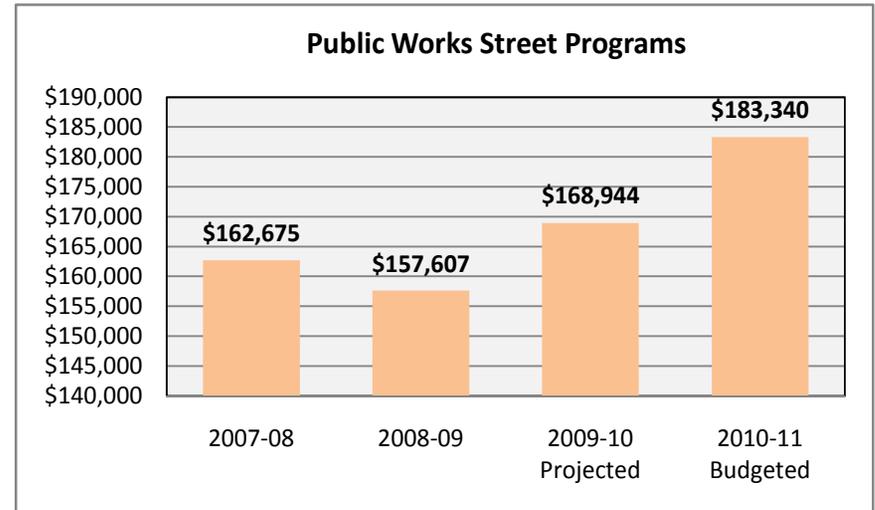
- Monthly DECO bills & depreciation.

PROGRAM DESCRIPTION

The City of Berkley contracts with the Detroit Edison Company for municipal street lighting services. There are approximately 689 street lights in our municipal street lighting system.

MAJOR 2010-2011 OBJECTIVES

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



FUND: 101 GENERAL
DEPT: 446 PUBLIC WORKS-STREET PROGRAMS

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
OTHER CHARGES				
101-446-922-000	STREET LIGHTING	\$157,607	\$168,944	\$183,340
	OTHER CHARGES	\$157,607	\$168,944	\$183,340
	TOTAL EXPENSES - PUBLIC WORK STREET LIGHTING	\$157,607	\$168,944	\$183,340



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$ 332,389	\$ 332,146	\$264,678
MATERIALS AND SUPPLIES	21,986	21,892	23,150
CONTRACTUAL SERVICES	48,369	37,948	32,315
INSURANCE	8,471	4,831	4,831
UTILITIES	21,873	31,506	23,000
OTHER CHARGES	24,186	26,196	25,900
CAPITAL OUTLAY	129,910	60,733	10,150
DEBT SERVICE	2,775	6,177	1,241
TOTAL	\$ 589,959	\$ 521,429	\$385,265

STAFFING	09-10		10-11	
	No	FTE	No	FTE
Full Time				
Director	1	0.95	1	0.95
Recreation Manager	1	0.50	1	0.50
Secretary	1	1.00	0	0.00
Recreation Leader	1	0.50	1	0.50
Recreation Maintenance Leader	1	1.00	1	1.00
Full Time Total	5	3.95	4	2.95
Part Time				
	4	1.61	6	2.44
Part Time Total	4	1.61	6	2.44
TOTAL	9	5.56	10	5.39

EXPENDITURE HIGHLIGHTS

- Provides Salary & Fringe Benefits for a Recreation Manager, Recreation Leader, and Recreation Maintenance Leader. Also provides for a contracted Recreation Director with no fringe benefits.

- Improvements to Community Center
- Recreation Master Plan Update
- Secretarial position is part-time staffed with two people

PROGRAM DESCRIPTION

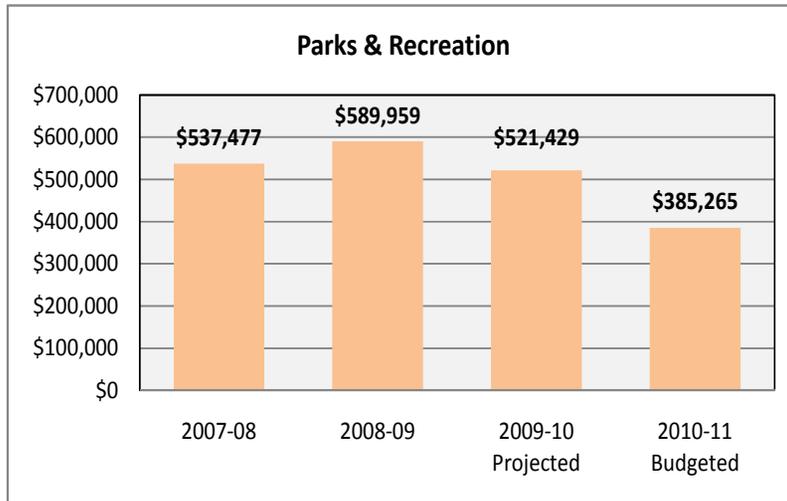
The Recreation Department is responsible for leisure facilities and services within the community including parks, ball fields, playgrounds, tennis and horseshoe courts and the Community Center, as well as programs for residents of all ages. These efforts are coordinated by a staff of four full-time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

MAJOR 2010-2011 OBJECTIVES

- Continue seeking partners and “Get Out and Play” sponsors with the goal of increasing the current funding level of these partnerships and sponsorships by 10%.
- Complete the update of the 5 year Community Recreation Plan.
- Identify grant funding opportunities for ADA compliance.
- Continue to encourage the public to go green, by promoting recycling in our parks.
- Improve upon staff productivity and efficiency through quarterly goals and objectives meetings and by highlighting matters of concern during regular staff meetings.
- Create and maintain park plans and procedures in order to achieve optimal conditions and operating efficiencies while recognizing limitations of available resource.
- Investigate the use of Survey Monkey or similar tools for evaluating programs, services, and facilities.



FUND: 101 GENERAL
DEPT: 691 PARKS AND RECREATION



FUND: 101 GENERAL
DEPT: 691 PARKS AND RECREATION

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
101-691-704-000	PARKS & REC DIRECTOR	\$69,505	\$70,195	\$52,515
101-691-705-000	PARKS & REC MANAGER	27,838	28,114	30,641
101-691-706-000	PARKS & REC STAFF	91,163	74,844	55,072
101-691-707-000	PART TIME EMPLOYEES	28,832	33,368	51,142
101-691-709-000	OVERTIME	3,939	2,363	4,550
101-691-712-000	IN LIEU	505	144	158
101-691-715-000	FICA	17,675	16,563	14,840
101-691-716-000	HDLO	50,170	65,930	35,716
101-691-718-000	RETIREMENT	28,450	25,372	14,741
101-691-720-000	LONGEVITY	6,924	6,993	0
101-691-722-000	SICK LEAVE	3,095	2,823	0
101-691-724-000	UNEMPLOYMENT COMPENSATION	0	19	51
101-691-725-000	WORKERS COMPENSATION	4,293	5,418	5,252
SALARIES AND FRINGE BENEFITS		\$332,389	\$332,146	\$264,678
MATERIALS AND SUPPLIES				
101-691-728-000	OFFICE SUPPLIES	\$691	\$600	\$700
101-691-729-000	STATIONARY	799	678	800
101-691-744-000	UNIFORMS	600	618	800
101-691-750-000	PLAYGROUND/ATHLETIC	3,580	3,780	3,500
101-691-751-000	FUEL & OIL	3,681	2,701	4,600
101-691-758-000	PROGRAM SUPPLIES	2,806	1,377	2,700
101-691-758-001	SENIOR SUPPLIES	1,242	761	1,300
101-691-776-000	MAINTENANCE SUPPLIES	1,946	2,669	2,000
101-691-778-000	EQUIPMENT SUPPLIES	5,945	8,283	6,000
101-691-783-000	SEED PLANT	399	400	500
101-691-787-000	TOOLS	297	25	250
MATERIALS AND SUPPLIES		\$21,986	\$21,892	\$23,150

FUND: 101 GENERAL
DEPT: 691 PARKS AND RECREATION

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CONTRACTUAL SERVICES				
101-691-803-000	MEMBERSHIPS	\$1,368	\$1,593	\$1,600
101-691-811-000	CUSTODIAL SERVICES	11,400	11,400	12,000
101-691-818-000	CONTRACTUAL SERVICES	23,614	12,122	8,815
101-691-853-000	TELEPHONE	5,349	6,196	5,500
101-691-864-000	MEETINGS & CONFERENCES	1,420	1,425	1,500
101-691-901-000	ADVERTISING	2,237	4,312	2,000
101-691-904-000	PRINTING	2,981	900	900
CONTRACTUAL SERVICES		\$48,369	\$37,948	\$32,315
INSURANCE				
101-691-914-000	LIABILITY INSURANCE	\$8,471	\$4,831	\$4,831
INSURANCE		\$8,471	\$4,831	\$4,831
UTILITIES				
101-691-920-000	UTILITIES	\$21,873	\$31,506	\$23,000
UTILITIES		\$21,873	\$31,506	\$23,000
OTHER CHARGES				
101-691-931-000	BUILDING MAINTENANCE	\$4,298	\$4,754	\$4,000
101-691-933-000	EQUIPMENT MAINTENANCE	16,263	14,559	16,000
101-691-939-000	VEHICLE MAINTENANCE	883	1,873	2,000
101-691-946-000	OFFICE EQUIPMENT RENTAL	2,742	5,010	3,600
101-691-960-000	PROFESSIONAL DEVELOPMENT	0	0	300
OTHER CHARGES		\$24,186	\$26,196	\$25,900

FUND: 101 GENERAL
DEPT: 691 PARKS AND RECREATION

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CAPITAL OUTLAY				
101-691-974-000	LAND IMPROVEMENTS	\$108,275	\$0	\$2,500
101-691-976-000	BUILDING IMPROVEMENTS	0	31,800	5,750
101-691-981-000	FURNITURE	0	0	400
101-691-982-000	EQUIPMENT	3,375	5,834	1,500
101-691-985-000	VEHICLES	18,260	23,099	0
	CAPITAL OUTLAY	<u>\$129,910</u>	<u>\$60,733</u>	<u>\$10,150</u>
DEBT SERVICE				
101-691-993-000	95 ENERGY BONDS PRINCIPAL & INTEREST	\$1,534	\$4,936	\$0
101-691-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	1,241	1,241	1,241
	DEBT SERVICE	<u>\$2,775</u>	<u>\$6,177</u>	<u>\$1,241</u>
	TOTAL EXPENSES - PARK & RECREATION	<u><u>\$589,959</u></u>	<u><u>\$521,429</u></u>	<u><u>\$385,265</u></u>

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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$ 460,878	\$ 473,167	\$455,540
MATERIALS AND SUPPLIES	26,382	22,316	24,000
CONTRACTUAL SERVICES	66,052	68,290	76,748
INSURANCE	10,729	8,752	8,752
UTILITIES	26,589	26,095	30,000
OTHER CHARGES	15,356	12,078	16,000
CAPITAL OUTLAY	128,110	101,221	71,000
DEBT SERVICE	4,449	13,465	384
TOTAL	\$ 738,545	\$ 725,384	\$682,424

STAFFING	09-10		10-11	
	No	FTE	No	FTE
Full Time				
Library Director	1	1.0	1	1.0
Library Secretary	1	1.0	1	0.95
Supervisory Clerk	1	1.0	1	1.0
Full Time Total	3	3.0	3	2.95
Part Time				
Librarians	8	3.38	8	2.85
Desk Assistants	7	2.79	7	2.76
Pages	4	0.96	3	0.96
Part Time	19	7.13	18	6.57
TOTAL	22	10.13	21	9.52

EXPENDITURE HIGHLIGHTS

- \$66,000 worth of new materials, including books, DVDs, CD books and music CDs.

PROGRAM DESCRIPTION

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

Library facts:

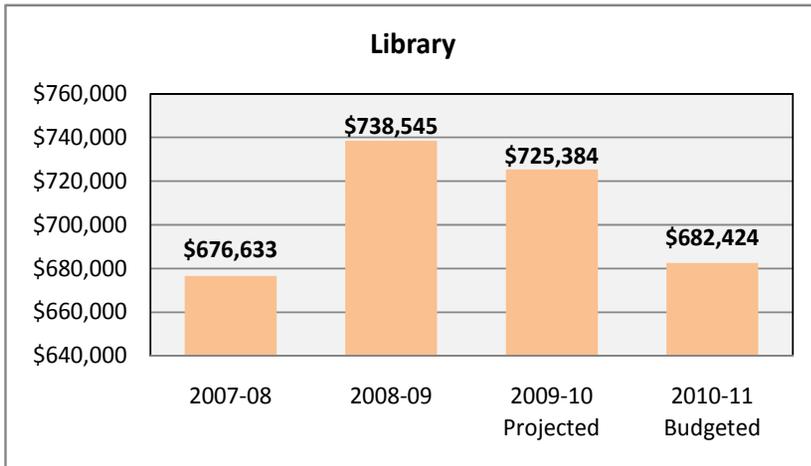
- 500-1000 people visit the library each day
- 17 public access computers
- Approximately 20,000 public Internet sessions last fiscal year
- Restoration of the library's summer Saturday hours is one of our most frequent service requests

MAJOR 2010-2011 OBJECTIVES

- Develop policies and procedures for public use of library owned laptops for Internet access.
- Improve the appearance of the main entrance with the financial support of the Friends of the Library.
- Revise the library's mission statement to include computer access.
- Weed fiction collection and picture books.
- Create print and audio foreign language collections in children's department.
- Add evening story time.



FUND: 101 GENERAL
DEPT: 738 LIBRARY



FUND: 101 GENERAL
DEPT: 738 LIBRARY

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
		ACTIVITY		
		BUDGET		
SALARIES AND FRINGE BENEFITS				
101-738-704-000	LIBRARY DIRECTOR	\$74,574	\$75,315	\$75,320
101-738-705-000	PART-TIME LIBRARIANS	124,147	122,987	126,787
101-738-706-000	LIBRARY STAFF	73,864	74,796	72,864
101-738-707-000	CLERKS & PAGES	79,984	83,350	65,068
101-738-709-000	OVERTIME	0	0	100
101-738-712-000	IN LIEU	4,862	5,100	6,042
101-738-715-000	FICA	28,639	28,360	27,450
101-738-716-000	HDLO	16,718	16,645	18,718
101-738-718-000	RETIREMENT	41,413	50,130	50,018
101-738-720-000	LONGEVITY	11,248	11,361	11,168
101-738-722-000	SICK LEAVE	5,029	4,587	1,480
101-738-725-000	WORKERS COMPENSATION	400	536	525
SALARIES AND FRINGE BENEFITS		\$460,878	\$473,167	\$455,540
MATERIALS AND SUPPLIES				
101-738-728-000	OFFICE SUPPLIES	\$1,084	\$1,134	\$1,200
101-738-729-000	STATIONARY	420	585	700
101-738-730-000	POSTAGE	135	128	300
101-738-731-000	BOOKS / PERIODICALS	10,624	10,508	11,000
101-738-758-000	PROGRAM SUPPLIES	989	1,064	1,000
101-738-758-005	PROGRAM SUPPLIES-CONTRIBUTIONS - LIBRARY	8,359	5,000	7,000
101-738-776-000	MAINTENANCE SUPPLIES	4,727	3,853	2,500
101-738-783-000	SEED PLANT	44	44	300
MATERIALS AND SUPPLIES		\$26,382	\$22,316	\$24,000

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CONTRACTUAL SERVICES				
101-738-803-000	MEMBERSHIPS	\$365	\$365	\$400
101-738-811-000	CUSTODIAL SERVICES	15,048	15,048	15,048
101-738-828-000	LIBRARY COOP	48,091	50,181	58,500
101-738-853-000	TELEPHONE	1,471	1,566	1,500
101-738-864-000	MEETINGS & CONFERENCES	946	925	1,000
101-738-902-000	BOOK BINDING	131	205	300
CONTRACTUAL SERVICES		<u>\$66,052</u>	<u>\$68,290</u>	<u>\$76,748</u>
INSURANCE				
101-738-914-000	LIABILITY INSURANCE	\$10,729	\$8,752	\$8,752
INSURANCE		<u>\$10,729</u>	<u>\$8,752</u>	<u>\$8,752</u>
UTILITIES				
101-738-920-000	UTILITIES	\$26,589	\$26,095	\$30,000
UTILITIES		<u>\$26,589</u>	<u>\$26,095</u>	<u>\$30,000</u>
OTHER CHARGES				
101-738-931-000	BUILDING MAINTENANCE	\$13,351	\$10,227	\$13,500
101-738-934-000	OFFICE EQUIPMENT MAINTENANCE	1,388	845	1,500
101-738-946-000	OFFICE EQUIPMENT RENTAL	617	1,006	1,000
OTHER CHARGES		<u>\$15,356</u>	<u>\$12,078</u>	<u>\$16,000</u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CAPITAL OUTLAY				
101-738-976-000	BUILDING IMPROVEMENTS	\$48,040	\$17,000	\$5,000
101-738-978-000	BOOKS	53,074	53,712	43,000
101-738-978-001	RENTED MATERIALS	15,182	19,743	20,000
101-738-978-002	BOOKS FROM DONATIONS	5,839	4,746	3,000
101-738-983-000	OFFICE EQUIPMENT	5,975	6,020	0
CAPITAL OUTLAY		<u>\$128,110</u>	<u>\$101,221</u>	<u>\$71,000</u>
DEBT SERVICE				
101-738-993-000	PRINCIPAL & INTEREST	\$4,065	\$13,081	\$0
101-738-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	384	384	384
DEBT SERVICE		<u>\$4,449</u>	<u>\$13,465</u>	<u>\$384</u>
TOTAL EXPENSES - LIBRARY		<u><u>\$738,545</u></u>	<u><u>\$725,384</u></u>	<u><u>\$682,424</u></u>

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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$ 58,511	\$ 59,920	\$63,538
MATERIALS AND SUPPLIES	1,655	1,511	2,000
CONTRACTUAL SERVICES	25	100	100
INSURANCE	6,207	3,748	3,748
OTHER CHARGES	728	1,100	2,000
CAPITAL OUTLAY	18,198	26,099	6,650
TOTAL	\$ 85,324	\$ 92,478	\$78,036

	09-10		10-11	
	No	FTE	No	FTE
STAFFING				
Full Time				
Communications Coordinator	1	1.00	1	1.00
Full Time Total	1	1.00	1	1.00
Part Time				
Intern	1	0.04	1	0.03
Part Time Total	1	0.04	1	0.03
TOTAL	2	1.04	2	1.03

EXPENDITURE HIGHLIGHTS

- Provides Salary & Fringe Benefits for Communications Coordinator.
- Provides Salary for one part-time intern.

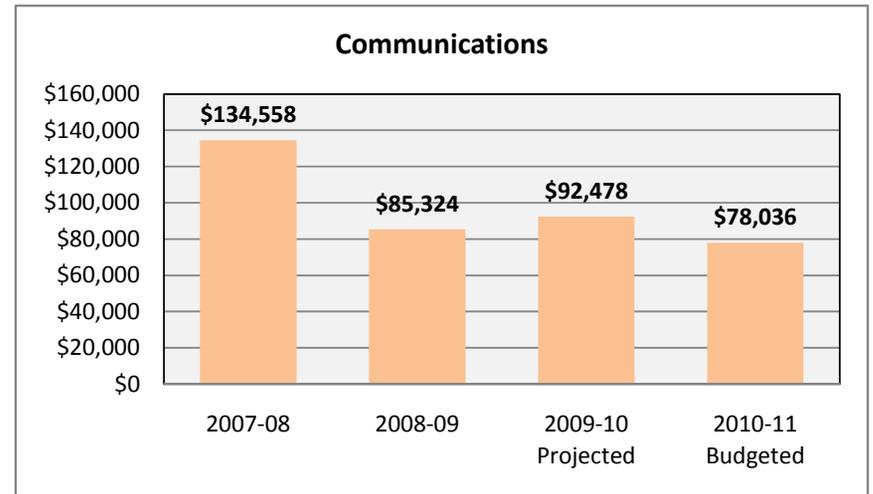
PROGRAM DESCRIPTION

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

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

MAJOR 2010-2011 OBJECTIVES

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



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-750-706-000	COMMUNICATIONS COORDINATOR	\$41,150	\$41,559	\$41,562
101-750-707-000	INTERNS	788	445	687
101-750-709-000	OVERTIME	701	803	1,500
101-750-712-000	IN LIEU	67	19	36
101-750-715-000	FICA	3,262	3,275	3,350
101-750-716-000	HDLO	6,424	7,725	8,914
101-750-718-000	RETIREMENT	6,022	5,968	7,365
101-750-725-000	WORKERS COMPENSATION	97	126	124
SALARIES AND FRINGE BENEFITS		\$58,511	\$59,920	\$63,538
MATERIALS AND SUPPLIES				
101-750-758-000	PROGRAM SUPPLIES	\$1,655	\$1,511	\$2,000
MATERIALS AND SUPPLIES		\$1,655	\$1,511	\$2,000
CONTRACTUAL SERVICES				
101-750-803-000	MEMBERSHIPS	\$25	\$100	\$100
CONTRACTUAL SERVICES		\$25	\$100	\$100
INSURANCE				
101-750-914-000	LIABILITY INSURANCE	\$6,207	\$3,748	\$3,748
INSURANCE		\$6,207	\$3,748	\$3,748

FUND: 101 GENERAL
DEPT: 750 COMMUNICATIONS

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
<hr/>				
OTHER CHARGES				
101-750-933-000	EQUIPMENT MAINTENANCE	\$728	\$1,100	\$2,000
OTHER CHARGES		\$728	\$1,100	\$2,000
CAPITAL OUTLAY				
101-750-983-000	OFFICE EQUIPMENT	\$18,198	\$26,099	\$6,650
CAPITAL OUTLAY		\$18,198	\$26,099	\$6,650
	TOTAL EXPENSES - COMMUNICATIONS	\$85,324	\$92,478	\$78,036

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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$ 52,218	\$ 53,318	\$55,651
MATERIALS AND SUPPLIES	0	294	300
CONTRACTUAL SERVICES	982	1,132	680
OTHER CHARGES	10,416	13,394	10,500
CAPITAL OUTLAY	29,047	23,068	16,056
TOTAL	\$ 92,663	\$ 91,206	\$83,187

	09-10		10-11	
	No	FTE	No	FTE
STAFFING				
Full Time				
Info Tech Coordinator	1	0.75	1	0.75
TOTAL	1	0.75	1	0.75

EXPENDITURE HIGHLIGHTS

- Provide partial Salary & Fringe Benefits for IT coordinator.
- Replace PC's for City Employees (Year 3 of 3).
- Annual licensing/support fees for BS&A Software.
- Maintain the City Computer System for all Departments.

PROGRAM DESCRIPTION

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

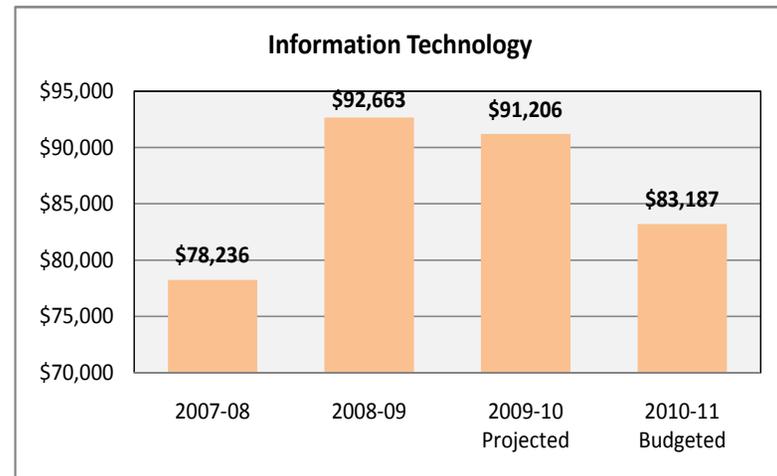
Responsibilities include:

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

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

MAJOR 2010-2011 OBJECTIVES

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



FUND: 101 GENERAL
DEPT: 755 INFORMATION TECHNOLOGY

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-755-706-000	INFO TECH COORDINATOR	\$34,553	\$34,996	\$34,999
101-755-712-000	IN LIEU	50	14	27
101-755-715-000	FICA	2,976	2,974	3,044
101-755-716-000	HDLO	4,965	5,460	6,523
101-755-718-000	RETIREMENT	5,390	5,018	6,202
101-755-720-000	LONGEVITY	2,762	3,487	3,486
101-755-722-000	SICK LEAVE	1,455	1,282	1,282
101-755-725-000	WORKERS COMPENSATION	67	87	88
SALARIES AND FRINGE BENEFITS		\$52,218	\$53,318	\$55,651
MATERIALS AND SUPPLIES				
101-755-778-000	EQUIPMENT SUPPLIES	\$0	\$294	\$300
MATERIALS AND SUPPLIES		\$0	\$294	\$300
CONTRACTUAL SERVICES				
101-755-803-000	MEMBERSHIPS	\$75	\$150	\$180
101-755-864-000	MEETINGS & CONFERENCES	907	982	500
CONTRACTUAL SERVICES		\$982	\$1,132	\$680
OTHER CHARGES				
101-755-933-000	EQUIPMENT MAINTENANCE	\$9,766	\$12,594	\$10,000
101-755-960-000	PROFESSIONAL DEVELOPMENT	650	800	500
OTHER CHARGES		\$10,416	\$13,394	\$10,500

FUND: 101 GENERAL
DEPT: 755 INFORMATION TECHNOLOGY

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
<hr/>				
CAPITAL OUTLAY				
101-755-983-000	OFFICE EQUIPMENT	\$21,460	\$14,075	\$8,500
101-755-986-000	COMPUTER SOFTWARE	7,587	8,993	7,556
CAPITAL OUTLAY		<hr/>	<hr/>	<hr/>
		\$29,047	\$23,068	\$16,056
	TOTAL EXPENSES - INFORMATION TECHNOLOGY	<hr/>	<hr/>	<hr/>
		\$92,663	\$91,206	\$83,187

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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$ 41,429	\$ 46,905	\$50,492
MATERIALS AND SUPPLIES	210	159	250
CONTRACTUAL SERVICES	4,139	920	2,600
OTHER CHARGES	4,007	4,000	4,000
TOTAL	\$ 49,785	\$ 51,984	\$57,342

STAFFING

	09-10		10-11	
	No	FTE	No	FTE
Part Time				
City Planner	1	0.65	1	0.65
TOTAL	1	0.65	1	0.65

EXPENDITURE HIGHLIGHTS

No major expenditures for this fiscal year.

PROGRAM DESCRIPTION

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

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

- Review of site plans
- Attendance at all Planning Commission and Zoning Board of Appeals meetings.
- Works directly with the Downtown Development Authority

MAJOR 2010-2011 OBJECTIVES

- Provide training to new commissioners.
- Provide assistance to the DDA as needed.
- Review available foreclosed properties for potential purchase by City.
- Work the Department of Public Works to consolidate dumpsters.



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-801-704-000	PLANNER	\$33,817	\$39,261	40,143
101-801-715-000	FICA	2,587	3,003	3,071
101-801-716-000	HDLO	93	105	64
101-801-718-000	RETIREMENT	4,864	4,448	7,113
101-801-725-000	WORKERS COMPENSATION	68	88	101
SALARIES AND FRINGE BENEFITS		\$41,429	\$46,905	\$50,492
MATERIALS AND SUPPLIES				
101-801-731-000	BOOKS / PERIODICALS	\$0	\$53	\$150
101-801-758-000	PROGRAM SUPPLIES	210	106	100
MATERIALS AND SUPPLIES		\$210	\$159	\$250
CONTRACTUAL SERVICES				
101-801-803-000	MEMBERSHIPS	\$349	\$370	\$400
101-801-817-000	CONSULTANT	3,790	550	1,000
101-801-818-000	CONTRACTUAL SERVICES	0	0	1,200
CONTRACTUAL SERVICES		\$4,139	\$920	\$2,600
OTHER CHARGES				
101-801-960-000	PROFESSIONAL DEVELOPMENT	\$4,007	\$4,000	\$4,000
OTHER CHARGES		\$4,007	\$4,000	\$4,000
TOTAL EXPENSES - PLANNING		\$49,785	\$51,984	\$57,342



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$ 70,720	\$ 56,568	\$37,244
MATERIALS AND SUPPLIES	1,848	1,220	1,200
CONTRACTUAL SERVICES	80	80	100
OTHER CHARGES	333	928	1,000
CAPITAL OUTLAY	146,824	4,350	1,700
TOTAL	\$ 219,805	\$ 63,146	\$41,244

STAFFING	09-10		10-11	
	No	FTE	No	FTE
Part Time				
Code Enforcement Officer	2	1.44	1	0.72
TOTAL	2	1.44	1	0.72

EXPENDITURE HIGHLIGHTS

- Provides Salaries for 1 Part Time Code Enforcement Officer.
- Purchase a new computer for Code Enforcement office.

PROGRAM DESCRIPTION

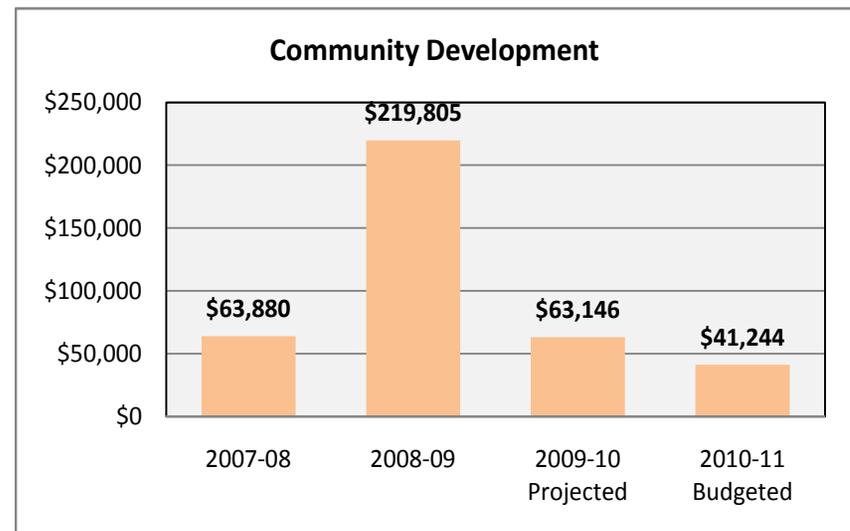
The Code Enforcement division is charged with ensuring that properties are maintained in compliance with the laws adopted by the City Council. One part time code enforcement officers (total 35 hours per week) patrol the City and respond to complaints on a variety of topics including:

- Grass and weeds
- Shoveling of snow
- Compost piles
- Vermin control
- Junk and debris
- Junk cars

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

MAJOR 2010-2011 OBJECTIVES

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



FUND: 101 GENERAL
DEPT: 821 COMMUNITY DEVELOPMENT

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-821-707-000	PT CODE ENFORCEMENT	\$57,463	\$45,683	\$29,487
101-821-715-000	FICA	4,396	3,494	2,256
101-821-716-000	HDLO	186	211	64
101-821-718-000	RETIREMENT	8,281	6,705	5,225
101-821-725-000	WORKERS COMPENSATION	394	475	212
SALARIES AND FRINGE BENEFITS		\$70,720	\$56,568	\$37,244
MATERIALS AND SUPPLIES				
101-821-744-000	UNIFORMS	\$192	\$183	\$200
101-821-751-000	FUEL & OIL	1,656	1,037	1,000
MATERIALS AND SUPPLIES		\$1,848	\$1,220	\$1,200
CONTRACTUAL SERVICES				
101-821-803-000	MEMBERSHIPS	\$80	\$80	\$50
101-821-864-000	MEETINGS & CONFERENCES	0	0	50
CONTRACTUAL SERVICES		\$80	\$80	\$100
OTHER CHARGES				
101-821-939-000	VEHICLE MAINTENANCE	\$333	\$928	\$1,000
OTHER CHARGES		\$333	\$928	\$1,000
CAPITAL OUTLAY				
101-821-970-000	LAND PURCHASE	\$141,146	\$0	\$0
101-821-971-000	DEMO & CONSTRUCTION	0	4,000	0
101-821-974-000	LAND IMPROVEMENTS	5,678	350	0
101-821-983-000	OFFICE EQUIPMENT	0	0	1,700
CAPITAL OUTLAY		\$146,824	\$4,350	\$1,700
TOTAL EXPENSES - COMMUNITY DEVELOPMENT		\$219,805	\$63,146	\$41,244



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET	
EXPENDITURES				
SALARIES AND FRINGE BENEFITS	\$ 982,413	\$ 753,872	\$637,479	
CONTRACTUAL SERVICES	50	0	500	
INSURANCE	4,600	4,600	4,600	
TOTAL	\$ 987,063	\$ 758,472	\$642,579	
STAFFING				
	09-10		10-11	
	No	FTE	No	FTE
Part Time				
Code Enforcement Officer	0	0.00	0	0.00
TOTAL	0	0.00	0	0.00

EXPENDITURE HIGHLIGHTS

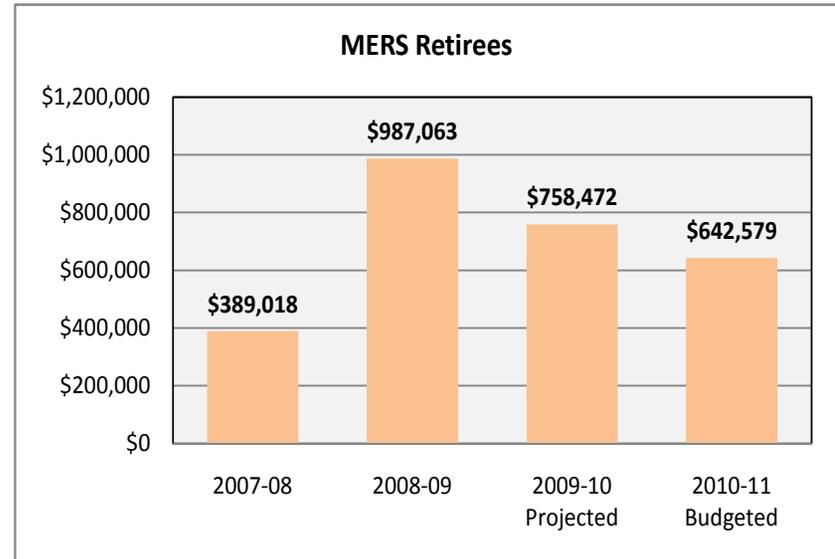
- To appropriate and account for the health care and other fringe benefits that is due to Merit System retirees and Department of Public Works retirees. Estimated total cost of health and fringe benefit costs for Merit System and Department of Public Works retiree's amounts to \$592,479.
- To appropriate and account for the third party administrator costs associated with the Medicare Part D reimbursement program.
- Appropriated \$45,000 for the ARC payment towards the GASB 45 contribution for Merit System and Public Works employees and retirees. This is the third year of appropriation.

PROGRAM DESCRIPTION

The City of Berkeley, through the Merit System of Personnel Management and through the Department of Public Works (DPW) labor agreement provides for a defined benefit retirement program and a defined benefit fringe benefit program for approximately 65 current Merit System and DPW retirants. These retirants are either the former employee and beneficiary or a combination thereof. There are a total of 55 active employees who are eligible to retire under this program when they meet the necessary qualifications. The city and the employee where applicable fund the program with the employer taking 100% of the investment risk.

MAJOR 2010-2011 OBJECTIVES

None.



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-954-716-000	HDLO	\$411,428	\$503,233	\$592,479
101-954-716-718	HDLO GASB 45 CONTRIBUTION	570,985	250,639	45,000
SALARIES AND FRINGE BENEFITS		<u>\$982,413</u>	<u>\$753,872</u>	<u>\$637,479</u>
CONTRACTUAL SERVICES				
101-954-864-000	MEETINGS & CONFERENCES	\$50	\$0	\$500
CONTRACTUAL SERVICES		<u>\$50</u>	<u>\$0</u>	<u>\$500</u>
INSURANCE				
101-954-916-000	MEDICARE DRUG SUBSIDY PROGRAM-ADVISORS	\$4,600	\$4,600	\$4,600
INSURANCE		<u>\$4,600</u>	<u>\$4,600</u>	<u>\$4,600</u>
TOTAL EXPENSES - MERS RETIREE		<u><u>\$987,063</u></u>	<u><u>\$758,472</u></u>	<u><u>\$642,579</u></u>



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$ 772,942	\$585,933	\$552,859
CONTRACTUAL SERVICES	21,058	28,910	26,454
INSURANCE	10,286	11,000	11,000
TOTAL	\$ 804,286	\$ 625,843	\$590,313

	09-10		10-11	
	No	FTE	No	FTE
TREASURER	1	0.05	1	0.05
ACCOUNTANTS	2	0.10	2	0.10
TOTAL	3	0.15	3	0.15

EXPENDITURE HIGHLIGHTS

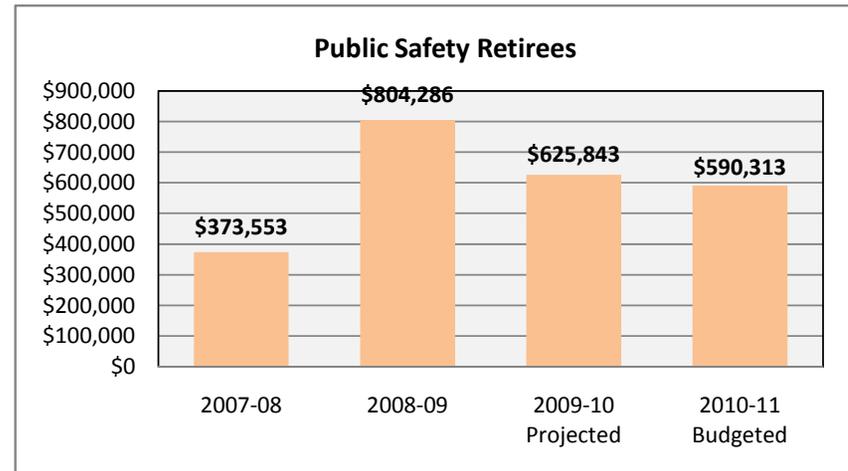
- To appropriate and account for the health care and other fringe benefits due to Public Safety Officer retirees. Estimated total cost of health and fringe benefit costs for Public Safety Officer retirees amounts to \$495,159.
- To appropriate and account for the pension board actuarial, liability, staff and legal services.
- Appropriated \$45,000 of the ARC payment towards the GASB 45 health care contribution for the fiscal year in accordance with Actuarial Assumptions. This is the third year payment.

PROGRAM DESCRIPTION

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

MAJOR 2010-2011 OBJECTIVES

- Work with the Finance Director/Treasurer and review the current investment advisor performance.



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
101-955-704-000	FINANCE DIRECTOR/TREASURER	\$4,664	\$4,712	\$4,711
101-955-706-000	ACCOUNTANTS	4,781	4,832	4,831
101-955-712-000	IN LIEU	294	349	662
101-955-715-000	FICA	748	737	781
101-955-716-000	HDLO	360,395	393,494	495,159
101-955-716-718	HDLO GASB 45 CONTRIBUTION	400,681	180,411	45,000
101-955-718-000	RETIREMENT	1,361	1,375	1,691
101-955-725-000	WORKERS COMPENSATION	18	23	24
SALARIES AND FRINGE BENEFITS		\$772,942	\$585,933	\$552,859
CONTRACTUAL SERVICES				
101-955-803-000	MEMBERSHIPS	\$0	\$50	\$50
101-955-807-000	AUDIT SERVICES	4,800	6,000	6,504
101-955-817-000	CONSULTANT	10,280	10,300	10,400
101-955-824-000	LEGAL SERVICES	1,787	10,960	5,000
101-955-864-000	MEETINGS & CONFERENCES	4,191	1,600	4,500
CONTRACTUAL SERVICES		\$21,058	\$28,910	\$26,454
INSURANCE				
101-955-914-000	LIABILITY INSURANCE	\$10,286	\$11,000	\$11,000
INSURANCE		\$10,286	\$11,000	\$11,000
TOTAL EXPNESES - PSO PENSION SYSTEM		\$804,286	\$625,843	\$590,313



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
OTHER FINANCING USES	\$ 122,686	\$ 751,931	\$762,779
TOTAL	\$ 122,686	\$ 751,931	\$762,779

STAFFING

None

EXPENDITURE HIGHLIGHTS

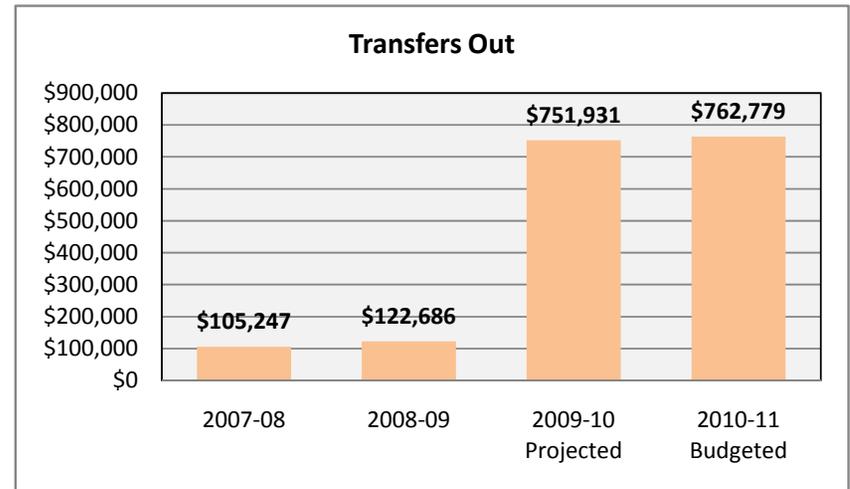
- Operating Transfers Out:
 - 2010/11 Loss Deductible - \$20,000
 - 2010/11 Compensated Absence Liability - \$39,827
 - 2010/11 District Court Transfer of \$690,452
 - 2010/11 Arena Fund \$12,500

PROGRAM DESCRIPTION

None

MAJOR 2010-2011 OBJECTIVES

Second year the appropriation for the District Court is accounted for in this department.



FUND: 101 GENERAL
DEPT: 966 OTHER FINANCING USES

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
OTHER FINANCING USES				
101-966-999-000	TRANSFERS OUT	\$122,686	\$751,931	\$762,779
	OTHER FINANCING USES	\$122,686	\$751,931	\$762,779
	TOTAL EXPENSES - OTHER FINANCING USES	\$122,686	\$751,931	\$762,779

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SPECIAL REVENUE FUND EXPENDITURES

Fiscal Year 2010-2011

Adopted



City of Berkeley SPECIAL REVENUE FUNDS EXPENDITURE - Overview

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

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

The City's Special Revenue operating funds are the Major Street Fund, Local Street Fund, Solid Waste Fund, Court Building Fund, Community Development Block Grant Fund, Drug Forfeiture Fund, Recreation Revolving Fund, Senior Recreation Activities Fund, Loss Reserve Fund, Downtown Development Authority (DDA) Operating Fund, Downtown Development Authority (DDA) Tax Increment Financing (TIF) Fund.

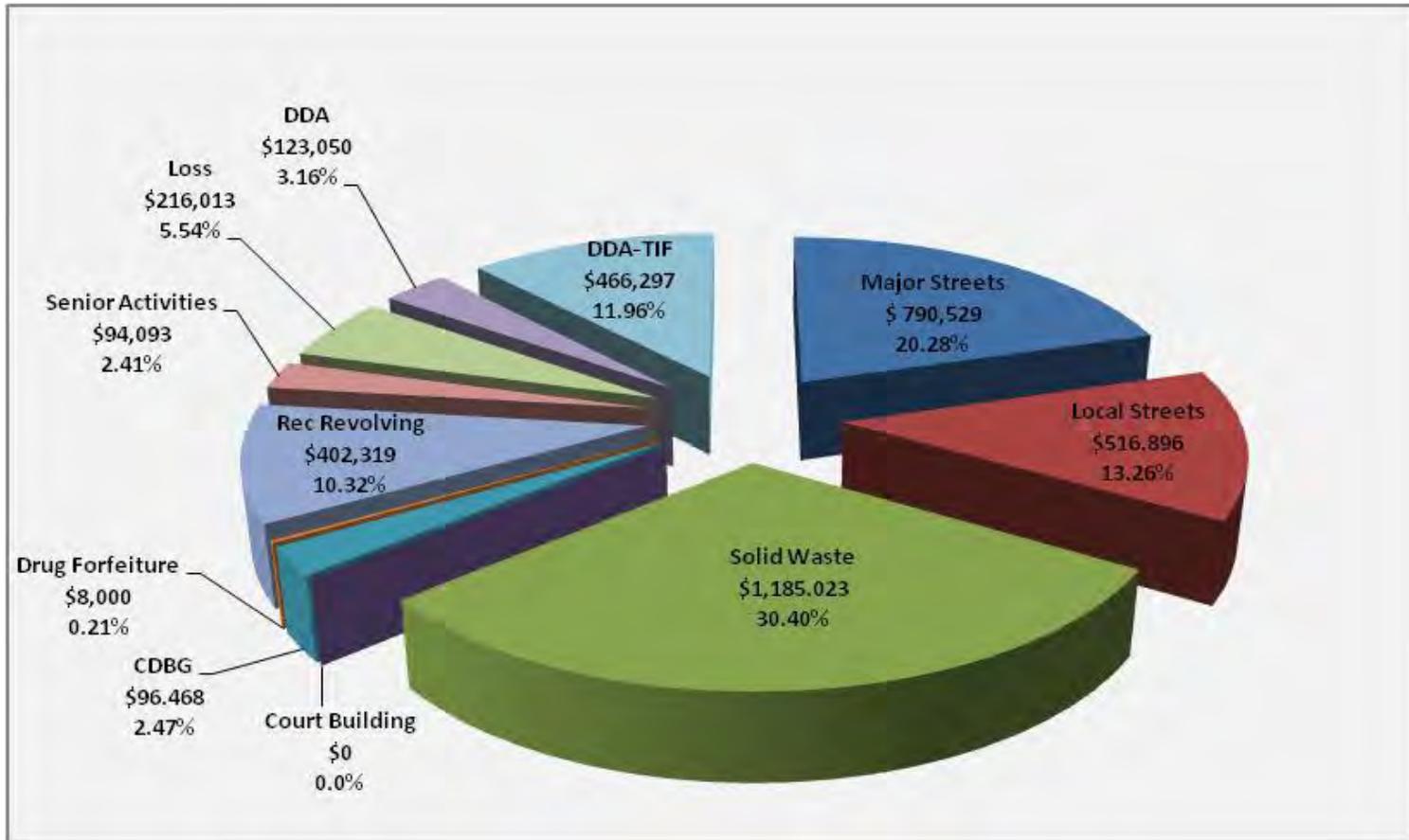
Detailed information regarding all Special Revenue Funds is provided later in this publication.



City of Berkeley

Special Revenue Expenditures - \$3,898,688

FY 2010-2011



**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, 2011

	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Projected 2009-2010	Requested 2010-2011
Revenues					
Property taxes	\$1,191,623	\$1,236,450	\$1,237,435	\$1,273,426	\$1,194,615
Charges for services	652,632	775,779	457,260	743,313	707,436
Federal Sources	61,968	-	255,040	-	-
State-Shared Revenues & Grants	909,436	955,241	975,022	867,790	924,626
Fines and forfeitures	70,155	54,749	94,381	93,438	93,150
Investment earnings	209,695	190,057	83,996	28,552	29,129
Miscellaneous	293,292	253,000	278,743	192,920	188,788
Other Financing Sources	-	-	-	-	-
Total revenues	3,388,801	3,465,276	3,381,877	3,199,439	3,137,744
Expenditures					
General government	1,301,110	1,130,328	1,166,743	1,328,237	1,973,020
Public works	1,217,718	1,097,136	1,152,819	1,215,699	1,183,712
Health and welfare	176,654	246,563	152,541	92,983	180,432
Recreation and culture	234,458	266,073	279,835	253,503	371,092
Debt service	-	-	-	-	-
Capital Outlay	138,415	(51)	-	-	-
Total expenditures	3,068,355	2,740,049	2,751,938	2,890,422	3,708,256
Other Financing Sources (Uses)					
Operating transfers in	379,621	235,146	152,193	148,073	182,000
Operating transfers out	(1,232,449)	(284,044)	(432,178)	(388,325)	(190,432)
Total other financing sources (uses)	(852,828)	(48,898)	(279,985)	(240,252)	(8,432)
Excess (Deficiency) of Revenues Over (Under) Expenditures Other Financing Sources (Uses)	(532,382)	676,329	349,954	68,765	(578,944)
Fund Balance - Beginning of Year	3,985,663	3,453,290	4,129,629	4,479,583	4,548,348
Fund Balance - End of Year	\$3,453,281	\$4,129,619	\$4,479,583	\$4,548,348	\$3,969,404

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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$170,897	\$158,710	\$199,875
MATERIALS AND SUPPLIES	56,953	54,869	79,200
CONTRACTUAL SERVICES	139,658	395,069	272,753
OTHER CHARGES	108,854	87,410	95,500
OTHER FINANCING USES	147,674	145,193	143,201
TOTAL	\$624,036	\$841,251	\$790,529

STAFFING	09-10		10-11	
	No	FTE	No	FTE
Full Time				
City Manager	1	0.02	1	0.02
Director of Public Works	1	0.15	1	0.17
Clerk II	1	0.05	1	0.05
Finance Director	1	0.07	1	0.07
Accountants	2	0.10	2	0.10
Foreman	1	0.05	1	0.07
Equip Operator III	2	0.08	2	0.10
Equip Operator II	3	0.52	3	0.49
Equip Operator I	4	1.03	4	1.04
Mechanic	0	0.00	1	0.15
Full Time Total	16	2.07	17	2.26
Part Time				
	2	0.38	1	0.34
Part Time Total	2	0.38	1	0.34
TOTAL	18	2.45	18	2.60

EXPENDITURE HIGHLIGHTS

- Provides partial Salary & Fringe Benefits to DPW employees and DPW Director.
- Comprehensive joint and crack seal program.
- Tree trimming, removing and tree replacements.
- Painting of traffic signals.

- Concrete street repair program.

PROGRAM DESCRIPTION

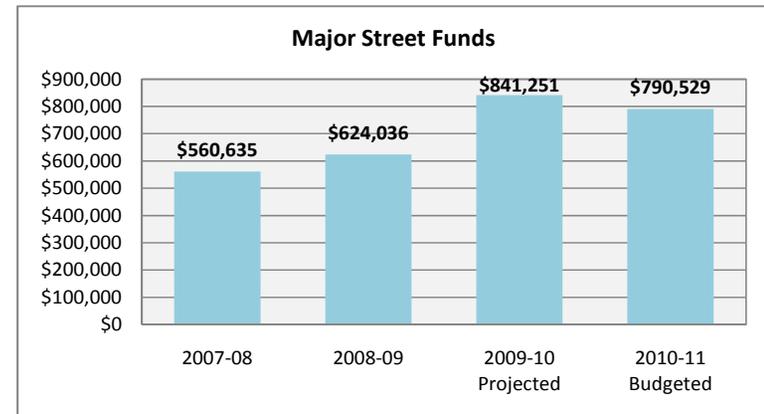
The City receives Major Streets Fund revenues from the State of Michigan in accordance with Public Act 51 of 1951, as amended. This revenue, which is received monthly, supports the maintenance of streets and the associated right-of-ways designated as Major Streets.

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

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

MAJOR 2010-2011 OBJECTIVES

- Complete the review of the outstanding financial issues to prepare the final adjusting payment to close out 11 Mile Road reconstruction project.
- Work with the other SOCWA and SOCRRRA member communities to form a consortium for the bidding of annual Pavement Marking Services Contracts.
- Update the 2005 PASER Road Condition Survey to identify future Capital Improvement projects.



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-464-704-000	PUBLIC WORKS DIRECTOR	\$11,375	\$11,489	\$13,021
202-464-706-000	LABORERS	13,362	10,383	15,576
202-464-707-000	PART TIME EMPLOYEES	275	3,000	4,750
202-464-709-000	OVERTIME	500	198	500
202-464-712-000	IN LIEU	46	7	19
202-464-715-000	FICA	1,963	1,918	2,652
202-464-716-000	HDLO	4,550	5,233	6,989
202-464-718-000	RETIREMENT	4,525	3,479	3,908
202-464-720-000	LONGEVITY	144	140	629
202-464-722-000	SICK LEAVE	7	7	169
202-464-725-000	WORKERS COMPENSATION	641	940	1,094
SALARIES AND FRINGE BENEFITS		\$37,388	\$36,794	\$49,307
MATERIALS AND SUPPLIES				
202-464-744-000	UNIFORMS	\$219	\$301	\$500
202-464-758-000	PROGRAM SUPPLIES	1,600	3,481	7,200
202-464-782-000	ROAD SUPPLIES	2,614	3,118	3,500
MATERIALS AND SUPPLIES		\$4,433	\$6,900	\$11,200
CONTRACTUAL SERVICES				
202-464-818-000	CONTRACTUAL SERVICES	\$74,945	\$304,000	\$161,729
202-464-821-010	ENGINEERING - 12 MILE RD	0	17,534	26,000
CONTRACTUAL SERVICES		\$74,945	\$321,534	\$187,729
OTHER CHARGES				
202-464-940-000	EQUIPMENT RENTAL	\$8,915	\$8,763	\$8,000
OTHER CHARGES		\$8,915	\$8,763	\$8,000
TOTAL EXPENSES - STREET MAINTENANCE		\$125,681	\$373,991	\$256,236

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-466-706-000	LABORERS	\$10,940	\$9,641	\$12,154
202-466-707-000	PART TIME EMPLOYEES	0	0	300
202-466-709-000	OVERTIME	460	243	0
202-466-712-000	IN LIEU	46	6	18
202-466-715-000	FICA	874	756	954
202-466-716-000	HDLO	4,682	5,455	6,216
202-466-718-000	RETIREMENT	1,022	1,905	3,702
202-466-725-000	WORKERS COMPENSATION	190	235	241
SALARIES AND FRINGE BENEFITS		<u>\$18,214</u>	<u>\$18,241</u>	<u>\$23,585</u>
CONTRACTUAL SERVICES				
202-466-818-000	CONTRACTUAL SERVICES	\$11,996	\$11,618	\$12,000
CONTRACTUAL SERVICES		<u>\$11,996</u>	<u>\$11,618</u>	<u>\$12,000</u>
OTHER CHARGES				
202-466-940-000	EQUIPMENT RENTAL	\$38,779	\$33,758	\$35,000
OTHER CHARGES		<u>\$38,779</u>	<u>\$33,758</u>	<u>\$35,000</u>
TOTAL EXPENSES - STREET SWEEPING		<u><u>\$68,989</u></u>	<u><u>\$63,617</u></u>	<u><u>\$70,585</u></u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-468-706-000	LABORERS	\$9,217	\$9,525	\$8,700
202-468-707-000	PART TIME EMPLOYEES	256	236	0
202-468-709-000	OVERTIME	535	543	500
202-468-712-000	IN LIEU	24	4	10
202-468-715-000	FICA	768	786	707
202-468-716-000	HDLO	2,691	3,157	3,571
202-468-718-000	RETIREMENT	1,292	1,456	2,650
202-468-720-000	LONGEVITY	37	13	27
202-468-722-000	SICK LEAVE	6	0	0
202-468-725-000	WORKERS COMPENSATION	297	161	316
SALARIES AND FRINGE BENEFITS		<u>\$15,123</u>	<u>\$15,881</u>	<u>\$16,481</u>
MATERIALS AND SUPPLIES				
202-468-758-000	PROGRAM SUPPLIES	\$16,969	\$12,500	\$12,500
MATERIALS AND SUPPLIES		<u>\$16,969</u>	<u>\$12,500</u>	<u>\$12,500</u>
CONTRACTUAL SERVICES				
202-468-818-000	CONTRACTUAL SERVICES	\$35,938	\$42,405	\$49,200
CONTRACTUAL SERVICES		<u>\$35,938</u>	<u>\$42,405</u>	<u>\$49,200</u>
OTHER CHARGES				
202-468-940-000	EQUIPMENT RENTAL	\$8,040	\$6,207	\$6,000
OTHER CHARGES		<u>\$8,040</u>	<u>\$6,207</u>	<u>\$6,000</u>
TOTAL EXPENSES - STREET TREES		<u><u>\$76,070</u></u>	<u><u>\$76,993</u></u>	<u><u>\$84,181</u></u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-469-706-000	LABORERS	\$4,467	\$3,086	\$3,449
202-469-712-000	IN LIEU	13	2	5
202-469-715-000	FICA	342	237	264
202-469-716-000	HDLO	1,252	1,541	1,574
202-469-718-000	RETIREMENT	1,104	755	1,050
202-469-720-000	LONGEVITY	1	12	1
202-469-725-000	WORKERS COMPENSATION	87	119	118
SALARIES AND FRINGE BENEFITS		\$7,266	\$5,752	\$6,461
MATERIALS AND SUPPLIES				
202-469-758-000	PROGRAM SUPPLIES	\$4,618	\$4,560	\$4,500
MATERIALS AND SUPPLIES		\$4,618	\$4,560	\$4,500
CONTRACTUAL SERVICES				
202-469-818-000	CONTRACTUAL SERVICES	\$1,000	\$850	\$1,000
CONTRACTUAL SERVICES		\$1,000	\$850	\$1,000
OTHER CHARGES				
202-469-940-000	EQUIPMENT RENTAL	\$3,307	\$2,101	\$3,000
OTHER CHARGES		\$3,307	\$2,101	\$3,000
TOTAL EXPENSES - CATCH BASINS		\$16,191	\$13,263	\$14,961

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-471-706-000	LABORERS	\$23,308	\$21,967	\$22,848
202-471-707-000	PART TIME EMPLOYEES	313	296	1,900
202-471-712-000	IN LIEU	94	9	24
202-471-715-000	FICA	1,869	1,763	1,955
202-471-716-000	HDLO	8,042	8,531	9,094
202-471-718-000	RETIREMENT	5,036	4,716	6,959
202-471-720-000	LONGEVITY	809	800	787
202-471-725-000	WORKERS COMPENSATION	706	486	493
SALARIES AND FRINGE BENEFITS		<u>\$40,177</u>	<u>\$38,568</u>	<u>\$44,060</u>
MATERIALS AND SUPPLIES				
202-471-758-000	PROGRAM SUPPLIES	\$1,006	\$512	\$1,000
MATERIALS AND SUPPLIES		<u>\$1,006</u>	<u>\$512</u>	<u>\$1,000</u>
CONTRACTUAL SERVICES				
202-471-818-000	CONTRACTUAL SERVICES	\$0	\$462	\$1,000
CONTRACTUAL SERVICES		<u>\$0</u>	<u>\$462</u>	<u>\$1,000</u>
OTHER CHARGES				
202-471-940-000	EQUIPMENT RENTAL	\$10,840	\$9,774	\$10,500
OTHER CHARGES		<u>\$10,840</u>	<u>\$9,774</u>	<u>\$10,500</u>
TOTAL EXPENSES - GRASS AND WEEDS		<u><u>\$52,023</u></u>	<u><u>\$49,316</u></u>	<u><u>\$56,560</u></u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-475-706-000	LABORERS	\$1,105	\$2,362	\$2,092
202-475-707-000	PART TIME EMPLOYEES	76	0	0
202-475-709-000	OVERTIME	0	52	200
202-475-712-000	IN LIEU	12	1	2
202-475-715-000	FICA	102	194	180
202-475-716-000	HDLO	1,267	1,050	852
202-475-718-000	RETIREMENT	218	476	637
202-475-720-000	LONGEVITY	130	112	52
202-475-722-000	SICK LEAVE	16	14	0
202-475-725-000	WORKERS COMPENSATION	117	109	75
SALARIES AND FRINGE BENEFITS		\$3,043	\$4,370	\$4,090
MATERIALS AND SUPPLIES				
202-475-758-000	PROGRAM SUPPLIES	\$4,544	\$5,254	\$8,000
MATERIALS AND SUPPLIES		\$4,544	\$5,254	\$8,000
CONTRACTUAL SERVICES				
202-475-803-000	MEMBERSHIPS	\$4,200	\$4,200	\$2,740
202-475-818-000	CONTRACTUAL SERVICES	11,579	13,000	18,000
CONTRACTUAL SERVICES		\$15,779	\$17,200	\$20,740
OTHER CHARGES				
202-475-922-000	STREET LIGHTING	\$7,500	\$0	\$0
202-475-933-000	EQUIPMENT MAINTENANCE	10,599	8,496	12,000
202-475-940-000	EQUIPMENT RENTAL	128	208	0
OTHER CHARGES		\$18,227	\$8,704	\$12,000
TOTAL EXPENSES - STREET SIGNS		\$41,593	\$35,528	\$44,830

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-478-706-000	LABORERS	\$11,030	\$7,856	\$14,249
202-478-709-000	OVERTIME	7,949	2,715	7,500
202-478-712-000	IN LIEU	16	2	12
202-478-715-000	FICA	1,479	832	1,671
202-478-716-000	HDLO	1,761	2,578	4,127
202-478-718-000	RETIREMENT	3,990	2,217	4,340
202-478-720-000	LONGEVITY	272	283	86
202-478-722-000	SICK LEAVE	92	25	0
202-478-725-000	WORKERS COMPENSATION	373	513	756
SALARIES AND FRINGE BENEFITS		<u>\$26,962</u>	<u>\$17,021</u>	<u>\$32,741</u>
MATERIALS AND SUPPLIES				
202-478-758-000	PROGRAM SUPPLIES	\$25,383	\$25,143	\$42,000
MATERIALS AND SUPPLIES		<u>\$25,383</u>	<u>\$25,143</u>	<u>\$42,000</u>
OTHER CHARGES				
202-478-940-000	EQUIPMENT RENTAL	\$20,746	\$18,103	\$21,000
OTHER CHARGES		<u>\$20,746</u>	<u>\$18,103</u>	<u>\$21,000</u>
TOTAL EXPENSES - WINTER MAINTENANCE		<u><u>\$73,091</u></u>	<u><u>\$60,267</u></u>	<u><u>\$95,741</u></u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
202-483-704-172	CITY MANAGER	\$2,068	\$2,100	\$2,089
202-483-704-201	FINANCE DIRECTOR	6,996	7,067	7,067
202-483-706-000	LABORERS	1,900	1,919	1,918
202-483-706-201	FINANCE STAFF	4,783	4,831	4,831
202-483-712-000	IN LIEU	451	505	850
202-483-715-000	FICA	1,229	1,224	1,282
202-483-716-000	HDLO	1,889	1,956	2,240
202-483-718-000	RETIREMENT	1,971	2,321	2,819
202-483-718-172	ICMA	248	43	0
202-483-725-000	WORKERS COMPENSATION	1,189	117	54
SALARIES AND FRINGE BENEFITS		\$22,724	\$22,083	\$23,150
CONTRACTUAL SERVICES				
202-483-807-000	AUDIT SERVICES	\$0	\$1,000	\$1,084
CONTRACTUAL SERVICES		\$0	\$1,000	\$1,084
TOTAL EXPENSES - STREET ADMINISTRATION		\$22,724	\$23,083	\$24,234

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
OTHER FINANCING USES				
202-966-999-000	TRANSFERS OUT	\$147,674	\$145,193	\$143,201
OTHER FINANCING USES		\$147,674	\$145,193	\$143,201
TOTAL EXPENSES - OTHER FINANCING USES		\$147,674	\$145,193	\$143,201
TOTAL EXPENSES – MAJOR STREET FUND		\$624,036	\$841,251	\$790,529



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$182,421	\$173,254	\$220,864
MATERIALS AND SUPPLIES	50,213	44,810	75,337
CONTRACTUAL SERVICES	80,981	77,344	131,230
OTHER CHARGES	92,591	71,175	88,150
OTHER FINANCING USES	0	1,156	1,315
TOTAL	\$ 406,206	\$367,739	\$516,896

	09-10		10-11	
	No	FTE	No	FTE
STAFFING				
Full Time				
City Manager	1	0.13	1	0.13
Director of Public Works	1	0.15	1	0.17
Clerk II	1	0.05	1	0.05
Finance Director	1	0.07	1	0.07
Accountants	2	0.10	2	0.10
Foreman	1	0.05	1	0.07
Equip Operator III	2	0.09	2	0.12
Equip Operator II	3	0.51	3	0.49
Equip Operator I	4	0.99	4	1.05
Mechanic	0	0.00	1	0.15
Full Time Total	16	2.14	17	2.40
Part Time				
	2	0.29	1	0.34
Part Time Total	2	0.29	1	0.34
TOTAL	18	2.43	18	2.74

EXPENDITURE HIGHLIGHTS

- Provides partial Salary & Fringe Benefits to DPW employees & DPW Director.
- Crack Sealing and Concrete Work provided.
- Provides for Tree trimming, removal and planting service.

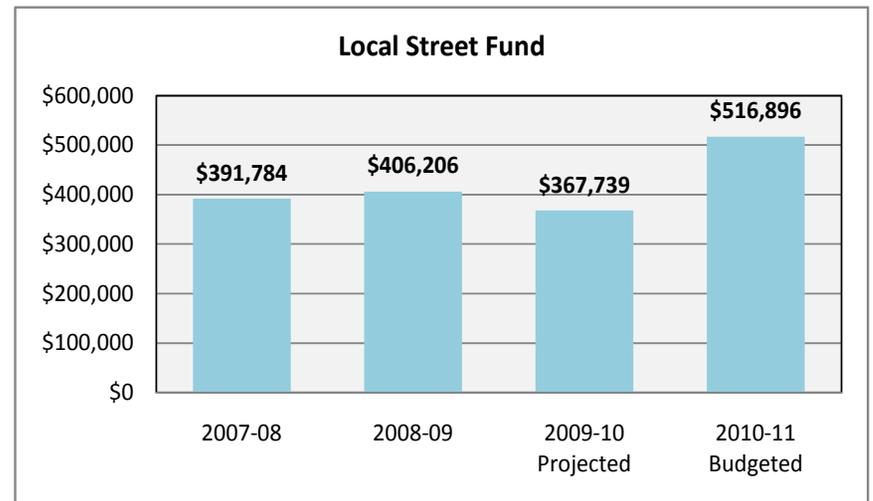
- Provides for traffic signal maintenance.
- Replacement of Traffic Control Signs on Coolidge.

PROGRAM DESCRIPTION

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

MAJOR 2010-2011 OBJECTIVES

- Continue work on local city streets.
- Complete construction on Tyler Street.
- Continue Joint and Crack Seal program.



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-464-704-000	PUBLIC WORKS DIRECTOR	\$11,376	\$11,489	\$13,021
203-464-706-000	LABORERS	11,647	9,327	16,095
203-464-707-000	PART TIME EMPLOYEES	290	3,000	4,750
203-464-709-000	OVERTIME	20	104	515
203-464-712-000	IN LIEU	42	7	16
203-464-715-000	FICA	1,796	1,830	2,693
203-464-716-000	HDLO	4,557	4,782	6,983
203-464-718-000	RETIREMENT	3,931	3,379	5,598
203-464-720-000	LONGEVITY	144	140	631
203-464-722-000	SICK LEAVE	7	6	169
203-464-725-000	WORKERS COMPENSATION	641	940	1,094
SALARIES AND FRINGE BENEFITS		\$34,451	\$35,004	\$51,565
MATERIALS AND SUPPLIES				
203-464-744-000	UNIFORMS	\$219	\$301	\$500
203-464-758-000	PROGRAM SUPPLIES	1,828	1,776	2,000
203-464-782-000	ROAD SUPPLIES	2,614	3,018	3,500
MATERIALS AND SUPPLIES		\$4,661	\$5,095	\$6,000
CONTRACTUAL SERVICES				
203-464-818-000	CONTRACTUAL SERVICES	\$31,964	\$20,089	\$45,000
CONTRACTUAL SERVICES		\$31,964	\$20,089	\$45,000
OTHER CHARGES				
203-464-940-000	EQUIPMENT RENTAL	\$8,887	\$8,982	\$8,000
OTHER CHARGES		\$8,887	\$8,982	\$8,000
TOTAL EXPENSES - STREET MAINTENANCE		\$79,963	\$69,170	\$110,565

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-466-706-000	LABORERS	\$10,974	\$9,602	\$12,141
203-466-709-000	OVERTIME	162	185	0
203-466-712-000	IN LIEU	46	6	18
203-466-715-000	FICA	854	749	930
203-466-716-000	HDLO	4,665	5,438	6,209
203-466-718-000	RETIREMENT	999	1,893	3,698
203-466-725-000	WORKERS COMPENSATION	190	235	241
SALARIES AND FRINGE BENEFITS		\$17,890	\$18,108	\$23,237
CONTRACTUAL SERVICES				
203-466-818-000	CONTRACTUAL SERVICES	\$11,906	\$12,000	\$13,000
CONTRACTUAL SERVICES		\$11,906	\$12,000	\$13,000
OTHER CHARGES				
203-466-940-000	EQUIPMENT RENTAL	\$38,839	\$30,757	\$35,000
OTHER CHARGES		\$38,839	\$30,757	\$35,000
TOTAL EXPENSES - STREET SWEEPING		\$68,635	\$60,865	\$71,237

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-468-706-000	LABORERS	\$9,228	\$9,788	\$8,711
203-468-707-000	PART TIME EMPLOYEES	260	171	0
203-468-709-000	OVERTIME	302	426	600
203-468-712-000	IN LIEU	24	4	10
203-468-715-000	FICA	752	779	715
203-468-716-000	HDLO	2,833	3,185	3,563
203-468-718-000	RETIREMENT	1,240	1,205	2,653
203-468-720-000	LONGEVITY	37	42	26
203-468-722-000	SICK LEAVE	15	4	0
203-468-725-000	WORKERS COMPENSATION	297	161	316
SALARIES AND FRINGE BENEFITS		\$14,988	\$15,765	\$16,594
MATERIALS AND SUPPLIES				
203-468-758-000	PROGRAM SUPPLIES	\$9,803	\$9,992	\$14,375
MATERIALS AND SUPPLIES		\$9,803	\$9,992	\$14,375
CONTRACTUAL SERVICES				
203-468-818-000	CONTRACTUAL SERVICES	\$35,938	\$42,405	\$67,906
CONTRACTUAL SERVICES		\$35,938	\$42,405	\$67,906
OTHER CHARGES				
203-468-940-000	EQUIPMENT RENTAL	\$8,004	\$5,800	\$10,000
OTHER CHARGES		\$8,004	\$5,800	\$10,000
TOTAL EXPENSES - STREET TREES		\$68,733	\$73,962	\$108,875

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-469-706-000	LABORERS	\$4,443	\$3,123	\$3,446
203-469-712-000	IN LIEU	12	2	5
203-469-715-000	FICA	340	239	264
203-469-716-000	HDLO	1,123	1,512	1,572
203-469-718-000	RETIREMENT	1,097	739	1,050
203-469-720-000	LONGEVITY	1	1	1
203-469-725-000	WORKERS COMPENSATION	87	119	118
SALARIES AND FRINGE BENEFITS		\$7,103	\$5,735	\$6,456
MATERIALS AND SUPPLIES				
203-469-758-000	PROGRAM SUPPLIES	\$4,318	\$4,350	\$4,200
MATERIALS AND SUPPLIES		\$4,318	\$4,350	\$4,200
CONTRACTUAL SERVICES				
203-469-818-000	CONTRACTUAL SERVICES	\$1,173	\$1,850	\$1,500
CONTRACTUAL SERVICES		\$1,173	\$1,850	\$1,500
OTHER CHARGES				
203-469-940-000	EQUIPMENT RENTAL	\$3,307	\$1,975	\$2,500
OTHER CHARGES		\$3,307	\$1,975	\$2,500
TOTAL EXPENSES - CATCH BASINS		\$15,901	\$13,910	\$14,656

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-471-706-000	LABORERS	\$23,551	\$22,241	\$23,083
203-471-707-000	PART TIME EMPLOYEES	313	500	1,900
203-471-709-000	OVERTIME	25	25	500
203-471-712-000	IN LIEU	95	9	25
203-471-715-000	FICA	1,890	1,742	2,013
203-471-716-000	HDLO	8,110	8,618	9,209
203-471-718-000	RETIREMENT	5,116	4,794	7,031
203-471-720-000	LONGEVITY	821	812	802
203-471-725-000	WORKERS COMPENSATION	706	486	493
SALARIES AND FRINGE BENEFITS		\$40,627	\$39,227	\$45,056
MATERIALS AND SUPPLIES				
203-471-758-000	PROGRAM SUPPLIES	\$481	\$312	\$500
MATERIALS AND SUPPLIES		\$481	\$312	\$500
OTHER CHARGES				
203-471-940-000	EQUIPMENT RENTAL	\$10,864	\$10,102	\$10,500
OTHER CHARGES		\$10,864	\$10,102	\$10,500
TOTAL EXPENSES - GRASS AND WEEDS		\$51,972	\$49,641	\$56,056

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-475-706-000	LABORERS	\$1,149	\$2,080	\$2,080
203-475-707-000	PART TIME EMPLOYEES	76	0	0
203-475-709-000	OVERTIME	0	421	0
203-475-712-000	IN LIEU	15	1	2
203-475-715-000	FICA	105	204	163
203-475-716-000	HDLO	1,493	1,054	847
203-475-718-000	RETIREMENT	222	513	634
203-475-720-000	LONGEVITY	131	113	53
203-475-722-000	SICK LEAVE	16	14	0
203-475-725-000	WORKERS COMPENSATION	117	109	75
SALARIES AND FRINGE BENEFITS		<u>\$3,324</u>	<u>\$4,509</u>	<u>\$3,854</u>
MATERIALS AND SUPPLIES				
203-475-758-000	PROGRAM SUPPLIES	\$5,567	\$6,454	\$5,000
MATERIALS AND SUPPLIES		<u>\$5,567</u>	<u>\$6,454</u>	<u>\$5,000</u>
CONTRACTUAL SERVICES				
203-475-803-000	MEMBRSHIPS	\$0	\$0	\$2,740
CONTRACTUAL SERVICES		<u>\$0</u>	<u>\$0</u>	<u>\$2,740</u>
OTHER CHARGES				
203-475-933-000	EQUIPMENT MAINTENANCE	\$2,106	\$2,247	\$2,000
203-475-940-000	EQUIPMENT RENTAL	\$129	\$119	\$150
OTHER CHARGES		<u>\$2,235</u>	<u>\$2,366</u>	<u>\$2,150</u>
TOTAL EXPENSES - STREET SIGNS		<u><u>\$11,126</u></u>	<u><u>\$13,329</u></u>	<u><u>\$13,744</u></u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-478-706-000	LABORERS	\$10,936	\$7,837	\$14,985
203-478-709-000	OVERTIME	7,772	2,671	7,500
203-478-712-000	IN LIEU	16	2	13
203-478-715-000	FICA	1,458	827	1,728
203-478-716-000	HDLO	1,853	2,555	4,457
203-478-718-000	RETIREMENT	3,935	2,199	4,564
203-478-720-000	LONGEVITY	270	282	85
203-478-722-000	SICK LEAVE	92	25	0
203-478-725-000	WORKERS COMPENSATION	373	513	756
SALARIES AND FRINGE BENEFITS		<u>\$26,705</u>	<u>\$16,911</u>	<u>\$34,088</u>
MATERIALS AND SUPPLIES				
203-478-758-000	PROGRAM SUPPLIES	\$25,383	\$18,607	\$45,262
MATERIALS AND SUPPLIES		<u>\$25,383</u>	<u>\$18,607</u>	<u>\$45,262</u>
OTHER CHARGES				
203-478-940-000	EQUIPMENT RENTAL	\$20,455	\$11,193	\$20,000
OTHER CHARGES		<u>\$20,455</u>	<u>\$11,193</u>	<u>\$20,000</u>
TOTAL EXPENSES - WINTER MAINTENANCE		<u><u>\$72,543</u></u>	<u><u>\$46,711</u></u>	<u><u>\$99,350</u></u>

**FUND 203: MAJOR STREET
DEPT 483: STREET ADMINISTRATION**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
203-483-704-172	CITY MANAGER	\$13,445	\$13,647	\$13,580
203-483-704-201	FINANCE DIRECTOR	6,995	7,067	7,067
203-483-706-000	LABORERS	1,899	1,918	1,918
203-483-706-201	FINANCE STAFF	4,782	4,831	4,831
203-483-712-000	IN LIEU	471	511	860
203-483-715-000	FICA	2,018	2,085	2,162
203-483-716-000	HDLO	4,137	4,084	4,687
203-483-718-000	RETIREMENT	1,971	3,575	4,855
203-483-718-172	ICMA	1,615	277	0
203-483-725-000	WORKERS COMPENSATION	0	0	54
SALARIES AND FRINGE BENEFITS		\$37,333	\$37,995	\$40,014
CONTRACTUAL SERVICES				
203-483-807-000	AUDIT SERVICES	\$0	\$1,000	\$1,084
CONTRACTUAL SERVICES		\$0	\$1,000	\$1,084
TOTAL EXPENSES - STREET ADMINISTRATION		\$37,333	\$38,995	\$41,098

**FUND 203: MAJOR STREET
DEPT 966: OTHER FINANCING USES**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
OTHER FINANCING USES				
203-966-999-000	TRANSFERS OUT	\$0	\$1,156	\$1,315
OTHER FINANCING USES		\$0	\$1,156	\$1,315
TOTAL EXPENSES - OTHER FINANCING USES		\$0	\$1,156	\$1,315
TOTAL EXPENSES - LOCAL STREET FUND		\$406,206	\$367,739	\$516,896



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$122,065	\$184,002	\$199,594
MATERIALS AND SUPPLIES	11,737	8,775	17,500
CONTRACTUAL SERVICES	922,448	942,737	876,118
OTHER CHARGES	76,157	80,185	82,500
CAPITAL OUTLAY	20,412	0	8,000
OTHER FINANCING USES	0	1,153	1,311
TOTAL	\$1,152,819	\$1,216,852	\$1,185,023

STAFFING

	09-10		10-11	
	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	0	0.00	1	0.10
Deputy Treasurer	0	0.00	1	0.10
Library Secretary	0	0.00	1	0.05
Building Clerk	0	0.00	1	0.05
Foreman	1	0.06	1	0.06
Equipment Operator III	2	0.18	2	0.17
Mechanic	1	0.10	1	0.10
Equipment Operator II	3	0.36	3	0.32
Equipment Operator I	4	0.54	4	0.44
TOTAL	17	2.15	21	2.29

EXPENDITURE HIGHLIGHTS

- Provides partial Salary & Fringe Benefits to City Manager, Finance Director & Accountants, DPW Director, & other DPW employees.
- Street Litter Container Program.
- Curbside trash pickup and disposal.

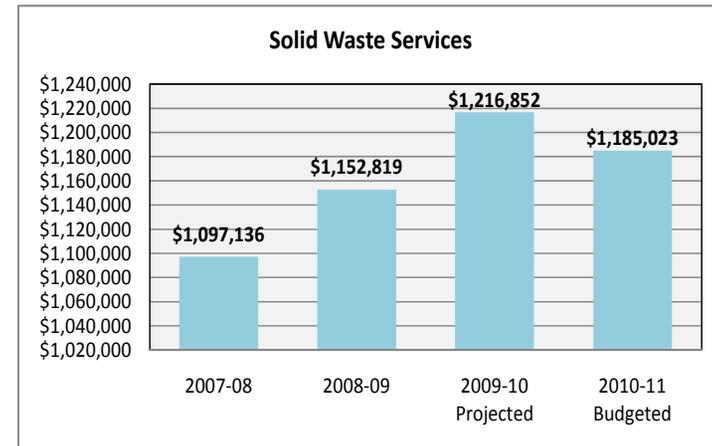
- Commercial dumpster trash pickup and disposal.
- Brush Pickup and disposal.
- Curbside leaf pickup and disposal.

PROGRAM DESCRIPTION

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

MAJOR 2010-2011 OBJECTIVES

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



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
226-528-704-172	CITY MANAGER	\$5,171	\$5,249	\$5,223
226-528-704-201	FINANCE DIRECTOR	125	4,711	4,712
226-528-704-441	DPW DIRECTOR	18,959	19,148	19,149
226-528-706-000	LABORERS	50,044	72,350	57,479
226-528-706-201	FINANCE STAFF	386	14,491	14,493
226-528-706-215	TREASURER'S STAFF	0	0	8,444
226-528-706-371	BUILDING STAFF	0	0	1,835
226-528-706-738	LIBRARY STAFF	0	0	1,936
226-528-707-000	PART TIME EMPLOYEES	801	2,370	9,120
226-528-709-000	OVERTIME	2,067	4,500	5,000
226-528-712-000	IN LIEU	213	478	2,816
226-528-715-000	FICA	6,000	9,441	9,132
226-528-716-000	HDLO	21,259	28,219	31,141
226-528-718-000	RETIREMENT	12,268	20,918	25,713
226-528-718-172	ICMA	621	106	0
226-528-720-000	LONGEVITY	912	960	994
226-528-722-000	SICK LEAVE	176	163	223
226-528-725-000	WORKERS COMPENSATION	3,063	898	2,184
SALARIES AND FRINGE BENEFITS		\$122,065	\$184,002	\$199,594
MATERIALS AND SUPPLIES				
226-528-744-000	UNIFORMS	\$575	\$400	\$500
226-528-751-000	FUEL&LUB	6,445	4,457	12,000
226-528-758-000	PROGRAM SUPPLIES	4,717	3,918	5,000
MATERIALS AND SUPPLIES		\$11,737	\$8,775	\$17,500

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CONTRACTUAL SERVICES				
226-528-807-000	AUDIT SERVICES	\$0	\$2,000	\$2,168
226-528-817-000	PROFESSIONAL SERVICES	500	0	0
226-528-818-000	CONTRACTUAL SERVICES	4,992	3,268	3,000
226-528-818-001	RECYCLING	218,439	132,086	136,700
226-528-818-003	TRASH PICKUP	590,174	697,722	621,000
226-528-818-004	BRUSH PICKUP	44,612	42,281	45,250
226-528-818-005	LEAF PICKUP	63,731	65,380	68,000
CONTRACTUAL SERVICES		\$922,448	\$942,737	\$876,118
OTHER CHARGES				
226-528-939-000	VEHICLE MAINTENANCE	\$7,483	\$5,524	\$7,500
226-528-940-000	EQUIPMENT RENTAL	68,674	74,661	75,000
OTHER CHARGES		\$76,157	\$80,185	\$82,500
CAPITAL OUTLAY				
226-528-982-000	EQUIPMENT	\$0	\$0	\$8,000
226-528-985-000	VEHICLE	20,412	0	0
CAPITAL OUTLAY		\$20,412	\$0	\$8,000
OTHER FINANCING USES				
226-966-999-000	TRANSFERS OUT	\$0	\$1,153	\$1,311
OTHER FINANCING USES		\$0	\$1,153	\$1,311
TOTAL EXPENSES - SOLID WASTE SERVICES		\$1,152,819	\$1,216,852	\$1,185,023

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**FUND: 266 COURT BUILDING FUND
DEPT: SUMMARY**

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
CONTRACTUAL SERVICES	\$0	\$0	\$0
OTHER CHARGES	0	2,293	0
CAPITAL OUTLAY	9,051	9,362	0
TOTAL	\$9,051	\$11,655	\$0

STAFFING

None.

EXPENDITURE HIGHLIGHTS

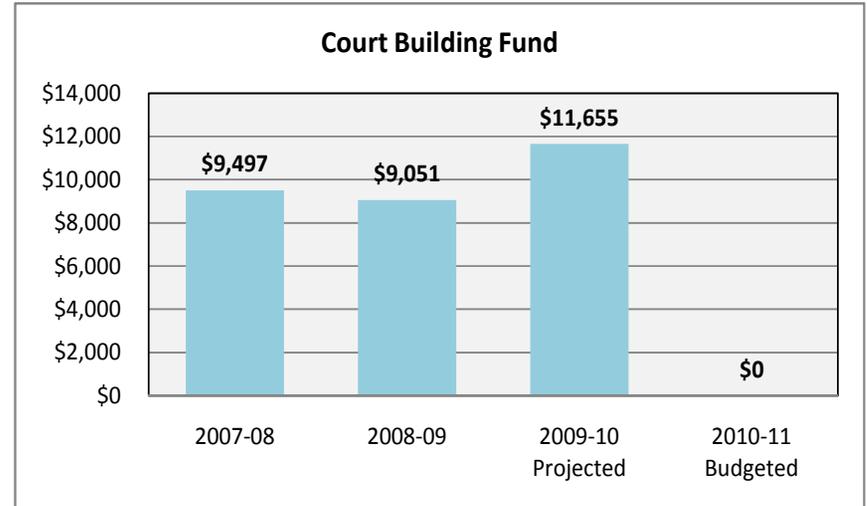
None

PROGRAM DESCRIPTION

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

MAJOR 2010-2011 OBJECTIVES

- None



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
OTHER CHARGES				
266-136-931-000	BUILDING MAINTENANCE	\$0	\$2,293	\$0
OTHER CHARGES		\$0	\$2,293	\$0
CAPITAL OUTLAY				
266-136-976-000	BUILDING IMPROVEMENTS	\$7,051	\$9,362	\$0
266-136-976-002	HEAT/COOLING	2,000	0	0
CAPITAL OUTLAY		\$9,051	\$9,362	\$0
TOTAL EXPENSES - DISTRICT COURT BUILDING FUND		\$9,051	\$11,655	\$0



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$0	\$0	\$0
CONTRACTUAL SERVICES	0	1,025	0
CAPITAL OUTLAY	30,215	11,749	86,339
OTHER FINANCING USES	65,185	0	10,129
TOTAL	\$95,400	\$12,774	\$96,468

STAFFING

None

EXPENDITURE HIGHLIGHTS

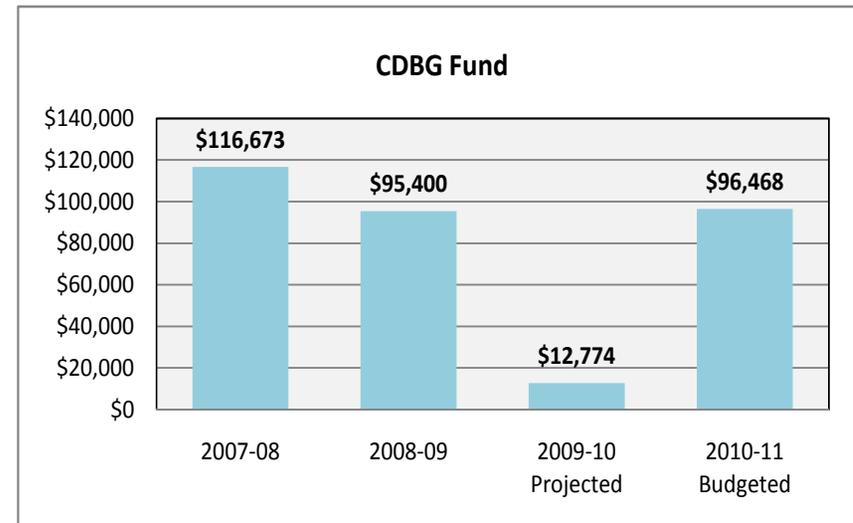
- Senior Yard Service Program - \$10,904
- Angell Park Tennis Courts - \$21,150
- Sidewalk Ramps - \$31,278
- Architectural Barriers – Counter - \$23,007

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 eliminate threats to the welfare of individuals and neighborhoods.

MAJOR OBJECTIVES

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



**FUND 275: CDBG
DEPT 940: PUBLIC IMPROVEMENT**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CONTRACTUAL SERVICES				
275-940-818-000	CONTRACTUAL SERVICES	\$0	\$1,025	\$0
CONTRACTUAL SERVICES		<u>\$0</u>	<u>\$1,025</u>	<u>\$0</u>
CAPITAL OUTLAY				
275-940-818-010	CDBG EXPENSES 07/08	\$11,006	\$0	\$0
275-940-818-014	CDBG EXPENSES 08/09	19,209	844	23,007
275-940-818-017	CDBG EXPENSES 09/10	0	10,905	31,278
275-940-818-018	CDBG EXPENSES 10/11 ANGELL PARK TENNIS	0	0	21,150
275-940-818-020	CDBG EXPENSES 10/11 YARD SERVICES	0	0	10,904
CAPITAL OUTLAY		<u>\$30,215</u>	<u>\$11,749</u>	<u>\$86,339</u>
TOTAL EXPENSES - PUBLIC IMPROVEMENT		<u><u>\$30,215</u></u>	<u><u>\$12,774</u></u>	<u><u>\$86,339</u></u>

FUND 275: CDBG
DEPT 966: OTHER FINANCING USES

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
<hr/>				
OTHER FINANCING USES				
275-966-999-000	TRANSFERS OUT	\$65,185	\$0	\$10,129
OTHER FINANCING USES		\$65,185	\$0	\$10,129
TOTAL EXPENSES - OTHER FINANCING USES		\$65,185	\$0	\$10,129
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TOTAL EXPENSES - CDBG		\$95,400	\$12,774	\$96,468

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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
CAPITAL OUTLAY	\$19,010	\$3,865	\$8,000
TOTAL	\$19,010	\$3,865	\$8,000

STAFFING

None

EXPENDITURE HIGHLIGHTS

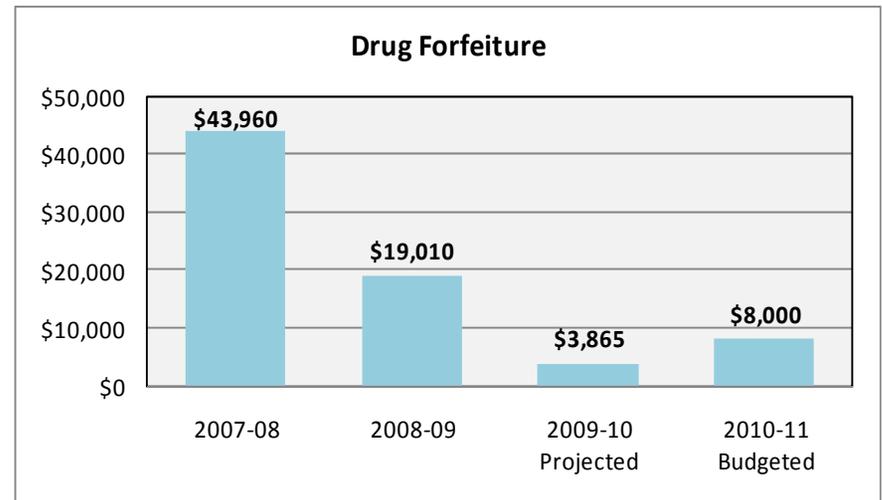
- Purchase S.W.A.T. vest, rifle and throw phone for emergency situations.

PROGRAM DESCRIPTION

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

MAJOR 2010-2011 OBJECTIVES

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



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CAPITAL OUTLAY				
295-174-982-000	EQUIPMENT	\$19,010	\$3,865	\$8,000
CAPITAL OUTLAY		<u>\$19,010</u>	<u>\$3,865</u>	<u>\$8,000</u>
	TOTAL EXPENSES - DRUG FORFEITURE	<u>\$19,010</u>	<u>\$3,865</u>	<u>\$8,000</u>



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES AND FRINGE BENEFITS	\$113,877	\$92,454	\$97,872
MATERIALS & SUPPLIES	24,974	22,044	29,750
CONTRACTUAL SERVICES	140,680	138,188	141,650
CAPITAL OUTLAY	0	0	101,000
INSURANCE	236	749	750
DEBT SERVICE	68	68	70
OTHER FINANCING USES	84,853	97,279	31,227
TOTAL	\$364,688	\$350,782	\$402,319

	09-10		10-11	
	No	FTE	No	FTE
STAFFING				
Full Time				
Recreation Leader	1	0.50	1	0.50
Full Time Total	1	0.50	1	0.50
Part Time				
Young Adult	13	2.35	13	2.35
Pillo Pollo/Grade School Dance	2	0.04	5	0.05
Community Center	4	0.91	4	0.91
Parent Tot	0	0.00	1	0.12
Outdoor Concession	4	0.16	2	0.24
Part Time Total	23	3.46	24	3.67
TOTAL	24	3.96	25	4.17

PROGRAM DESCRIPTION

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

EXPENDITURE HIGHLIGHTS

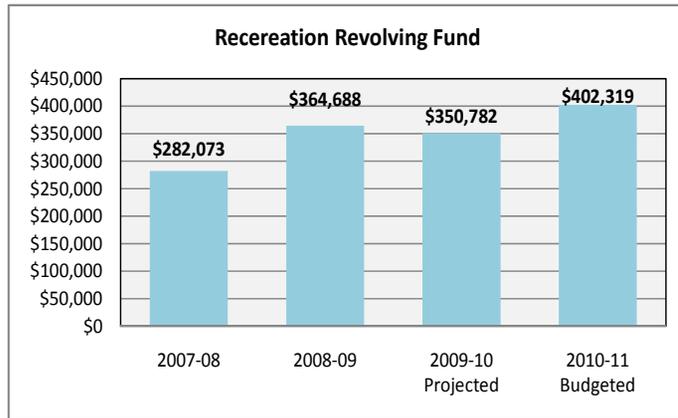
- Provides for 50% of Recreation Leaders salary & fringe benefits.
- Provides salary's for 24 part-time employees working for various Recreation programs.
- Transfer out of \$12,500 to Arena Fund.
- Expenditures are legally restricted for specific purposes from specific revenues.

MAJOR 2010-2011 OBJECTIVES

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



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



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
614-112-707-000	PART TIME EMPLOYEES	\$47,717	\$45,787	\$41,465
614-112-709-000	OVERTIME	0	18	0
614-112-715-000	FICA	3,650	3,503	3,172
SALARIES AND FRINGE BENEFITS		<u>\$51,367</u>	<u>\$49,308</u>	<u>\$44,637</u>
MATERIALS AND SUPPLIES				
614-112-758-000	PROGRAM SUPPLIES	\$1,225	\$1,435	\$2,000
MATERIALS AND SUPPLIES		<u>\$1,225</u>	<u>\$1,435</u>	<u>\$2,000</u>
CONTRACTUAL SERVICES				
614-112-818-000	CONTRACTUAL SERVICES	\$18,084	\$17,254	\$17,000
614-112-864-000	MEETINGS & CONFERENCES	503	0	600
CONTRACTUAL SERVICES		<u>\$18,587</u>	<u>\$17,254</u>	<u>\$17,600</u>
TOTAL EXPENSES - YOUNG ADULT/BUS TRAVEL		<u><u>\$71,179</u></u>	<u><u>\$67,997</u></u>	<u><u>\$64,237</u></u>

**FUND 614: RECREATION REVOLVING
DEPT 114: YOUTH OUTREACH**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
614-114-707-000	PART TIME EMPLOYEES	\$2,929	\$0	\$0
614-114-715-000	FICA	224	0	0
SALARIES AND FRINGE BENEFITS		<u>\$3,153</u>	<u>\$0</u>	<u>\$0</u>
MATERIALS AND SUPPLIES				
614-114-758-000	PROGRAM SUPPLIES	\$68	\$0	\$0
MATERIALS AND SUPPLIES		<u>\$68</u>	<u>\$0</u>	<u>\$0</u>
CONTRACTUAL SERVICES				
614-114-818-000	CONTRACTUAL SERVICES	\$1,434	\$0	\$0
CONTRACTUAL SERVICES		<u>\$1,434</u>	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES - YOUTH OUTREACH		<u><u>\$4,655</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**FUND 614: RECREATION REVOLVING
DEPT 116: CAP PROGRAM GRANT**

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
614-116-707-000	PART TIME EMPLOYEES	\$8,049	\$0	\$0
614-116-715-000	FICA	616	0	0
SALARIES AND FRINGE BENEFITS		\$8,665	\$0	\$0
TOTAL EXPENSES - CAP PROGRAM GRANT		\$8,665	\$0	\$0

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
614-316-707-000	PART TIME EMPLOYEES	\$54	\$290	\$100
614-316-715-000	FICA	4	22	8
SALARIES AND FRINGE BENEFITS		<u>\$58</u>	<u>\$312</u>	<u>\$108</u>
MATERIALS AND SUPPLIES				
614-316-758-000	PROGRAM SUPPLIES	\$45	\$50	\$100
MATERIALS AND SUPPLIES		<u>\$45</u>	<u>\$50</u>	<u>\$100</u>
CONTRACTUAL SERVICES				
614-316-818-000	CONTRACTUAL SERVICES	\$4,723	\$4,750	\$5,000
CONTRACTUAL SERVICES		<u>\$4,723</u>	<u>\$4,750</u>	<u>\$5,000</u>
TOTAL EXPENSES - GRADE SCHOOL DANCE		<u><u>\$4,826</u></u>	<u><u>\$5,112</u></u>	<u><u>\$5,208</u></u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
614-318-707-000	PART TIME EMPLOYEES	\$888	\$675	\$800
614-318-715-000	FICA	68	52	61
SALARIES AND FRINGE BENEFITS		<u>\$956</u>	<u>\$727</u>	<u>\$861</u>
MATERIALS AND SUPPLIES				
614-318-758-000	PROGRAM SUPPLIES	\$338	\$328	\$350
MATERIALS AND SUPPLIES		<u>\$338</u>	<u>\$328</u>	<u>\$350</u>
TOTAL EXPENSES - PILLO POLLO		<u>\$1,294</u>	<u>\$1,055</u>	<u>\$1,211</u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-411-758-000	PROGRAM SUPPLIES	\$95	\$100	\$300
MATERIALS AND SUPPLIES		\$95	\$100	\$300
CONTRACTUAL SERVICES				
614-411-818-000	CONTRACTUAL SERVICES	\$766	\$766	\$1,700
CONTRACTUAL SERVICES		\$766	\$766	\$1,700
TOTAL EXPENSES - GIRL'S TEEN B BALL CLINIC		\$861	\$866	\$2,000

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-412-758-000	PROGRAM SUPPLIES	\$0	\$0	\$300
MATERIALS AND SUPPLIES		\$0	\$0	\$300
CONTRACTUAL SERVICES				
614-412-818-000	CONTRACTUAL SERVICES	\$1,714	\$1,592	\$1,700
CONTRACTUAL SERVICES		\$1,714	\$1,592	\$1,700
TOTAL EXPENSES - GIRL'S VOLLEYBALL CAMP		\$1,714	\$1,592	\$2,000

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-416-758-000	PROGRAM SUPPLIES	\$0	\$0	\$300
MATERIALS AND SUPPLIES		\$0	\$0	\$300
CONTRACTUAL SERVICES				
614-416-818-000	CONTRACTUAL SERVICES	\$1,793	\$1,793	\$1,700
CONTRACTUAL SERVICES		\$1,793	\$1,793	\$1,700
TOTAL EXPENSES - BOYS TEEN B BALL CLINIC		\$1,793	\$1,793	\$2,000

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-502-758-000	PROGRAM SUPPLIES	\$843	\$845	\$1,700
	MATERIALS AND SUPPLIES	<u>\$843</u>	<u>\$845</u>	<u>\$1,700</u>
CONTRACTUAL SERVICES				
614-502-818-000	CONTRACTUAL SERVICES	\$1,696	\$1,569	\$1,800
	CONTRACTUAL SERVICES	<u>\$1,696</u>	<u>\$1,569</u>	<u>\$1,800</u>
	TOAL EXPENSES - WOMEN'S SOFTBALL	<u><u>\$2,539</u></u>	<u><u>\$2,414</u></u>	<u><u>\$3,500</u></u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-605-758-000	PROGRAM SUPPLIES	\$1,192	\$1,191	\$1,700
	MATERIALS AND SUPPLIES	<u>\$1,192</u>	<u>\$1,191</u>	<u>\$1,700</u>
CONTRACTUAL SERVICES				
614-605-818-000	CONTRACTUAL SERVICES	\$1,165	\$1,333	\$1,800
	CONTRACTUAL SERVICES	<u>\$1,165</u>	<u>\$1,333</u>	<u>\$1,800</u>
	TOTAL EXPENSES - FRIDAY NIGHT SOFTBALL	<u><u>\$2,357</u></u>	<u><u>\$2,524</u></u>	<u><u>\$3,500</u></u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-802-758-000	PROGRAM SUPPLIES	\$1,341	\$1,705	\$2,000
	MATERIALS AND SUPPLIES	\$1,341	\$1,705	\$2,000
CONTRACTUAL SERVICES				
614-802-818-000	CONTRACTUAL SERVICES	\$2,053	\$1,928	\$2,500
	CONTRACTUAL SERVICES	\$2,053	\$1,928	\$2,500
	TOTAL EXPENSES - ADULT KICKBALL	\$3,394	\$3,633	\$4,500

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-806-758-000	PROGRAM SUPPLIES	\$1,300	\$1,299	\$1,700
	MATERIALS AND SUPPLIES	<u>\$1,300</u>	<u>\$1,299</u>	<u>\$1,700</u>
CONTRACTUAL SERVICES				
614-806-818-000	CONTRACTUAL SERVICES	\$2,036	\$2,265	\$1,800
	CONTRACTUAL SERVICES	<u>\$2,036</u>	<u>\$2,265</u>	<u>\$1,800</u>
	TOTAL EXPENSES - COED SOFTBALL	<u><u>\$3,336</u></u>	<u><u>\$3,564</u></u>	<u><u>\$3,500</u></u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
614-901-707-000	PART TIME EMPLOYEES	\$16,256	\$13,187	\$19,000
614-901-715-000	FICA	1,244	1,009	1,454
SALARIES AND FRINGE BENEFITS		<u>\$17,500</u>	<u>\$14,196</u>	<u>\$20,454</u>
TOTAL EXPENSES - COMMUNITY CENTER USE		<u>\$17,500</u>	<u>\$14,196</u>	<u>\$20,454</u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
614-912-707-000	PART TIME EMPLOYEES	\$4,022	\$3,882	\$4,000
614-912-715-000	FICA	308	297	306
SALARIES AND FRINGE BENEFITS		<u>\$4,330</u>	<u>\$4,179</u>	<u>\$4,306</u>
MATERIALS AND SUPPLIES				
614-912-758-000	PROGRAM SUPPLIES	\$4,021	\$4,320	\$4,300
MATERIALS AND SUPPLIES		<u>\$4,021</u>	<u>\$4,320</u>	<u>\$4,300</u>
TOTAL EXPENSES - OUTDOOR CONCESSION STAND		<u><u>\$8,351</u></u>	<u><u>\$8,499</u></u>	<u><u>\$8,606</u></u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CONTRACTUAL SERVICES				
614-913-818-000	CONTRACTUAL SERVICES	\$11,239	\$10,625	\$11,000
	CONTRACTUAL SERVICES	<u>\$11,239</u>	<u>\$10,625</u>	<u>\$11,000</u>
	TOTAL EXPENSES - AMUSEMENT PARK TICKET SALES	<u>\$11,239</u>	<u>\$10,625</u>	<u>\$11,000</u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
614-915-758-000	PROGRAM SUPPLIES	\$13,955	\$10,004	\$14,000
MATERIALS AND SUPPLIES		\$13,955	\$10,004	\$14,000
CONTRACTUAL SERVICES				
614-915-818-000	CONTRACTUAL SERVICES	\$55,681	\$54,601	\$56,000
CONTRACTUAL SERVICES		\$55,681	\$54,601	\$56,000
DEBT SERVICE				
614-915-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	\$68	\$68	\$70
DEBT SERVICE		\$68	\$68	\$70
TOTAL EXPENSES - DREAM CRUISE		\$69,704	\$64,673	\$70,070

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
614-950-706-000	STAFF	\$18,477	\$13,798	\$18,662
614-950-707-000	PART TIME EMPLOYEES	2,000	2,351	2,500
614-950-712-000	IN LIEU	34	10	18
614-950-715-000	FICA	1,568	1,196	1,621
614-950-716-000	HDLO	3,107	3,689	4,374
614-950-718-000	RETIREMENT	2,662	2,688	331
SALARIES AND FRINGE BENEFITS		\$27,848	\$23,732	\$27,506
MATERIALS AND SUPPLIES				
614-950-758-000	PROGRAM SUPPLIES	\$551	\$767	\$1,000
MATERIALS AND SUPPLIES		\$551	\$767	\$1,000
CONTRACTUAL SERVICES				
614-950-801-000	BANK CHARGES	\$2,587	\$2,702	\$3,720
614-950-807-000	AUDIT SERVICES	2,150	2,150	2,330
614-950-818-000	CONTRACTUAL SERVICES	33,056	34,860	33,000
CONTRACTUAL SERVICES		\$37,793	\$39,712	\$39,050
INSURANCE				
614-950-914-000	LIABILITY INSURANCE	\$236	\$749	\$750
INSURANCE		\$236	\$749	\$750
CAPITAL OUTLAY				
614-950-974-000	LAND IMPROVEMENTS	\$0	\$0	\$66,000
614-950-982-000	EQUIPMENT	0	0	35,000
CAPITAL OUTLAY		\$0	\$0	\$101,000
TOTAL EXPENSES - MISCELLANEOUS PROGRAMS		\$66,428	\$64,960	\$169,306

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
OTHER FINANCING USES				
614-966-965-101	TRANSFERS OUT	\$84,853	\$97,279	\$31,227
OTHER FINANCING USES		\$84,853	\$97,279	\$31,227
TOTAL EXPENSES - OTHER FINANCING USES		\$84,853	\$97,279	\$31,227
TOTAL EXPENSES - RECREATION REVOLVING FUND		\$364,688	\$350,782	\$402,319



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES AND FRINGE BENEFITS	\$77,843	\$50,239	\$57,969
MATERIALS & SUPPLIES	9,235	6,856	8,000
CONTRACTUAL SERVICES	26,926	16,193	21,234
INSURANCE	7,748	5,390	5,390
OTHER CHARGES	574	1,531	1,500
OTHER FINANCING USES	2,500	0	0
TOTAL	\$124,826	\$80,209	\$94,093

STAFFING

	09-10		10-11	
	No	FTE	No	FTE
Part Time				
Senior Citizen Program	2	0.79	2	0.79
Van Drivers	2	0.77	2	0.77
Van Dispatchers	2	0.77	2	0.77
Part Time Total	6	2.33	6	2.33
TOTAL	6	2.33	6	2.33

EXPENDITURE HIGHLIGHTS

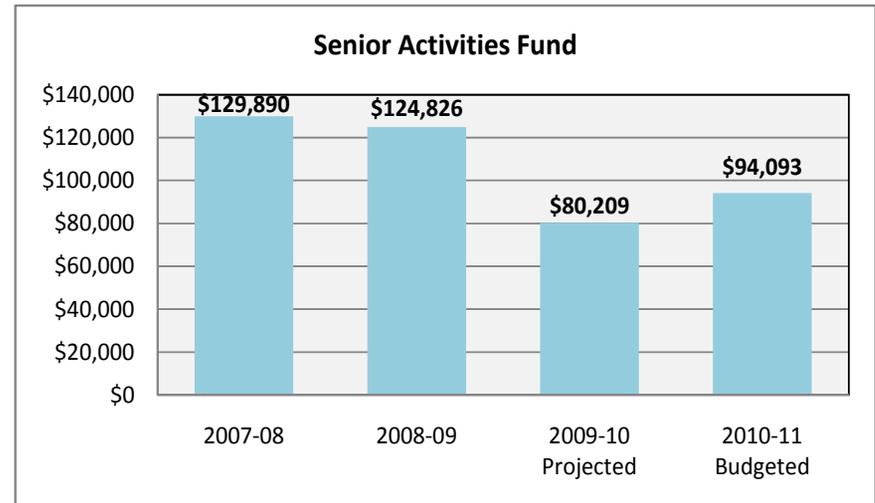
- Provides Salaries for part-time workers in the Senior Citizen Program.

PROGRAM DESCRIPTION

The Senior Citizen Fund serves as an avenue to receive revenues, including grants funds and donations, and disperse expenses for all senior citizen programs and services offered by the department.

MAJOR 2010-2011 OBJECTIVES

- Continue to adjust pricing for all senior programs and activities to include all direct costs plus a 15% administrative fee.
- Continue to generate the necessary revenue from grants and donations which is required to supplement program fees in order to meet the financial commitment of this fund.
- Redesign the format of the Senior Times newsletter in order to accommodate a total of fourteen advertisers that will generate enough revenue to cover the annual printing costs.
- Restore intergenerational programming efforts by offering a minimum of two special events utilizing Berkley School District student volunteers.
- Partner with other cities to cut costs and share resources in order to continue to provide quality programming for our senior population.
- Strive to reduce transportation costs by consolidating rides and keeping operations more efficient through a decline in miles traveled, resulting in lower fuel expense.



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
615-110-706-000	SENIOR COORDINATOR	\$27,087	\$0	\$0
615-110-707-000	PART-TIME EMPLOYEES	3,707	16,534	20,250
615-110-712-000	IN LIEU	75	0	0
615-110-715-000	FICA	2,335	1,264	1,549
615-110-716-000	HDLO	7,582	0	0
615-110-718-000	RETIREMENT	3,890	0	0
SALARIES AND FRINGE BENEFITS		\$44,676	\$17,798	\$21,799
MATERIALS AND SUPPLIES				
615-110-758-000	PROGRAM SUPPLIES	\$216	\$465	\$500
615-110-781-000	VEHICLE SUPPLIES	274	484	500
MATERIALS AND SUPPLIES		\$490	\$949	\$1,000
CONTRACTUAL SERVICES				
615-110-807-000	AUDIT SERVICES	\$1,300	\$1,300	\$1,409
615-110-818-000	CONTRACTUAL SERVICES	25,239	13,095	18,000
CONTRACTUAL SERVICES		\$26,539	\$14,395	\$19,409
INSURANCE				
615-110-913-000	VEH EQ INSURANCE	\$1,622	\$1,411	\$1,411
615-110-914-000	LIABILITY INSURANCE	4,504	2,568	2,568
INSURANCE		\$6,126	\$3,979	\$3,979
OTHER CHARGES				
615-110-939-000	VEHICLE MAINTENANCE	\$29	\$342	\$500
OTHER CHARGES		\$29	\$342	\$500
TOTAL EXPENSES - SENIOR CITIZEN PROGRAMS		\$77,860	\$37,463	\$46,687

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CONTRACTUAL SERVICES				
615-111-904-000	PRINTING	\$362	\$1,773	\$1,800
CONTRACTUAL SERVICES		\$362	\$1,773	\$1,800
TOTAL EXPNESES - SENIOR NEWSLETTER		\$362	\$1,773	\$1,800

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
615-113-707-000	PART-TIME EMPLOYEES	\$30,810	\$30,136	\$33,600
615-113-715-000	FICA	2,357	2,305	2,570
SALARIES AND FRINGE BENEFITS		<u>\$33,167</u>	<u>\$32,441</u>	<u>\$36,170</u>
MATERIALS AND SUPPLIES				
615-113-751-000	FUEL&LUBE	\$8,745	\$5,907	\$7,000
MATERIALS AND SUPPLIES		<u>\$8,745</u>	<u>\$5,907</u>	<u>\$7,000</u>
CONTRACTUAL SERVICES				
615-113-818-000	CONTRACTUAL SERVICES	\$25	\$25	\$25
CONTRACTUAL SERVICES		<u>\$25</u>	<u>\$25</u>	<u>\$25</u>
INSURANCE				
615-113-913-000	VEH EQ INSURANCE	\$1,622	\$1,411	\$1,411
INSURANCE		<u>\$1,622</u>	<u>\$1,411</u>	<u>\$1,411</u>
OTHER CHARGES				
615-113-939-000	VEHICLE MAINTENANCE	\$545	\$1,189	\$1,000
OTHER CHARGES		<u>\$545</u>	<u>\$1,189</u>	<u>\$1,000</u>
TOTAL EXPENSES - VAN TRANSPORTATION PROGRAM		<u>\$44,104</u>	<u>\$40,973</u>	<u>\$45,606</u>

**FUND 615: SENIOR ACTIVITIES
DEPT 966: OTHER FINANCING USES**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
OTHER FINANCING USES				
615-966-965-677	TRANSFER OUT	\$2,500	\$0	\$0
OTHER FINANCING USES		\$2,500	\$0	\$0
TOTAL EXPENSES - OTHER FINANCING USES		\$2,500	\$0	\$0
TOTAL EXPENSES - SENIOR ACTIVITIES FUND		\$124,826	\$80,209	\$94,093

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**677: LOSS
DEPT: 868**

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
INSURANCE	\$217,255	\$179,950	\$216,013
TOTAL	\$217,255	\$179,950	\$216,013

STAFFING

None

EXPENDITURE HIGHLIGHTS

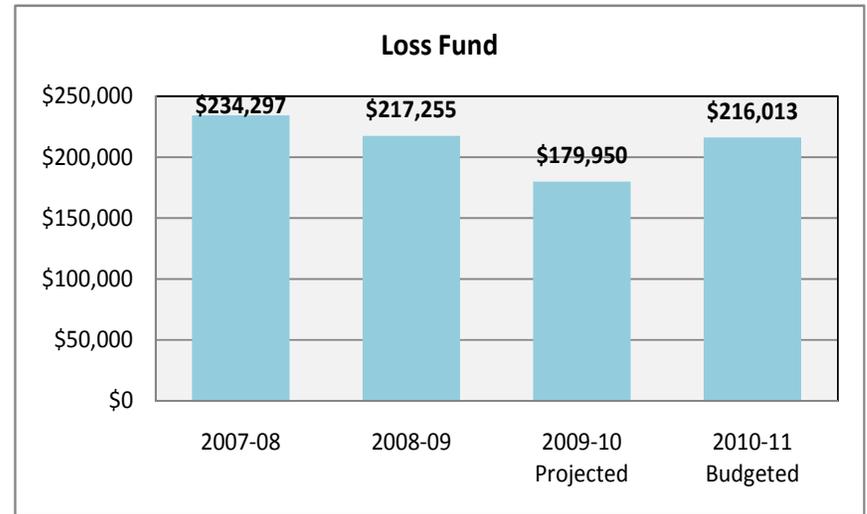
- Lawsuit Deductibles for 2010/11 for General Fund & Water/Sewer Fund if applicable.
- Defray annual cost of General and Vehicle liability expenses.

PROGRAM DESCRIPTION

All operating funds of the City contribute funds to this operating fund based upon size of expenditure by Fund to the Loss Fund. The collected funds then defray the cost of the general liability, vehicle, and casualty insurance costs of the City annually. This Special Revenue Fund will also defray the cost of any miscellaneous lawsuit costs, deductibles and attorney fees associated with any general liability or workers compensation claims or appeals.

MAJOR 2010-2011 OBJECTIVES

None



FUND: 677 LOSS
DEPT: 868

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
INSURANCE				
677-868-913-000	VEHICLE INSURANCE	\$32,435	\$28,216	\$28,216
677-868-914-000	LIABILITY INSURANCE	172,405	147,797	147,797
677-868-915-000	LOSS EXPENSES	12,415	3,937	40,000
INSURANCE		<u>\$217,255</u>	<u>\$179,950</u>	<u>\$216,013</u>
TOTAL EXPNESES - INSURANCE		<u>\$217,255</u>	<u>\$179,950</u>	<u>\$216,013</u>
TOTAL EXPNESES - LOSS FUND		<u>\$217,255</u>	<u>\$179,950</u>	<u>\$216,013</u>



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES AND FRINGE BENEFITS	\$113	\$0	\$1,751
MATERIALS AND SUPPLIES	420	297	2,050
CONTRACTUAL SERVICES	21,135	31,048	66,000
CAPITAL OUTLAY	0	0	50,000
OTHER FINANCING USES	286	764	3,249
TOTAL	\$21,954	\$32,109	\$123,050

STAFFING

None

EXPENDITURE HIGHLIGHTS

- Contractual consultant to assist on administrative issues or programs.
- Provides for a contractor who assembles minutes of meetings and various clerical work associated with the minutes.
- Provides funding for the promotion of the DDA/Downtown area.
- Purchase and hang banners with fundraiser dollars in Trust.
- Maintain and enhance DDA website and annual maintenance fees.
- Consultant to develop and implement a façade grant program.
- Appropriated for a farmers market program including a consultant.

PROGRAM DESCRIPTION

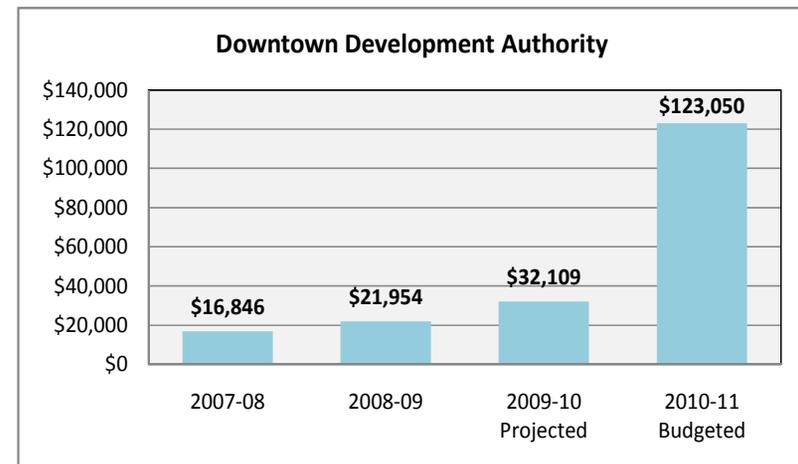
An ordinance was created in 1993 by the City Council creating the City of Berkeley Downtown Development Authority (DDA). The Berkeley DDA was given all the powers and duties prescribed for a downtown development authority pursuant to PA 197 of 1975 as amended. The DDA seeks to attack problems of urban decline, strengthen existing areas within the DDA and encourage new private developments in the downtown district.

The necessary legal, monetary and organizational tools to revitalize the downtown district are at the disposal of the Berkeley DDA.

The DDA can generally be described as incorporating commercial properties along both sides of Twelve Mile Road from Coolidge to Greenfield and Coolidge Highway from Eleven Mile Road to Twelve Mile Road.

MAJOR 2010-2011 OBJECTIVES

- Defray normal operating costs of the Authority and its consultants
- Continually improve and promote the Berkeley Downtown area.



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
MATERIALS AND SUPPLIES				
814-822-730-000	POSTAGE	\$0	\$0	\$50
814-822-758-000	PROGRAM SUPPLIES	420	297	2,000
MATERIALS AND SUPPLIES		<u>\$420</u>	<u>\$297</u>	<u>\$2,050</u>
CONTRACTUAL SERVICES				
814-822-807-000	AUDIT SERVICES	\$1,300	\$1,300	\$1,500
814-822-817-000	CONSULTANT	3,093	1,288	0
814-822-818-000	SERVICES	2,826	2,160	2,500
814-822-824-000	LEGAL SERVICES	0	240	2,500
814-822-864-000	MEETINGS & CONFERENCES	0	0	1,500
CONTRACTUAL SERVICES		<u>\$7,219</u>	<u>\$4,988</u>	<u>\$8,000</u>
TOTAL EXPENSES - DDA OPERATIONS		<u><u>\$7,639</u></u>	<u><u>\$5,285</u></u>	<u><u>\$10,050</u></u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
814-824-706-000	DPW WORKERS	\$0	\$0	\$331
814-824-709-000	OVERTIME	0	0	1,100
814-824-712-000	IN LIEU	0	0	1
814-824-715-000	FICA	38	0	110
814-824-716-000	HDLO	3	0	108
814-824-718-000	RETIREMENT	72	0	101
SALARIES AND FRINGE BENEFITS		\$113	\$0	\$1,751
CONTRACTUAL SERVICES				
814-824-814-000	WEB SITE MAINTENANCE	\$0	\$0	\$3,000
814-824-817-004	DDA - EVENTS	0	0	10,500
814-824-817-005	DDA - MEDIA	0	0	5,000
814-824-818-000	CONTRACTUAL SERVICES	11,055	18,955	0
814-824-829-000	TROLLEY	0	1,700	2,000
814-824-901-000	ADVERTISING	0	0	2,500
CONTRACTUAL SERVICES		\$11,055	\$20,655	\$23,000
TOTAL EXPENSES - SPECIAL EVENTS		\$11,168	\$20,655	\$24,751

FUND 814: DOWNTOWN DEVELOPMENT AUTHORITY (DDA)
DEPT 826: PUBLICITY NEWSLETTERS

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
CONTRACTUAL SERVICES				
814-826-814-000	WEBSITE	\$2,861	\$84	\$0
CONTRACTUAL SERVICES		\$2,861	\$84	\$0
TOTAL EXPNESES - PUBLICITY NEWSLETTERS		\$2,861	\$84	\$0

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CONTRACTUAL SERVICES				
814-827-817-000	CONSULTANT	\$0	\$0	\$5,000
814-827-817-001	CONSULTANT-FACADE GRANTS	0	0	5,000
814-827-817-003	BANNERS	0	5,321	15,000
814-827-817-006	FARMERS MARKET - CONSULTANT	0	0	5,000
814-827-817-007	FARMERS MARKET - PROGRAM EXPENSES	0	0	5,000
CONTRACTUAL SERVICES		\$0	\$5,321	\$35,000
CAPITAL OUTLAY				
814-827-974-001	FACADE GRANT INCENTIVE PROGRAM	\$0	\$0	\$50,000
CAPITAL OUTLAY		\$0	\$0	\$50,000
TOTAL EXPENSES - MARKET DEVELOPMENT		\$0	\$5,321	\$85,000

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
OTHER FINANCING USES				
814-966-999-000	TRANSFERS OUT	\$286	\$764	\$3,249
OTHER FINANCING USES		\$286	\$764	\$3,249
TOTAL EXPENSES - OTHER FINANCING USES		\$286	\$764	\$3,249
TOTAL EXPENSES - DDA		\$21,954	\$32,109	\$123,050



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
MATERIALS & SUPPLIES	\$0	\$6,000	\$29,297
CONTRACTUAL SERVICES	17,191	\$32,781	12,000
CAPITAL OUTLAY	131,680	142,780	0
OTHER FINANCING USES	0	0	425,000
TOTAL	\$148,871	\$181,561	\$466,297

STAFFING

None

EXPENDITURE HIGHLIGHTS

- Consultant to design & oversee potential Streetscape & other Land Improvement in the DDA.
- Appropriate for Miscellaneous construction projects within the DDA area.
- Reconstruction of various parking lots behind DDA businesses per DDA plan.
- Maintain landscaping on 12 Mile Road.
- Appropriate for the annual debt payment for the completed intersection project.

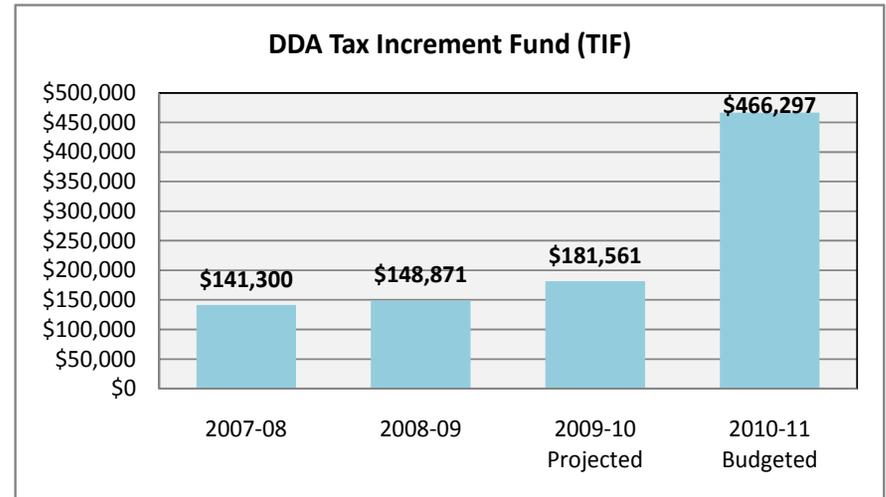
PROGRAM DESCRIPTION

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

The Downtown Development Authority annually transfers fund in accordance with the pay agreement with the City Council to a corresponding Debt Service Fund, to defray the cost of an installment loan that was utilized to fund sidewalk and streetscape improvements on Twelve Mile Road. There are nine years left to pay on the installment loan.

MAJOR 2010-2011 OBJECTIVES

- Study the landscape options along Coolidge Avenue between 11 Mile Road and 12 Mile Road within the fiscal year.
- Reconstruct parking lots south of 12 Mile Road businesses. (Robina/Gardner)
- Pay for the annual debt payment due in the fiscal year.



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

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
<hr/>				
CONTRACTUAL SERVICES				
815-464-818-000	CONTRACTUAL SERVICES - INTERSECTION	\$0	\$1,000	\$12,000
CONTRACTUAL SERVICES		\$0	\$1,000	\$12,000
	TOTAL EXPENSES - STREET MAINTENANCE	\$0	\$1,000	\$12,000

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
Dept 940: PUBLIC IMPROVEMENT				
MATERIALS AND SUPPLIES				
815-940-758-000	PROGRAM SUPPLIES	\$0	\$6,000	\$29,297
MATERIALS AND SUPPLIES		<u>\$0</u>	<u>\$6,000</u>	<u>\$29,297</u>
CONTRACTUAL SERVICES				
815-940-817-000	CONSULTANT	\$972	\$0	\$0
815-940-821-000	ENGINEER	0	30,000	0
815-940-821-030	PLANNING	16,219	1,781	0
CONTRACTUAL SERVICES		<u>\$17,191</u>	<u>\$31,781</u>	<u>\$0</u>
CAPITAL OUTLAY				
815-940-974-000	PARKING LOT	\$0	\$0	\$375,000
815-940-974-002	STREETSCAPE IMPROVEMENTS	0	0	50,000
CAPITAL OUTLAY		<u>\$0</u>	<u>\$0</u>	<u>\$425,000</u>
TOTAL EXPENSE - PUBLIC IMPROVEMENT		<u><u>\$17,191</u></u>	<u><u>\$37,781</u></u>	<u><u>\$454,297</u></u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
OTHER FINANCING USES				
815-966-965-302	TRANSFER OUT	\$131,680	\$142,780	\$0
OTHER FINANCING USES		<u>\$131,680</u>	<u>\$142,780</u>	<u>\$0</u>
TOTAL EXPENSES - OTHER FINANCING USES		<u>\$131,680</u>	<u>\$142,780</u>	<u>\$0</u>
TOTAL EXPENSES - DDA-TIF FUND		<u>\$148,871</u>	<u>\$181,561</u>	<u>\$466,297</u>
TOTAL EXPENSES - SPECIAL REVENUE FUNDS		<u>\$3,184,116</u>	<u>\$3,278,747</u>	<u>\$3,898,688</u>

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ENTERPRISE FUND EXPENDITURES

Fiscal Year 2010/2011

Adopted



City of Berkeley

ENTERPRISE FUNDS EXPENDITURES-Overview

The Arena Fund and Water and Sewer Fund are the City's two Enterprise Funds. An Enterprise Fund has operations where the costs of providing goods or services are financed or recovered through user fees.

Enterprise Funds are appropriated for and transactions are accounted for on a full accrual basis of accounting.

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

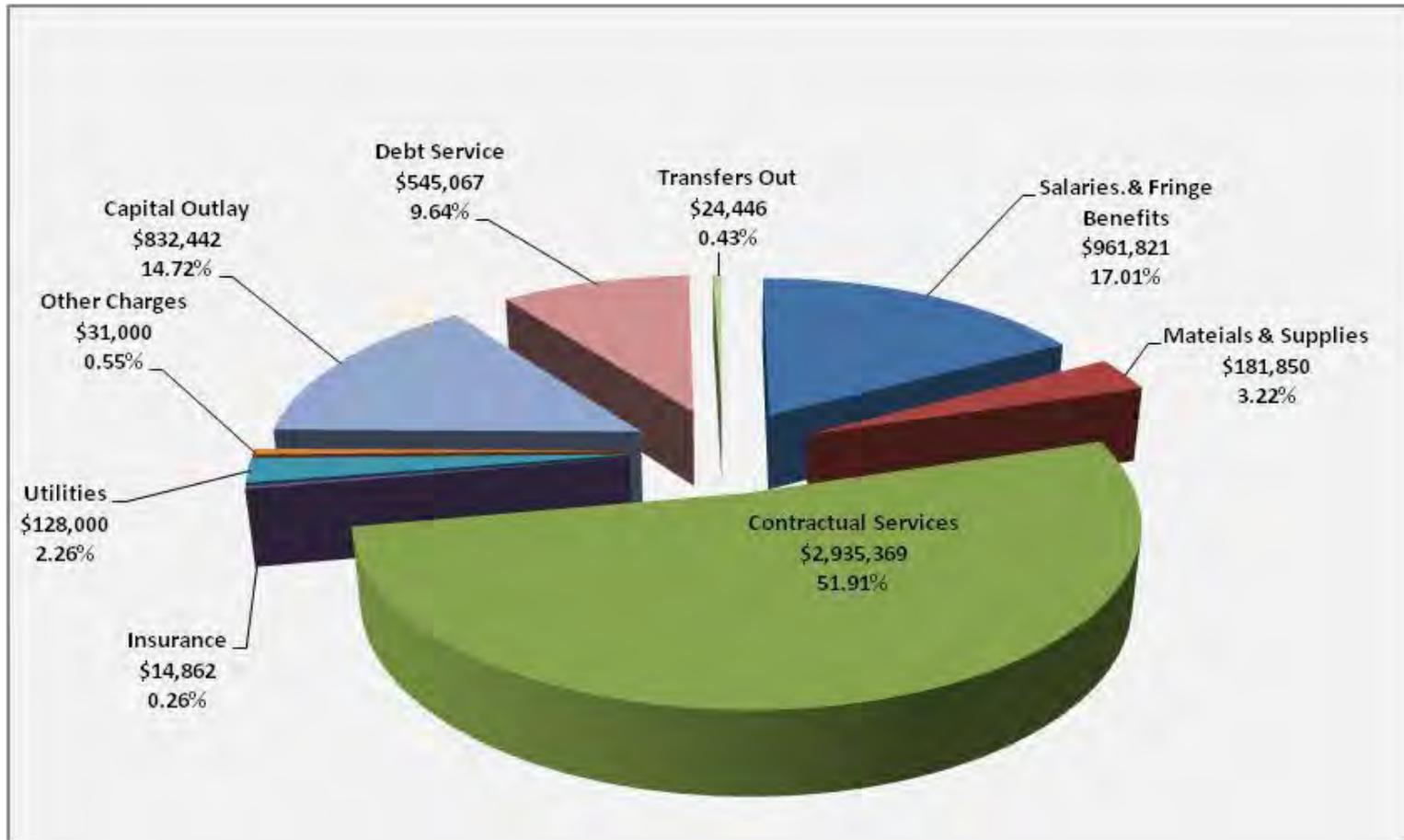
Detailed information regarding all Enterprise Funds is provided later in this publication.



City of Berkeley

Enterprise Fund Expenditures - \$5,654,857

FY 2010-2011





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

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2011

	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Projected 2009-2010	Requested 2010-2011
Revenues					
Charges for services	\$4,119,850	\$4,125,330	\$4,224,842	\$4,446,159	\$4,709,462
Fines and forfeitures	381,602	474,387	528,388	517,275	517,600
Investment earnings	102,911	43,708	34,805	36,245	46,949
Property and Equipment Rental	37,711	32,892	10,562	9,008	8,076
Miscellaneous	105,761	34,409	(460)	15,200	17,200
Reappropriation	624,595	-	-	-	-
Total revenues	<u>5,372,430</u>	<u>4,710,726</u>	<u>4,798,137</u>	<u>5,023,887</u>	<u>5,299,287</u>
Expenses					
Arena operations	524,566	460,136	460,252	477,460	455,777
Water and sewer operations	<u>3,483,903</u>	<u>3,376,291</u>	<u>3,673,289</u>	<u>4,309,561</u>	<u>4,629,913</u>
Total expenses	<u>4,008,469</u>	<u>3,836,427</u>	<u>4,133,541</u>	<u>4,787,021</u>	<u>5,085,690</u>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	1,363,961	874,299	664,596	236,866	213,597
Other Financing Uses					
Operating transfers in	79,192	-	98,622	120,000	25,000
Operating transfers out	-	(28,356)	(8,737)	(4,597)	(569,167)
Total other financing uses	<u>79,192</u>	<u>(28,356)</u>	<u>89,885</u>	<u>115,403</u>	<u>(544,167)</u>
Net Earnings (Loss) and Other Financing Uses	1,443,153	845,943	754,481	352,269	(330,570)
Retained Earnings, Beginning of Year	<u>6,341,229</u>	<u>7,784,383</u>	<u>8,630,326</u>	<u>9,384,783</u>	<u>9,737,052</u>
Retained Earnings, End of Year	<u>\$7,784,382</u>	<u>\$8,630,326</u>	<u>\$9,384,807</u>	<u>\$9,737,052</u>	<u>\$9,406,482</u>

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**FUND: 546 ARENA
DEPT: SUMMARY**

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$123,852	\$179,250	\$184,250
MATERIALS AND SUPPLIES	46,118	38,722	30,900
CONTRACTUAL SERVICES	39,979	9,581	3,700
INSURANCE	8,526	6,554	6,281
DEBT SERVICE	14,954	55,579	1,125
OTHER CHARGES	11,762	21,756	23,500
UTILITIES	110,152	118,229	119,000
CAPITAL OUTLAY	61,876	86,114	87,800
OTHER FINANCING USES	43,033	0	0
TOTAL	\$460,252	\$515,785	\$456,556

STAFFING	09-10		10-11	
	No	FTE	No	FTE
Full Time				
Parks & Recreation Director	1	0.05	1	0.05
Recreation Manager	1	0.50	1	0.50
Arena Supervisor	1	1.00	1	1.00
Full Time Total	3	1.55	3	1.55
Part Time				
Rink Attendants	6	1.15	6	0.72
Concession Supervisor	1	0.38	0	0.00
Concession Attendant	0	0.00	2	0.39
Office Assistant	0	0.00	1	0.38
Skating Instructors	0	0.00	8	0.35
Skating Director	0	0.00	1	0.14
Supervisors	3	0.93	3	1.01
Part Time Total	10	2.46	21	2.99
TOTAL	13	4.01	24	4.54

EXPENDITURE HIGHLIGHTS

- Various Building Improvements including painting, roof repairs, and new exterior sign.
- Replace Studio Ice with indoor soccer turf and batting cages to utilize unused space.

PROGRAM DESCRIPTION

The Arena fund is used solely for the City's Ice Arena's revenues and expenditures. The Arena expenditures have gradually been decreasing over the past four years. Fiscal Years 2009/10 and 2010/11 saw an increase in expenses due to the addition of the Recreation Manager to the Staff of the Arena.

The two largest expenditure categories in the Arena Fund are the Salaries and Fringe Benefits and the Utilities accounts. Salaries & Fringe Benefits make up 40% of all expenditures with a total of \$184,250, where the Utilities represents 26%, with a total of \$119,000.

The Ice Arena offers learn to skate classes as well as opportunities for advanced skating skill development. A recital is given at the end of the skill development season in March. Youth, adult and senior hockey programs start in September and finish in mid-March. The Berkley High School program also skates at the Arena during this time period. Open skating is offered daily and open hockey is available Monday through Friday.

The Arena is going to offer indoor soccer and batting cage facilities to utilize space that was once a small ice surface. These are two new programs that the Arena staff is providing. The programs are scheduled to start in late September 2010.

MAJOR 2010-2011 OBJECTIVES

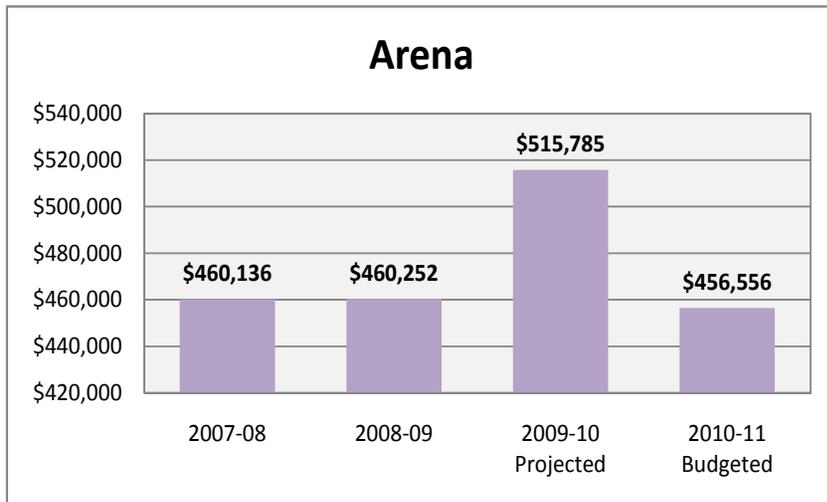
- Integrate the use of Maximum Solutions software into the everyday business of the arena by training select staff in its application.
- Train staff on skills in dealing with difficult customers in an effort to create a more welcoming environment.
- Retain current arena sponsors and add four new sponsors by September 1, 2010.



FUND: 546 ARENA
DEPT: SUMMARY

MAJOR 2010-2011 OBJECTIVES CONTINUED:

- Initiate indoor soccer and batting cage facilities in the studio area by September 2010.
- Create a programming plan for when public and parochial schools have time off during the school year in order to increase exposure, participation, and revenue.
- Add three new private rentals and fill open ice time slots.
- Reorganize storage space to optimize capacity and give the arena a brighter and more open feel.
- Create a summer maintenance schedule in preparation for the upcoming season.



FUND: 546 ARENA
DEPT: 697 ARENA – GENERAL

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
546-697-704-000	RECREATION DIRECTOR	\$3,658	\$3,694	\$2,764
546-697-705-000	SUPERVISORS	749	28,113	30,641
546-697-706-000	STAFF	31,944	32,261	32,264
546-697-707-000	PART TIME EMPLOYEES	40,771	40,914	44,700
546-697-712-000	IN LIEU	154	66	123
546-697-715-000	FICA	5,948	8,016	10,145
546-697-716-000	HDLO	14,556	22,250	27,722
546-697-718-000	RETIREMENT	5,303	9,228	10,699
546-697-720-000	LONGEVITY	364	368	0
546-697-722-000	SICK LEAVE	163	154	0
546-697-724-000	UNEMPLOYMENT	0	0	73
546-697-725-000	WORKERS COMPENSATION	813	1,014	1,221
SALARIES AND FRINGE BENEFITS		\$104,423	\$146,078	\$160,352
MATERIALS AND SUPPLIES				
546-697-728-000	OFFICE SUPPLIES	\$383	\$407	\$400
546-697-729-000	STATIONARY	0	0	150
546-697-730-000	POSTAGE	34	25	300
546-697-744-000	UNIFORMS	0	690	700
546-697-751-000	FUEL & LUBE	4,740	7,200	7,000
546-697-776-000	MAINTENANCE SUPPLIES	3,434	3,036	5,000
546-697-777-000	CUSTODIAL SUPPLIES	3,882	2,895	4,500
546-697-778-000	EQUIPMENT SUPPLIES	2,779	1,220	2,500
MATERIALS AND SUPPLIES		\$15,252	\$15,473	\$20,550

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CONTRACTUAL SERVICES				
546-697-803-000	MEMBERSHIPS AND DUES	\$350	\$200	\$200
546-697-807-000	AUDIT SERVICES	2,150	2,150	2,150
546-697-818-000	CONTRACTUAL SERVICES	17,913	0	0
546-697-853-000	TELEPHONE	313	349	350
546-697-901-000	ADVERTISEMENT	965	982	1,000
CONTRACTUAL SERVICES		\$21,691	\$3,681	\$3,700
INSURANCE				
546-697-914-000	LIABILITY INSURANCE	\$8,526	\$6,554	\$6,281
INSURANCE		\$8,526	\$6,554	\$6,281
UTILITIES				
546-697-920-000	UTILITIES	\$110,152	\$118,229	\$119,000
UTILITIES		\$110,152	\$118,229	\$119,000
OTHER CHARGES				
546-697-931-000	BUILDING MAINTENANCE	\$2,276	\$2,414	\$3,500
546-697-933-000	EQUIPMENT MAINTENANCE	9,486	19,342	20,000
OTHER CHARGES		\$11,762	\$21,756	\$23,500
CAPITAL OUTLAY				
546-697-968-000	DEPRECIATION	\$61,311	\$63,017	\$63,100
546-697-976-000	BUILDING IMPROVEMENTS	\$565	\$23,097	\$9,750
546-697-976-001	SOCCER/BATTING CAGES	0	0	13,750
546-697-982-000	EQUIPMENT	0	0	1,200
CAPITAL OUTLAY		\$61,876	\$86,114	\$87,800

FUND: 546 ARENA
DEPT: 697 ARENA – GENERAL

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
OTHER FINANCING USES				
546-697-969-000	LOSS ON ASSET DISPOSAL	\$1,190	\$0	\$0
546-697-969-001	RECEIVABLE WRITE OFF	41,843	0	0
OTHER FINANCING USES		<u>\$43,033</u>	<u>\$0</u>	<u>\$0</u>
DEBT SERVICE				
546-697-991-000	95 ENERGY BONDS PRINC. & INTEREST	\$14,954	\$54,548	\$0
546-697-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	0	345	346
DEBT SERVICE		<u>\$14,954</u>	<u>\$54,893</u>	<u>\$346</u>
TOTAL EXPENSES - ARENA GENERAL		<u><u>\$391,669</u></u>	<u><u>\$452,778</u></u>	<u><u>\$421,529</u></u>

FUND: 546 ARENA
DEPT: 698 CONCESSION STAND

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
SALARIES AND FRINGE BENEFITS				
546-698-707-000	PART TIME EMPLOYEES	\$9,465	\$6,830	\$6,000
546-698-715-000	FICA	724	523	459
SALARIES AND FRINGE BENEFITS		\$10,189	\$7,353	\$6,459
MATERIALS AND SUPPLIES				
546-698-758-000	PROGRAM SUPPLIES	\$14,449	\$7,086	\$7,550
MATERIALS AND SUPPLIES		\$14,449	\$7,086	\$7,550
TOTAL EXPENSES - CONCESSION STAND		\$24,638	\$14,439	\$14,009

FUND: 546 ARENA
DEPT: 700 FIGURE SKATING LESSONS

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
546-700-707-000	PART TIME EMPLOYEES	\$4,111	\$18,883	\$16,200
546-700-715-000	FICA	314	1,446	1,239
SALARIES AND FRINGE BENEFITS		<u>\$4,425</u>	<u>\$20,329</u>	<u>\$17,439</u>
MATERIALS AND SUPPLIES				
546-700-758-000	PROGRAM SUPPLIES	\$991	\$663	\$800
MATERIALS AND SUPPLIES		<u>\$991</u>	<u>\$663</u>	<u>\$800</u>
CONTRACTUAL SERVICES				
546-700-818-000	CONTRACTUAL SERVICES	\$10,683	\$0	\$0
CONTRACTUAL SERVICES		<u>\$10,683</u>	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES - FIGURE SKATING LESSONS		<u><u>\$16,099</u></u>	<u><u>\$20,992</u></u>	<u><u>\$18,239</u></u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
546-701-707-000	PART TIME EMPLOYEES	\$4,520	\$5,100	\$0
546-701-715-000	FICA	295	390	0
SALARIES AND FRINGE BENEFITS		<u>\$4,815</u>	<u>\$5,490</u>	<u>\$0</u>
MATERIALS AND SUPPLIES				
546-701-758-000	PROGRAM SUPPLIES	\$15,426	\$15,500	\$2,000
MATERIALS AND SUPPLIES		<u>\$15,426</u>	<u>\$15,500</u>	<u>\$2,000</u>
CONTRACTUAL SERVICES				
546-701-818-000	CONTRACTUAL SERVICES	\$7,605	\$5,900	\$0
CONTRACTUAL SERVICES		<u>\$7,605</u>	<u>\$5,900</u>	<u>\$0</u>
TOTAL EXPENSES- ICE SHOW		<u><u>\$27,846</u></u>	<u><u>\$26,890</u></u>	<u><u>\$2,000</u></u>

FUND: 546 ARENA
DEPT: 966 – OTHER FINANCING USES

		2008-09	2009-10	2010-11
		ACTIVITY	PROJECTED	ADOPTED
			ACTIVITY	BUDGET
<hr/>				
OTHER FINANCING USES				
546-966-965-000	TRANSFERS	\$0	\$686	\$779
OTHER FINANCING USES		\$0	\$686	\$779
	TOTAL EXPENSE - OTHER FINANCING USES	\$0	\$686	\$779
		<hr/>		
		TOTAL EXPENSES - ARENA FUND	\$460,252	\$515,785
		<hr/>		
			\$456,556	

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**FUND: 592 WATER AND SEWER
DEPT: WATER & SEWER SERVICE**

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$777,128	\$716,741	\$777,571
MATERIALS AND SUPPLIES	44,739	147,247	150,950
CONTRACTUAL SERVICES	2,369,062	2,548,515	2,931,669
OTHER FINANCING USES	8,737	3,911	24,446
CAPITAL OUTLAY	278,238	1,038,178	744,462
DEBT SERVICE	173,321	178,513	543,942
INSURANCE	13,335	8,581	8,581
UTILITIES	8,486	7,580	9,000
OTHER CHARGES	8,980	7,706	7,500
TOTAL	\$3,682,026	\$4,656,972	\$5,198,301

STAFFING

Full Time

	09-10		10-11	
	No	FTE	No	FTE
City Manager	1	0.20	1	0.20
Director of Public Works	1	0.30	1	0.31
Clerk II	1	0.60	1	0.60
Finance Director	1	0.30	1	0.30
Accountant	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	1.56	2	1.52
Equipment Operator II	3	1.49	3	1.52
Equipment Operator I	4	0.36	4	0.37
Mechanic III	1	0.50	1	0.50
Full Time Total	20	7.11	20	7.12

STAFFING CONTINUED:

Part Time

	09-10		10-11	
	No	FTE	No	FTE
Clerk	1	0.53	1	0.53
Clerk-Cashier	1	0.23	1	0.26
Seasonal	1	0.38	2	0.40
Part Time Total	3	1.14	4	1.19
TOTAL	22	8.25	24	8.31

EXPENDITURE HIGHLIGHTS

- 11 Mile Road punch list items and cost overruns.
- Various building improvements & equipment purchases including a new water Chevy Service Van.
- Concrete Repair Work.
- Continue T-Lining program.
- Continue payments of George Kuhn Drain Debt Series A-H - \$543,942 payment for 2010/11.

PROGRAM DESCRIPTION

The Water and Sewer Fund is the second largest overall fund after the General Fund, with expenditures of \$5,198,301 for FY 2010-11. The Water & Sewer fund's expenditures have increased over the past four years, due mostly to the increase in water and sewer rates.

Areas of responsibility include:

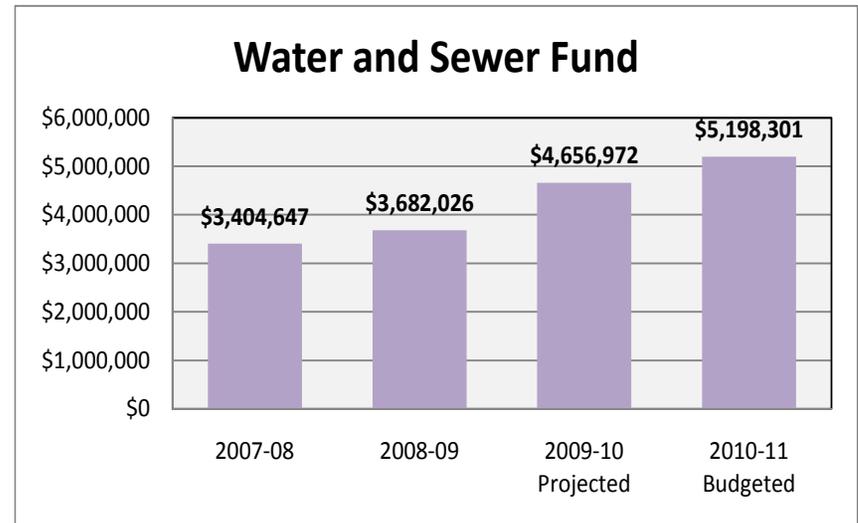
- Sewer Main Cleaning & Maintenance.
- Water Billing, Meter Reading & Replacement.
- Water Main Maintenance & Replacement.



**FUND: 592 WATER AND SEWER
DEPT: WATER & SEWER SERVICE**

MAJOR 2010-2011 OBJECTIVES

- Continue our efforts with Flagstar Bank to expand the Automatic Fund Transfer payment option, which enable our customers to electronically pay their Water & Sewer utility bills.
- Continue to monitor our water purchases & sales to ensure that every effort is taken to maximize our accountability for water. The American Water Works Association (AWWA) standard goal is to keep the amount of unaccounted for water below 10% of your total water purchased.
- Continue the Sewer Lining Program to upgrade the Sewer Collection system.
- Improve the fire protection capabilities and reliability of the Water Distribution System.
- Maintain training program to enable the Water Department employees to obtain Michigan Department of Environmental Quality, Water Distribution System certifications as required by Federal & State regulations.
- Continue to review our inventory of the major physical components of the Public Works facilities, review maintenance histories, and create a replacement schedule.
- Expand the employee training program to ensure that our employee's have the appropriate levels and types of mandated certifications and licenses.



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
592-536-704-000	DPW DIRECTOR	\$18,959	\$19,148	\$23,745
592-536-704-172	CITY MANAGER	20,684	20,996	20,893
592-536-704-201	FINANCE DIRECTOR	27,982	28,267	28,269
592-536-705-000	DPW FOREMAN	1,694	0	0
592-536-706-000	LABORERS	197,710	193,402	213,502
592-536-706-191	CLERK/TREASURER STAFF	1,933	3,368	3,602
592-536-706-201	FINANCE STAFF	23,914	24,153	24,155
592-536-706-215	TREASURER'S STAFF	11,982	12,104	15,707
592-536-706-755	IT COORDINATOR	11,550	11,665	11,666
592-536-707-000	PART TIME EMPLOYEES	27,365	25,532	26,495
592-536-709-000	OVERTIME	14,412	13,035	12,500
592-536-712-000	IN LIEU	4,093	3,711	6,482
592-536-715-000	FICA	27,971	27,310	29,758
592-536-716-000	HDLO	68,705	74,314	88,787
592-536-716-001	HDLO RETIREES	86,345	88,817	93,345
592-536-716-718	HDLO GASB 45 CONTRIBUTION	71,107	33,585	33,600
592-536-718-000	RETIREMENT	56,988	57,121	78,181
592-536-718-172	ICMA	2,485	426	0
592-536-720-000	LONGEVITY	3,688	3,960	5,399
592-536-721-000	ANNUAL LEAVE	0	479	0
592-536-722-000	SICK LEAVE	15,995	462	2,120
592-536-725-000	WORKERS COMP	5,336	6,327	7,376
SALARIES AND FRINGE BENEFITS		\$700,898	\$648,182	\$725,582
MATERIALS AND SUPPLIES				
592-536-728-000	OFFICE SUPPLIES	\$491	\$477	\$500
592-536-729-000	STATIONARY	2,992	2,950	3,200

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
MATERIALS AND SUPPLIES CONTINUED				
592-536-730-000	POSTAGE	9,869	11,881	12,150
592-536-744-000	UNIFORMS	1,616	1,692	2,100
592-536-751-000	FUEL & LUBE	11,548	9,614	12,000
592-536-758-000	PROGRAM SUPPLIES	13,043	114,887	115,000
592-536-787-000	TOOLS	4,578	5,271	5,000
MATERIALS AND SUPPLIES		\$44,137	\$146,772	\$149,950
CONTRACTUAL SERVICES				
592-536-807-000	AUDIT SERVICES	\$3,900	\$3,900	\$4,227
592-536-811-000	CUSTODIAL	1,920	1,920	2,000
592-536-817-000	CONSULTANT	2,841	2,500	3,500
592-536-818-000	CONTRACTUAL SERVICES	4,788	4,681	5,500
592-536-821-000	ENGINEER	24,189	6,000	12,000
592-536-821-020	ENGINEERING - BI PASS	43	7,618	0
592-536-822-000	CROSS CONNECTIONS	984	1,000	1,000
592-536-830-000	DPW CONTRACTUAL	0	30,640	30,000
592-536-835-000	MEDICAL EXPENSES	0	25	800
592-536-851-000	RADIO MAINTENANCE	132	150	500
592-536-853-000	TELEPHONE	104	129	200
592-536-864-000	MEETINGS & CONFERENCES	1,263	1,102	2,500
CONTRACTUAL SERVICES		\$40,164	\$59,665	\$62,227
INSURANCE				
592-536-913-000	VEHICLE INSURANCE	\$1,946	\$1,693	\$1,693
592-536-914-000	LIABILITY INSURANCE	11,389	6,888	6,888
INSURANCE		\$13,335	\$8,581	\$8,581
UTILITIES				
592-536-920-000	UTILITIES	\$8,486	\$7,580	\$9,000
UTILITIES		\$8,486	\$7,580	\$9,000

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CONTRACTUAL SERVICES				
592-536-926-000	BULK WATER	\$613,136	\$674,694	\$717,391
592-536-927-000	BULK SEWAGE	654,716	688,073	730,496
592-536-928-000	NONRESIDENTIAL SURCHARGE	61,378	60,617	67,055
CONTRACTUAL SERVICES		<u>\$1,329,230</u>	<u>\$1,423,384</u>	<u>\$1,514,942</u>
OTHER CHARGES				
592-536-939-000	VEHICLE MAINTENANCE	\$3,968	\$3,539	\$3,500
592-536-946-000	OFFICE EQUIPMENT RENTAL	5,012	4,167	4,000
OTHER CHARGES		<u>\$8,980</u>	<u>\$7,706</u>	<u>\$7,500</u>
CAPITAL OUTLAY				
592-536-968-000	DEPRECIATION	\$273,192	\$363,067	\$363,067
592-536-974-000	SYSTEM IMPROVEMENTS	0	28,492	0
592-536-974-030	12 MILE & COOLIDGE BI PASS PROJECT	116	0	0
592-536-976-000	BUILDING IMPROVEMENTS	0	52,000	11,000
592-536-976-001	PARKING LOT REPAIR	116	0	0
592-536-982-000	CONCRETE REPAIR	107	40,240	40,000
592-536-982-592	EQUIPMENT	0	20,802	7,000
592-536-983-000	OFFICE EQUIPMENT	1,647	0	0
592-536-985-000	VEHICLE	0	130,909	120,000
592-536-986-000	COMPUTER SOFTWARE	3,060	3,557	3,575
CAPITAL OUTLAY		<u>\$278,238</u>	<u>\$639,067</u>	<u>\$544,642</u>
DEBT SERVICE				
592-536-993-000	ACCRUED INTEREST	\$173,321	\$178,513	\$0
DEBT SERVICE		<u>\$173,321</u>	<u>\$178,513</u>	<u>\$0</u>
TOTAL EXPENSES - WATER & SEWER SERVICE		<u>\$2,596,789</u>	<u>\$3,119,450</u>	<u>\$3,022,424</u>

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
592-537-704-000	DPW DIRECTOR	\$3,792	\$3,829	\$0
592-537-705-000	FOREMAN	13,629	14,420	0
592-537-706-000	LABORERS	29,194	21,953	28,516
592-537-709-000	OVERTIME	1,406	1,425	1,100
592-537-712-000	IN LIEU	87	13	36
592-537-715-000	FICA	3,873	3,325	2,274
592-537-716-000	HDLO	11,569	12,861	12,440
592-537-718-000	RETIREMENT	9,644	7,917	7,170
592-537-720-000	LONGEVITY	1,525	1,540	79
592-537-721-000	ANNUAL LEAVE	424	120	0
592-537-722-000	SICK LEAVE	638	596	0
592-537-725-000	WORKERS COMP	449	560	374
SALARIES AND FRINGE BENEFITS		\$76,230	\$68,559	\$51,989
MATERIALS AND SUPPLIES				
592-537-758-000	PROGRAM SUPPLIES	\$602	\$475	\$1,000
MATERIALS AND SUPPLIES		\$602	\$475	\$1,000
CONTRACTUAL SERVICES				
592-537-927-000	STORM FLOW	\$999,668	\$1,065,466	\$1,354,500
CONTRACTUAL SERVICES		\$999,668	\$1,065,466	\$1,354,500
TOTAL EXPENSES - STORM SEWER SYSTEM		\$1,076,500	\$1,134,500	\$1,407,489

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CAPITAL OUTLAY				
592-940-974-000	IMPROVEMENTS-WATER	\$0	\$399,111	\$200,000
CAPITAL OUTLAY		\$0	\$399,111	\$200,000
	TOTAL EXPENSES - PUBLIC IMPROVEMENT	\$0	\$399,111	\$200,000

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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
OTHER FINANCING USES				
592-966-965-000	TRANSFERS	\$0	\$0	\$543,942
592-966-999-000	TRANSFERS OUT	\$8,737	\$3,911	\$24,446
OTHER FINANCING USES		<u>\$8,737</u>	<u>\$3,911</u>	<u>\$568,388</u>
TOTAL EXPENSES - OTHER FINANCING USES		<u>\$8,737</u>	<u>\$3,911</u>	<u>\$568,388</u>
TOTAL EXPENSES - WATER AND SEWER FUND		<u>\$3,682,026</u>	<u>\$4,656,972</u>	<u>\$5,198,301</u>
TOTAL EXPENSES ENTERPRISE FUNDS		<u>\$4,142,278</u>	<u>\$5,172,757</u>	<u>\$5,654,857</u>

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INTERNAL SERVICE FUND EXPENDITURES

Fiscal Year 2010/2011

Adopted



City of Berkeley
INTERNAL SERVICE FUND EXPENDITURE-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, 2011

	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Projected 2009-2010	Requested 2010-2011
Revenues					
Investment income	\$56,451	\$43,859	\$11,818	\$5,762	\$6,148
Miscellaneous	-	-	-	-	-
Total Revenues	<u>56,451</u>	<u>43,859</u>	<u>11,818</u>	<u>5,762</u>	<u>6,148</u>
Expenditures					
General Government	-	-	-	-	-
FICA	4,278	7,175	14,919	270	2,815
Retirement	1,731	2,790	5,294	74	-
HDLO	-	-	31	36	6,500
Annual leave	58,613	44,895	66,115	15,757	18,184
Sick leave	42,367	39,376	19,876	21,480	24,357
Sick leave buyback	(1,560)	(11,581)	(4,915)	2,059	2,301
Holiday Leave buyback	41,769	2,428	11,611	1,697	1,379
Compensated absences	3,045	11,485	1,554	2,981	3,779
LTD insurance	-	-	-	-	-
Total expenditures	<u>150,243</u>	<u>96,568</u>	<u>114,485</u>	<u>44,354</u>	<u>59,315</u>
Other Financing Sources					
Operating transfers in	93,791	52,708	102,667	43,974	53,167
Operating transfers out	-	-	-	-	-
Total other financing sources	<u>93,791</u>	<u>52,708</u>	<u>102,667</u>	<u>43,974</u>	<u>53,167</u>
Net Change in Fund Balance	(1)	(1)	-	5,382	-
Fund Balance - Beginning of year	-	(1)	(2)	(2)	5,380
Fund Balance - End of year	<u><u>\$(1)</u></u>	<u><u>\$(2)</u></u>	<u><u>\$(2)</u></u>	<u><u>\$5,380</u></u>	<u><u>\$5,380</u></u>

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FUND 690: FRINGE BENEFITS
DEPT: 100

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$114,485	\$44,354	\$59,315
TOTAL	\$114,485	\$44,354	\$59,315

STAFFING

None

EXPENDITURE HIGHLIGHTS

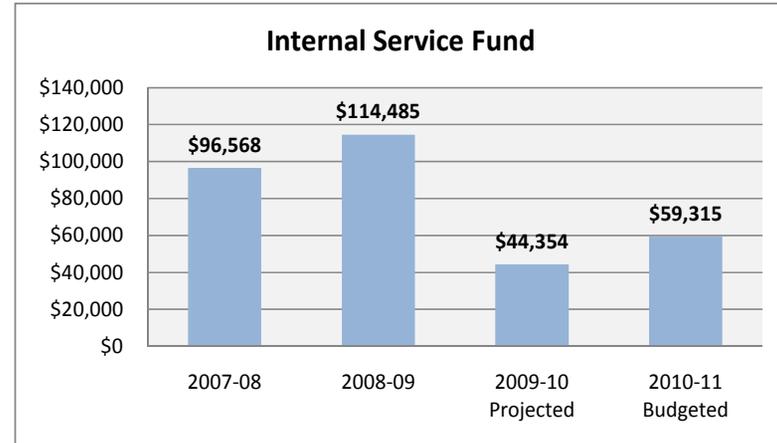
None

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 2010-2011 OBJECTIVES

- To defray those accrued personal leave costs that arise when an employee retires or leaves the City.
- To defray the increase in liability value of employee leave time accruals.



**FUND: 690 FRINGE BENEFITS
DEPT: 100**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
690-100-715-000	FICA	\$14,919	\$270	\$2,815
690-100-716-000	HDLO	31	74	0
690-100-718-000	RETIREMENT	5,294	36	6,500
690-100-721-000	ANNUAL LEAVE	66,115	15,757	18,184
690-100-722-000	SICK LEAVE	19,876	21,480	24,357
690-100-722-001	SICK LEAVE BUYBACK	(4,915)	2,059	2,301
690-100-723-000	HOLIDAY LEAVE BUY BACK	11,611	1,697	1,379
690-100-726-000	COMPENSATED ABSENCES	1,554	2,981	3,779
SALARIES AND FRINGE BENEFITS		\$114,485	\$44,354	\$59,315
TOTAL EXPENSES - LONG TERM FRINGE BENEFITS		\$114,485	\$44,354	\$59,315
TOTAL EXPENSES - INTERNAL SERVICE FUND		\$114,485	\$44,354	\$59,315



DEBT SERVICE FUND EXPENDITURES
Fiscal Year 2010/2011
Adopted



City of Berkeley
DEBT SERVICE FUNDS-Overview

The Debt Service Funds are the City’s general long-term debt principal and interest. The City of Berkeley issues bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. County contractual agreements and installment purchase agreements are also general obligations of the City.

Berkley’s outstanding debt issues, accounted for in our Debt Service Fund for FY 2010/11 are as follows:

- **2006 General Obligation Other Roads Bonds**
Amount of issue: \$2,625,000
Maturing through: 2016
- **2006 General Obligation Eleven Mile Road Bonds**
Amount of issue: \$2,500,000
Maturing through: 2021
- **2006 General Obligation Twelve Mile Road Bonds**
Amount of issue: \$850,000
Maturing through: 2016
- **2002 Streetscape Installment Purchase**
Amount of issue: \$1,260,000
Maturing through: 2016
- **George W. Kuhn Bonds – Contractual Obligation with Oakland County**
- 2000-A**
Amount of issue: \$1,126,053
Maturing through: 2022
- 2000-B***
Amount of issue: \$413,768
Maturing through: 2009
- 2001-C**
Amount of issue: \$5,176,822
Maturing through: 2024
- 2001-D**
Amount of issue: \$199,641

- Maturing through: 2024
- 2001-E***
Amount of issue: \$621,597
Maturing through: 2012
- 2005-F**
Amount of issue: \$103,572
Maturing through: 2026
- 2000-B & 2001-E Refinanced**
Amount of issue: \$784,710
Maturing through: 2024
- 2006-G**
Amount of issue: \$112,919
Maturing through: 2028
- 2008-H**
Amount of issue: \$491,662
Maturing through: 2029

The Debt Funds are appropriated for and transactions are accounted for on the modified accrual basis of accounting.

Under the modified accrual basis of accounting revenues are recorded when measurable and available. Expenditures are recorded when a liability has been incurred.

Below is a table that illustrates the City of Berkeley’s total debt. It shows the total principal and interest payments the City will be making in fiscal year 2010/11, and the principal remaining after next fiscal year’s payment.

*** Refinanced**



CITY OF BERKLEY
 Schedule of Debt Payments
 2010-11 Budget

FUND/DESCRIPTION	Original Debt	Maturity Date	Principal Remaining 6/30/2010	Principal Due in FY 2010/11	Interest Due in FY 2010/11	Total Payments FY 2010/11
GOVERNEMENTAL ACTIVITIES						
1995 Energy Conservation Project	\$584,000	2010	\$0	\$0	\$0	\$0
2006 General Obligation 12 Mile Road Bonds	\$850,000	2016	\$650,000	\$75,000	\$25,506	\$100,506
2006 General Obligation 11 Mile Road Bonds	\$2,500,000	2021	\$2,200,000	\$125,000	\$86,844	\$211,844
2006 General Obligation Other Road Bonds	\$2,625,000	2016	\$1,975,000	\$275,000	\$76,781	\$351,781
2002 Installment Purchase Agreement	\$1,260,000	2016	\$925,000	\$100,000	\$48,100	\$148,100
Telephone Installment Purchase Agreement	\$51,100	2012	\$21,959	\$10,709	\$843	\$11,552
Contractual Obligations with Oakland County-						
George W. Kuhn Bonds: 2000-A	\$1,126,053	2022	\$741,255	\$53,847	\$18,531	\$72,378
2000-B	\$413,768	2008	\$0	\$0	\$0	\$0
2001-C	\$5,176,822	2024	\$3,882,302	\$234,909	\$97,058	\$331,967
2001-D	\$199,641	2024	\$156,816	\$9,132	\$3,747	\$12,879
2001-E	\$621,597	2012	\$51,957	\$25,191	\$2,365	\$27,556
2006-F	\$103,643	2026	\$85,549	\$4,798	\$1,388	\$6,186
2006-G	\$112,919	2028	\$103,322	\$5,118	\$1,679	\$6,797
2007-B&E Refinanced	\$784,710	2024	\$744,403	\$22,987	\$31,998	\$54,985
2008-H	\$491,662	2029	\$472,469	\$19,833	\$11,812	31,645
Total Bond Obligations	\$16,900,915		\$12,010,032	\$961,524	\$406,652	\$1,368,176

**CITY OF BERKLEY, MICHIGAN
DEBT FUNDS**

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2011

	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Projected 2009-2010	Requested 2010-2011
Revenues					
Property taxes	\$638,766	\$599,458	\$606,794	\$609,397	\$662,680
Investment earnings	913	3,203	1,694	730	755
Total revenues	<u>639,679</u>	<u>602,661</u>	<u>608,488</u>	<u>610,127</u>	<u>663,435</u>
Expenditures					
Debt service	749,218	700,143	732,136	776,236	1,352,665
Total expenditures	<u>749,218</u>	<u>700,143</u>	<u>732,136</u>	<u>776,236</u>	<u>1,352,665</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(109,539)	(97,482)	(123,648)	(166,109)	(689,230)
Other Financing Sources					
Operating transfers in	111,880	109,280	131,680	159,030	697,042
Operating transfers out	-	-	(28,269)	-	-
Total other financing sources	<u>111,880</u>	<u>109,280</u>	<u>103,411</u>	<u>159,030</u>	<u>697,042</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources	2,341	11,798	(20,237)	(7,079)	7,812
Fund Balance, Beginning of Year	<u>26,747</u>	<u>29,088</u>	<u>40,886</u>	<u>20,649</u>	<u>13,570</u>
Fund Balance, End of Year	<u>\$29,088</u>	<u>\$40,886</u>	<u>\$20,649</u>	<u>\$13,570</u>	<u>\$21,382</u>

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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
DEBT SERVICE	\$131,680	\$142,780	\$148,100
TOTAL	\$131,680	\$142,780	\$148,100

STAFFING

None

EXPENDITURE HIGHLIGHTS

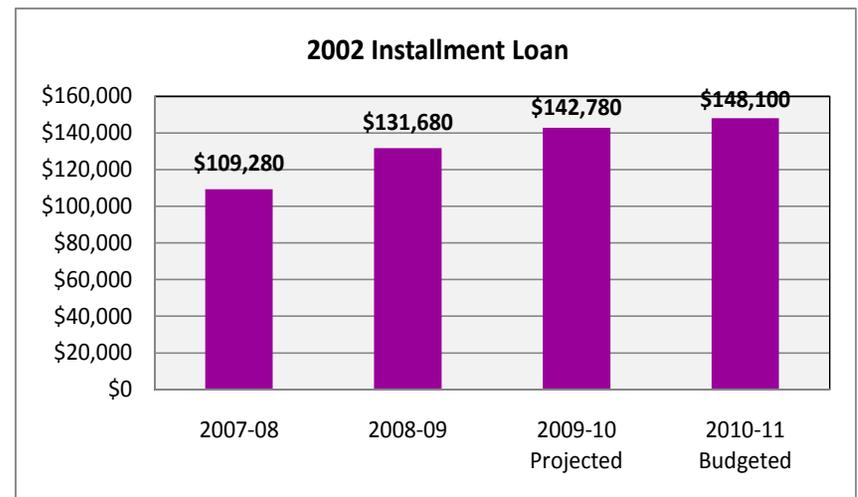
- The 2010/2011 debt payment is \$148,100 with 5 years remaining.
- Funding is derived from the 402 Intersection Construction Fund which has loan proceeds available in the amount of \$148,100 to defray the debt cost.

PROGRAM DESCRIPTION

The Downtown Development Authority annually transfers funds to this Debt Service Fund to defray the cost of an installment loan that was utilized to fund sidewalk and streetscape improvements on Twelve Mile Road. The debt was issued in fiscal year 2003/04. Payments will continue until through April 2016.

MAJOR 2010-2011 OBJECTIVES

Pay the cost of the annual debt payment due for intersection improvements at the 12 Mile Road and Coolidge Intersection. Funding is normally derived from the Downtown Development Authority annually from their tax capture. In fiscal year 2010/11, the remaining loan proceeds from 402 Intersection Construction Fund will be transferred to this Debt Fund to pay this year's debt costs. This will be the only fiscal year that this can be done.



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
DEBT SERVICE				
302-938-993-000	PRINCIPAL	75,000	90,000	100,000
302-938-995-000	INTEREST	56,680	52,780	48,100
DEBT SERVICE		131,680	142,780	148,100
TOTAL EXPENSES - 302 FUND		131,680	142,780	148,100



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
DEBT SERVICE	\$28,269	\$0	\$543,945
TOTAL	\$28,269	\$0	\$543,945

STAFFING

None

EXPENDITURE HIGHLIGHTS

Berkley's 2010/2011 share of the Kuhn Drain annual debt payment is \$543,945 with 15-19 years remaining on various debt series. Since this is an enterprise fund debt, the City will write down the expenditures in this debt fund to zero and place the expenses within the enterprise fund. This is done at year end after the expenditures have been made.

PROGRAM DESCRIPTION

These bond payments defray the City of Berkley's share of the George W. Kuhn Drain project that amounts to \$144,000,000. Berkley's total share of this debt amounts to \$6,596,730 at this time.

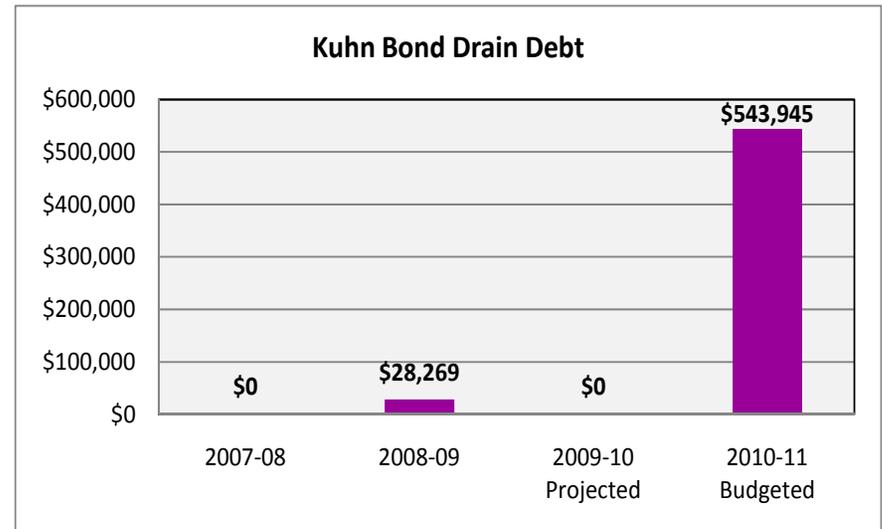
The Office of the Oakland County Drain Commissioner has completed an extensive evaluation and construction of the Retention Treatment Facility that retains and treats combined sewage overflows (CSO) from the Twelve Towns Drainage District's 14 municipalities that are part of the Southeastern Oakland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

Other projects being paid by this debt includes large diameter storm drains that outlet to the Red Run Drain and disconnects a municipality's storm drain from the retention basin. Rerouting of combined sewers to meet compliance standards and retention basin capacity limits.

The debt is outstanding for another twenty-four to twenty-six more years. User rates are utilized to pay the annual debt payment.

MAJOR 2010-2011 OBJECTIVES

Pay the cost of the annual debt payment due for Series A through H for the Kuhn Drain Project.



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
DEBT SERVICE				
309-938-993-000	PRINCIPAL	\$0	\$0	\$375,365
309-938-995-000	INTEREST	0	0	168,580
DEBT SERVICE		\$0	\$0	\$543,945
TOTAL EXPENSES - 309 DEBT FUND		\$0	\$0	\$543,945



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
DEBT SERVICE	\$297,700	\$338,137	\$351,985
TOTAL	\$297,700	\$338,137	\$351,985

STAFFING

None

EXPENDITURE HIGHLIGHTS

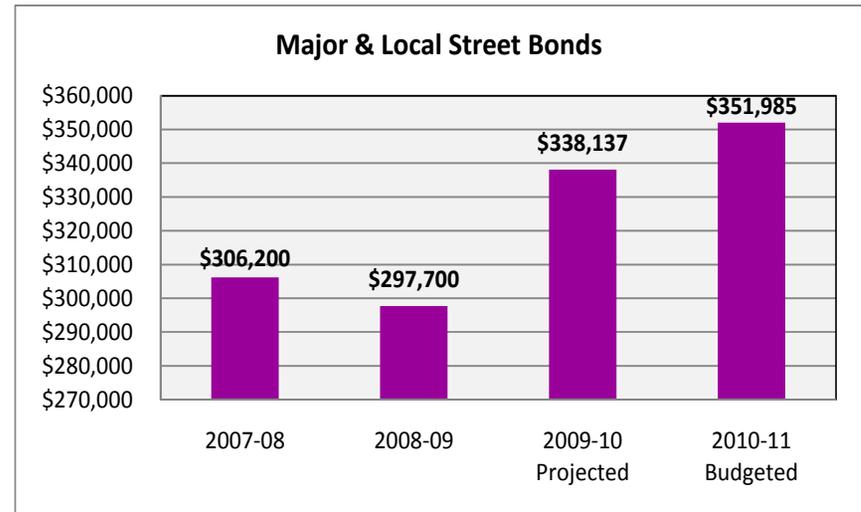
The annual debt payment for 2010/2011 amounts to \$351,985 with 5 years remaining.

PROGRAM DESCRIPTION

This is a ten year debt issue that will come to completion after the end of the 2014/15 fiscal year. These funds are levied and are directly recorded in this Debt Service Fund to defray the cost of the annual debt issue payment. Funding is derived from an annual ad valorem tax levy approved by the voters and City Council annually. This is an unlimited tax obligation levy not subject to the Headlee tax rate limitation.

MAJOR 2010-2011 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**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
DEBT SERVICE				
310-938-993-000	PRINCIPAL	\$200,000	\$250,000	\$275,000
310-938-995-000	INTEREST	97,500	87,937	76,785
310-938-997-000	PAYING AGENT FEES	200	200	200
DEBT SERVICE		<u>\$297,700</u>	<u>\$338,137</u>	<u>\$351,985</u>
TOTAL EXPENSES - 310 FUND		<u>\$297,700</u>	<u>\$338,137</u>	<u>\$351,985</u>



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
DEBT SERVICE	\$195,875	\$191,625	\$211,845
TOTAL	\$195,875	\$191,625	\$211,845

STAFFING

None

EXPENDITURE HIGHLIGHTS

The annual debt payment for 2010/2011 amounts to \$211,845 with 10 years remaining.

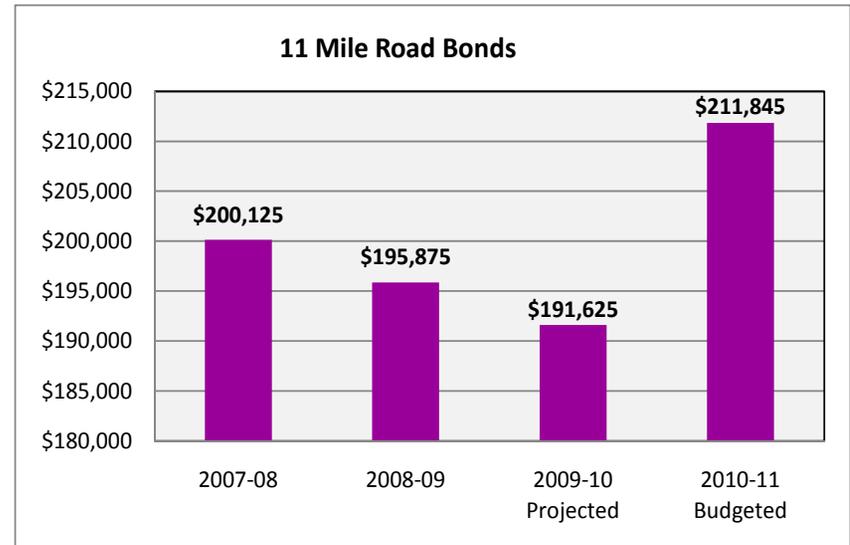
PROGRAM DESCRIPTION

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 and City Council annually. This is an unlimited tax obligation levy not subject to the Headlee tax limitation.

MAJOR 2010-2011 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**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
DEBT SERVICE				
311-938-993-000	PRINCIPAL	\$100,000	\$100,000	\$125,000
311-938-995-000	INTEREST	95,875	91,625	86,845
DEBT SERVICE		\$195,875	\$191,625	\$211,845
TOTAL EXPENSES - 311 FUND		\$195,875	\$191,625	\$211,845



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

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
DEBT SERVICE	\$106,881	\$103,694	\$96,790
TOTAL	\$106,881	\$103,694	\$96,790

STAFFING

None

EXPENDITURE HIGHLIGHTS

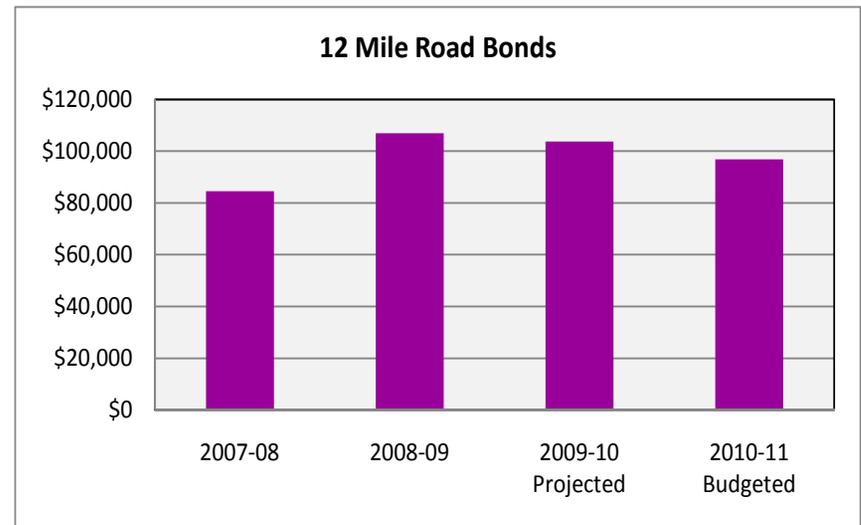
The annual debt payment for 2010-11 amounts to \$96,790 with 5 years remaining.

PROGRAM DESCRIPTION

This is a ten year debt issue that will come to completion after the end of the 2014/15 fiscal year. These funds are levied and are directly recorded in this Debt Service Fund to defray the cost of the annual debt issue payment. This is the second year of debt retirement on this specific obligation. Funding is derived from an annual ad valorem tax levy approved by the voters and City Council annually. The levy is not subject to the Headlee tax limitation.

MAJOR 2010-2011 OBJECTIVES

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



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

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
DEBT SERVICE				
312-938-993-000	PRINCIPAL	\$75,000	\$75,000	\$75,000
312-938-995-000	INTEREST	31,881	28,694	21,790
DEBT SERVICE		<u>\$106,881</u>	<u>\$103,694</u>	<u>\$96,790</u>
TOTAL EXPENSES - 312 FUND		<u>\$106,881</u>	<u>\$103,694</u>	<u>\$96,790</u>
TOTAL EXPENSES – DEBT FUNDS		<u>\$760,405</u>	<u>\$776,236</u>	<u>\$1,352,665</u>

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CAPITAL PROJECT FUND EXPENDITURES
Fiscal Year 2010/2011
Adopted



City of Berkeley

CAPITAL PROJECTS FUNDS EXPENDITURES-Overview

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

The City currently has four Capital Project Funds that have been utilized to construct various road and intersection repairs throughout the City. All four Capital Project Fund projects are substantially complete. Three of the four Funds have an appropriation for FY 2010-11.

The Capital Project Operating Funds that are being utilized are the three Road Capital Bond Project Funds, Major and Local Streets, 11 Mile Road Construction project and the 12 Mile Road Construction project.

I. 12 Mile and Coolidge Intersection

The 12 Mile and Coolidge Intersection project was initially funded by a Michigan Public Act 99 Financing and is a partnership with the Downtown Development Authority (DDA). \$1.260 Million in loans were obtained by the City and the DDA pledged to pay all costs associated with the project including debt service.

The intersection was substantially completed in 2004/05. However, the City pursued litigation against the construction and engineering vendors who performed direct construction services on the project. This litigation was essentially complete in fiscal year 2006/07.

In 2008/09, repairs were performed on all four quadrants of the intersection and were completed in 2008/09. Further, work on the intersection was being discussed for fiscal year 2009/10. At this time, no appropriation was made for these proposed repairs. Budget amendments in the future will be performed if the City Council and the Downtown Development Authority determine if repairs should be made to the intersection.

In fiscal year 2010/11 the DDA and City Council agreed to appropriate the balance of proceeds to pay the annual debt obligation if fiscal year 2010/11..

Road Projects Overview:

The city undertook a city wide street rehabilitation project. The City received approval from the voters to levy an unlimited tax not subject to the Headlee limitation to pay for \$5,975,000 worth of street bonds these bonds were split into three major projects as outlined below.

II. Major and Local Street Project

This project is a city wide Major/local street rehabilitation project. \$2,625,000 of the \$5,975,000 was sold for this type of maintenance. The work was completed in 2007/08. The City is appropriating in 2010/11 funds on hand to transfer to the debt fund to partially pay for the cost of the 2010/11 bond payment associated with this project.

III. Eleven Mile Road Project

The City sold \$2,500,000 of the \$5,975,000 bonds to defray the cost of the Eleven Mile road program and also received indirectly over \$2,400,000 in federal and state grants for this project.

The Eleven Mile Road project is a street reconstruction of Eleven mile road from Woodward Avenue to Greenfield. This project was performed over a two fiscal year period. The first phase of reconstruction of Eleven Mile was from Coolidge to Greenfield. This phase was substantially complete at the end of the 2007/08 fiscal year. The second phase of work was from Coolidge Road to Woodward Avenue. This work was substantially completed in fiscal year 2008/09.

Final engineering and punch list items are appropriated for in fiscal year 2010/11.



City of Berkeley

CAPITAL PROJECTS FUNDS EXPENDITURES-Overview

IV. 12 Mile Road Project

The City sold \$850,000 of the \$5,975,000 bonds to defray the cost of the Eleven Mile road program. These proceeds were leveraged to also obtain funding from Oakland County in the amount of \$500,000 to assist in completing the rebuilding of 12 Mile Road. Construction is 100% complete.

In fiscal year 2010/11 there are no appropriations for this fund.

Summary Appropriation Impact:

It is anticipated that the City will not have to take scarce gas tax dollars and reinvest in these three capital road projects or the capital intersection project within the next ten years. This relieves the Major Street Fund of a major maintenance burden over this time period.

It is estimated that approximately \$200,000 in Major Street Fund repairs will be saved over the next ten years due to the completion of these four projects.

The Twelve Mile Road intersection project will also keep the cost of maintenance down. However, the improvement is only going to last approximately five to seven years.

Minor maintenance such as joint and crack sealing and brick replacement (depending on what project) may be performed on these four projects depending on future weather conditions and transportation usage.

**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, 2011

	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Projected 2009-2010	Recommended 2010-2011
Revenues					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental					
Federal Sources	674,253				
Investment earnings	181,813	99,578	23,893	15,035	15,718
Miscellaneous	622,466	65,353	20,140	-	-
Total revenues	<u>1,478,532</u>	<u>64,931</u>	<u>44,033</u>	<u>15,035</u>	<u>15,718</u>
Expenditures					
Capital outlay	4,253,099	1,801,438	695,916	104,315	17,000
Debt service					
Miscellaneous					
Contingency					
Total expenditures	<u>4,253,099</u>	<u>1,801,438</u>	<u>695,916</u>	<u>104,315</u>	<u>17,000</u>
Other Financing Sources (Uses)					
Bond Proceeds	-	-	-	-	-
Operating transfers in	932,631	-	15,000	18,421	-
Operating transfers out	-	-	-	(16,250)	(153,100)
Total other financing sources (uses)	<u>932,631</u>	<u>-</u>	<u>15,000</u>	<u>2,171</u>	<u>(153,100)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources	<u>(1,841,936)</u>	<u>(1,636,507)</u>	<u>(636,883)</u>	<u>(87,109)</u>	<u>(154,382)</u>
Fund Balance, Beginning of Year	<u>4,517,323</u>	<u>2,675,387</u>	<u>1,038,880</u>	<u>401,997</u>	<u>314,888</u>
Fund Balance (Deficit), End of Year	<u>\$ 2,675,387</u>	<u>\$ 1,038,880</u>	<u>\$ 401,997</u>	<u>\$ 314,888</u>	<u>\$ 160,506</u>

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**FUND: 402 12 MILE INTERSECTION
DEPT: CAPITAL PROJECT**

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
CONTRACTUAL SERVICES	\$49,977	\$0	\$0
CAPITAL OUTLAY	248,330	2,937	5,500
TRANSFERS OUT	0	0	148,100
TOTAL	\$298,307	\$2,937	\$153,600

STAFFING

None

PROGRAM DESCRIPTION

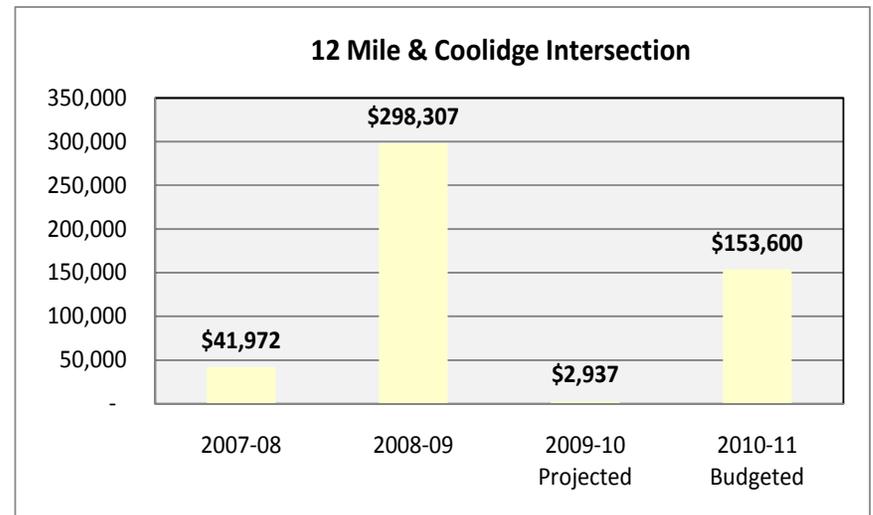
This construction fund is utilized to pay for those costs associated with the 12 Mile intersection construction and reconstruction project. All construction is complete at this time. The City Council and Downtown Development Authority are contemplating additional repairs.

EXPENDITURE HIGHLIGHTS

- Expenditures are completed.
- Balance of loan proceeds to be transferred to Intersection Debt Fund to pay the 2010/11 debt obligation of the DDA (\$148,100).

MAJOR 2010-2011 OBJECTIVES

Complete construction of the intersection prior to the completion of the 2010/11 construction season.



**FUND 402: 12 MILE INTERSECTION
DEPT 938: CAPITAL PROJECT**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CONTRACTUAL SERVICES				
402-938-818-000	CONTRACTUAL SERVICES	\$29,808	\$0	\$0
402-938-821-000	ENGINEER	20,169	0	0
CONTRACTUAL SERVICES		<u>\$49,977</u>	<u>\$0</u>	<u>\$0</u>
CAPITAL OUTLAY				
402-938-975-100	CONSTRUCTION - MAJOR STREETS	\$243,130	\$2,937	\$5,500
402-938-975-175	TRAFFIC CONTROL	5,200	0	0
CAPITAL OUTLAY		<u>\$248,330</u>	<u>\$2,937</u>	<u>\$5,500</u>
OTHER FINANCING USES				
402-938-999-000	TRANSFERS OUT - DDA	\$0	\$0	\$148,100
OTHER FINANCING USES		<u>\$0</u>	<u>\$0</u>	<u>\$148,100</u>
TOTAL EXPENSES - 12 MILE INTERSECTION FUND		<u><u>\$298,307</u></u>	<u><u>\$2,937</u></u>	<u><u>\$153,600</u></u>



**FUND 410: MAJOR AND LOCAL STREET PROJECTS
DEPT: STREET CONSTRUCTION**

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
CONTRACTUAL SERVICES	\$1,554	\$0	\$0
CAPITAL OUTLAY	3,480	0	0
OTHER FINANCING USES	0	16,250	5,000
TOTAL	\$5,034	\$16,250	\$5,000

STAFFING

None

PROGRAM DESCRIPTION

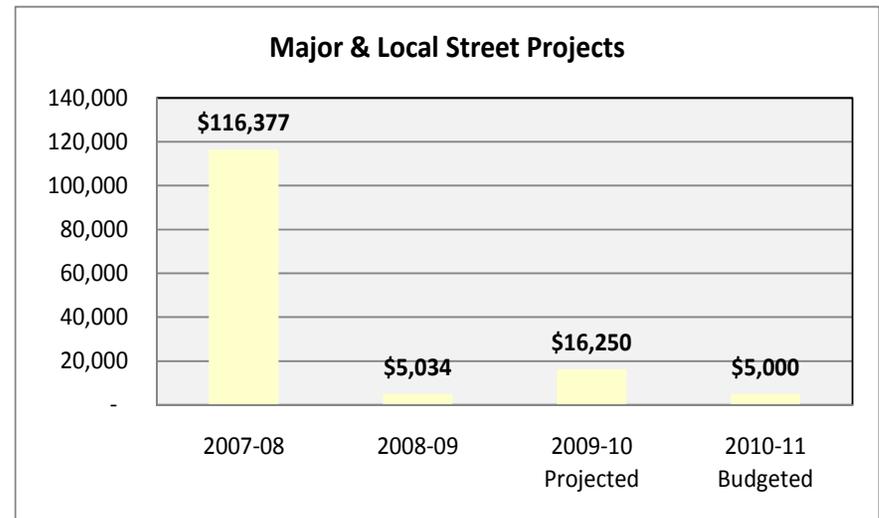
The City received approval from the voters in November 2005 to levy a tax to defray \$5,975,000 worth of bonds (\$2,625,000 for Major and Local Street rebuilding and refurbishment funding). Various major and local streets throughout the City were rehabilitated and the work was completed by the end of fiscal year 2007/08.

EXPENDITURE HIGHLIGHTS

- Expenditures are completed

MAJOR 2010-2011 OBJECTIVES

To transfer all final cash balances to the proper debt fund to offset future debt payments.



**FUND 410: MAJOR AND LOCAL STREET PROJECTS
DEPT 451: STREET CONSTRUCTION**

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CONTRACTUAL SERVICES			
410-451-821-200 ENGINEER - LOCAL STREETS	\$1,554	\$0	\$0
CONTRACTUAL SERVICES	<u>\$1,554</u>	<u>\$0</u>	<u>\$0</u>
CAPITAL OUTLAY			
410-451-975-200 CONSTRUCTION - LOCAL STREETS	\$3,480	\$0	\$0
CAPITAL OUTLAY	<u>\$3,480</u>	<u>\$0</u>	<u>\$0</u>
OTHER FINANCING USES			
410-966-999-000 TRANSFERS OUT	\$0	\$16,250	\$5,000
OTHER FINANCING USES	<u>\$0</u>	<u>\$16,250</u>	<u>\$5,000</u>
TOTAL EXPENSES - MAJOR & LOCAL STREET PROJECT FUND	<u><u>\$5,034</u></u>	<u><u>\$16,250</u></u>	<u><u>\$5,000</u></u>



FUND 411: 11 MILE ROAD PROJECT
DEPT: STREET CONSTRUCTION

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
CONTRACTUAL SERVICES	\$117,514	\$32,376	\$11,500
CAPITAL OUTLAY	184,157	9,557	0
OTHER CHARGRES	70,089	31,782	0
TOTAL	\$371,760	\$73,715	\$11,500

STAFFING

None.

EXPENDITURE HIGHLIGHTS

- \$11,500 of engineering has been appropriated.

PROGRAM DESCRIPTION

The City received approval from the voters in November 2005 to levy a tax to defray \$5,975,000 worth of bonds (\$2,500,000 for Eleven Mile Road Street rebuild funding). These proceeds were leveraged to also obtain funding from the Federal Government in the amount of \$2,450,000 to assist in rebuilding Eleven Mile Road.

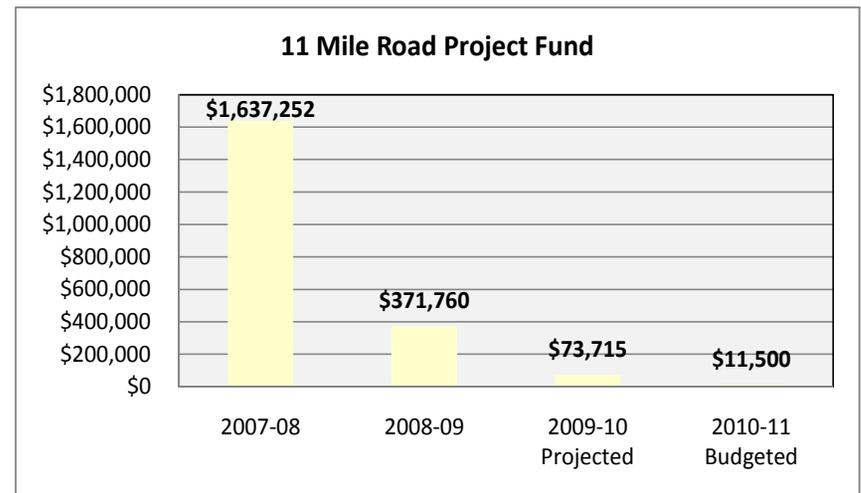
The Cities of Huntington Woods and Oak Park are also rebuilding Eleven Mile Road at the same time as Berkley. All figures in this budget reflect Berkley's share of the project only.

The project also includes rebuilding the water line that is under Eleven Mile Road. Those costs are appropriated for in the Water Sewer Fund of the City.

The project is complete with the exception of negotiated change order costs that have yet to be given to the City for final payment.

MAJOR 2010-2011 OBJECTIVES

Pay punch list items and close the project.



**FUND 411: 11 MILE ROAD PROJECT
DEPT 451: STREET CONSTRUCTION**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CONTRACTUAL SERVICES				
411-451-821-000	ENGINEER	\$117,514	\$32,376	\$11,500
CONTRACTUAL SERVICES		<u>\$117,514</u>	<u>\$32,376</u>	<u>\$11,500</u>
OTHER CHARGES				
411-451-922-000	STREET LIGHTING	\$70,089	\$31,782	\$0
OTHER CHARGES		<u>\$70,089</u>	<u>\$31,782</u>	<u>\$0</u>
CAPITAL OUTLAY				
411-451-975-000	CONSTRUCTION	\$184,157	\$9,557	\$0
CAPITAL OUTLAY		<u>\$184,157</u>	<u>\$9,557</u>	<u>\$0</u>
TOTAL EXPENSES - 11 MILE ROAD PROJECT FUND		<u><u>\$371,760</u></u>	<u><u>\$73,715</u></u>	<u><u>\$11,500</u></u>



**FUND 412: 12 MILE, TYLER & KENMORE
DEPT: STREET CONSTRUCTION**

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
CONTRACTUAL SERVICES	\$5,815	\$9,242	\$0
CAPITAL OUTLAY	0	0	0
OTHER FINANCING USES	0	0	0
TOTAL	\$5,815	\$9,242	\$0

STAFFING

None.

EXPENDITURE HIGHLIGHTS

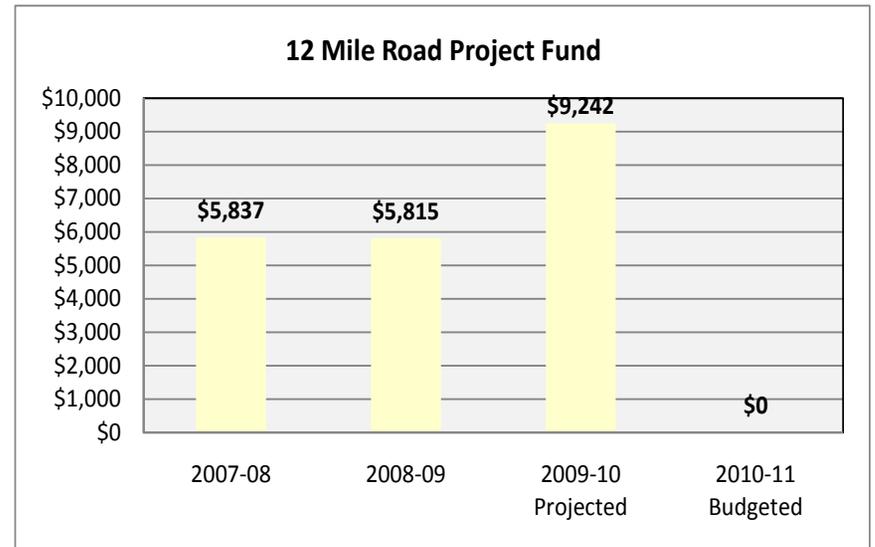
- Project completed in 2007/08.

PROGRAM DESCRIPTION

The City received approval from the voters in November 2005 to levy a tax to defray \$5,975,000 worth of bonds (\$850,000 for Twelve Mile Road Street rebuild funding). These proceeds were leveraged to also obtain funding from Oakland County in the amount of \$500,000 to assist in rebuilding Twelve Mile Road. Road construction is 100% complete.

MAJOR 2010-2011 OBJECTIVES

None



**FUND 412: 12 MILE, TYLER & KENMORE
DEPT 451: STREET CONSTRUCTION**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CONTRACTUAL SERVICES				
412-451-821-000	ENGINEER	\$5,815	\$9,242	\$0
CONTRACTUAL SERVICES		\$5,815	\$9,242	\$0
TOTAL EXPENSES - 12 MILE ROAD PROJECT FUND		\$5,815	\$9,242	\$0



FUND 415: RECREATION CONSTRUCTION FUND
DEPT: CONSTRUCTION

	2008-09	2009-10	2010-11
	ACTIVITY	PROJECTED	ADOPTED
		ACTIVITY	BUDGET
EXPENDITURES			
MATERIALS AND SUPPLIES	\$0	\$2,784	\$0
CONTRACTUAL SERVICES	15,000	12,034	0
DEBT SERVICE	0	3,603	0
TOTAL	\$15,000	\$18,421	\$0

STAFFING

None.

EXPENDITURE HIGHLIGHTS

None

PROGRAM DESCRIPTION

In November 2009, the City went to the voters to obtain an unlimited tax obligation to build a new community center. The voters defeated the proposal. The expenditures incurred were for preliminary design engineering and engineering time with City Council and the public. Since the project was defeated, the City Council is not going forward with any other method to finance a new community center.

MAJOR 2010-2011 OBJECTIVES

None

**FUND 415: RECREATION CONSTRUCTION FUND
DEPT 451: CONSTRUCTION**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
DEBT SERVICE				
415-202-997-010	BOND ISSUE COSTS	\$0	\$3,603	\$0
DEBT SERVICE		\$0	\$3,603	\$0
MATERIALS AND SUPPLIES				
415-451-728-000	OFFICE SUPPLIES	\$0	\$2,784	\$0
MATERIALS AND SUPPLIES		\$0	\$2,784	\$0
CONTRACTUAL SERVICES				
415-451-821-000	ENGINEER	\$15,000	\$12,034	\$0
CONTRACTUAL SERVICES		\$15,000	\$12,034	\$0
TOTAL EXPENSES - RECREATION CONSTRUCTION FUND		\$15,000	\$18,421	\$0
TOTAL EXPENSES – CAPITAL PROJECT FUNDS		\$ 695,916	\$120,565	\$170,100

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DISTRICT COURT FUND EXPENDITURES

Fiscal Year 2010/2011

Adopted

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

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
RECOMMENDED BUDGET FOR THE YEAR ENDING JUNE 30, 2011

	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Projected 2009-2010	Requested 2010-2011
Revenues					
Miscellaneous	\$ -	\$ -	\$ -	\$ 80	\$ -
Expenditures					
Court operations	699,237	721,320	715,937	652,340	686,391
Other Financing Sources (Uses)					
Operating transfers in	\$697,626	\$721,317	\$715,935	\$655,911	\$690,452
Operating transfers out	-	-	-	(3,571)	(4,061)
Total other financing sources (uses)	697,626	721,317	715,935	652,340	686,391
Net Change in Fund Balance	(1,611)	(3)	(2)	80	-
Fund Balance - Beginning of year	(2,729)	(4,340)	(4,343)	(4,345)	(4,265)
Fund Balance - End of year	<u>\$ (4,340)</u>	<u>\$ (4,343)</u>	<u>\$ (4,345)</u>	<u>\$ (4,265)</u>	<u>\$ (4,265)</u>

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**FUND: 265 COURT
DEPT: DISTRICT COURT**

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
EXPENDITURES			
SALARIES & FRINGE BENEFITS	\$565,605	\$533,969	\$582,387
MATERIALS & SUPPLIES	19,682	23,084	20,750
CONTRACTUAL SERVICES	99,728	62,568	65,812
INSURANCE	7,060	4,135	4,196
UTILITIES	7,883	7,833	8,000
OTHER CHARGES	5,068	6,203	5,000
CAPITAL OUTLAY	8,467	7,000	150
DEBT SERVICE	2,444	7,548	96
OTHER FINANCING USES	0	0	4,061
TOTAL	\$715,937	\$655,911	\$690,452

STAFFING

	09-10		10-11	
	No	FTE	No	FTE
Full Time				
Judge	1	0.00	1	0.00
Magistrate/Court Admin	1	1.00	1	1.00
Probation Director	1	1.00	1	1.00
Probation Officer	1	1.00	1	1.00
Supervisor Civil Division	0	0.00	1	1.00
Deputy Court Clerk IV	1	1.00	1	1.00
Court Officer	1	1.00	1	1.00
Civil/Traffic Clerk	1	1.00	1	1.00
Traffic Clerk II	1	1.00	1	1.00
Full Time Total	8	7.00	8	8.00
Part Time				
Clerk	2	1.20	0	0.00
Part Time Total	2	1.20	0	0.00
TOTAL	10	8.20	8	8.00

EXPENDITURE HIGHLIGHTS

- Purchase Nexis Lexis locator service software to assist in finding the location of people who owe money to the court.
- Annual Judicial Information System payment.

PROGRAM DESCRIPTION

The 45-A 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 45-A 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.

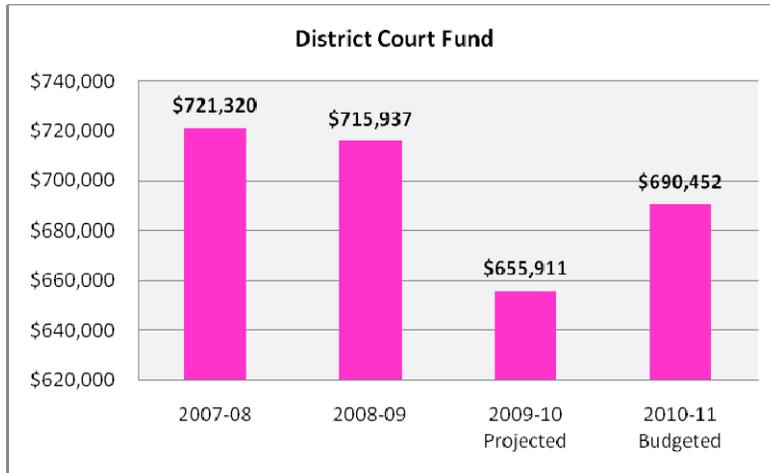
The City of Berkeley, as a District Court funding unit, sets an annual appropriation by line item, for the operation of the District Court.

MAJOR 2010-2011 OBJECTIVES

- Continue to improve community's accessibility to the court's through online information, payments, and contact info.
- Implement electronic ticket transfers between Public Safety and the 45A District Court.
- Update and enhance the Court's jury system.
- Provide training for all staff members including ethics, client service training, and civil process.



FUND: 265 COURT
DEPT: DISTRICT COURT



**FUND 265: COURT
DEPT 136: DISTRICT COURT**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
SALARIES AND FRINGE BENEFITS				
265-136-704-000	DISTRICT COURT JUDGE	\$45,900	\$46,357	\$46,357
265-136-705-000	COURT ADMINISTRATOR	75,069	76,331	78,580
265-136-706-000	DEPUTY CLERKS	175,264	155,785	175,849
265-136-706-001	PROBATION OFFICERS	68,134	71,268	77,204
265-136-707-000	TEMPORARY EMPLOYEES	23,820	6,593	0
265-136-709-000	OVERTIME	2,436	0	0
265-136-712-000	IN LIEU	5,295	75	4,214
265-136-715-000	FICA	25,739	23,719	29,239
265-136-716-000	HDLO	102,854	130,337	103,151
265-136-718-000	RETIREMENT	40,073	22,602	43,462
265-136-722-000	SICK LEAVE	496	0	0
265-136-724-000	UNEMPLOYMENT	0	0	23,446
265-136-725-000	WORKERS COMPENSATION	525	902	885
SALARIES AND FRINGE BENEFITS		\$565,605	\$533,969	\$582,387
MATERIALS AND SUPPLIES				
265-136-728-000	OFFICE SUPPLIES	\$7,890	\$6,500	\$13,000
265-136-729-000	STATIONARY	4,960	3,076	0
265-136-730-000	POSTAGE	5,150	4,585	6,500
265-136-731-000	BOOKS / PERIODICALS	536	833	1,000
265-136-744-000	UNIFORMS	399	0	0
265-136-758-000	PROGRAM SUPPLIES	660	7,990	0
265-136-776-000	MAINTENANCE SUPPLIES	87	100	250
MATERIALS AND SUPPLIES		\$19,682	\$23,084	\$20,750
CONTRACTUAL SERVICES				
265-136-803-000	MEMBERSHIPS & DUES	\$2,494	\$2,425	\$2,500
265-136-807-000	AUDIT SERVICES	4,300	4,300	4,300
265-136-811-000	CUSTODIAL	5,412	5,412	5,412
265-136-814-000	DATA PROCESSING	19,126	19,334	21,600

**FUND 265: COURT
DEPT 136: DISTRICT COURT**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CONTRACTUAL SERVICES CONTINUED				
265-136-818-000	CONTRACTUAL SERVICES	13,565	8,621	600
265-136-824-000	LEGAL SERVICES	51,695	18,298	24,650
265-136-825-000	WITNESS JURY	656	685	1,500
265-136-835-000	MEDICAL EXPENSES	1,040	0	0
265-136-853-000	TELEPHONE	104	156	1,000
265-136-864-000	MEETINGS & CONFERENCES	1,336	3,337	4,250
CONTRACTUAL SERVICES		\$99,728	\$62,568	\$65,812
INSURANCE				
265-136-911-000	EMPLOYEE BONDS	\$139	\$139	\$200
265-136-914-000	LIABILITY INSURANCE	6,921	3,996	3,996
INSURANCE		\$7,060	\$4,135	\$4,196
UTILITIES				
265-136-920-000	UTILITIES	\$7,883	\$7,833	\$8,000
UTILITIES		\$7,883	\$7,833	\$8,000
OTHER CHARGES				
265-136-931-000	BUILDING MAINTENANCE	\$2,064	\$2,967	\$2,000
265-136-934-000	OFFICE EQUIPMENT	1,358	1,403	1,000
265-136-946-000	OFFICE EQUIPMENT RENTAL	741	1,653	2,000
265-136-960-000	PROFESSIONAL DEVELOPMENT	905	180	0
OTHER CHARGES		\$5,068	\$6,203	\$5,000

**FUND 265: COURT
DEPT 136: DISTRICT COURT**

		2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
CAPITAL OUTLAY				
265-136-978-000	BOOKS	\$3,551	\$0	\$150
265-136-983-000	OFFICE EQUIPMENT	4,916	7,000	0
CAPITAL OUTLAY		\$8,467	\$7,000	\$150
DEBT SERVICE				
265-136-991-000	95 ENERGY BONDS PRINC. & INTEREST	\$2,300	\$7,404	\$0
265-136-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	144	144	96
DEBT SERVICE		\$2,444	\$7,548	\$96
OTHER FINANCING USES				
265-966-965-677	TRANSFER OUT	\$0	\$3,571	\$4,061
OTHER FINANCING USES		\$0	\$3,571	\$4,061
TOTAL EXPENSES - DISTRICT COURT		\$715,937	\$655,911	\$690,452



CAPITAL EQUIPMENT REPLACEMENT PROGRAM

Fiscal Year 2010/11

Adopted

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Public Works								
GMC 2500 Van (2008) # 1	12 Year Replacement Cycle							
Ford Escape Hybrid - Director (2010) # 5	10 Year Replacement Cycle							
¾ Ton Pickup (1999) # 4	12 Year Replacement Cycle		\$36,500					
1 Ton Dump Pickup (2008) # 15	12 Year Replacement Cycle							
¾ Ton Pickup (1989) # 6	12 Year Replacement Cycle		\$29,200					
¾ Ton Pickup (2004) # 2	12 Year Replacement Cycle					\$36,500		
¾ Ton Pickup Foreman (2002) # 8	10 Year Replacement Cycle			\$33,500				
½ Ton Pickup (2000) # 9	12 Year Replacement Cycle			\$32,000				
1 Ton Pickup 4WD w/plow (2010) # 10	10 Year Replacement Cycle							
¾ Ton Pickup 4WD w/plow (2000) # 3	10 Year Replacement Cycle							
1 Ton Service Van (1998) # 7	10 Year Replacement Cycle	\$120,000						
Portable Welder () # 14	No Replacement Cycle							
Street Sweeper (2002) # 22	10 Year Replacement Cycle			\$200,000				
1 Ton Dump Truck (1995) #23	10 Year Replacement Cycle		\$50,000					
Dump Truck w/snow plow (1998) #36	20 Year Replacement Cycle							
Dump Truck w/snow plow (2000) # 39	20 Year Replacement Cycle				\$150,000			
Dump Truck w/snow plow (2008) # 40	20 Year Replacement Cycle							
Dump Truck w/snow plow (2009) # 41	20 Year Replacement Cycle							
Dump Truck w/snow plow (1987) # 43	20 Year Replacement Cycle							
Sewer Cleaner (2007) # 38	10 Year Replacement Cycle		\$350,000					
Riding Mower (2007) # 37	10 Year Replacement Cycle							
Riding Mower (2007) # 32	10 Year Replacement Cycle							
Walk Behind Mower () #49	No Replacement Cycle							
Trash Compactor (2001) # 71	No Replacement Cycle (replace with used)							
Trash Compactor (1989) # 70	No Replacement Cycle (replace with used)		\$100,000					
Trash Compactor (1990) # 72	No Replacement Cycle				\$100,000			
Portable Cement Mixer	No Replacement Cycle							
Wheeled Front end Loader (2007) # 17	15 Year Replacement Cycle							
Wheeled Backhoe (1996) # 18	No Replacement Cycle							
Wheeled Backhoe (2010) # 28	No Replacement Cycle					\$150,000		
Utility Tractor (1975) # 27	No Replacement Cycle							
Sewer Rodder (1996) # 34	No Replacement Cycle							
Portable Water Pump () # 46	No Replacement Cycle							
Portable Water Pump () # 47	No Replacement Cycle							
Salt Truck w/Snow Plow (1997) # 48	20 Year Replacement Cycle							

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Portable Welder () # 14	No Replacement Cycle							
¾ Ton Van w/ Sewer Camera (1985) # 53	No Replacement Cycle							
Concrete Saw () #54	No Replacement Cycle							
Utility Trailer (1983) # 25	No Replacement Cycle				\$50,000			
Arrow Board (1998) # 56	No Replacement Cycle							
Arrow Board () # 63	No Replacement Cycle							
Arrow Board (1986) # 64	No Replacement Cycle							
Landscape Trailer (2008) # 65	No Replacement Cycle							
Landscape Trailer (2007) # 66	No Replacement Cycle							
Asphalt Roller () # 84	No Replacement Cycle							
Portable Generator () # 76	No Replacement Cycle							
Generator (2008) DPW	No Replacement Cycle							
Shop Welder () # 75	No Replacement Cycle							
Portable Water Pump () # 47	No Replacement Cycle							
Paint Stripper () # 90	No Replacement Cycle							
Gas Pump Replacement	30 Year Replacement Cycle							
Two Post Equipment Hoist (2008)	15 Year Replacement Cycle							
Lift Gate for Pickup Truck	No Replacement Cycle	\$5,000						
Copier	5 Year Replacement Cycle		\$2,050	\$2,050	\$2,050	\$2,050	\$2,050	\$2,050
Tire & Brake Machine	No Replacement Cycle	\$8,000						
Handheld Meter Reader	No Replacement Cycle	\$7,000						
Water Meter Replacements	No Replacement Cycle		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
Boring Machine for Water Taps	No Replacement Cycle							
Total for Public Works		\$140,000	\$577,750	\$277,550	\$312,050	\$198,550	\$12,050	\$2,050
Library								
Computer Replacement	5-7 Year Replacement Cycle		\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Public Copy Machine	5 Year Replacement Cycle		\$4,000					
Total for Library		\$0	\$11,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
City Hall								
Telephone System (2006/07)	No Replacement Cycle					\$75,000		
Copiers & Postage Machine	No Replacement Cycle	\$10,680	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500
Xerox Fax/Copier	No Replacement Cycle							
Air Conditioning Unit in Computer Room	No Replacement Cycle							
Copier - District Court	No Replacement Cycle	\$2,400	\$3,000	\$3,000	\$3,000	\$3,000	\$3,500	\$3,500
Refurbish Council Chambers	No Replacement Cycle							
Total for City Hall		\$13,080	\$18,500	\$18,500	\$18,500	\$93,500	\$19,000	\$19,000

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Parks and Recreation								
Netting at Lazenby and Community Fields	10 Year Replacement Cycle					\$30,000		
Pick Up Truck #79 (2007)	5 Year Replacement Cycle		\$25,000					
Pick Up Truck #2	5 Year Replacement Cycle				\$30,000			
Adobe Software	No Replacement Cycle	\$1,500						
Zero Turn Lawn Mower								
Credit Card Swipe Keyboards								
2000 John Deere 4x2 Gator #50	5 Year Replacement Cycle					\$9,000		
1998 GMC Safari Mini Van #77	5 Year Replacement Cycle					\$30,000		
John Deere Tractor							\$30,000	
Replace C/C HVAC Units								
Zamboni (1974)	35 Year Replacement Cycle		\$80,000					
Printers								
Computers								
Copier			\$3,000	\$3,000				
Total for Parks and Recreation		\$1,500	\$108,000	\$3,000	\$30,000	\$69,000	\$30,000	\$0
Public Safety								
Fire Truck-- Pumper (2007) Financed Over a five year Period	20 Year Replacement Cycle	\$78,212	\$78,212					
Fire Truck-- 60 ft Aerial (1994)	20 Year Replacement Cycle							
Patrol Cars (Total of 7)	2 Year Replacement Cycle	\$50,000	\$80,000	\$80,000	\$85,000	\$85,000	\$85,000	
Youth Officer/Fire Marshal Van (1994)	12 Year Replacement Cycle							
Animal Control Vehicle (2003)	4 Year Replacement Cycle							
Lobby Furniture	No Replacement Cycle							
Fire Marshal Furniture	No Replacement Cycle							
Fire Equipment	No Replacement Cycle	\$6,000				\$7,000		
S.W.A.T. Equipment	No Replacement Cycle	\$8,000				\$9,000		
Radio Equipment	No Replacement Cycle	\$6,500				\$7,500		
Scanners/Printer - Dispatch	No Replacement Cycle	\$800						
Various Equipment Replacement	No Replacement Cycle	\$9,000						
Total for Public Safety		\$158,512	\$158,212	\$80,000	\$85,000	\$108,500	\$85,000	\$0
WBRK Equipment								
Video Equipment	7-10 Year Replacement Cycle		\$1,000					
Editing System	7-10 Year Replacement Cycle		\$31,000					
Playback System - Leightronix Mini	7-10 Year Replacement Cycle							

CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN

EQUIPMENT	COMMENTS	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Automatic Playback System								
Edit System – A	5 Year Replacement Cycle							
Computer/Scala CG	5 Year Replacement Cycle							
Panasonic AG-MX70	10 Year Replacement Cycle			\$6,500				
Panasonic AG-MX70 A/V Mixer	7 Year Replacement Cycle							
Panasonic DMR-T3040 DVD Recorder	7 Year Replacement Cycle							
City Council Chair Replacement	10 Year Replacement Cycle				\$7,000			
City Phone Replacement/Software Upgrades	5 Year Replacement Cycle							\$5,000
Digital Camcorder Equipment	5 Year Replacement Cycle							
Scala Information Channel & Plasma TV	No Replacement Cycle							
Various Equipment	No Replacement Cycle							
Apple G5 Software Upgrade								
Apple G5 Editing Computer - System B	5 Year Replacement Cycle			\$6,500				
Total for WBRK Equipment		\$0	\$32,000	\$6,500	\$7,000	\$0	\$0	\$5,000
Computers								
City Hall, Recreation and DPW Computers	5 Year Replacement Cycle	\$10,200						
District Court Laptop	5 Year Replacement Cycle							
Court Computers (3) & Printer	5 Year Replacement Cycle							
DPW Computers	5 Year Replacement Cycle							
DPW Fax/Printer	5 Year Replacement Cycle							
City Hall Lap Tops	5 Year Replacement Cycle							
City Hall Projector	5 Year Replacement Cycle							
City Hall File Servers	5 Year Replacement Cycle							
Treasury Printers	5 Year Replacement Cycle			\$1,500				
City Manager Printer/Fax	5 Year Replacement Cycle							
Building/Planning Printers	5 Year Replacement Cycle	\$1,700	450					
Communications Printers	5 Year Replacement Cycle		500					
Elections Printer	5 Year Replacement Cycle							
Public Safety Computers - 3	5 Year Replacement Cycle							
Microsoft Office Upgrade	No Replacement Cycle							
Licenses for Microsoft Office 07 -(8) total								
Various Annual Licensing & Maintenance		\$12,587						
Convert to BS&A's .NET software								
Total for Computers		\$24,487	\$950	\$1,500	\$0	\$0	\$0	\$0
GRAND TOTAL		\$337,579	\$906,412	\$400,550	\$459,550	\$476,550	\$153,050	\$33,050

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CAPITAL IMPROVEMENT PROGRAM

Fiscal Year 2010/2011

Adopted

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN

Improvement Project	Funding Source	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Recreation								
Merchants Park:								
Property Purchase-Contributions	Grants, Local Funds, CDGB			\$105,000				
Sand Volleyball	Grants, Local Funds, CDGB				\$14,187			
Playground Equipment	Grants, Local Funds, CDGB					\$60,000		
Angell Park:								
Basketball	Grants, Local Funds, CDGB		\$43,450					
Skate Park	Grants, Local Funds, CDGB			\$80,500				
Sand Volleyball - 2 Courts	Grants, Local Funds, CDGB					\$32,000		
Playground Equipment	Grants, Local Funds, CDGB				\$60,000			
Parking Along Bacon Street	Grants, Local Funds, CDGB		\$46,050					
Refurbish Tennis Courts	Grants, Local Funds, CDGB	\$87,000						\$100,000
Kiwanis Tot Lot:								
Install Playground Equipment	Grants, Local Funds, CDGB					\$60,000		
Lazenby Field:								
Sand Volleyball	Grants, Local Funds, CDGB				\$15,000			
Skate Park	Grants, Local Funds, CDGB			\$44,125				
Roller Hockey	Grants, Local Funds, CDGB				\$127,600			
Oxford Towers:								
Garden Area with Removing Horseshoe Area	Grants, Local Funds, CDGB			\$8,000				
Jaycee Park:								
Playground Equipment	Grants, Local Funds, CDGB					\$ 60,000		
Spray Park	Grants, Local Funds, CDGB					\$260,000		
Sand Volleyball	Grants, Local Funds, CDGB					\$ 15,000		
Community Center:								
Connection btwn Community Center & Ice Arena	Grants, Local Funds, CDGB		\$104,000					
Parking Lot Resurface	Grants, Local Funds, CDGB				\$150,000			
Various Building Improvements	Local Funding	\$8,250		\$10,000		\$10,000		\$10,000
Update 5 year Recreation Plan	Local Funding						\$30,000	

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN

Improvement Project	Funding Source	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Relighting Community Fields 2 & 3	Grants, Local Funds, CDGB	\$35,000						
Playground Equipment	Grants, Local Funds, CDGB						\$60,000	
Park Pathways	Grants, Local Funds, CDGB					\$30,000		\$30,000
Replacement of HVAC Units	Local Funding		\$25,000					
Ice Arena:								
Miscellaneous Improvements	Arena Fund	\$ 9,750		\$10,000		\$15,000		\$15,000
Conditioning unit for Zamboni machine	Arena Fund		\$30,000			\$6,000		
Exterior Sign and Low E Mylar Ceiling	Arena Fund		\$45,000					
HVAC and Roof at Ice Arena	Arena Fund			\$100,000				
Air Conditioning Studio Ice Area	Arena Fund				\$45,000			
Locker Room Shower Area Improvements	Arena Fund		\$10,000					
Locker Room Benches	Arena Fund		\$5,000					
Custom Turf for Studio Floor	Arena Fund	\$9,000						
Batting Cages & Indoor Soccer Setup	Arena Fund	\$ 4,750						
Fire Supression System	Arena Fund					\$60,000		
Total for Recreation		\$153,750	\$308,500	\$357,625	\$411,787	\$608,000	\$90,000	\$155,000
Library								
Replace Tile in Lobby	Local Funding		\$20,000					
Interior Painting of Library	Local Funding	\$5,000						\$8,000
Exterior Painting of Library	Local Funding						\$8,000	
Parking Lot (2009)	Local Funding					\$75,000		
Roof (1998)	Local Funding			\$150,000				
HVAC (1998)	Local Funding				\$30,000			
Total for Library		\$5,000	\$20,000	\$150,000	\$30,000	\$75,000	\$8,000	\$8,000
City Hall								
Landscaping of City Hall Grounds	Local Funding			\$20,000				
Security Door in City Manager's Office	Local Funding		\$5,000					
Parking Lot Improvement (Rosemont)	Local Funding					\$150,000		
Exterior Painting of City Hall & Court	Local Funding		\$25,000					
City Hall Entry Signs	Local Funding				\$15,000			
Interior Painting of City Hall	Local Funding		\$5,000					\$8,000

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN

Improvement Project	Funding Source	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Architectural Barriers - Counter Tops	CDBG	\$23,000						
Total for City Hall		\$23,000	\$35,000	\$20,000	\$15,000	\$150,000	\$ -	\$8,000
DPW								
12 Mile/Coolidge Intersection	DDA Tax Capture/Major Streets	\$12,000	\$12,000	\$12,000	\$367,000			
Joint and Crack Sealing	Major and Local Street Funding	\$78,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Miscellaneous Spot Repairs	Major and Local Street Funding	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Miscellaneous Chip Seal Road Program – Coolidge/12 Mile to Webster	Major Street Funding	\$56,729						
Sidewalk Ramps - ADA	Major Street Funding, CDBG	\$56,278						
Security Camera Upgrade	Water/Sewer Funding						\$15,000	
Remove & Block Existing Windows	Water/Sewer Funding	\$6,595						
Misc Area Concrete Repair	Water/Sewer Funding	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Material Storage System	Water/Sewer Funding	\$4,405						
Perimeter Brick Wall @ DPW Facility	Local Funding		\$10,000	\$10,000	\$10,000			
Unheated Metal Storage Building (new) @ DPW	Local Funding		\$60,000					
Cinderblock Replacement	Local Funding		\$6,000		\$6,000			
Concrete Repairs City Wide	Bond Debt/Tax Levy		\$70,000		\$70,000		\$70,000	
Sewer Mainline Relining	Water/Sewer Rates	\$200,000	\$200,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Resurface Coolidge - 12 Mile to Webster	Major Streets Funding			\$775,000				
Total for DPW		\$489,007	\$483,000	\$1,322,000	\$978,000	\$525,000	\$610,000	\$525,000
Public Safety								
Dispatch Remodel E-911 Refurbishment	Local Funding	\$87,000						
Carpet First Floor	Local Funding						\$30,000	
Carpet Second Floor	Local Funding							\$15,000
Move DC & Fire Marshall's offices	Local Funding	\$5,000						
Firearms Range Rehabilitation	Local Funding					\$70,000		
Total for Public Safety		\$92,000	\$ -	\$ -	\$ -	\$70,000	\$30,000	\$15,000

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN

Improvement Project	Funding Source	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Downtown Development Authority								
Streetscape:	Tax Captures							
Wakefield to Gardner	Tax Captures				\$1,200,000			
Greenfield to Gardner	Tax Captures					\$605,000		
Wakefield to Coolidge	Tax Captures					\$216,000		
Coolidge Hwy	Tax Captures	\$50,000		\$50,000	\$175,000	\$200,000	\$250,000	
12 Mile Road Parking Lot	Tax Captures	\$375,000						
Twelve Mile Road Parking	Tax Captures							\$792,000
Parking Lot Improvements in DDA Area	Tax Captures		\$50,000					
Façade Grant Program	Grants/Tax Captures	\$50,000						
Total for DDA		\$475,000	\$50,000	\$50,000	\$1,375,000	\$1,021,000	\$250,000	\$792,000
Other City Property								
Screenwalls along 7 Municipal Parking Lots (1500 feet)	Local Funding		\$24,000	\$24,000	\$24,000	\$24,000	\$240,000	\$24,000
Land Acquisiton - Various	Various Grants/Local Funding							\$150,000
Parking Lot Construction @ Griffith Site	Various Grants/Local Funding				\$109,000			
Way Finding Program	Various Grants/Local Funding					\$150,000		
Trees for 11 Mile Road	Bond Debt/Tax Levy							
Total for Other City Property		\$ -	\$24,000	\$24,000	\$133,000	\$174,000	\$240,000	\$174,000
GRAND TOTAL		\$1,237,757	\$920,500	\$1,923,625	\$2,942,787	\$2,623,000	\$1,228,000	\$1,677,000

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GLOSSARY OF BUDGET TERMS

Fiscal Year 2010/2011



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.



City of Berkley Glossary of Budget Terms

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.

Employee Fringe Benefits – The cost to the City for contributions to employee retirement, social security, health, life and disability insurance and workers' compensation programs.

Enterprise Funds – Those operating funds established to account for the operation and maintenance of facilities and services which are predominantly self supporting by user charges.

Expenditure - The cost of goods delivered or services rendered, whether paid or unpaid. Where accounts are kept on the accrual or modified accrual basis of accounting, costs are recorded when goods are received services rendered.

Fair Market Value - The value of a piece of real estate in the open market. This value is used to determine the State Equalized Value of property for taxing purposes.

Fees – A charge to cover the cost of services such as inspection fees, zoning fees, permit fees.

Fiscal Year – A twelve month period of time to which the budget applies. For the City of Berkley, Michigan this period is from July 1, through June 30.

Fixed Asset – tangible property of long term character including buildings, land, equipment and furniture with a value of \$1,000 or more.

Full Time Equivalent (FTE) – One or more employee positions totaling one full year of service or approximately 2080 hours per year.

Fund – A independent fiscal and accounting entity with a self balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities/attaining certain objectives in accordance with rules and regulations.

Fund Accounting – The City's accounting of uses Fund Accounting to report on financial position and operations. It is designed to demonstrate legal compliance and to separate transactions for specific government functions.



City of Berkley Glossary of Budget Terms

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.

Headlee Amendment – Statute which places an upper limit on the total amount of property taxes collected in a fiscal year. This limit can only be raised through the vote of the electorate.

Inter-fund Transfers – Monies appropriated from one fund to another fund. This is done to reimburse the fund for expenses or to finance the operation of the other fund.

Internal Service Funds – These are funds used to account for the financing of goods or services provided by one department or program to other departments or programs of the City on a cost reimbursement basis.

Materials, Supply and Service – Expenditures for materials, supplies and related services which are ordinarily consumed within a fiscal year and are not included in department inventories.

MERS – Michigan Employees Retirement System - The retirement system utilized by the City of Berkley to fund defined benefit pensions for employees working for the City outside of the Public Safety Department.

Modified Accrual Basis of Accounting – A basis of accounting in which revenues are recognized when they become both measurable and available. Available means collectible within the current period no later than 60 days after fiscal year end. Expenditures are recognized when the liability is incurred, except for debt payments which are recognized when they are due.

Objectives – Identifies the desired results of the activities of a program.

Operating Budget – A programmatic, financial, and organizational plan of the City that furthers the objectives of the Mayor, City Council and City Manager through the departments of the City typically for a one or two year period.



City of Berkeley Glossary of Budget Terms

Other Expenditures – Expenditures that do not fall into the category of supplies, materials, maintenance, contractual services or debt.

Repairs and Maintenance – Accounting classification that accounts for repairs and maintenance of equipment, buildings, infrastructure, and grounds repair in a fiscal year.

Personal Services – Expenditure heading that classifies salaries and fringe benefits paid to City employees.

Program Revenues – Revenues received by a department as a result of the services or operations of that department (Such as user fees), which are used to finance the related services or programs. Program revenue is not discretionary (general purpose) revenue.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows.

Proposal A – Limits the increase on individuals property tax value to the inflation rate or 5% whichever is lower. When the real property is sold, the taxable value becomes the State Equalized value also.

Reserved Fund Balance – The portion of Fund Balance within any fund type that has been legally restricted by covenant, City Council, or State law for a specific purpose.

Revenues – Amounts estimated to be available for appropriation during the fiscal year other than inter-fund transfers and debt issue proceeds.

Special Revenue Funds - Used to account for revenues from specific taxes or other earmarked sources. They are designated by law for a specific purpose.

State Equalized Value – The assessed value multiplied by a factor as determined by the State Tax Commission to ensure an assessment level of 50% of market value.

State Shared Revenue - A portion of the 6% sales taxes returned to the City based on various formulas.

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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